VisEra

2025 ESG SUSTAINABILITY REPORT

Contents

Message from the Chairman

In the face of global climate change, resource constraints, and increasingly high social expectations, the role of an enterprise is no longer limited to the creation of economic value; it must instead strike a balance among environmental protection, social responsibility, and corporate governance to create long-term, robust value for stakeholders and society as a whole. VisEra believes that sustainable development is not an option but a core responsibility of business operations and a key competitiveness.

Therefore, we have officially integrated ESG into our overall core business strategy and established a Sustainable Development Committee in 2025. As a functional committee under the Board of Directors, it is responsible for coordinating and supervising the goal setting, management policies, and concrete action plans for the Company's sustainable development. Through the direct participation and oversight of the Board of Directors, we ensure that sustainability issues are deeply integrated into the operational decision-making process and risk management systems, demonstrating VisEra' determination to drive corporate sustainable governance from the top down.

In terms of corporate governance, VisEra continues to refine the operations and governance structure of the Board of Directors, strengthens transparency and accountability mechanisms, and has ranked in the top 6% to 20% in the Corporate Governance Evaluation of TWSE-listed companies for two consecutive years. At the same time, the Company links ESG performance with the compensation system for senior managers, making sustainable achievements one of the performance indicators for the management team, thereby enhancing the organization's emphasis on and execution of sustainable goals and ensuring that the spirit of governance is implemented in daily operations and management.

In terms of environmental sustainability, VisEra actively promotes green manufacturing and carbon reduction actions and strengthens the efficiency of energy and resource management. The Company implements the waste management principle of "minimizing waste generation and maximizing resource recycling" to reduce our impact on the environment through concrete actions such as improving the efficiency of packaging and packing materials used within the plant. In addition, the Company is gradually promoting greenhouse gas inventories, including the auditing of Scope 3 carbon emissions, to lay the foundation for future carbon reduction goals and management strategies.

Furthermore, through systematic supplier audit and evaluation mechanisms, VisEra keeps abreast of the risk status of suppliers in environmental, social, and governance aspects, assists them in improving their sustainability management capabilities, reduces the potential impact of the entire supply chain on the environment and society, and jointly builds a resilient and responsible industrial ecosystem.

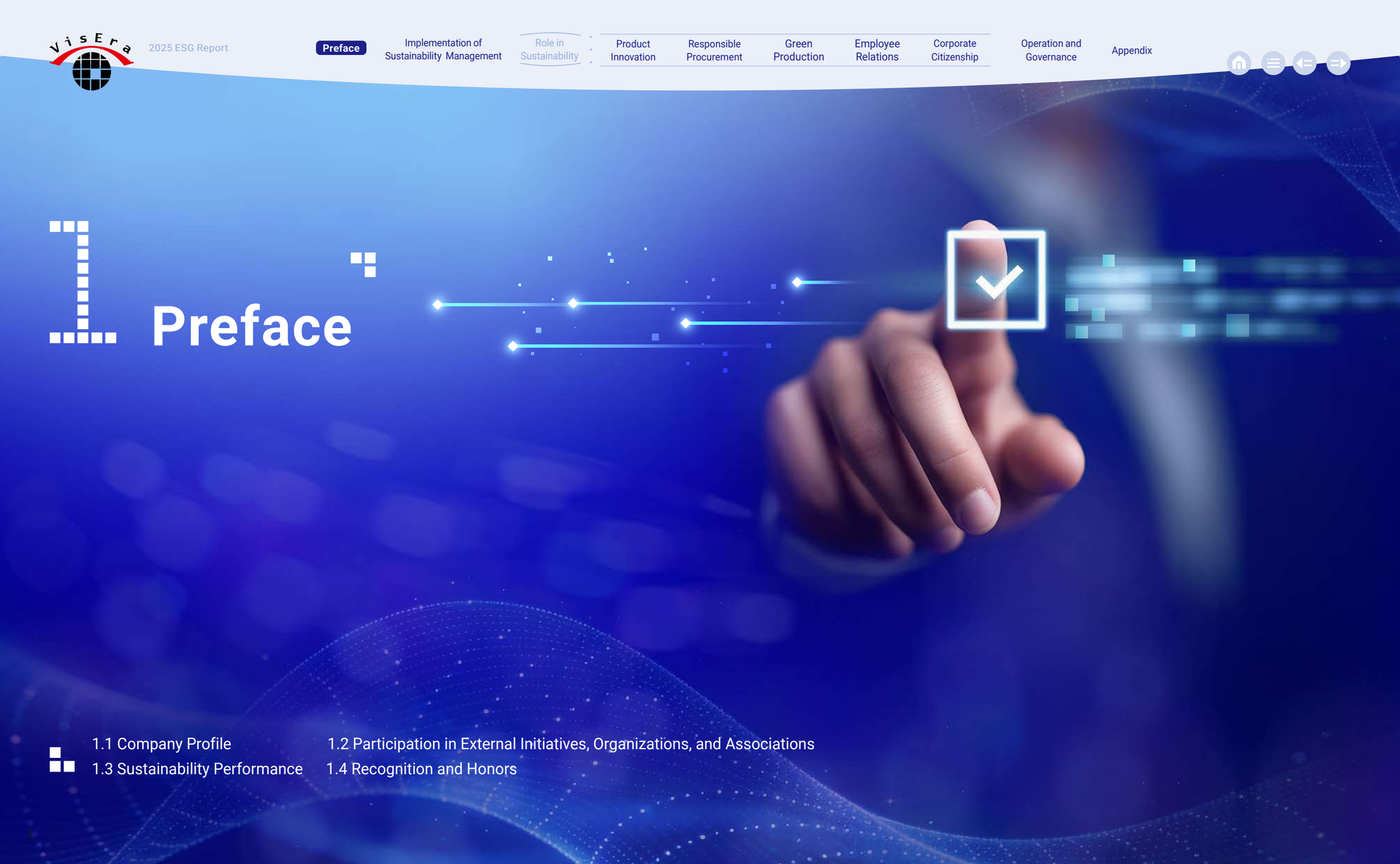
In terms of social sustainability, VisEra has always been people-oriented, values the safety, health, and development of our employees, continuously improves our occupational safety and health management system and risk control mechanisms to create a safe, friendly, and resilient working environment. At the same time, we actively participate in social welfare and environmental conservation actions, while collaborating with the Hsinchu City Environmental Protection Bureau to promote the Xipuzi water environment patrol and long-term wetland maintenance project, thus practicing the enterprise's responsibility to protect the natural environment.

VisEra also believes that sustainability is not only about the environment and systems but about being inseparable from culture and humanistic care. The Company collaborates with National Tsing Hua University to promote the "Literary Walk" cultural development initiative by leveraging cross-disciplinary partnerships within the Greater Hsinchu area to encourage employees to step into communities and experience local culture. This initiative aims to foster intellectual and spiritual growth while fulfilling our corporate philosophy of regional co-prosperity and naturally integrating sustainable values into our corporate culture.

Looking ahead, VisEra will continue to improve corporate governance and information transparency, deepen ESG practices, and establish more complete energy management systems to increase energy efficiency, reduce greenhouse gas emissions, and continue to respond to stakeholders' expectations. We will move forward with a steady and pragmatic pace toward the goals of environmental sustainability, shared prosperity with society, and long-term corporate value growth, thus fulfilling our commitment to sustainable operations and creating a better future for the next generation.

Chairman and CEO

1 Preface

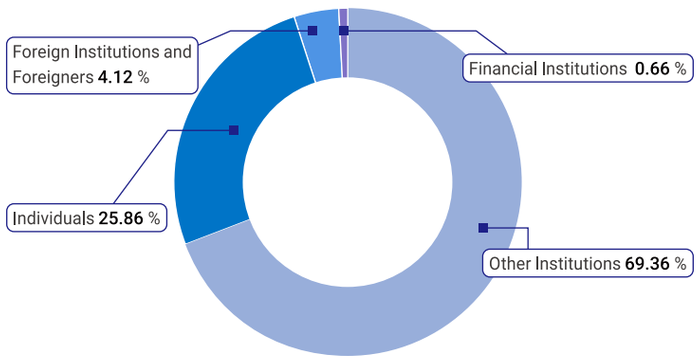


1.1 Company Profile

VisEra Technologies Company Ltd. (hereinafter referred to as "VisEra" or "the Company") was established in 2003 in Hsinchu City and is a subsidiary of Taiwan Semiconductor Manufacturing Company, Ltd. (hereinafter referred to as "TSMC"). VisEra aims to be one of the best and largest professional semiconductor optical component and manufacturing service provider in the world. In June 2022, the Company's shares were listed on the Taiwan Stock Exchange. VisEra's operational sites are all located in Taiwan, including plants in Hsinchu, Zhongli, and Longtan. Please refer to the 2025 Annual Report / Chapter II. Company Profile / II. Corporate History for important milestones about VisEra.

- Date of Establishment : **In 2003**
- Headquarters : **Hsinchu Science Park**
- Capital Amount : **NT$3.18 billion**
- Number of Employees : **1,550**
- Annual Revenue : **NT$8.9 billion**
- Output of the Main Product : **1,996 thousand 8" wafer equivalents**
- In-house Production Rate : **99.9%**

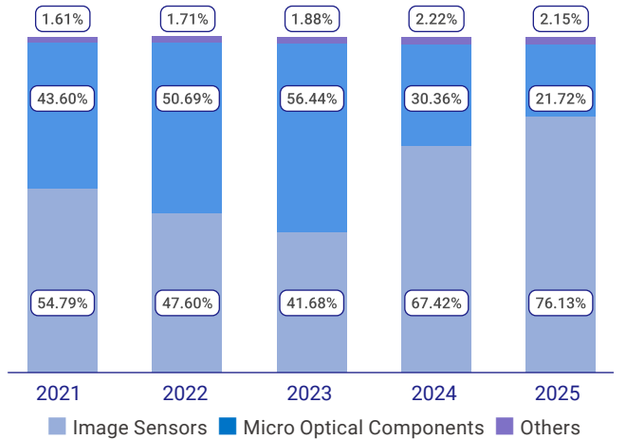
Shareholder Structure



Note: Data as of March 29, 2026.

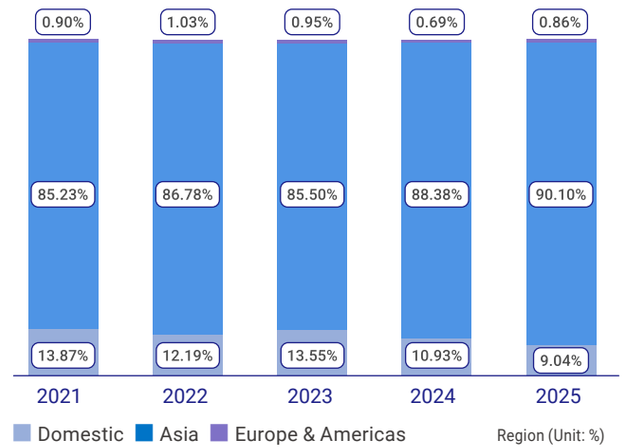
Ownership Percentage (Unit: %)

Distribution of Revenue by Product Category



Product Category (Unit: %)

Distribution of Revenue by Region

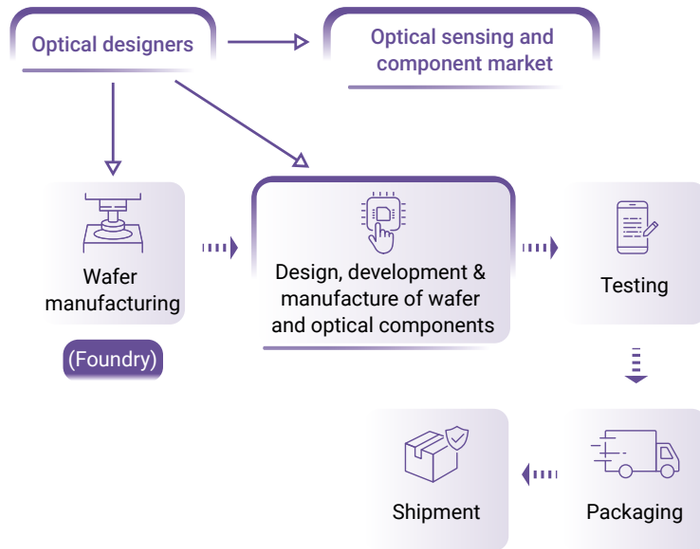


Region (Unit: %)

Main Products and Application Markets

VisEra provides optical semiconductor wafer foundry services and is positioned in the midstream of the semiconductor industry - between IC design companies, silicon wafer manufacturers, and semiconductor packaging and testing firms. Optical semiconductor wafer foundry services mainly involve using semiconductor manufacturing processes, such as exposure machines, etching machines, and coating machines, to fabricate light-filtering and light-guiding optical microstructures on silicon wafers. Products include CMOS Image Sensors and Micro-Optical Elements, which are mainly applied in consumer electronics, automotive sensing, security sensing, and AI optical data transmission. The Company has many years of experience collaborating with upstream professional wafer foundries and downstream packaging and testing plants, forming a tight supply chain relationship between the upstream and downstream of the industry. As a result, the Company's competitiveness in the optical field has increased as well.

VisEra's comprehensive optical foundry service



Product Value Chain

Upstream

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

Midstream

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

Downstream

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

Five Major Technology Platforms of VisEra

01 Smartphones

Enhance Photo and Video Quality

Advancements in mobile camera imaging technology, enabling clearer recording of life and communication of messages.

02 Automotive

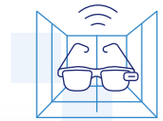
Enhance Driving Safety

Combining camera imaging with radar and other Information to enable vehicles to effectively recognize their environment, enhancing safety.

03 Security

Monitor Industrial & Home Environments

Improved imaging quality to advance the implementation of smart homes and smart factories.



04 AR / VR

Combine Virtual and Real Images

Integrating digital information with the real world to enhance everyday convenience.

05 AI Photonic Computing

AI Big Data Transmission

More precise Wafer-Level optical components enable greater data transmission capacity for data centers.

Customer Products and Applications

01 Smartphones	02 Automotive	03 Security	04 AR / VR	05 AI Photonic Computing
Image Sensors	Image Sensors	Image Sensors	Image Sensors	Silicon Photonics Wafer
ToF Sensors	Driver Sensors	ToF Sensors	ToF Sensors	Optical Coupled Fiber Array
Light Sensors	LiDAR	Light Sensors	Light Sensors	Optical Transceiver Microlens
Facial Recognition			Optical Waveguide	Laser Light Source Microstructure
			Optical Engine	

Technology and R&D Overview

VisEra specializes in the wafer foundry production of image sensors and micro-optical elements. Key processes include color filter films, microlenses, wafer-level optical films, metasurfaces, and wafer-level testing services. It is one of the few professional foundries in the world capable of providing both complete optical semiconductor processes and integrated manufacturing.

1.2 Participation in External Initiatives, Organizations, and Associations

VisEra actively participates in activities of associations and industry organizations (e.g., seminars and conferences) to obtain information on the latest policies and developments in the industry and promote the exchange of ideas and development of the industry. In addition to related external initiatives, the Company also obtained silver-level certification in the Validated Assessment Program (VAP) of the Responsible Business Alliance (RBA) in 2021. The RBA-approved independent third-party audit company provides on-site audits of VisEra's facilities, with assurance for risk identification and implementation of improvements as well as a strong management system for worker management, integrity, health, safety, and environmental conditions to improve business operations. Since 2021, audits have been conducted periodically by independent third-party auditing firms. In 2025, VisEra's Hsinchu plant obtained Silver-level accreditation, while the Longtan and Zhongli plants obtained Platinum-level accreditation.

Organization Name	Description	Membership
台灣科學工業園區科學工業同業公會 The Allied Association for Science Park Industries	The Company joined the Allied Association for Science Park Industries to promote the exchange of ideas in Taiwan's semiconductor industry, provide recommendations for the government's industrial development policies, and jointly enhance the competitiveness and sustainable development of the industry.	Member
TCIA Taoyuan City Industrial Association	Taoyuan City Industrial Association was established by Taoyuan City Government to strengthen the relationships between industries and promote the common interests of industries. By joining the Association, the Company promotes cross-industry communication, obtains new information, and helps increase the competitiveness of local industries.	Member
中華民國電腦稽核協會 Computer Audit Association Institute of Internal Auditors, ROC	The Company joined the Institute of Internal Auditors, ROC to improve the business management system, maintain effective internal controls, and jointly promote the healthy development of the internal audit system in Taiwan.	Member
電機資訊學院 College of Electrical Engineering and Computer Science - Industrial Affiliates Program (EECS-IAP)	The College of Electrical Engineering and Computer Science (EECS) established the Industrial Affiliates Program (IAP) in 1998 with the aim of establishing close cooperation and interactions with the university, and turning academic research results into real applications through industry-academia cooperation. It is also one of the channels for enterprises to recruit talents, which can effectively improve the quality of industrial technologies and academic research.	Member
玉山金控 E.SUN FHC E. SUN ESG Sustainable Advocacy Action	E. SUN Bank and its like-minded corporate partners jointly launched a public initiative to promote the implementation of ESG principles and actions, and to drive the United Nations' Sustainable Development Goals (SDGs) towards a sustainable future. They aim to leverage greater influence and co-create a better society.	Member
Responsible Business Alliance Advancing Sustainability Globally Responsible Business Alliance (RBA)	Formerly known as the Electronic Industry Citizenship Coalition (EICC), it is the world's largest industry alliance dedicated to promoting corporate social responsibility in global supply chains. By joining the RBA and adhering to its Code of Conduct, we ensure that labor rights, health and safety, environmental protection, and business ethics meet the highest international standards. Through continuous assessment and improvement mechanisms, we create a sustainable and transparent business environment with partners across the global value chain.	Member
RE100 CLIMATE GROUP CDP RE100	The international Renewable Energy Initiative proposed by The Climate Group calls on businesses worldwide to collectively protect the natural environment. It advocates for the adoption of 100% green energy production to reduce carbon emissions and environmental pollution, addressing issues such as future fuel shortages and climate change, allowing businesses to sustainably operate in the long term.	Member Note 1
SCIENCE BASED TARGETS DRIVING AMBITIOUS CORPORATE CLIMATE ACTION SBTi	A global collaborative initiative designed to encourage companies to set science-based greenhouse gas emission reduction targets based on the latest climate science, in line with the goals of the Paris Agreement, to limit global warming to within 1.5°C or well below 2°C. It is an important international standard and framework for aligning corporate climate action with global climate science to achieve net-zero emissions.	Member Note 2

Note 1: VisEra is a subsidiary of TSMC. As TSMC's boundary encompasses its subsidiaries for RE100 certification, VisEra is also recognized as a member of RE100.

Note 2: VisEra is a subsidiary of TSMC. As TSMC's is an SBTi-certified enterprise whose boundaries cover its subsidiaries, VisEra is also included within the scope of SBTi membership.

1.3 Sustainability Performance

Corporate Governance

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

Director's performance self-assessment score
Excellent

The director and corporate governance officer continuing education hours reaching the statutory requirement
162%

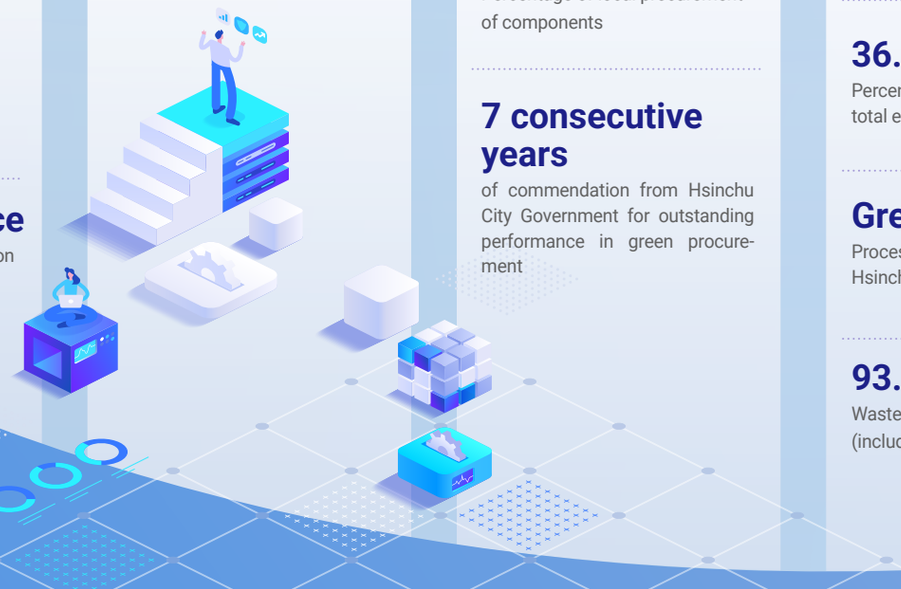
Sustainability Development Committee
Established as a functional committee under the Board of Directors

ESG Performance
Linked to executive compensation

Product Innovation

Over 900
Accumulated patents

10.94%
R&D expenditures as a percentage of revenue



Responsible Procurement

100%
Signing rate of the Supplier Code of Conduct for suppliers with a transaction volume of more than NT$1 million in new transactions in the current year and the previous year

60.1%
Percentage of local procurement of raw materials

52%
Percentage of local procurement of components

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

Green Production

36.6 million kWh
externally purchased renewable energy

Acquiring 36,601
Renewable Energy Certificates, which is equivalent to reducing emissions by 18,081 metric tons of CO_2

2.2 million kWh
Electricity saved in Hsinchu & Longtan Plants

36.27%
Percentage of renewable energy to total electricity consumption

Greater than 88%
Process water recycling rate in Hsinchu & Longtan Plants

93.57%
Waste recycling rate (including Alternative Energy)

Employee Relations

93%
Internal hire rate

86%
Manager internal promotion rate

90.0%
Retention rate after parental leave

31.3 hours
Average training hours per employee

0 incidents
Major, serious, and recordable occupational injuries (including occupational diseases)

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

Corporate Citizenship

2,365 hours
accumulated service hours since 2021

1,584 people
Total number of volunteer participations since 2021

1,326 cases
Sustainable material circulation for donating to the underprivileged

Over NT$3 million
In 2025, resources were invested to support local cultural development in Taiwan

Adopted the Xipuzi artificial wetland
207 participants/ times
Patrol volunteers

1.4 Recognition and Honors

Ministry of Labor, Executive Yuan

2025 Healthy Workforce Sustainability Leadership Enterprise Model Award

Ministry of Labor, Executive Yuan

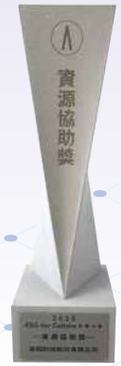
Outstanding Enterprise in the Proactive Evaluation of Occupational Health and Safety Performance Disclosure in Corporate Sustainability Reports in 2025.

Taiwan Institute for Sustainable Energy

2025 TCSA Taiwan Corporate Sustainability Awards Sustainability Report Silver Award

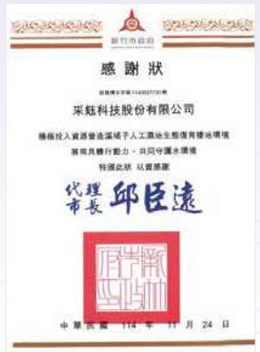
Content Agency (TAICCA)

2025 ESG for Culture Resource Assistance Award



Bureau of Hsinchu City

2025 Xipuzi Artificial Wetland Ecological Restoration



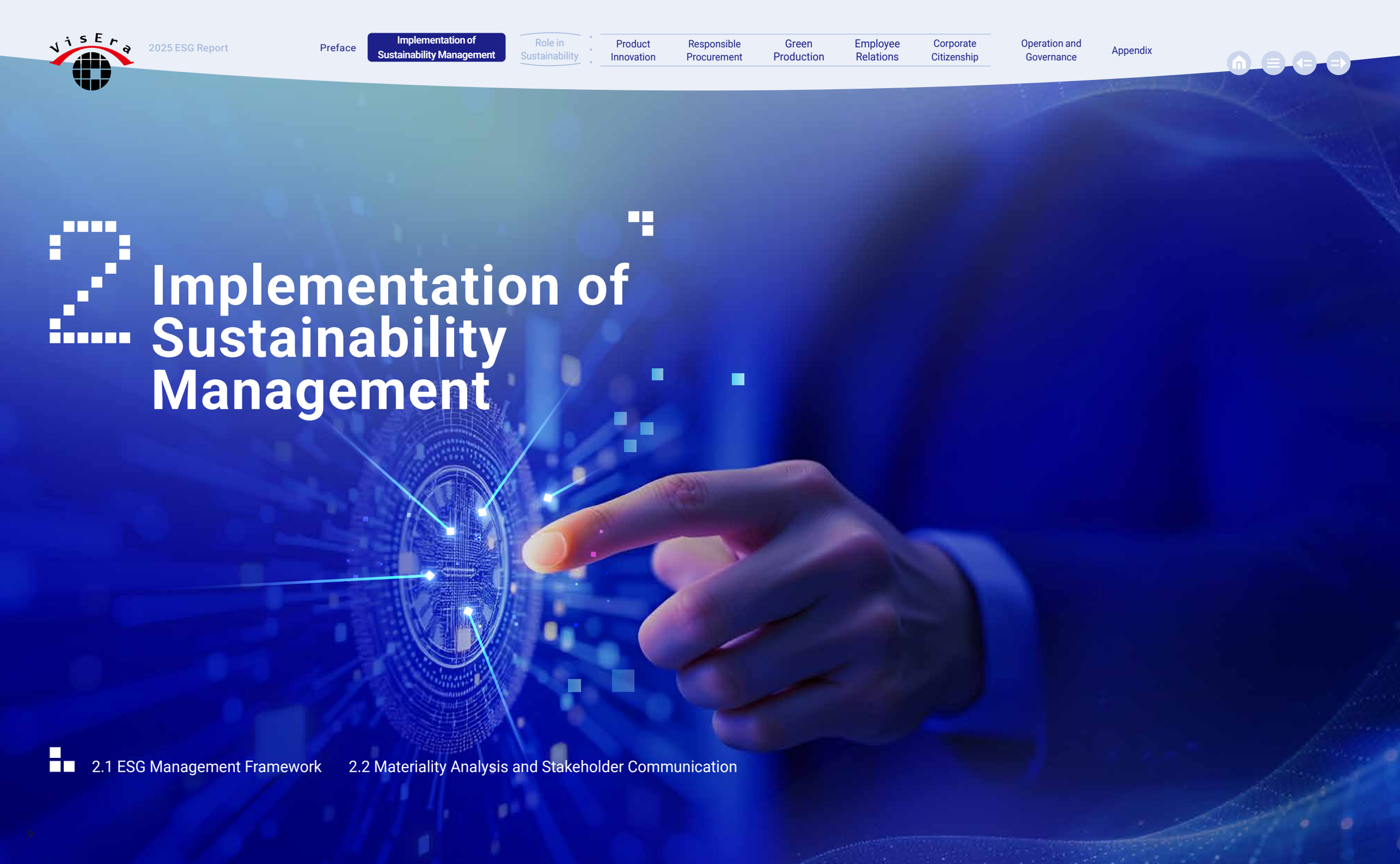
Bureau of Hsinchu City

2025 Green Procurement Outstanding Enterprise

Bureau of Hsinchu City

2025 Hsinchu City ESG Sustainability Cooperation - Water Quality Improvement Cooperation Project

2 Implementation of Sustainability Management



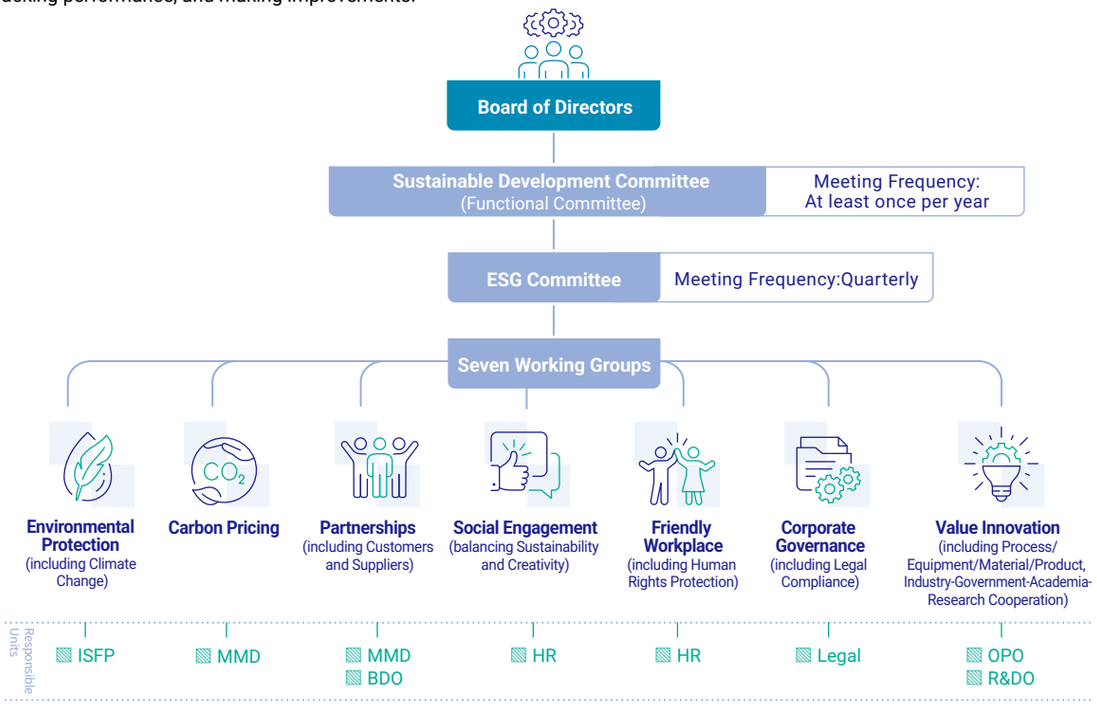
2.1 ESG Management Framework

2.2 Materiality Analysis and Stakeholder Communication

2.1 ESG Management Framework

VisEra established the “ESG Sustainability Development Promotion Committee” in December 2021 to promote sustainable development governance. In September 2024, it was renamed the “ESG Committee,” with a senior executive appointed by the Chairman serving as the Chairperson. Together with senior executives from various fields, ESG Committee reviews the company’s core operational capabilities and formulates medium- to long-term sustainability development plans.

On February 20, 2025, to realize the Company’s sustainable development goals and strengthen sustainable governance, the Board of Directors of VisEra established a “Sustainability Development Committee” at the level of a functional committee under the Board. As the highest governance unit for the Company’s ESG management, it is composed of the Chairman and four independent directors, with the Chairman serving as the chairperson. It jointly reviews the implementation status and effectiveness of sustainable development, supervises sustainable information disclosure matters, and deliberates on sustainability reports. The “ESG Committee” was reorganized into a full-time (or part-time) sustainability unit under the “Sustainability Development Committee,” responsible for identifying material sustainability topics and setting ESG development goals and action plans. It also organized seven cross-departmental working groups to execute sustainable development affairs, including carbon pricing, green environmental protection, partnerships, social participation, friendly workplace, corporate governance, and value innovation. Each group is responsible for identifying relevant risks and opportunities, setting goals and development strategies, promoting activities, tracking performance, and making improvements.



ESG Performance Linked to Executive Compensation

VisEra’s 2025 shareholders’ meeting passed the “2025 Restricted Stock Award Plan” to provide restricted stock awards for senior executives and key talent and link their compensation to ESG outcomes. This aims to implement commitments to the environment and society while continuing to create long-term shareholder value, making corporate governance a force that promotes a positive social cycle.

ESG Performance Indicator Description	Threshold value
Overall waste recycling rate (including alternative energy)	Year before vesting date >90%
Process water recycling rate	>89.5%

Key Highlights for ESG Issue Reporting to the Board of Directors

2025 Execution Results

- We have established a Sustainability Development Committee as a functional committee under the Board of Directors to demonstrate the Company’s emphasis on sustainable development and strengthen sustainability governance.
- Corporate Governance Evaluation results maintained in the top 6%-20%.
- We linked ESG performance with executive compensation and executed the restricted stock award issuance.
- Control of toxic substances in green products: We achieved 100% replacement of photoresist with non-PFHxA alternatives.
- We promoted carbon neutrality to manage greenhouse gas emissions and established a carbon footprint inventory mechanism for business travel.
- We implement environmental protection by joining hands with the Hsinchu City Environmental Protection Bureau to invest in the guardianship of the Hsinchu Xipuzi artificial wetland. In addition to participating in site maintenance and patrols, we have joined volunteer training and shifted from participation to promotion to extend our influence.
- Expanding ESG social participation, we have launched the second phase of the “Hsinchu Literary Walk” project with National Tsing Hua University to promote public interaction with Hsinchu and local identity through rich literary, historical, and geographical tourism and green travel.

2.1.1 ESG Management Strategy and Management System

VisEra has formulated management policies for ESG aspects, including corporate social responsibility, safety and health, energy, environmental protection, quality, risk, and information security. Based on policy goals, we have introduced management systems such as ISO, TOSHMS, and IATF to cultivate environmental, social, governance (ESG) responsibilities and regulatory compliance and implement risk identification, compliance audits, and continuous improvement. We uphold a systematic spirit in executing various management tasks and regularly pass audits by third-party verification agencies to ensure the long-term effectiveness of the management system.

Aspects	ESG Management Strategy	Management System Certification	Scope		Certification Validity	
		Name	Hsinchu Plant	Longtan Plant	Certification Body	Validity Period
Environmental	• Environmental Protection and Hazardous Substance Reduction Policy • Energy Management Policy • Employee Safety and Health Code of Conduct	ISO 14001 Environmental Management System	▧		DNV	2024/01-2027/01
		ISO 50001 Energy Management System	▧	▧	DNV DNV	2023/01-2026/01 2024/02-2027/02
		QC 080000 Hazardous Substance Process Management System	▧	▧	DNV	2024/11-2027/12
		Greenhouse Gas Emissions: ISO 14064-1:2018, CNS 14064-1:2021, GHG Protocol	▧	▧	DNV	2026/05 (Issue Date)
		ISO 14067 Product Carbon Footprint (every three years)	▧		DNV	2024/03 (Issue Date)
		ISO 14046 Product Water Footprint (every three years)	▧		DNV	2024/03 (Issue Date)
Society	• Safety and Health Policy • RBA Operations Manual	ISO 45001 Occupational health and safety management system	▧		DNV	2024/01-2027/01
		TOSHMS (Taiwan Occupational Safety and Health Management Systems)	▧	▧	DNV	2023/10-2026/10
Governance	• Quality Policy • Risk Management Policy • The policy of the Business Continuity Management • Information Security Policy Statement • VisEra Supplier Code of Conduct	ISO 9001 Quality Management System	▧	▧	dqs	2024/03-2027/03 2025/12-2028/12
		ISO 13485 Medical Devices Quality Management System	▧		dqs	2025/03-2028/04
		IATF 16949 Automotive Quality Management System	▧		dqs	2025/12-2028/12
		ISO 27001 Information Security Management System	▧		BSI	2023/01-2025/10 2026/01-2029/01

Note:The Company prioritizes system verification for the Hsinchu and Longtan plant areas. The Zhongli plant is leased and accounts for a lower proportion of operational scale, so it is currently only included in the greenhouse gas emission certification scope. Future phased inclusion into the verification system will be evaluated based on business scale and ESG promotion planning.

2.2 Materiality Analysis and Stakeholder Communication

2.2.1 Materiality Analysis Procedures

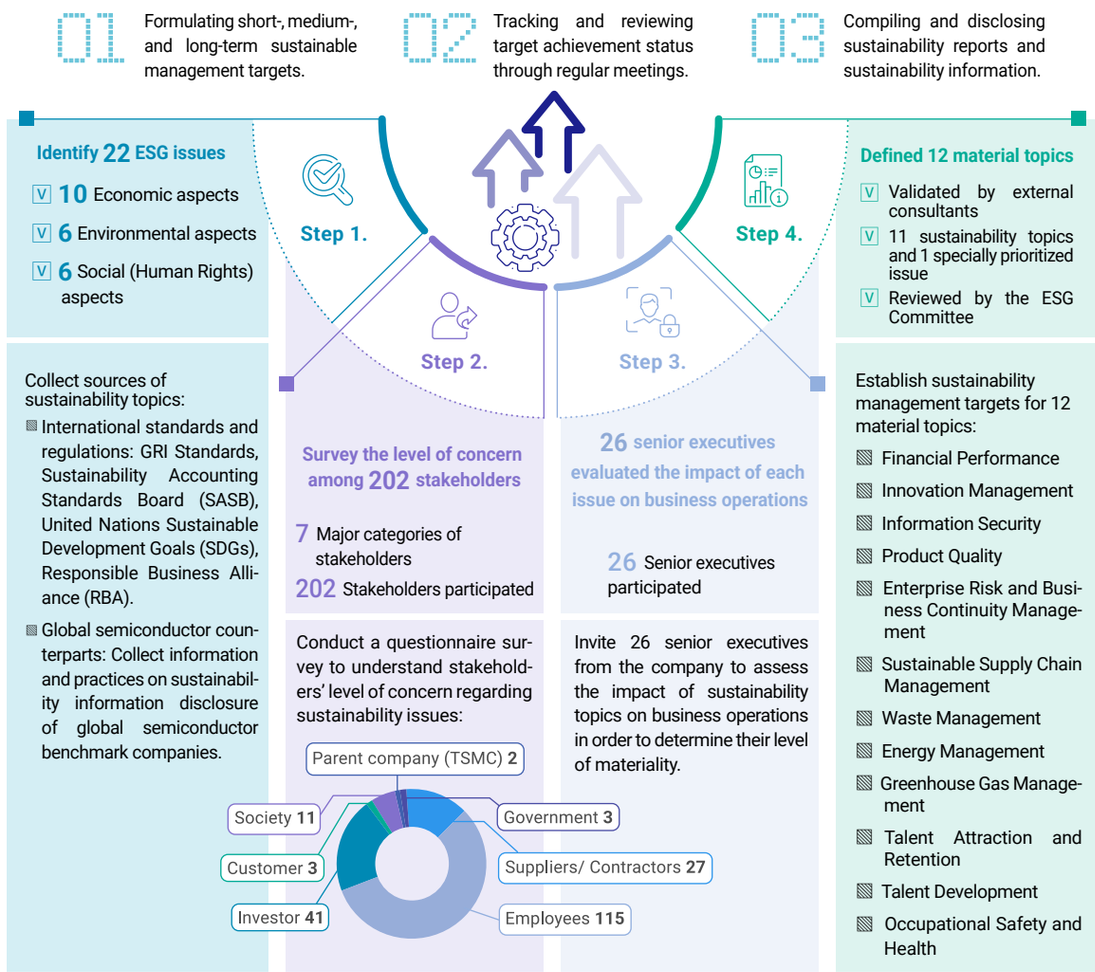
According to GRI 3: Material Topics of the GRI Standards 2021, VisEra adopted the economic, environmental, and human-social (human rights) impact assessment methodologies developed by the Value Balancing Alliance (VBA), Harvard Business School's Impact-Weighted Accounts research program, and Business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

To ensure the voices of stakeholders are heard, the materiality assessment was conducted through a questionnaire, focusing on stakeholders who interact frequently with VisEra and have significant influence. In identifying material topics, the company follows the GRI Standards, evaluating each issue based on two key dimensions - "Stakeholder Concern" and "Impact on the Company's Operations". Stakeholder feedback is collected, and senior internal management is involved in assessing how each topic may affect the business, in order to determine its level of materiality. When the ESG Committee discussed the scope of material topics, it resolved to conduct a complete survey and evaluation process every two years. Therefore, the material topics of 2024 were continued for 2025. Additionally, considering that "Geopolitics" is an external force majeure that exceeds a single enterprise's scope of corporate governance, to strengthen the focus of the report, it was integrated into the risk management chapter in 2025 and disclosed within the "Enterprise Risk and Business Continuity Management" material topic, and is no longer listed as an independent material topic.

In 2024, feedback was collected from 202 stakeholders to understand their level of concern regarding VisEra's sustainability topics. In parallel, 26 internal managers participated in assessing the significance of each sustainability issue to the company's operations. Based on both stakeholder input and management evaluation, the ESG Committee reviewed and identified the top 3~4 issues from each of the three dimensions—environmental, economic, and social (including human rights)—as that year's material topics. From an initial list of 22 sustainability topics, a total of 11 material topics were identified. In addition, issues of special concern to the parent company (TSMC) and those identified through the Company's Enterprise Risk Management (ERM) framework and risk map methodology—namely, Business Continuity Management and Geopolitical Risk—were incorporated. As a result, 13 material topics were defined as priority issues for VisEra to promote corporate sustainability. In 2025, "Geopolitics" was integrated into "Enterprise Risk and Business Continuity Management," and short-, medium-, and long-term sustainable management targets for various material topics were formulated, and target achievement status is tracked and reviewed regularly through meetings.

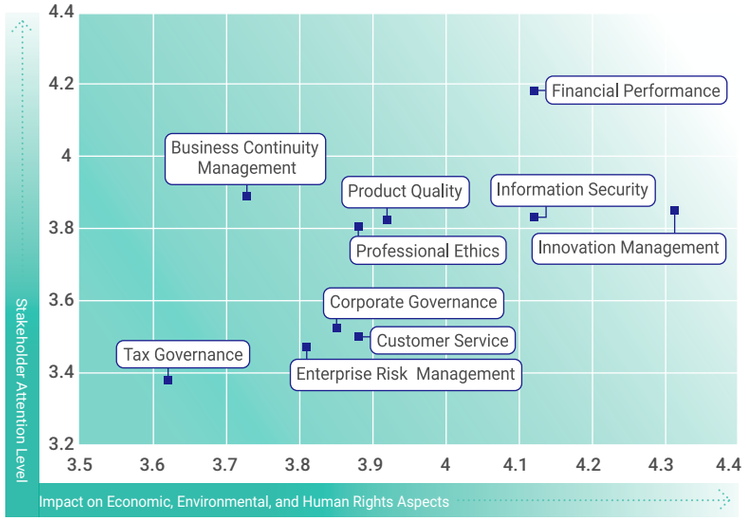
Based on the results of the materiality analysis, VisEra aligns its disclosure with the topics and indicators defined in the GRI Standards, while also addressing the diverse information needs and disclosure expectations of various stakeholders. The Company enhances transparency around sustainability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

Materiality Analysis Procedures

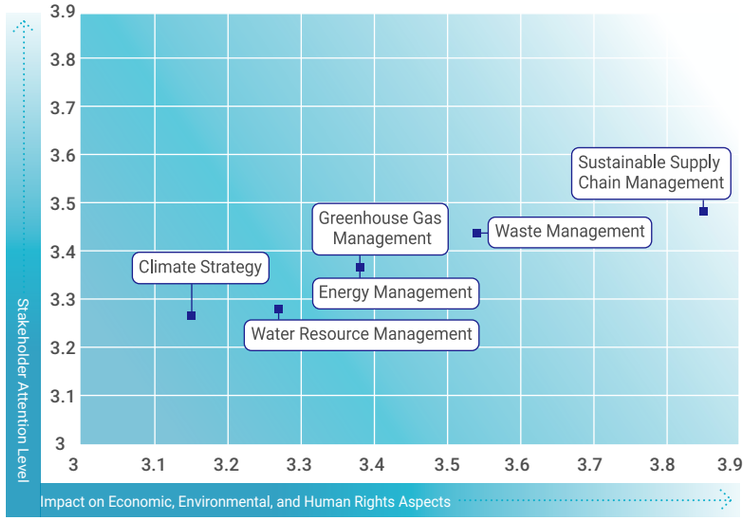


Materiality Topic Matrix

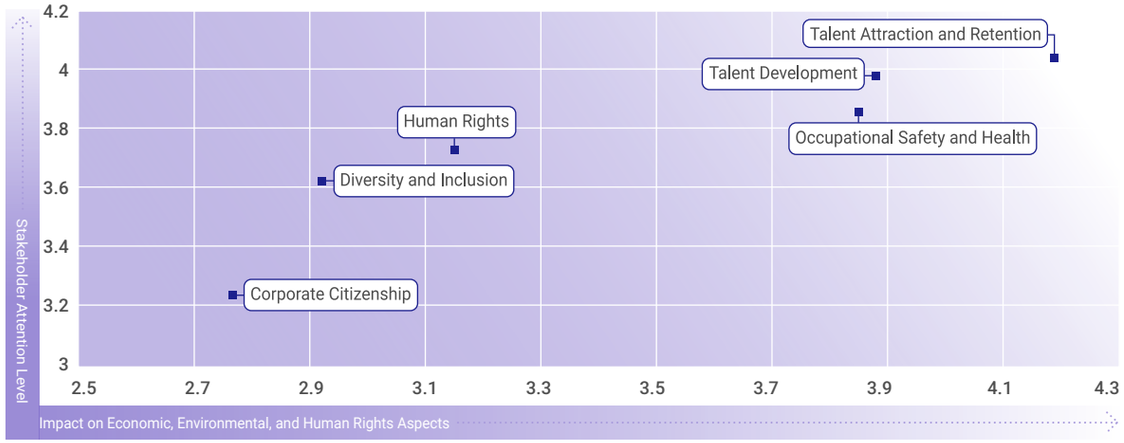
Economic Aspects



Enviromental Aspects



Social Aspects



Materiality Topics Variation

Ranking	2023 Material Topic	2025 Material Topic	Comparison
1	Innovation Management	Financial Performance	New
2	Talent Attraction and Retention	Talent Attraction and Retention	≈
3	Enterprise Risk and Business Continuity Management	Innovation Management	↓ 2
4	Customer Service and Management	Information Security	↑ 3
5	Energy Management	Talent Development	↑ 1
6	Talent Development	Product Quality	New
7	Information Security	Occupational Safety and Health	↑ 5
8	Sustainable Supply Chain Management	Enterprise Risk and Business Continuity Management	↓ 5
9	Climate Strategy	Sustainable Supply Chain Management	↓ 1
10	Water Resource Management	Waste Management	↑ 1
11	Waste Management	Energy Management	↓ 6
12	Occupational Safety and Health	Greenhouse Gas Management	New

Analysis of Material Topics and Sustainability Value Chain Impacts

Aspects	Material Topic	Impact	Description	External Boundaries – Upstream: Government	External Boundaries – Upstream: Supplier/ Contractor	Internal Boundaries – VisEra's Operations: Parent Company (TSMC)	Internal Boundaries – VisEra's Operations: Investor	Internal Boundaries – VisEra's Operations: Company	Internal Boundaries – VisEra's Operations: Employee	External Boundaries – Downstream: Customer	External Boundaries – Downstream: Society	GRI Topic Standards	SASB Corresponding Topics
Economic	Financial Performance	Actual positive impact	Continuous growth in output represents the Company's ability to significantly reduce high semiconductor costs through economies of scale and to seize opportunities in the diversified application markets brought about by AI development, thus transforming technological advantages into stable profitability.	□	▧	▧	▧	▧	▧	▧	□	Economic Performance (201)	
	Innovation Management	Actual positive impact	The continuous investment in R&D expenses provides innovative "momentum," while the customer demand for cooperation on new technologies verifies the Company's "strength". The combination of the two demonstrates the Company's excellent innovation management capability to transform R&D resources into a leading industry position.		▧	□	□	▧	▧	▧		(VisEra's customized topic)	
	Information Security	Actual positive impact	Passed ISO 27001:2022, no major information security incidents occurred this year, and investment in annual information security-related expenses continues to increase.	□	▧	□	□	▧	▧	▧	□	(VisEra's customized topic)	
	Product Quality	Actual positive impact	Building on the foundation of the IATF 16949 certification already achieved by the Hsinchu plant, the Longtan plant obtained the same certification in 2025, thus further expanding the scope of the Company's production sites compliant with the automotive industry quality management system, which helps strengthen process management consistency and product quality stability.		▧	□		▧	▧	▧		(VisEra's customized topic)	
	Enterprise Risk and Business Continuity Management	Potential positive impact	The Company has established an enterprise risk and business continuity management mechanism, and no major risk incidents occurred in 2025. Each unit reviews changes in business continuity risks, emerging risks, and the impact of responding to fluctuations in the external environment on a quarterly basis, and makes rolling adjustments to control countermeasures accordingly. The Risk Management Executive Committee comprehensively reviews the overall risk status and trends quarterly and reports to the Board of Directors annually.	□	▧	▧	▧	▧	▧	▧	□	(VisEra's customized topic)	
Environmental	Sustainable Supply Chain Management	Actual positive impact	We regularly conduct supplier evaluations, audits, and contractor conferences to reduce supply chain risks.	□	▧	▧	□	▧	▧	▧	□	Procurement practices (204), supplier environmental assessment (308), supplier social assessment (414).	TC-SC-440a.1
	Waste Management	Actual positive impact	We propose waste reduction and circular economy plans annually to respond to environmental protection and reduce waste generation.	▧	▧	▧	□	▧	▧	▧	▧	Waste (306)	TC-SC-150a.1

Note: ▧ Direct impact ; □ Indirect impact through business relationships

Aspects	Material Topic	Impact	Description	External Boundaries – Upstream: Government	External Boundaries – Upstream: Supplier/ Contractor	Internal Boundaries – VisEra's Operations: Parent Company (TSMC)	Internal Boundaries – VisEra's Operations: Investor	Internal Boundaries – VisEra's Operations: Company	Internal Boundaries – VisEra's Operations: Employee	External Boundaries – Downstream: Customer	External Boundaries – Downstream: Society	GRI Topic Standards	SASB Corresponding Topics
Environmental	Energy Management	Potential positive impact	We improve energy use efficiency, reduce carbon emissions, and strengthen operational resilience through the ISO 50001 energy management system and energy-saving projects.	▧	▧	□	□	▧	▧	▧	□	Energy (302)	TC-SC-130a.1
	Greenhouse Gas Management	Potential positive impact	We establish greenhouse gas inventory and management mechanisms through ISO 14064-1:2018, improve emission transparency, and promote reduction actions to reduce the impact of climate change and strengthen operational resilience.	▧	▧	□	□	▧	▧	▧	□	Emissions (305), Economic Performance (201)	TC-SC-110a.1 TC-SC-110a.2
Social (including Human Rights)	Talent Attraction and Retention	Actual positive impact	We enhance talent attraction and employee retention willingness through diverse recruitment channels, flexible working hours, leave systems superior to the Labor Standards Act, and employee activities.		□		□	▧	▧	□	□	Market Presence (202), Employment (401), Diversity and Equal Opportunity (405)	
	Talent Development	Actual positive impact	The Company continues to offer various training courses, optimize digital learning systems, and subsidize employees' external training and on-the-job continuing education to improve management and professional capabilities, achieve goals such as strengthening competitiveness, meeting customer needs, and complying with regulations, to demonstrate the emphasis on and investment in talent development.		□		□	▧	▧	□	□	Training and Education (404)	
	Occupational Safety and Health	Actual positive impact	We strengthen risk identification, hazard prevention, and the establishment of a safety culture through a systematic management mechanism (passed ISO 45001 certification), enhance employees' safety awareness and autonomous management capabilities, strengthen safety culture and supply chain safety management, and reduce the risk of operational disruption.	▧	□	□	□	▧	▧	□		Occupational Health and Safety (403)	TC-SC-320a.1 TC-SC-320a.2

Note: ▧ Direct impact ; □ Indirect impact through business relationships

Management Approach to Material Topics

Material Topic	Financial Performance	Innovation Management	Information Security	Product Quality
Corresponding SDGs	8 Decent Work and Economic Growth	9 Industry, Innovation and Infrastructure	9 Industry, Innovation and Infrastructure	9 Industry, Innovation and Infrastructure; 12 Responsible Consumption and Production
Management Strategy	We maintain a sound financial structure, enhance profitability, and strengthen corporate governance and increase stakeholder confidence through information symmetry and real-time disclosure.	We strengthen industry-government-academia cooperation, actively build an innovation culture, and create a work environment that encourages innovation; establish mechanisms to encourage colleagues to put various innovations in practice at work.	We establish, implement, and continuously improve the ISO/IEC 27001 Information Security Management System and the information security standards required by the parent company.	We combine ERP system resource integration and quality policy to integrate the spirit of continuous improvement into every aspect of product development, mass production introduction, and customer service.
Short-, Medium-, and Long-Term Targets	Operating profit margin **Short**: > Industry average ↑ **Medium**: > Industry average **Long**: > Industry average	Number of Trade Secret and Patent R&D Cases **Short** ≧ 33 items ↑ **Medium** ≧ 34 items **Long** ≧ 39 items	Annual number of information security incidents **Short**: 0 incidents √ **Medium**: 0 incidents **Long**: 0 incidents	Continuous Improvement Team (CIT) project count **Short**: X projects– annual target achieved ↑ **Medium**: X projects– annual target achieved **Long**: X projects– annual target achieved Note 2
Actions Taken	We actively develop new market applications and utilize advanced process technologies to increase customer sources and product portfolios to expand market share. We strictly control the timeliness and fairness of information disclosure.	We regularly hold R&D meetings and deepen industry-academia cooperation to enhance R&D momentum; simultaneously implement trade secret protection and systematic confidential control through education, training, and the strengthening of proprietary information protection (PIP) mechanisms.	We establish dedicated information security managers and personnel, build information security incident notification and response organizations, incorporate information security into the Company's enterprise risk management issues, identify potential risks, and establish response and recovery procedures, with regular education, training, and drills conducted.	We regularly conduct company-wide quality education and 8D team-oriented problem-solving training to strengthen awareness, and incentivize communication through CIT competitions. Each plant adopts standardized quality control systems to ensure process stability.
Tracking Methods	▧ The Board of Directors meets quarterly to ensure operational strategy. ▧ Company management periodically holds operational review meetings to track economic performance indicators. ▧ External disclosure and communication, such as financial reports and the Market Observation Post System (MOPS); holding shareholder meetings and institutional investor conferences.	▧ Internal (trade secrets + patents) audit mechanisms. ▧ Number of external patent applications ▧ Content of external industry-academia research cooperation projects	▧ Daily monitoring and implementation of internal/external vulnerability scanning and detection ▧ ISO 27001 Information Security Management System certification (every three years) ▧ Completion rate of employee information security education and training	▧ Certification by third-party verification agencies ▧ Quarterly review of hazardous substance management systems ▧ Annual number of participants and total hours of quality education and training ▧ CIT competitions
Corresponding Chapter	8.3 Financial Performance	3.1 Innovation Management	8.6 Information Security	3.2 Product Quality

Note 1:Short-term target: 2025; Medium-term target: 2028; Long-term target: 2030; Status of 2025 short-term target achievement: √ Met target ↑ Exceeded target – Did not meet target.

Note 2:To comprehensively evaluate the effectiveness of quality culture promotion, 0.5% of the total number of company managers and professionals is used as the annual target count for continuous improvement projects.

Material Topic	Enterprise Risk and Business Continuity Management	Sustainable Supply Chain Management	Waste Management	Energy Management
Corresponding SDGs	9 Industry, Innovation and Infrastructure; 13 Climate Action	12 Responsible Consumption and Production; 17 Partnerships for the Goals	12 Responsible Consumption and Production	7 Affordable and Clean Energy
Management Strategy	We adopt a Business Continuity Management System, periodically review enterprise risk and business continuity management policies and procedural documents, and deepen the enterprise risk management culture.	We adopt ISO 22301 BCM to enhance supply chain resilience; require suppliers to use the "VisEra Technologies Supplier Code of Conduct" as the basis for action.	We uphold the principle of "minimizing waste generation and maximizing resource circulation," prioritize the implementation of material recovery and alternative energy to replace incineration and landfilling, and work hand-in-hand with high-quality suppliers to jointly prevent environmental pollution.	We comply with domestic and international energy laws and regulations, prioritize the procurement of high-efficiency energy-saving products, actively participate in external technical exchanges, and integrate employee education, training, and supply chain communication and collaboration to build a sustainable management system with high-efficiency management and climate awareness.
Short-, Medium-, and Long-Term Targets	Days of interruption in production due to climate factors, disasters, or labor shortages **Short**: 0 days (√) **Medium**: 0 days **Long**: 0 Day	Percentage of Tier 1 suppliers who have signed the Supplier Code of Conduct Percentage of critical suppliers who responded to the sustainability management self-assessment questionnaire Rate of conflict-free mineral usage by suppliers **Short**: 100% (√) **Medium**: 100% **Long**: 100% Percentage of local procurement of raw materials **Short**≧60% (↑) **Medium**≧58% Note 2 **Long**≧60% Note 2	Annual overall waste recycling rate (including alternative energy) target **Short**≧90.5% (↑) **Medium**≧91% **Long**≧93% Total number of deficiencies for waste disposal in audits, inspections, and visits of outsourced waste disposal service providers **Short**≦3 items (↑) **Medium**≦2 items **Long**≦1 item	Average annual power saving rate of Hsinchu & Longtan Plants (new) **Short** > 1.5% **Medium**> 1.5% **Long**> 1.5%
Actions Taken	We review domestic and international trends and risks through the Risk Control Committee and ISO 22301, establish response and recovery procedures for strategic, operational, and financial aspects, and strengthen abnormal handling capabilities through training and drills.	We implement supplier sustainability evaluations through questionnaires and audits, and promote localized procurement and geographic diversification to reduce risks. Meanwhile, we strengthen supply-demand communication, forecast demand, and conduct annual scenario drills to ensure supply chain stability.	We collaborate across units to implement supplier selection and partner with professional organizations to convert waste into fuel. Through contracts, site visits, and evaluation mechanisms, we encourage vendors to obtain ISO 14001 and strengthen value chain technology.	We optimize energy-saving technology and operational management, actively purchase green electricity to reduce the proportion of gray electricity, and monitor energy indicators in real-time through automated control systems to ensure operational efficiency compliance.
Tracking Methods	▧ We regularly compile and submit Risk Management Team worksheets. ▧ We hold Risk Management Executive Committee meetings quarterly, and report implementation status to the Risk Management Steering Committee and the Board of Directors annually.	▧ We review raw material requirements and supply plans monthly based on production and sales meetings. ▧ We conduct annual supplier evaluations.	▧ We perform on-site audits combined with annual assessments as the basis for vendor replacement. ▧ We use quantitative indicators to assess the transparency of waste flow control and the effectiveness of the management system.	▧ We regularly convene Energy Saving Committee meetings. ▧ We track and review energy performance indicators monthly. ▧ Annual energy-related reporting
Corresponding Chapter	8.5 Risk Management	4.1 Sustainable Supply Chain	5.4 Waste Management	5.2 Energy Management

Note 1:Short-term target: 2025; Medium-term target: 2028; Long-term target: 2030; Status of 2025 short-term target achievement: (√) Met target (↑) Exceeded target (—) Did not meet target.

Note 2:The downward adjustment of the target is mainly due to the expectation that semiconductor materials required for new projects will be manufactured abroad, which leads to changes in the overall procurement structure; therefore, the localized supply target has been adjusted.

Material Topic	Greenhouse Gas Management	Talent Attraction and Retention	Talent Development	Occupational Safety and Health
	Corresponding SDGs: 13 Climate Action	Corresponding SDGs: 5 Gender Equality; 8 Decent Work and Economic Growth	Corresponding SDGs: 4 Quality Education; 8 Decent Work and Economic Growth	Corresponding SDGs: 3 Good Health and Well-being; 6 Clean Water and Sanitation; 8 Decent Work and Economic Growth
Management Strategy	We aim for net-zero, inventory greenhouse gases and green energy, cooperate with the parent company's SBTi to deepen value chain inventory and process optimization, and establish an honest climate policy.	We increase retention rates of key/top-performing talent, implement internal job transfer systems, and create a friendly workplace that promotes diversity and inclusion.	We define individual development plans (IDP) courses to cultivate competencies for future talents and construct robust talent pipelines, provide diverse learning resources, and encourage employees to learn independently.	Through preliminary reviews, risk identification, and assessment methods, we evaluate and prepare effective hazard prevention measures before operations, and deliberate on management status through the Occupational Safety and Health Committee.
Short-, Medium-, and Long-Term Targets	Local Scrubber (LSC) Exhaust Gas Reduction Rate **Short** > 90% (√) **Medium** > 95% **Long** > 98%	Job Fulfillment Rate From the Existing Employee **Short**: ≥ 65% (↑) **Medium**: ≧ 65% **Long**: ≧ 65% Rate of Manager Promoted From the Existing Employee **Short**: ≧ 70% (↑) **Medium**: ≧ 70% **Long**: ≧ 70%	Completion rate of individual development plan (IDP) Completion rate of on-the-job training (OJT) for indirect personnel after job transfer **Short**: 100% (√) **Medium**: 100% **Long**: 100% Employees' annual training hours **Short**: 28 hours (↑) **Medium**: 38 hours **Long**: 45 hours	Annual number of occupational diseases caused by chemical exposure **Short**: 0 incidents (√) **Medium**: 0 incidents **Long**: 0 incidents
Actions Taken	We comprehensively adopt high-efficiency tail gas reduction equipment and replace old machinery, quantify Scope 3 management, promote office-wide full green electricity and energy-saving projects, and actively reduce emission intensity across all three scopes.	We define key talent standards and compensation retention policies, and optimize internal job posting platforms and rotation mechanisms. We establish promotion opportunities for international employees and maternity care after childbirth, and implement a diverse, equitable, and inclusive (DEI) friendly workplace.	We plan management talent training roadmaps and promote diverse training models. We implement IDPs for professional talent, add new courses annually, track progress quarterly, and ensure that internal transferees complete OJT evaluations within three months.	We implement source control and exposure grading for chemicals, and reduce risks through elimination or substitution. We combine with monthly on-site physician services to provide hazard assessments and health checkup consultations to prevent occupational diseases by improving work methods.
Tracking Methods	▧ We conduct annual inventories with third-party verification. ▧ We track reduction performance and baseline year according to SBTi.	▧ Changes in human resources structure ▧ Turnover Rate	▧ Annual curriculum planning ▧ We track training completion rates within the deadline.	▧ We set SPI safety indicators and track them monthly. ▧ We deliberate on performance and disaster/disease prevention through the Occupational Safety and Health Committee.
Corresponding Chapter	5.1.2 Greenhouse Gas Management	6.1 Talent attraction and retention	6.2 Talent Development	6.4 Occupational Safety and Health

Note 1:Short-term target: 2025; Medium-term target: 2028; Long-term target: 2030; Status of 2025 short-term target achievement: (√) Met target (↑) Exceeded target (–) Did not meet target.

2.2.2 Stakeholder Communication

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

Stakeholder Category	Significance to VisEra	Communication Mechanisms / Frequency	Issues of Concern	Communication Records	Response Approach (Corresponding Chapter)	Contact Windows
Parent company (TSMC)	Through the parent company TSMC's regular and irregular subsidiary supervision mechanism, VisEra is required to provide monthly management reports for review and analysis, thus facilitating timely communication and suggestions for improvement when necessary. This enhances VisEra's management effectiveness and ensures transparency of operational information.	▧ Board Meetings Quarterly ▧ Information Dissemination Regular or ad-hoc ▧ Parent company's supervision Irregular	▧ Corporate Governance ▧ Enterprise Risk Management ▧ Financial Performance ▧ Professional Ethics ▧ Information Security	▧ Held 6 Board Meetings ▧ Provided monthly management reports	8.1 Corporate Governance 8.2 Professional Ethics 8.3 Financial Performance 8.4 Tax Governance 8.5 Risk Management 8.6 Information Security	Finance Department Miss Yeh (Email: Lilian_Yeh @viseratech.com)
Shareholders/ investors	VisEra attaches great importance to shareholder rights, is committed to pursuing sustainable development, and enhances shareholder value.	▧ Annual General Meeting Annually ▧ ESG Report, Annual Report Annually ▧ Financial Reports, Business Presentations, and Performance Reports Quarterly ▧ Establishment a contact point for investor relations and stock affairs Anytime ▧ Self-hosted or invited to institutional investor conferences Quarterly ▧ Hosting domestic and foreign institutional investors for physical or online exchanges Irregular ▧ Disclosure of material Information and routine filings on the Market Observation Post System (MOPS) as required Regular or ad-hoc ▧ Disclosure of relevant information to shareholders and investors on the company website Regular or ad-hoc	▧ Financial Performance ▧ Talent Development ▧ Compensation and Benefits ▧ Human Rights ▧ Information Security ▧ Innovative Research and Development ▧ Occupational Safety and Health	▧ Held the Annual General Meeting on May 22, 2025 ▧ Published sustainability reports, annual reports, annual and quarterly financial reports, business presentations, and business performance reports in both Chinese and English ▧ Maintained two-way real-time communication via phone, email, etc., through the Investor Relations and Stock Affairs contact point ▧ Held or participated in a total of 6 institutional investor conferences, with at least 1 per quarter ▧ 85 instances of hosting domestic and foreign institutional investors for physical or online exchanges ▧ Fully disclosed relevant information to shareholders and investors through the Market Observation Post System (MOPS) and the company website	8.3 Financial Performance 6.2 Talent Development 6.1 Talent attraction and retention 6.3 Human Rights 8.6 Information Security 3.1 Innovation Management 6.4 Occupational Safety and Health	Finance Department Miss Wu (Email: invest @viseratech.com)

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

Stakeholder Category	Significance to VisEra	Communication Mechanisms / Frequency	Issues of Concern	Communication Records	Response Approach (Corresponding Chapter)	Contact Windows
 Employees	Employees are VisEra's most critical stakeholders. They are responsible for turning strategies into results and culture into action, and directly influence product quality, customer trust, and organizational sustainable development, serving as the core strength of corporate competitiveness and long-term growth.	▧ Interdepartmental communication and work meetings Irregular ▧ Management communication meetings Semiannually ▧ Labor-management meetings Quarterly ▧ Employee grievance channels Irregular ▧ Employee e-suggestion box Irregular ▧ Business ethics training Annually	▧ Compensation and Benefits ▧ Financial Performance ▧ Talent Development ▧ Innovative Research and Development ▧ Occupational Safety and Health ▧ Business Continuity Management	▧ Held 2 management communication meetings ▧ Held 12 company-wide labor-management meetings ▧ Employee grievance channels: 30 cases received throughout the year, 17 cases substantiated after investigation and appropriately handled according to standard procedures ▧ 100% of all employees (including new hires) completed business ethics training	6.1 Talent attraction and retention 6.2 Talent Development 6.3 Human Rights 6.4 Occupational Safety and Health	Human Resource Department Mr. Chen (Email: Benson_Chen@viseratech.com)
 Customer	Customer trust and support are the cornerstones of VisEra's sound operation and sustainable development. Therefore, customers are not only service targets but also key forces for the Company's continuous improvement and growth. Through long-term cooperation with customers, the Company achieves value co-creation and sustainable operation.	▧ Customer satisfaction survey Annually ▧ Business and technical evaluations Quarterly ▧ Customer meetings Irregular ▧ Communicate through phone, email, and official website Irregular	▧ Corporate Governance ▧ Professional Ethics ▧ Sustainable Supply Chain Management ▧ Innovative Research and Development ▧ Business Continuity Management ▧ Climate Strategy ▧ Waste Management ▧ Customer Service	▧ Conducted 1 customer satisfaction survey ▧ Conducted 4 business and technical evaluations ▧ Maintained ongoing two-way communication with customers via phone calls, emails, and meetings	3.3 Customer Service and Management	Sales & Marketing Department Mr. Chen (Email: cf_sales@viseratech.com)
 Suppliers/ Contractors	Through high-quality suppliers and contractors, VisEra can outsource non-core business and focus resources on core competitiveness such as R&D, marketing, or brand management. Under modern regulations, supplier behavior directly affects the Company's brand reputation and compliance; therefore, they are an important link for the Company to practice sustainable development and establish a positive public image.	▧ Supplier meetings Regular ▧ Contractor coordination meetings Irregular ▧ Quality management meetings Irregular ▧ Supply chain management communication Irregular	▧ Product Quality ▧ Business Continuity Management ▧ Financial Performance ▧ Sustainable Supply Chain Management ▧ Enterprise Risk Management ▧ Corporate Governance ▧ Innovative Research and Development ▧ Occupational Safety and Health	▧ Continued to enhance collaboration between VisEra and its suppliers through multiple supplier meetings, contractor coordination meetings, and quality management meetings ▧ Conducted workshops to promote supplier awareness of EHS (Environmental, Health, and Safety) and RBA (Responsible Business Alliance) standards	3.2 Product Quality 4.1 Sustainable Supply Chain 6.4 Occupational Safety and Health	Material Management Department. Miss. Huang (Email: Sylvia_huang@viseratech.com)

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

Stakeholder Category	Significance to VisEra	Communication Mechanisms / Frequency	Issues of Concern	Communication Records	Response Approach (Corresponding Chapter)	Contact Windows
Government	Maintaining good communication with the government helps VisEra keep abreast of policy trends, reduce compliance risks, and improve resource acquisition and operational stability.	▧ Communication meetings, forums, seminars, or public hearings organized by government departments Irregular ▧ Proactively communicate with government departments Irregular ▧ Submit reports to government portals Irregular	▧ Professional Ethics ▧ Sustainable Supply Chain Management ▧ Corporate Governance ▧ Enterprise Risk Management ▧ Financial Performance ▧ Information Security ▧ Occupational Safety and Health	▧ Attended at least 7 forums or seminars organized by the Taiwan Stock Exchange, the Corporate Governance Association, or other regulatory bodies ▧ Participated in a Gender Equality Work Law and Sexual Harassment Prevention Seminar hosted by the Hsinchu Science Park Administration to stay informed about the latest legal developments ▧ Engaged in the 2025 Corporate Governance Evaluation and communicated with regulatory authorities to understand the self-assessment process and scoring requirements ▧ Actively communicated with regulatory authorities regarding the necessary details for the release of material information	4.1 Sustainable Supply Chain 8.1.3 Board Performance and Performance Evaluation 8.1.6 Concrete Results of Corporate Governance 8.2 Professional Ethics 8.3 Financial Performance 8.6 Information Security 6.4 Occupational Safety and Health	Legal Department Miss Lin (Email: Julia_Lin@viseratech.com)
Society	Society is an important stakeholder for VisEra, and it provides the operational environment and resources while supervising corporate behavior. Only by responding to social expectations and fulfilling responsibilities can the Company gain trust and support, build brand value, and ensure long-term stability and sustainable development.	▧ Community opinion surveys and needs assessments Irregular ▧ NGO communication meetings, forums, and seminars Irregular ▧ Volunteer activities in collaboration with NGOs Irregular ▧ Company website Irregular	▧ Financial Performance ▧ Professional Ethics ▧ Information Security ▧ Tax Management ▧ Business Continuity Management ▧ Diversity and Inclusion ▧ Talent Development	▧ We participated in various public welfare activities, including Hsinchu beach cleanup, playground equipment building for Hsinchu Zoo, donation drive for students in Guangfu Township, 3 blood donation drives within the Company, secondhand goods donation campaigns, and neighborhood relations activities. ▧ We invested over NT$ **3 million** in cultural support, with partners including National Tsing Hua University, Common Health Magazine , Spotlight Gallery, Godot Theatre Company, Live Comedy Club Taipei, Story Wear, U-Theatre, Taipei Quyituan, Taipei Philharmonic Chorus, Tien Circus Theatre, “A Chip Odyssey” private screenings, and Kaleidoscope Theatre.	7. Sustainability Role – Corporate Citizenship	Human Resource Department Mr. Chen (Email: Benson_Chen@viseratech.com)

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

Role in Sustainability - Product Innovation

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

Over
900
Accumulated patents

10.94%
R&D expenditures as a percentage of revenue

3.1 Innovation Management

Management of Intellectual Property Rights and Trade Secret

Establish policies for the application, maintenance, and management of intellectual property rights, including patents and trade secrets. Through a stringent confidential information protection system, the Company ensures the comprehensive protection of its intellectual assets.

Target Setting	Results in 2025	2026 Target	2028 Target	2030 Target
Number of Trade Secret and Patent R&D Cases Note	↑ Achieved **40 cases** Target Achieved **33 cases**	Achieved **34 cases**	Achieved **34 cases**	Achieved **39 cases**

↑Exceeded √Achieved −Missed Target Note: Due to the adjustment of expected targets, the target numbers for trade secrets and patent R&D from 2026 to 2030 have been revised upward.

Communication Channels：**Research and Development OrganizationESG@viseratech.com**

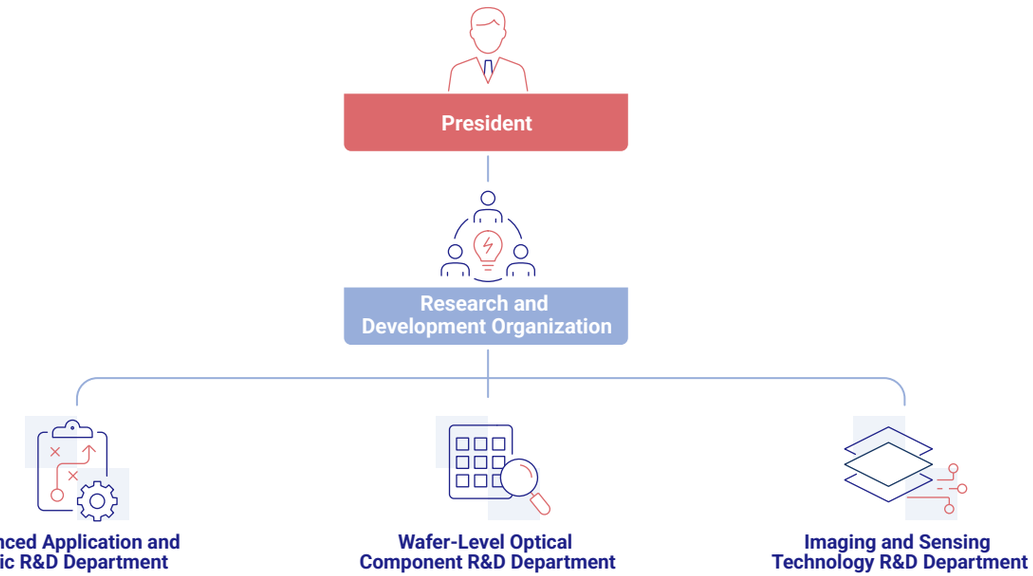
3.1.1 R&D Management

R&D Management Strategy

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

Research and Development Management Framework

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

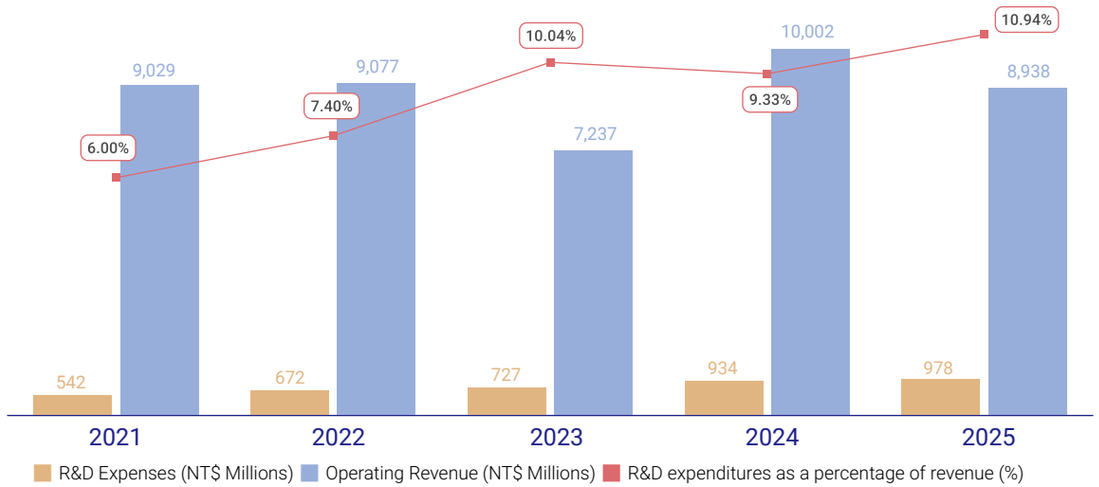


Investment in Innovative Research and Development

VisEra is committed to technological innovation and R&D of proprietary technologies. In 2025, it invested approximately NT$970 million in R&D, accounting for 10.94% of revenue. Over the past three years, R&D expenditure has increased steadily each year to develop key technologies and consolidate our leading edge. Annual product innovation achievements and applications, please refer to VisEra's official website, Dedicated Optical Foundry/Main Product/Application.

Investment in Innovative Research and Development	2021	2022	2023	2024	2025
R&D Expenses (NT$ Millions)	542	672	727	934	978
Operating Revenue (NT$ Millions)	9,029	9,077	7,237	10,002	8,938

Investment in Innovative Research and Development



Product's Contribution to Society

Image Sensors

1. By utilizing color filters, microlenses, and nano-optical pillars, sensitivity is increased by **20%-40%**, high color saturation is ensured, and clear night images are achieved.

Smartphones	▧ Through high-resolution and small-pixel technology, we not only restore the world's details but also extend human visual senses, making digital images a bridge connecting reality and perception. ▧ Image recognition technology through the barriers of language and information (e.g., real-time translation and search), reduces the digital divide, and makes technology a capable assistant for the public to understand their surroundings and enjoy a convenient life.	**Smart Wearable Devices**	Used for capturing images of the surrounding life, combined with AR glasses for personal or commercial applications, virtual information is superimposed onto the real environment to enhance convenience and allow users to interact with the digital world intuitively, thus creating a new smart life where information is readily available.
Self-driving Cars	To safeguard road safety, machine vision detection technology is leveraged for automotive image sensors to build a protective shield for both drivers and pedestrians amidst complex road conditions and blind spots, ultimately reducing traffic accidents and casualties.	**Technological Medicine**	Bringing the warmth of technology to marginalized needs, our high-precision eye-tracking technology opens a window to the soul for ALS and critically ill patients. When the body is constrained, the movement of the eyes becomes their sole bridge to communicate with the world.
Internet of Things (IoT) Devices	Combined with AI image analysis, it assists in building more responsive smart cities, such as improving traffic flow to reduce idling emissions and precise tracking to improve security efficiency, thus helping society improve operational order.	**Robotics**	Serving as the "eyes of robots," this technology elevates machines from automation to autonomy, and enables features such as navigation, hand-eye coordination, and intelligent vision.

Light Sensors

2. Furthermore, through highly sensitive ambient light sensing, it reduces power consumption by approximately **10%.**

Smartphones	▧ Through precise backlight adjustment technology, we ensure screen brightness changes smoothly with ambient light, thus reducing blue light stimulation and enhancing user visual comfort. ▧ The automatic screen-off function for mobile phones extends battery life, conserves energy, and provides the market with green consumer electronic products.	**Smart Wearable Devices**	When users are immersed in the AR/VR virtual world, our light sensors protect the user's visual health in reality. By dynamically adjusting screen brightness and color temperature according to the environment, we solve problems related to visual fatigue and dizziness.
Self-driving Cars	▧ We enhance intelligent driving functions, such as automatically turning on headlights in low-light conditions and activating windshield wipers upon rain detection. ▧ We reinforce passenger comfort and safety through the intelligent integration of interior temperature regulation and airbag systems (detecting passenger physique and position).	**Technological Medicine**	In medical wearables, LED lights are used for light sensors to illuminate blood vessels and measure blood changes and hemoglobin spectra to sense heart rate and blood oxygen levels, thereby detecting changes in physical characteristics to achieve proactive alerts and prevention.
Internet of Things (IoT) Devices	▧ We apply light-sensing technology to air and environmental monitoring to assist in real-time tracking of pollution indices to improve quality of life. ▧ Intelligent energy control systems automatically adjust energy consumption based on sunlight and usage habits, to help households and cities reduce unnecessary waste.	**Robotics**	Light sensors are one of the key technologies enabling highly autonomous operation in robots. Through the perception of space, light, and micro-environments, they help end-use applications achieve benefits in energy conservation, carbon reduction, safe collaboration, and yield improvement.

3D Sensors

3. By using advanced optical thin-film technology to increase the signal-to-noise ratio by **3dB**, we ensure precise identification under strong light while reducing laser intensity by **50%**, thus achieving energy conservation and eye protection while pursuing ultimate performance.

Smartphones

By integrating 3D sensing into mobile facial recognition and optical fingerprint authentication, this technology elevates user privacy and financial security. It transforms tedious verification and unlocking processes into intuitive, seamless experiences, while bolstering consumer trust in mobile payments.

Self-driving Cars

Utilizing LiDAR to construct 3D environmental maps significantly enhances a vehicle's peripheral perception capability. This not only optimizes system performance but also enables early recognition of potential hazards, thereby elevating driving safety.

Internet of Things (IoT) Devices

Furthermore, combining gesture control with 3D sensing technology expands applications from touchless public health solutions to health-monitoring scenarios, thus helping to improve everyday health management and individual safety.

Augmented reality optical waveguides and micro-displays

4. To enhance the display efficiency and brightness of Micro-OLED and Micro-LED systems, we integrate Surface Relief Grating (SRG) waveguides to further optimize visual performance. This advancement extends the battery life of micro-display systems by up to approximately **50%.**

Smart Wearable Devices

- By developing high-chroma micro-displays that feature elevated refresh rates and superior color performance, we significantly minimize user discomfort in virtual environments and reduce visual strain.
- Combined with a lightweight, ultra-compact design, this display technology seamlessly integrates into wearable devices, offering a more comfortable, long-wear experience that allows technology to blend naturally into everyday life.

Technological Medicine

By leveraging miniaturized, high-brightness display technologies, we develop near-eye display applications that empower visually impaired individuals to enhance their environmental perception. This technology also integrates digital information directly into their field of view to significantly expand the possibilities of everyday usage scenarios.

Bio-Medical Chips

5. By leveraging the economies of scale in semiconductor chip mass production, we reduce inspection costs by **30%**, while enabling **15%** of patients globally to afford and enjoy the life-saving opportunity of early detection and precision treatment.

Technological Medicine

- Optical biological detection technology provides test chips for markets to perform chromosomal prenatal examination, cancer carrier analysis, or rapid screening of infectious diseases. This enables precise healthcare, paving the way for personalized medicine and portable diagnostic devices.
- It enhances diagnostic efficiency for medical personnel and reduces waiting times for patients.

Silicon Photonics Technology

Through semiconductor manufacturing processes, we miniaturize the volume of optical components by more than **50%**, freeing up computational space and floor space efficiency; at the same time, we reduce transmission power consumption by **30%**, contributing to the rapid global development of AI.

AI Photonic Computing

Leveraging silicon photonics technology to enhance data transmission efficiency gradually replaces conventional copper wire architectures, thus driving data centers toward optical transmission. By optimizing transmission efficiency, this technology helps lower power consumption and signal latency while boosting overall computing performance, thereby addressing the energy demand challenges arising from growth in AI computing and advancing toward a more energy-efficient computing architecture.

Self-driving Cars

Through silicon wafer optical processes, we integrate automotive LiDAR into miniaturized, low-power chips, to lower the barrier to adoption. By promoting the widespread use of safety technologies, we enhance comprehensive protection for drivers.

Focus Case VisEra Colleague Awarded 2025 SEMI 20 Under 40 Awards

The SEMI Taiwan held its inaugural “SEMI 20 Under 40 Awards” this year to recognize young talents under the age of 40 who have demonstrated outstanding contributions to the semiconductor industry. The awards evaluate candidates based on four dimensions: “innovation, leadership, technology, and industry contribution” and aim to affirm the strength of the new generation, encourage young talent to continue developing in the industry, and promote the birth of new ideas and breakthrough technologies, thereby creating innovative momentum in the semiconductor field.

Ives Chang, an employee of VisEra’s R&D organization, was awarded in the Innovation Capability category, affirming his outstanding performance and continuous contributions in professional fields such as advanced material R&D.

SEMI Global Chief Marketing Officer and President of SEMI Taiwan, Terry Tsao, expressed his hope that the winners would continue to break through with innovation, demonstrate leadership influence, refine technical strength, and commit to industry and sustainable development in the spirit of “selflessness, innovation, and sharing” to become the most trustworthy force in Taiwan’s semiconductor industry.

The convener of the Innovation Capability category, Huang, I-Yu, Dean of the College of Semiconductor and Advanced Technology Research at National Sun Yat-sen University (left), presented the award to VisEra’s Ives Chang (right).

3.1.2 Management of Intellectual Property Rights and Trade Secret

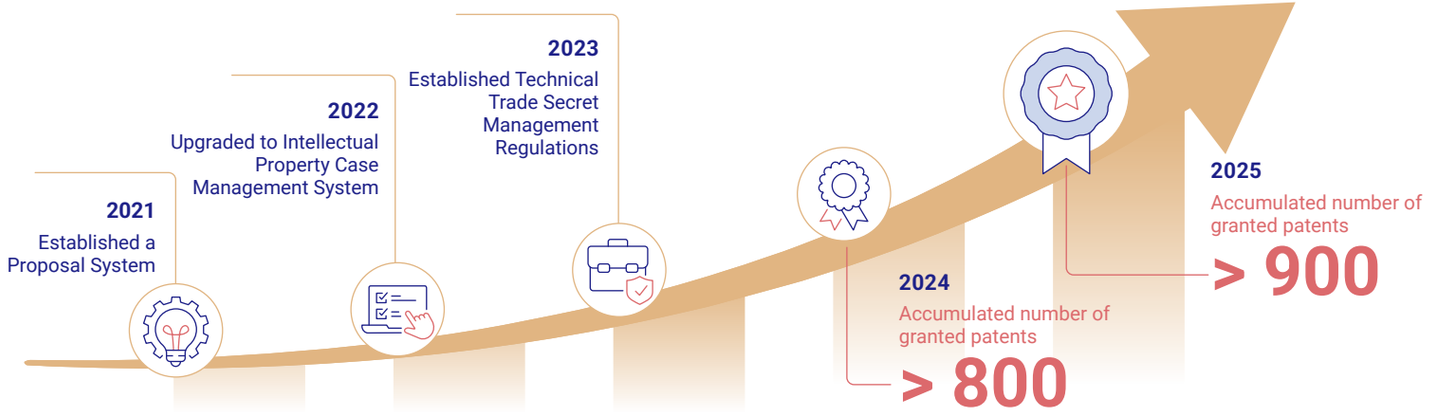
VisEra has been dedicating itself to technology innovation, in order to maintain its hard to reach R&D results of advanced technology and to improve competitiveness, through encouraging R&D innovation and other incentive system, together with patent portfolio planning which is in line with our business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

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

The Company implements strict confidentiality protection in accordance with the PIP Policy for the R&D results in all stages. We established detailed regulations on the use of related information. This includes detailed regulations on the use of relevant information, such as restricting the carrying of image, sound capture, or storage media devices, and the protection of confidential data sent to external units, to prevent unauthorized disclosure or infringement of intellectual property. If the development of a technology meets the requirements for patent application, it will be submitted to the Invention Review Committee for a technical review. If approved, a patent application will be filed immediately.

For the protection of patents, VisEra established the Patent Management Regulations to serve as an incentive system to encourage R&D personnel to actively apply for patents for their R&D results. R&D achievements deemed unsuitable for patent protection are considered trade secrets. We maintain confidentiality and protection measures in accordance with the aforementioned PIP Policy, and we established a trade secret management system which also provides an incentive system to encourage R&D personnel to present such R&D results to the Invention Review Committee. After results are reviewed and approved by the Committee, we award the R&D personnel with incentives based on the level of technology. We also implement a unified storage mechanism and assign dedicated personnel to manage in order to prevent unauthorized disclosure or infringement of such information. As of 2025, technology invention-related incentives have been awarded over 300 times. Additionally, since 2024, VisEra has presented the "Best Technology Invention of the Year" award to outstanding R&D personnel. This initiative not only establishes corporate role models but also inspires other employees to strive for excellence.

VisEra has set patent strategies in countries including the United States, Taiwan, Mainland China, and Japan. Since the organization of the Company, we have obtained more than 900 patents and the number continues to increase. At the end of each year, the management team evaluates R&D status, future business strategies, and patent strategies for each country to set intellectual property key performance indicators for the following year, thereby incentivizing the Company's R&D momentum. At least once a year, the head of R&D or the head of legal affairs also reports on the current R&D progress and future R&D plans at the board meeting for the Directors to learn about the Company's plans for intellectual property rights. The report on the Company's intellectual property management plan was provided at the board meeting in the second quarter of 2025. The achievement progress of major goals over the last five years is shown in the figure below:



3.1.3 Industry-Academia Research Collaboration

While pursuing technological leadership, we also uphold our corporate social responsibility. We collaborate with various universities and professional research units. Through long-term and diverse industry-academia partnerships, we not only leverage the research and development capabilities of academic institutions but also contribute to nurturing outstanding talent for the industry.

Industry-Academia Research Collaboration

School Name	Collaboration Project	Application
National Yang Ming Chiao Tung University (NYCU)	Micro-Optical Component Design	3D sensing, wearable device sensors, and high-speed electromagnetic simulation technology.
National Taiwan University (NTU)	Wafer-Level Multilayer Film Coating Design	3D sensing, wearable device sensors, and AR/VR.
Industrial Technology Research Institute (ITRI)	Silicon photonics component measurement platform and testing development.	Component module development for 3D sensing, wearable sensing, optical communication, LiDAR, etc.
National Central University (NCU)	Optical Parameter Measurement System for Lens Modules	Image sensors and Nano Light Pillars.

3.2 Product Quality

Product Quality Management

Policy Commitment Statement:

We will continue to incorporate improvement activities into sustainable management goals to promote quality refinement, process optimization, and the enhancement of long-term corporate value.

Target Setting	Results in 2025	2026 Target	2028 Target	2030 Target
Continual Improvement Activities (CIT)	↑ Achieved **7 cases** Target **5 cases**	projects - annual target achieved Note	projects - annual target achieved Note	projects - annual target achieved Note

↑Exceeded √Achieved −Missed Target

Note:To comprehensively evaluate the effectiveness of quality culture promotion, 0.5% of the total number of company managers and professionals is used as the annual target count for continuous improvement projects.

Communication Channels：**Quality Assurance Department ESG@viseratech.com**

3.2.1 Product Quality

VisEra has established, implemented and maintained a quality management system in accordance with the requirements of IATF 16949, ISO 9001 and ISO 13485 quality standards, and ensures and improves product quality by continuously improving the effectiveness of the quality management system. Complying with the aforementioned quality management system requirements proves that the Company has the capability to stably provide products that meet customer needs and comply with regulatory requirements. At the same time, customer satisfaction can be enhanced through the effective application of the quality management system, including continuous improvement and prevention of non-conformities.

Assisting customers in completing product development and introducing it to mass production is an important task for VisEra. Services include product design consultation, project development assistance, and professional technical support. We establish good communication channels with customers and provide the highest level of protection for their confidential information. We are committed to serve as the most reliable partner for our customers.

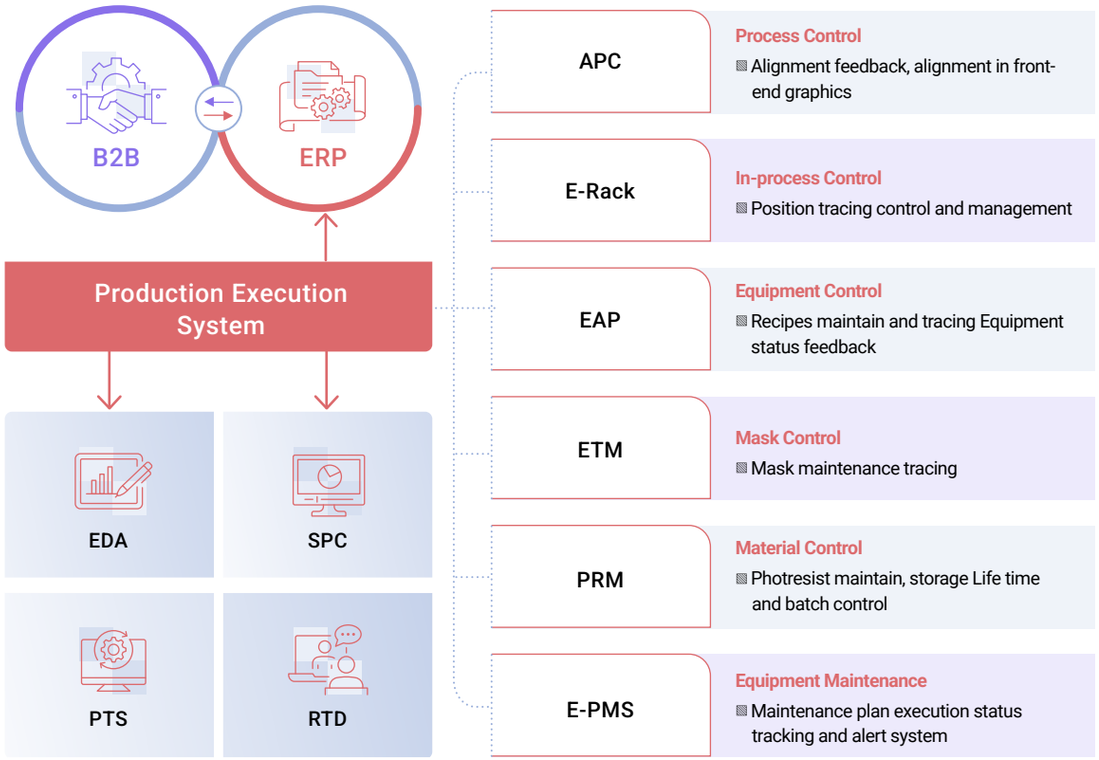
VisEra focuses on multi-faceted, continuous quality improvement in pursuit of comprehensive customer satisfaction. If any defect or inconvenience is found, we communicate with customers immediately and implement relevant measures to isolate the event. VisEra upholds the following quality policy:

Adopt a customer-centric approach to ensure complete customer satisfaction. **Service**	**Cost** Improve efficiency and productivity and reduce production costs.
Implement continuous improvements to provide customers with satisfying products. **Quality**	**Delivery** Implement timely production planning to meet customer needs.

Since the establishment of our Hsinchu plant in 2006, we have been committed to the establishment and implementation of ISO 9001 and IATF 16949 (formerly TS 16949) automotive quality management systems, and launched the Enterprise Resource Planning (ERP) system to integrate resource management for processes, batch control, equipment, masks, raw materials, and project control. In addition, we implemented advance preparation by obtaining the ISO13485 certification for the medical supply chain in 2019. The Company pursues continuous quality improvements to enhance competitiveness and achieve quality improvements across the board. With the expansion of business and to provide customers with more complete services, the Company launched the production bases of Zhongli Plant and Longtan Plant in 2017 and 2022, respectively. Each plant also successfully completed the establishment of the ISO 9001 system in the same year and has continued to maintain it to date. Following the demand of the automotive market, the Longtan Plant also passed the IATF 16949 automotive quality management system certification in 2025.

To strengthen VisEra's quality culture, the Quality Assurance Department organizes general quality courses for all employees each year and promote the use of the Eight Disciplines Problem Solving as the basic framework for the problem-solving steps of the Company. Our aim is to increase employees' awareness of quality and their use of quality assurance tools. We hope that through the use of quality tools, we can assist colleagues in finding improvement opportunities at work and proposing effective countermeasures with value. We offered 71 digital courses and reading courses for quality management in 2025 for 2,148 person-times who passed the courses with 1,127 total training hours. In addition, VisEra encourages all employees to actively participate in continual improvement programs. We organize the Continual Improvement Team Conference (CIT Conference) each year to provide a platform and rewards for exchanging ideas. We hope to create a corporate culture of high quality and continual improvement based on the spirit and activities for continual improvement.

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



VisEra's Continual Improvement Activities (CIT)

VisEra's Continual Improvement Activities (CIT)	CIT competitions (number of cases)	Total number of participants
2021	9	112
2022	9	108
2023	10	110
2024	8	95
2025	7	74

3.2.2 Green Design of Products

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

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

VisEra Company Green Design Matrix

	Material Procurement	Production and Manufacturing	Product Transportation	Product Usage	Resource Recycling
Energy Efficiency	▧	▧	▧	▧	
Greenhouse Gases	▧	▧	▧	▧	
Material Reduction	▧	▧	▧		
Conflict Minerals	▧				
Hazardous Substances	▧	▧			▧
Waste Reduction		▧	▧		▧
Water Resource Reduction		▧			▧

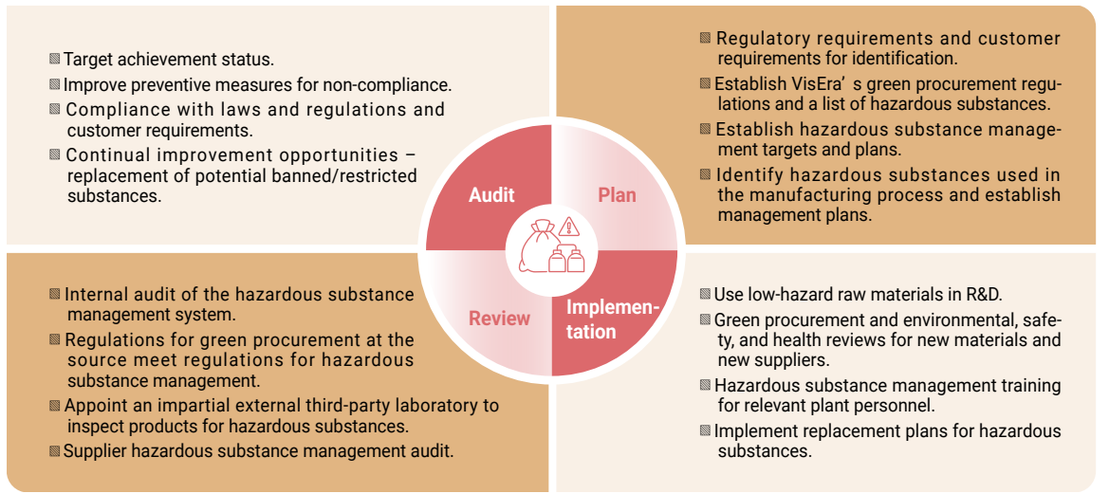
3.2.3 Hazardous Substance Management

VisEra's management of hazardous substances is built upon the QC 080000 hazardous substance management system. For substances that may affect human health or pollute the environment, the Company adheres to the principle of avoiding use whenever possible and minimizing use when unavoidable. Products comply with international regulations and customer requirements regarding hazardous substances. In addition, VisEra continues to promote the process raw material hazardous substance substitution plan. We require suppliers of raw materials to provide declarations ensuring their products do not contain internationally banned substances harmful to the environment. This guarantees compliance with customer demands and international regulations such as the EU RoHS and REACH directives. By not using perfluorooctanoic acid (PFOA) and its related substances, N-methyl-2-pyrrolidone (NMP), and perfluorohexanoic acid (PFHxA), we have achieved 100% compliance with regulations related to the reduction/elimination of hazardous substances in products. VisEra completed the assessment and adoption of PFOA and NMP substitute materials in 2020. Since 2021, PFOA and NMP have not been used. Since 2022, we have continued evaluating and implementing alternatives for perfluorohexanoic acid (PFHxA). By 2024, 27 photoresists have been introduced with a substitution rate of 64%, and we completed the 100% adoption of PFHxA substitute materials (covering 42 photoresists) in 2025 as scheduled.

The use and management of chemicals are closely related to environmental protection and sustainable development and have long been a key focus of various international sustainability indicators. VisEra is committed to environmental sustainability and, adhering to the principle of sustainable operation, continuously optimizes production process technology to reduce the unit consumption of chemicals. By the end of 2025, the Company has completed a photoresist reduction plan, achieving an average reduction of approximately 41% in chemical usage.

Product hazardous substance management procedures

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



Meet or exceed product hazardous substance management requirements in international regulations

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

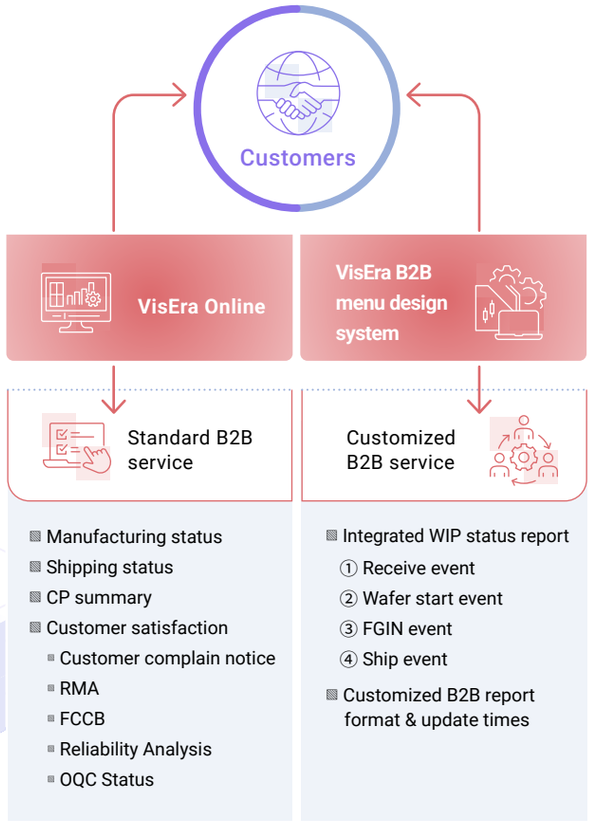
3.3 Customer Service and Management

With the expansion of the customer base and business scope, as well as the increase in customized requirements, VisEra has internally developed the "B2B Menu design system," the "VisEra Online" platform. This platform provides customers with accurate and real-time production information online, allowing them to easily keep abreast of information such as product production progress, estimated delivery dates, and finished goods warehousing and shipping. 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 has also shortened the operation time for customized B2B information transmission from an average of one month to within one week.

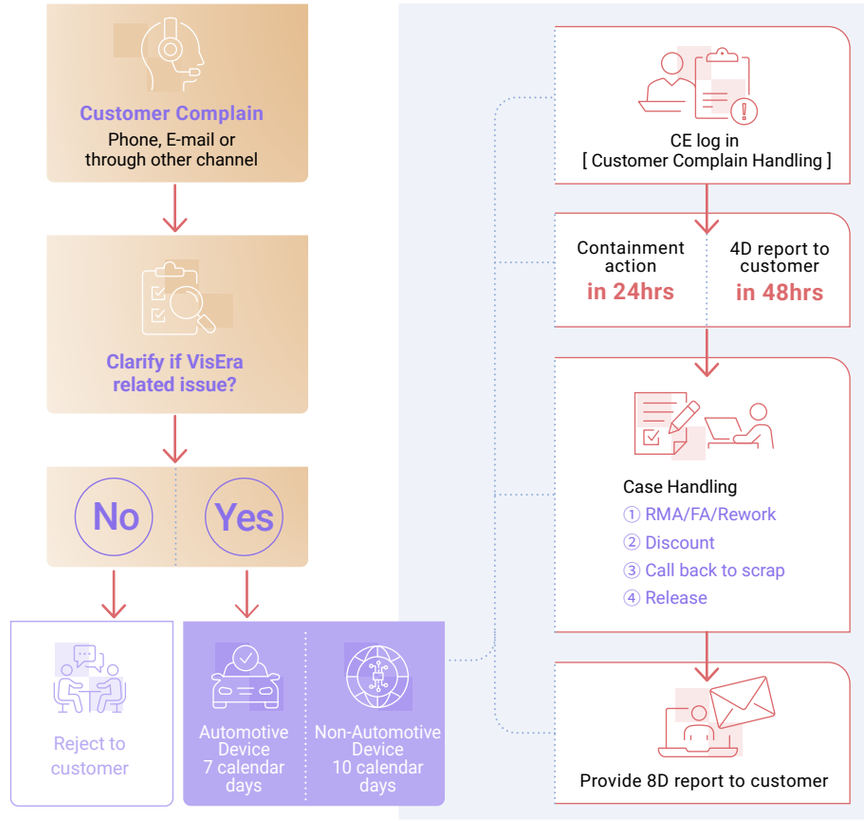
In addition, VisEra values the development of sustainable, equitable, and mutually beneficial relationships with customers. If customers have any comments or recommendations, they can contact the Company by telephone, email or the Company website. The Company established the Customer Project Management 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 2025, there were no substantiated complaints concerning (major) 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 non-automotive customer complaints in 2025. (Not related to substantiated complaints concerning breaches of customer privacy and losses of customer data). After internal investigations and improvements to process monitoring methods, 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.

B2B menu design system

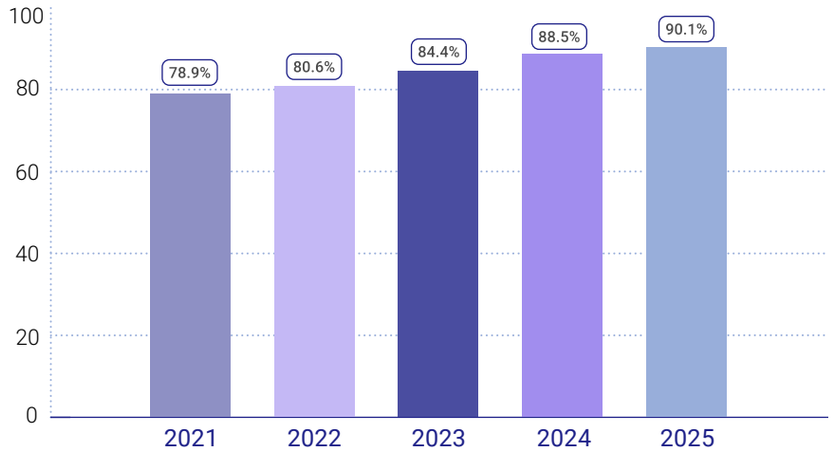


CCN (Customer Complain Notice) Flow

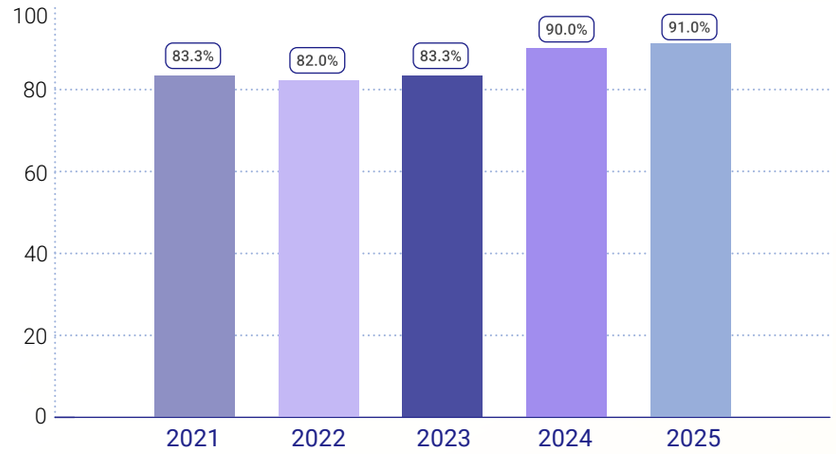


VisEra conducts quarterly business technology review meetings with customers to provide products and services of the highest quality and to ensure that customers' needs are fully understood and provided with support. We also carried out an annual customer satisfaction survey for the Company's top ten customers (covering over 95% of revenue in 2025). Methods such as email or phone consultations are used, 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 90.1%, in 2025, 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 2025, the average business technology review score was 91%.

Customer satisfaction survey results



Customer quarterly business evaluation score



Role in Sustainability - Responsible Procurement

As the international community pays more attention to product safety and environmental safety and health issues, any disruption in any link of the supply chain may affect the provision of final products or services. Therefore, ensuring the stability of supply is vital to the long-term interests of the Company and its shareholders, and also shows the importance of supply chain management.

100%

Signing rate of the VisEra 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

7 consecutive years

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

60.1%

Percentage of local procurement of raw materials

4.1 Sustainable Supply Chain Management

4.1 Sustainable Supply Chain Management

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.

Target Setting	Results in 2025	2026 Target	2028 Target	2030 Target
Completion rate of the "VisEra Supplier Code of Conduct" signature for Tier 1 suppliers	√ Completion rate **100%** Target Completion rate **100%**	Completion rate **100%**	Completion rate **100%**	Completion rate **100%**
Response rate of critical suppliers to the sustainability management self-assessment questionnaire	√ Response rate **100%** Target Response rate **100%**	Response rate **100%**	Response rate **100%**	Response rate **100%**

Local Procurement and Green Procurement

VisEra continues to promote local procurement to improve production efficiency, reduce carbon emissions from transportation processes, and assist in enhancing the sustainable development of local industries.

Decentralized procurement and increase the proportion of local raw material procurement	↑ Reached **60.1%** Target **60%**	Reached **58%** Note	Reached **58%** Note	Reached **60%** Note

Conflict Minerals Management

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

Suppliers perform responsible mineral due diligence and use of compliant minerals	√ Usage rate **100%** Target Usage rate **100%**	Usage rate **100%**	Usage rate **100%**	Usage rate **100%**

↑ Exceeded √ Achieved − Missed Target

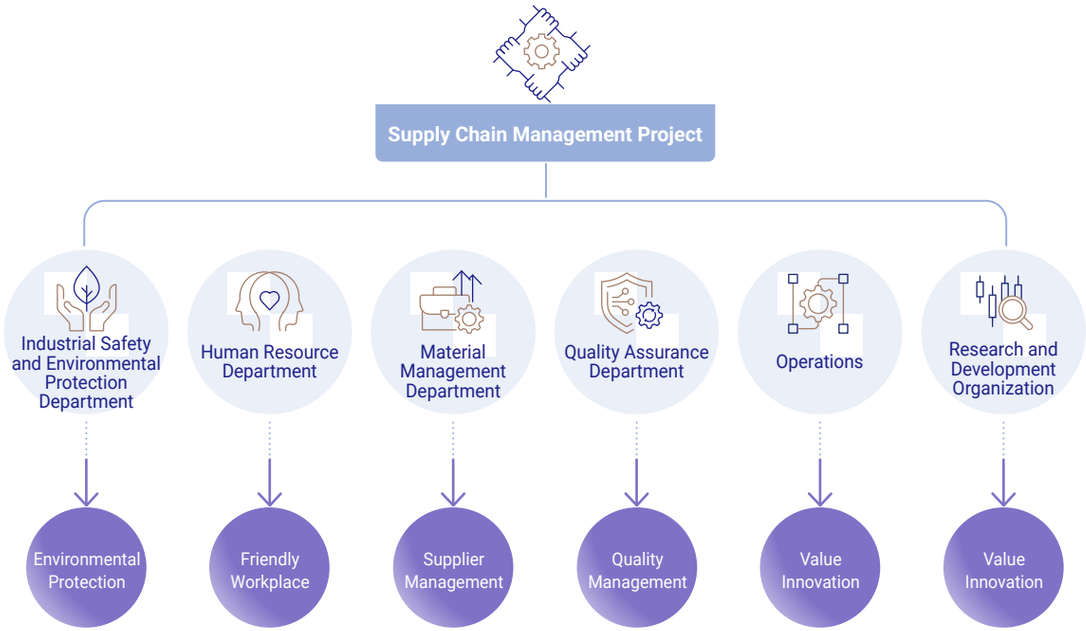
Note: The downward adjustment of the target is mainly due to the expectation that semiconductor materials required for new projects will be manufactured abroad, which leads to changes in the overall procurement structure; therefore, the localized supply target has been adjusted.

Communication Channels：**Material Management DepartmentESG@viseratech.com**

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:

1. **Strengthening supply chain resilience:** Introduce the ISO 22301 Business Continuity Management System (BCMS) to enhance supply chain resilience to reduce supply chain disruption risks.
2. **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'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'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 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 include nine major procurement categories: direct materials, indirect materials, equipment and components, facility engineering, outsourcing, waste treatment, labor service providers, cleaning agents, and commodities. There were 618 suppliers in transactions in 2025. 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 Tier	Definition	Number of Companies	Management Measures
Tier 1 Suppliers	Those with direct transactions that exceed NT$1 million.	268	▧ Sign the "VisEra Supplier Code of Conduct". ▧ Encourage Tier 1 suppliers to require their upstream suppliers, contractors, and service providers to adopt the code for management practices.
Key Suppliers	Those suppliers that meet criteria for the top 80% of annual procurement expenditures or irreplaceable products or services, and being labor-intensive contracting firms that the RBA focuses on.	95	▧ Sign the "VisEra Supplier Code of Conduct". ▧ Encourage critical suppliers to request their upstream suppliers, contractors, and service providers to implement management in accordance with the standard. ▧ Regular evaluations and audits are carried out for direct raw material suppliers and outsourced contractors. ▧ Conduct sustainability self-assessment questionnaires and determine the annual audit list based on results and internal discussions. ▧ For key medium or high-risk suppliers identified through the sustainable risk assessment, the supplier review meeting shall adopt a resolution to implement audits and improvement counseling.

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, leading to a centralized supplier base. To mitigate the material supply interruption risks, we ensure that the suppliers have backup plants. Meanwhile, primary target material suppliers are relatively diversified with backup plants in place. 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. VisEra's direct raw materials are primarily coated onto chip products during the manufacturing process 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, the Company has 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 only after the written review and approval from relevant company departments.

Achievements

- In 2025, we acquired 52 new suppliers and 100% of them signed the “Compliance Statement for the Code of Professional Ethics and Supplier Code of Conduct”.
- In 2025, we completed the review and approval from the procurement, quality assurance, engineering, and EHS units for 1 new suppliers of production machinery of direct raw material they joined VisEra’ s supply chain. The completion rate was 100%.

Supplier Evaluation

Implementation Methods

- ISO 9001 certification is necessary for the suppliers of direct materials and contractors.
- Suppliers of key direct materials (including contractors) are regularly evaluated by relevant company departments through the QCDST (quality, cost, delivery, service, and technology) supplier rating mechanisms. And also communicate with suppliers regarding the evaluation results.
- In 2025, 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

- 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 2025 and distributed the evaluation results to suppliers. 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 between relevant company departments and suppliers.
- In 2025, a total of 94 sustainability self-evaluation questionnaires were distributed to suppliers of raw materials, contractors, suppliers of machinery and parts, and facility engineering and service providers. The response rate was 100%. After the identification, no suppliers were found to be of high concern. Together with relevant company departments, **12 suppliers were selected to schedule the 2025 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, the number of non-qualified suppliers audited that year was zero.

Continuous Improvement Management

Implementation Methods

- We perform audits of suppliers of direct materials each year. Onsite audits of suppliers are conducted by the relevant company departments. 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 2025, we conducted onsite audits of 12 suppliers of direct/indirect raw materials, photomasks, facility engineering, equipment, and labor services. We promoted the Supplier Code of Conduct to them. 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, while areas for improvement are listed as suggestions. Finding accounted for 17.4% of the results and the reasons for the top 2 finding included:
  - Environmental health and safety (10.9%): Imperfect hazard identification, Safety Data Sheet (SDS) labeling issues, insufficient ESH education and training hours, expired licenses, and discrepancies between hazard labeling and the Globally Harmonized System of Classification and Labelling of Chemicals (GHS).
  - Labor and human rights (4.3%): Holding international employees' passports, lack of a zero-fee policy for using migrant workers, and ineffective grievance channels.
- 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 95.7% till 2025 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 846 contractor agreement organization pre-construction meetings in 2025.
- We completed QBR meetings (regular) with 4 suppliers of direct raw materials in 2025. In addition to quality performance and key project reviews, we also exchanged and shared ESG and BCP-related issues.
- We completed 2 irregular quality meetings with raw material suppliers in 2025.

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 52 new suppliers added in 2025 to sign the Supplier Code of Conduct. The signature rate was 100%.

Focus Case Supplier Sustainability Audit and Human Rights Due Diligence

VisEra identifies supplier risks through the Supplier Sustainability Self-Assessment Questionnaire (SAQ) and uses it as one of the important procedures for supply chain Human Rights Due Diligence. It has established a management mechanism including risk identification (SAQ), risk assessment (supplier classification), audit and improvement (Audit & CAP), and continuous tracking (Follow-up) to systematically manage supply chain human rights risks. Through SAQ surveys, information regarding suppliers' labor human rights, working conditions, and relevant management systems is collected to identify potential human rights risks in the supply chain and serve as the basis for subsequent risk assessment and audit planning.

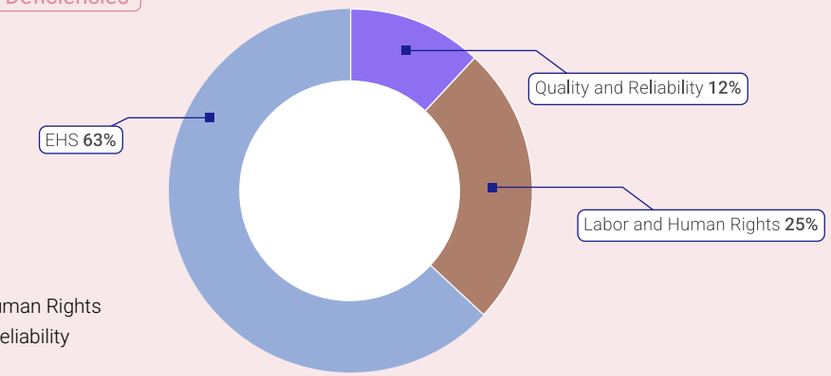
The SAQ questionnaire covers multiple labor human rights issues, including the prohibition of forced labor, protection of young workers, reasonable working hours, wages and benefits, anti-discrimination and humane treatment, and freedom of association, to confirm whether suppliers' human rights management systems and practical execution comply with relevant regulations and international human rights principles.

Based on SAQ survey results and the risk assessment mechanism, VisEra's audit team members further distinguish audit categories across seven major dimensions: supply chain risk, quality and reliability, labor human rights, environmental health and safety, management systems, business ethics, and information security, and conduct on-site or remote audits depending on the supplier's risk level to implement supply chain sustainability and human rights due diligence.

In 2025, audits were conducted on 12 suppliers, including raw material manufacturers, RBA service-category vendors, and equipment/component machine suppliers. A total of 16 deficiencies were identified with 76 suggestions in the audit results. For the 16 deficiencies, suppliers were required to propose improvement measures, and the progress of improvements was continuously tracked. As of December 31, 2025, all 16 deficiencies have been improved and closed.

Through the aforementioned human rights due diligence and supplier audit mechanisms, VisEra is able to effectively keep abreast of potential supply chain risks, assist suppliers in continuously improving their sustainable management capabilities, reduce the potential negative impacts of the supply chain on the environment and society, and jointly promote the development of a responsible and sustainable supply chain.

2025 Key Supplier Audit Deficiencies



Audit Items	Deficiencies	Deficiency Ratio	Suggestions	Suggestion Ratio
Supply Chain Risk	0	0%	4	5%
Quality and Reliability	2	12%	10	13%
Labor and Human Rights	4	25%	16	21%
EHS	10	63%	26	34%
Management Systems	0	0%	11	15%
Code of Ethics	0	0%	3	4%
Information Security Risk	0	0%	6	8%
TTL	16	100%	76	100%

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, VisEra 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 last five years are as follows:

Item / Year	Raw materials	Equipment and components
2021	70%	69%
2022	67%	72%
2023	69%	64%
2024	62%	57%
2025	60.1% Note1	52% Note 2

Note 1:Due to the fact that semiconductor materials required for new projects are manufactured abroad, the overall procurement structure has changed, resulting in a decrease in the local procurement ratio.

Note 2:The introduction of new technology development equipment from abroad has reduced the local procurement ratio for equipment and 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.

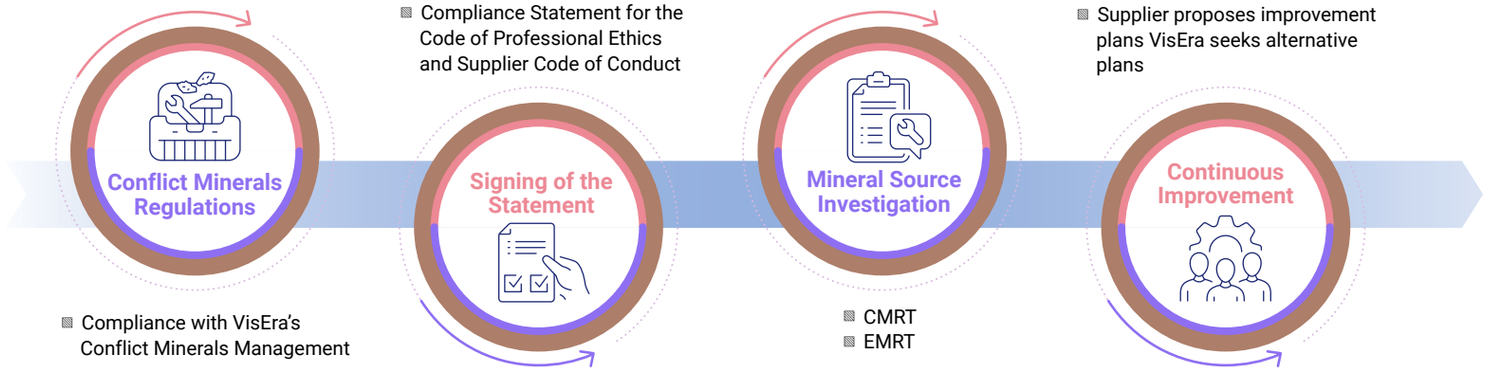
Since 2019, the Company has been recognized annually by the Hsinchu City Government for outstanding performance in green procurement evaluations. Furthermore, VisEra received the Ministry of Environment's award as an excellent enterprise in the 2025 evaluation of green procurement for private enterprises 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. VisEra requires 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 2025. We conduct audits of procurement targets or smelters as needed to ensure that the supplied raw materials meet social responsibility standards. In 2025, 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 associated smelters identified were all certified under the Responsible Minerals Assurance Process (RMAP), with a non-compliance rate of 0%. As none of the direct material suppliers or subcontractors used conflict minerals, there were no restrictions or difficulties encountered, and no subsequent improvement measures were required. Currently, there have been no significant changes or upward trends in raw material supplier prices due to conflict minerals management.



Role in Sustainability – Green Production

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

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

Acquiring 36,601
Renewable Energy Certificates, which is equivalent to reducing emissions by 18,081 metric tons of CO_2

88.6%
Process water recycling rate in Hsinchu & Longtan Plants

93.57%
Waste recycling rate (including Alternative Energy)

5.1 Climate Strategy and Greenhouse Gas

Greenhouse Gas Management

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

Target Setting	Results in 2025	2026 Target	2028 Target	2030 Target
Local Scrubber (LSC) Exhaust Gas Reduction Rate	√ **>90%** Target LSC Exhaust Gas Reduction Rate **>90%**	LSC Exhaust Gas Reduction Rate **>90%**	LSC Exhaust Gas Reduction Rate **>95%**	LSC Exhaust Gas Reduction Rate **>98%**

↑Exceeded √Achieved −Missed Target

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

5.1.1 Climate Strategy

In recent years, the pace of global climate change has been rapid, and the impacts are increasingly significant. According to the State of the Global Climate released by the World Meteorological Organization (WMO) at COP30, the period from 2015 to 2025 will become the warmest on record; each year's temperatures will exceed previous records, and greenhouse gas concentrations and ocean heat content reached historical highs in 2024 and continued to rise in 2025. The global average temperature from January to August 2025 was 1.42°C (±0.12°C) higher than pre-industrial levels, highlighting the accelerating trend of climate change.

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

Furthermore, VisEra uses a Risk Map in its Enterprise Risk Management (ERM) system to assess and identify significance. The assessment results showed that the risks associated with climate change include drought, strong typhoons, flooding, earthquakes, power and water shortages, and increasingly stringent regulatory requirements. VisEra conducts training and exercises on mitigation measures through scenario simulation, and regularly reviews risk changes and responses.

Climate-Related Strategy Management Framework

Category	Management Strategy	2025 Execution Results
Governance	The Board of Directors regularly reviews the risks and opportunities related to climate change. ▧ ESG Committee: Chaired by a senior executive appointed by the chair and supervisor of the Sustainable Development Committee, the ESG Committee regularly reviews the Company's climate change strategies and goals, and reports to the Sustainable Development Committee and the Board of Directors. ▧ Risk Management Steering Committee: It is chaired by the President, the Committee is responsible for the focus of corporate risk management and risk assessment and mitigation, while reporting annually to the Board of Directors on annual corporate risk management, including climate change issues.	▧ The ESG Committee convenes quarterly to discuss corporate sustainability issues, including strategies for responding to climate change. Matters discussed are recorded as resolutions or pending action items, which are subject to follow-up and improvement. ▧ The Risk Management Steering Committee held a total of 4 meetings, reviewing operational risks such as carbon fees, net-zero emissions, extreme weather events and so on. Response strategies are formulated quarterly and the implementation status is reviewed accordingly.
Strategy	▧ The ESG Committee regularly discusses and identifies short-, medium-, and long-term climate-related risks and opportunities. ▧ Assesses the impact of climate risks and opportunities on the organization's operations, strategy, and financial performance. ▧ Conducts scenario analysis to evaluate the resilience of the organization's strategy under various climate scenarios.	▧ Regarding transition risks, the Company referred to the World Energy Outlook (WEO-2024) released by the IEA and selected the 2050 Net Zero Emission (NZE) Scenario and the very low emissions scenarios in the Shared Socioeconomic Pathways (SSP) 1-1.9 in the Sixth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC AR6) in the scenario analysis to assess the cost required for implementing carbon reduction strategies in the future. ▧ Regarding physical risks, the Sixth Assessment Report (AR6) of the Intergovernmental Panel on Climate Change (IPCC), specifically the Shared Socioeconomic Pathways (SSP) scenarios SSP1-2.6 and SSP5-8.5, is used as the foundational database for climate-related risk analysis. These scenarios help assess potential impacts and financial implications that may arise in future operations, and guide the development of corresponding risk management measures.
Risk Management	▧ A climate risk identification process is developed every two years using the TCFD framework. ▧ The significance of climate-related risks and opportunities is assessed based on the level of impact and likelihood of occurrence, with corresponding response measures formulated. ▧ The results of climate risk identification and assessment are integrated into the Enterprise Risk Management (ERM) system and are regularly reviewed by senior management.	▧ ESG Committee evaluated the qualitative and quantitative financial impacts of material climate-related risks and opportunities discussed by relevant departments ▧ A total of 4 major risks were identified—Greenhouse Gas Emissions Cap Control and Carbon Fee Collection/Net-Zero Emissions, Extreme Weather Events such as Typhoons and Floods, Droughts, and Rising Average Temperatures, and 2 major opportunities—Material Conservation Designs and Reduction of Water Usage and Consumption. ▧ The financial impacts of the identified major risks were estimated and reported at the annual Risk Management Steering Committee meeting.
Indicators and Targets	▧ Management indicators and targets are established to measure climate-related risks and opportunities. ▧ Greenhouse gas emissions from Scope 1, 2, and 3 are inventoried and disclosed annually in accordance with ISO 14064-1, to identify emission sources and enable focused management. ▧ Product life cycle assessments are conducted, with efforts to improve carbon footprint hotspots through hotspot analysis.	▧ Greenhouse gas management and energy recycling targets have been established. For details, please refer to the "Greenhouse Gas Management" and "Energy Management" sections of this report. ▧ Set mid- and long-term goals for renewable energy in line with the renewable energy regulations of large energy users. For details, please refer to the "Energy Management" sections of this report. ▧ Product life cycle assessments have been completed, and improvement measures have been implemented based on identified carbon footprint hotspots.

Climate-Related Risks and Opportunities and Corresponding Strategies

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

5.1.2 Greenhouse Gas Management

Scope 1
Greenhouse Gas Emissions **6,527** metric tons of CO_2e

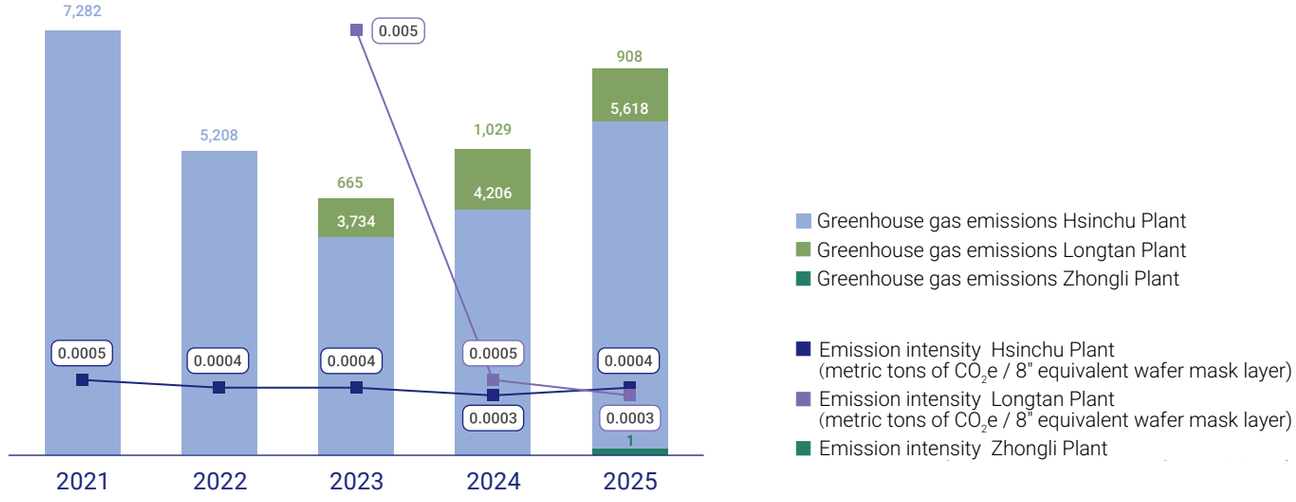
Scope 2
Greenhouse Gas Emissions **29,665** metric tons of CO_2e

Scope 3
Greenhouse Gas Emissions **64,673** metric tons of CO_2e

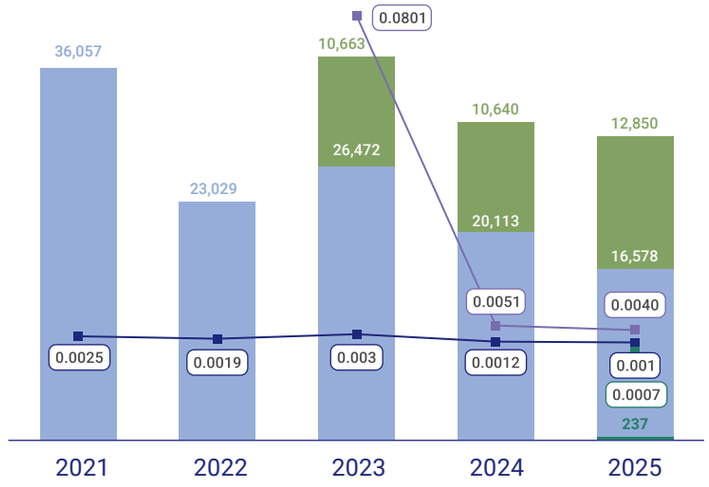
VisEra established a voluntary greenhouse gas inventory system in 2013. We referenced ISO 14064-1:2018 standards and the WBCSD/WRI Greenhouse Gas Protocol, and regularly inventory greenhouse gas emissions every year to monitor greenhouse gas usage and emissions, verify the effectiveness of reduction actions, and obtain third-party verification.

VisEra regards renewable energy as an important strategy for attaining net zero emissions. We continued to optimize process greenhouse gas usage and maximize exhaust gas reduction as our benchmark actions. Since 2020, we have local scrubbers(LSC), which are now 100% installed across all self-owned facilities. We also continue to replace inefficient LSC in the Hsinchu plant, effectively reducing process fluorine gas emissions. Compared with not installing LSC, we have taken concrete actions to reduce direct greenhouse gas emissions in Scope 1 by 27,244 metric tons of CO_2e. In 2025, due to the introduction of multiple energy-saving measures and the increase in the use of renewable energy in the factory (as detailed in the energy management section), the Scope 2 emission intensity will be reduced. The carbon reduction amount of the energy-saving project in 2025 will reach 1041.66 metric tons of CO_2e. Since 2023, our own office sites have been using 100% renewable energy.

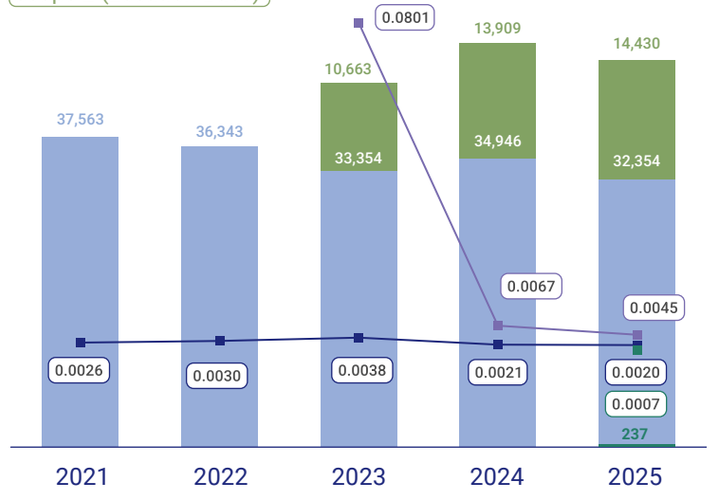
Scope 1



Scope 2 (Market Base)



Scope 2 (Location Base)



Note 1:Statistical data covers Scope 1 and Scope 2 greenhouse gas emissions; greenhouse gas types include carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and nitrogen trifluoride NF_3).

Note 2:The operational control approach is adopted for Scope 1 inventory data as the basis for inventory.

Note 3:Scope 1 and Scope 2 data include VisEra's Hsinchu plant, Longtan plant (included since 2023), and Zhongli plant (included since 2025).

Note 4:The GWP values prior to 2022 were based on the IPCC Fourth Assessment Report (AR4), values for 2023 were based on the Fifth Assessment Report (AR5), and values for 2024 were based on the Sixth Assessment Report (AR6).

Note 5:Electricity carbon emissions were calculated using the emission factor of 0.474 kg CO_2e/kWh, as published in 2024 by the Bureau of Energy, Ministry of Economic Affairs.

Note 6:Baseline year: 2018

To continuously strengthen greenhouse gas management and the integrity of value chain emission inventories, VisEra has been following the WBCSD/WRI Greenhouse Gas Protocol since 2020, gradually incorporating Scope 3 greenhouse gas emissions into quantification and management, and continuously passing external third-party verification to ensure the accuracy and credibility of the inventory results.

Regarding Scope 3 emissions, the Company follows the 15 emission categories defined by the Greenhouse Gas Protocol, comprehensively considers factors such as the feasibility of acquiring activity data, the reliability of emission factors, data collection timelines, regulatory requirements, and the degree of stakeholder concern, and prioritizes the inventory and estimation of significant indirect emission sources.

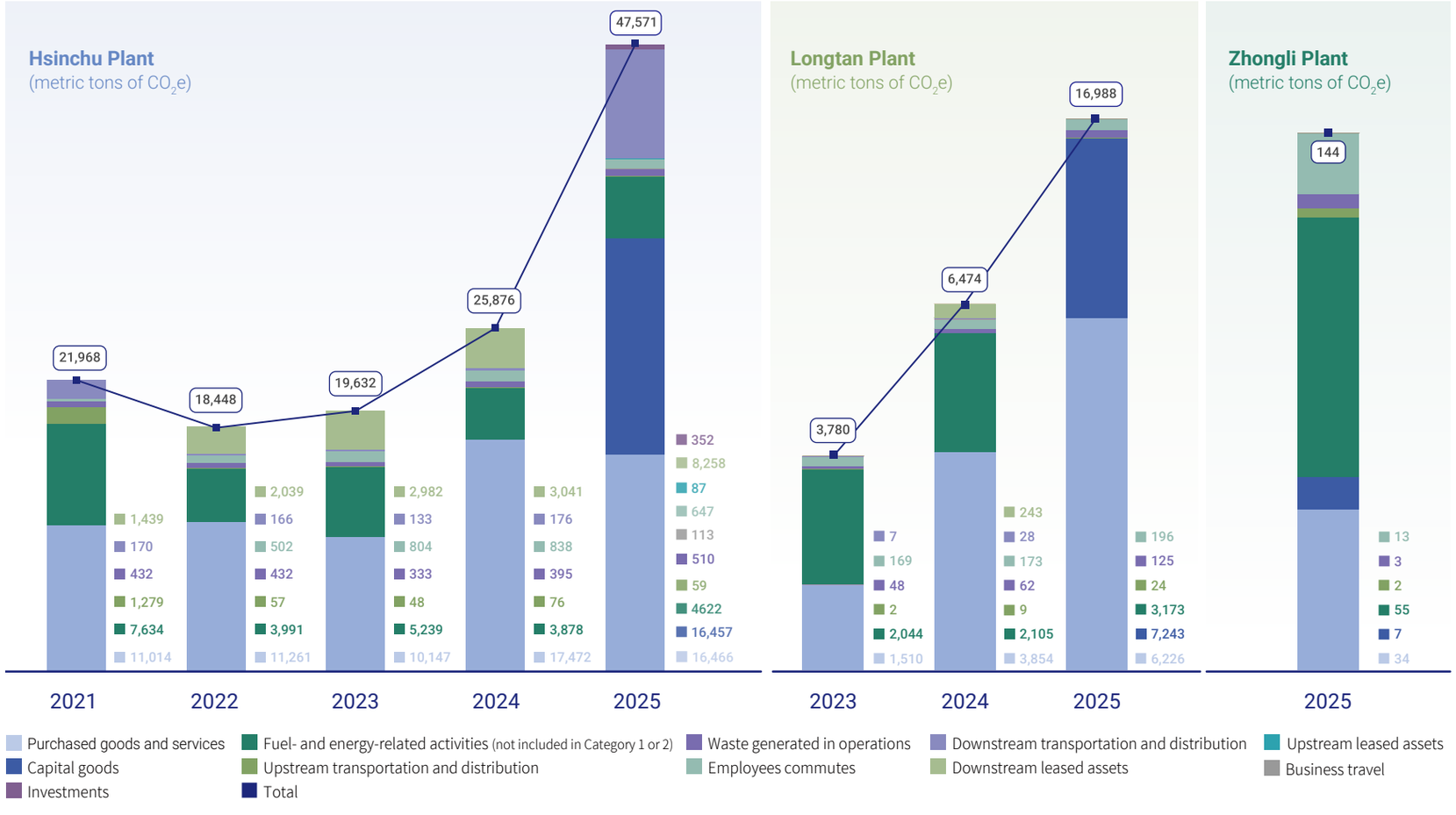
In 2025 (baseline year), VisEra cooperated with its parent company (TSMC) to jointly promote the Science Based Targets initiative (SBTi). In accordance with the Group's overall carbon reduction strategy and target-setting requirements, we further reviewed and adjusted the greenhouse gas inventory boundaries and specifically expanded and deepened the inventory scope for Scope 3 emissions, to ensure that the inventory results can serve as a reliable basis for group target setting and reduction pathway planning.

Due to adjustments in inventory boundaries and the inclusion of more significant value chain emission sources, Scope 3 greenhouse gas emissions have shown an upward trend since 2025 compared to previous years. This change mainly reflects the improvement in inventory integrity and the deepening of management, rather than a deterioration in actual operational activities or emission intensity.

To maintain consistency and transparency in information disclosure, VisEra continues to disclose annual greenhouse gas emission data from 2021 to 2025 and clearly noted the differences in inventory boundaries for each year in the relevant tables as a reference for stakeholders to understand emission trends. Starting from 2025, the Company followed SBTi requirements to gradually establish a baseline year and reduction performance tracking mechanism that has long-term comparability.

In addition, VisEra has established a sound energy management system with the core goals of "increasing energy efficiency and reducing greenhouse gas emissions". We continue to implement energy-saving improvement measures and actively use and purchase renewable energy to steadily move toward the long-term goal of net-zero emissions.

Scope 3



Note 1:Disposal of waste includes both solid and liquid waste.

Note 2:Scope 3 has included the Longtan plant since 2023 and the Zhongli plant since 2025.

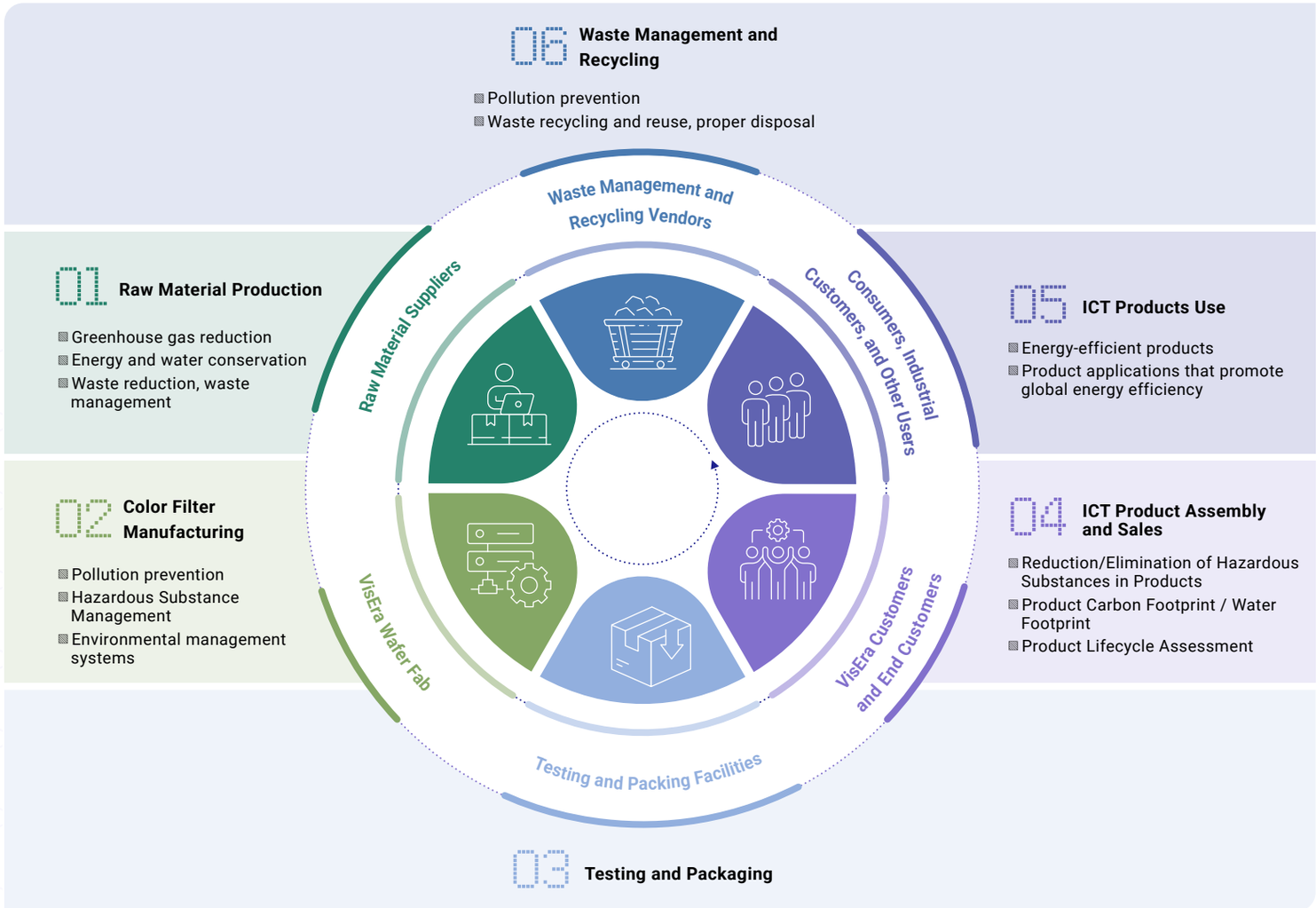
Note 3:For Scope 3, the GWP values were based on the IPCC Fifth Assessment Report (AR5) in 2023, and have been based on the IPCC Sixth Assessment Report (AR6) since 2024.

Note 4:Starting in 2025, VisEra has coordinated with its parent company to jointly promote the SBTi, re-examined and adjusted greenhouse gas inventory boundaries, particularly expanding the inventory scope, and included items for Scope 3 emissions. Simultaneously, the baseline year was adjusted from 2018 to 2025. Due to the expansion of the inventory scope, Scope 3 and overall greenhouse gas emissions from 2025 onwards are not fully comparable with data from previous years.

Note 5:Statistical data covers greenhouse gas types including CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, and NF_3.

5.1.3 Product Environmental Impact Assessment

VisEra devote to decrease the lifeline of products to the environment impact in each phase with the sustainability thinking including the ingredient manufacture and transportation, the product manufacture , test and cover. To execute evaluation of a life cycle of products , CO_2 foot print and the water foot print every three year and get ISO14040, ISO14067, ISO14046, and ISO50001the third side certification. For 2025, the 2023 assessment results continue to apply. We discover the inspection result in 2023, the greenhouse effect hot spot originates from electricity usage, accounting for 66.55% of total emissions. VisEra continue to progress the direction except to increase the renewable energy's electricity consumption ratio and also find another strategy for the source reduction. In 2025, to respond the production demand, we adjust the number of supplied machine and scrubber leak. The facility engineering equipment evaluate the measure of electronic saving and water saving. Refer to "Energy Management" and "Water Resource Management" of the Report for more information.



2023 Color Filter Film Product Life Cycle Assessment Results (Reporting Unit: per 8-inch wafer equivalent/layer)

Impact Indicator	Raw Material Stage Impact	Raw Material Stage Percentage	Manufacturing Stage Impact	Manufacturing Stage Percentage	Total	Unit	Percentage
Greenhouse Effect	2.55E-02	23.89%	8.11E-02	76.11%	1.07E-01	$kgCO_2e$/ per 8-inch wafer equivalent/layer	100.00%
Ozone Depletion	5.40E-09	18.52%	2.37E-08	81.48%	2.91E-08	kg CFC-11 eq/ per 8-inch wafer equivalent/layer	100.00%
Freshwater Ecotoxicity	1.17E+00	7.27%	1.49E+01	92.73%	1.61E+01	CTUh/ per 8-inch wafer equivalent/layer	100.00%
Human Toxicity, Cancer	5.60E-12	13.11%	3.71E-11	86.89%	4.27E-11	CTUh/ per 8-inch wafer equivalent/layer	100.00%
Human Toxicity, Non-Cancer	3.28E-11	3.88%	8.13E-10	96.12%	8.45E-10	CTUh/ per 8-inch wafer equivalent/layer	100.00%
Particulate Matters / Respirable Inorganic Substances	1.38E-09	14.09%	8.44E-09	85.91%	9.82E-09	Disease inc./ per 8-inch wafer equivalent/layer	100.00%
Ionising Radiation, Human Health	5.77E-03	6.41%	8.43E-02	93.59%	9.00E-02	kBq U235 eq/ per 8-inch wafer equivalent/layer	100.00%
Photochemical Ozone Formation	5.40E-05	8.07%	6.16E-04	91.93%	6.70E-04	kg NMVOC eq/ per 8-inch wafer equivalent/layer	100.00%
Acidification	1.20E-04	7.70%	1.44E-03	92.30%	1.56E-03	mol H+ eq/ per 8-inch wafer equivalent/layer	100.00%
Eutrophication-Land	1.99E-04	5.44%	3.45E-03	94.56%	3.65E-03	mol N eq/ per 8-inch wafer equivalent/layer	100.00%
Eutrophication- Freshwater	9.21E-06	2.38%	3.78E-04	97.62%	3.88E-04	kg P eq/ per 8-inch wafer equivalent/layer	100.00%
Eutrophication- Seawater	2.31E-05	0.38%	6.09E-03	99.62%	6.12E-03	kg N eq/ per 8-inch wafer equivalent/layer	100.00%
Resource Depletion- Water	6.35E+00	13.88%	3.94E+01	86.12%	4.57E+01	m3 depriv./ per 8-inch wafer equivalent/layer	100.00%
Resource Depletion - Minerals and Metals	9.84E-10	1.63%	5.94E-08	98.37%	6.03E-08	kg Sb eq/ per 8-inch wafer equivalent/layer	100.00%
Resource Depletion - Fossil Fuels	3.54E-03	100.00%	0.00E+00	0.00%	3.54E-03	MJ/ per 8-inch wafer equivalent/layer	100.00%
Land Use	3.38E-02	11.56%	2.59E-01	88.44%	2.93E-01	pt/ per 8-inch wafer equivalent/layer	100.00%
Single Score	4.90E-05	13.23%	3.21E-04	86.77%	3.70E-04		100.00%

Note 1: The life cycle assessment software used for the 2023 product environmental footprint calculation is SimaPro v9.5.0.0, including the updated database. The life cycle impact assessment methodology follows Environmental Footprint 3.1 V1.00, with the EF 3.1 normalization and weighting set selected.

Note 2: Ozone Depletion: 2.91*10-11 ton CFC-11 eq.

Note 3: The LCA ozone-depleting substances (ODS) primarily refer to halogenated compounds regulated under the Montreal Protocol, especially those containing chlorine and bromine, including the following items: CFC-11, CFC-12, CFC-133, Halon-1211

Substance Name	Chemical Name
CFC-11	$CFCl_3$
CFC-12	CF_2Cl_2
CFC-113	$C_2F_3Cl_3$
Halon-1211	$CBrClF_2$
Halon-1301	CF_3Br
Carbon tetrachloride	CCl_4
Methyl chloroform	CH_3CCl_3
Methyl bromide	CH_3Br

5.2 Energy Management

Energy Structure

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

Improving Energy Efficiency

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

Renewable Energy

Closely monitor and actively participate in climate actions such as the RE100 global renewable energy initiative, and continue efforts in renewable energy use and procurement.

Target Setting	Results in 2025	2026 Target	2028 Target	2030 Target
Power Consumption per Unit Product (kWh/8"equivalent wafer - layer)	Power Consumption per Unit **4.268** (kWh/8"equivalent wafer - layer)	Power Consumption per Unit **< 4.45** (kWh/8"equivalent wafer - layer) New		Power Consumption per Unit **< 4.24** (kWh/8"equivalent wafer - layer) New
Average annual power saving rate of Hsinchu & Longtan Plants		Average annual power saving rate **> 1.5%** New	Average annual power saving rate **> 1.5%** New	Average annual power saving rate **> 1.5%** New
Percentage of renewable energy	↑ Usage rate **36.27%** Target Usage rate **> 24%**	Usage rate ≧ **26%**		Usage rate ≧ **40%**

↑Exceeded √Achieved −Missed Target

Note 1:Electricity consumption per unit of product is calculated using data from the Hsinchu plant.

Note 2:In recent years, the Company has continuously promoted energy-saving measures to improve energy efficiency and achieve original targets ahead of schedule. By 2025, electricity consumption per unit of product decreased to 4.268 (kWh/8-inch wafer equivalent-layer). However, considering future factors such as production capacity changes, expansions, and installation plans, energy usage may still fluctuate. Therefore, the 2026 target for electricity consumption per unit of product is set at <4.45.

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

5.2.1 Energy Management Policy

To establish an effective energy management system, VisEra has passed the ISO 50001 Energy Management System certification. With the goal of improving energy efficiency and reducing greenhouse gas emissions, the Company is committed to achieving sustainable business development. The use of energy in the manufacturing process under routine operation and management must meet the requirements in energy regulations and standards based on international norms. VisEra is committed to maintaining high standards of ESG corporate responsibility and environmental protection.

To achieve the above goals, VisEra promises to continuously improve and achieve:

Energy Management Policy

01 It is the responsibility of all employees to continuously improve energy performance and the appropriateness, adequacy, and effectiveness of the energy management system, thereby reducing energy usage costs.

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

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

04 We are committed to ensuring the provision of necessary information and resources to achieve energy goals and targets, regularly reviewing their achievement status, and promoting continuous improvement.

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

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

07 We also engage in understanding and communication with suppliers and contractors on energy issues to encourage mutual improvement in energy performance and fulfill our commitment to energy conservation and carbon reduction.

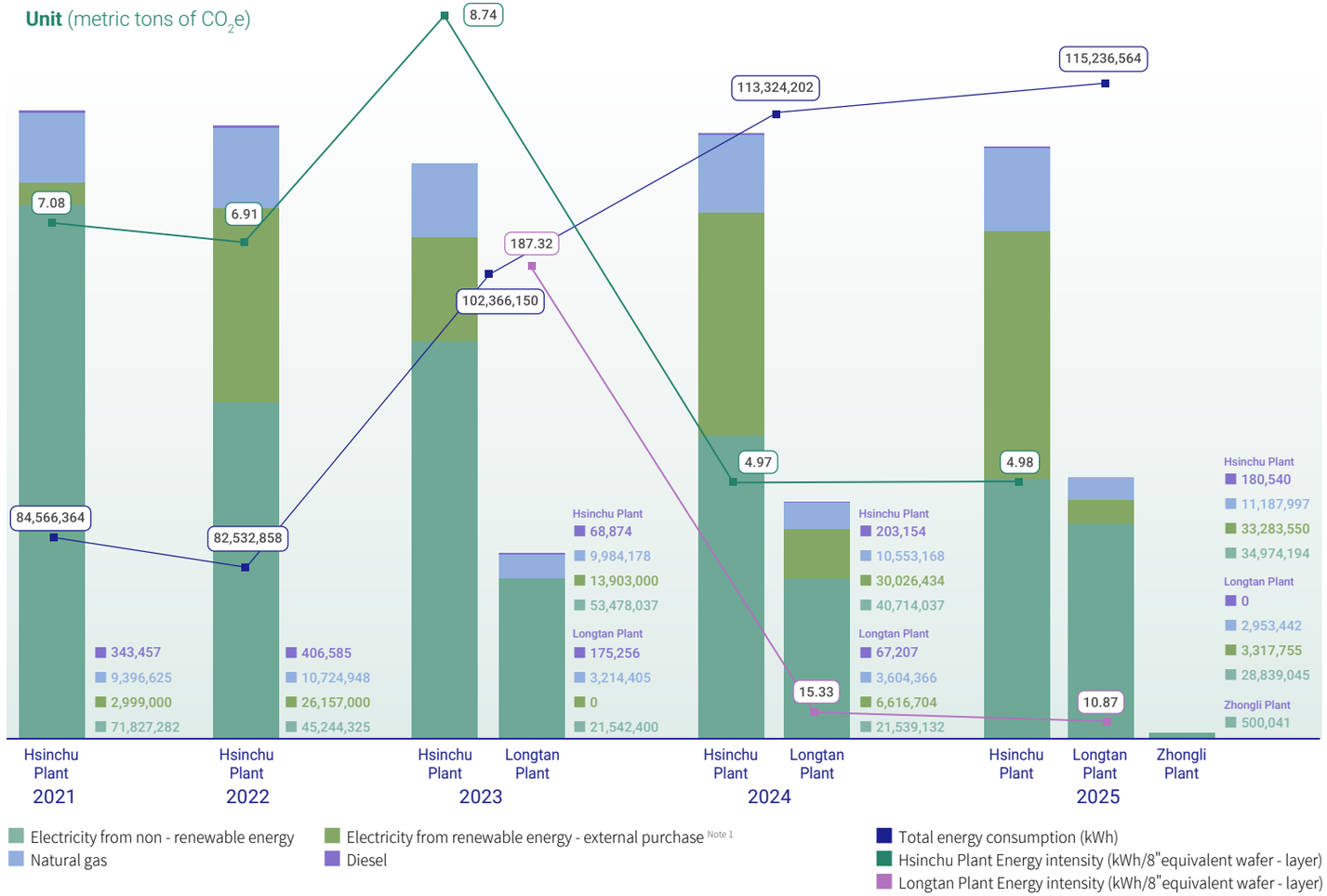
5.2.2 Energy Structure

Total energy consumption

Total energy consumption	115,237 MWh 414,851.6 GJ	
Total Electricity Consumption	100,915 MWh 363,292.5 GJ	
Externally purchased electricity from renewable energy	36,601 MWh 131,765 GJ	

36.27%
Percentage of renewable energy to total electricity consumption

VisEra's energy consumption structure is primarily based on externally purchased electricity, which accounts for 87.57%, followed by natural gas at 12.27%, and diesel at 0.16%. Therefore, the main target for energy saving is on reducing electricity and natural gas consumption. In 2025, total energy consumption was approximately 115,237 MWh, an increase of approximately 1.69% compared to 2024, due to the growth in production capacity and operational scale of the Longtan plant. To achieve the goal of 100% renewable energy by 2050, VisEra continues to purchase renewable energy, with renewable energy usage reaching 36.27% in 2025.



Note 1:Externally purchased electricity is sourced from wind power, small-scale hydro and solar photovoltaic power.
Note 2:1 m3 natural gas = 10.13 kWh. 1 L diesel= 10.03 kWh. unit conversion coefficient provided for reference only: Bureau of Energy's Energy Statistics Handbook.
Note 3:1 kWh= 0.0036 GJ, 2025 total energy consumption was approximately 414,851.6 GJ. (Non-renewable Energy=229,727.7 GJ. Renewable Energy=131,765 GJ).

5.2.3 Improving Energy Efficiency

To effectively reduce the greenhouse effect and energy consumption, VisEra has established an energy management organization. It formulates energy conservation and carbon reduction targets and plans, coordinates various departments to promote energy-saving strategies, and continues to adopt and evaluate various energy-saving technologies to implement equipment energy improvement plans. In 2025, the Company implemented multiple energy-saving measures in air conditioning, lighting, process exhaust, production equipment, and inspection/testing equipment to improve energy efficiency and reduce carbon emissions. The total electricity savings for that year were 2,197,604 kWh. Based on the latest electricity carbon emission factor (0.474 kg-CO_2e/kWh) published by the Energy Administration for 2024, this equates to a reduction of approximately 1041.66 metric tons of CO_2e emissions. In addition, by executing an equipment shutdown plan, electricity savings of 275,572 kWh were achieved that year. Simultaneously, the practice of eliminating unnecessary energy consumption in offices and public areas was promoted and implemented, along with awareness campaigns and education to increase employees' concepts and habits regarding energy saving and carbon reduction.

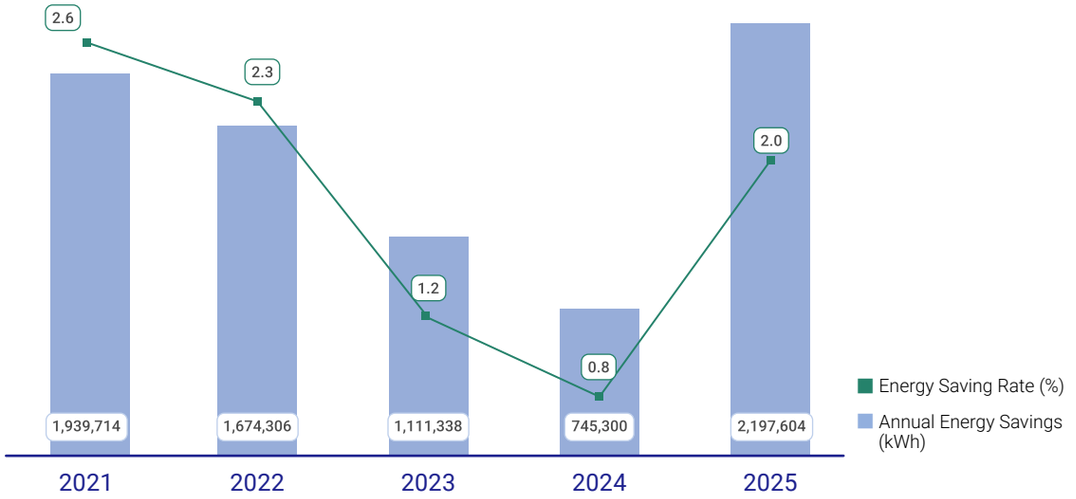
2025 Energy Saving Projects and Results

Project Type	Project Name	Starting Year	Power Saving (kWh)	Carbon Emissions Reduction (metric tons of CO_2e)	Cumulative Power Saving (kWh)	Cumulative Power Saving (GJ)	Cumulative Carbon Emissions Reduction (metric tons of CO_2e)
Air Conditioning	Hsinchu plant-Implementation of an Intelligent Model for the Chiller System	2024	153,526	72.77	176,026	633.69	83.44
	Hsinchu plant: Outdoor air enthalpy > 35 kJ/kg: Turning off cleanroom MAU water washing pump	2024	109,500	51.9	350,700	1262.52	166.23
	Hsinchu plant: Replacement of the wetted media pads in the cleanroom MAU (604)	2025	80,801	38.3	80,801	290.88	38.3
	Longtan plant: Adjustment of cooling water tower operation frequency	2025	154,845	73.4	154,845	557.44	73.4
	Longtan plant: Adjustment of cooling water tower sand filter pump operation	2025	239,580	113.56	239,580	862.49	113.56
	Total		738,252	349.93	1,001,952	3,607.03	474.93
Illumination	Hsinchu plant: Phase-I replacement of traditional lighting with LED lighting	2024	245,758	116.489	401,558	1445.61	190.34
	Hsinchu plant: Phase-II replacement of traditional lighting with LED lighting	2025	115,145	54.579	115,145	414.52	54.58
	Hsinchu plant: Comprehensive replacement of traditional lighting in the office building with LED lighting	2025	100,281	47.533	100,281	361.01	47.53
	Total		461,184	218.6	616,984	2,221.14	292.45
Process Emissions	Hsinchu plant: Efficiency improvement and renovation project for the acid exhaust scrubber fan motor	2025	7,759	3.68	7,759	27.93	3.68
	Hsinchu plant: Improvement of organic exhaust fan duct loss	2025	240,480	113.99	240,480	865.73	113.99
	Longtan plant: Optimization and adjustment of acid exhaust fan differential pressure	2025	190,582	90.34	190,582	686.1	90.34
	Total		438,821	208	438,821	1,579.76	208

Project Type	Project Name	Starting Year	Power Saving (kWh)	Carbon Emissions Reduction (metric tons of CO_2e)	Cumulative Power Saving (kWh)	Cumulative Power Saving (GJ)	Cumulative Carbon Emissions Reduction (metric tons of CO_2e)
Production Equipment	Hsinchu plant: Replacement of equipment with energy-efficient dry pumps to achieve energy savings	2024	219,802	104.19	362,902	1,306.45	172.02
	Hsinchu plant: Exposure equipment - Control of mercury lamp energy output	2025	74,348	35.24	74,348	267.65	35.24
	Hsinchu plant: Exposure equipment - Improvement of power voltage regulation to reduce lamp source usage (power voltage stabilization and source reduction)	2025	36,277	17.2	36,277	130.6	17.2
	Hsinchu plant: Replacement of etching equipment with energy-efficient dry pumps to achieve energy savings	2025	24,023	11.39	24,023	86.48	11.39
	Hsinchu plant: 8-inch process equipment - Replacement of vacuum pumps with energy-efficient models	2025	89,422	42.39	89,422	321.92	42.39
	Hsinchu plant: 12-inch process equipment - Replacement of vacuum pumps with energy-efficient models	2025	11,522	5.46	11,522	41.48	5.46
	Hsinchu plant: 12-inch process equipment - Turning off non-essential heating jackets on etching equipment	2025	18,940	8.98	18,940	68.18	8.98
	Hsinchu plant: Exposure equipment - Reduction of mercury lamp energy usage during idle time	2025	32,296	15.31	32,296	116.27	15.31
	Hsinchu plant: Sputtering equipment - Reduction of energy usage in idle modules	2025	43,542	20.64	43,542	156.75	20.64
	Longtan plant: Canon equipment - Adjustment of light source output power	2025	8,481	4.02	8,481	30.53	4.02
	Total		558,653	264.8	701,753	2,526.31	332.63
Inspection and Testing Equipment	Hsinchu plant: Adjustment of reflow oven monitoring frequency	2025	327	0.15	327	1.18	0.15
	Hsinchu plant: Replacement of halogen bulbs with LED lamps for optical microscope sidelights	2025	367	0.17	367	1.32	0.17
	Total		694	0.33	694	2.5	0.33

Note:The carbon emission coefficient refers to the 2024 electricity emission factor announced by the Bureau of Energy: Every kWh of electricity emits 0.474 kg-CO_2e/kWh. 1 kWh= 0.0036 GJ.

Energy Saving Achievements Over the Years



Note:The energy savings for 2025 include both the Hsinchu and Longtan plants. The Zhongli plant is not included in the energy savings calculation as it operates in a leased facility and shares public utilities.

Focus Case Replacement and system optimization of cleanroom MAU washer section circulation water pumps

To achieve carbon reduction and sustainable development, VisEra replaced circulation water pumps and optimized the system for the MAU washing section. This reduces operational power consumption while ensuring stable operation of the humidification system, thus improving energy efficiency and reducing carbon emissions.

- **Circulation water pump replacement:** The original high-power pump in the MAU washing section was replaced with a low-power model to reduce electricity consumption and improve energy efficiency.
- **Optimization of humidification and washing effects:** The original general spray and mist eliminator system was converted to a wet membrane panel design, thus reducing the required circulating water volume while simultaneously strengthening the removal of micro-air pollutants and the humidification effect.
- **System monitoring and performance evaluation:** Through the monitoring system, the overall energy consumption and operational performance of the humidification section are continuously evaluated to ensure the dual achievement of energy-saving effects and system stability.

The replacement of the MAU washing section circulation water pump and system optimization can reduce electricity consumption by approximately 57.6% per unit. This innovative measure effectively lowers the Company's operational costs and strengthens its ESG performance.

5.2.4 Renewable Energy

2025 Performance Tracking
100% Renewable energy use in office areas at Hsinchu and Longtan plants
36.27% Renewable energy use

2030 Commitment
40% Renewable energy use

2050 Commitment
100% Renewable energy use

VisEra understands our corporate responsibility to the environment. In addition to continuing to improve energy efficiency, we are actively involved in the use and purchase of renewable energy by paying close attention to the Science Based Targets (SBT) initiative and the RE100 Global Renewable Energy Initiative to limit global warming to 1.5 °C. We also actively participate in the use and purchase of renewable energy. In 2025, the Company maintained 100% renewable energy usage in office areas, with total renewable energy usage reaching 36.27%. Our mid-term goal is to continue the stable supply of renewable energy, aiming for a 40% renewable energy usage commitment by 2030, with a long-term goal of achieving 100% by 2050.

VisEra has been gradually adopting renewable energy since 2021 and successively purchased onshore wind power and small-scale hydropower. In 2024, we added solar power purchased from Taipower. In 2025, the Company obtained 36,601 renewable energy certificates (RECs), equivalent to a reduction of 18,081 metric tons of CO_2 emissions. As of the end of 2025, we have cumulatively obtained 116,303 RECs, totaling 116,303,443 kWh of wheeled electricity. Additionally, VisEra has installed a 29.8 kW solar power system. In 2025, it sold a total of 28,256 kWh of solar electricity to Taipower.

VisEra had signed renewable energy purchase agreements that include a 3,600 kW wind power system and an 8,150 kW hydropower system. These systems are expected to generate a combined total of approximately 33,440 MWh annually—equivalent to 33,440 RECs per year and a reduction of approximately 16,520 metric tons of CO_2 emissions annually. The Company will continue to expand its green electricity sources, demonstrating our emphasis on green energy usage and our unwavering support for clean energy.

Renewable Energy Usage Over the Years

Renewable Electricity – Externally Purchased Unit : kWh

2021	2022	2023	2024	2025
2,999,000	26,157,000	13,903,000	36,643,138	36,601,305

5.3 Water Resource Management

As for water resource and risk management, the Company reduces water consumption per unit of product and improves efficiency through process optimization and water usage monitoring. Simultaneously, we promote recycling, reuse, and equipment improvements to reduce water consumption to strengthen resource sustainability while balancing operational needs.

Target Setting	Results in 2025	2026 Target	2030 Target
Tap Water Consumption per Unit of Product (HsinChu, Baseline year: 2018) 25.03 liters /8"equivalent wafer - layer	Target: Reduce by **1%** (< 24.78 liters) Actual: Reduce by **38.51%** ↑ (2025: 15.397 liters / 8-inch wafer equivalent-layer)	Reduce by **1%** (< 24.78 liters)	Reduce by **3%** (< 24.28 liters)

↑Exceeded ✓Achieved −Missed Target

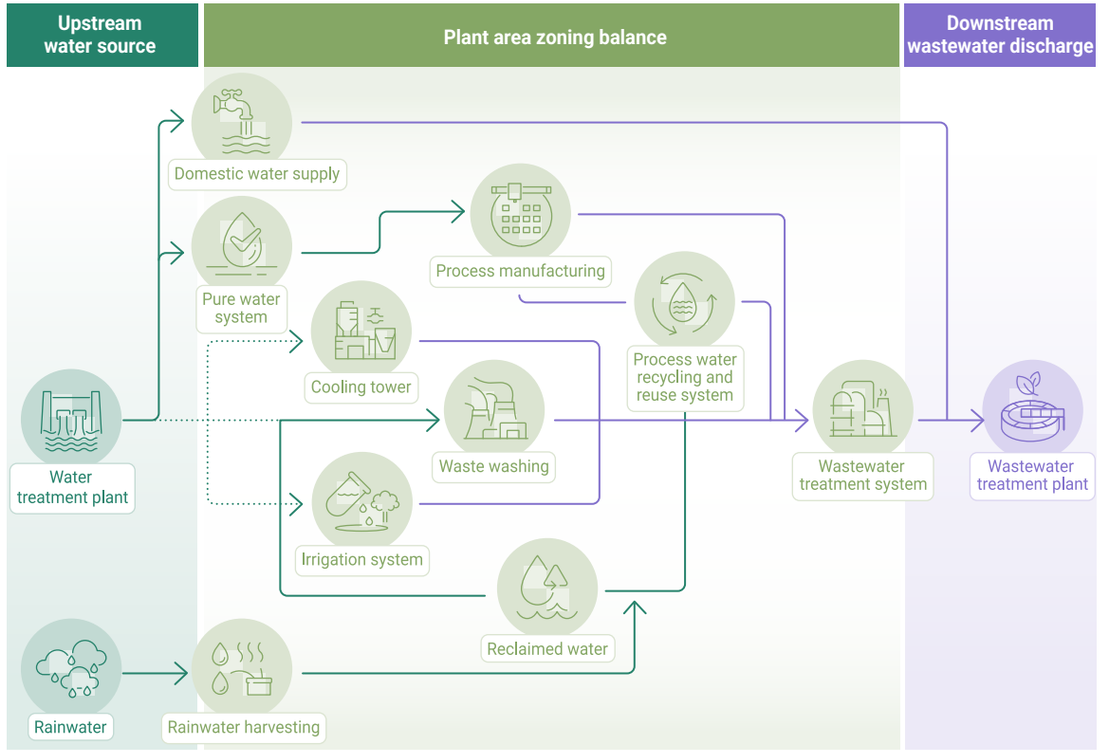
Communication Channels：**Factory Department ESG@viseratech.com**

5.3.1 Water Resource Risk Management

Water resources are critical for the semiconductor production process. VisEra primarily sources its water from Taiwan Water Corporation (Baoshan Reservoir) and does not extract water from other sources such as seawater or groundwater. Wastewater is discharged through the Hsinchu Science Park wastewater treatment plant. According to the water risk assessment tool from the World Resources Institute (WRI) to identify the water risk in the area where the plant is located, using water availability, environmental discharge quality, and regulatory and reputational risk as key indicators; the water risk assessments for all VisEra's production sites are classified as low-to-medium risk. By implementing the three main strategies of "implementing water use plans, seeking opportunities to conserve water, and controlling pollution sources", and by installing mechanical or electronic flow meters at water inlets and key water lines, we record and analyze meter readings daily to enforce water usage planning and control. We set up a Water Supply Emergency Response Team with representatives from relevant departments to monitor future water shortages, sources for purchasing water, and ways to replenish sources of purchased water, while arranging for the water purchase and replenishment schedule to implement water resource risk management.

2025 Water Resource Quantitative Data	Hsinchu Plant (megaliters)	Percentage (%)	Longtan Plant (megaliters)	Percentage (%)
Upstream water supply source -total withdrawal	247.95	100%	131.48	100%
- Tap water plant withdrawal	246.28	99.33%	130.79	99.46%
- Rainwater collection volume Note 1	1.67	0.67%	0.69	0.54%
Plant regional balance - total water consumption	383.706	100%	255.441	100%
- Domestic water consumption	33.568	8.75%	10.327	4.04%
- Pure water system Note 2 - process water consumption	201.781	52.59%	51.464	20.14%
- Reclaimed water recycling volume Note 3	19.414	5.06%	87.75	34.35%
- Cooling tower water consumption Note 4	123.088	32.08%	74.12	29.01%
- Waste gas scrubbing water consumption Note 5	4.117	1.07%	29.83	11.68%
- Watering system water consumption	1.738	0.45%	1.95	0.76%
Downstream effluent - total water discharge	142.58	100%	80.71	100%
- Plant wastewater treatment volume Note 6	114.564	80.35%	70.05	86.80%
- Domestic sewage discharge	28.016	19.65%	10.66	13.20%
Total water consumption Note 8	105.37		50.77	

Relationship between water consumption balance and upstream and downstream environment



Note 1: Rainwater collection involves the use of the plant's rooftop rainwater recovery and reuse system that collects rainwater for the rainwater recovery tank. It is filtered and used as a source of water in the reclaimed water system.

Note 2: The pure water system directs tap water through adsorption, dosing, filtration, UV sterilization, and filtering processes for use on the production line and produces wastewater in the process.

Note 3: Reclaimed water recycling refers to treatment of wastewater in the plant with advanced organic reclaim (AOR) recycling systems. They treat wastewater that can be reused in the process by filtration, adsorption, and neutralization, and redirect the treated wastewater to other systems.

Note 4: The cooling towers dissipate heat in air conditioning systems via air-water contact. Some of the water mist escapes from the cooling tower when the system operates and it causes water consumption.

Note 5: The waste gas scrubbing system uses recycled reclaimed water. If the reclaimed water cannot replenish the water necessary for the scrubbing tower due to its supply of water to the cooling tower, tap water is used to replenish the supply.

Note 6: The wastewater is collected in the pipeline system and discharged into the sewer system of the Science Park after the pH is adjusted by dosing to meet the discharge standards.

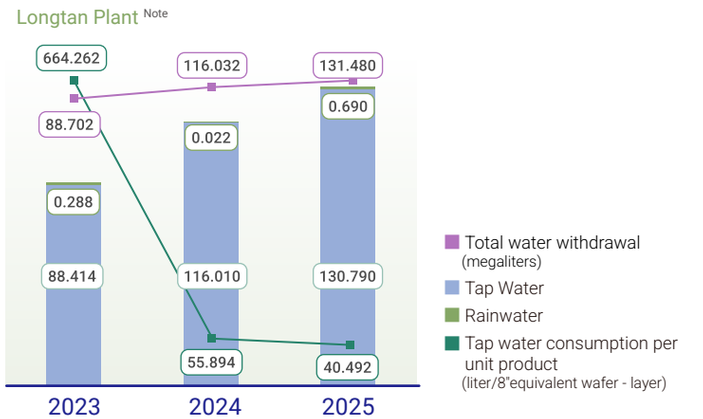
Note 7: The Company's wastewater is discharged in accordance with the water quality standards specified for the sewer system of Hsinchu Science Park Bureau, National Science and Technology Council.

Note 8: Total water consumption = total water withdrawal - total water discharge.

5.3.2 Water Resource Withdrawal

In 2025, VisEra's total water intake totaled 379.430 megaliters. Tap water was the main source accounted for about 99.37% and rainwater recycling accounted for 0.63%.

Total water withdrawal



Note: The Longtan plant was launched in 2023; production capacity gradually increased in 2024 and 2025, leading to a continuous increase in water consumption.

5.3.3 Water Conservation Measures and Recycled Water

VisEra has achieved water conservation by reducing industrial and domestic water usage and improving industrial water efficiency. In 2025,VisEra's total water savings reached 17.443 megaliters, with a cumulative total of 48.241 megaliters saved from 2021 to 2025.

Water Conservation Measures

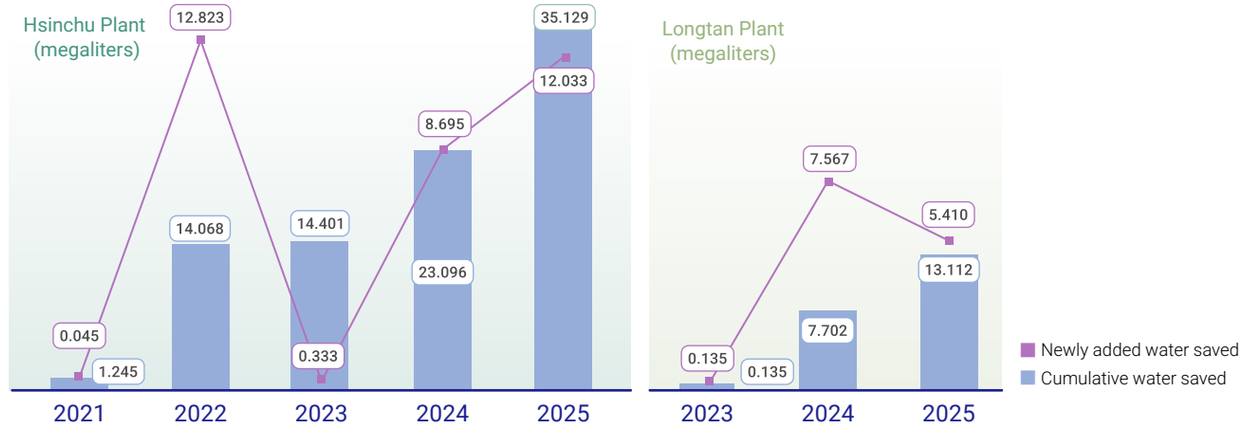
Reduce water consumption

Industrial Water	A.Pure water system reclaimed water recovery: Added savings of 0.823 million liters in 2025. B.Cooling water tower sand filter water recovery: Added savings of 0.186 million liters in 2025. C.Equipment exhaust treatment unit water savings: Added savings of 3.733 million liters in 2025. D.Reprocessing equipment dynamic overflow logic and water conservation upgrades: Added savings of 5.757 million liters in 2025. E.Photoresist stripping equipment flow field optimization and water saving project: Added savings of 1.512 million liters in 2025. F.Automatic oven upgrade plan: Added savings of 0.022 million liters in 2025. G.Longtan plant pure water system optimization: Added savings of 5.410 million liters in 2025.
Domestic Water	A.Enhance internal training and communication. B.Participate in advocacy campaigns. C.Use water-saving equipment and products.

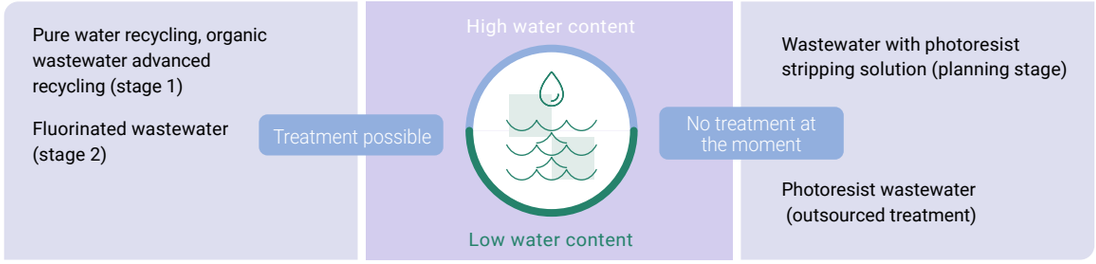
Increase water usage efficiency

Industrial Water	A. Participate in plant water conservation assistance programs. B. Review the possibility of setting up different process wastewater recycling systems and convert the wastewater into water that can be reused. C. Review unnecessary loss of water resources with production units (processes/equipment) to identify opportunities for reducing water consumption in the production process.

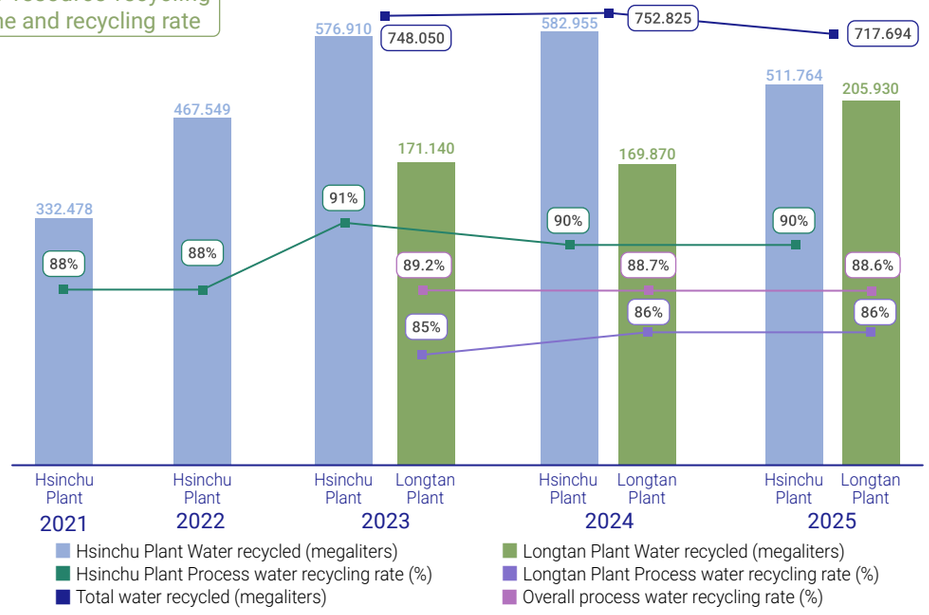
Water conservation results in past years



To attain the goal of recycling process wastewater, the wastewater produced during the production process is first collected through separate pipelines based on the level of water content and whether it can/cannot be treated to avoid cross-contamination that could result in the inability to recycle any wastewater. In the first stage, the wastewater that can be recycled by preliminary filtration is directed into the reclaimed water collection system. The reclaimed water is produced in the second stage after treatment through specialized systems. At present, due to cost and site restrictions, the wastewater with high water content and photoresist stripping solution is still disposed by contractors of outsourced services. If there is a breakthrough in treatment technology in the future, we will prioritize the recycling of this water source. After the concentrated efforts in the two stages, the water resource usage rate can be calculated as "(tap water consumption + reclaimed water) / tap water consumption = number of times a drop of water is used". One drop of water can be reused approximately 2.9 times.



Water resource recycling volume and recycling rate



5.3.4 Effluent Management

VisEra actively develops water pollution prevention measures to reduce the potential impact in operations. We implement pollution prevention and treatment of wastewater quality indicators including biological oxygen demand (BOD), chemical oxygen demand (COD), fluoride ion concentration (F-) and suspended solids (SS) discharge concentration. The indicators were in compliance with the discharge water standards of the Science Park. With 2025 as the baseline year, the target is to reduce wastewater discharge intensity by 3% by 2030.

Note: The higher wastewater discharge intensity at the Longtan plant in 2023 was due to the facility being in its initial production phase, where total capacity had not yet been fully realized; fixed operational discharge relative to a lower output denominator resulted in a higher intensity value.

Wastewater classification and recycling process

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

5.4 Waste Management

Waste Production and Recycling

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

Target Setting	Results in 2025	2026 Target	2028 Target	2030 Target
Annual overall waste recycling rate (including alternative energy) target	Target: Recycling rate **93.57%** Actual: Recycling rate ≧ **90%** ↑	Recycling rate ≧ **90.5%**	Recycling rate ≧ **91%**	Recycling rate ≧ **93%**

Waste Disposal Contractor Management

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

Target total number of deficiencies for waste disposal in audits, inspections, and visits of outsourced waste disposal service providers	Target: **0** Incidents Actual: ≦ **3 Cases** ✓	≦ **3 Cases**	≦ **2 Cases**	≦ **1 Cases**

↑Exceeded ✓Achieved −Missed Target

Communication Channels：Material Management Department ESG@viseratech.com

VisEra's hazardous industrial waste derived from materials used in the production process account for approximately 60% of the total waste. Any failure in management or disposal will directly cause pollution to the environment and indirectly create a negative perception among downstream customers and damage corporate reputation. So, the Company will implement ESG target management to strengthen the capabilities of our contracted waste disposal companies and jointly support environmental protection and the society.

To achieve our goals, we commit to:

- Internal environmental protection units, procurement units, and waste management units select new waste treatment vendors based on the six major criteria.
- Priority is given to using high-quality suppliers approved by the parent company (TSMC).
- Encourage waste disposal suppliers to obtain ISO 14001 and other environmental, safety, and health certifications.
- Establish legal constraints in contracts.
- Implement fairness in the procurement process.

5.4.1 Waste Production and Recycling

Resource recycling and waste (including alternative energy)		Total waste quantity		Waste recycling rate (including alternative energy)	
2,547 metric tons	÷	2,722 metric tons	=		93.57%

VisEra implements green manufacturing and upholds the waste management principle of "minimizing waste generation and maximizing resource circulation". We prioritize "material recovery" and "energy recovery" over incineration and landfill to ensure maximum resource utilization. In collaboration with the Foundation Of Taiwan Industry Service and material reuse vendors, we convert some waste previously considered to have no reuse value through stream separation and purity enhancement into auxiliary fuel to replace heavy-polluting fuels such as coal and natural gas. In 2025, the recycling and reuse rate (including alternative energy sources) had reached 2,547 tons per year, with a landfill rate of only 0.44%. Furthermore, since the establishment, VisEra has maintained a landfill rate of less than 1% for 20 consecutive years.

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

Collaborative Supply Chain Efforts Towards Reduction

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

Waste production

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

Waste recycling and disposal by licensed vendors

- Recycling and Reuse: 77.92%
- Alternative energy: 15.65%
- Incineration: 5.99%
- Landfill Disposal: 0.44%

Process improvement for waste reduction

Through internal CIT activities, we apply various measures to waste reduction and reuse and aim for zero use of hazardous substances and reduction of chemicals under optimized process parameters.

Waste production volume and processing method

Unit : Metric tons		Waste generated	General industrial waste	Hazardous industrial waste	(%)
Resource output after use by VisEra		2,722	724	1,998	100%
Recycling/reuse/disposal by outsourced service provider (waste resources after manufacturing process)	Incineration	163	138	25	5.99%
	Landfill	12	12	0	0.44%
	Alternative energy	426	426	0	15.65%
	Recycled and reproduced products Note 2	2,121	148	1,973	77.92%

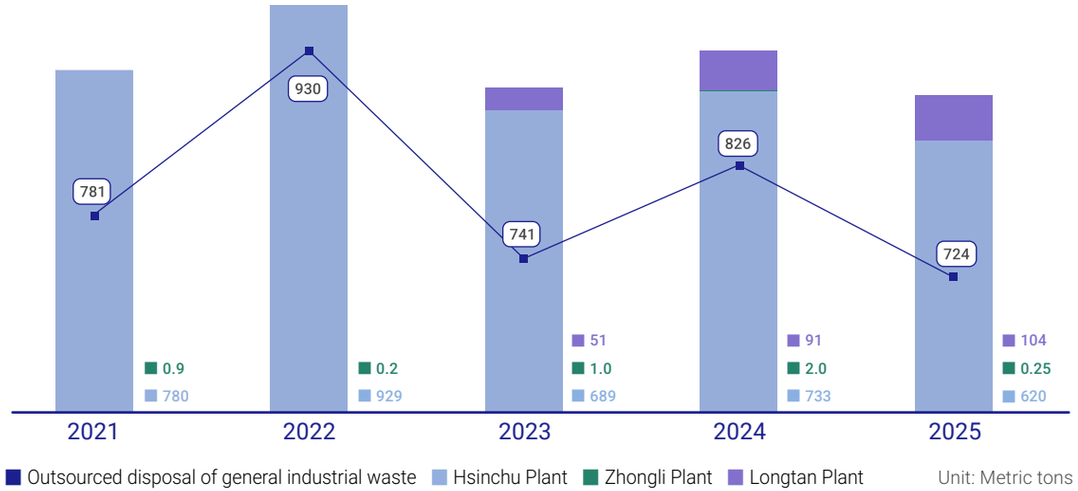
Note 1:All VisEra's waste treatment, whether hazardous or non-hazardous, is outsourced or treated off-site.

Note 2:Products produced from recycled resources for reuse in other industries. Industries: Materials for the optoelectronics, semiconductors, and chemical industries.

Total outsourced industrial waste quantity

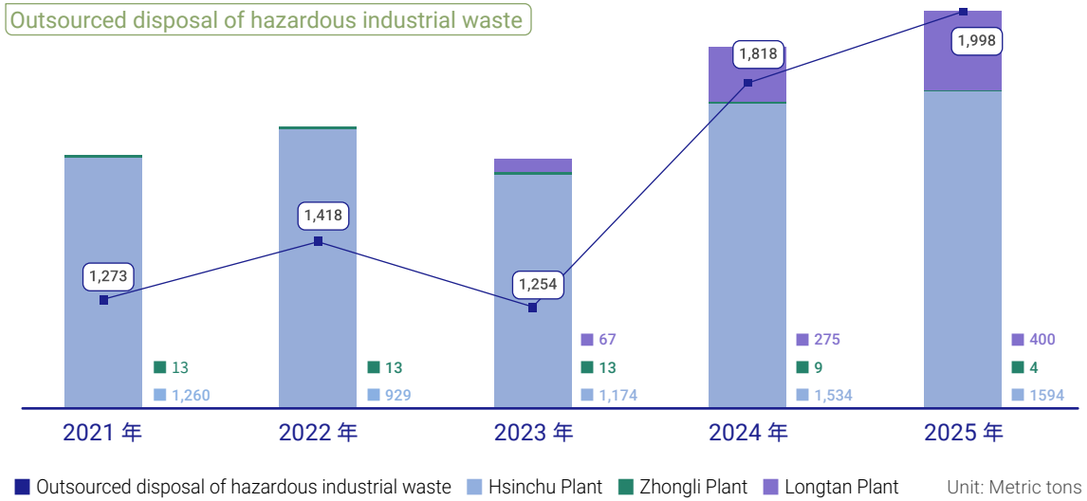
Unit: Metric tons

Outsourced disposal of general industrial waste



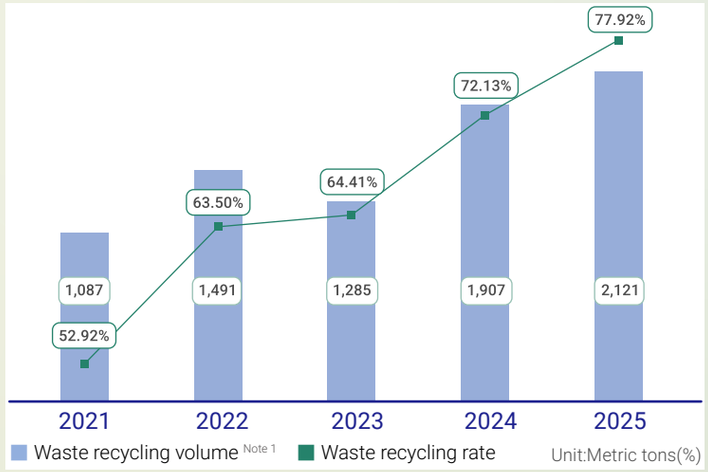
Unit: Metric tons

Outsourced disposal of hazardous industrial waste

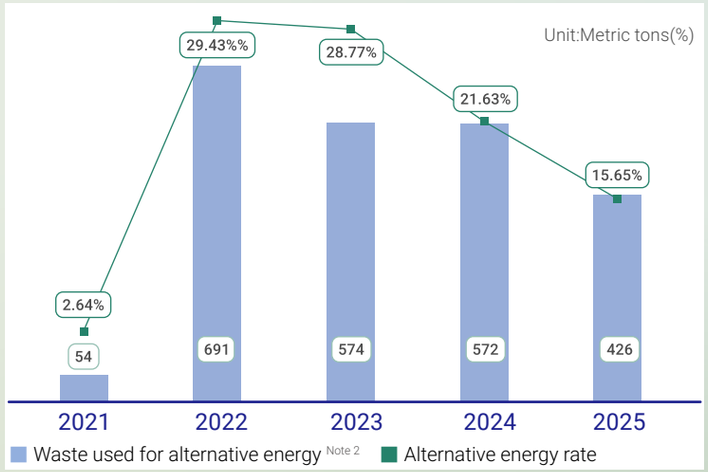


Unit: Metric tons

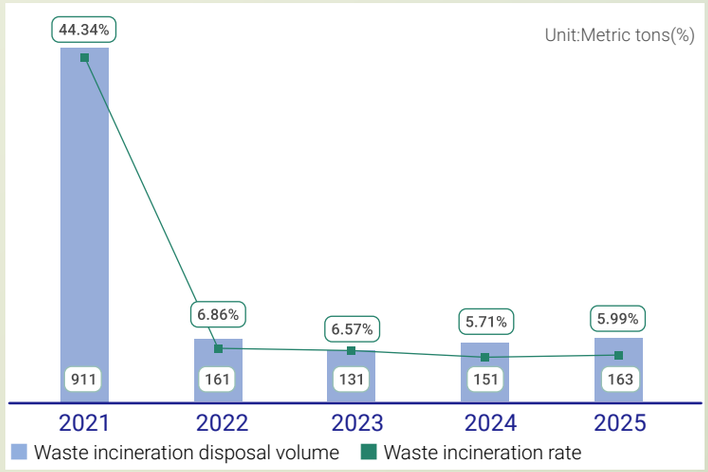
Waste recycling volume



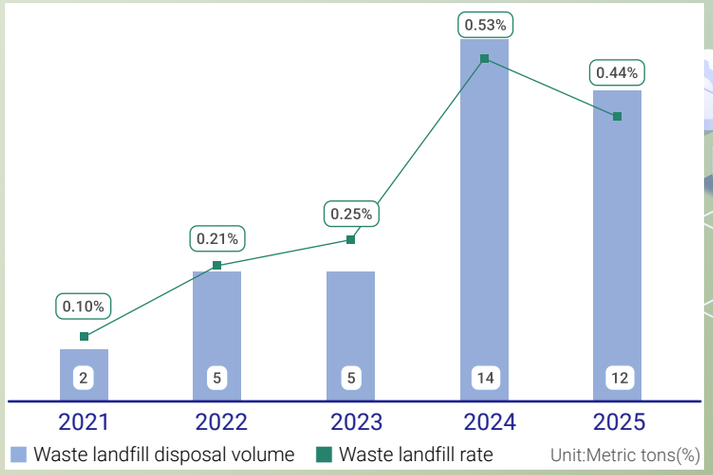
Waste used for alternative energy



Waste incineration disposal volume



Waste landfill disposal volume



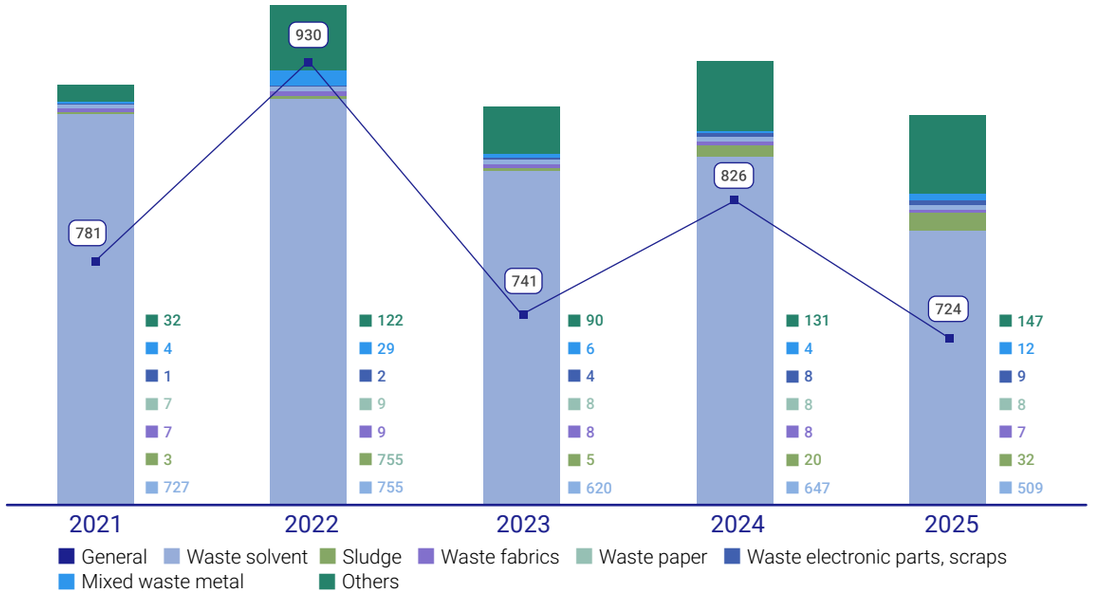
Note 1: Waste recycling methods refer to any waste treatment that does not involve incineration or landfill, such as physical, thermal, or reuse methods, to produce reusable materials or products is classified as waste material recycling.

Note 2: Alternative energy refers to the use of waste materials as fuel to produce heat (generally in the form of steam), which is then used to produce electricity through a steam turbine generator. Alternative energy simultaneously generates thermal steam and electrical power, which can be supplied to industries in need.

Total waste quantity

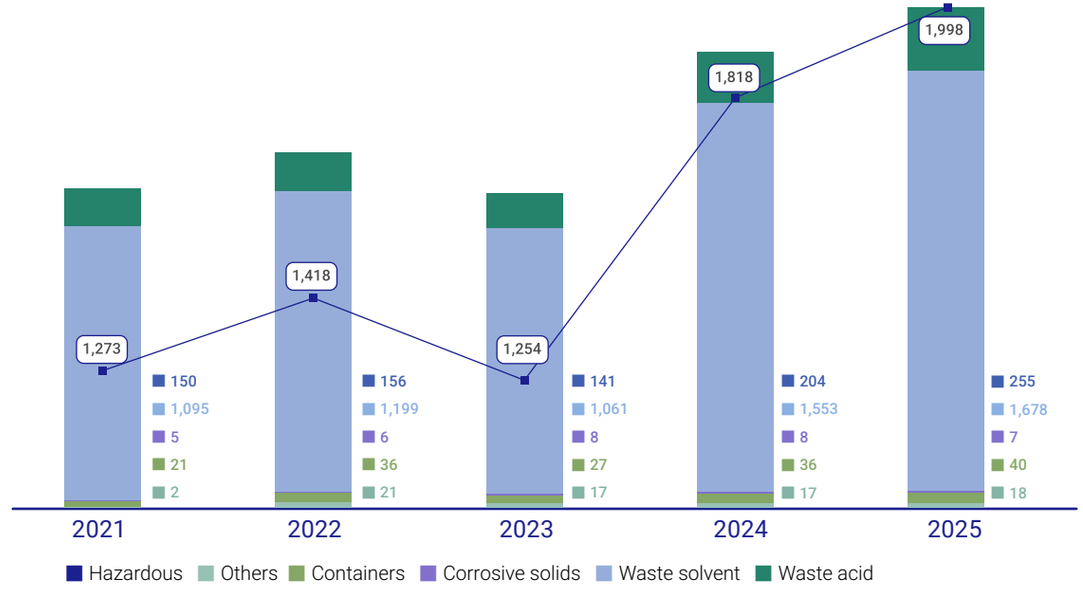
General

Unit : metric tons



Hazardous

Unit : metric tons



5.4.2 Circular Economy

VisEra promotes green circularity and improves resource reuse efficiency, such as through process waste solvent reuse and material-saving design, while continuously innovating and adjusting practices to reduce environmental impact.

Case

1.

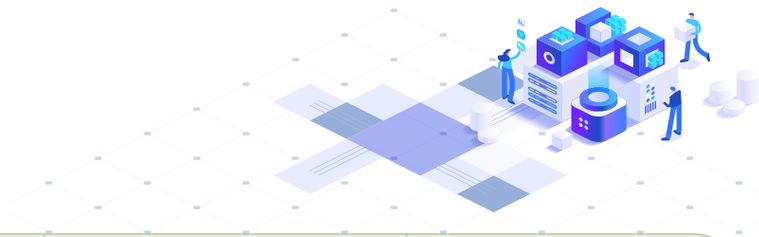
Project Name: Waste solvent reuse

Project Targets: Waste photoresist solution, acetone

Improvement Method: The waste photoresist and waste acetone solvent, originally mixed together, are now segregated and collected separately. After segregation, the waste liquid is sent to external vendors for distillation treatment, producing PGME (Propylene Glycol Monomethyl Ether) and PGMEA (Propylene Glycol Monomethyl Ether Acetate), which are then utilized by other industries as coating materials. The acetone is supplied to other industries for use.

Project Objectives

Waste photoresist: PGME+PGMEA concentration > 85%.
Wastewater acetone concentration >80%



Project Benefits

Items	In-Plant Treatment Method	Disposal Company Treatment Method	Reuse Purpose	2025 Treatment Volume (tons/year)	2025 Economic benefits (NT$10,000/year)
Photoresist	Separation (46% → 90%)	Distillation (90% → 98%)	Industrial materials (coatings, ink solvents, detergents)	1,283	3,438
Acetone	Separation (52% → 80%)	Distillation (80% → 95%)	Industrial materials (acetone)	395	750.5

Case

Project Name: Waste solvent reuse

Project Targets: Waste Tetramethylammonium sulfate (TMAX) solvent

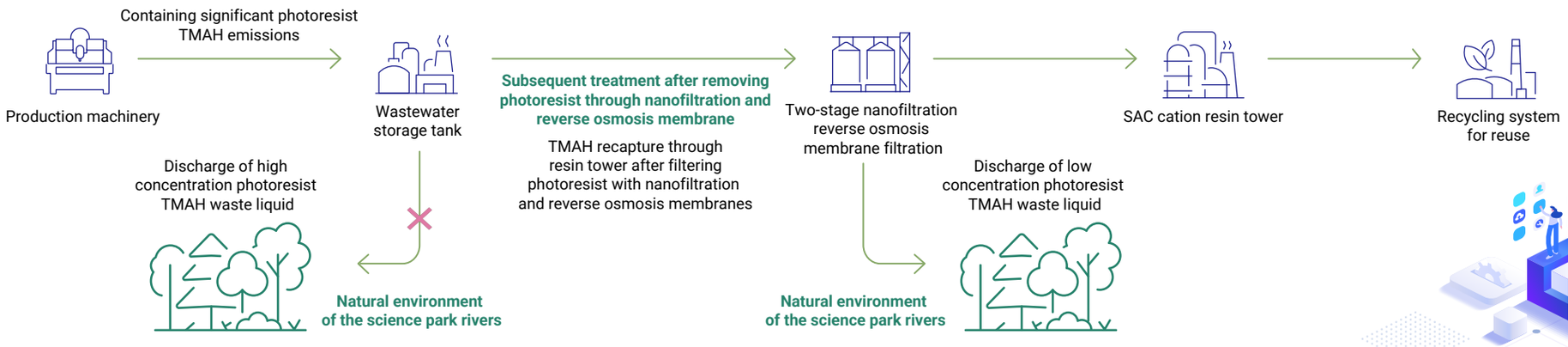
Improvement Method: The TMAH recycling system of the Plant uses resin absorption to remove the TMAH. After running for a certain period of time, it requires the use of sulfuric acid (H2SO4) for desorption and restoration of the absorption capacity of the resin. After the treatment, the waste solvent that contains sulfuric acid is separated by an external vendor to produce TMAH and sulfuric acid. It is used to produce industrial-grade materials for use in other industries to reuse resources and reduce the impact on the environment.

Project Objectives

TMAX concentration >10%

Project Benefits

Items	In-Plant Treatment Method	Disposal Company Treatment Method	Reuse Purpose	2025 Treatment Volume (tons/year)	2025 Economic benefits (NT$10,000/year)
TMAX	Concentration (1% → 10%)	Electrolysis (10% → 25%)	Industrial materials	251	140.5



Case

3.

Project Name	Product packaging materials
Project Targets	Product packaging material
Improvement Method	Product packaging material recycling and reuse.

Project Objectives

Annual use rate of recycled packaging materials for domestic shipment > 80%

Project Benefits

- 2025 Cost benefit: NT$2.1 million.
- Calculation method: Annual Purchasing Price of Packaging Materials for Each Size * Annual Recycling Usage of Packaging Materials for Each Size
- 2025 Waste reduction benefit: 12,000 cardboard boxes.

2025 Domestic shipping carton recycling rate reached **90%**

Case NEW

4.

Project Name	Material efficiency design - smart pallet boxes
Project Targets	Inter-fab transfer utilizing reusable smart pallet boxes
Improvement Method	In the past, corrugated boxes and styrofoam cushioning materials were utilized for packaging for inter-fab transfers. Transitioning to the use of reusable smart pallet boxes not only leverages their advantages of sturdiness, durability, foldability/stackability, and high load-bearing flexibility, but also brings benefits such as environmental protection and reduction in packaging material costs.

Project Objectives

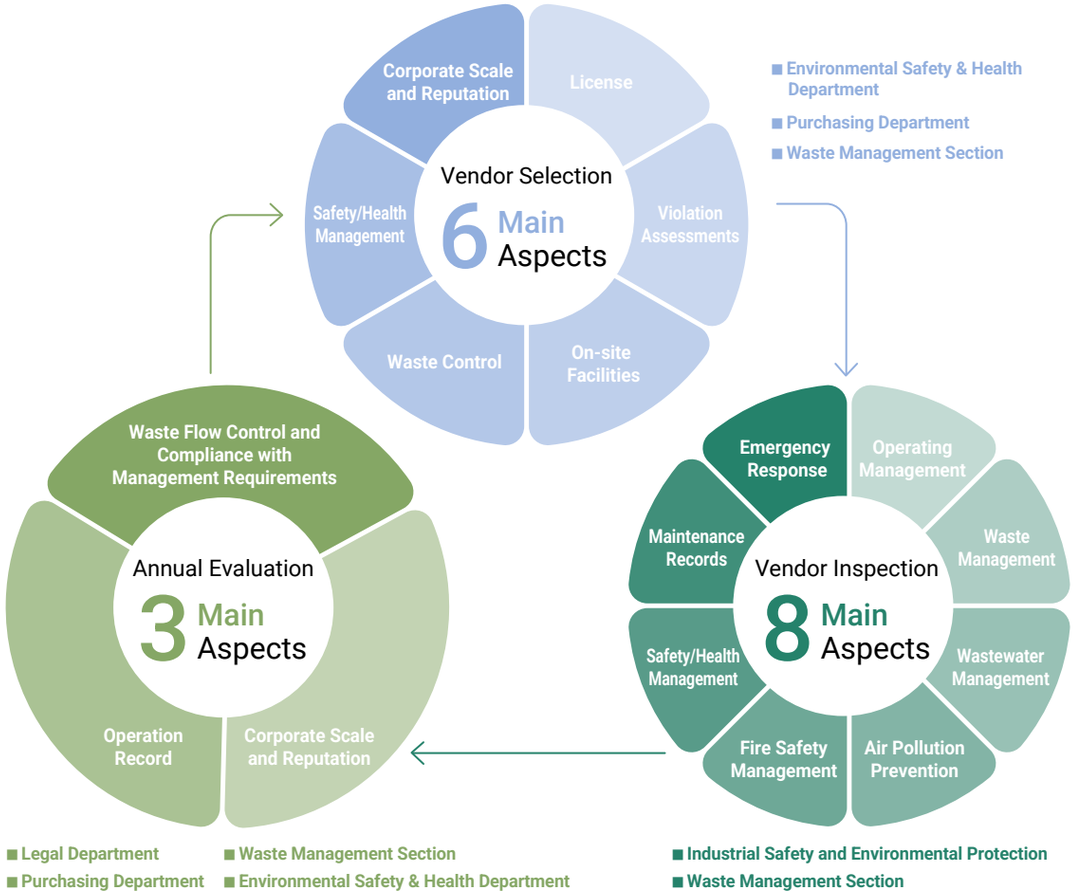
Annual reduction of 3,500 sets of packaging and styrofoam cushioning materials

Project Benefits

It can reduce waste by a total of 3,500 sets of cardboard boxes and styrofoam annually, achieving a waste reduction of 6,800 kilograms, which is equivalent to a carbon reduction of 10,200 kilograms of $kgCO_2e$.

5.4.3 Waste Disposal Contractor Management

The business waste waste generated by VisEra is entirely outsourced for clearance, disposal, and flow tracking to high-quality vendors permitted by environmental authorities and selected by the Company. The selection mechanism involves relevant departments screening eligible vendors based on six major dimensions, followed by on-site audits. Those whose scoring results meet the standards become the Company's waste disposal vendors according to internal procurement procedures. In addition, the Company reviews vendors regularly every year based on the "Annual Evaluation of Waste Disposal Vendors" as the basis for vendor replacement assessments. Through face-to-face communication with vendors, VisEra strengthens management workflows and encourages vendors to promote these workflows, collectively striving for environmental sustainability.



Results of audits and inspections of waste disposal service providers in 2025

Deficiency Category	Count		Regulatory compliance correction	Onsite Environment/ Implementation	Standard Operating Procedures
Waste Management	Deficiencies	0	NA	-	-
	Recommendations	2	NA	CCTV recording retention is currently 2–4 months; it is recommended to extend this to at least 12 months.	It is recommended to include waste inspection and monitoring mechanisms, alongside audit standards for waste disposal vendors.
Safety and Health Management	Deficiencies	0	NA	-	-
	Recommendations	1	NA	Alcohol testing records prior to vehicle dispatch have been implemented; it is recommended to add blood pressure measurement logs.	-

5.5 Air Pollution Prevention

Stable Operation of Air Pollution Control Equipment

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

Multi-level Air Pollution Control Strategies

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

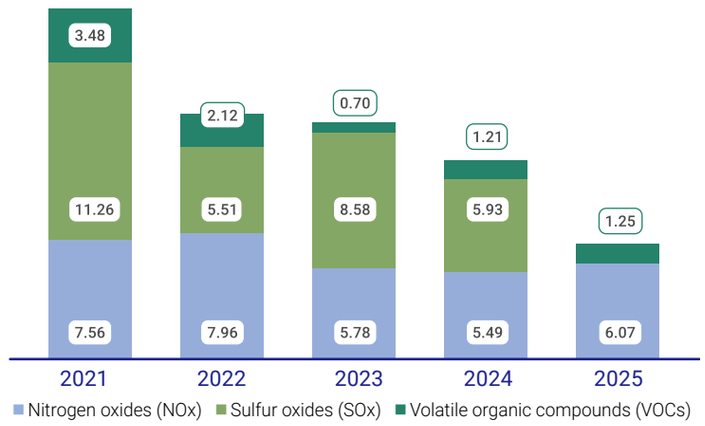
Equipment Upgrades and Continuous Optimization of Emissions Management

To improve the reduction rate of organic exhaust central treatment waste gas system, a budget will be allocated year by year starting from the end of 2021 to replace zeolite rotors, and three sets of old equipment will be replaced with high-efficiency zeolite rotors by 2025. As a result, VisEra's air emissions have consistently met (exceeded) the standards for emissions set by the EPA. With our early warning mechanisms and immediate response to issues, there were no anomalies involving pollutant emissions that were reported to the competent authority in 2025.

Total air pollutant emissions

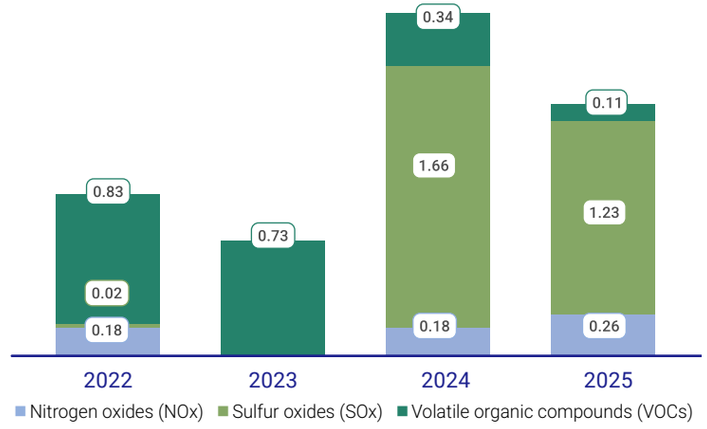
Hsinchu Plant

Unit：Metric tons



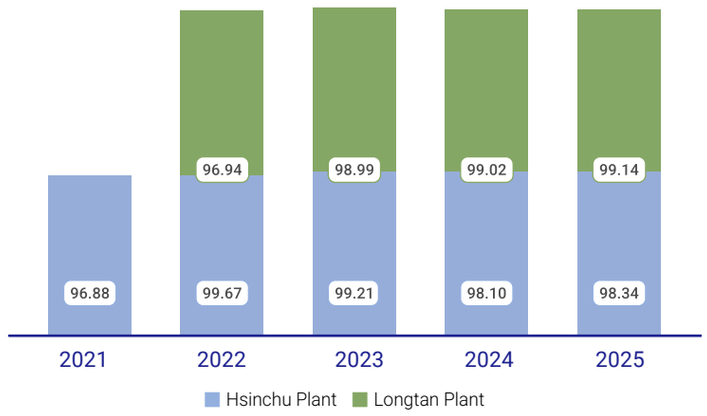
Longtan Plant

Unit：Metric tons



Volatile Organic Compounds (VOC) Reduction Rate

Unit：Metric tons

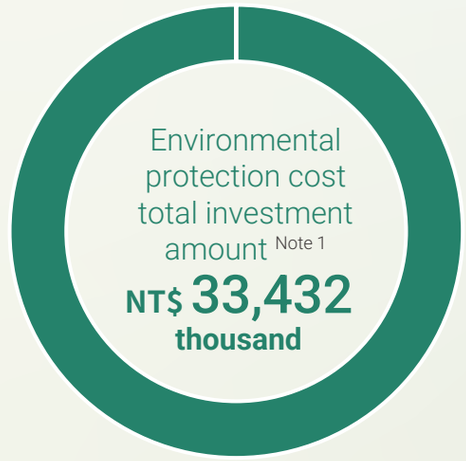


Note 1: Air pollutant emissions included nitrogen oxides (NOx), sulfur oxides (SOx) and volatile organic compounds (VOCs). Volatile organic compounds (VOCs) are continuously monitored by the FAC Dept.

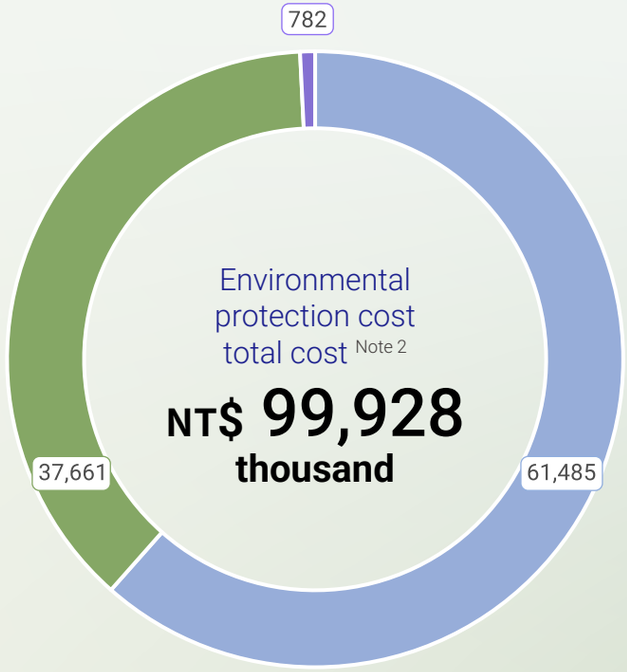
Note 2: The SOx and NOx are tested once every five years in accordance with regulatory requirements, so the Longtan plant was not tested in 2023, and the Hsinchu plant was not tested in 2025.

5.6 Environmental Protection Expenditures and Investments

By upholding the philosophy of attaining coexistence and common prosperity in business growth and the ecological environment, VisEra is committed to the full implementation of environmental pollution prevention actions to protect the local environment and increase the value of the Company. In 2025, the environment investment cost amounted to NT$33,432 thousand on hardware facilities such as waste water and waste gas treatment equipment and the cost on the hardware annually. The total environmental protection expenses were NT$99,928 thousand, mainly covering all expense including the depreciation expense, research and development, human resources, motivation, maintain, examine, material, entrust, education, donation and other expenses.



■ Direct cost for reducing the burden of the environment: Pollution prevention costs



■ Direct cost for reducing the burden of the environment
■ Indirect cost for reducing the burden of the environment (environmental protection management expenses)
■ Other costs related to environmental protection

Unit: NT$

Note 1: Total investment refers to the actual amount spent on hardware facilities during the year.
Note 2: Total expenses refer to all costs including annual equipment depreciation, R&D, human resources, motivation, maintain, examine, material, entrust, education, donation, and other expenses.

5.7 Biodiversity Conservation and Environmental Education Volunteer Training Action

Local Ecological Guardianship Practice Centered on Xipuzi Artificial Wetland

VisEra is deeply aware that biodiversity is critical to maintaining ecological balance and corporate sustainable development. We commit to incorporating biodiversity conservation and natural capital management into our environmental sustainability strategies. We are dedicated to reducing the negative impact on the environment during our business operations. Through collaboration with government agencies and local communities, we fulfill our responsibility for environmental guardianship. We further view biodiversity as an important indicator for promoting corporate social responsibility to ensure the sustainable circulation of natural resources and actively respond to corporate responsibilities for the protection of the natural environment. Looking ahead, VisEra continues to pay attention to international sustainability trends and prudently evaluates the feasibility of incorporating the Taskforce on Nature-related Financial Disclosures (TNFD) framework into our management tools to steadily realize the long-term vision of a harmonious coexistence between enterprise and nature.

Local Wetland Adoption and Environmental Management Measures

In 2025, VisEra cooperated with the Hsinchu City Environmental Protection Bureau to adopt the Xipuzi Artificial Wetland Park in the North District of Hsinchu City and invested in wetland ecological conservation and environmental quality maintenance through concrete actions. During the adoption period, the Company established a regular management mechanism. Our colleagues visit the site monthly to perform environmental maintenance operations, including wetland environment cleanup, habitat inspections, and basic water quality testing, to continuously keep abreast of the status of the water environment and ecological change trends.

Through regular monitoring and recording, VisEra is able to identify potential environmental risks in real time and use this as a basis for subsequent improvement measures and ecological restoration planning, thus demonstrating the Company's continuous investment in environmental management and ecological protection.

Biodiversity Examination and Restoration Actions

To strengthen the effectiveness of biodiversity protection, VisEra completed a preliminary ecological survey of the Xipuzi Artificial Wetland in 2025. This survey examined species distribution and habitat conditions within the area, providing foundational data for restoration actions. Based on the findings, we plan to progressively promote restoration measures for representative and indicator species, such as fireflies and butterflies. Through habitat optimization and eco-friendly management practices, we aim to enhance wetland biodiversity and ecosystem stability.

Environmental Education Promotion and Local Learning Practice

Beyond ecological conservation, VisEra actively promotes environmental education. In 2025, we led students from Wen-Xiao Elementary School to the Xipuzi Artificial Wetland for practical environmental education courses. Through on-site observation and explanations, we guided the students to understand how artificial wetlands purify domestic sewage through natural mechanisms and clarified the roles and functions of aquatic plants, microorganisms, and wetland systems in water quality improvement.

By learning on-site, we help students build basic awareness of water resource protection and ecological cycles, deepen their understanding of the value of the natural environment, and enhance their consciousness of environmental protection. This activity also fosters connections between the Company and local schools and expands the substantive influence of environmental education.

Environmental Education Volunteer Training and Promotion Mechanism

VisEra values the role of employee participation in environmental sustainability actions. We encourage colleagues to participate voluntarily in environmental education instructor training to cultivate environmental education volunteers equipped with conservation and ecological knowledge. Starting in 2026, the training results are expected to be officially integrated into a volunteer rotation system for the Xipuzi Artificial Wetland, where trained colleagues will participate in site tours, ecological explanations, and environmental education promotion work.

In the future, the Company will enhance its wetland adoption and ecological management efforts. By combining diverse aspects such as ecological monitoring, species restoration, school environmental education, and industry-academia cooperation, we will establish a long-term and continuous management mechanism for biodiversity and environmental education, thus gradually expanding the Company's positive influence on natural environment protection and sustainable development.

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 ≧ **65%**	Fill rate ≧ **72%**	Fill rate ≧ **74%**	Fill rate ≧ **80%**
Rate of Manager Promoted From the Existing Employee	↑ Promotion rate **86%** Target Promotion rate ≧ **70%**	Promotion rate ≧ **81%**	Promotion rate ≧ **83%**	Promotion rate ≧ **85%**
Key Talent Retention Rate	↑ Retention rate **91%** Target Retention rate ≧ **80%**	Retention rate ≧ **81%**	Retention rate ≧ **83%**	Retention rate ≧ **85%**
High-Performance Talent Retention Rate	↑ Retention rate **96%** Target Retention rate ≧ **72%**	Retention rate ≧ **75%**	Retention rate ≧ **80%**	Retention rate ≧ **85%**
Return to Work From Suspension Without Pay	⊖ Return to work rate **46%** Note Target Return to work rate≧ **50%**	Return to work rate≧ **50%**	Return to work rate≧ **60%**	Return to work rate≧ **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

01 Industry cooperation with schools	02 Employee Referral	03 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

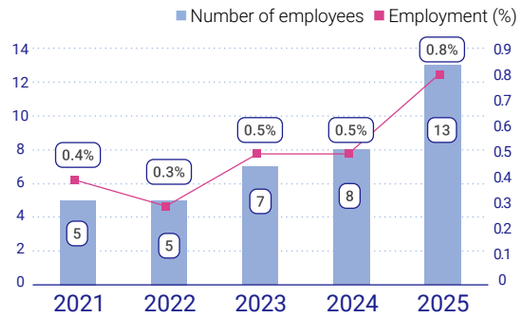
In 2025, a total of 197 new employees joined VisEra Technologies Company, accounting for 12.7% of the total workforce. The number and structure of these new hires by age and gender are as follows:

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)

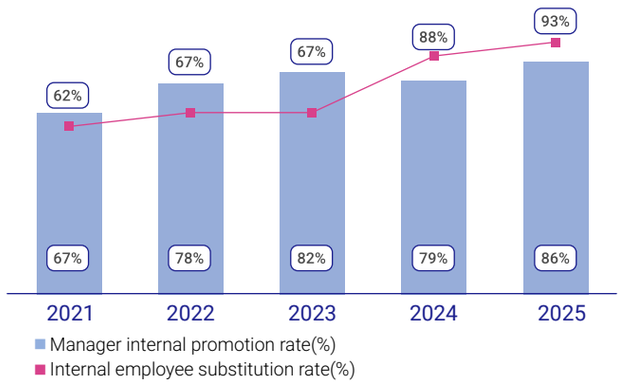
5 Major Training Programs

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 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.

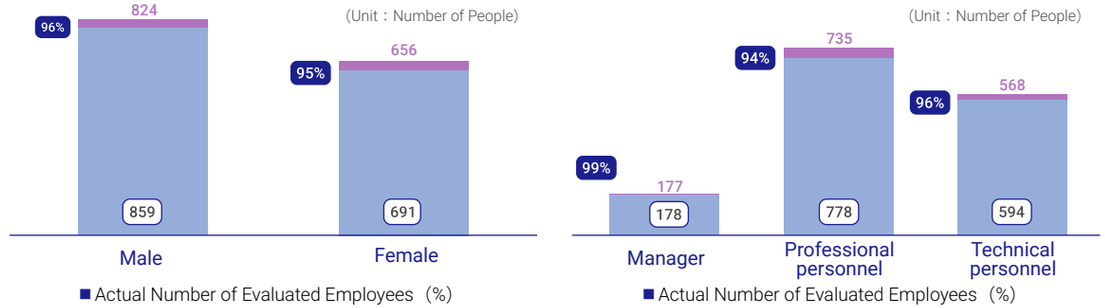
Internal Employee Substitution Rate and Manager Replacement Rate



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

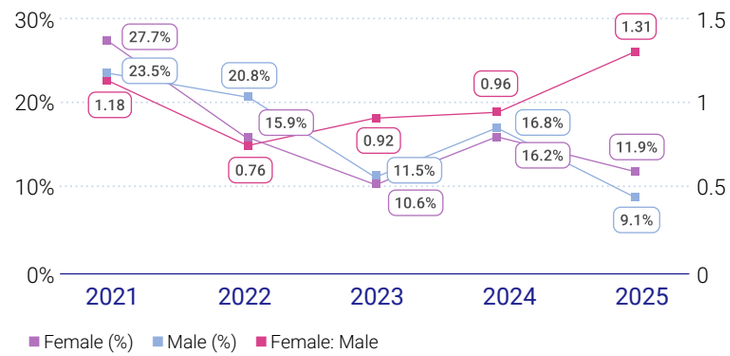
In terms of performance development and promotion, VisEra adopts new employee assessments and annual performance reviews. Through goal setting, continuous feedback, and performance evaluation, we identify high-potential talent and provide them with opportunities for positive career development. Promotions 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 Compen-sation	Remun-eration	Basic Compen-sation	Remun-eration	Basic Compen-sation	Remun-eration	Basic Compen-sation	Remun-eration	Basic Compen-sation	Remun-eration
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 promote work-life balance, VisEra implemented a flexible work schedule program starting in September 2022. Employees are allowed to adjust their work shifts based on personal and professional needs. As of the end of 2025, approximately 16% of regular day-shift employees had applied for flexible scheduling, an increase of about 4% compared to 2024.

In 2023, VisEra implemented the Employee Stock Ownership Trust (ESOT) program By the end of 2025, the participation rate reached 75%, and projections for 2026 indicate that the participation rate will over 80%. The program has received positive feedback and high engagement from employees.

Flexible Work Schedules

Employee Stock Ownership Trust (ESOT)

Volunteer Leave and Volunteer Leave Compensation

Employee Sharing Sessions

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

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

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

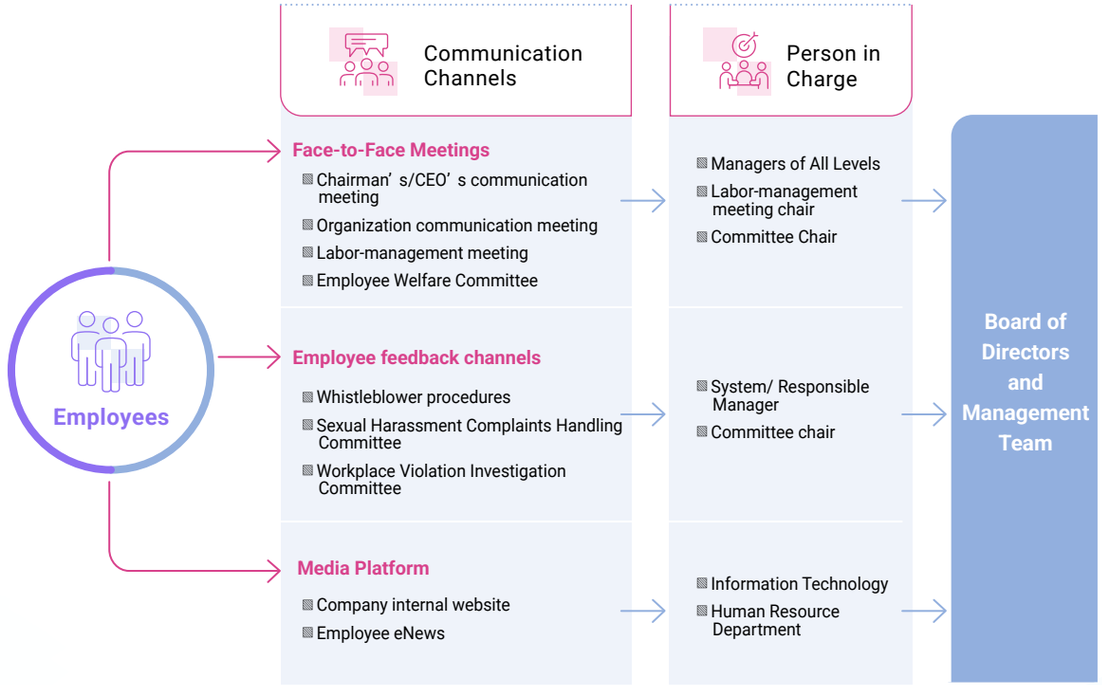
Retirement Fund

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 managementdemand 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

New Employees

New Hire Training (2 days)

Reporting for duty → Getting to know VisEra

① Corporate & Human Resources Overview
② IT Resources Orientation
③ EHS Training
④ Introduction to Quality Systems & Policies + DCC Workflows

Buddy System (6 months) **Job Coaching Evaluation** (3 months)

Arrive Department → Adapting to VisEra → Establishing a knowledge succession mechanism to cultivate practical operational skills

① Assigning a buddy for assistance
② Providing guidance and pastoral care to accelerate smooth cultural integration
① Tailor-made learning pathways exclusive to each department
② Utilizing targeted training assessments to comprehensively track employee growth curves
③ Passing on knowledge through supervisor-assigned mentors for a culture of mutual success (Common Good)

Annual Training Plan **Individual Development Plan (IDP)**

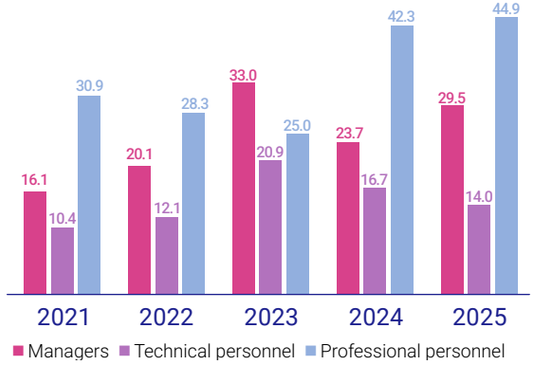
Professional Training → Enhancing capabilities → Aligning organizational goals with personal career paths to cultivate all-around functional competitiveness

Professional

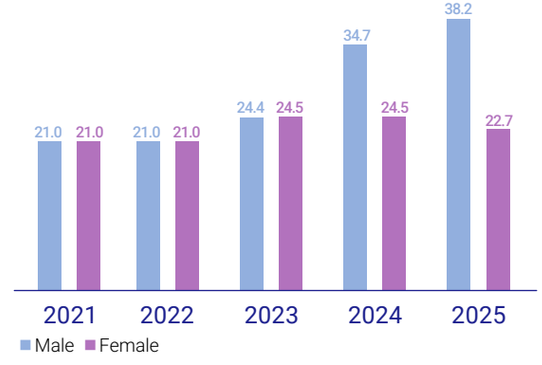
① Supervisors, Indirect Personnel, Direct Personnel
② Management, Professionalism
③ Foundation, Core
① Combining department attributes and rank-based capability indicators to customize IDPs
② Systematic curriculum design to provide precise learning resources
③ Training plans planned by supervisors based on individual strengths and potential

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

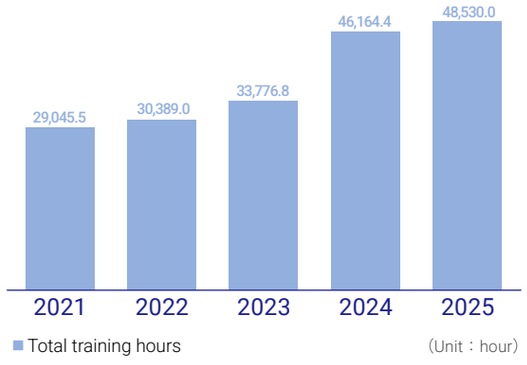


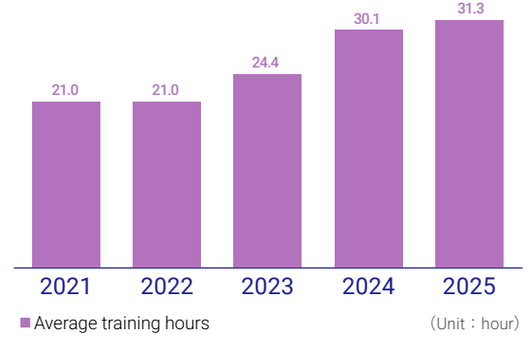
Average training hours per employee - By gender



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 nun-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 Manual" and the "Code of Conduct for Employment Ethics and Supplier Behavior Compliance Statement."	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)		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.

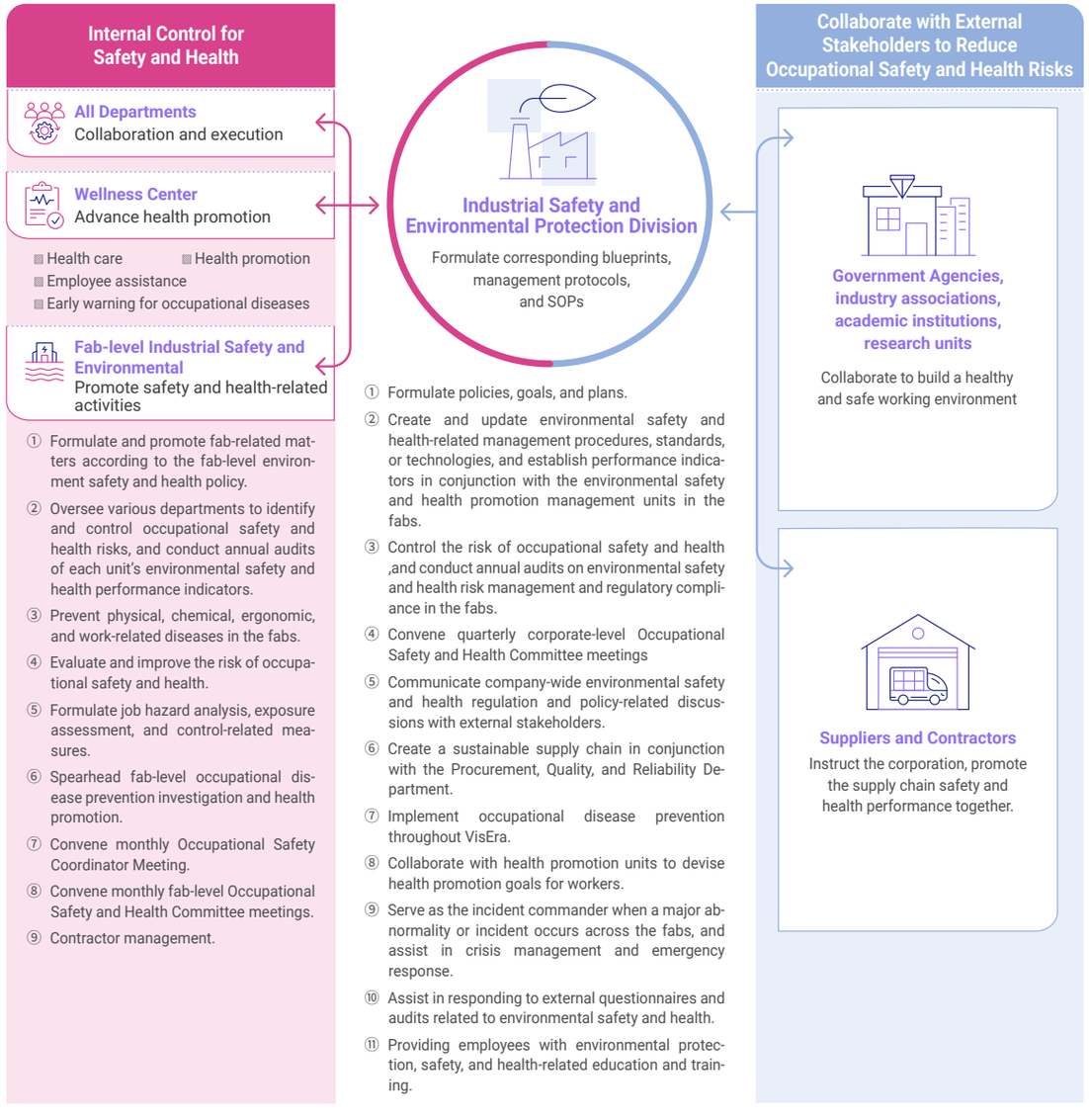
Implementation of Occupational Safety and Health (OSH) Organization and System Operations

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.	V
	▧ 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.	
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.	V
	▧ 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.	
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 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.	V

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

Safety Performance Indicators

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

Active indicators

- Completion rate of regulatory and 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).

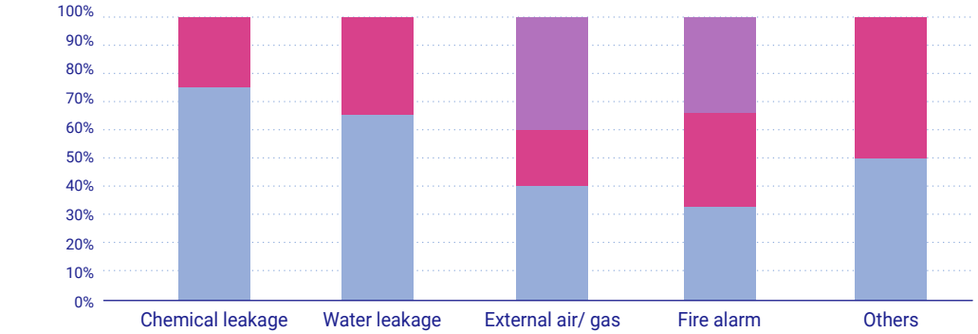
Note 2: Disabling frequency rate = number of disabling cases / total work hours *1,000,000.

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



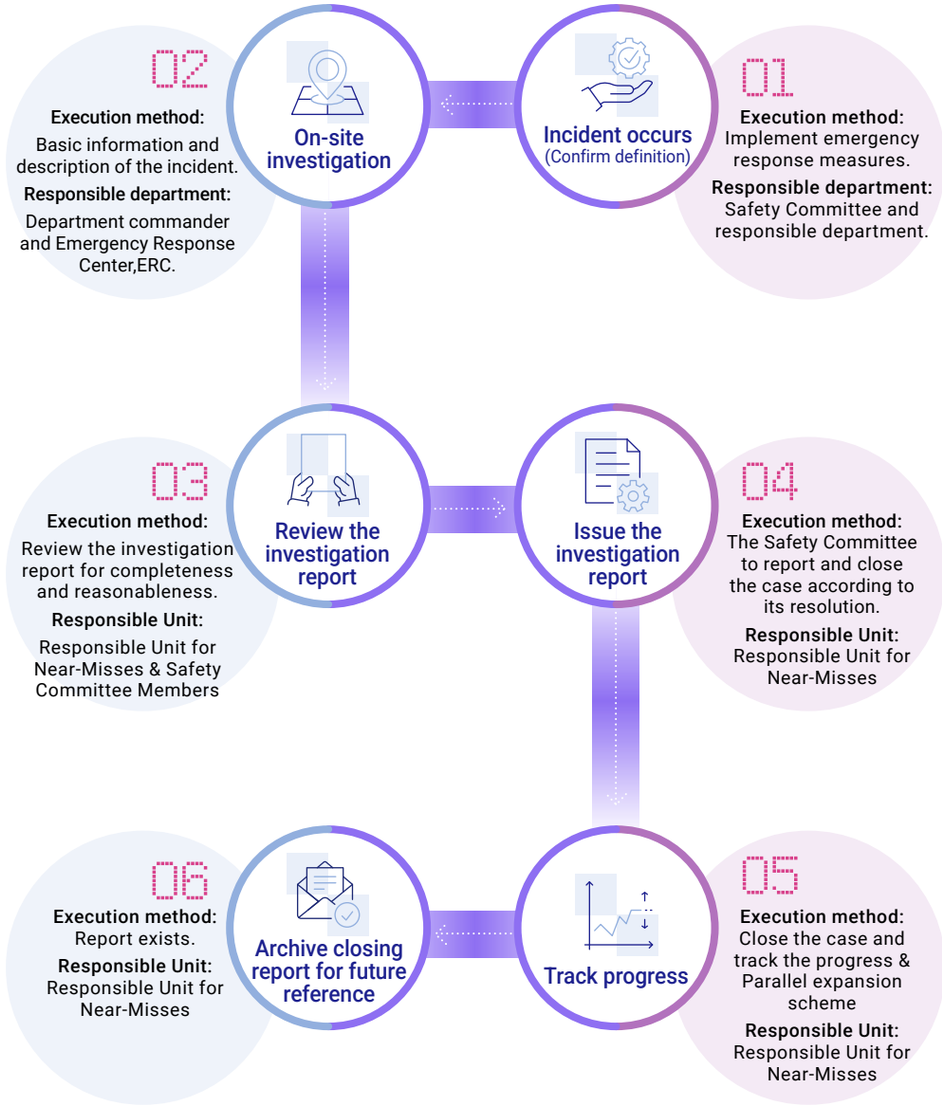
	Chemical leakage	Water leakage	External air/ gas	Fire alarm	Others
2025	0	0	2	1	0
2024	1	1	1	1	1
2023	3	2	2	1	1

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. ▧ Supervisors strengthened on-site construction checks and work observations to effectively keep abreast of the implementation of work methods.
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.	

Near miss incident reports and investigation procedures

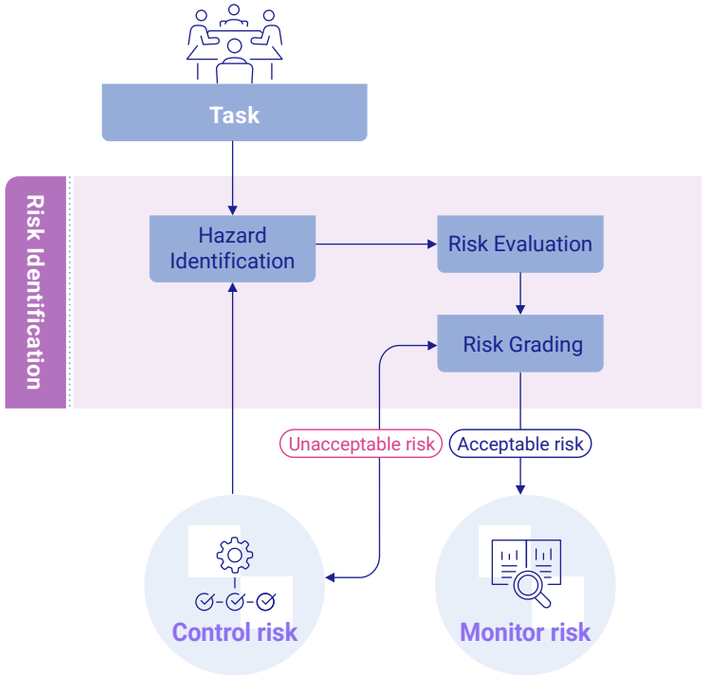


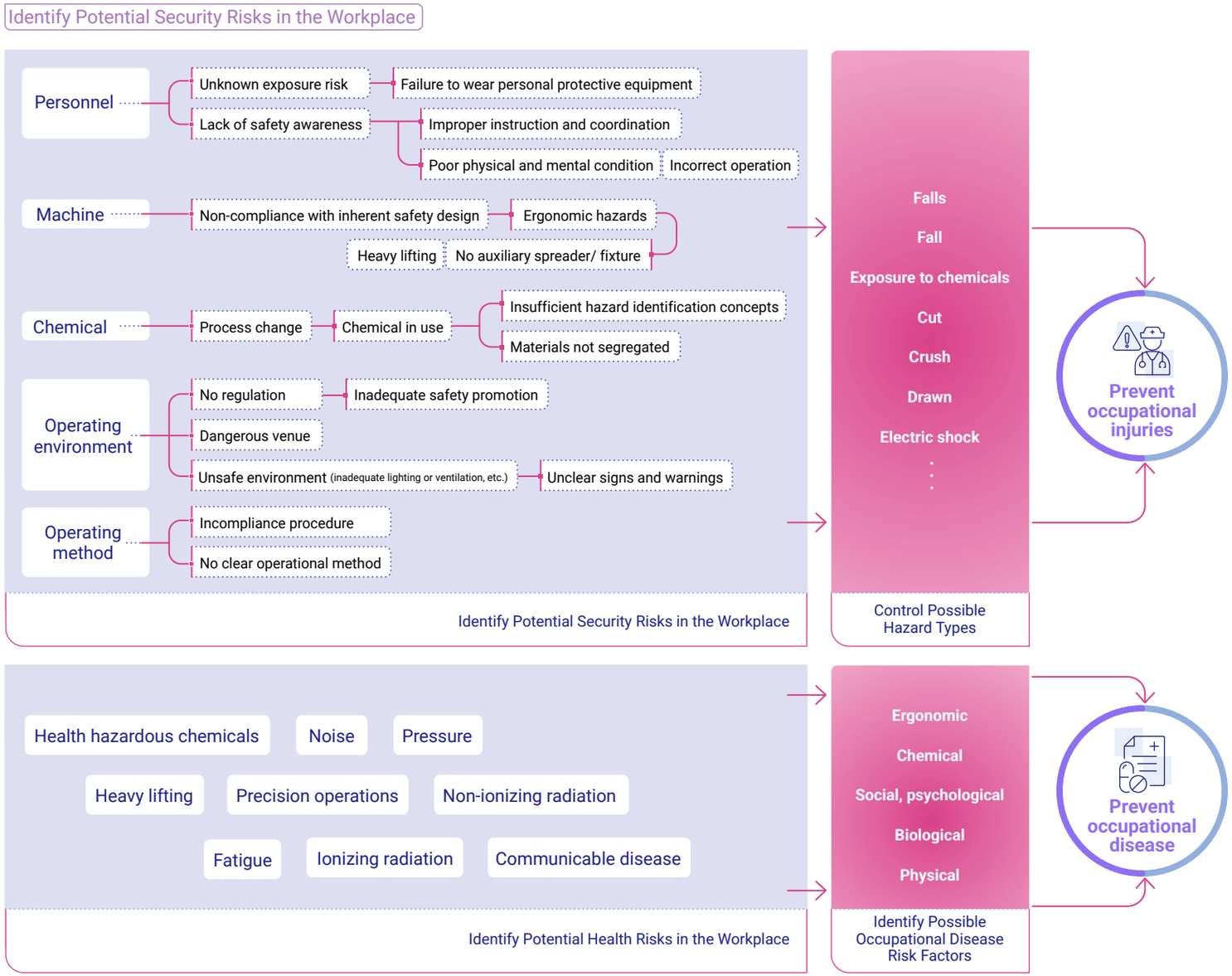
Risk control and opportunities for improvement

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

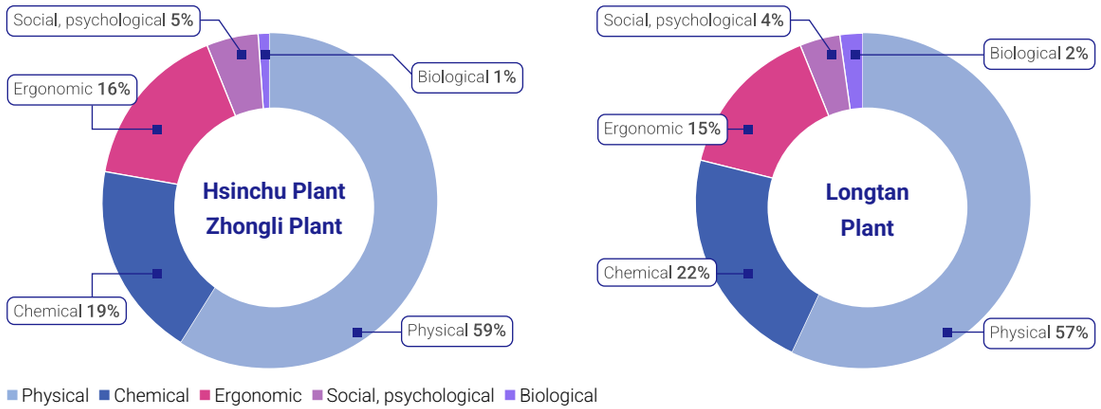
In the aspect of risk identification and evaluation. VisEra assures employees' health and safety by the way of risk identification and finds the occupational disease with the five damage reasons like chemical, physical, ergonomic, biological, social/mental and also execute the correspondent action of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



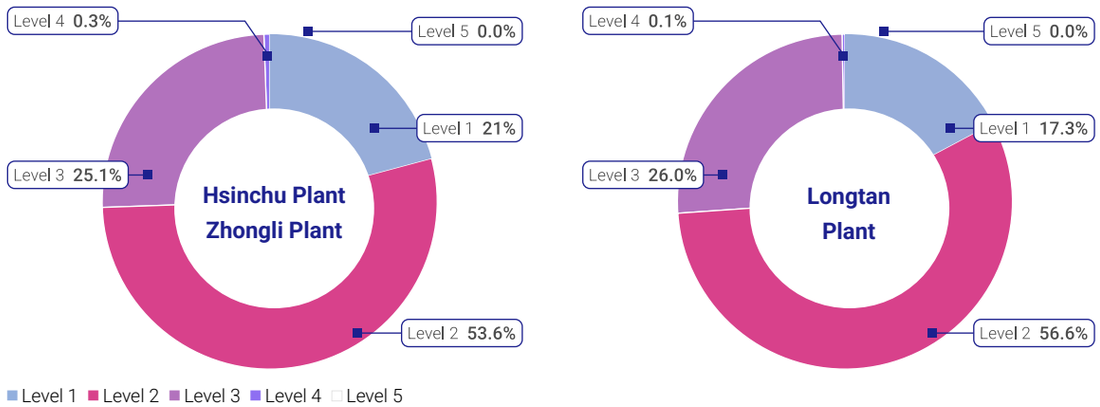


2025 Risk Assessment Results

Percentage of hazard classification from identification results



Percentage of risk levels from identification results



Occupational health and safety risk identification results

01

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.

02

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

03

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

Ergonomic

Existing Measures

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

Achievements

- We completed 743 person-times of on-site physician consultation services in 2025. We use the professional medical expertise to assist them in identifying and improving potential chemical, physical, and ergonomic health risks in the workplace, to continuously strengthen workplace safety and health.
- We completed a musculoskeletal symptom survey for 1,508 employees. After interviewing and assessing 21 employees who reported discomfort affecting their work, 4 employees with suspected ergonomic risks were arranged to receive evaluations and recommendations from occupational medicine specialists.
- After interviewing employees affected by soreness and pain and identifying the ergonomic risks, we found that they did not work in areas with potential or existing ergonomic risks.

Chemical

Existing Measures

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

Achievements

- The European Chemicals Agency (ECHA) plans to restrict the use of PFHxA by 2035 and VisEra completed a total replacement in 2025.
- The number of occupational diseases caused by exposure to chemicals remained 0.

New Measures in 2025

- Statutory chemical data reporting was changed to system integration.
- We built an intelligent check system for Safety Data Sheets (SDS).

Achievements

- The chemical information integration system was launched, thus reducing manual comparison and consolidation time by approximately 75%.

Biological

Existing Measures

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

Achievements

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

	Physical	Social/Mental
Existing Measures	▧ Noise Protection: ■Conduct work environment monitoring every six months to continuously monitor noise-exposed work areas. ▧ Establish a radiation personnel exposure management system ▧ Supervision of employees donning heart rate monitors ▧ Personnel radiation armband wearing management ▧ Monitoring and management of monthly radiation exposure ▧ Establish non-ionizing radiation measurement results in each site: ■The process machines reviewing for Non-Ionizing Radiation Related machines ■Manufacturing engineering equipment with labeling management settings ■Semi-annual management of non-independent radiation monitoring ▧ Hazardous area classification and explosion-proof electrical equipment management.	▧ Evaluate the risk and separate the level by the inspection report with the hour of work. We offer the doctor consultation and assistance by higher risk employees. Such as work adjustment, work hour limitation. ▧ If the work hour system discovers wrongly excessive hours, the system can be reminded the employees and manager of department automatically. ▧ We formulated a Workplace Misconduct Prevention Plan and adopted a “zero-tolerance” principle for all forms of workplace violence. We continuously conduct hazard identification and risk assessment, as well as workplace misconduct education and training for all employees, to protect them from internal and external misconduct while performing their duties. ▧ Provide employees free mental consultation and the relaxing program to release pressure and increase mental health.
Achievements	▧ No Abnormal Noise-Related Cases Identified in Special Health Examinations ▧ No instances either verified or suspected instances of radiation exposure ▧ Personnel radiation education and training completion rate 100%. ▧ Results of Monthly Radiation Exposure Monitoring: Normal ▧ Non-ionizing radiation measurement results of electric and magnetic fields are far below the ACGIH TLV standard, with 0 abnormal items. ▧ 100% completion rate of hazardous area and explosion-proof electrical equipment e-learning. ▧ Completion of one explosion-proof machinery function improvement project in 2025.	▧ Do the work-load management evaluation to reach 1,049 and the high risk employees in last year has decreased to the low. ▧ A total of 1,532 participants attended workplace unlawful infringement training, covering 100% of all employees. ▧ A total of 8 internal and external issues related to workplace unlawful infringement were identified through hazard identification and risk assessment. Among them, 3 issues were found to have potential risks at a moderate level or higher, all of which have been addressed with appropriate control measures.

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

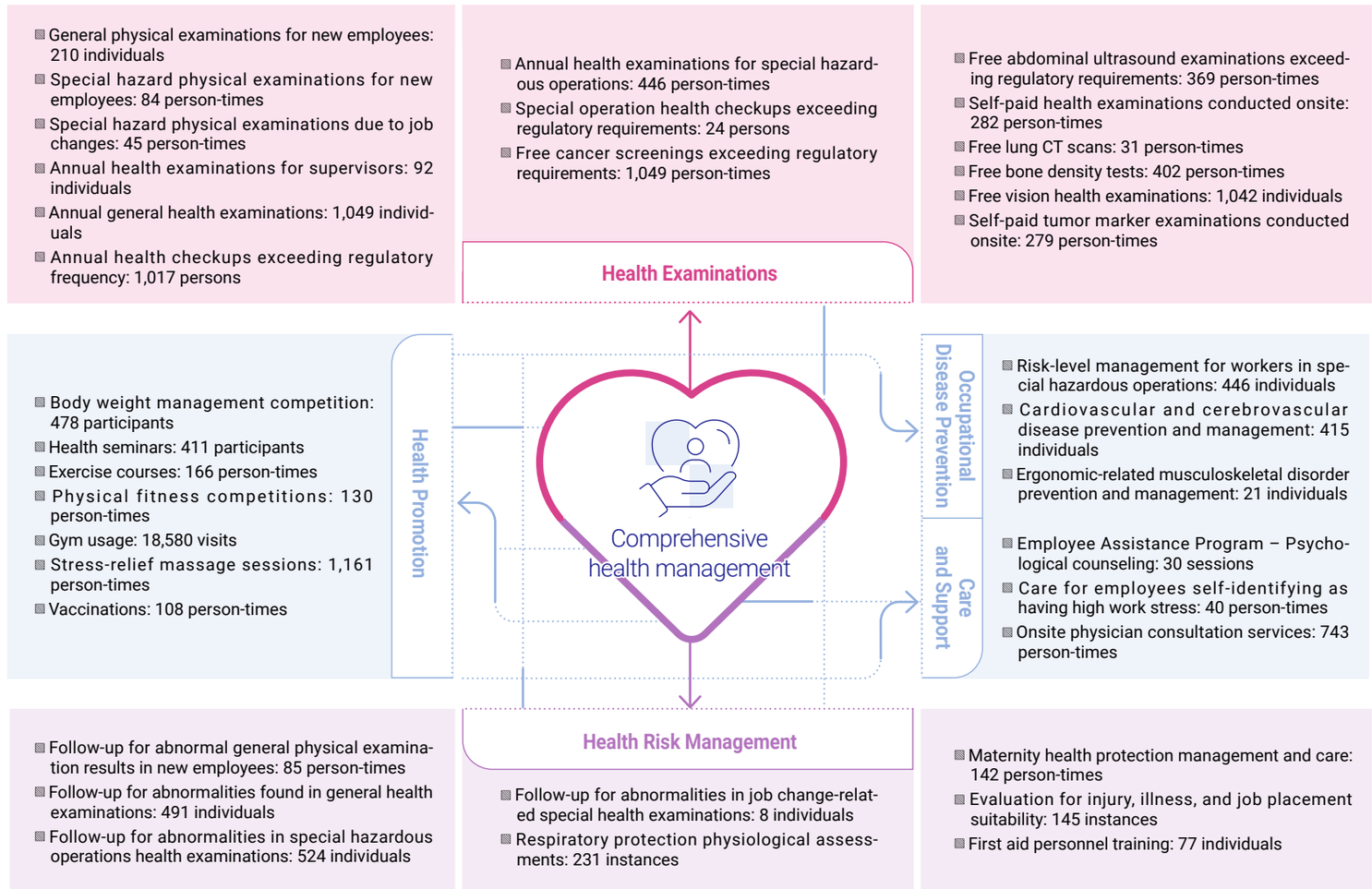
VisEra adheres to the core value of "Putting People First" and is committed to ensuring the safety and health of its employees. We allocate resources and manpower to create a safe and hygienic work environment, implementing measures such as health risk assessments and environmental monitoring to prevent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






Role in Sustainability - Corporate Citizenship

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

2,365 hours
accumulated service hours since 2021

1,584 people
Total number of volunteer participations since 2021

Over NT$3 million
2025 Resource Investment in Support of Local Cultural Development in Taiwan

7.1 Corporate Citizenship

7.1 Corporate Citizenship

VisEra's ESG Committee has established the "Social Engagement and Friendly Workplace Task Force" with the goal of fulfilling our responsibilities as a corporate citizen. The Company has long been committed to social care and integrated volunteer services with our four core pillars, while collaborating with industry, government, academia, and non-profit organizations to continuously expand social influence and create greater public value.

Focus Area

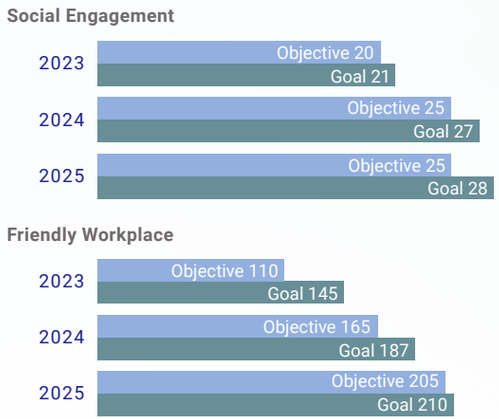
Focus Groups

- Students/teachers and professors from elementary school to graduate school
- Underprivileged students / School dropouts
- Schools and educational institutions in remote areas
- Disadvantaged groups/patients
- Community residents
- Local government

Comprehensive Benefits

- Number of long-term public welfare partners: **13**
- Total number of volunteer participations since 2021: **1,584**.
- Total volunteer hours since 2021: **2,365 hours**.

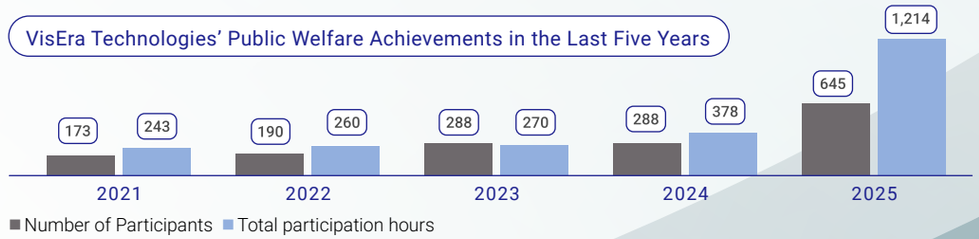
Community Engagement and Friendly Workplace Activities: Goals and Achievements



Unit: Number of Events

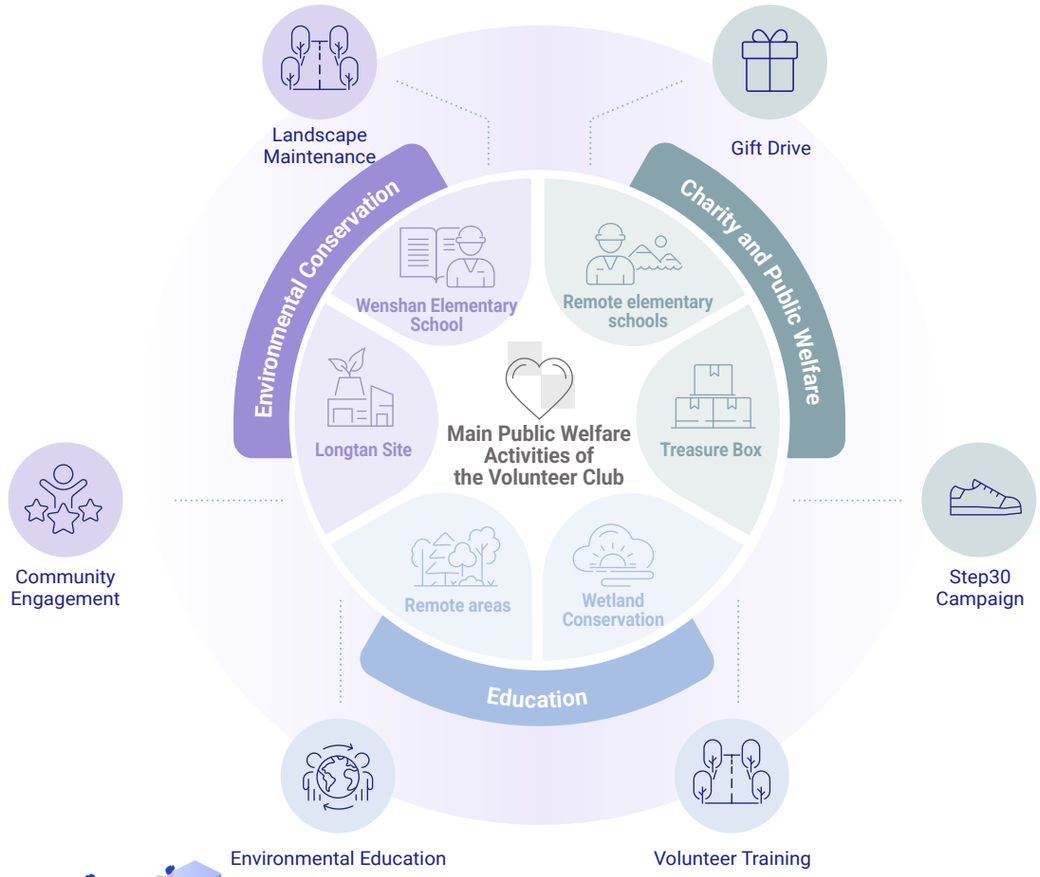
VisEra, through its employee-initiated "Volunteer Club," led by a senior executive, guides colleagues in actively participating in various volunteer services. We have long engaged in public welfare activities for local communities and schools. Key initiatives include: Adoption and ongoing maintenance of green landscapes in the Hsinchu Science Park. Bi-monthly visits to Wenshan Elementary School in Xinpu Township to support campus beautification and environmental upkeep. Regular community service around the Longtan site. With a firm belief in sustainable development, the company encourages employees to give back through meaningful action, embodying a spirit of community engagement and neighborly goodwill. To further support employee participation, VisEra has implemented a volunteer leave policy. Employees may apply for volunteer leave based on their approved service hours, ensuring they receive proper support and recognition for their contributions.

VisEra Technologies' Public Welfare Achievements in the Last Five Years



Note: Monthly water environment patrol volunteer activities were added in 2025, leading to a significant increase in volunteer hours.

Main Public Welfare Activities of the Volunteer Club



Campus Landscape Maintenance Wenshan Elementary School, Xinpu Township

Environmental Conservation

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

▸ **Impact and Benefits**

Community Engagement – Longtan Site

Total Volunteer Participations Since 2021
329

Longtan Site Community Engagement Activity

Environmental Conservation

Upholding sustainable operations, social friendliness, and good neighborliness, we have mobilized a group of hardworking volunteers since the preparation stage of the Longtan plant in 2020 to serve the surrounding community, including weeding and cleaning sidewalks.

▸ **Impact and Benefits**

Beautification of the environment surrounding the plant.

Total Volunteer Participations Since 2021
167

Beach Cleanup Activities

Environmental Conservation

In 2025, VisEra held a beach cleanup, entitled "Embrace the Ocean with Love: Beach Cleanup" at the "Nanliao Fish Scale Ladder" beach. This not only substantially reduced coastal pollution but also served as a lesson for both adults and children on the importance of loving the ocean and cherishing nature. This demonstrated VisEra's commitment to environmental sustainability and encouraged employees and their families to participate together in ESG actions, thus continuing to give back to society and the planet through action.

▸ **Impact and Benefits**

A total of 90 employees and family members joined the cleanup, collecting 304 kilograms of waste.

Total Volunteer Participations Since 2021
329

Treasure Box Secondhand Goods Donation Campaign

Charity and Public Welfare

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

Impact and Benefits

In 2025, a total of 1,326 items were collected, including 1,244 pairs of shoes for Soles4Souls and 82 items for the Hsinchu Association for the Physically and Mentally Disabled.

Total Volunteer Participations Since 2021
55

The Story House of Forest Light

Charity and Public Welfare

During the 2025 Christmas season, the Company launched a holiday warmth initiative to support the post-disaster community in Guangfu Township, Hualien. Partnering with the Story House of Forest Light, the area's sole non-profit after-school tutoring group, we prepared heartwarming surprises for the local children. Through concrete actions, we delivered care and companionship, hoping to bring hope and strength to children during the holiday season and continue to deepen local care.

Impact and Benefits

Through festive care initiatives, we practically supported post-disaster rural educational resources, improved children's psychological support and community connection, and demonstrated the positive influence of corporate social responsibility.

Total Volunteer Participations Since 2021
40

Blood Donation Drives

Charity and Public Welfare

The Company organizes annual blood donation events to promote employee engagement in public welfare, providing opportunities for employees to contribute. These events also serve to disseminate knowledge about health and blood safety and encourage employees to prioritize their own physical health.

Impact and Benefits

A total of 105 donations were made, collecting 151 units of blood (37,750cc in total).

Total Volunteer Participations Since 2021
222

Environmental Education

Education

In 2025, the Company conducted environmental education activities and invited 24 fifth-grade students from Wenshan Elementary School to the Xipuzi Environmental Education Field for a tour of the water purification pond system and a DIY water filter practical course. The course focused on the water cycle, basic principles of water purification, and environmental protection concepts. Through field observations and hands-on operations, it guided students to understand the sources of water resources in daily life and the importance of cherishing them.

Impact and Benefits

Participating teachers affirmed this activity as a high-quality environmental education course with educational depth and practical value; students also provided feedback that the content was vivid, interesting, and easy to understand and that they gained a deeper recognition of water resource protection and environmental sustainability.

Total Volunteer Participations Since 2021
2

Water Environment Patrol Team

Education

We adopted the Xipuzi Artificial Wetland starting in 2025. In addition to daily site maintenance and patrol work, the Company actively joined a series of volunteer training courses organized by the Environmental Protection Bureau. The curriculum covered three major themes: "Understanding the Water Purification Function of Wetlands," "Biodiversity and Ecosystem Value," and "Field Observation and Educational Experience," aiming to expand the influence of wetland conservation.

Impact and Benefits

We enhanced volunteers' professional knowledge and conservation awareness of wetland ecology.

Total Volunteer Participations Since 2021
207

Educational Tools for Hsinchu Zoo

Education

In 2025, VisEra signed a “Net-Zero Sustainability ESG” Memorandum of Understanding with the Hsinchu City Government and was committed to working together to implement the “Hsinchu Zoo Animal Environmental Enrichment Facilities”. This combines cultural assets with corporate environmental protection culture. By continuously updating the habitats to keep the environment engaging for the animals, the project aims to reduce stereotypic behavior, enhance the welfare of both zoo and wildlife populations, and ultimately drive sustainable goals while achieving balanced ecological development.

▶ **Impact and Benefits**

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

Total Volunteer Participations Since 2021
89

Cultural Development

In 2025, VisEra invested a total of NT$3,050,000 in support of Taiwanese culture, covering support for arts and cultural groups, cooperation in cultural events, and cultural promotion-related expenditures. Through this long-term investment in cultural support, the Company deepens its connection with local culture and demonstrates its commitment to the sustainable development of society and culture.

VisEra Technologies x National Tsing Hua University : Promoting the “Hsinchu Literary Walks,” Entering Phase II with Enthusiastic Employee Participation

Since August 2024, VisEra has collaborated with National Tsing Hua University to promote the “Hsinchu Literary Walks” project. Through in-depth tours and thematic routes, we lead colleagues to walk into the city, get closer to nature, and re-examine the land they live on from a literary perspective. In 2025, the project entered its second phase, and with participation opened to all employees, the cumulative number of participants has exceeded 300, receiving a warm response.

The activities are based on weekend light travel, with five distinct walking routes planned across the Hsinchu area. From natural ecology and local products to humanistic history, all are explained in-depth by professional guides. During the walk, colleagues listen to wonderful stories, understand the context of Hsinchu’s local culture, and further recognize the rich historical and cultural backgrounds of each area.

Tien Circus Theatre’s and Kaleidoscope Theatre’s Performance at Family Day

On the 2025 Family Day, the Tien Circus Theatre brought lively and vivid welcoming interactions and a bubble show to VisEra’s colleagues. The performance of the classic play “Bug Explorer” not only emphasized the importance of ecological protection but the thrilling stunt choreography also left adults gasping in amazement and children watching intently.

In addition, the Kaleidoscope Theatre specially brought the most popular sing-along and dance-along sessions led by charismatic hosts and balloon interaction teaching. During the Family Day, while colleagues could relax, their children were filled with laughter and went home with unforgettable memories.

VisEra values employee benefits and also places high attention on ecological conservation and child development. On the annual Family Day, by inviting all employees and their families to make culture a part of daily life and through the nourishment of arts and culture, VisEra continues its journey toward becoming an enterprise with a warm, human touch.

U Theatre's, Taiwan Traditional Theatre's, and Taipei Philharmonic Chorus's Performance at the Year-End Party

At the 2025 year-end party, we specially invited three well-known "Artistic Taiwan Teams" to join in the grand event, bringing cultural depth and artistic charm to the activity.

Since its establishment in 1988, U Theatre has integrated drumming, martial arts, and the spirit of Zen meditation. With its powerful and rhythmic performance, it presents the depth and international vision of contemporary Taiwanese performing arts and conveys the aesthetic implications of Eastern philosophy through body language.

The Taiwan Traditional Theatre troupe presented a wonderful show in the form of crosstalk for the Year of the Horse. By perfectly blending witty humor with traditional opera elements, it provided employees with a completely refreshing theatrical experience.

The Taipei Philharmonic Chorus, which has long been deeply involved in choral education, gave a flash-mob performance at the year-end party.

This activity not only enriched the cultural connotation of the year-end party but, through interaction with art, enhanced VisEra colleagues' sense of identity with Taiwan's diverse culture and strengthened the emphasis on creativity, cultural heritage, and participation in arts and culture within the corporate culture.

Domestic Film Production—Sponsorship of “Shipwrecks Taiwan” and Private Screening of “A Chip Odyssey”

Coral and schools of fish can still be seen in Taiwan’s offshore waters, but in the deep sea that people find difficult to reach, the ecosystem is already under immense pressure. VisEra supported the release of the documentary through sponsorship to respond to the action of protecting the ocean. Chairman Robert Kuan also visited the scene to watch the film, showing the Company’s high regard for environmental sustainability, and invited Director Tim Lee to attend the pre-screening seminar to share the behind-the-scenes work of filming eight shipwrecks underwater over four years. This led the audience to see the disappearing appearance of the ocean and deepened their understanding and attention to environmental issues.

In the era of silicon technology, microchips are hidden in daily life, but they affect the operation of the world. As “A Chip Odyssey” marks the first documentary feature to chronicle the history of Taiwan’s semiconductor industry, Director Hsiao Chu-Chen made a special appearance for a post-screening Q&A session. She shared the deeply moving moments experienced during filming and illustrated how a profound sense of mission originally coalesced to form the “Silicon Shield” that protects the nation.

By supporting the screening of the domestic film and dialogues with the director through private screenings, VisEra uses culture as a bridge to connect the environment, ecology, and industrial memory, demonstrating the Company’s social responsibility and humanistic care.

Ticket Support for Relaxation in Culture

VisEra values employee benefits highly. In 2025, the Company collaborated with cultural groups to support performances through ticket purchases. These included laugh-out-loud stand-up comedy, a musical adapted from a classic Bollywood film with its first overseas authorization, and the heartwarming and tear-jerking movie "Sunshine Women's Choir," offering colleagues and their families diverse options to relax.

- The "Taipei Comedy Live: Hsinchu Week" featured performances including all-female stand-up comedy, middle-aged men's comedy, and stand-up comedy duo. Through witty and humorous routines, the shows cleverly mirrored urban daily life and offered relatable generational portraits. The performance venue was full of laughter, allowing colleagues to experience the engaging charm of live theater in a relaxing atmosphere while injecting vibrant and diverse cultural energy into the local community.

- The musical 3 Idiots is adapted from the classic Indian film, weaving a moving story about friendship, education, and life choices through music, dance, and drama. It leads the audience to rethink the definition of success and self-worth. The lively and brilliant stage arrangement and catchy songs allow audiences of different generations to find resonance in the theater and experience the infectious power of performing arts.

- "Sunshine Women's Choir" is a film centered on the life stories of women. It depicts the process of them supporting each other through singing while in prison and gradually rediscovering their self-worth. With a warm and sincere narrative style, the film presents the resilience of life in the face of adversity, leading us to follow the footsteps of the choir members and see the emotional depth and social significance carried by cinematic art.

VisEra invested resources to assist in cultural development, and in 2025, it was honored with the “Resource Contribution Award” at the inaugural “ESG for Culture Impact Awards” by the Taiwan Creative Content Agency (TAICCA).This award recognizes the Company’s actions in supporting cultural content and promoting the co-creation of sustainable value between culture and industry and affirms the innovation, influence, and sustainability of the Company’s cooperation model with cultural content businesses. TAICCA encourages companies to incorporate cultural content into the core of their ESG strategies. This aims to showcase the innovative achievements of cross-industry collaboration through the awards to jointly strengthen Taiwan’s cultural content ecosystem and promote sustainable social development.

Operation and Governance

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

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

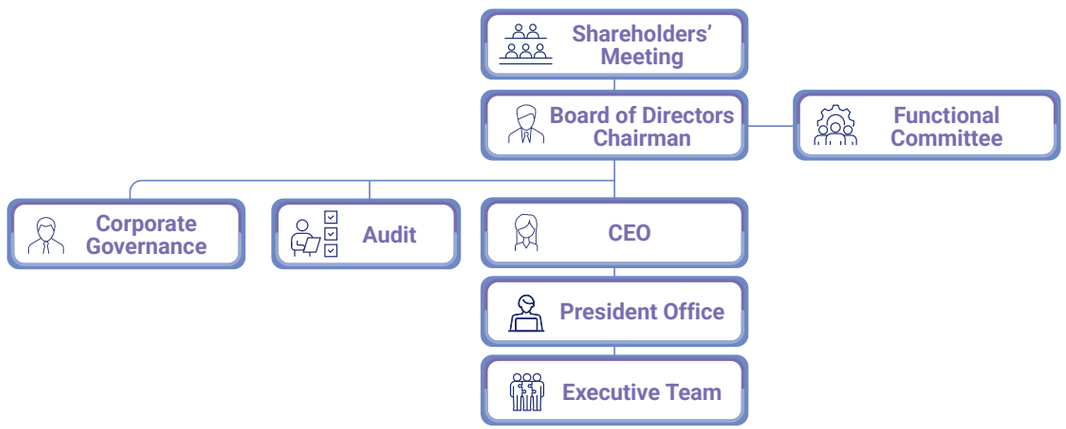
8.1 Corporate Governance

8.1.1 Structure and Operations of the Board of Directors

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

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

The Company's Board of Director has authorized its Audit Committee, Remuneration Committee and Sustainable Development Committee organized under it to respectively assist it to the fulfill its duty. Each functional committee conducts thorough discussions on important issues before making suggestions to the Board of for this will implement the spirit of corporate governance. Below is the structure of corporate governance:



The purpose of organizing the Audit Committee is to assist the Board of Directors to increase the performance of corporate governance, four Independent Directors serve as the member of such committee, their main duty includes: appointing and the dismissal of Certified Public Account (CPA) and its independence and performance, the appropriate presentation of financial statements, the control of existing or potential company risks, the supervision of the effective implementation of internal control, etc.

Four independent directors also serve as the member of the Remuneration Committee, the purpose of which is to periodically evaluate Directors and managers and determine their salary and remuneration.

The Sustainable Development Committee is composed of the Chairman and four independent directors, who on an annual basis track the execution status and effectiveness of sustainable development, supervise sustainable information disclosure matters, and review the sustainability report.

The operational status of each committee in 2025 is as follows:

Audit Committee

- Members: 4 Independent Directors including Laura Huang, Emma Chang, Peng-Heng Chang and Han-Fei Lin.
- Term of Office: From May 22, 2024 till May 21, 2027.
- 5 meetings convened in 2025, attendance rate 95%.

Remuneration Committee

- Members: 4 Independent Directors including Laura Huang, Emma Chang, Peng-Heng Chang and Han-Fei Lin.
- Term of Office: From May 22, 2024 till May 21, 2027.
- 4 meetings convened in 2025, attendance rate 93.75%.

Sustainability Development Committee

- Members: Chairman Kuan Hsin and 4 Independent Directors including Laura Huang, Emma Chang, Peng-Heng Chang and Han-Fei Lin.
- Term of Office: From February 20, 2025 till May 21, 2027.
- 1 meeting convened in 2025, attendance rate 100%.

8.1.2 Diversity of the Board of Directors

In accordance with the Corporate Governance Best Practice Principles and the Rules for Election of Directors, Board members should generally possess the knowledge, skills, and literacy necessary to perform their duties. To achieve the ideal goals of corporate governance, all 7 directors possess diverse industry backgrounds and abundant professional capabilities (including nine competencies: operational judgment, business management, crisis management, industry knowledge, international market perspective, leadership decision-making, financial accounting, law, environmental sustainability, and social participation). Regarding the proportion of directors by gender, there are 2 female directors, accounting for 29%; the age distribution is also balanced. Please refer to Annual Report/Corporate governance Report/ Corporate governance/ Background information of directors, supervisors, the President, vice presidents, assistant vice presidents, and heads of various departments and branches for further information.

8.1.3 Board Performance and Performance Evaluation

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

The Company completed the performance evaluation of all Directors for the 2025 board performance evaluation in January 2026 and received 19 valid responses. The results included the board performance evaluation, performance evaluation of the members of the Board of Directors, and the performance evaluation of the functional committees. Self-evaluation of the performance of the Board of Directors as a whole averaged 4.96 points (with 5 points being the highest score). The self-evaluation of the performance of individual directors averaged 4.98 points (with 5 points being the highest score). The performance evaluation of the functional committees averaged 4.99 points (with 5 points being the highest score), indicating a high degree of directors' recognition for the operation of the Audit Committee, the Remuneration Committee, and the Sustainable Development Committee. In the 2025 functional committee performance self-evaluation, indicators such as the powers and duties of the Sustainable Development Committee were added. The average self-evaluation score for the operation of the Sustainable Development Committee was 4.98 (with 5 points being the highest score), demonstrating significant effectiveness in continuously enhancing the development of the Company's sustainability-related issues. Please refer to Annual Report/Corporate Governance Report/ Corporate governance for further information.

To strengthen the functions of Directors, enhance the quality of supervision, and keep up with key trends such as corporate governance and sustainable development, VisEra notifies Directors to attend professional knowledge development courses organized by relevant institutions from time to time. The content covers corporate sustainability, artificial intelligence, tax governance, information security, etc. In 2025, the total number of hours for continuing education for all Directors was 64 hours, which has already exceeded the legally required number of hours and met the requirements specified in the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies". 100% were ESG related courses. Please refer to Annual Report/Corporate Governance Report/ Corporate governance for further information.

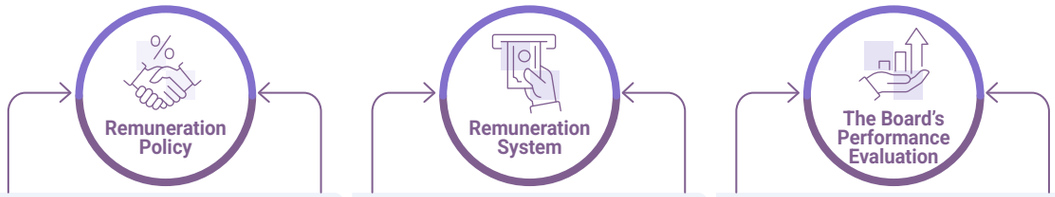
8.1.4 Conflicts of Interest

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

8.1.5 Remuneration Policy for Directors and Managers

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

Remuneration Policy and Performance Evaluation for the Directors



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

Remuneration Policy and Performance Evaluation for the Managers

Remuneration Policy	The Company's manager renomination system is designed to maintain competitiveness in the market, attract and retain outstanding talents, and motivate managers to achieve the best long-term and short-term performance within a controllable risk range.
Performance Evaluation and Compensation Structure	Managers' remuneration structure is composed of fixed salary and variable incentives: ▧ Fixed Salary:Salary is calculated based on the manager's main job function and the scope of the responsibilities. ▧ Variable Incentives:60% Incentive is calculated from the Company's annual operating performance (such as revenue, operating profit, earnings per share, and ESG sustainable indicators) and 40% from individual performance (including strategic targets, innovation, crisis management, etc.), together the Company offers a competitive and fair remuneration package.
	The manager's performance evaluation and remuneration package are reviewed by the Remuneration Committee and submitted to the Board of Directors for approval. The committee and the board will undertake annual reviews and regularly amend the performance indicators. The performance indicators also incorporate sustainable development objectives and are aligned with the Company's material topics and long-term goals.
	The restricted stock award plan is applicable to the Company's managers and selected key talents. The percentage and quantity of shares to be vested annually by the employees will be calculated based on the Company's performance indicators which are composed of 45% business performance and 5% ESG outcomes, and individual performance indicators (50% total). ▧ Strategic Indicators: Employee development, ethical conduct, risk management, regulatory compliance, etc. ▧ Sustainable development indicators: Energy management, green manufacturing, creation of a diverse and inclusive workplace, establishment of a responsible supply chain, etc.
The Link Between Operational Performance and Future Risk	Pursuant to Article 6 of the Remuneration Committee Charter, the Committee is responsible for formulating and regularly reviewing the policies, standards, and structures of the performance evaluation and remuneration for directors and managers. The conclusions are submitted to the Board of Directors for approval to ensure that the remuneration system aligns with the Company's developmental needs and sustainability objectives.
	The Remuneration Committee conducts an annual review of the performance evaluation and remuneration policies, standards, and structures for directors and managers in the first quarter of each year. When paying remuneration to directors, the President, and vice presidents, the Company has comprehensively considered the Company's future prospects and operating risks, and ensured that renomination is positively correlated with business performance to maintain a balance between sustainability and risk control. All remuneration payments should be reviewed by the Remuneration Committee and approved by the Board of Directors before being paid.

For detailed information on the remuneration disbursement on the directors, the President, Vice Presidents, and employee bonuses allocated to the managers, please refer to the "Annual Report / Corporate Governance Report / Compensation paid to directors, supervisors, the President, and vice presidents in 2025." The manager's retirement and pension contributions are made pursuant to the relevant legal requirements and are consistent with all the other employees.

8.1.6 Concrete Results of Corporate Governance

VisEra appointed the head of legal affairs to concurrently serve as the chief corporate governance officer at the board meeting in the third quarter of 2021 and organized the inter-department corporate governance task force to review whether evaluation indicators. Since officially participating in the Corporate Governance Evaluation in its first year of listing in 2023, the Company has consistently ranked in the top 6%-20% tier among listed companies, maintaining this achievement for three consecutive years.

8.1.7 Internal Audit

VisEra upholds the principles of integrity and sound governance. To ensure the transparency and stability of our operations, we have established a comprehensive internal control system and audit mechanism. The purpose of internal auditing is to assist the Board of Directors and managers in examining and reviewing deficiencies in the internal control system, measuring the effectiveness and efficiency of operations, and providing timely suggestions for improvement to ensure the long-term effective operation of the system and support corporate governance goals.

To ensure the impartiality and independence of internal audit operations, VisEra has established internal audit as an independent unit directly under the Board of Directors, operating separately from the operational system. Internal audit personnel uphold a spirit of independence and execute their duties with an objective and fair stance. In addition to reporting regularly to the Board of Directors, the chief internal auditor reports to the Chairman and the Audit Committee quarterly or as necessary.

Audit personnel are allocated based on the Company's scale and business characteristics, and deputies are appointed to maintain business continuity. The appointment and dismissal of the chief internal auditor must be approved by the Audit Committee and submitted to the Board of Directors for resolution; the performance evaluation of internal audit personnel is conducted annually, signed off by the chief internal auditor, and submitted to the Chairman to ensure independence and impartiality. To improve audit quality and professional competence, the Company continuously offers professional training for audit personnel. The chief internal auditor has obtained the Certified Internal Auditor (CIA) professional certification, ensuring that personnel's professionalism meets international standards. In 2025, the average training hours completed by audit personnel were over 12 hours per person, with courses covering corporate governance, risk assessment, legal compliance, and audit practice.

Audit work is mainly executed based on the audit plan approved by the Board of Directors, which is formulated based on identified risks. In addition, ad-hoc audits or reviews are performed as needed. Through the execution of general and ad-hoc audits, internal audit provides objective confirmation and insights into the operation of the internal control system to management and enables them to understand existing or potential control weaknesses for timely response. In 2025, the Company did not discover any major violations of the ethical management principles, internal control systems, or other non-compliance with corporate governance principles.

The Company also conducts self-assessments of the internal control system annually in accordance with regulations. First, each department performs self-assessments based on the internal control framework to confirm the operational effectiveness of control items. Then, the internal audit unit reviews and consolidates the results as the main basis for the Board of Directors and the President to evaluate the effectiveness of the overall internal control system and issue the internal control system statement. In 2025, the self-assessment of the internal control system found no major deficiencies or abnormal circumstances.

8.2 Professional Ethics

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

Professional ethics and legal compliance

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

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

To increase employees' awareness of professional ethics and legal compliance, we provide every new employee with training on anti-corruption, professional ethics, and legal compliance. For current employees, we provided the "annual professional ethics and legal compliance" (0.5-hour online course). The content covers a variety of important compliance information, including ethics and anti-corruption, avoidance of conflicts of interest and reporting, prevention of sexual harassment, export controls, personal data protection, and insider trading prevention. We offer a variety of training courses for each business function, including intensive face-to-face courses, face-to-face seminars as well as posters in plant areas, company internal website pages, and educational articles. The Company provides regulatory compliance guidelines and frequently asked questions for employees to obtain new knowledge of regulations at any time and strengthen their knowledge of various issues. As of 2025, 1,532 employees completed the annual training programs (the completion rate was 100%):

Mandatory Courses for Professional Ethics and Legal Compliance in 2025

Employee Item	Number of Trainees Completed	Completion Rate
Managers	183	100%
Professional personnel	761	100%
Foreign migrant workers	246	100%
Technical personnel	342	100%
Total	1,532	100%

VisEra also uses the contractor conference to communicate the RBA Code of Conduct and key issues such as labor rights, environmental protection, and occupational safety to suppliers and share our experience. A total of 22 suppliers and 135 contractors attended the conference in 2025.

Anti-corruption

VisEra has a zero-tolerance policy for corruption and does not tolerate any bribery, fraud, extortion, abuse, misappropriation of company assets, or personal gain at the expense of the Company. The Company has established a comprehensive anti-corruption risk assessment system to identify regulations and classify corruption patterns. Through the internal audit mechanism, anti-corruption risk assessments were conducted across 100% of operational sites, including the Hsinchu Plant, Longtan Plant, and Zhongli Plant. In 2025, all were identified as low-risk. We established operating procedures and regulations for different businesses and require all employees to comply and implement the regulations. Plants and departments conduct annual self-evaluations and reviews and we establish smooth internal and external reporting channels and a whistleblower protection policy for early detection of anomalies and prevention of corruption. No significant corruption risks were found and there has been no incidents of corruption in recent years. At the same time, suppliers are crucial for the implementation of VisEra's professional ethics and legal compliance. We established the "VisEra Supplier Code of Conduct" for suppliers and require all Tier 1 and key suppliers to sign it, ensuring that suppliers can understand and comply with VisEra's Code of Professional Ethics. We expand the core values of integrity across the supply chain in all business activities.

Whistleblowing and protection

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

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

Classification of reported cases and data

VisEra Channel	Feedback	General complaints	Illegal workplace infringement complaints	Sexual harassment complaints	Violations of professional ethics
2021	2	2	0	0	0
2022	2	2	1	0	0
2023	7	0	2	2	0
2024	6	2	0	0	1
2025	8	8	0	0	0

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

Note 2: The number of cases investigated and established. All cases were closed by the end of 2025.

8.3 Financial Performance

Financial Performance

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

Financial Structure

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

Target Setting	Results in 2025	2026 Target	2028 Target	2030 Target
Operating profit margin	✓ Industry average Target > Industry average	> Industry average	> Industry average	> Industry average
Debt-to-asset ratio	**17.48% ≦ 30%** Target Ratio ≦ **30%**	Ratio ≦ **30%**	Ratio ≦ **30%**	Ratio ≦ **30%**
Current ratio	**429.51% ≧ 200%** Target Ratio ≧ **200%**	Ratio ≧ **200%**	Ratio ≧ **200%**	Ratio ≧ **200%**

↑Exceeded ✓Achieved −Missed Target

Communication Channels：**Finance Department ESG@viseratech.com**

As VisEra is a listed company, financial performance is the cornerstone of stakeholder confidence. The Company is committed to enhancing profitability and maintaining a sound financial structure by expanding product lines, developing new market applications, and broadening the product portfolio to meet diverse customer needs. Relying on advanced process technology and the development of new application markets, the Company increases its high-end market share to strengthen operational competitiveness and safeguard shareholders' equity.

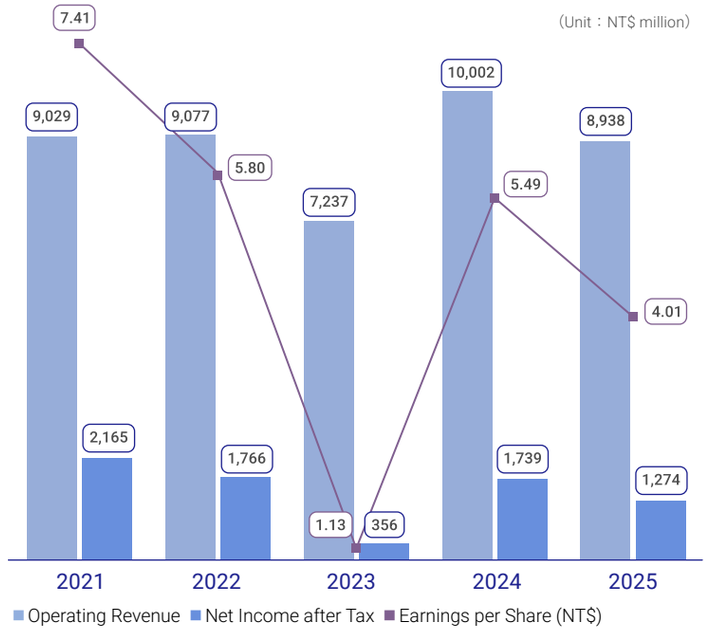
To reduce information asymmetry, VisEra adheres to the principles of integrity, transparency, and timeliness and has established a complete information disclosure mechanism. In addition to preparing prospectuses, annual reports, and financial reports in accordance with the law to completely present operational decisions and sustainable performance, we spontaneously refine disclosure timeliness to ensure that annual financial reports are announced and filed within 75 days after the end of the fiscal year. Regarding the protection of shareholders' equity, in strict accordance with the Company Act, the period for accepting shareholder proposals is announced prior to the annual general meeting (no less than ten days) and disclosed simultaneously on the Company's website and the MOPS to ensure that shareholders fully exercise their rights of proposal and voting. The Company has established dedicated Investor Relations (IR) websites in both Chinese and English to provide real-time updates and downloadable resources including financial reports, annual reports, and investor conference presentations for the general public. Meanwhile, through regular investor conferences and shareholders' meetings, the Company's management personally explains the operation overview and future outlook and actively responds to market-concerned issues, thus implementing two-way communication and shaping a sound governance culture.

Moving forward, VisEra will continue to improve its financial disclosure timeliness and legal compliance mechanisms. To respond to the FSC's plan for aligning with international sustainability disclosure standards, the Company expects to formally launch the IFRS Sustainability Disclosure Standards implementation project in the second half of 2026. Starting with a Gap Analysis, we will gradually complete the climate governance and risk management framework in accordance with regulatory guidelines, practice the spirit of sustainable governance based on integrity, and strengthen the foundation of trust with stakeholders.

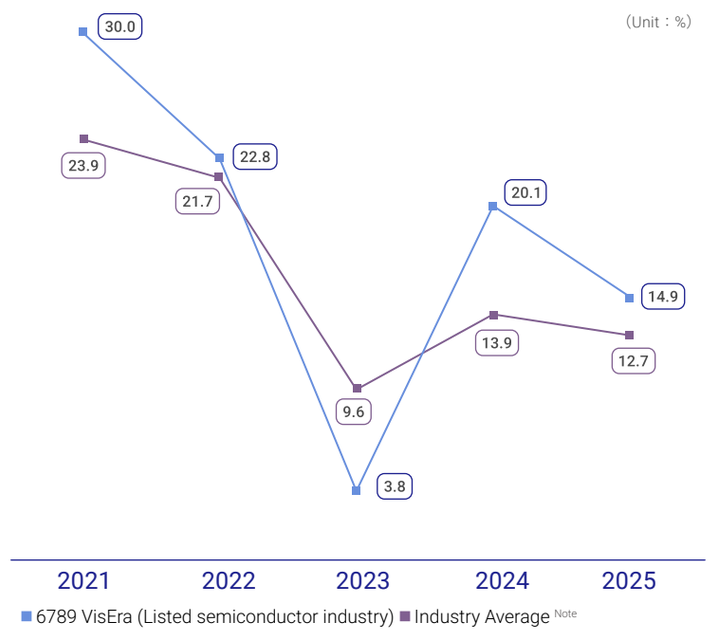
8.3.1 Financial Performance

In 2025, VisEra reported operating revenue of NT$8.9 billion and net income after tax of approximately NT$1.2 billion, with earnings per share (EPS) reaching NT$4.01. The Company's operating profit margin stood at 14.93%, surpassing the industry average, reflecting strong financial and profitability performance. We remain focused on strengthening our core competitiveness and creating new demand for customers. Our ongoing efforts aim to grow operating revenue and enhance profitability to protect shareholder interests and deliver long-term value.

Financial Performance



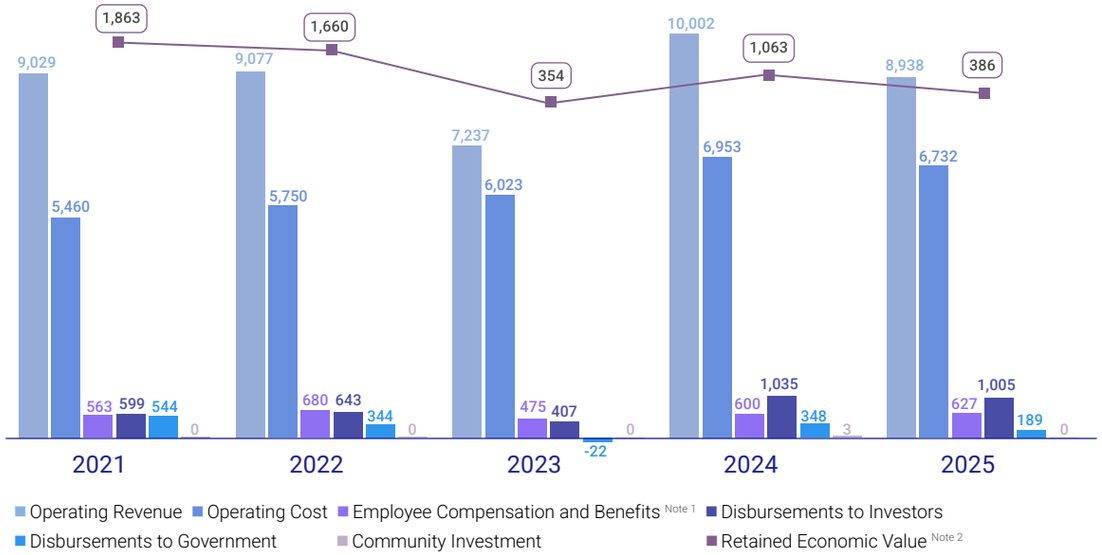
Operating Profit Margin Benchmarking Against Industry Peers



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

In accordance with the GRI Standards, VisEra discloses the generated and distributed direct economic value. In 2025, the retained economic value amounted to approximately NT$386 million.

Retained Economic Value



Note 1:Employee compensation and benefits disclosed only include the portion classified under operating expenses. Employee compensation and benefits classified under operating costs are already included in the operating cost section.

Note 2:Retained economic value is calculated as operating revenue - (operating costs + employee compensation and benefits + disbursements to Investors + disbursements to the government + community investment).

8.3.2 Financial Structure

VisEra is committed to maintaining a sound financial structure to achieve sustainable corporate development and create value for stakeholders. In 2025, the Company's debt-to-asset ratio was 17.5%, and the current ratio was 4.3, reflecting a strong financial structure and good debt repayment capacity.

Financial ratio	2021	2022	2023	2024	2025
Debt-to-asset ratio (%)	40.9%	34.0%	34.0%	27.0%	17.5%
Current ratio (x)	1.9	3.7	3.6	3.3	4.3

8.4 Tax Governance

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

Tax Policy

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

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

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

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

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

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

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

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

Tax Governance

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

Tax Performance

Since the Company's revenue is entirely generated in Taiwan, all income taxes are paid domestically. In 2025, the Company paid approximately NT$397 million in income taxes in Taiwan.

Unit: NT$ million	2021	2022	2023	2024	2025
Net Income before Tax	2,704	2,100	315	2,074	1,448
Tax Expense (Benefit)	539	335	-41	335	174
Effective Tax Rate (%)	20%	16%	-13%	16%	12%
Income Tax Paid	586	537	173	19	397
Cash Tax Rate (%)	22%	26%	55%	1%	27%

The Company's effective tax rate in 2025 was lower than the statutory corporate income tax rate of 20% in the Republic of China (Taiwan). This was primarily due to investment tax credits legally obtained under the Statute for Upgrading Industries and the Statute for Industrial Innovation, in recognition of expenditures related to R&D, smart machinery, 5G, and information security. The Company's operating net income for 2025 decreased compared to 2024. However, as the income taxes paid in 2025 were levied on the operating income generated in 2024, the cash tax rate for 2025 was higher than that of 2024.

8.5 Risk Management

Risk Management Organization and Operations

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

Target Setting

Production Interruption days caused by climate, disasters, and labor shortages.

Results in 2025	2026 Target	2028 Target	2030 Target
✓ **0** Day Target **0** Day	**0** Day	**0** Day	**0** Day

↑Exceeded ✓Achieved –Missed Target

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

8.5.1 Risk Management Policy and Strategy

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

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

Enterprise Risk Management Strategy

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

The policy of the enterprise risk management

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

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

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

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

The related details, including organization structure and responsibility and procedure, are set out in the "Enterprise Risk Management Procedure".

The policy of the business continuity management

VisEra is committed to building a robust business continuity management system (BCMS) to maintain operational resilience, thus enabling the Company to respond effectively and rapidly to operational disruptions and protect the interests of the Company and its stakeholders. The goal of establishing an effective BCMS is to:

- Minimize the impact of operational disruption events and ensure business continuity.
- Protect assets including personnel, technology, information, and physical resources.
- Minimize financial losses.
- Ensure compliance with laws and regulations.
- Ensure accurate and reliable communication with stakeholders to maintain trust and confidence.
- Strengthen operational resilience

The business continuity management framework covers:

- Resilience culture.
- Sound business continuity governance.
- Systematized business continuity management processes.
- Robust business continuity management core capabilities.
- Continuous Improvement

Relevant details, including corresponding functional organizations and execution processes, are set out in VisEra' s "Crisis and Business Continuity Management Procedure".

8.5.2 Risk Management Organization and Operations

The risk management operation

The Company's risk management organization consists of the Risk Management Steering Committee, Risk Executive Committee, and Risk Management Working Group. We use a management framework of risk identification, risk assessment, risk management, risk mitigation, risk response, risk monitoring, and risk reporting to define risk management priorities and risk ratings and adopt corresponding risk management actions. In 2025, 15 risk projects were identified during the reorganization, and 150 risk scenario responses were derived from the risk projects. A risk matrix (Risk Map) was used to evaluate the frequency of risk events and the severity of the impact on Company's operations. Define risk priorities and risk levels to adopt corresponding risk management strategies. One risk item is classified as a major risk, mainly related to supply chain and order risks arising from geopolitics. We conduct training and exercises with risk scenarios, impact identification, development of prevention mechanisms, and response plans for accidents. The Risk Executive Committee oversees operations and conducts compliance checks to ensure that the significant risks are managed or mitigated. Please refer to 8.5.4 Geopolitical Risk.

To implement the risk management mechanism, the Board of Directors approved the revision of the "Risk Management Policy & Procedure" in 2023, which more clearly defines the company's role and implementation in corporate risk management policies and procedures. The Risk Management Working Group hold regular meetings to implement risk management mechanisms. Each department reviews the business continuity risks of its operations at least once each quarter, including the changes in risks and new or derived emerging risks to respond to overall external changes. They use the results to review response measures and specific actions. Risk Executive Committee reviews the risk management status and estimates the risk trends for the next quarter. Reports the risk management results to the Board of Directors once each year. The implementation status of risk management in 2025 was reported to the board meeting in the second quarter of 2025.

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

In order to achieve the enterprise risk management goal of "0 days of production interruption due to climate, disaster, and manpower shortage factors", VisEra analyzes the production interruption that may result from supply chain management, and information security management, in 2025. In supply chain management, strengthen the selection of backup suppliers of key raw materials/parts and incoming materials/inventory management to ensure the stability of the supply chain, in terms of information security management, the six major aspects of cloud security, external network (Demilitarized Zone, DMZ) security, information security governance, office area security, data center security, and production line and supplier security are strengthened. Maintain the stability of the company and production operations. Furthermore, in 2025, the Company conducted a critical information system interruption scenario drill to simulate emergency response measures and action procedures across all departments during a cyberattack. With production line operations at the core, this drill strengthened the prevention and response mechanisms for production-related operational disruptions, thus implementing BCM to enhance overall operational resilience. Under risk prevention and control, VisEra successfully achieved its enterprise risk management goals for 2025.

The procedure of communicating major incident

VisEra has established a Business Continuity Management (BCM) system, fostering a culture of continuous improvement, enhancing the capability to effectively and flexibly respond to related challenges, and promoting dynamic self-assessment and regular drills. These efforts aim to ensure the effective implementation and ongoing improvement of the plan. Each relevant department identifies priority threats and vulnerabilities that may cause disruptions to their operations or services and conducts risk assessments. A Business Impact Analysis (BIA) is carried out to evaluate the risks of potential natural or man-made threats that could result in disruptions to the company's production or services. In accordance with the "Crisis and Business Continuity Management Procedure," when a significant crisis event occurs, a Crisis Management Team will be formed by the relevant units to implement countermeasures and concrete actions. This ensures the company is able to respond to internal incidents and address stakeholder concerns appropriately. The implementation results will be reported to the President, who will then assess whether the incident has caused a material impact on operations and determine whether further report to the Board of Directors. In 2025, no significant potential negative events occurred within the Company.

8.5.3 Establishment of Risk Culture

To effectively establish risk culture and increase employees' risk awareness, all new employees must complete the "ISO 22301 (Business Continuity Management System Overview)" online course within one week of reporting for duties. Additionally, members of the Risk Management Steering Committee, the Risk Management Executive Committee, and employees above a certain rank have all completed "Introduction to Enterprise Risk Management" training.

In the 2025 annual management review meeting, the Risk Management Committee will arrange for risk management committee members of each department to share risk-related topics in accordance with their responsibilities. The contents covered information security management and response mechanisms, risk management strategies and response plans for tariff changes, geopolitical risk analysis, and risk issues derived from the procurement of new chemicals. This strengthens the construction of risk culture, and gradually implements risk management culture in work through cross-department work sharing and discussions.

2025 Enterprise Risk Management (ERM) Training Results

Topic	Trainee	Training Hour	Number of People	Completion Rate
ISO 22301 introduction	New employees	0.33 hours	174	100%
Introduction to Enterprise Risk Management	Provided to members of the Risk Management Steering Committee, Risk Management Executive Committee, and employees above a certain rank.	0.5 hours	239	100%
ERM Workshop KRI Implementation Experience Sharing	Risk Executive Committee and members of Working Group	1.5 hours	22	100%

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

8.5.4 Geopolitical Risk

In the face of global supply chain restructuring and regionalization trends, geopolitical risk has become a critical variable in corporate operations. The intensification of high-tech competition among superpowers, regional conflicts, and sanction measures has significantly increased the risks of trade restrictions, policy uncertainty, and supply chain disruptions. Such risks not only affect operational stability and revenue performance but may also impact brand positioning and market deployment. Therefore, enterprises must integrate geopolitical risk into strategic planning and strengthen risk management and supply chain resilience to ensure stable long-term development. To address geopolitical risks, VisEra actively seeks new markets and customers and expands its product portfolio and applications to meet broader customer needs. This not only helps to diversify risks related to regional markets and customer dependency but also enhances the Company's competitiveness and market share.

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

- Regularly monitoring customer country distribution to develop customers in diverse regions.
- Developing new markets and applications.
- By cross-referencing electronic industry supply chain vendors against export control blacklists maintained by our legal team, we continuously monitor whether customers are on the trade entity control list, thereby reducing the impact of geopolitical risks on the company.

VisEra actively responds to geopolitical risks through relevant strategies, measures, and phased goals to ensure sustainable development. These efforts not only help to enhance the Company's market competitiveness but also create greater value for all stakeholders.

8.6 Information Security Management

Information Security Protection Measures

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

Target Setting	Results in 2025	2026 Target	2028 Target	2030 Target
Number of information security incidents	✓ Number: **0** Target Number: **0**	Number **0**	Number **0**	Number **0**
Completion rate of employee information security education and training	✓ Completion rate **100%** Target Completion rate **100%**	Completion rate **100%**	Completion rate **100%**	Completion rate **100%**

↑Exceeded ✓Achieved −Missed Target

Communication Channels：**Information Technology Department ESG@viseratech.com**

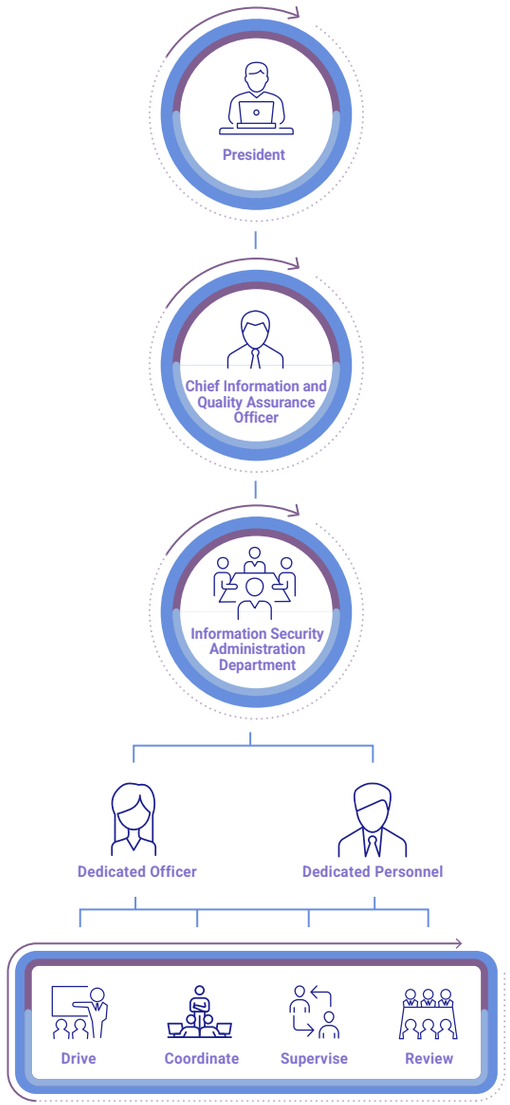
Whether information security has a critical impact on corporate governance, risk management, business continuity, and the protection of operational competitiveness. VisEra established information security management regulations based on ISO/ IEC 27001 standards. We are committed to promoting information security, protecting and maintaining customer design and related information. In response to the requirements of the new ISO/IEC 27001:2022 standard, we have amended and supplemented our information security policies and specifications, passed BSI verification, and continue to improve to meet the following information security policy objectives:

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

8.6.1 Information Security Management Framework

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

Structure of the Information Security Management



8.6.2 Information Security Protection Measures

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

To effectively manage cybersecurity intelligence, VisEra's cybersecurity departments established a Security Operation Center (SOC) in 2020 in collaboration with leading domestic and international cybersecurity vendors and threat intelligence sources. The SOC provides real-time monitoring of internal security environments across various areas, including data centers, antivirus protection, internet access, operating systems, applications, and production line equipment. It proactively identifies security issues and implements corresponding countermeasures. VisEra also participates in the Science Park Information Sharing and Analysis Center (ISAC), collecting, sharing, and analyzing intelligence related to cybersecurity risks to critical infrastructure. This enables the company to stay informed of potential threats and vulnerabilities, apply necessary patches based on acquired intelligence, and mitigate the risk of major security incidents. Since its establishment, the SOC has continuously monitored internet traffic, gateway activity, server and endpoint usage. Any suspected external attack source IPs are immediately blocked. The number of information security incidents in 2025 was 0.

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

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

Top 10 Categories of Key Information Security Measures

Category	Measures	2025 Activities
Network Security Control	Defense in depth (multi-layer protection), Network isolation, Vulnerability scanning and remediation, Email and web-browsing protection, Automated network-threat detection, Automatic blocking of critical alerts.	▧ Continuously applying a cloud-based DDoS protection solution to create a more secure network environment. ▧ Optimizing the information security architecture and equipment in the wafer fab area to strengthen information security resilience.
Asset Management and Data Protection	Systematic monitoring and analysis of hardware and software assets, Separation of corporate and personal device information, Maintenance of audit log, Regional intelligent endpoint protection systems, Secure configuration management of system information assets.	Continuously implement document and email classification labeling control mechanisms to indicate confidentiality levels.
Access Control	Adhering to the principles of Need-to-Know and information classification control, achieve proper authorization with minimal risk while enhancing productivity.	Continuously implement identity authentication and authorization services, configure remote access controls, and establish a privileged account management system.
Computer Operation and Maintenance Security	Antivirus and malware detection for office computers, Server security management and control, Patch management and vulnerability remediation, Deployment of security agents on endpoints, Intelligent endpoint protection.	Continuously monitoring the status of antivirus software and endpoint security agents, and event completion tracking.
Personnel and Physical Security	Establish multi-layered physical security monitoring equipment and detection mechanisms. Security control technologies are integrated from the design and planning stages of new factory construction.	Continuously monitoring the physical security of the data center and collaborate with the occupational safety unit to improve workplace safety.
Application Security	Application development risk assessment and vulnerability management, Integration of automated checks within the development process (DevSecOps), Deployment of automated scanning tools, Open-source software supply chain management.	Continuously using the source code scanning system to complete the scanning of development code, achieving the annual phased objectives.
Information Security Incident Handling and Management	The 24-hour Cybersecurity Incident Response Center (CIRC) coordinates and oversees the identification of root causes for security incidents and the implementation of improvement plans. Incident reporting and management procedures are regularly tested through practical drills.	▧ Completed company-wide desktop exercises for information security incidents. ▧ Continuously maintain cybersecurity insurance to reduce the risks associated with security incidents.
Supply Chain Security	Strengthen supplier information security management through four key aspects: establishing regulations, assessment mechanisms and collaboration, diversified promotion, and risk management.	Completed on-site information security audits for two suppliers and online interviews with three ICT suppliers based on 10 basic information security requirements.
Personnel Information Security Management and Awareness Training	Strengthen the cybersecurity team's expertise, personnel management, training programs, and social engineering exercises. Personnel must complete training courses before being permitted to work on-site.	▧ 202 new employees completed basic cybersecurity awareness training, with a 100% completion rate. ▧ 1,532 employees completed online cybersecurity awareness training, with a 100% completion rate. (Calculated based on the number of personnel required to undergo education and training at the time) ▧ Conducted 12 cybersecurity awareness campaigns. ▧ Executed two social engineering drills, totaling 2,538 person-times.
Information Security Assessment and Risk Management	Conduct information security risk assessments and automate security evaluation by monitoring key performance indicators, while deepening external experience exchange.	▧ Completed penetration testing and improvements by an external expert team to enhance the effectiveness of information security monitoring and protection. ▧ Achieved a third-party information security risk assessment score of 99 points (up from 96 points previously), surpassing the semiconductor industry average.

Spotlight Wafer Fab Information Security Architecture Optimization

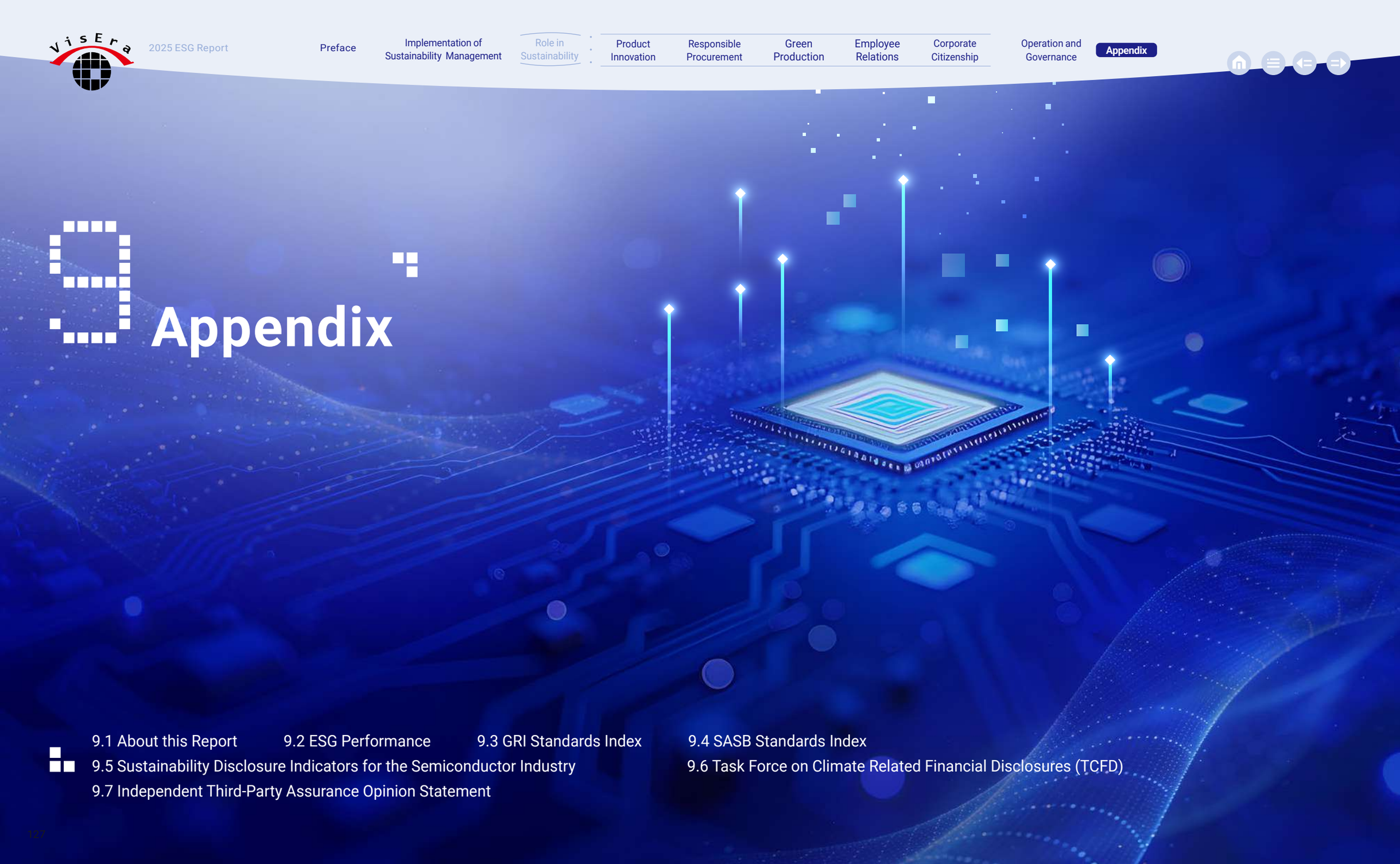
To improve operational stability and information security resilience in critical areas, VisEra conducted a risk examination of its existing network security architecture. It discovered that the equipment security control architecture was centrally designed; if a single device experienced an abnormality, it could simultaneously affect the connectivity and operation of multiple production devices, thus creating concerns about operational interruption and the spread of security risks.

Therefore, the Company launched an architecture optimization project to adjust the original centralized network security design to a decentralized protection architecture with automatic bypass capabilities. When individual devices experience abnormalities, traffic automatically reroutes without affecting the normal operation of other production devices, thus effectively mitigating the risk of single-point failure.

This improvement not only strengthens information security protection but also enhances the stability and operational continuity of the manufacturing environment, aligning with the core ESG principles of "risk management," "operational resilience," and "responsible governance".

1. **Reduced operational risk:** Prevents large-scale production or service interruptions caused by single device abnormalities.
2. **Strengthened operational resilience:** Ensures that critical manufacturing processes can continue to operate under special scenarios.
3. **Implementation of corporate governance:** Proactively improve potential risk architectures to demonstrate the importance attached to information security and operational responsibility.

Appendix



9.1 About this Report

The ESG Report covers material issues of concern to stakeholders as well as the results of VisEra's economic, environmental, social, and governance actions. It was published on the Company's ESG website before the end of August 2026.

Reporting Period	The information disclosure period is from January 1 to December 31, 2025. To provide a complete disclosure of sustainability information, any information beyond the current fiscal year will be separately noted in this report.
Frequency of the Report	Published Date: August, 2026. The Next Published Date: August, 2027.
Scope of the Report	▧ Water resource and air pollution statistics include only environmental data from the Hsinchu and Longtan plants; waste, energy, and greenhouse gas statistics cover the Hsinchu, Longtan, and Zhongli plants; financial, employee, and public welfare data statistics cover the Hsinchu, Longtan, and Zhongli plants. If the disclosure scope differs from the above, it is noted in the relevant paragraph. ▧ The Longtan plant was inaugurated in June 2022. To ensure the integrity of the data based on the time mass production officially began, it was included in the report in 2023. Energy and greenhouse gas statistical data for the Zhongli plant were included in the report in 2025. ▧ Scope of the sustainability report is consistent with that of the financial report.
Compilation Principles	GRI Standards 2021, SASB Standards 2023.12, and Operational Procedures for Listed Companies in Compiling and Reporting ESG Reports.
Information Revised	There are no restatements of information in this report due to major organizational changes or changes in the scope of the reporting period for this year; if any information has been adjusted or changed, please refer to the explanations in each chapter.
Information Reliability	▧ Internal audit: The information and data in this report were collected and compiled by employees of each department, reviewed by heads of the units, and submitted to the report work team for confirmation. We also appointed an external consulting team to provide recommendations for improvements. After all the data and information are prepared, they are reviewed by the heads of the units at each level. The results are reviewed by the chair of the ESG Committee to ensure that the annual report covers all significant ESG topics. The company has also formulated the "Procedure for Preparation and Verification of Sustainability Reports," which is incorporated into the internal control system review report. Finally, it is disclosed after being submitted for approval by the Board of Directors. ▧ External verification: The financial data in this report are based on the annual financial report certified by Deloitte Taiwan and are expressed in NTD. Non-financial information, including information on the Environmental Management System (ISO 14001), Energy Management System (ISO 50001), Quality Management System (ISO 9001), Hazardous Substance Management System (QC 080000), Occupational Health and Safety Management System (ISO 45001), Information Security Management System (ISO 27001), Greenhouse Gas Emission Inventory (ISO 14064- 1: 2018), Product Life Cycle Assessment (ISO 14040), Carbon Footprint (ISO 14067), and Water Footprint (ISO 14046) has all been verified by an impartial third party. All data have been verified by impartial third parties. This report has been verified by a third-party independent organization, BSI, in accordance with the AA1000AS v3 at Type 1 moderate level assurance. It confirms compliance with the GRI Standards 2021 requirements and includes an assurance statement, which can be referenced in the appendix.
Feedback	Responsible unit: ESG Committee ESG website: https://www.viseratech.com/tw/ESG/ Email: ESG@viseratech.com Telephone: +886-3-666-8788 Address: No. 12, Dusing 1st Rd., East Dist., Hsinchu City, 30078, Taiwan (R.O.C.)

9.2 ESG Performance

Role in Sustainability	Primary Indicator	2021	2022	2023	2024	2025
Green Production	Greenhouse gas emissions (metric tons of CO_2e) (including Scope 1 and Scope 2, market-based method)	43,339	28,237	41,534	35,988	36,192
	Scope 1 (metric tons of CO_2e)	7,282	5,208	4,399	5,235	6,527
	Scope 2 (metric tons of CO_2e)	36,057	23,029	37,135	30,753	29,665
	Scope 3 (metric tons of CO_2e)	21,968	18,448	23,412	32,350	64,613
	Total energy consumption (MWh)	85,032	82,993	102,366	113,324	115,237
	Electricity from non-renewable energy (MWh)	72,293	45,705	75,020	62,253	64,286
	Electricity from renewable energy (MWh)	2,999	26,157	13,903	36,643	36,601
	Natural gas (MWh)	9,397	10,725	13,199	14,158	14,141
	Diesel (MWh)	343	407	244	270	181
	Water withdrawal (megaliters)	226.84	277.221	301.38	363.929	379.43
	Water recycled (megaliters)	332.478	467.549	748.05	752.825	717.694
	Process water recycling rate (%) – Hsinchu Plant	88	88	91	90	90
	Process water recycling rate (%) – Longtan Plant	-	-	85	86	86
	Wastewater discharge (megaliters)	145.005	141.298	184.46	213.455	223.292
	Total industrial waste quantity (metric tons)	2,054	2,348	1,995	2,644	2,722
	General industrial waste (metric tons)	781	930	741	826	724

Role in Sustainability	Primary Indicator	2021	2022	2023	2024	2025
Green Production	Hazardous industrial waste (metric tons)	1,273	1,418	1,254	1,818	1,998
	Waste recycling rate (including alternative energy) (%)	55.55	92.93	93.18	93.76	93.57
Employee Relations	Internal employee substitution rate	62	67	67	88	93
	Manager internal promotion rate	67	78	82	79	86
	Average training hours per employee	21	21	24.4	30.1	31.3
	Safety performance indicators (SPI) Note 1	◍	◍	◍	◍	◍
	Number of material occupational safety and health accidents	0	0	0	0	0
	Number of severe occupational safety and health accidents	0	0	0	0	0
	Number of recordable occupational safety and health accidents	0	0	0	0	0
	Number of accidents	0	0	2	0	0
	Number of anomalies	11	8	10	8	1
	Number of near misses	24	5	27	22	2
	Number of cases processed by onsite physicians	610	411	897	741	743
	Number of individuals processed by psychological consultant services	15	21	19	18	30
Corporate Citizenship	Number of Participants	173	190	288	288	645
	Total participation hours	243	260	270	378	1,214 Note 2

Note 1:Safety Performance Indicators (SPI): Blue ◍ (excellent) - SPI ≧ 95, Green ◍ (good) - 85 ≦ SPI <95, Yellow ◍ (warning) - 70 ≦ SPI <85, Red ◍ (warning) - SPI<70.
Note 2:Monthly water environment patrol volunteer activities were added in 2025, leading to a significant increase in volunteer hours.

9.3 GRI Standards Index

Usage Statement	VisEra has followed the GRI Standards for the reporting period from January 1, 2025 to December 31, 2025.
GRI 1 Used	GRI 1: Foundation 2021.
Applicable GRI Sector Standards	None.

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
GRI 2: General Disclosures 2021					
Organizational and reporting practices	2-1	Organizational details	1.1 Company Profile	04	
	2-2	Entities included in the organization's sustainability reporting	9.1 About the Report	128	
	2-3	Reporting period, frequency and contact point	9.1 About the Report	128	
	2-4	Information Revised	9.1 About the Report	128	
	2-5	External assurance	9.1 About the Report 9.7 Independent Third-Party Assurance Opinion Statement	128 147	
Activities and workers	2-6	Activities, value chain and other business relationships	1.1 Company Profile 4.1.1 Sustainable Supply Chain Management	04-05 38-41	
	2-7	Employees	6.1.1 Employee Distribution	75-76	
	2-8	Workers who are not employees	6.1.1 Employee Distribution	75-76	
Governance	2-9	Governance structure and composition	8.1.1 Structure and Operations of the Board of Directors 8.1.2 Diversity of the Board of Directors	111 112	

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
Governance	2-10	Nomination and selection of the highest governance body	8.1.1 Structure and Operations of the Board of Directors 8.1.2 Diversity of the Board of Directors	111 112	
	2-11	Chair of the highest governance body	8.1.1 Structure and Operations of the Board of Directors	111	
	2-12	Role of the highest governance body in overseeing the management of impacts	2.1 ESG Management Framework 2.2.2 Stakeholder Communication 8.1.1 Structure and Operations of the Board of Directors	10 19 111	
	2-13	Delegation of responsibility for managing impacts	2.1 ESG Management Framework	10	
	2-14	Role of the highest governance body in sustainability reporting	2.1 ESG Management Framework 9.1 About the Report	10 128	
	2-15	Conflicts of interest	8.1.4 Conflicts of Interest	113	
	2-16	Communication of critical concerns	8.5.2 Risk Management Organization and Operations	122	
	2-17	Collective knowledge of the highest governance body	8.1.3 Board Performance and Performance Evaluation	113	
	2-18	Evaluation of the performance of the highest governance body	8.1.3 Board Performance and Performance Evaluation	113	
	2-19	Remuneration policies	8.1.5 Remuneration Policy for Directors and Managers	113-114	
	2-20	Process to determine remuneration	8.1.1 Structure and Operations of the Board of Directors 8.1.5 Remuneration Policy for Directors and Managers	112 113	
	2-21	Annual total compensation ratio	6.1.3 Talent Retention	80	

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
Strategy, policies, and practices	2-22	Statement on sustainable development strategy	Message from the Chairman	2	
	2-23	Policy commitments	2.1.1 ESG Management Strategy and Management System 4.1.1 Sustainable Supply Chain Management 6.3 Human Rights 8.2 Professional Ethics	11 38-41 85 115	
	2-24	Embedding policy commitments	2.1.1 ESG Management Strategy and Management System 4.1.1 Sustainable Supply Chain Management 6.3 Human Rights 8.2 Professional Ethics	11 38-41 85 115	
	2-25	Processes to remediate negative impacts	6.3 Human Rights 8.2 Professional Ethics 8.5.2 Risk Management Organization and Operations	85 115 122	
	2-26	Mechanisms for seeking advice and raising concerns	6.3 Human Rights 8.2 Professional Ethics	85 115	
	2-27	Compliance with laws and regulations	8.2 Professional Ethics	115	
	2-28	Membership associations	1.2 Participation in External Initiatives, Organizations, and Associations	6	
Stakeholder engagement	2-29	Approach to stakeholder engagement	2.2 Materiality Analysis and Stakeholder Communication	12-21	
	2-30	Collective bargaining agreements	6.1.4 Labor-management communication 6.3 Human Rights	82 85	VisEra has not signed collective bargaining agreements. However, we organize regular human rights training and quarterly labor-management meetings to report the business overview, annual activities, and benefits to all employees. We respect all employee organizations, the unions of their choice, and right to collective bargaining and participation in peaceful protests.

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
GRI 3: Material Topics 2021					
Material Topic	3-1	Process to determine material topics	2.2 Materiality Analysis and Stakeholder Communication	12	
	3-2	List of material topics	2.2 Materiality Analysis and Stakeholder Communication	13	
Material Topic					
Material Topic: Financial Performance					
GRI 3: Material Topics 2021	3-3	Material Topics Management	2.2 Materiality Analysis and Stakeholder Communication 8.3 Financial Performance	12-21 116-118	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	8.3.1 Financial Performance	117	
	201-3	Defined benefit plan obligations and other retirement plans	6.1.3 Talent Retention	79-81	
Material Topic: Innovation Management					
GRI 3: Material Topics 2021	3-3	Material Topics Management	3.1 Innovation Management	23-28	
VisEra's customized major topic	Innovation-1	Number of Trade Secret and Patent R&D Cases	3.1 Innovation Management	23-28	
Material Topic: Product Quality					
GRI 3: Material Topics 2021	3-3	Material Topics Management	3.2 Product Quality	29-33	
VisEra's customized major topic	Product Quality-1	Continual Improvement Activities (CIT)	3.2 Product Quality	31	

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
Material Topic: Information Security					
GRI 3: Material Topics 2021	3-3	Material Topics Management	8.6 Information Security	124-126	
VisEra's customized major topic	Information Security -1	Information security incidents each year	8.6 Information Security	124	
	Information Security -1	Completion rate of employee information security education and training	8.6 Information Security	124	
Material Topic: Enterprise Risk & Business Continuity Management					
GRI 3: Material Topics 2021	3-3	Material Topics Management	8.5 Risk Management	120-123	
VisEra's customized major topic	Risk & Operation -1	Days of interruption in production due to climate factors, disasters, or labor shortages	8.5 Risk Management	120	
Material Topic: Talent Attraction and Retention					
GRI 3: Material Topics 2021 2021	3-3	Material Topics Management	6.1 Talent attraction and retention	74-82	
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	6.1.3 Talent Retention	80	
	202-2	Proportion of senior management hired from the local community	6.1.1 Employee Distribution	75	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	6.1.2 Talent Recruitment	78	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.1.3 Talent Retention	79-81	
	401-3	Parental leave	6.1.3 Talent Retention	81	

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	6.1.1 Employee Distribution 8.1.2 Diversity of the Board of Directors	75-76 113	
	405-2	Ratio of basic salary and remuneration of women to men	6.1.3 Talent Retention	80	
Material Topic: Occupational Safety and Health					
GRI 3: Material Topics 2021	3-3	Material Topics Management	6.4 Occupational Safety and Health	87-101	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	6.4.1 Build a Human-Centric Safe Workplace	88-97	
	403-2	Hazard identification, risk assessment, and incident investigation	6.4.1 Build a Human-Centric Safe Workplace	88-97	
	403-3	Occupational health services	6.4.2 Creating a Comfortable Workplace that Fosters Employees' Physical and Mental Well-being	98-99	
	403-4	Worker participation, consultation, and communication on occupational health and safety	6.4.1 Build a Human-Centric Safe Workplace	88-97	
	403-5	Worker training on occupational health and safety	6.4.1 Build a Human-Centric Safe Workplace	88-97	
	403-6	Promotion of worker health	6.4.2 Creating a Comfortable Workplace that Fosters Employees' Physical and Mental Well-being	98-99	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	6.4.3 Work with Contractor Partners to Create an Inclusive Workplace	100-101	
	403-8	Workers covered by an occupational health and safety management system	6.4.1 Build a Human-Centric Safe Workplace	88-97	
	403-9	Work-related injuries	6.4.1 Build a Human-Centric Safe Workplace	88-97	
	403-10	Work-related ill health	6.4.1 Build a Human-Centric Safe Workplace	88-97	

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
Material Topic: Talent Development					
GRI 3: Material Topics 20212021	3-3	Material Topics Management	6.2 Talent Development	83-85	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	6.2 Talent Development	83	
	404-2	Programs for upgrading employee skills and transition assistance programs	6.2.2 Competency Development	85	
	404-3	Percentage of employees receiving regular performance and career development reviews	6.1.3 Talent Retention	79-81	
Material Topic: Sustainable Supply Chain					
GRI 3: Material Topics 2021	3-3	Material Topics Management	4.1 Sustainable Supply Chain	37-42	
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	4.1.2 Local Procurement and Green Procurement	42	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	4.1 Sustainable Supply Chain	37-42	
	308-2	Negative environmental impacts in the supply chain and actions taken	4.1 Sustainable Supply Chain	37-42	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	4.1 Sustainable Supply Chain	37-42	
	414-2	Negative social impacts in the supply chain and actions taken	4.1 Sustainable Supply Chain	37-42	

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
Material Topic: Energy Management					
GRI 3: Material Topics 2021	3-3	Material Topics Management	5.2 Energy Management	51-56	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	5.2.2 Energy Structure	53	
	302-3	Energy intensity	5.2.2 Energy Structure	53	
	302-4	Reduction of energy consumption	5.2.3 Improve Energy Efficiency	54-56	
Material Topic: Climate and Greenhouse Gas					
GRI 3: Material Topics 2021	3-3	Material Topics Management	5.1 Climate and Greenhouse Gas	44-50	
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	5.1.1 Climate Strategy	45-46	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	5.1.2 Greenhouse Gas Management	47	
	305-2	Energy indirect (Scope 2) GHG emissions	5.1.2 Greenhouse Gas Management	47	
	305-3	Other indirect (Scope 3) GHG emissions	5.1.2 Greenhouse Gas Management	48	
	305-4	GHG emissions intensity	5.1.2 Greenhouse Gas Management	47	

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
GRI 305: Emissions 2016	305-5	Reduction of GHG emissions	5.1.2 Greenhouse Gas Management 5.2.3 Improve Energy Efficiency	47 54-56	
	305-6	Emissions of ozone-depleting substances (ODS)	5.1.3 Product Environmental Impact Assessment	49-50	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	5.5 Air Pollution Prevention	70	
Material Topic: Waste Management					
GRI 3: Material Topics 2021	3-3	Material Topics Management	5.4 Waste Management	61-69	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	5.4.1 Waste Production and Recycling	62-65	
	306-2	Management of significant waste-related impacts	5.4.1 Waste Production and Recycling 5.4.3 Waste Disposal Contractor Management	62-65 69	
	306-3	Waste generated	5.4.1 Waste Production and Recycling	62-65	
	306-4	Waste diverted from disposal	5.4.2 Circular Economy	66-68	
	306-5	Waste directed to disposal	5.4.1 Waste Production and Recycling	62-65	

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
Voluntary Disclosure Chapter					
Anti-corruption					
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	8.2 Professional Ethics	115	
	205-2	Communication and training about anti-corruption policies and procedures	8.2 Professional Ethics	115	
	205-3	Confirmed incidents of corruption and actions taken	8.2 Professional Ethics	115	
Tax					
GRI 207: Tax 2019	207-1	Approach to tax	8.4 Tax Governance	118-119	
	207-2	Tax governance, control, and risk management	8.4 Tax Governance	118-119	
Water and Effluents					
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	5.3.1 Water Resource Risk Management	58	
	303-2	Management of water discharge-related impacts	5.3.1 Water Resource Risk Management	58	
	303-3	Water withdrawal	5.3.2 Water Resource Withdrawal	59	
	303-4	Water discharge	5.3.1 Water Resource Risk Management 5.3.4 Effluent Management	58 60	
	303-5	Water consumption	5.3.1 Water Resource Risk Management	58	

Topics	Disclosure Item	Description	Chapter	Page	Reason for Omission/Notes
		Non-discrimination			
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	6.3 Human Rights	85	
		Labor/Management Relations			
GRI 402: Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	6.1.4 Labor-management communication	82	
		Customer Privacy			
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.3 Customer Service and Management	34-35	

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_2e	6,527 metric tons(t) of CO_2e
		② amount of total emissions from perfluorinated compounds			0 metric tons(t) of CO_2e
	TC-SC-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	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%

Topic	Code	Metric	Category	Measurement Unit	Report Content Description
Workforce Health & Safety	TC-SC-320a.1	Description of efforts to assess, monitor, and reduce exposure of workforce to human health hazards	Discussion and Analysis	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%

9.5 Sustainability Disclosure Indicators for the Semiconductor Industry

No.	Metric	Category	Annual Disclosure Status	Unit	Remarks
①	Total energy consumption, percentage of purchased electricity, and percentage of renewable energy	Quantitative	Total energy consumption: 414,851.6 GJ Percentage of purchased electricity 55.81% Percentage of renewable energy 31.76%	Gigajpules (GJ), Percentage (%)	
②	Total water withdrawn and total water consumed	Quantitative	Total water withdrawn 379.43 (1,000 m³) Total water consumed 156.95 (1,000 m³)	Thousand cubic metres (1,000 m³)	
③	Amount of hazardous waste from manufacturing and percentage recycled	Quantitative	Hazardous waste from manufacturing 1,998t Percentage recycled 98.75%	Metric tons (t), Percentage (%)	
④	Description of occupational accident categories, number of occurrences, and rates	Quantitative	In 2025, no occupational accidents occurred.	Quantity, Percentage (%)	
⑤	Disclosure of product lifecycle management, including the weight of scrapped products and electronic waste, as well as the percentage of recycling. Note 1	Quantitative	The weight of scrapped products and electronic waste 7.52t Percentage of recycling 100%	Metric tons (t), Percentage (%)	
⑥	Description of risk management related to the use of key materials.	Qualitative	Please refer to “Sustainable Supply Chain Management” for details.	Not applicable.	
⑦	Total monetary losses incurred due to legal lawsuits related to antitrust regulations.	Quantitative	In 2025, there were no violations of relevant regulations, and the total loss incurred was NT$0.	Reporting currency	
⑧	Output of main products by product category	Quantitative	Main product output 1,996,037 8” wafer equivalent - layers	8” wafer equivalent - layers	

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

9.6 Task Force on Climate Related Financial Disclosures (TCFD)

Climate-related information of Listed and OTC companies

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

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

1-1 Greenhouse gas inventory information

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

Category	2024		2025		Assurance Institutions	Description of Assurance
Scope 1	Total emissions (metric tons of CO_2e)	Density (metric tons of CO_2e/millions of NTD)	Total emissions (metric tons of CO_2e)	Density (metric tons of CO_2e/millions of NTD)	DNV Business Assurance Co., Ltd. (DNV)	Standards on Assurance Engagements: ISO 14064: 3 Reasonable assurance level
VisEra	**5,235**	**0.523**	**6,527**	**0.730**		
Scope 2	Total emissions (metric tons of CO_2e)	Density (metric tons of CO_2e/millions of NTD)	Total emissions (metric tons of CO_2e)	Density (metric tons of CO_2e/millions of NTD)		
VisEra	**30,753**	**3.075**	**29,665**	**3.319**		

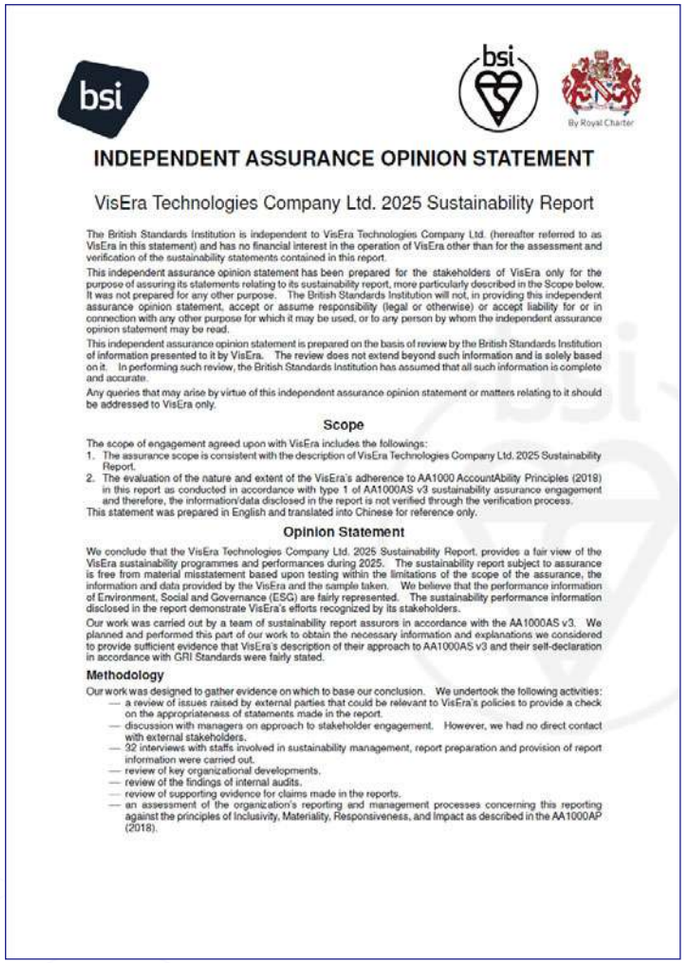
Note: In 2024, the Company's revenue was NT$10.002 billion, and in 2025, the Company's revenue was NT$8.939 billion.

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

Describe the greenhouse gas reduction baseline year (2018) and the data thereof, reduction targets, strategies, specific action plans, and the achievement of the reduction targets.

Reduction Target	Strategic Action Plan	Achievement of Target
Local Scrubber (LSC) Exhaust Gas Reduction Efficiency: ▨ 2025 Target: LSC exhaust gas reduction efficiency > 90%. ▨ 2028 Target: LSC exhaust gas reduction efficiency > 95%. ▨ 2030 Target: LSC exhaust gas reduction efficiency > 98%.	Maximize exhaust gas reduction to minimize Scope 1 greenhouse gas emissions.	In 2025, the LSC exhaust gas reduction rate > 90%, achieving the annual target.
Renewable Energy Procurement Target, ongoing commitment to the use and purchase of renewable energy to achieve net-zero emissions: ▨ 2025 Target: Renewable energy usage rate 26% ▨ 2030 Target: Renewable energy usage rate 40% ▨ 2050 Target: Renewable energy usage rate 100%	Closely monitor and actively participate in climate actions such as the RE100 global renewable energy initiative, and continue efforts in renewable energy use and procurement.	The renewable energy usage rate in 2025 was 36.27%, achieving the target (>26%).

9.7 Independent Third-Party Assurance Opinion Statement



bsi

By Royal Charter

INDEPENDENT ASSURANCE OPINION STATEMENT

VisEra Technologies Company Ltd. 2025 Sustainability Report

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

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

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

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

Scope

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

1. The assurance scope is consistent with the description of VisEra Technologies Company Ltd. 2025 Sustainability Report.
2. The evaluation of the nature and extent of the VisEra's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.

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

Opinion Statement

We conclude that the VisEra Technologies Company Ltd. 2025 Sustainability Report, provides a fair view of the VisEra sustainability programmes and performances during 2025. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the VisEra and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrate VisEra's efforts recognized by its stakeholders.

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

Methodology

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

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

Conclusions

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

Inclusivity

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

Materiality

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

Responsiveness

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

Impact

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

GRI Sustainability Reporting Standards (GRI Standards)

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

Assurance level

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

Responsibility

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

Competency and Independence

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

For and on behalf of BSI:

Joe Hsieh, Managing Director Northeast Asia, APAC Assurance

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Statement No: SRA-TW-822799
2026-06-16

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