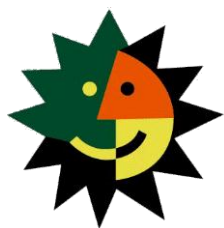
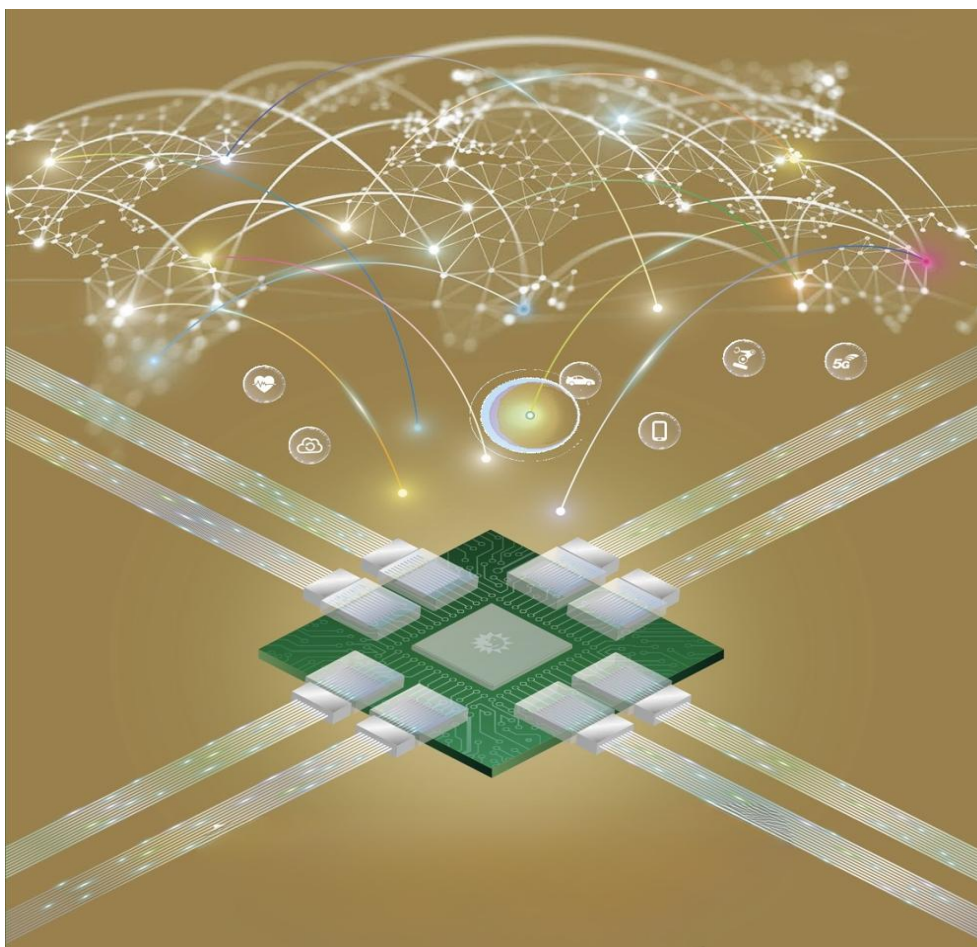


TWSE: 3711

NYSE: ASX



ASE Technology Holding Co., Ltd. 2025 Annual Report



Notice to readers

This English-version annual report is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.

Date: February 28, 2026

This annual report is available on the following websites

1. Taiwan Stock Exchange Market Observation Post System:
<https://mops.twse.com.tw/mops/#/web/home>
2. Company Website:
<https://www.aseglobal.com>

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Deputy Spokesperson : Joseph Tung Title : CFO

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CPA of the Financial Statement of the Most Recent Year

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For more information on the overseas securities, please visit: <https://www.aseglobal.com>

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I. Letters to Shareholders

Dear Shareholders,

Despite multiple uncertainties such as geopolitics, the impact of U.S. tariffs, and trade barriers, the international economy showed strong resilience and grew gradually in 2025. Fortunately, the investment wave brought forth by the rapid development of artificial intelligence (AI) will inject strong growth momentum into the semiconductor industry in the coming years. Faced with the major trend of AI and many uncertainties, we must not only actively demonstrate our high competitiveness and play a leading role in the global market, but also carefully consider the balance between supply chain efficiency, the economy, and geopolitics, sustainability, as well as the complexities of regional diversification, scale, and regulation. These are all important objectives for us. Looking ahead to 2026, it will be a very promising year.

According to the International Monetary Fund (IMF) forecast in January 2026, the global economic growth rate for 2026 and 2027 is expected to be 3.3% and 3.2%, with an estimated overall inflation rate of 3.8% for 2026. In addition, according to the statistics of the Industrial Technology Research Institute-Industry, Science and Technology International Strategy Center, Taiwan's IC packaging and testing industry output value in 2025 was approximately NT\$711.1 billion, a 14.0% increase from 2024. The packaging industry output value was about NT\$482.5 billion, a 14.0% increase from 2024, while the testing industry output value was about NT\$228.6 billion, a 14.0% increase from 2024. Below is the report on the operational status of the Company and its subsidiaries (collectively referred to as "the Group") over the past year:

2025 Business Results

1. Implementation Results of the 2025 Business Plan

The Group's consolidated revenue for 2025 was approximately NT\$645.4 billion (including NT\$380.2 billion from the semiconductor packaging and testing business, NT\$257.2 billion from electronic manufacturing services, and NT\$8.0 billion from other businesses), an increase of NT\$50.0 billion from 2024, representing an 8.4% annual growth. The semiconductor packaging and testing business's consolidated revenue for 2025 increased by NT\$63.9 billion from 2024, representing a 20.2% annual growth. The electronic manufacturing services' consolidated revenue for 2025 declined by NT\$14.1 billion from 2024, representing a 5.2% annual decline. Overall revenue performance showed significant growth compared to 2024 across all segments, except for a slight decline in electronic manufacturing services due to a shift in market focus.

2. Budget Execution

The Company did not disclose its financial forecasts in 2025.

3. Financial Analysis

As shown in the consolidated financial statements for 2025, the Company's paid-in capital for 2025 was approximately NT\$44.5 billion, with total equity attributable to the Company's owners amounting to approximately NT\$346.9 billion, accounting for 39.0% of total assets of NT\$889.3 billion. The ratio of long-term funds to property, plant, and equipment was 153.2%, the current ratio was 128.4%, and the return on assets was 5.9%. Additionally, the consolidated gross profit margin for 2025 was 17.7%, a slight increase from 16.3% in 2024. The operating profit was approximately NT\$50.8 billion, an increase of NT\$11.6 billion from 2024, representing a significant increase of 29.6%. The pre-tax profit was approximately NT\$51.3 billion, an increase of NT\$9.6 billion from the previous year, representing a significant increase of 23.1%. The comprehensive income attributable to the Company's owners was approximately NT\$37.9 billion, a 16.4% decline from the previous year. The main reason for the significant decrease in comprehensive income was translation differences in the financial statements of overseas operating entities caused by exchange rate fluctuations between the U.S. dollar and the New Taiwan dollar at year-end. Capital expenditure on machinery and equipment was NT\$106.7 billion (approximately US\$3.4 billion) in 2025, while capital expenditure on plant, facilities, and automation reached NT\$65.9 billion (approximately US\$2.1 billion). Overall, the financial structure was more robust and optimized compared to 2024.

*The exchange rate between the U.S. dollar and the New Taiwan dollar is calculated based on statistics published by the U.S. Federal Reserve as of December 31, 2025, at a rate of 1:31.37, and the same rate applies below.

4. Research and Development

The global semiconductor industry has gradually entered a phase of structural growth driven by artificial intelligence (AI), high-performance computing (HPC), cloud data centers, and advanced computing applications. Advanced packaging, heterogeneous integration, and advanced testing will be key processes affecting chip performance, power consumption, bandwidth, and system reliability. Market demand is gradually shifting from single-chip solutions to system-level integration, further driving the demand for high-value-added packaging and testing services.

As market demand evolves and industry entry barriers continue to rise, leading companies with deep technical expertise, mass-production capabilities, and global operational scale are expected to maintain favorable competitive positions. The Company will continue to strengthen its core competencies, prudently address industry uncertainties, and remain committed to creating sustainable long-term value for customers, shareholders, and the broader semiconductor ecosystem.

In 2025, the Company successfully developed key products and technologies categorized as follows:

- (1) Flip Chip Packaging (FCP): CoCoS (Chip on Chip on SBT) 2nd bonding tech. development
- (2) Wire-Bond Packaging: AOI integrated with high efficiency anomaly detection AI technology for complex wirebonding inspection
- (3) SiP Packaging: Development of HDI AiP device via DSM (Double Side Molding) with 3D DRA (Dielectric Resonator Antenna), 3D SiP thermal dissipation technology with high density copper pin packaging, 3D SiP - Double-side molding packaging with PMU SiP thermal dissipation technology, Fan Out fine-pitch vertical wire I/O interconnect miniaturized packaging technology

2026 Business Plan Overview

1. Group Management Policy

- (1) Provide customers with "top-quality" services.
- (2) Create long-term and stable profits for the Company and customers.
- (3) Collaborate with partners to achieve mutual success.
- (4) Train employees to become professional elites in various fields.
- (5) Treat all employees "fairly and reasonably."
- (6) Provide employees with a "harmonious, pleasant, and open" work environment.
- (7) Maintain flexibility in operations as much as possible.

2. Expected Sales Volume and Basis

Based on industry conditions, future market demand, and the Group's production capacity, the Group's expected sales volume for 2026 is as follows:

Sales Items	Estimated Sales Volume
Packaging	Approximately 36.8 billion units
Testing	Approximately 6.1 billion units

*The estimated sales volume is based on current market demand and does not constitute a guarantee of future performance.

3. Important Production and Sales Policies

Looking back at 2025, the Company's growth in its packaging and testing business mainly came from advanced packaging services and testing services. Revenue from advanced packaging services grew from NT\$18.8 billion (approximately US\$600 million) in 2024 to NT\$50.2 billion (approximately US\$1.6 billion) in 2025, and the revenue share of the packaging and testing business also increased from 6% to 13%. Looking ahead to 2026 and beyond, revenue will continue to grow, driven by the widespread adoption of advanced solutions and AI, as well as overall semiconductor demand resulting from the recovery of the semiconductor market. Advanced packaging and testing revenue is expected to double from the previous year, with 75% of the revenue coming from packaging and 25% from testing. In light of the current growth trend and to prepare for growth in the coming years, we will actively make necessary investments to maintain our leading edge. The Company will expand

investment in R&D, human capital, advanced production capacity, and smart factories. Capital expenditure and R&D expenses will be much higher than last year and are expected to remain at a high level next year. Based on the Company's sound financial structure and efficient funding sources, our expanded investments in the past two years have resulted in a significant improvement in both shareholders' equity and the rate of return on invested capital. We believe these investments are valuable.

Group Future Development Strategy

Looking ahead to the next few years, driven by large-scale cloud service providers and data center construction, the AI server cycle will continue to grow. With the advancement of edge applications, the development of physical-layer infrastructure is also accelerating, including robots, drones, and automation equipment. Furthermore, Taiwan's industry cluster and the Company undoubtedly hold a leading position in the entire semiconductor industry chain. System optimization is a key driver of AI development, and Taiwan has the most complete supply chain in this field, along with competitive efficiency in infrastructure development and resource planning. In a rapidly changing market, customers will choose to partner with leading supply chains to ensure a competitive edge. At the same time, the Company will also strive to establish overseas production bases to seize future opportunities for physical AI applications in order to cater to the global business layout of our customers. We will continue to expand our presence in Malaysia, South Korea, and the Philippines, with Penang in Malaysia serving as a key node of high strategic value in our global supply chain for AI robotics and automotive electronics. Semiconductors drive AI, and AI in turn pushes the limits of semiconductors. AI is no longer a mere economic issue; it also affects national security and the future development of humanity, elevating the importance of semiconductors to an unprecedented level and making industrial development even more complex. The entire industry needs greater flexibility and intelligence to remain responsive.

Impact of External Competitive Environment, Regulatory Environment, and Overall Operating Environment

In the face of the current global business environment, the semiconductor industry has entered an irreversible new era driven by the AI wave. However, geopolitical tensions and tariff policy uncertainties still pose challenges to the supply chain. Regarding tariff policies, we must uphold an attitude of respect and compliance. Taiwan's semiconductor industry will remain highly competitive as long as the differences in tariffs between countries are not too great. The core of global semiconductor cooperation has always been founded on the three principles of trust, mutual benefit, and the belief in creating the greatest value for humanity. The Company will continue to strengthen its global presence and actively invest in innovation and sustainability to ensure long-term value creation for shareholders in complex environments. At the same time, the Company has been selected as a constituent of the Dow Jones Sustainability World Index and the Dow Jones Sustainability Emerging Markets Index for 10 consecutive years, and is also the first company in Taiwan to receive a Leadership rating in the Climate Change Assessment from the Carbon Disclosure Project (CDP) for nine consecutive years. Furthermore, in 2025, we partnered with affiliated companies, supply chain partners, and stakeholders across Taiwan to conduct simultaneous beach and ocean cleanups, contributing our efforts to ecological conservation. We hope to instill the concept of "protecting the marine environment and ensuring sustainable hope" in the hearts of our employees and supply chain partners, and further internalize it into our corporate culture, so that we can take action together to safeguard the planet and preserve a blue future for the next generation.

Chairman: Jason C.S. Chang

Vice Chairman: Richard H.P. Chang

Executive Summary

Unit: NT\$ million

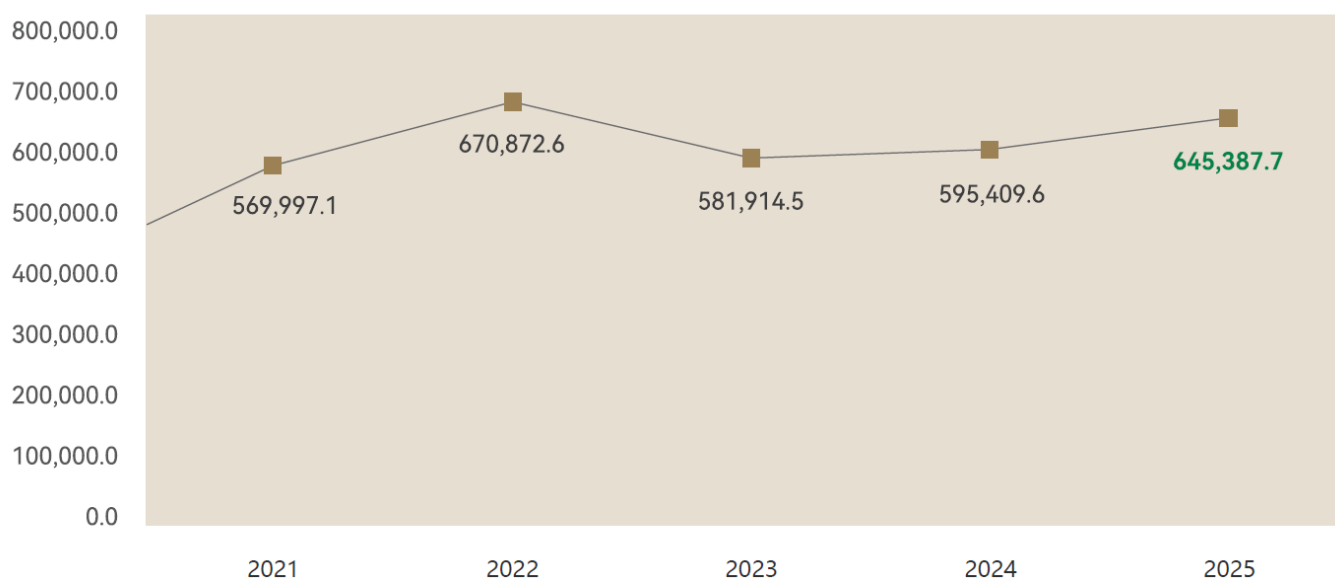
Consolidated financial statements	2021	2022	2023	2024	2025
Operating revenue	569,997.1	670,872.6	581,914.5	595,409.6	645,387.7
Gross profit	110,368.8	134,930.0	91,757.1	96,931.7	114,192.9
Profit from operations	62,124.3	80,175.6	40,327.7	39,166.4	50,755.5
Profit before income tax	80,335.4	81,625.7	42,600.3	41,683.5	51,300.8
Net Profit	66,013.6	65,227.1	33,557.4	33,925.6	41,840.5
Total comprehensive income	66,659.7	73,357.3	34,412.0	47,590.9	38,802.1
Diluted earnings per share after retroactive adjustment (NT\$/share)	14.40	13.94	7.18	7.23	8.89
Cash dividend (NT\$/share)	6.99598280	8.79316960	5.20228257	5.29612031	(Note 1)
Property, plant and equipment	239,867.6	268,234.6	264,871.5	312,531.5	421,115.0
Total equity	274,632.7	319,925.1	318,109.7	345,786.6	373,367.6
Total assets	672,934.3	707,068.4	667,052.4	740,697.8	889,333.4
Number of employees	95,727	97,198	92,894	95,492	105,947
Total market value (Note 2)	469,454.0	410,084.1	591,897.6	715,218.7	1,113,981.0

Note 1 : Awaiting the Board of Directors' authorization for the Chairman to make adjustments based on the number of shares as of the record date.

Note 2 : Total market value = year-end closing price × number of outstanding shares

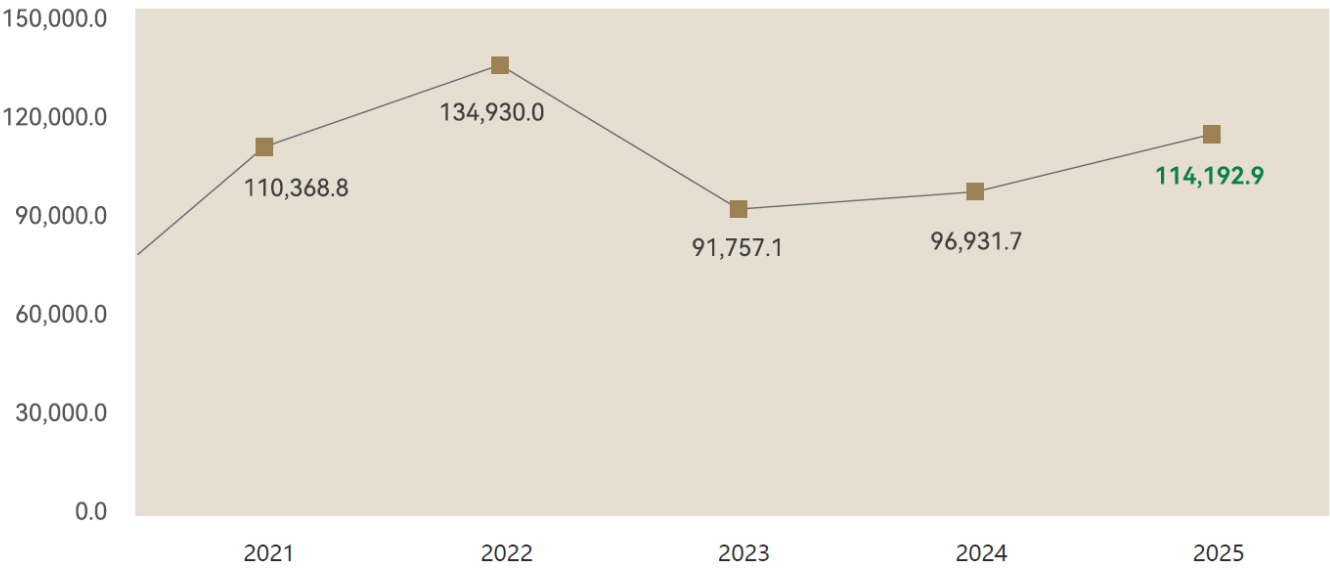
Annual Operating Revenue

Unit: NT\$ Million



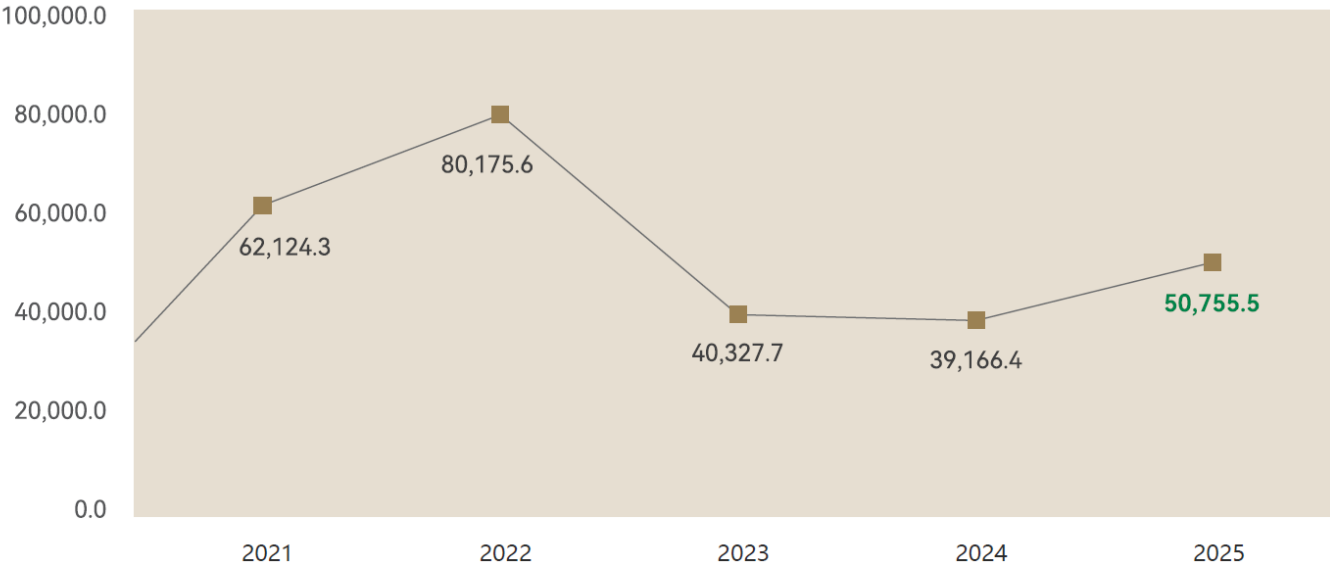
Annual Gross Profit

Unit: NT\$ Million

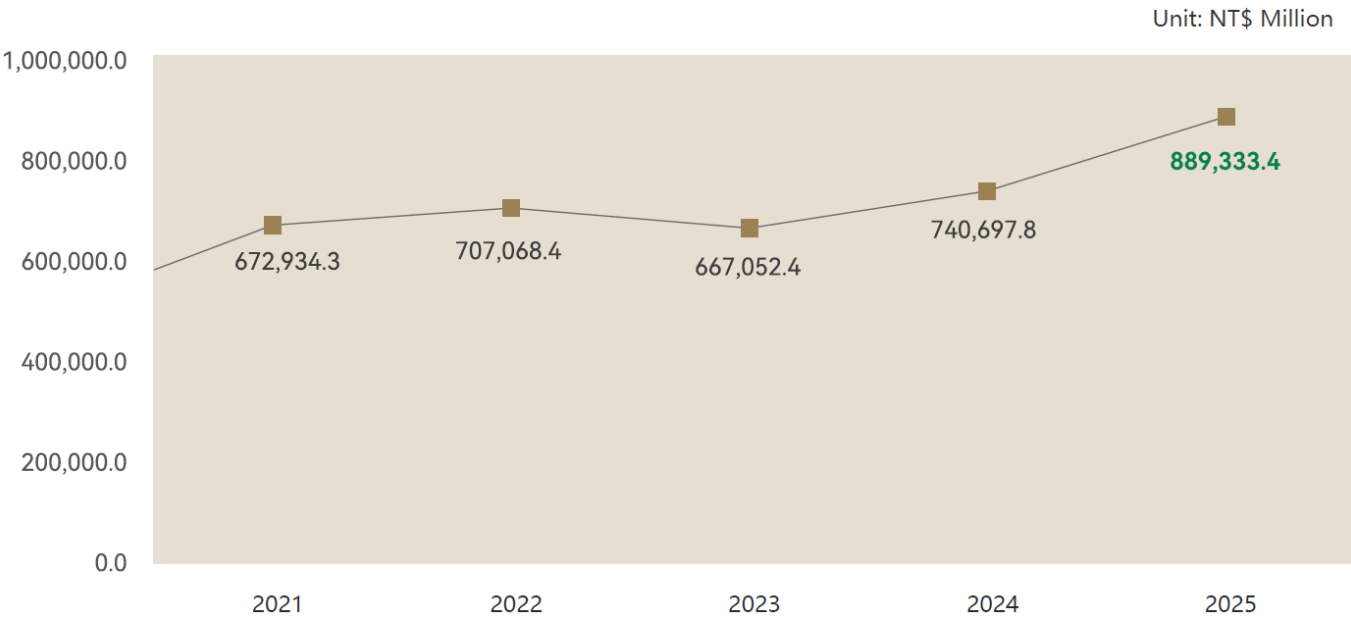


Annual Profit from Operations

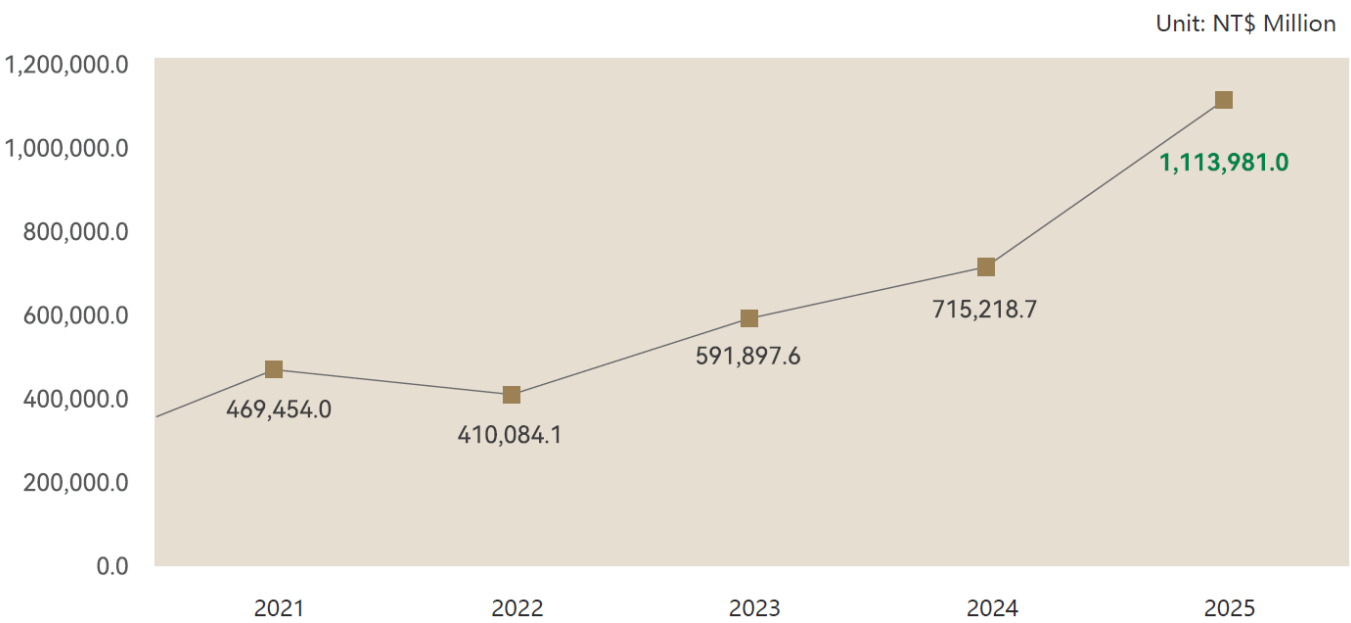
Unit: NT\$ Million



Annual Total Assets



Annual Total Market Value



II. Corporate Governance

2.1 Information of Directors, Supervisors, General Manager, Vice Presidents, Assistant Vice Presidents, Heads of Departments and Branches:

2.1.1 Information Regarding Directors (Date of this Annual Report: February 28, 2026)

Unit: Shares

Job title	Nationality or Place of Registration	Name	Gender age	Date of elected/ Appointment to current term	Term of office	Commence-ment date of First term	No. of shares hold at time of election		No. of shares Currently held*		Shares currently held by spouse and minor Children*		Shares held through nominees *		Principal work experience and academic qualifications**	Positions held concurrently in the company and/or in any other company**	Other Officer(s), director(s) or supervisor(s) with which the person has a relationship of spouse or relative within the second degrees			Remarks
							No of Shares	Share-holding ratio	No of Shares	Share-holding ratio	No of Shares	Share-holding ratio	No of Shares	Share-holding ratio			Job title	Name	Relationship	
Director	Hong Kong	ASE Enterprises Limited		2024.06.26	3 years	2018.02.12	684,327,886	15.59%	684,327,886	15.37%	—	—	—	—	—	—	—	—	—	
Director (Representative)	Singapore	Jason C.S.Chang (Chairman)	M 81-90											M.S. in Electrical Engineering, Illinois Institute of Technology B.S. in Electrical Engineering, National Taiwan University	Please refer to page 8	Vice Chairman Procurement Officer Director	Richard H.P. Chang Andrew Tang Chang Dan Yao Danielle	Younger Brother Son-in-law Daughter	—	
	Hong Kong	Richard H.P. Chang (Vice Chairman)	M 71-80											B.S. in Industrial Engineering, Chung Yuan Christian University	Please refer to page 8	Chairman	Jason C.S. Chang	Elder Brother	—	
	R.O.C.	Tien Wu	M 61-70											Ph.D. in Applied Mechanics, University of Pennsylvania	Please refer to page 8	—	—	—	—	
	R.O.C.	Jeffrey Chen	M 61-70											M.B.A., University of British Columbia Vice President, Bankers Trust Company Taipei Branch	Please refer to page 9	—	—	—	—	
	U.S.A.	Andrew Tang	M 41-50			Bachelor of Mathematics & Economics, Yale University. Founder of Ox International								Please refer to page 9	Chairman	Jason C.S. Chang	Father-in-law	—		
Director	U.S.A.	Chang Dan Yao Danielle	F 51-60	2025.06.25		2025.06.25	—	—	—	—	—	—	—	Master of Arts, Columbia University	Please refer to page 9	Chairman	Jason C.S. Chang	Father	—	
Independent Director	R.O.C.	Shen-Fu Yu	M 81-90	2024.06.26		2018.06.21	—	—	—	—	2,388	0.00%	—	—	M.S. in Accounting, National Chengchi University B.A. in Accounting, College of Management, National Taiwan University	Please refer to page 9	—	—	—	—
	R.O.C.	Mei-Yueh Ho	F 71-80			2018.06.21	—	—	—	—	—	—	—	—	B.S. in Agricultural Chemistry, National Taiwan University	Please refer to page 9	—	—	—	—
	R.O.C	Wen-Chyi Ong	M 61-70			2021.08.12	—	—	—	—	—	—	—	—	Investment and Risk Management M.Sc., City University London Bachelor, Division of International Relations, Department of Political Science, National Taiwan University	Please refer to page 9	—	—	—	—

* Shares are calculated up to the Date of this Annual Report.

****Current positions of the directors (and officers) of the Company or other companies:**

Jason C.S. Chang	ASE Technology Holding Co., Ltd.–Chairman, Chairman of Resource Integration & Decision– Making Committee and Chairman of the Corporate Sustainability and Information Security Committee Advanced Semiconductor Engineering, Inc.– Chairman J&R Industrial Inc.–Chairman ASE Test, Inc.–Chairman ASE Test Holdings, Ltd.–Director A.S.E. Holding Ltd.–Director J&R Holding Ltd.–Director Innosource Ltd.–Director ASE Test Limited–Director ASE Investment (Kunshan) Limited–Chairman ASE Mauritius Inc.–Director ASE Corporation–Director ASE Labuan Inc.–Director Alto Enterprises Ltd.–Director Super Zone Holdings Ltd.–Director Shanghai Ding Hui Real Estate Development Co., Ltd.–Chairman Shanghai Ding Wei Real Estate Development Co., Ltd.–Chairman Shanghai Ding Yu Real Estate Development Co., Ltd. –Chairman KunShan Ding Hong Real Estate Development Co., Ltd.–Chairman Shanghai Ding Qi Property Management Co., Ltd– Chairman SH Dingfan Business Management Co., Ltd.– Chairman Shanghai Dingxu Property Management Co., Ltd.– Chairman SH Dingyao Estate Development Co., Ltd.–Chairman Sino Horizon Holdings Limited–Director (representative) Wealthy Joy Co., Ltd.–Director Shanghai Ding Rong Real Estate Development Co., Ltd.–Director Chongqing Dinggu Real Estate Development Co., Ltd.–Director Shanghai Ding Xin Properties Co., Ltd.–Director Kunshan Ding Yao Real Estate Development Co., Ltd.–Supervisor Shanghai Ding Jia Real Estate Development Co., Ltd. –Supervisor Shanghai Ding Tong Real Estate Development Co., Ltd.–Supervisor Shanghai Hong Xiang Land Investment Co., Ltd.– Supervisor Shanghai Ming Long Construction and Development Co., Ltd.–Supervisor Shanghai Ding Yi Real Estate Development Co., Ltd. –Director True Elite Holdings Limited–Director Wenzhou Hongde Construction Development Co., Ltd.–Director Forest Symbol Limited–Director Excellent Worth Holdings Limited–Director ASE Enterprises Limited–Director Value Tower Limited–Director Aintree Limited–Director JC Holdings Limited–Director ASE Environmental Protection and Sustainability Foundation–Chairman ASE Cultural and Educational Foundation–Director ASE Global Integrated Solutions Co., Ltd.–Director (representative)	Richard H.P. Chang	ASE Technology Holding Co., Ltd.–Vice Chairman and General Manager J&R Industrial Inc.–Director (representative) Innosource Ltd.–Director Omniquest Industrial Ltd.–Director ASE Test Limited–Director A.S.E. Holding Ltd.–Director J&R Holding Ltd.–Director Global Advanced Packaging Technology Limited – Director Advanced Semiconductor Engineering (HK) Limited –Chairman Alto Enterprises Ltd.–Director Super Zone Holdings Ltd.–Director Sino Horizon Holdings Limited–Chairman (representative) Wealthy Joy Co., Ltd.–Director Peak Vision International Limited–Director Peak Paramount International Limited–Director Great Sino Development Ltd.–Director Sino Engine Group Limited–Director Fairwheel Holdings Limited–Director Shanghai Ding Gu Properties Co., Ltd.–Chairman Shanghai Ding Jia Real Estate Development Co., Ltd. –Chairman Shanghai Ding Tong Real Estate Development Co., Ltd.–Chairman Shanghai Hong Xiang Land Investment Co., Ltd.– Chairman Shanghai Ming Long Construction and Development Co., Ltd.–Chairman Shanghai Ding Rong Real Estate Development Co., Ltd.–Chairman Shanghai Ding Lin Real Estate Development Co., Ltd.–Chairman Shanghai Ding Xin Properties Co., Ltd.–Chairman Kunshan Ding Yao Real Estate Development Co., Ltd.–Chairman Chongqing Dinggu Real Estate Development Co., Ltd.–Chairman Shanghai Ding Yi Real Estate Development Co., Ltd. –Chairman Wenzhou Hongde Construction Development Co., Ltd.–Director ASE Enterprises Limited–Director Warm Land Development Ltd.–Director Ding-Chang Investment Co., Ltd.–Director Wan-Chang Investment Co., Ltd.–Director Wan-Ya Investment Co., Ltd.–Director Ding-Ku Investment Co., Ltd.–Director
		Tien Wu	ASE Technology Holding Co., Ltd.–Director (representative), COO and Vice Chairman of the Corporate Sustainability and Information Security Committee Advanced Semiconductor Engineering, Inc.–General Manager and CEO ASE Electronics Inc.–Chairman ASE (Shanghai) Inc.–Chairman ASE (Korea) Inc.–Director ASE Electronics (M) Sdn. Bhd.–Director ISE Labs, Inc.–Chairman ASE Singapore Pte. Ltd.–Chairman ASE Japan Co., Ltd.–Director ASE Marketing & Service Japan Co., Ltd.–Chairman Global Advanced Packaging Technology Limited– Director ASE Assembly & Test (Shanghai) Limited–Chairman Wuxi Tongzhi Microelectronics Co., Ltd.–Chairman ISE labs, China. Ltd.–Chairman USI Inc.–Director (representative) and CEO ASE Social Enterprise Co., Ltd.–Chairman ASE Environmental Protection and Sustainability Foundation–Director ASE Investment (Kunshan) Limited–Director and General Manager ASE Enterprise Management (Shanghai) Inc.– Chairman ASE Cheonan, Inc.–Chairman ASEP Cayman Ltd.–Director Cyland Corp.–Director

Jeffrey Chen	ASE Technology Holding Co., Ltd.–Director (representative) and Member of the Corporate Sustainability and Information Security Committee Advanced Semiconductor Engineering, Inc.–General Manager of China Headquarters in Shanghai ASE Test, Inc.–Director (representative) ASE (Shanghai) Inc.–Supervisor ASE (Korea) Inc.–Supervisor Wuxi Tongzhi Microelectronics Co., Ltd.–Director ASE Test Limited–Director ASE Test Holdings, Ltd.–Director Omniquest Industrial Ltd.–Director ASE Assembly & Test (Shanghai) Limited–Director ASE Electronics Inc.–Director (representative) Advanced Semiconductor Engineering (HK) Limited –Director SH Dingyao Estate Development Co., Ltd.–Director Super Zone Holdings Ltd.–Director USI Inc.–Chairman Huntington Holdings International Co. Ltd.–Director Universal Scientific Industrial Co., Ltd.–Director (representative) Universal Scientific Industrial (Shanghai) Co., Ltd.–Chairman Universal Global Technology Co., Limited–Director Universal Global Industrial Co., Limited–Director Universal Global Scientific Industrial Co., Ltd.–Director (representative) USI Electronics (Shenzhen) Co., Ltd.–Director Universal Global Electronics (Shanghai) Co., Ltd.–Chairman Universal Scientific Industrial (France)–Chairman Universal Global Electronics Co., Ltd.–Director USI Science and Technology (Shenzhen) Co–Chairman FINANCIERE AFG–Chairman Real Tech Holdings Limited–Director ASE Environmental Protection and Sustainability Foundation–Director ASE Cultural and Educational Foundation–Director ASE Enterprise Management (Shanghai) Inc.–Supervisor	Andrew Tang	ASE Technology Holding Co., Ltd.–Director (representative), Procurement Officer and Member of the Corporate Sustainability and Information Security Committee Advanced Semiconductor Engineering, Inc.–Vice Chairman and Vice CEO ASE Test, Inc.–Supervisor (representative) Shanghai Ding Hui Real Estate Development Co., Ltd.–Director Shanghai Ding Wei Real Estate Development Co., Ltd.–Director Shanghai Ding Yu Real Estate Development Co., Ltd.–Director USI Inc.–Supervisor (representative) ASE Environmental Protection and Sustainability Foundation–Director ASE Cultural and Educational Foundation–Director ASE Global Integrated Solutions Co., Ltd.–Chairman ASE Assembly & Test (Shanghai) Limited–Director KunShan Ding Hong Real Estate Development Co., Ltd.–Director Universal Scientific Industrial (Shanghai) Co., Ltd.–Director
		Shen-Fu Yu	ASE Technology Holding Co., Ltd.–Independent Director, Member of the Audit Committee, Member of the Compensation Committee, Member of the Risk Management Committee and Member of the Corporate Sustainability and Information Security Committee Shang Ta Investment Limited–Director
		Mei-Yueh Ho	ASE Technology Holding Co., Ltd.–Independent Director, Member of the Audit Committee, Member of the Risk Management Committee and Member of the Corporate Sustainability and Information Security Committee Center Laboratories, Inc.–Independent Director, Member of the Audit Committee and Member of the Compensation Committee Kinpo Electronics, Inc.–Director Acer Incorporated–Independent Director, Member of the Audit Committee, Member of the Compensation Committee, Member of the Investment Committee and Member of the Risk Management Committee. Onward Therapeutics, Inc.–Director
Chang Dan Yao Danielle	ASE Technology Holding Co., Ltd.–Director and Member of the Corporate Sustainability and Information Security Committee Advanced Semiconductor Engineering, Inc.–Director (representative) ASE Test, Inc.–Director (representative) Universal Scientific Industrial (Shanghai) Co., Ltd.–Director USI Inc.–Director (representative) ASE Investment (Kunshan) Limited–Director LUCKYRICE, LLC–Founder and CEO Lucky Chow, Inc.–TV Host and Producer	Wen-Chyi Ong	ASE Technology Holding Co., Ltd.–Independent Director, Member of the Audit Committee, Member of the Compensation Committee, Member of the Risk Management Committee and Member of the Corporate Sustainability and Information Security Committee Kenda Rubber Industrial Co., Ltd - Independent Director, Member of the Audit Committee and Member of the Compensation Committee Adjunct Professor, Center for General Education, NTHU CAROTA Corporation Taiwan Branch (Cayman Islands)- Independent Director, Member of the Audit Committee and Member of the Compensation Committee OME Technology Co., Ltd. - Director

Joseph Tung	ASE Technology Holding Co., Ltd.–CFO Advanced Semiconductor Engineering, Inc.–Director (representative) and General Manager ASE Social Enterprise Co., Ltd.–Director (representative) J&R Industrial Inc.–Director (representative) ASE Japan Co., Ltd.–Supervisor ASE Marketing & Service Japan Co., Ltd.–Supervisor Innosource Ltd.–Director J&R Holding Ltd.–Director A.S.E. Holding Ltd.–Director Omniquest Industrial Ltd.–Director ASE Test Holdings, Ltd.–Director ASE (Korea) Inc.–Director ASE Electronics (M) Sdn. Bhd.–Director ASE Labuan Inc.–Director ASE Corporation–Director Alto Enterprises Ltd.–Director Wuxi Tongzhi Microelectronics Co., Ltd.–Supervisor TLJ Intertech Inc.–Director and General Manager Asia Pacific Emerging Industry Venture Capital Co., Ltd.–Director (representative) ASE Environmental Protection and Sustainability Foundation–Director ASE Cultural and Educational Foundation–Director ASE Cheonan, Inc. –Director ASEP Cayman Ltd. –Director Cyland Corp. –Director Goodcare Holdings Inc.–Director (representative) Casual Restaurants Inc. - Independent Director	Alan Li	ASE Technology Holding Co., Ltd.–Senior VP Advanced Semiconductor Engineering, Inc.–Director (representative) and CFO ASE Social Enterprise Co., Ltd.–Supervisor (representative) ASE Test Limited–Director ASE Test, Inc.–Director (representative) TLJ Intertech Inc.–Director (representative) Advanced Semiconductor Engineering (China) Ltd.–Supervisor USI Inc.–Director (representative) ASE Mauritius Inc.–Director Advanced Microelectronic Products Inc.–Director ASE Investment (Kunshan) Limited–Director ASE Assembly & Test (Shanghai) Limited–Supervisor HanTech Investment Venture Capital Corporation–Director (representative) ISE labs, China. Ltd.–Supervisor ASE Cheonan, Inc. –Supervisor Goodcare Holdings Inc.–Supervisor HydroTron Power Co., Ltd. –Supervisor (representative)
David Pan	ASE Technology Holding Co., Ltd.–Chief of Staff ASE Marketing & Service Japan Co., Ltd.–Director ASE Japan Co., Ltd.–Director ASE Test Holdings, Ltd.–Director ASE Test, Inc.–Director (representative) TLJ Intertech Inc.–Chairman Advanced Microelectronic Products Inc.–Chairman ASE Electronics Inc.–Supervisor (representative) USI Inc.–Director (representative)	Murphy Kuo	ASE Technology Holding Co., Ltd.–Senior VP and Chief Accounting Officer Advanced Semiconductor Engineering, Inc.–Senior VP and Chief Accounting Officer ASE Test, Inc.–Supervisor (representative) Integrated Solutions Enterprise Europe–Administrator
Du-Tsuen Uang	ASE Technology Holding Co., Ltd.–CAO, Corporate Governance Officer, CISO and CSO Advanced Semiconductor Engineering, Inc.–Director (representative) and CAO ASE Social Enterprise Co., Ltd.–Director (representative) and General Manager Advanced Semiconductor Engineering (China) Ltd.–Chairman and General Manager ASE Assembly & Test (Shanghai) Limited–Director and General Manager Universal Scientific Industrial (Shanghai) Co., Ltd.–Director ASE Environmental Protection and Sustainability Foundation–Director and CEO Hung Ching Development & Construction Co., Ltd.–Director Hung Chin Hsin Co., Ltd.–Director and General Manager Sino Horizon Holdings Limited–Director Chang Yao Hong-Ying Social Welfare & Charity Foundation–CEO Bank of Kaohsiung–Managing Director and Independent Director Emeritus Professor, School of Law, Ming Chuan University Goodcare Holdings Inc.–Director (representative) HydroTron Power Co., Ltd. – Chairman Griffins Star Venture Capital Co., Ltd.–Director Taiwan Smart Electricity & Energy Co., Ltd–Director J&B Investment Co., Ltd. –Director	Anne Chang	ASE Technology Holding Co., Ltd.–Senior VP Advanced Semiconductor Engineering, Inc.–Senior VP ASE Test, Inc.–Director (representative)
		Kenneth Hsiang	ASE Technology Holding Co., Ltd.–Senior VP ISE Labs, Inc.–Director ISE Services, Inc.–Director ASE Singapore Pte. Ltd.–Director ASE (U.S.) Inc.–Director ISE labs, China. Ltd.–Director
		Peili Shen	ASE Technology Holding Co., Ltd.–VP
		Eddie Chang	ASE Technology Holding Co., Ltd.–VP ASE Cultural and Educational Foundation–CEO HanTech Investment Venture Capital Corporation–Supervisor

Table 1.1 Major Shareholders of Corporate/Juristic Person Shareholders:

February 28, 2026

Name of Corporate Shareholder	Major Shareholders of the Corporate Shareholder
ASE Enterprises Limited	Aintree Limited (100.00%)

Table 1.2 If any Major Shareholder Listed in Table 1.1 is a Corporate/Juristic Person, its Major Shareholders:

February 28, 2026

Name of Corporate/Juristic Person	Major Shareholders of the Corporate/Juristic Person
Aintree Limited	JC Holdings Limited (100.00%)

Table 1.3 Disclosure of Information Regarding the Professional Qualifications and Experience of Directors and the Independence of Independent Directors :

February 28, 2026

Qualification Name	Professional qualifications and experience	Independence analysis	No. of other public companies at which the person concurrently serves as an independent director
Jason C.S. Chang	- Professional Background : Electrical Engineering - Industry Experience : Information Technology - Current Position : ASE Technology Holding Co., Ltd. Chairman, Chairman of Resource Integration & Decision-Making Committee and Chairman of the Corporate Sustainability and Information Security Committee Advanced Semiconductor Engineering, Inc. Chairman ASE Test, Inc. Chairman ASE Environmental Protection and Sustainability Foundation Chairman ASE Cultural and Educational Foundation Director Sino Horizon Holdings Limited Director (representative) ASE Global Integrated Solutions Co., Ltd. Director (representative) - Not subject to any of the conditions defined in Article 30 of the Company Law	—	0
Richard H.P. Chang	- Professional Background : Industrial Engineering - Industry Experience : Information Technology - Current Position : ASE Technology Holding Co., Ltd. Vice Chairman and General Manager Advanced Semiconductor Engineering (HK) Limited Chairman Sino Horizon Holdings Limited Chairman (representative) - Not subject to any of the conditions defined in Article 30 of the Company Law	—	0
Tien Wu	- Professional Background : Civil Engineering and Mechanical Engineering - Industry Experience : Information Technology - Current Position : ASE Technology Holding Co., Ltd. Director (representative), COO and Vice Chairman of the Corporate Sustainability and Information Security Committee Advanced Semiconductor Engineering, Inc. General Manager and CEO USI Inc. Director (representative) and CEO Global Semiconductor Association (GSA) Director Semiconductor Equipment and Materials International (SEMI) Chairman ASE Environmental Protection and Sustainability Foundation Director ASE Enterprise Management (Shanghai) Inc. Chairman - Not subject to any of the conditions defined in Article 30 of the Company Law	—	0

Qualification Name	Professional qualifications and experience	Independence analysis	No. of other public companies at which the person concurrently serves as an independent director
Jeffrey Chen	•Professional Background : Finance and Economics, Business Administration •Industry Experience : Information Technology, Finance •Current Position : ASE Technology Holding Co., Ltd. Director (representative) and Member of the Corporate Sustainability and Information Security Committee Advanced Semiconductor Engineering, Inc. General Manager of China Headquarters in Shanghai Universal Scientific Industrial (Shanghai) Co., Ltd. Chairman FINANCIERE AFG Chairman ASE Environmental Protection and Sustainability Foundation Director ASE Cultural and Educational Foundation Director ASE Enterprise Management (Shanghai) Inc. Supervisor •Not subject to any of the conditions defined in Article 30 of the Company Law	—	0
Chang Dan Yao Danielle	•Professional Background : Arts •Industry Experience : Information Technology, Finance •Current Position : ASE Technology Holding Co., Ltd. Director and Member of the Corporate Sustainability and Information Security Committee Advanced Semiconductor Engineering, Inc. Director (representative) ASE Test, Inc. Director (representative) Universal Scientific Industrial (Shanghai) Co., Ltd. Director USI Inc. Director (representative) ASE Investment (Kunshan) Limited Director •Not subject to any of the conditions defined in Article 30 of the Company Law	—	0
Andrew Tang	•Professional Background : Mathematics, Economics •Industry Experience : Information Technology, Finance •Current Position : ASE Technology Holding Co., Ltd. Director (representative), Procurement Officer and Member of the Corporate Sustainability and Information Security Committee Advanced Semiconductor Engineering, Inc. Vice Chairman and Vice CEO ASE Test, Inc. Supervisor (representative) Shanghai Ding Hui Real Estate Development Co., Ltd. Director Shanghai Ding Wei Real Estate Development Co., Ltd. Director Shanghai Ding Yu Real Estate Development Co., Ltd. Director KunShan Ding Hong Real Estate Development Co., Ltd. Director USI Inc. Supervisor (representative) ASE Environmental Protection and Sustainability Foundation Director ASE Cultural and Educational Foundation Director ASE Global Integrated Solutions Co., Ltd. Chairman ASE Assembly & Test (Shanghai) Limited Director Universal Scientific Industrial (Shanghai) Co., Ltd. Director •Not subject to any of the conditions defined in Article 30 of the Company Law	—	0

Qualification Name	Professional qualifications and experience	Independence analysis	No. of other public companies at which the person concurrently serves as an independent director
Shen-Fu Yu	•Professional Background : Accounting •Industry Experience : Information Technology, Finance •Current Position : ASE Technology Holding Co., Ltd. Independent Director, Member of the Audit Committee, Member of the Compensation Committee, Member of the Risk Management Committee and Member of the Corporate Sustainability and Information Security Committee Shang Ta Investment Limited Director •Not subject to any of the conditions defined in Article 30 of the Company Law	•The Company's independent directors, their spouses, and relatives within the second degree of kinship do not serve as directors, supervisors, or employees of the Company or affiliated companies. •Except for Shen-Fu Yu's spouse who hold 2,388 shares of the Company, other	0
Mei-Yueh Ho	•Professional Background : Agricultural Chemistry •Industry Experience : Information Technology, Healthcare •Current Position : ASE Technology Holding Co., Ltd. Independent Director, Member of the Audit Committee, Member of the Risk Management Committee and Member of the Corporate Sustainability and Information Security Committee Center Laboratories, Inc. Independent Director, Member of the Audit Committee, Member of the Compensation Committee Kinpo Electronics, Inc. Director Acer Incorporated Independent Director, Member of the Audit Committee, Member of the Compensation Committee, Member of the Investment Committee and Member of the Risk Management Committee. Onward Therapeutics, Inc. Director •Not subject to any of the conditions defined in Article 30 of the Company Law	- independent directors, their spouses, and relatives within the second degree of kinship do not hold any shares of the Company. •The Company's independent directors do not serve as directors, supervisors, or employees of companies that have a specific relationship with the Company. •The amount of remuneration received by the Company's independent directors for providing commerce, legal,	2
Wen-Chyi Ong	•Professional Background : International Relations, Investment and Risk Management •Industry Experience : Finance •Current Position : ASE Technology Holding Co., Ltd. Independent Director, Member of the Audit Committee, Member of the Compensation Committee, Member of the Risk Management Committee and Member of the Corporate Sustainability and Information Security Committee Kenda Rubber Industrial Co., Ltd. Independent Director, Member of the Audit Committee and Member of the Compensation Committee Adjunct Professor, Center for General Education, NTHU CAROTA Corporation Taiwan Branch (Cayman Islands) Independent Director, Member of the Audit Committee, Member of the Compensation Committee OME Technology Co., Ltd. Director •Not subject to any of the conditions defined in Article 30 of the Company Law	finance, accounting, and other services to the Company or affiliated companies in the last two years, of which the remuneration for serving as members of the Company's Compensation Committee is detailed below: Shen-Fu Yu NT\$880,000 Mei-Yueh Ho NT\$0 Wen-Chyi Ong NT\$880,000	1

Table 1.4 Independence and Diversity of Board of Directors :

1.4.1 Diversity of Board of Directors :

The Company's board diversity policy is established to strengthen the corporate governance and promote the robust development of board composition and structure. The diversity guidelines and concrete management goals for board members have been set forth in the Corporate Governance Best Practice Principles. The board composition shall be determined by taking into account gender, age, nationality, culture, professional background and industry experience as multiple complementarities. The Company aims to have at least three independent directors and not less than one-third of the total number of directors; directors concurrently serving as the Company officers not exceed one-third of the total number of the board members; and at least one female director to serve on the board of directors. The fourth board of directors was elected in the annual shareholders' meeting on June, 26, 2024. The tenure of a board director is three years. A new director was elected to fill a vacancy by the 2025 annual shareholders' meeting. The Board of the Company is currently composed of nine directors, three of whom are independent directors (33.33% of board members), two of whom are female (22.22% of board members), one of whom is under age 50 (11.11% of board members), and four of whom serve as company officers (44.44% of board members). The reason for not reaching one-third of the Board members is mainly that the female directors of semiconductor industry are relatively few. The Company will keep searching for female director from various fields, and cultivating internal female executives in order to increase the seats of female directors. All members of the Board represent diverse range of professional backgrounds, skills, and experiences. The implementation status of the board diversity policy is as follows:

Title	Name	Gender	Age	Nationality	Term of Office	Currently Serving as Company Officer	Ability and Experience						Professional Background	Industry Experience ¹
							Operational Judgement-Making Ability	Business Management Ability	Financial Management Ability	Knowledge of the Industry/ International Market Perspective	Decision-Making Ability/ Leadership Ability	Risk and Crisis Management Ability		
Chairman	Jason C.S. Chang	Male	81-90	Singapore	2018/4/30~	v	v	v		v	v	v	Electrical Engineering	Information Technology
Vice Chairman	Richard H.P. Chang	Male	71-80	Hong Kong	2018/4/30~	v	v	v	v	v	v	v	Industrial Engineering	Information Technology
Director	Tien Wu	Male	61-70	R.O.C	2018/4/30~	v	v	v		v	v	v	Civil Engineering, Mechanical Engineering and Applied Mechanics	Information Technology
Director	Jeffrey Chen	Male	61-70	R.O.C	2018/4/30~		v	v		v	v	v	Finance and Economics, Business Administration	Information Technology, Financials
Director	Dan-Yao Chang	Female	51-60	U.S.A	2025/6/25~		v	v	v	v	v		Arts	Information Technology, Financials
Director	Andrew Tang	Male	41-50	U.S.A	2024/6/27~	v	v	v	v	v	v	v	Mathematics, Economics	Information Technology, Financials
Independent Director	Shen-Fu Yu	Male	81-90	R.O.C	2018/6/22~		v		v	v	v	v	Accounting	Information Technology, Financials
Independent Director	Mei-Yueh Ho	Female	71-80	R.O.C	2018/6/22~		v			v	v	v	Agricultural Chemistry	Information Technology, Healthcare
Independent Director	Wen-Chyi Ong	Male	61-70	R.O.C	2021/8/13~		v	v		v	v	v	International Relations, Investment and Risk Management	Financials

¹ According to the Global Industry Classification Standard (GICS)

1.4.2 The Independence of Board of Directors :

The Company's Board of Directors consists of nine directors, three of whom are independent directors (accounting for 33.33%), and four of whom also concurrently serve as the Company's managers (accounting for 44.44%). Among the directors of the Company, Chairman Jason C.S. Chang and Vice Chairman Richard H.P. Chang are brothers, Chairman Jason C.S. Chang and Director Danielle Chang are father and daughter, and Chairman Jason C.S. Chang and Director Andrew Tang are father-in-law and son-in-law, respectively. There are a total of four directors who are relatives within the second degree of kinship. More than half of all directors do not have spousal relations or relationships within the second degree of kinship. Therefore, the composition of the Board meets the requirements of Paragraph 3, Article 26-3 of the Securities and Exchange Act.

2.1.2 Information Regarding Management Team

Unit: Shares (actual number of shares as of the date of this annual report)

Title	Nationality	Name	Gender	Date of appointment to position	Shareholding		Shares held by spouse and minor children		Shares held through nominees		Education & Principal work experience	Concurrent Positions at Other Companies	Officers who are the Spouse or a Relative Within Two Degrees of Kinship			Remarks
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Chairman of Resource Integration & Decision-Making Committee and Chairman of the Corporate Sustainability and Information Security Committee	Singapore	Jason C.S. Chang	M	2018.04	—	—	410,000	0.01%	949,352,706	21.32%	M.S. in Electrical Engineering, Illinois Institute of Technology B.S. in Electrical Engineering, National Taiwan University	Please refer to page 8	General Manager Procurement Officer	Richard H.P. Chang Andrew Tang	Younger Brother Son-in-law	—
General Manager	Hong Kong	Richard H.P. Chang	M	2018.04	—	—	—	—	124,175,228	2.79%	B.S. in Industrial Engineering, Chung Yuan Christian University	Please refer to page 8	Chairman of Resource Integration & Decision-Making Committee	Jason C.S. Chang	Elder Brother	—
COO and Vice Chairman of the Corporate Sustainability and Information Security Committee	R.O.C.	Tien Wu	M	2018.04	7,677,473	0.17%	—	—	—	—	Ph.D. in Applied Mechanics, University of Pennsylvania	Please refer to page 8	—	—	—	—
CFO	R.O.C.	Joseph Tung	M	2018.04	3,802,954	0.09%	312,457	0.01%	—	—	M.B.A., University of Southern California Vice President of Corporate Finance, Citibank	Please refer to page 10	—	—	—	—
Chief of Staff	R.O.C.	David Pan	M	2018.08	1,111,015	0.02%	—	—	—	—	Ph.D. in Physics, University of California, Berkeley B.S. in Physics, Illinois Institute of Technology	Please refer to page 10	—	—	—	—
CAO, Corporate Governance Officer, CISO and CSO	R.O.C.	Du-Tsuen Uang	M	2018.04	788,000	0.02%	—	—	—	—	Ph.D. in Law, National Chengchi University Master of Law, National Chung Hsing University B.S. in Law, National Taiwan University	Please refer to page 10	—	—	—	—
Senior VP	R.O.C.	Alan Li	M	2018.04	655,091	0.01%	—	—	—	—	M.B.A., University of California	Please refer to page 10	—	—	—	—
Senior VP and Chief Accounting Officer	R.O.C.	Murphy Kuo	M	2018.04	855,500	0.02%	—	—	—	—	M.B.A., Boston University	Please refer to page 10	—	—	—	—
Senior VP	R.O.C.	Anne Chang	F	2018.04	763,238	0.02%	97,473	0.00%	—	—	Advanced Master Business Administration, National Cheng Kung University	Please refer to page 10	—	—	—	—
Senior VP	R.O.C.	Kenneth Hsiang	M	2019.11	69,000	0.00%	—	—	—	—	Bachelor of Economics & Rhetoric, University of California, Berkeley. US CPA	Please refer to page 10	—	—	—	—
Procurement Officer and Member of the Corporate Sustainability and Information Security Committee	U.S.A	Andrew Tang	M	2023.09	225,000	0.01%	—	—	—	—	Bachelor of Mathematics & Economics, Yale University. Founder of Ox International	Please refer to page 9	Chairman of Resource Integration & Decision-Making Committee	Jason C.S. Chang	Father-in-law	—
Vice President	R.O.C.	Peili Shen	F	2018.08	206,332	0.00%	38	0.00%	—	—	B.S.in Finance, National Taiwan University	Please refer to page 10	—	—	—	—
Vice President	R.O.C.	Eddie Chang	M	2018.04	280,506	0.01%	—	—	—	—	M.B.A., University of Massachusetts	Please refer to page 10	—	—	—	—

2.1.3 If the general manager or person of an equivalent post (the highest level manager) and the chairman of the board of directors of a company are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto : Not applicable

2.2 Remuneration for Directors, Supervisors, General Manager, and Vice President

2.2.1 Remuneration for Directors and Independent Director

December 31, 2025
Units: NT\$ in thousands

Title	Name	Directors' remuneration								Total Remuneration (A+B+C+D) & as a percentage of net income after tax		Remuneration from concurrent position as employee	
		Base Compensation (A)		Severance Pay and Pensions (B)		Compensation to Directors (C)**		Allowances (D)				Base Compensation, Bonuses, and Allowances (E)	
		ASEH	From All Consolidated Entities	ASEH	From All Consolidated Entities	ASEH	From All Consolidated Entities	ASEH	From All Consolidated Entities	ASEH	From All Consolidated Entities	ASEH	From All Consolidated Entities
Director	ASE Enterprises Limited	—	—	—	—	96,000	151,000	—	—	96,000 0.24%	151,000 0.37%	199,729	480,908
Director (representative)	Jason C.S. Chang (Chairman)												
	Richard H.P. Chang (Vice Chairman)												
	Tien Wu												
	Jeffrey Chen												
	Andrew Tang												
Director	Chang Dan Yao Danielle	9,000	9,000	—	—	—	—	165	165	9,165 0.02%	9,165 0.02%	—	—
Independent Director*	Shen-Fu Yu												
	Mei-Yueh Ho												
	Wen-Chyi Ong												

Title	Name	Remuneration from concurrent position as employee						Total Compensation (A+B+C+D+E+F+G) & as a percentage of net income after tax		Remuneration Received from Invested Companies other than the Company's Subsidiary or from Parent Company.
		Severance Pay and Pensions (F)		Profit distribution for employee remuneration (G)**						
		ASEH	From All Consolidated Entities	ASEH		From All Consolidated Entities		ASEH	From All Consolidated Entities	
				Cash	Stock	Cash	Stock			
Director	ASE Enterprises Limited	—	—	65,263	—	297,377	—	360,992 0.89%	929,285 2.29%	None
Director (representative)	Jason C.S. Chang (Chairman)									
	Richard H.P. Chang (Vice Chairman)									
	Tien Wu									
	Jeffrey Chen									
	Andrew Tang									
Director	Chang Dan Yao Danielle									
Independent Director*	Shen-Fu Yu	—	—	—	—	—	—	9,165 0.02%	9,165 0.02%	None
	Mei-Yueh Ho									
	Wen-Chyi Ong									

* Please state the remuneration payment policy, system, standard, and structure for the independent director, and state the relevance of the amount of remuneration paid according to factors such as responsibilities, risks, time devoted, etc: According to Article 16-2 of the Articles of Incorporation, the remuneration of the Company's independent directors is set at NT\$3 million per person annually. For those that do not serve a full year, the remuneration will be calculated in proportion to the number of days of the term that were actually served.

**On March 27, 2026, the Board of Directors resolved to propose the distribution of 2025 director remuneration of NT\$96,000 thousand and employee compensation of approximately NT\$101,339 thousand (all to be paid in cash). However, as of the publication date, the distribution list for this employee compensation has not yet been determined; therefore, the proposed allocation figures above are estimated based on the actual distribution ratios from the previous year. The aforementioned distribution remains subject to final approval at 2026 Annual General Shareholders' Meeting.

Range of Remuneration

Remuneration Range of Directors	Names of Directors			
	Total remuneration (A+B+C+D)		Total remuneration (A+B+C+D+E+F+G)	
	ASEH	From All Consolidated Entities	ASEH	From All Consolidated Entities
Less than NT\$1,000,000	Chang Dan Yao Danielle, Andrew Tang,	—	Chang Dan Yao Danielle	—
NT\$1,000,000 (inclusive) - NT\$2,000,000	—	—	—	—
NT\$2,000,000 (inclusive) - NT\$3,500,000	Shen-Fu Yu, Mei-Yueh Ho, Wen-Chyi Ong	Shen-Fu Yu, Mei-Yueh Ho, Wen-Chyi Ong	Shen-Fu Yu, Mei-Yueh Ho, Wen-Chyi Ong	Shen-Fu Yu, Mei-Yueh Ho, Wen-Chyi Ong
NT\$3,500,000 (inclusive) - NT\$5,000,000	—	—	Andrew Tang	—
NT\$5,000,000 (inclusive) - NT\$10,000,000	—	—	—	—
NT\$10,000,000 (inclusive) - NT\$15,000,000	Tien Wu, Jeffrey Chen	Tien Wu, Jeffrey Chen, Chang Dan Yao Danielle, Andrew Tang	Jeffrey Chen	Jeffrey Chen, Chang Dan Yao Danielle
NT\$15,000,000 (inclusive) - NT\$30,000,000	Richard H.P. Chang	Richard H.P. Chang	Tien Wu	—
NT\$30,000,000 (inclusive) - NT\$50,000,000	Jason C.S. Chang	—	—	Andrew Tang
NT\$50,000,000 (inclusive) - NT\$100,000,000	—	Jason C.S. Chang	Jason C.S. Chang, Richard H.P. Chang	—
NT\$100,000,000 and above	—	—	—	Jason C.S. Chang, Richard H.P. Chang, Tien Wu
Total	9	9	9	9

2.2.2 Remuneration for General Manager and Vice Presidents

December 31, 2025

Units: Shares in thousands; NT\$ in thousands

Title	Name	Salary (A)		Severance Pay and Pensions (B)		Bonuses and Allowances (C)		Employee remuneration from profit distribution (D)*				Total Compensation (A+B+ C+D) & as a percentage of net income after tax		Remuneration Received from Invested Companies other than the Company's Subsidiary or from Parent Companies.
		ASEH	From All Consolidated Entities	ASEH	From All Consolidated Entities	ASEH	From All Consolidated Entities	ASEH		From All Consolidated Entities		ASEH	From All Consolidated Entities	
								Cash	Stock	Cash	Stock			
Chairman of Resource Integration & Decision-Making Committee	Jason C.S. Chang	35,679	330,940	—	—	345,059	558,294	65,263	—	385,810	—	446,001 1.10%	1,275,044 3.14%	None
General Manager	Richard H.P. Chang													
COO	Tien Wu													
CFO	Joseph Tung													
Chief of Staff	David Pan													
CAO	Du-Tsuen Uang													
Senior VP	Alan Li													
Chief Accounting Officer	Murphy Kuo													
Senior VP	Anne Chang													
Senior VP	Kenneth Hsiang													
Procurement Officer	Andrew Tang													
Vice President	Peili Shen													
Vice President	Eddie Chang													

* Please refer to the second footnote on Page 19 for details.

Range of Compensation

Remuneration Range of General Manager and Vice Presidents	Names of General Manager and Vice Presidents	
	ASEH	From All Consolidated Entities
Less than NT\$1,000,000	Joseph Tung, Du-Tsuen Uang, Murphy Kuo, Anne Chang, Eddie Chang, Peili Shen	—
NT\$1,000,000 (inclusive) - NT\$2,000,000	—	—
NT\$2,000,000 (inclusive) - NT\$3,500,000	Kenneth Hsiang	—
NT\$3,500,000 (inclusive) - NT\$5,000,000	David Pan, Alan Li, Andrew Tang	—
NT\$5,000,000 (inclusive) - NT\$10,000,000	Tien Wu	—
NT\$10,000,000 (inclusive) - NT\$15,000,000	—	Eddie Chang, Peili Shen
NT\$15,000,000 (inclusive) - NT\$30,000,000	—	David Pan, Du-Tsuen Uang, Murphy Kuo, Anne Chang
NT\$30,000,000 (inclusive) - NT\$50,000,000	Jason C.S. Chang	Alan Li, Andrew Tang
NT\$50,000,000 (inclusive) - NT\$100,000,000	Richard H.P. Chang	Kenneth Hsiang
NT\$100,000,000 and above	—	Jason C.S. Chang, Richard H.P. Chang, Tien Wu, Joseph Tung
Total	13	13

2.2.3 Employees Compensation Paid to Management

December 31, 2025
Unit: NT\$ in thousands

	Title	Name	Stock*	Cash*	Total	Percentage of net income after tax
Managerial officers	Chairman of Resource Integration & Decision-Making Committee	Jason C.S. Chang	—	65,263	65,263	0.16%
	General Manager	Richard H.P. Chang				
	COO	Tien Wu				
	CFO	Joseph Tung				
	Chief of Staff	David Pan				
	CAO	Du-Tsuen Uang				
	Senior VP	Alan Li				
	Chief Accounting Officer	Murphy Kuo				
	Senior VP	Anne Chang				
	Senior VP	Kenneth Hsiang				
	Procurement Officer	Andrew Tang				
	Vice President	Peili Shen				
	Vice President	Eddie Chang				

*Please refer to the second footnote on Page 19 for details.

2.2.4 Provide an analysis of the percentage of total remuneration paid by the Company and All Consolidated Entities to the Company's directors, president, and vice presidents in the most recent two years, relative to the after-tax net profit on the standalone financial statements. Additionally, describe the policy, standards, and composition of remuneration, the procedures for determining remuneration, and the relationship between remuneration, business performance, and future risks.

1. Analysis of the percentage of total remuneration paid by the Company and All Consolidated Entities to the Company's directors, president, and vice presidents in the most recent two years, relative to the after-tax net profit on the standalone financial statements:

Unit: NT\$ in thousands

Item Title	The Company				All Consolidated Entities			
	2025		2024		2025		2024	
	Total amount	% of after-tax net profit	Total amount	Total amount	Total amount	% of after-tax net profit	Total amount	% of after-tax net profit
Directors' remuneration(**)	370,157	0.91%	176,157	0.54%	938,450	2.31%	737,006	2.27%
President and vice presidents' remuneration(**)	446,001	1.10%	99,780	0.31%	1,275,044	3.14%	739,176	2.28%
After-tax net profit	40,658,196	-	32,482,479	-	40,658,196	-	32,482,479	-

** On March 27, 2026, the Company's Board of Directors resolved to allocate approximately NT\$101,339 thousand in employee remuneration for fiscal year 2025, to be distributed entirely in cash. However, as of the date of publication, the list of recipients for this employee remuneration has not yet been determined. Therefore, the amount of employee remuneration used in the calculation of total remuneration is an estimated figure based on the actual distribution ratio from the previous year.

***The increase in the total remuneration of the President and Vice President in 2025 compared to 2024 is attributable to the increase in performance bonuses for senior executives in 2025, and increase in stock options and restricted employee stock awards received by all employees of the Company and companies included in its financial statements.

2. Remuneration policy, standards, and composition, the procedures for determining remuneration, and the relationship between remuneration, business performance, and future risks:
 - (1) Remuneration policy, standards, and composition:
 - A. Pursuant to Article 23 of the Company's Articles of Incorporation, if the Company is profitable, 0.01% (inclusive) to 1% (inclusive) of the profits shall be allocated as compensation to employees (provided 0.01% to 0.05% shall be allocated as compensation to grassroots employees) and 0.75% (inclusive) or less of the profits should be allocated as compensation to directors. While the Company has accumulated losses, the profit shall be set aside to compensate losses before distribution.
 - (a) Internal and external evaluations: The Company's Board of Directors conducts an internal performance evaluation of the Board at least once a year. In addition, an external performance evaluation is carried out every three years by an external independent professional institution or a team of external experts or scholars to ensure objectivity and fairness in the evaluation process.
 - (b) Benchmarking against industry standards: The Company's Compensation Committee engaged Willis Towers Watson (U.S.) to provide a recommended list of companies for benchmarking the external market competitiveness of the Company's overall senior executive remuneration for 2025. The recommended companies include TSMC, WPG Holdings, ASUS, MediaTek, Unimicron, Powertech, KYEC, Intel, Micron, Microsoft and Meta. The selection criteria focused on high-performing companies in Taiwan with multinational management or of a comparable scale, as well as companies that are competitive in the talent market, regardless of whether they belong to the semiconductor packaging and testing industry. This facilitates subsequent analysis of the market competitiveness of the Company's overall senior executive remuneration.
 - B. Remuneration for the Company's managerial officers:
 - (a) The salaries of the Company's CEO and General Manager are determined and approved by the Board of Directors.
 - (b) The remuneration for vice presidents is set with reference to industry standards and reviewed annually against peer companies that compete for similar talent (based on the same industry benchmarking used for directors' remuneration), to ensure the competitiveness of the remuneration. Bonuses are granted based on the Company's profitability and individual performance, aiming to attract and retain talent.
 - (c) The Company's remuneration system for officers follows the same Employee Remuneration Distribution Rules that apply to all other employees of the Company.
 - C. Composition of the Company's remuneration: In accordance with the regulations of the Compensation Committee Charter, the scope of remuneration is consistent with the requirements outlined in the Regulations Governing Information to be Published in Annual Reports of Public Companies regarding directors' and managers' remuneration.
 - (2) Procedures for determining remuneration:

The Company has established relevant remuneration policies for the Board of Directors and senior management to support its sustainable business strategy. The Compensation Committee conducts regular evaluations of directors' and managers' remuneration based on corporate governance trend reports and reviews of the market competitiveness of overall remuneration. In determining remuneration, both individual performance for the year and the Company's financial and financially related operational performance are considered. The Company also engages an independent external remuneration consultant to provide objective, professional advice based on global research data, assisting the Compensation Committee in formulating and managing the Company's remuneration plans.

The Company's Board performance evaluation system incorporates non-financial indicators and includes sustainability-related criteria. Each year, the Board conducts self-assessments of the performance of the Board as a whole, individual directors, and functional committees in terms of their leadership and oversight of the Company's operations. In addition, every three years, an external independent professional institution is commissioned to evaluate the overall Board through questionnaires and on-site interviews, providing specific recommendations to enhance its overall effectiveness. The results may also serve as a reference for determining directors' remuneration. In 2025, internal performance evaluations were completed for the overall Board, individual directors, and functional committees. The evaluation results were also publicly disclosed on the Company's website. For more details on the results of the performance evaluations of the Board and its functional committees, please visit: https://ir.aseglobal.com/html/ir_board.php.

- (3) Relationship between remuneration, business performance, and future risks:
- A. The review of the payment standards and systems within the Company's remuneration policy is primarily based on the overall operating status of the Company. Industry salary standards are also considered to ensure that the Company's management remuneration remains competitive, supporting the retention of outstanding managerial talent.
 - B. The remuneration package for the Company's senior managers includes long-term incentives, provided in the form of restricted stock units. The associated operational, performance, and ESG indicators are all closely tied to the effectiveness of future risk management.

2.3 Corporate Governance

2.3.1 Board of Directors:

Operation of the Board of Directors

The Board of Directors held 12 meetings (A) in 2025 and up to the date of this annual report, and attendance status of directors is as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) B/A*	Remarks
Director (Representative) (ASE Enterprises Limited)	Jason C.S. Chang (Chairman)	12	0	100%	
	Richard H.P. Chang (Vice Chairman)	11	0	92%	
	Tien Wu	12	0	100%	
	Jeffrey Chen	11	0	92%	
	Andrew Tang	10	0	83%	
Director	Chang Dan Yao Danielle	5	0	83%	New Appointment**
Independent director	Shen-Fu Yu	12	0	100%	
	Mei-Yueh Ho	12	0	100%	
	Wen-Chyi Ong	12	0	100%	

* The attendance rate is calculated based on the times of Board of Directors' Meetings and the actual attendances within the director's term of office.

** Newly appointed on June 25, 2025, the director was eligible to attend 6 board meetings in the most recent year up to the date of the annual report's publication.

Other Disclosures:

- If any of the following circumstances occurred during the operation of the Board of Directors, the meeting dates, and proposal details, opinions of all independent directors, and the Company's responses to such opinions should be specified:
 - Items listed in Article 14-3 of the Securities and Exchange Act: No dissenting or qualified opinion were raised from any independent director, therefore, no further actions were taken.
 - Written or otherwise recorded resolutions in which an independent director had a dissenting opinion or qualified opinion not included in the aforementioned item: None.
 - At least one independent director attended each Board of Directors' Meeting.
- Status of the Recusals of Directors due to conflicts of interests, the name of the directors, proposal details, the reasons for recusal, and the voting result should be specified.

Meeting Dates	Proposal, the Reasons for Recusal and Status of Participation for Voting	Voting Result	The Company's Responses to the Opinions of Directors
The 13th Meeting of the 4th Board of Directors (2025.06.19)	To propose the distribution list of employees' compensation for the Company's managerial officers for fiscal year 2024. Reasons for Directors' Recusals due to Conflicts of Interest and Status of Participation for Voting: Director Richard H.P. Chang, is one of proposed recipients of the 2024 remuneration distribution for the Company's managerial officers, and Director Jason C.S. Chang is his relative within the second degree of kinship, and the content of this proposal involves personal interest. To avoid conflicts of interest, Directors Richard H.P. Chang and Jason C.S. Chang shall refrain from participating in the discussion and shall abstain from voting on this proposal.	The attending directors (exclusive directors absent due to conflict of interest) did not voice any objections upon inquiry by acting chairman Tien Wu. Therefore, the proposal was approved.	Not applicable
	To propose the distribution list of remuneration for the Company's directors for fiscal year 2024 Reasons for Directors' Recusals due to Conflicts of Interest and Status of Participation for Voting: Directors Jason C.S. Chang, Richard H.P. Chang, Tien Wu, Jeffrey Chen and Andrew Tang are representing ASE Enterprises Limited which is the proposed recipient of the 2024 director remuneration allocation, and the content of this proposal in the meeting involves personal interest. To avoid conflicts of interest, Directors Jason C.S. Chang, Richard H.P. Chang, Tien Wu, Jeffrey Chen and Andrew Tang shall refrain from participating in discussion and shall abating from voting on this proposal.	The attending directors (exclusive directors absent due to conflict of interest) did not voice any objections upon inquiry by the acting chairman, Shen-Fu Yu. Therefore, the proposal was approved.	Not applicable
The 14th Meeting of the 4th Board of Directors (2025.07.10)	To appoint Independent Director Wen-Chyi Ong as a member of the Company's 3rd Risk Management Committee Reasons for Directors' Recusals due to Conflicts of Interest and Status of Participation for Voting: Independent Director Wen-Chyi Ong is the candidate to be appointed as a member of the Risk Management Committee, and the content of this	The attending directors (exclusive directors absent due to conflict of interest) did not voice any objections upon	Not applicable

Meeting Dates	Proposal, the Reasons for Recusal and Status of Participation for Voting	Voting Result	The Company's Responses to the Opinions of Directors
	proposal involves personal interest. To avoid conflicts of interest, Wen-Chyi Ong shall refrain from participating in discussion and shall abstain from voting on this proposal.	inquiry by the chairman. Therefore, the proposal was approved.	
	To appoint Director Chang Dan Yao Danielle as a member of the 4th Corporate Sustainability and Information Security Committee Reasons for Directors' Recusals due to Conflicts of Interest and Status of Participation for Voting: Director Chang Dan Yao Danielle is the candidate to be appointed as a member of the Corporate Sustainability and Information Security Committee, and since Chairman Jason C.S. Chang and Chang Dan Yao Danielle are relatives within the second degree of kinship, the content of this proposal involves personal interest. To avoid conflicts of interest, both Directors Jason C.S. Chang and Chang Dan Yao Danielle shall refrain from participating in discussion and shall abstain from voting on this proposal.	The attending directors (exclusive directors absent due to conflict of interest) did not voice any objections upon inquiry by acting chairman Richard H.P. Chang. Therefore, the proposal was approved.	Not applicable

3. Implementation Status of Board Evaluations

Evaluation cycle	Evaluation period	Scope of evaluation	Evaluation method	Evaluation items
The internal evaluation is conducted once a year.	The evaluation of Board performance is January 1, 2025 to December 31, 2025.	The scope of internal evaluation includes the performance evaluation of the Board of Directors, individual directors, and functional committees.	The internal evaluation method includes self-evaluation by the Board of Directors, self-assessment by individual directors, and self-evaluation by the members of functional committees.	(1) Board performance evaluation aspects: • Level of participation in company operations, • Enhancing the quality of the Board's decisions-marking, • Board composition and structure, • Appointment of directors and their continuing education, and • Internal controls (2) Individual director performance evaluation aspects: • Grasp of company objectives and missions, • Understanding of the director's role and responsibilities, • Level of participation in company operations, • Internal relationship management and communication, • Director's professional expertise and continuing education, and • Internal controls (3) Functional committee performance evaluation aspects: A. Audit Committee: • Level of participation in company operations, • Understanding of the responsibilities of Audit Committee, • Enhancing the quality of the Audit Committee's decision-marking, • Composition and appointment of Audit Committee members, and • Internal controls

Evaluation cycle	Evaluation period	Scope of evaluation	Evaluation method	Evaluation items
				B. Compensation Committee: • Level of participation in company operations, • Understanding of the responsibilities of Compensation Committee, • The quality of Compensation Committee's decisions-marking, and • Composition and appointment of Compensation Committee members C. Risk Management Committee: • Level of participation in company operations, • Understanding of the responsibilities of Risk Management Committee, • Enhancing the quality of the Risk Management Committee's decisions-marking, • Composition and appointment of Risk Management Committee members, and • Internal controls D. Corporate Sustainability and Information Security Committee: • Level of participation in company operations, • Understanding of the responsibilities of Corporate Sustainability and Information Security Committee • Enhancing the quality of the Corporate Sustainability and Information Security Committee, • Composition and appointment of Corporate Sustainability and Information Security Committee, and • Internal controls

The Company conducts regular evaluation of Board performance and the evaluation results are reported to the Board of Directors for the review and improvement. For the detailed evaluation results of 2025 Board performance, please refer to the Company's website: https://ir.aseglobal.com/html/ir_board.php

4. Measures Taken to Strengthen the Effectiveness of the Board of Directors within the Current Year and the Most Recent Year (e.g. establishment of audit committee, increased corporate transparency, etc.) and their Evaluations:

For fostering the functions of the Board of Directors and strengthening the management mechanism, the Company established the Compensation Committee on April 30, 2018, Audit Committee on June 22, 2018, Risk Management Committee on February 27, 2020 and Sustainable Development Committee on November 6, 2024 in succession, enhancing the effectiveness of the Board of Directors.

To further strengthen the Company's information security governance, the Sustainable Development Committee was renamed as the "Corporate Sustainability and Information Security Committee" in July 2025, by resolution of the Board of Directors.

To implement corporate governance, enhance the functions of the Board, and establish performance objectives to strengthen the Board's operational effectiveness, the Company formulated the "Performance Evaluation Method of the Board of Directors" in 2018. The internal performance evaluation of the Board of Directors shall be conducted once a year, and the external evaluation shall be carried out every three years by an external professional independent institution or an external team of experts and scholars.

2.3.2 Audit Committee or Supervisor Participation in Board of Directors:

To establish a proactive system of governance, develop a robust oversight capability, and enhance management performance, the Audit Committee was established on June 22, 2018 pursuant to Article 14-4 of the Securities and Exchange Act (“SEA”). At present, the Audit Committee consists of three members who are all independent directors of the Company. All members should elect a convener and meeting chairman from themselves and represent the Committee externally.

The Audit Committee of the Company aims to assist the Board of Directors in supervising the quality and integrity of the Company's accounting, internal audit, financial reporting procedures, and financial controls. In addition, in order to enhance corporate governance, the Audit Committee also takes responsibility for overseeing the policies and procedures for complaints and concerns regarding accounting, internal accounting controls, auditing matters, violations of Code of Business Conduct and Ethics or breaches of integrity. Additionally, every three years, a performance evaluation shall be conducted by an external, independent professional institution or a team of external experts and scholars.

For fostering the functions of the Board of Directors and strengthening the management mechanism, the members of the committee are all qualified under the requirements of the Sarbanes-Oxley (SOX) Act regulated pursuant to the Article 10A-3 of the US Securities Exchange Act of 1934 and the Listing Regulations stipulated by the Taiwan Stock Exchange Corporation. These independent directors possess expertise in accounting or related financial management, which contributes to enhancing the effectiveness of the Board of Directors.

The Audit Committee of the Company held 7 meetings in 2025 as of the annual report date. The auditing issues of the Audit Committee of the Company are mainly as follows:

- (1) The adoption or amendment of the internal control system pursuant to Article 14-1 of the SEA.
- (2) Examination and evaluation of the effectiveness of the internal control system.

Assessment of the effectiveness of the internal control system:

The audit committee assesses the design and operating effectiveness of internal control system, and reviews regular reports from the management, internal audit and CPAs, including risk management, legal compliance, self-assessment of internal controls, and supervision and management of its subsidiaries. Based on the criteria set forth in the Regulations Governing the Establishment of Internal Control Systems by Public Companies and in Internal Control — Integrated Framework (2013) issued by the COSO, the Audit Committee believes that the Company's risk management and internal control systems was effective to provide reasonable assurance that the control objectives were achieved.

- (3) The adoption or amendment of the procedures for handling material financial or business activities, such as acquisition or disposal of assets, derivatives trading, lending funds to others, and provision of endorsements or guarantees for others pursuant to Article 36-1 of the SEA.
- (4) Matters involving a director's personal interests.
- (5) Material asset transactions or derivatives trading.
- (6) Material loans of funds, making endorsements or guarantees.
- (7) The public offering, issuance, or private placement of equity-type securities.
- (8) The appointment, discharge and compensation of a certified public accountant.

The appointment of certified public accountants

On March 9, 2026, the 12th meeting of the 3rd Audit Committee and the 20th meeting of the 4th Board of Directors held on the same day discussed and approved to change its CPAs to Kai-Ning Hsu and Tzu-Yuan Chang, in response to the internal job rotation within Deloitte & Touche.

- (9) The appointment or discharge of a financial, accounting, or internal audit officer.

- (10) Annual financial reports signed or sealed by the Chairman, GM and Chief Accounting Officer:

The Audit Committee reviewed the 2025 Annual Accounting Final Reports and Statements. The Board of Directors has prepared and submitted the Company's 2025 Business Report, Financial Statements, and Earning Distribution Proposal, of which Deloitte & Touche have audited the Financial Statements, and a report has been issued. The Audit Committee has reviewed each of the aforementioned documents, and have not found any inaccuracies.

- (11) Other material matters regulated by the Company or the competent authority.

Pursuant to Article 29 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the company shall (at least once a year) evaluate the independence and competence of CPAs:

The Company's Audit Committee shall carry out the independence and competence evaluation on an annual basis and report the evaluation results at the board meeting. The Audit Committee has completed the related evaluation on March 9, 2026, based on the "Declaration of Independence" issued by the CPAs and the "2024 AQI Report" for the Company issued by their accounting firms.

1. Evaluation mechanism:

- A. Confirm that the CPAs are in compliance with the relevant independence regulations.
- B. Obtain the "Declaration of Independence" and "AQI Report" provided by the CPAs, and carry out independence and competence evaluation in accordance with the "Guidance for Interpretation of Audit Quality Index for Audit Committee" issued by the FSC.
- (a) Evaluation of professionalism and quality control: Ensure that the employee turnover rate, Engagement Quality Control Review (EQCR) results and support capabilities of the CPAs and the accounting firm are above average in the industry.
- (b) Evaluation of independence: Confirm that the proportion of non-audit fees charged by the accounting firm does not affect its independence.
- (c) Evaluation of innovation: Confirm that the accounting firm has implemented innovative audit tools within the past 3 years.

2. Evaluation results:

- A. The independence of CPAs complies with the Securities and Exchange Commission, the Public Company Accounting Oversight Board ("PCAOB"), the Certified Public Accountant Act of ROC, The Norm of Professional Ethics for Certified Public Accountants of ROC, and other relevant regulations.
- B. No violations of independence have been identified.
- C. The evaluation result for the most recent year was approved by the Audit Committee on March 9, 2026, and the evaluation opinion -- No incidents that may affect the independence or suitability of the CPAs have been found -- was reported to the Board of Directors on the same day.

Audit Committee

The Audit Committee held 7 meetings (A) in 2025 and up to the date of this annual report, and attendance status of independent directors is as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) (B/A)*	Remarks
Independent director	Shen-Fu Yu	7	0	100%	
	Mei-Yueh Ho	7	0	100%	
	Wen-Chyi Ong	7	0	100%	

*The attendance rate is calculated based on the times of attendance of Audit Committee meetings and the times of meetings held during the term in office.

Other Disclosures:

1. If any of the following circumstances occurred during the operation of the Audit Committee date and term of the meetings, proposal, dissenting opinions, reserved opinions or material suggestions from independent directors, the resolutions of the Audit Committee, and the Company's treatment of feedback from the Audit Committee:

- (1) Matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors referred to in Article 14-5 of the Securities and Exchange Act: None.
- (2) Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors: None.

2. Independent director recusals due to proposals involving matters with conflict of interest. The name of the independent directors, proposal details, the reason for recusal, and the voting result should be specified:

Board of Directors Date and Term	Proposal	Names of independent directors	Reason for absence	Voting results
The 14th Meeting of the 4th Board of Directors (2025.07.10)	To appoint the members of the 3rd Risk Management Committee	Wen-Chyi Ong	Independent Director Wen-Chyi Ong is the candidate to be appointed as a member of the Risk Management Committee, and the content of this proposal involves personal interest. To avoid conflicts of interest, Wen-Chyi Ong shall refrain from participating in discussion and shall abstain from voting on this proposal.	Independent Director refrained from participating in the decision process. The attending directors (exclusive directors absent due to conflict of interest) did not voice any objections upon inquiry by the chairman. Therefore, the proposal was approved.

3. Independent director communication with Internal Audit Officer and CPAs (which should include the material items, measures, and results of the audits on the corporate finance and/or operations, etc.)

- (1) The internal audit department submitted the audit reports and audit follow-up reports by email to the independent directors on a monthly basis. The internal audit officer presented and communicated the audit results to the audit committee in the closed meetings at least once a quarter, as well as quarterly reported internal audit activity report to the board of directors. The internal audit officer will immediately report via mobile phone or email to the independent directors any material matters as necessary; and there were no aforementioned material matters during 2025. The communication channel between the independent directors and the internal audit officer functioned well.
- (2) The independent auditors reported to the independent directors regarding the audit or review results on the financial reports as well as other required communications in accordance with related regulations in the quarterly communication meetings. In addition, the independent auditors reported their independence, annual audit strategy, audit findings in internal controls and key audit matters in accordance with the requirements from the Public Company Accounting Oversight Board (PCAOB) in the closed meeting at least once a year. Starting from 2022, the independent auditors also reported audit quality index (AQI) based on the requirement from the Financial Supervisory Commission (FSC). Furthermore, the independent auditors reported to the independent directors regarding their communications between the managements via email. During 2025, there were no other unusual or significant matters that should be immediately reported to the independent directors. The communication channel between the independent directors and the independent auditors functioned well.

4. Summary of communications between the independent directors and the internal audit officer in the closed meetings:

Date	Attendees	Summary of Communications	Result of Communications
2025.02.24 Closed Meeting	Shen-Fu Yu, Independent Director Mei-Yueh Ho, Independent Director Wen-Chyi Ong, Independent Director Matt Kuo, Internal Audit Officer Bart Chen, Internal Auditor	- Internal Audit Activity Report for the 4th quarter 2024. - Whistleblowing Report for the 4th quarter 2024. - Governmental Sanctions Report for the 4th quarter 2024. - Audit Committee Pre-approval Report for the 4th quarter 2024. - Review of the statement and effectiveness of the internal control system for 2024.	- Agree with the reported matters. - Corrective action plans for internal control deficiencies as identified in whistleblowing cases should be properly tracked and monitored until fully implemented and formally closed. Status of Implementation: Require the subsidiaries to properly track and monitor the implementation status of the corrective actions. - For regulatory penalties subject to strict interpretation, the Company should implement management at the source to ensure a comprehensive compliance mechanism. Status of Implementation: Require the subsidiaries to establish appropriate policies and procedures, enhance the design and operating effectiveness of relevant internal controls, and follow up on the implementation status of the corrective actions. - Agree with the reported matters. - Agree with the statement regarding the effectiveness of the internal control system for 2024.

Date	Attendees	Summary of Communications	Result of Communications
2025.05.12 Closed Meeting	Shen-Fu Yu, Independent Director Wen-Chyi Ong, Independent Director Matt Kuo, Internal Audit Officer Bart Chen, Internal Auditor	1. Internal Audit Activity Report for the 1st quarter 2025. 2. Whistleblowing Report for the 1st quarter 2025. 3. Governmental Sanctions Report for the 1st quarter 2025. 4. Audit Committee Pre-approval Report for the 1st quarter 2025.	1. Agree with the reported matters. 2. When reporting whistleblowing cases, further explanation for cases not involving unethical conduct may be provided on a case-by-case basis, as deemed necessary. Status of Implementation: Follow the instructions of the Audit Committee. 3. To ensure compliance with regulatory requirements, internal control processes should be enhanced, and appropriate training and communication should be provided, to prevent the recurrence of similar penalties. Status of Implementation: Require the subsidiary to establish appropriate policies and procedures, enhance the design and operating effectiveness of relevant internal controls, and provide training and communication. 4. Agree with the reported matters.
2025.08.11 Closed Meeting	Shen-Fu Yu, Independent Director Mei-Yueh Ho, Independent Director Matt Kuo, Internal Audit Officer Bart Chen, Internal Auditor	1. Internal Audit Activity Report for the 2nd quarter 2025.	1. Regarding the incomplete internal control processes of the European subsidiaries, the Company should strengthen post-acquisition governance by assisting them in establishing and enhancing all relevant policies and procedures. Status of Implementation: Assist the

Date	Attendees	Summary of Communications	Result of Communications
		2. Whistleblowing Report for the 2nd quarter 2025. 3. Governmental Sanctions Report for the 2nd quarter 2025. 4. Audit Committee Pre-approval Report for the 2nd quarter 2025.	subsidiaries in establishing appropriate policies and procedures in a timely manner to enhance the design and operating effectiveness of the relevant internal controls. 2. Regarding one of the whistleblowing cases, the severity of the disciplinary actions does not appear to be commensurate with the degree of accountability assigned. Status of Implementation: The investigation team provided supplementary information to clarify the inquiries raised by the Independent Directors. 3. No comments. 4. Agree with the reported matters.
2025.11.10 Closed Meeting	Shen-Fu Yu, Independent Director Mei-Yueh Ho, Independent Director Wen-Chyi Ong, Independent Director Matt Kuo, Internal Audit Officer Bart Chen, Internal Auditor	1. Internal Audit Activity Report for the 3rd quarter 2025. 2. Whistleblowing Report for the 3rd quarter 2025. 3. Governmental Sanctions Report for the 3rd quarter 2025. 4. Audit Committee Pre-approval Report for the 3rd quarter 2025.	1. Agree with the reported matters. 2. For specific fraud risk patterns, a job rotation mechanism should be implemented to reduce potential fraud opportunities and strengthen internal checks and balances. Status of Implementation: Require the subsidiary to conduct feasibility assessment. 3. No comments. 4. Agree with the reported matters.

Date	Attendees	Summary of Communications	Result of Communications
2025.12.18 Closed Meeting	Shen-Fu Yu, Independent Director Mei-Yueh Ho, Independent Director Wen-Chyi Ong, Independent Director Matt Kuo, Internal Audit Officer Bart Chen, Internal Auditor	Internal Audit Plan for 2026.	Agree with the reported matters.

5. Summary of communications between the independent directors and the independent auditors in the communication or other meetings:

Date	Attendees	Summary of Communications	Result of Communications
2025.02.24 Communication Meeting	Shen-Fu Yu, Independent Director Mei-Yueh Ho, Independent Director Wen-Chyi Ong, Independent Director Murphy Kuo, Chief Accounting Officer Kai-Ning Hsu, Deloitte CPA Tzu-Yuan Chang, Deloitte CPA Chen-Han Liu, Deloitte CPA	1. Audit results of financial statements for the year ended December 31, 2024. 2. Report to the Audit Committee regarding audit and non-audit services provided by Deloitte & Touché during 2025 and obtain the Audit Committee's preapproval.	The Audit Committee: 1. Agree with the audit results of financial statements for the year ended December 31, 2024 and had no further comments. 2. Preapprove the audit and non-audit services provided by Deloitte & Touché during 2025.
2025.03.14 Communication Meeting	Shen-Fu Yu, Independent Director Mei-Yueh Ho, Independent Director Wen-Chyi Ong, Independent Director Murphy Kuo, Chief Accounting Officer Kai-Ning Hsu, Deloitte CPA Chen-Han Liu, Deloitte CPA	1. Audit results for ASE Group's U.S. Filing for the year ended December 31, 2024, SOX follow-up for subsidiaries and other matters required to be communicated in accordance with U.S. SEC and PCAOB regulations. 2. Update to the Audit Committee regarding audit and non-audit services provided by Deloitte & Touché during 2025 and obtain the Audit Committee's preapproval.	The Audit Committee: 1. Agree with the audit results for ASE Group's U.S. Filing for the year ended December 31, 2024 and have no comments on SOX follow-up for subsidiaries and other matters required to be communicated in accordance with U.S. SEC and PCAOB regulations. 2. Preapprove the updated audit and non-audit services provided by Deloitte & Touché during 2025.

Date	Attendees	Summary of Communications	Result of Communications
2025.05.12 Communication Meeting	Shen-Fu Yu, Independent Director Mei-Yueh Ho, Independent Director Wen-Chyi Ong, Independent Director Murphy Kuo, Chief Accounting Officer Kai-Ning Hsu, Deloitte CPA Tzu-Yuan Chang, Deloitte CPA Chen-Han Liu, Deloitte CPA	1. Report to the Audit Committee regarding the review results of consolidated financial statement for the 3 months ended March 31, 2025. 2. Update to the Audit Committee regarding audit and non-audit services provided by Deloitte & Touché during 2025 and obtain the Audit Committee's preapproval.	The Audit Committee agrees: 1. The review results of consolidated financial statement for the 3 months ended March 31, 2025 and has no further comments. 2. Preapprove the updated audit and non-audit services provided by Deloitte & Touché during 2025.
2025.08.11 Communication Meeting	Shen-Fu Yu, Independent Director Mei-Yueh Ho, Independent Director Wen-Chyi Ong, Independent Director Murphy Kuo, Chief Accounting Officer Kai-Ning Hsu, Deloitte CPA Tzu-Yuan Chang, Deloitte CPA Chen-Han Liu, Deloitte CPA	1. Report to the Audit Committee regarding the review results of consolidated financial statement for the 6 months ended June 30, 2025. 2. Update to the Audit Committee regarding audit and non-audit services provided by Deloitte & Touché during 2025 and obtain the Audit Committee's preapproval.	The Audit Committee agrees: 1. The review result of consolidated financial statement for the 6 months ended June 30, 2025 and has no further comments. 2. Preapprove the updated audit and non-audit services provided by Deloitte & Touché during 2025.
2025.11.10 Communication Meeting	Shen-Fu Yu, Independent Director Mei-Yueh Ho, Independent Director Wen-Chyi Ong, Independent Director Murphy Kuo, Chief Accounting Officer Kai-Ning Hsu, Deloitte CPA Chen-Han Liu, Deloitte CPA	1. Report to the Audit Committee regarding the review results of consolidated financial statement for the 9 months ended September 30, 2025. 2. Update to the Audit Committee regarding audit and non-audit services provided by Deloitte & Touché during 2025 and obtain the Audit Committee's preapproval.	The Audit Committee agrees: 1. The review results of consolidated financial statement for the 9 months ended September 30, 2025 and has no further comments. 2. Preapprove the updated audit and non-audit services provided by Deloitte & Touché during 2025.

Date	Attendees	Summary of Communications	Result of Communications
2025.12.18 Communication Meeting	Shen-Fu Yu, Independent Director Mei-Yueh Ho, Independent Director Wen-Chyi Ong, Independent Director Murphy Kuo, Chief Accounting Officer Matt Kuo, Internal Audit Officer Bart Chen, Internal Auditor Kai-Ning Hsu, Deloitte CPA Xiang-Ming Wang, Deloitte CPA Tzu-Yuan Chang, Deloitte CPA Chen-Han Liu, Deloitte CPA Wei-Zhi Chen, Deloitte VP Tai-Cheng Huang, Deloitte Senior Manager	2025 SOX Audit Preliminary Findings regarding the internal controls over financial reporting in accordance with U.S. Sarbanes-Oxley Act. 2025 audit strategies and the key audit matters that will be communicated in auditor's opinion - Auditors independence (including audit and non-audit services list). - Report to the Audit Committee regarding Audit Quality Indicators (AQI) as well as Deloitte ISQM 1 and Transparency report. 2026 engagement letter for ASE Technology Holding Co., Ltd., Advanced Semiconductor Engineering, Inc. and its subsidiaries. 2026 engagement letter for Siliconware Precision Industries Co., Ltd. and its subsidiaries. 2025 engagement letter for USI Inc. and its subsidiaries.	- The Audit Committee understands the root course of those deficiencies related to internal control over financial reporting by asking questions to Deloitte and Internal Auditors. Then the Audit Committee provides their suggestions and asks Deloitte and Internal Auditors to follow up. - The Audit Committee agrees with 2025 audit strategies and the key audit matters - The Audit Committee has no concern regarding Deloitte auditors' independence. - The Audit Committee Acknowledged the AQI report and Deloitte ISQM 1 and Transparency report and had no further comments. - The Audit Committee agreed: 2026 engagement letter for ASE Technology Holding Co., Ltd., Advanced Semiconductor Engineering, Inc. and its subsidiaries. 2026 engagement letter for Siliconware Precision Industries Co., Ltd. and its subsidiaries. 2025 engagement letter for USI Inc. and its subsidiaries.
2025.12.18 Closed Meeting	Shen-Fu Yu, Independent Director Mei-Yueh Ho, Independent Director Wen-Chyi Ong, Independent Director Kai-Ning Hsu, Deloitte CPA	In response to the Audit Committee's inquiry, the Auditor outlined how the audit team deliver value-added and impactful recommendations derived	The Auditor noted that throughout the audit process, consistent observations were conducted regarding the operational efficiency of the Group as a whole. In addition to ensuring regulatory

Date	Attendees	Summary of Communications	Result of Communications
	Tzu-Yuan Chang, Deloitte CPA Chen-Han Liu, Deloitte CPA	from audit findings at the site level.	compliance, the Auditor proactively performed horizontal benchmarking of operational best practices from high-performing entities within the Group. By sharing successful management experiences and facilitating communication mechanisms among subsidiaries, the Auditor aims to drive operational improvements and enhance overall management efficiency.

6. Resolutions of Audit Committee for the material proposals and the status of Company's treatment of feedback from the Audit Committee :

Audit Committee Date and Term	Proposal	Resolution of the Audit Committee	The Company's treatment of feedback from the Audit Committee	Matters referred to in Article 14-5 of the Securities and Exchange Act
The 5th meeting of the 3rd Audit Committee (2025.02.24)	Proposal to evaluate the independence and competence of the Company's CPAs	Following the departure of all non-voting attendees, this motion was unanimously approved as proposed by all attending Independent Directors upon the chairman's consultation.	Submitted to the Board of Directors for resolution, and unanimously approved as proposed by all attending Directors upon the chairman's consultation	V
The 8th meeting of the 3rd Audit Committee (2025.06.19)	Proposal for the Board of Directors to subscribe to Advanced Semiconductor Engineering, Inc.'s newly issued common shares via cash capital increase	Following the departure of all non-voting attendees, this motion was unanimously approved as proposed by all attending Independent Directors upon the chairman's consultation.	Submitted to the Board of Directors for resolution, and unanimously approved as proposed by all attending Directors upon the chairman's consultation	V
	Proposal for the Board of Directors to subscribe to Siliconware Precision Industries Co., Ltd.'s newly issued common shares via cash capital increase	Following the departure of all non-voting attendees, this motion was unanimously approved as proposed by all attending Independent Directors upon the chairman's consultation.	Submitted to the Board of Directors for resolution, and unanimously approved as proposed by all attending Directors upon the chairman's consultation	V
The 11th meeting of the 3rd Audit Committee (2025.12.18)	The 2026 CPA professional audit fees for the Company and ASE Inc. (including subsidiaries)	Following the departure of all non-voting attendees, this motion was unanimously approved as proposed by all attending Independent Directors upon the chairman's consultation.	Submitted to the Board of Directors for resolution, and unanimously approved as proposed by all attending Directors upon the chairman's consultation	V

2.3.3 Corporate Governance Implementation Status and Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons:

Assessment Item	Implementation Status			Differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Their Reasons
	Yes	No	Explanation	
1. Does the Company establish and disclose its corporate governance practices in accordance with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	V		The Company referred to Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and drew up Corporate Governance Best Practice Principles, which has been approved by the Board of Directors for publication and disclosed on the Company's website: https://ir.aseglobal.com/html/ir_doc.php .	No material differences
2. Shareholding Structure & Shareholders' Rights				
(1) Does the Company have Internal Operation Procedures for handling shareholders' suggestions, concerns, disputes, and litigation matters? If so, has these procedures been implemented accordingly ?	V		The Company has appointed investor relations, public relations, and legal affairs departments to dedicate to all matters regarding stocks.	No material differences
(2) Does the Company possess a list of major shareholders and beneficial owners of these major shareholders?	V		The Company maintains an updated list of major shareholders by the Shareholdings Change Registration Form which is filed by directors and shareholders who own 10% or more of the company stocks on a monthly basis. The Company also maintains effective communication channel with its principal shareholders to keep track of its ultimate owners.	No material differences
(3) Has the Company built and implemented a risk control system and firewall between the Company and its affiliates?	V		The Company implements control measures through the internal control system and relevant laws and regulations. The Audit Department conducts periodical audits as oversight.	No material differences
(4) Has the Company established internal rules prohibiting insider trading on undisclosed information?	V		The Company drew up the Administrative and Practice Procedures to Prevent Insider Trading to avoid any misconduct of insider trading out of not knowing relevant regulations and guidelines and to minimize any predispositions to unintentional mistakes or deliberate wrongdoings of insiders so that the fairness in the stock	No material differences

Assessment Item	Implementation Status			Differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Their Reasons
	Yes	No	Explanation	
			exchange markets can be fostered and rights and benefits of the investors and the public protected. For details, please refer to the Company's website: https://ir.aseglobal.com/html/ir_doc.php .	
3. Composition and Responsibilities of the Board of Directors				
(1) Has the Board of Directors established diversity policy and concrete target in management for the composition of its members and have they been implemented accordingly?	V		The Company has established a diversity policy for board members in its Corporate Governance Best Practice Principles. For details regarding the specific management objectives and implementation status, please refer to the Section II, "Diversity of Board of Directors" of this annual report.	No material differences
(2) Other than the Compensation Committee and Audit Committee which are required by law, has the Company voluntarily established other functional committees?	V		The Company established the Audit Committee pursuant to relevant laws. The Company's Board of Directors shall appoint at least one Independent Director with expertise in accounting or financial management to the Audit Committee, in accordance with Rule 10A-3 under the Securities Exchange Act of 1934 (as mandated by the Sarbanes-Oxley Act) and the listing rules announced by the TWSE. The Board of Directors established the Compensation Committee pursuant to relevant laws. The Compensation Committee currently consists of three members, two of whom are Independent Directors. The Company has voluntarily established the Risk Management Committee, which is composed of three Independent Directors, and the Corporate Sustainability and Information Security Committee, which is composed of eight Directors. For details of the functional committee's responsibility and practices, please refer to the Market Observation Post System ("MOPS") website and the Company's website: https://ir.aseglobal.com/html/ir_committees.php	No material differences
(3) Has the Company established a method of evaluating the performance of its Board of	V		The Company has set the remuneration for the Directors. The Company adheres to Article 23 of the Articles of Incorporation,	No material differences

Assessment Item	Implementation Status			Differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Their Reasons
	Yes	No	Explanation	
Directors and has the performance evaluation been implemented annually and submitted to its Board of Directors as a reference for individual director's remuneration and renewal nomination? (4) Does the Company regularly evaluate the independence and suitability of its CPAs ?	V		where in case of profits, the Company shall appropriate up to 0.75% of its annual profits to remunerate the directors. In addition, in consideration of the Company's overall operating performance and the future industry development trends, the Company referred to Sample Template of "Self-Evaluation or Peer Evaluation of the Board of Directors" and formulated the "Rules of Performance Evaluation of the Board of Directors," which has been approved by the Board of Directors for publication and disclosed on the Company's website. The Company shall conduct an annual performance evaluation in accordance with the evaluation procedures stipulated in the Rules, and the evaluation results shall be submitted to the Board of Directors. The Company's Audit Committee shall carry out the independence and competence evaluation on an annual basis and report the evaluation results at the board meeting. The Audit Committee has completed the related evaluation on March 9, 2026, based on the "Declaration of Independence" issued by the CPAs and the "2024 AQI Report" for the Company issued by their accounting firms. 1. Evaluation mechanism: A. Confirm that the CPAs are in compliance with the relevant independence regulations. B. Obtain the "Declaration of Independence" and "AQI Report" provided by the CPAs, and carry out independence and competence evaluation in accordance with the "Guidance for Interpretation of Audit Quality Index for Audit Committee" issued by the FSC. (a) Evaluation of professionalism and quality control: Ensure that the employee turnover rate, Engagement Quality Control Review (EQCR) of results and support capabilities of the CPAs and the accounting firm are above average in the industry. (b) Evaluation of independence: Confirm that the proportion of	No material differences

Assessment Item	Implementation Status			Differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Their Reasons
	Yes	No	Explanation	
			non-audit fees charged by the accounting firm does not affect its independence. (c) Evaluation of innovation: Confirm that the accounting firm has implemented innovative audit tools within the past 3 years. 2. Evaluation results: A. The independence of CPAs complies with the Securities and Exchange Commission, the Public Company Accounting Oversight Board (“PCAOB”), the Certified Public Accountant Act of ROC, The Norm of Professional Ethics for Certified Public Accountants of ROC, and other relevant regulations. B. No violations of independence have been identified. C. The evaluation result for the most recent year was approved by the Audit Committee on March 9, 2026, and the evaluation opinion -- No incidents that may affect the independence or suitability of the CPAs have been found -- was reported to the Board of Directors on the same day.	
4. Has the Company established a dedicated (or tasked) corporate governance unit or personnel to be in charge of matters involving corporate governance (including but not limited to providing information required by directors and supervisors related to business operations, handling matters relating to Board of Directors’ meetings and General Shareholders’ Meetings pursuant to the laws, handling corporate registration and amendment registration, and recording minutes of the Board of Directors’ meetings and General Shareholders’ Meetings)?	V		The Company, approved by the Board of Directors, has appointed a Corporate Governance Officer pursuant to the relevant regulations as the most senior executive for corporate governance matters. The primary duties of corporate governance personnel include handling matters relating to meetings of the Board of Directors and shareholders in compliance with applicable laws, preparing minutes of the Board of Directors and shareholders’ meetings, assisting Directors with their onboarding and continuing education, providing information required for the Directors to perform their duties, assisting Directors in legal compliance, reporting to the Board of Directors regarding the review results on whether the qualifications of Independent Directors comply with relevant laws and regulations at the time of their nomination, election, and during their tenure, handling matters relating to changes in directors, and other matters stipulated in the Articles of Incorporation or by contracts.	No material differences

Assessment Item	Implementation Status			Differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Their Reasons
	Yes	No	Explanation	
5. Has the Company established a means of communication with its stakeholders (including but not limited to shareholders, employees, customers, and suppliers) or created a stakeholders' section on the Company's website? Does the Company respond appropriately to stakeholders' questions on major issues of corporate social responsibility?	V		The Company instructs related departments to handle communication with stakeholders such as shareholders, employees, clients, and suppliers. The Company has a Stakeholder Engagement Section on the Company's website that serves as a channel of communication for stakeholders to express their opinions and for the Company to identify issues of concern and make appropriate responses. Stakeholders communication information is disclosed in the annual Sustainability Report and on the Company's website. Please refer to https://www.aseglobal.com/csr/stakeholder-engagement .	No material differences
6. Has the Company appointed a professional registrar for its General Shareholders' Meetings?	V		The Company has appointed the Stock Registration Department of President Securities Corporation to handle matters related to General Shareholders' Meetings.	No material differences
7. Information Transparency				
(1) Has the Company established a corporate website to disclose information regarding its financial, business, and corporate governance status?	V		The Company has established a website and designated specific departments to disclose and update the information on its finance, operations, and corporate governance. Please refer to the Company's Website https://www.aseglobal.com	No material differences
(2) Does the Company use other information disclosure channels (e.g., maintaining an English website, designating staff to handle information collection and disclosure, appointing spokespersons, webcasting investor conferences etc.)?	V		The Company has established websites in both Chinese and English, with dedicated personnel responsible for collecting and disclosing corporate information. A spokesperson and deputy spokesperson system has been implemented, alongside a designated contact channel to respond to shareholders' opinions. Relevant information is available on the Company's website (the URL is same as above). The Company has designated dedicated personnel to submit information on the MOPS, including regular and irregular financial and business information, as well as the announcement of material information in accordance with relevant regulations.	No material difference

Assessment Item	Implementation Status			Differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Their Reasons
	Yes	No	Explanation	
(3) Does the Company perform public announcement and registration of quarterly consolidated financial reports within two months after the end of fiscal year and also publicly announce and register the quarterly financial reports and operating status within the prescribed period?	V		Except for the postponement of the annual consolidated financial statement filing deadline due to the Lunar New Year holiday, which was extended in coordination with the competent authority, the Company announces and files its quarterly consolidated financial reports within the prescribed period, and also announces and files its monthly operating status within the prescribed period. For more information, please visit the Market Observation Post System (MOPS).	No material differences
8. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices? (including but not limited to employee rights, employee care, investor relations, supplier relations, stakeholder rights, continuing education of directors and supervisors, implementation of risk management policies and criteria for risk evaluation, implementation of customer relation policies, and the purchase of liability insurance for directors and supervisors)	V		(1) Employee benefits and employee care: Please refer to the Sustainability Report and the Company's website: https://www.aseglobal.com/csr/inclusive-workplace . (2) Investor relations, supplier relations, and stakeholder rights: Please refer to the Investor Relations and Stakeholder Engagement sections of the Company's website. (3) The continuing education status for Directors in 2025 is presented in Table 1 and Table 2 below. (4) Implementation of risk management policies and criteria for risk evaluation: Please refer to the "Risk Management" section of this annual report and the ESG report. (5) Implementation of customer policies: Please refer to the "Market and Sales Overview" section of this annual report. (6) Company's procurement of liability insurance for Directors: Please refer to the Company's website: https://cms.ase.todayir.com.tw/html/client_tw/ase/attachment/20250901140352284034165_en.pdf	No material differences
9. Company improvements in corporate governance based on the assessment items stipulated in the Corporate Governance Evaluation Results issued in the most recent year by the Corporate Governance Center of the TWSE, and priority measures for items requiring further improvement. According to the 2024 Corporate Governance Evaluation Results, the Company has improved the indicators as follows and will keep enhancing the transparency and immediacy of the information relating to corporate governance: (1) The Company has disclosed its policy on the connection between senior managerial officer remuneration and ESG-related performance assessment in the Company's website, sustainability report and Chapter II of this annual report. (2) The Company's sustainability report has been submitted to and passed by the board of directors before uploading to MOPS website and the Company's website.				

Table 1: Continuing education of directors in the most recent year and as of the date of this annual report

Title	Name	Training Date		Hosted by	Training Title	Hours	Regulatory compliance
		from	to				
Director (representative) and officer	Jason C.S. Chang	2025/10/15	2025/10/15	Taiwan Corporate Governance Association	Strengthening Legal Compliance to Ensure Sustainable Operation	3	Yes
		2025/04/14	2025/04/14	Taiwan Corporate Governance Association	Deciphering the Trump Administration's Economic and Trade Strategies	3	Yes
Director (representative) and officer	Richard H.P. Chang	2025/10/15	2025/10/15	Taiwan Corporate Governance Association	Strengthening Legal Compliance to Ensure Sustainable Operation	3	Yes
		2025/04/14	2025/04/14	Taiwan Corporate Governance Association	Deciphering the Trump Administration's Economic and Trade Strategies	3	Yes
Director (representative) and officer	Tien Wu	2025/10/15	2025/10/15	Taiwan Corporate Governance Association	Strengthening Legal Compliance to Ensure Sustainable Operation	3	Yes
		2025/04/14	2025/04/14	Taiwan Corporate Governance Association	Deciphering the Trump Administration's Economic and Trade Strategies	3	Yes
Director (representative)	Jeffrey Chen	2025/10/15	2025/10/15	Taiwan Corporate Governance Association	Strengthening Legal Compliance to Ensure Sustainable Operation	3	Yes
		2025/04/14	2025/04/14	Taiwan Corporate Governance Association	Deciphering the Trump Administration's Economic and Trade Strategies	3	Yes
Director (representative) and officer	Andrew Tang	2025/10/15	2025/10/15	Taiwan Corporate Governance Association	Strengthening Legal Compliance to Ensure Sustainable Operation	3	Yes
		2025/04/14	2025/04/14	Taiwan Corporate Governance Association	Deciphering the Trump Administration's Economic and Trade Strategies	3	Yes
Director (Newly Elected on June 25,2025)	Chang Dan Yao Danielle	2025/10/15	2025/10/15	Taiwan Corporate Governance Association	Strengthening Legal Compliance to Ensure Sustainable Operation	3	Yes
		2025/04/14	2025/04/14	Taiwan Corporate Governance Association	Deciphering the Trump Administration's Economic and Trade Strategies	3	Yes

Title	Name	Training Date		Hosted by	Training Title	Hours	Regulatory compliance
		from	to				
Independent Director	Shen-Fu Yu	2025/10/15	2025/10/15	Taiwan Corporate Governance Association	Strengthening Legal Compliance to Ensure Sustainable Operation	3	Yes
		2025/07/31	2025/07/31	Taiwan Corporate Governance Association	Enterprise Risk Management and Major Risk Development Trends	3	Yes
		2025/04/14	2025/04/14	Taiwan Corporate Governance Association	Deciphering the Trump Administration's Economic and Trade Strategies	3	Yes
Independent Director	Mei-Yueh Ho	2025/11/13	2025/11/13	Taiwan Corporate Governance Association	Corporate Resilience Governance: Risk Management and Business Continuity Management	3	Yes
		2025/10/15	2025/10/15	Taiwan Corporate Governance Association	Strengthening Legal Compliance to Ensure Sustainable Operation	3	Yes
		2025/08/14	2025/08/14	Taiwan Corporate Governance Association	Sustainable Development Performance and Remuneration for Senior Management	3	Yes
		2025/07/31	2025/07/31	Taiwan Corporate Governance Association	Enterprise Risk Management and Major Risk Development Trends	3	Yes
		2025/05/14	2025/05/14	Securities and Futures Institute	Outlook for the US-China Economic Relations and Taiwan's Industries under Trump 2.0	3	Yes
		2025/04/14	2025/04/14	Taiwan Corporate Governance Association	Deciphering the Trump Administration's Economic and Trade Strategies	3	Yes
Independent Director	Wen-Chyi Ong	2025/10/15	2025/10/15	Taiwan Corporate Governance Association	Strengthening Legal Compliance to Ensure Sustainable Operation	3	Yes
		2025/07/31	2025/07/31	Taiwan Corporate Governance Association	Enterprise Risk Management and Major Risk Development Trends	3	Yes
		2025/04/14	2025/04/14	Taiwan Corporate Governance Association	Deciphering the Trump Administration's Economic and Trade Strategies	3	Yes

Table 2: Continuing education of officers in the most recent year and as of the Date of this Annual Report

Title	Name	Training Date		Hosted by	Training Title	Hours	Regulatory compliance
		from	to				
Chief Accounting Officer	Murphy Kuo	2025/06/26	2025/06/27	Accounting Research and Development Foundation	Continuing Education Course for Chief Accounting Officers of Issuers, Securities Firms, and Securities Exchanges	12	Yes
CAO	Du-Tsuen Uang	2025/11/27	2025/11/27	Taiwan Academy of Banking and Finance	Chief Information Security Officer's Physical Courses	3.2	Yes
		2025/10/15	2025/10/15	Taiwan Corporate Governance Association	Strengthening Legal Compliance to Ensure Sustainable Operation	3	Yes
		2025/08/08	2025/08/08	Accounting Research and Development Foundation	Analysis of Legal Liability and Compliance Practices of "Financial Crimes" in the Digital Era	3	Yes
		2025/07/31	2025/07/31	Taiwan Corporate Governance Association	Enterprise Risk Management and Major Risk Development Trends	3	Yes
		2025/05/23	2025/05/23	Securities and Futures Institute	In-Depth Analysis of Financial Institutions' Information Security Strategies from an ESG Perspective	3	Yes
		2025/04/14	2025/04/14	Taiwan Corporate Governance Association	Deciphering the Trump Administration's Economic and Trade Strategies	3	Yes
		2025/01/17	2025/01/17	Securities and Futures Institute	Training Course on Anti-Money Laundering and Counter-Terrorism Financing for Senior Management	2	Yes

2.3.4 The key responsibilities, professional qualifications and experience of the members, and operational status of the Compensation Committee:

To ensure corporate governance and establish a comprehensive and robust compensation system for the Directors and Officers of the Company, the Company set up the Compensation Committee on Apr. 30, 2018 in accordance with Article 14-6 of the Securities and Exchange Act and the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Stock Exchange or Traded Over the Counter. The Compensation Committee consists of three members who are appointed according to the Board of Directors resolution; As stipulated by the relevant regulation, more than half of the committee members shall be independent directors. The convener and meeting chairman shall be elected from among the independent directors by all members, and he/she will represent the Committee externally. The Company's Compensation Committee held a total of two meetings in 2025 up to the date of publication of the annual report. The Committee shall exercise the due care of a prudent administrator and faithfully fulfill its duties. The matters faithfully fulfilled primarily include:

- Establish and regularly review policies, systems, standards, and structures concerning performance evaluations and compensation for Directors and Managerial Officers;
- Regularly assess and propose the remuneration of Directors and Managerial Officers; and
- Examine the subsidiaries' remuneration systems and related reference data for the remuneration of Directors, Supervisors, and Managerial Officers, approved and submitted by the subsidiaries' boards of directors, and submit review opinions to the Company's Board of Directors.

Current Members of the Compensation Committee:

February 28, 2026

Title	Criteria	Professional Qualifications Requirements	Qualification Regarding the Independence Criteria	Number of Other Public Companies Serving as a Compensation Committee Member
	Name			
Independent Director	Shen-Fu Yu (Convener)	Please refer to Table 1.3 on page 13	•The Company's members of the Compensation Committee, their spouses, and relatives within the second degree of kinship do not serve as directors, supervisors, or employees of the Company or affiliated companies. •Except for Shen-Fu Yu's spouse, who hold 2,388 shares of the Company, other members of the Compensation Committee, spouses, and relatives within the second degree of kinship do not hold any shares of the Company.	0
Independent Director	Wen-Chyi Ong	Please refer to Table 1.3 on page 13	•None of the members of the Company's Compensation Committee serve as directors, supervisors, or employees of any company that has a specific relationship with the Company. •Other than the remuneration received as members of the Company's Compensation Committee, the members have not received any other compensation for providing business, legal, financial, accounting, or other services to the Company or its affiliated companies in the preceding two years.	1
Other	Hsiao-Ying Gu	•Advanced Semiconductor Engineering, Inc. – Project consultant of Core Human Resource Development and Management •Advanced Semiconductor Engineering, Inc. – HR Director •Orient Semiconductor Electronics Ltd. – Senior HR Officer		0

Operations of the Compensation Committee

1. The Company's remuneration committee has a total of 3 members.
2. Members' tenure of this term is from June 27, 2024 to June 26, 2027. The Compensation Committee held 2 meetings (A) in 2025 up to the date of this annual report. Committee members' attendance status is as follows :

Position	Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) (B/A)*	Remarks
Convener	Independent Director	Shen-Fu Yu	2	0	100%	
Member	Independent Director	Wen-Chyi Ong	2	0	100%	
Member	Other	Hsiao-Ying Gu	2	0	100%	

* The actual attendance rate is calculated based on the number of meetings held during tenure and actual attendance.

Other required disclosure:

1. In case where the Board of Director decides not to take on or modify recommendations of the Compensation Committee, the Board of Director shall specify the date, term number, content of proposal and resolution of the item of the Board of Director Meeting where the above decision is made, and how the Company handles the feedback from the Compensation Committee (for instance, if the remunerations resolved by the Board of Directors is better than those recommended by the Compensation Committee, the Board of Director is obliged to specify the difference and reasons herein): None.
2. If any members object or hold back the recommendation resolved by the Compensation Committee, and have records or written statements, the Compensation Committee meeting date, term number, content of proposal, opinions of all members and how they handled the member's objection, shall be specified herein: None.
3. The Company disclosed the Compensation Committee's proposal and resolutions and the Company's actions in response to the opinions of the members:

Date and Terms of Compensation Committee	Proposal	Compensation Committee Resolution	The Company's Actions in Response to the Opinions of the Compensation Committee
The 2nd meeting of the 4th Compensation Committee	Review of the information for reference regarding the remuneration of the directors and managerial officers of the subsidiary, ASE Inc., as resolved and approved by its Board of Directors	Following the departure of all non-voting attendees, this motion was unanimously	No opinion from the member, therefore no further action was taken.

Date and Terms of Compensation Committee	Proposal	Compensation Committee Resolution	The Company's Actions in Response to the Opinions of the Compensation Committee
(2025.03.14)	Review of the information for reference regarding the remuneration of the directors, supervisors, and managerial officers of the subsidiary, SPIL, as resolved and approved by its Board of Directors	approved as proposed by all attending members upon the chairman's consultation.	
	Proposal for determining the remuneration of the Company's directors for 2024		
The 3rd meeting of the 4th Compensation Committee (2025.06.11)	Review of the information for reference regarding the remuneration of the directors and supervisors of the subsidiary, ASE Inc., as resolved and approved by its Board of Directors	Following the departure of all non-voting attendees, this motion was unanimously approved as proposed by all attending members upon the chairman's consultation.	No opinion from the member, therefore no further action was taken.
	Review of the information for reference regarding the remuneration of the managerial officers of the subsidiary, SPIL, as resolved and approved by its Board of Directors		
	Proposal for determining the detailed distribution of employees' compensation for the Company's managerial officers for 2024		
	Proposal for determining the detailed distribution of remuneration for the Company's directors for 2024		

2.3.5 A. Promotion of Sustainable Development – Implementation Status and Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons:

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary Description	
1. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the board?	V		The Company's Board of Directors established the Corporate Sustainability and Information Security Committee ("CSISC"), whose members shall be the Company's directors, with the chairman of the Board of Directors serving as the chairperson, and was upgraded to a functional committee of the Board in 2024. The CSISC shall hold regular meetings to guide and supervise the development of the Company's global environmental, social and governance strategies. The CSO was appointed to execute sustainable development affairs and report to the Board of Directors at least once a year on (1) policies and organizations; (2) the implementation status of sustainable development; and (3) management approaches, goals, and future plans with respect to material sustainability issues. The Board of Directors is responsible for oversight and for reviewing overall implementation status. The Company also established the Sustainability Management Committee, composed of the Chief Sustainability Officer and the Chief Financial Officer, which is responsible for overseeing and tracking sustainability management strategies and implementation actions of its subsidiaries, and reporting regularly to the CSISC. In addition, the Corporate CSR Division was established as an exclusively dedicated unit for promoting sustainable development and in charge of evaluating the Company's sustainability issues and performance, coordinating and driving the target-setting of sustainable development, and implementing the sustainable development programs. The Corporate CSR Division reports directly to the aforementioned committees. The program of implementing sustainable development focuses on six main areas: corporate	No material differences

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary Description	
			governance, environment and green innovation, employee care and development, supply chain development, corporate citizen and social engagements, and stakeholder engagement and information disclosure. Please refer to the Company's Sustainability Report and website for details on governance structure, operating, and performance of the organization for sustainable development, https://www.aseglobal.com/csr/	
2. Does the Company evaluate the risk of environmental, social and corporate governance issues related to business operations according to the material principle and establish relevant risk management policies or strategies?	V		In accordance with the principles of materiality, the CSISC of the Company annually assesses and identifies environmental, social and corporate governance related risks impacting the Company's operations and establishes risk management strategies. The Company's Board of Directors also established the Risk Management Committee which is responsible for managing the Company's overall risk management, implementing the decisions in connection to risk management, coordinating and promoting cross-organizational risk management plans. The "Risk Management Policies and Procedures" has been approved by the Company's board of directors as the ultimate principles risk management principle. Please refer to the Company's Sustainability Report and website for details on risk management.	No material differences
3. Environmental Issues (1) Has the Company set an environmental management system designed to industry characteristics?	V		For the implementation of environmental protection, the Company has instructed its subsidiaries to conform to relevant laws and regulations and to establish an environmental management system pursuant to ISO14001. In addition to regular audits to ensure compliance with statutory requirements, the Company formulates an annual plan to promote pollution prevention and equipment improvement, and	No material differences

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary Description	
(2) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	V		sets up the annual objectives in order to effectively reduce pollution emissions and review the environmental management system in a timely manner. Please refer to the Company's Sustainability Report and website for details on environmental management system, policies, and environmental management certifications of all manufacturing sites. https://www.aseglobal.com/csr/green-transformation/ The Company instructs its subsidiaries to plan a management mechanism for energy efficiency, supply chain sustainable raw materials and eco-efficiency assessments, and to continuously improve the efficiency of supply facilities or optimize modules in accordance with sustainable manufacturing principles. The subsidiaries shall comply with the Company's Corporate Sustainability and Citizenship Policy, Sustainable Development Best Practice Principles, Environmental Responsibility Policy and Sustainable Raw Materials Policy, in order to maximize resource efficiency, enhance product value, and reduce environmental impact. Please refer to the Company's Sustainability Report and website for details on energy management status, ISO 50001 certification, and circular economy of all manufacturing sites. https://www.aseglobal.com/csr/green-transformation/	No material differences
(3) Does the Company evaluate the current and future potential risks and opportunities of climate change and take corresponding measures for climate-related issues?	V		The Company manages climate-related risks and opportunities under the current enterprise risk management (ERM) system, referencing the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD, formed by the Financial Stability Board). In order to ensure and advance its interests, the Company must effectively control and manage	No material differences

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary Description	
(4) Does the Company collect and calculate relevant data on greenhouse gas, water consumption and the total weight of waste over the past two years and establish policies for greenhouse gas reduction, water consumption reduction and other waste management?	V		risks so that they fall within acceptable parameters. The Company aims to achieve this by utilizing management systems (in which various factors of climate change are considered) and conducting scenario analyses to simulate possible outcomes. Please refer to the Company's Sustainability Report and website for details on climate change risks and opportunities, as well as relevant countermeasures. The Company instructs its subsidiaries to collect and calculate relevant data and external verification on greenhouse gas emissions, water consumption and the total weight of waste from the subsidiaries in order to improve the ecological benefits and protect the environment. The Company also formulates related policies and management measures for energy conservation, greenhouse gas reduction, reducing water consumption, and waste management. The achievements in reduction will be disclosed in the Sustainability Report yearly.	No material differences
4. Social Issue (1) Does the Company set related management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?	V		In order to safeguard and implement protection of human rights protection in the Company's business operations, and to uphold the fundamental principles of human rights while responding to international human rights developments, the Company, with reference to the "United Nations Universal Declaration of Human Rights" ("UDHR"), the "UN Global Compact" ("UNGC"), the "UN Guiding Principles on Business and Human Rights", "ILO Declaration on Fundamental Principles and Rights at Work", "OECD Due Diligence Guidance for Responsible Business Conduct", "Responsible Business Alliance Code of Conduct" ("RBA") and "Corporate Sustainability Due Diligence Directive" ("CSDDD") has	No material differences

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary Description	
			formulated the “ASE Technology Holding Co., Ltd. Corporation Human Rights Policy Statement” (“Human Rights Policy”) as the fundamental principle for human rights governance. The Company commits to the protecting and respecting human rights, complying with labor laws, and safeguarding employees’ working environment, health, and safety. The policy has been approved by the Board of Directors and publicly disclosed on the Company’s website. In addition, in line with the Company’s “Corporate Sustainability and Citizenship Policy”, “Code of Business Conduct and Ethics”, and “Sustainable Development Best Practice Principles”, the Company continuously strengthens human rights protection measures. To demonstrate its commitment to implementing human rights governance and to effectively enhance human rights management mechanisms, the Board of Directors acts as the highest supervisory body for human rights management, providing guiding principles and governance directions. The CSISC is responsible for establishing sustainability and human rights management policies and strategic objectives, and adopts the “Human Rights Management Framework” (“Framework”) as a systematic governance structure. Through the Framework, the Company promotes and supervises subsidiaries in implementing human rights management practices, such as defining roles within business operations and the value chain, identifying stakeholders to be prioritized include employee and value chain partners (customers, suppliers/contractors, joint ventures and communities, etc.) and relevant human rights issues, formulating management policies and standards, conducting regular due diligence processes, implementing human rights risk assessment mechanisms, mitigation and remediation measures, as well as grievance channels and	

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary Description	
(2) Has the Company formulated and disclosed its human rights due diligence process and implementation?			handling mechanisms, to ensure the effective implementation of human rights protection. For details regarding human rights management guidelines, grievance mechanisms and relevant procedures, please refer to the Company's Sustainability Report and official website. https://www.aseglobal.com/csr/integrity-and-accountability/human-rights-management/ The Company has established a human rights due diligence process with reference to the "EU Corporate Sustainability Due Diligence Directive" and the "OECD Due Diligence Guidance for Responsible Business Conduct", and conducts regular human rights due diligence on employees and value chain partners. Human rights risk assessment and identification are primarily carried out through the "Responsible Business Alliance" ("RBA") Self-Assessment Questionnaire ("SAQ") and the Validated Audit Process ("VAP"). In the supply chain, sustainability risk assessments are conducted for all first-tier suppliers through the supplier sustainability risk assessment questionnaire and the RBA SAQ. These assessments are then integrated with on-site audits and the RBA VAP to identify potential human rights impacts. For significant identified human rights risks or incidents of human rights violations, the Company actively implements corresponding mitigation or remediation measures. Through monitoring and tracking, the effectiveness of measures and human rights governance practices is reviewed and confirmed. The results of due diligence, cases of human rights violations, and improvement outcomes are standardized, while transparent communication	No material differences

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary Description	
(3) Does the Company established and implemented reasonable employee benefit measures (include remuneration, leave and other benefits), and reasonably reflected the business performance or results in the employee remuneration?	V		channels with stakeholders are established. Relevant human rights management information is publicly disclosed to continuously strengthen the human rights management mechanism (including but not limited to reviewing and adjusting human rights policies, management regulations, procedures, preventive and remedial measures, etc.). Furthermore, the Company discloses its human rights grievance mechanisms and procedures on its official website to ensure the effective implementation of human rights protection. For details regarding the human rights due diligence process and its implementation of the Company and the supply chain, please refer to the Company's Sustainability Report and official website. https://www.aseglobal.com/csr/integrity-and-accountability/human-rights-management/ As stipulated in the Company's Articles of Incorporation, if the Company is profitable, 0.01% (inclusive) to 1% (inclusive) of the profits shall be allocated as compensation to employees (provided 0.01% to 0.05% shall be allocated as compensation to grassroots employees). The Company's compensation and performance evaluation system emphasizes fairness and equality, our full-time employees are entitled to a consistent remuneration package. We benchmark local market remuneration annually to ensure our employees' base pay remain competitive. We offer incentive bonuses and annual profit-sharing bonuses to reward employees. Cash incentive bonuses are granted to outstanding employees based on our business results, while annual profit-sharing bonuses are distributed according to individual performances and results.	No material differences

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary Description	
(4) Does the Company provide employees with a safe and healthy working environment, with regular safety and health training?	V		For details on the implementation status of reflecting the business performance or results in the employee remuneration, please refer to the relevant information provided in Section 3.1.5 “Remuneration of Employees and Directors” of this annual report; for other employee benefit measures and retirement systems, please refer to the relevant information provided in Section 4.5 “Labor-Management Relations” of this annual report. In order to provide employees with a superior workplace environment that complies with safety and health regulations, the Company’s manufacturing sites have introduced ISO 45001. The Company regularly conducts hazard identification and assessment, takes appropriate improvement and control measures to reduce workplace hazards (For details of the specific safety inspection measures and the expiration date of ISO 45001 certification, please refer to the relevant information provided in Section 4.5 “Labor-Management Relations” of this annual report and the Company’s website. https://www.aseglobal.com/csr/inclusive-workplace/occupational-health-safety/) The Company utilizes diverse training methods to conduct workplace health and safety training and health promotion activities in workers' native languages on an annual basis. To ensure the safety of employees and facilities, the Company has instructed the subsidiaries to develop disaster response and recovery plans and to conduct full-scale emergency drills. In 2025, there were no fire incidents, injuries, or fatalities among employees in all manufacturing sites. For other countermeasures and implementation status regarding unlawful infringement, bullying, or sexual harassment in the workplace,	No material differences

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary Description	
(5) Has the Company established effective career development training plans?	V		please refer to the relevant information provided in Section 4.5 “Labor-Management Relations” of this annual report. The Company instructs its subsidiaries to develop annual training plans based on the training needs of each position and the requirements for career development. Training programs are conducted accordingly, including orientation, general education, professional training, basic-level management, middle-level management, and talent development.	No material differences
(6) Does the Company comply with the relevant regulations and international standards in the customers’ health, safety and privacy, marketing and labeling of its products and services and establish customer rights protection policies and appeal procedures?	V		In order to ensure the effective communication and handling of customer opinions and promote real-time interaction with customers, the Company has instructed its subsidiaries to establish management procedures for communication with clients and a professional dedicated team of customer service to regularly review client satisfaction, and to provide services to response and communicate with the related customers. The CSISC is dedicated to develop strategic plans for information security, and has formulated Information Security Policy and instructed subsidiaries to establish procedures for defining confidential information, as well as the rules which the employees shall comply in the daily operations in order to ensure the confidentiality and comprehensiveness of the information proprietary to the clients. The Company instructs its subsidiaries to follow the provisions of Taiwan's trade laws, including regulations regarding the import and export of strategic high-tech goods. The marketing and labeling of services operates in accordance with customer needs and operating regulations. For details on the Company's product and service quality policies and customer grievance procedures, please refer to the	No material differences

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary Description	
(7) Does the Company establish supplier management policies and request suppliers to comply with relevant regulations on issues such as environment protection, occupational safety and health, or labor human rights, and what is the status of their implementation?	V		Company's Sustainability Report. The Company has established the Purchasing and Supply Chain Development Policy and the Supplier Code of Conduct, which are disclosed on the Company's website respectively at https://www.aseglobal.com/csr/responsible-procurement/supply-chain-management-framework/. The Company instructs its subsidiaries to perform sustainable assessment questionnaire to conduct risk assessment on each supplier annually. The Company investigates the implementation status of suppliers on environmental protection, occupational safety and health, and human rights of labors through the paper audit, on-site/remote audit or independent third-party audits. For details on the implementation of supplier management, please refer to the Company's Sustainability Report and website. https://www.aseglobal.com/csr/responsible-procurement/sustainability-management/	No material differences
5. Does the Company prepare reports to disclose non-financial information of the Company such as CSR report with reference to the internationally accepted standards and guidelines? Does the CSR report get the third-party verification or assurance?	V		The Company's Sustainability Report has undergone a limited assurance engagement by Deloitte & Touche, conducted in accordance with ISAE 3000 (Revised), and a limited assurance report has been issued. The report complies with the GRI Standards, SASB Standards, and Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies.	No material differences

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary Description	
6. If the Company has established its own sustainable development practice principles pursuant to the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe the Company’s operational status and differences from the principles: The Company has formulated and revised its Sustainable Development Best Practice Principles in accordance with the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”. The Sustainable Development Best Practice Principles was approved by the Board of Directors and disclosed on the Company’s website, there is no material difference between the principles and the operational status.				
7. Other important information to facilitate better understanding of the Company’s implementation of sustainable development: ● The Company has long been committed to giving back to the community by contributing to society and participating in various welfare activities and promoting of public interest related to environmental protection through the ASE Charitable Foundation, ASE Cultural and Educational Foundation and ASE Environmental Protection and Sustainability Foundation. ● By contributing money and professional skills to help solve problems involving emergency assistance and education. The employees are the greatest pillar of our commitment to social participation. We hope to garner mutual trust and assistance and a harmonious relationship for community building through long-term cooperation and communication, to create a positive and socially beneficial business environment. ● Active involvement in environmental protection activities: On December 20, 2013, subsidiary ASE Inc. committed to invest at least NT\$100 million (the project has been lasted for 13 years up to the present moment) annually for 30 years towards the long-term promotion and development of multiple environmental protection undertakings in Taiwan; a commitment the Company has upheld to date. At present, many environmental protection and welfare activities have been planned and implemented through the ASE Environmental Protection and Sustainability Foundation. Major programs are as follows: 1. Energy Conservation and Carbon Reduction 2. Nature & Ecology 3. Environmental Education 4. Circular Economy 5. Environmental Protection ● For more details of the implementation of promoting sustainable development, please refer to the Sustainability Report of the Company.				

2.3.5 B. Climate-Related Information of TWSE/TPEX Listed Company

1. Implementation of Climate-Related Information

Item	Implementation status
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	1. The Chief Sustainability Officer (CSO) was appointed by the Corporate Sustainability and Information Security Committee (CSISC) to drive the Company's climate objectives and initiatives. The CSO has the responsibility of overseeing and addressing the impact of climate- and nature-related issues on the Company's operations. Each year, a report on the progress of target implementation is presented to the Board of Directors, allowing strategic decisions to be formulated. Related risks and opportunities are duly integrated into the Company's management, operations, and business decision-making processes. The Executive Secretariat of the CSISC manages the general administrative affairs which include facilitating communication between committee members and organizing the sustainability resources and technology adoption across all subsidiaries. The combined approaches enable us to bridge vertical and horizontal alignment strategies for advancing climate- and nature-related sustainability. For detailed information, please refer to the Company's Sustainability Report.
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	2. The Company identifies and assesses climate-related physical and transition risks in accordance with the IFRS S2 framework, through surveys conducted by representatives from each facility and business unit. The financial and operational impacts of these risks and opportunities are identified, and appropriate response and management strategies are subsequently developed. For detailed information, please refer to the Company's Sustainability Report and public information available on the Company's website.
3. Describe the financial impact of extreme weather events and transformative actions.	3. For information on the potential impacts of both extreme weather events (such as heavy rainfall, drought, and significant temperature changes) and transition actions on the Company's business operations and financial performance, please refer to the Company's Sustainability Report and public information available on the Company's website.

Item	Implementation status
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	4. In response to climate risks and to meet regulatory and environmental changes, the Company has incorporated the management of climate change and natural environment risks and opportunities into the ERM and IFRS system frameworks. This integration aims to keep risks within an acceptable range as much as possible, ensuring and supporting the achievement of the Company's best interests.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	5. The Company has established climate scenarios based on the IPCC AR6 and international energy parameters, setting the scenario analysis factors from regulatory, technological, market, and reputational dimensions to assess the resilience of the Company to climate change. For more detailed information, please refer to the Company's Sustainability Report and public information available on the Company's website.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	6. The Company will develop a transition plan based on the annual risk identification results. This plan will include indicators and goals for identifying and managing physical risks and transition risks. For more information, please refer to the Company's Sustainability Report and public information available on the Company's website.
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	7. The Company is gradually introducing internal carbon pricing in conjunction with the budget system to encourage subsidiaries to drive emission reduction projects. For more information, please refer to the Company's Sustainability Report and public information available on the Company's website.
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and	8. For information on the annual greenhouse gas (GHG) emissions and renewable energy usage, please refer to the Company's Sustainability Report and public information available on the Company's website.

Item	Implementation status
quantity of carbon credits or RECs to be offset should be specified. 9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (specified in 1.1 and 1.2 below).	9. The Company has set science-based net-zero goals, with annual GHG inventories verified by third-party organizations. Progress, achievements, and specific actions are reported to the Board of Directors on a quarterly basis. For more detailed information, please refer to the Company's Sustainability Report and public information available on the Company's website.

1.1 Greenhouse Gas Inventory and Assurance Status for the Most Recent Two Fiscal Years

1.1.1 Greenhouse Gas Inventory Information

Describe the emission volume (metric tons CO₂e), intensity (metric tons CO₂e/NT\$ million), and data coverage of greenhouse gases in the most recent two fiscal years:

		2024		2025*	
		Emissions (tCO ₂ e)	Emission intensity (tCO ₂ e / NT\$ million revenue)	Emissions (tCO ₂ e)	Emission intensity (tCO ₂ e / NT\$ million revenue)
ASE Technology Holding Co., Ltd.	Scope 1 Direct GHG Emissions	32.6448		31.1755	
	Scope 2 (market-based) Indirect GHG Emissions	111.7547		74.8346	
	Subtotal	144.3995		106.0101	
Consolidated Subsidiaries	Scope 1 Direct GHG Emissions	132,216.9214		141,498.7477	
	Scope 2 (market-based) Indirect GHG Emissions	1,799,647.3675		2,162,284.3041	
	Subtotal	1,931,864.2889		2,303,783.0518	
Total		1,932,008.6884	3.2448	2,303,889.0619	3.5698

* The GHG emissions data for certain subsidiaries in 2025 are currently undergoing third-party verification. Final figures will be disclosed in the Company's Sustainability Report.

1.1.2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent two fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion:

【2024】

- (1) Assurance Scope : ASE Technology Holding Co., Ltd. and Consolidated Subsidiaries
- (2) Assurance Agency : BSI, SGS, TÜ V NORD, intertek, DNV, Industrial Technology Research Institute, etc.
- (3) Assurance Standard : ISO14064-3 : 2019
- (4) Assurance Statement : The direct GHG emissions and indirect GHG emissions from imported energy disclosed in the Company's GHG Inventory Report (Categories 1 and 2 of ISO 14064-1:2018) received reasonable assurance. Other indirect GHG emissions (Categories 3 to 6) were verified through validation and agreed-upon procedures (AUP).

【2025】

- (1) Assurance Scope : ASE Technology Holding Co., Ltd. and Consolidated Subsidiaries (Certain subsidiaries are still undergoing third-party verification. The final assurance status will be disclosed in the Company's Sustainability Report.)
 - (2) Assurance Agency : BSI, SGS, TÜ V NORD, intertek, DNV, Industrial Technology Research Institute, etc.
 - (3) Assurance Standard : ISO14064-3 : 2019
 - (4) Assurance Statement : The direct GHG emissions and indirect GHG emissions from imported energy disclosed in the Company's GHG Inventory Report (Categories 1 and 2 of ISO 14064-1:2018) received reasonable assurance. Other indirect GHG emissions (Categories 3 to 6) were verified through validation and agreed-upon procedures(AUP).
-

1.2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets:

Reduction Target :

To achieve its GHG reduction strategy, the Company voluntarily committed to a science-based net-zero emissions target in 2020, which aligns with the 1.5°C pathway, using the 2016 inventory results as the baseline. This target was officially validated by the Science Based Targets initiative (SBTi) in 2025. Accordingly, with 2016 designated as the base year, the Company expects to achieve net-zero emissions by 2050.

The defined reduction target covers 96% of the emissions from the Company and Consolidated Subsidiaries, including specifically ASE Inc., SPIL and USI, along with their manufacturing subsidiaries (collectively “the Company’s Manufacturing Sites”).

Strategies and Concrete Action Plan :

The Company has set science-based net-zero goals, with five action plans—Low-Carbon Products, Renewable Energy, Low-Carbon Transportation, Supply Chain Engagement, and Investments in Carbon Credits. These plans are gradually implemented to achieve the net-zero target and enhance climate resilience. For details of the concrete action plan, please refer to the Company’s Sustainability Report and information publicly available on the Company’s website.

Achievement of the Reduction Targets :

The Company and Consolidated Subsidiaries recorded 2025 revenue growth of approximately 87% compared to the base year (2016). Due to the continued expansion of the Company’s Manufacturing Sites, the Scope 1 and Scope 2 (market-based) GHG emissions increased by 25.09% in 2025**.

** The calculation boundary for the reduction performance of the Scope 1 and Scope 2 (market-based) GHG emissions is aligned with the defined reduction targets. The base year (2016) emissions were 1,763,221 tonnes of CO₂e. The 2025 target is an absolute reduction of 37.8%. In 2025, the total emissions amounted to 2,205,700 tonnes of CO₂e.

2.3.6 Ethical Corporate Management – Implementation Status and Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons:

Assessment Item	Implementation Status			Differences from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and Their Reasons
	Yes	No	Summary	
1. Establishment of ethical corporate management policies and programs (1) Does the company have an ethical corporate management policy approved by its Board of Directors, and bylaws and publicly available documents addressing its corporate conduct and ethics policy and measures, and commitment regarding implementation of such policy from the Board of Directors and the top management team?	V		The Board of Directors approved and established a series of ethical corporate management policies, including “Ethical Corporate Management Best Practice Principles”, “Procedures for Ethical Management and Guidelines for Conduct”, “Code of Business Conduct and Ethics”, “Fair Competition and Anti-Trust Laws Compliance Policy” and “Guidance on Prevention of Corruption”. Our ethical corporate management policies, methods and the implementation of relevant policies by the directors and the management are detailed in the Company's website. Please refer to the Company's website: https://ir.aseglobal.com/html/ir_doc.php https://www.aseglobal.com/csr/integrity-and-accountability/business-conduct-ethics/	No material differences
(2) Whether the company has established an assessment mechanism for the risk of unethical conduct; regularly analyzes and evaluates, within a business context, the business activities with a higher risk of unethical conduct; has formulated a program to prevent unethical conduct with a scope no less than the activities prescribed in Article 7, paragraph 2 of the Ethical Corporate Management Best Practice Principles for TWSE/TPE Listed Companies?	V		The Company has established and announced “Ethical Corporate Management Best Practice Principles”, “Procedures for Ethical Management and Guidelines for Conduct”, “Code of Business Conduct and Ethics”, “Fair Competition and Anti-Trust Laws Compliance Policy”, and “Guidance on Prevention of Corruption”, to clearly prohibit directors, officers, and employees from engaging in the following unethical conducts, and checks and audits are performed according to internal audit procedures to uphold ethical business conduct: 1. Bribery 2. Illegal political contributions 3. Improper charitable donations or sponsorships 4. Providing or accepting unreasonable gifts, money, or other improper benefits.	No material differences

Assessment Item	Implementation Status			Differences from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and Their Reasons
	Yes	No	Summary	
(3) Does the company clearly set out the operating procedures, behavior guidelines, and punishment and appeal system for violations in the unethical conduct prevention program, implement it, and regularly review and revise the plan?	V		5. Infringement of trade secrets, trademarks, patents, copyrights, and other intellectual property rights 6. Engaging in unfair competition. The Company's "Ethical Corporate Management Best Practice Principles", "Procedures for Ethical Management and Guidelines for Conduct", "Code of Business Conduct and Ethics", "Fair Competition and Anti-Trust Laws Compliance Policy", and "Guidance on Prevention of Corruption", clearly define and describe relevant procedures, illustrate the behavioral guidelines, establish reporting systems to prevent unethical conduct. Ethics regulations and penalties of violation are specified in the work rules, and employees are requested to comply. And the Company reviews and revises the abovementioned ethical regulations according to the latest laws and regulations.	No material differences
2. Ethical Management Practice				
(1) Does the company assess the ethics records of those it has business relationships with and include ethical conduct related clauses in the business contracts?	V		Before the business transaction, the Company will perform a credit check on the business partner and exclude those partners with unethical records. The Company also specifies terms of ethical conduct in its business agreements.	No material differences
(2) Has the company set up a dedicated unit to promote ethical corporate management under the board of directors, and does it regularly (at least once a year) report to the board of directors on its ethical corporate management policy and program to prevent unethical conduct and monitor their implementation?	V		As the highest governance body of the Company's business conduct and ethics, Corporate Sustainability and Information Security Committee (the "CSISC") coordinates and supervises the establishment and implementation of the ethical corporate management policies and specifications. The CSISC periodically reviews the promotion of business conduct and ethics and the compliance of policies and specifications. The CSO and Corporate Governance Officer of the Company has duly reported to the board on the Company's executive status and working plans on May 12, 2025. Furthermore, to achieve sound corporate governance, the "Corporate Governance Taskforce" under the	No material differences

Assessment Item	Implementation Status			Differences from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and Their Reasons
	Yes	No	Summary	
(3) Has the company established policies to prevent conflict of interests, provided appropriate communication and complaint channels, and properly implemented such policies?			Corporate Sustainability Committee of the three major subsidiaries is established to promote the policies and specifications of ethical corporate management to global manufacturing sites. The projects promoted and implemented in 2025 are as follows: 1. We communicated ethical management policies and rules, and continued to pay attention on subsidiaries' current status of management. All of our subsidiaries have conducted ethical management, business ethics risk assessment and no major risks of violating business ethics have been identified. 2. The Company has promoted its business code of conduct and ethical compliance reporting mechanism on the Group Audit Management System platform, which is accessible to our global business locations. This is intended to help employees understand when and where they can file a report or complaint. We also conduct in-person information sessions with the management and employees at our global business locations to share selected case studies and procedures for handling reports of unethical conduct. We are continuously calibrating the reporting system to ensure ease of use and encourage proactive reporting on unethical behavior. We are committed to investigating and handling every report in a fair and equitable manner, in accordance with the Company's whistleblowing policy. 3. For details of ethical corporate management training programs and promotion, please refer to below section (5).	
	V		The Company clearly specifies its prevention of conflict of interest policy in "Ethical Corporate Management Best Practice Principles", "Procedures for Ethical Management and Guidelines for Conduct", and "Code of Business Conduct and Ethics". It has established appropriate statements and consultation channels based on relevant regulations. In addition, the directors of the Company shall practice self-	No material differences

Assessment Item	Implementation Status			Differences from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and Their Reasons
	Yes	No	Summary	
			discipline and voluntarily and refrain themselves from discussion and voting with respect to any proposal submitted to the Board of Directors that may involve the director's own interest and may lead to the detriment of the Company's interest. Directors shall also not collude with one another.	
(4) Does the company have effective accounting and internal control systems in place to enforce ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit compliance with the systems to prevent unethical conduct or hire outside accountants to perform the audits?	V		The Company has effective accounting and internal control systems. External account or undisclosed accounts are prohibited. To ensure the effectiveness of the design and implementation of the system, internal auditors will prepare annual audit plans and carry out audits for the aforementioned situations irregularly.	No material differences
(5) Does the company provide internal and external ethical corporate management training programs on a regular basis?	V		Besides holding yearly training related to ethical corporate management for the management and promoting ethical behavior in business to the suppliers, the Company and its subsidiaries also design online courses to provide education training on business conduct and on ethics-related policies and regulations for employees. The 2025 training programs and promotion status are as follows : 1. The Administrative and Practice Procedures to Prevent Insider Trading of the Company stipulates clearly the restrictions with regard to trading of shares by board members. Email reminders on the policy and regulatory compliance were sent out by the corporate governance officer to the board members prior to the blackout period when the Company released its annual	No material differences

Assessment Item	Implementation Status			Differences from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and Their Reasons
	Yes	No	Summary	
			and quarter financial reports in 2025. 2. All business locations around the globe have conducted business practices and ethics related training to all employees through in-person, online and e-mail communication, as well as announcement and multimedia promotion, with the topics including ethical management, anti-corruption, trade secrets, prevention of insider trading, fair competition, respect for intellectual property, legal compliance, information security, privacy, RBA Code of Conduct, and Employee Code of Conduct for local business location (a total of 59,788 participants from the Company and its subsidiary, ASE (Taiwan plants), clocked a total of 40,450 training hours for the course).	
3. Implementation of Complaint Procedures (1) Has the company established specific whistle-blowing and reward procedures, set up conveniently accessible whistle-blowing channels, and appointed appropriate personnel specifically responsible for handling complaints received from whistleblowers?	V		The Company has whistle-blowing channels (including Business Code of Conduct and Ethical Compliance Reporting system and Reporting email box for violation of principles of accounting, internal control or audits) and specifies these channels in the “Procedures for Ethical Management and Guidelines for Conduct” and “Policy and Procedures for Complaints and Concerns regarding Accounting, Internal Accounting Controls or Auditing Matters”. For information about the Company's whistle-blowing channels and systems, please refer to the Company’s website: https://www.aseglobal.com/csr/integrity-and-accountability/business-conduct-ethics/ https://ir.aseglobal.com/html/ir_doc.php .	No material differences

Assessment Item	Implementation Status			Differences from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and Their Reasons
	Yes	No	Summary	
(2) Has the company established standard operation procedures for investigating the complaints received, follow-up measures taken after investigation, and mechanisms ensuring such complaints are handled in a confidential manner?	V		The Company has established and announced “Procedures for Ethical Management and Guidelines for Conduct” and “Procedures for Handling Whistleblowing Cases of Unethical Conduct”, which clearly define the standard procedures for handling reports of ethical violations, the measures and disciplinary actions to be taken after investigation, as well as related confidentiality mechanisms.	No material differences
(3) Has the company adopted proper measures to protect whistle-blowers from retaliation for filing complaints?	V		Article 21 of the Company’s Procedures for Ethical Management and Guidelines for Conduct, as well as the Procedures for Handling Whistleblowing Cases of Unethical Conduct, clearly stipulate that personnel handling reported cases must maintain the confidentiality of the whistle-blower’s identity and the contents of the report. The Company also pledges to protect whistle-blowers from any improper treatment resulting from their report.	No material differences
4. Strengthening Information Disclosure Does the company disclose its ethical corporate management policies and the results of their implementation on its website and the Market Observation Post System (MOPS)?	V		The Company publicly discloses its policies and regulations related to corporate ethical management on its website. Please refer to the Company’s website https://ir.aseglobal.com/html/ir_doc.php . The implementation status and promotion outcomes of the corporate ethical management will be disclosed in detail on the Company’s website and the Sustainability Report.	No material differences
5. If the Company has established its ethical corporate management code of practice pursuant to the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies (“TWSE Principles”), please describe the Company’s operational status and deviations from the principles: The Company established its Ethical Corporate Management Best Practice Principles by referencing TWSE Principles, and it has been reviewed and approved by the Board of Directors of the Company and disclosed on the Company website. There is no material difference from the TWSE Principles in actual practice.				
6. Other important information to facilitate a better understanding of the status of operation of the company’s ethical corporate management policies (e.g., the company’s reviewing and amending of its ethical corporate management best practice principles): The Company established the Supplier Code of Conduct by referencing its Code of Business Conduct and Ethics and the Responsible Business Alliance Code of Conduct.				

Suppliers are required to meet labor, health and safety, environmental, business ethics, and management systems criteria and fully comply with the laws and regulations of the countries where they operate their business to ensure safe working environments in the supply chain, respect and dignity for workers, and operations complying with environmental protection criteria and business ethics.

2.3.7 Other important information that may facilitate better understanding of the Company's corporate governance: None.

2.3.8 Internal Control System and Implementation Status

I. Please visit the webpage to query the statement on Internal Control:

Please visit Market Observation Post System (URL: <https://mops.twse.com.tw/mops/#!/web/t06sg20>). Please choose "Listed Company" for Market Type, and please enter the year "114" and the company code "3711". (Available in Chinese only)

II. If CPA was engaged to conduct a special audit of internal control system, provide its audit report: None.

2.3.9 Major Resolutions of the General Shareholders' Meetings and the Board of Directors' Meetings in the Most Recent Year and as of the Date of this Annual Report:

Major Resolutions of General Shareholders' Meetings

Date	Major Resolutions	Implementation Status
Annual Shareholders' Meeting held on June 25, 2025	1. Approved and ratified the 2024 Annual Accounting Final Reports and Statements of the Company.	Not applicable.
	2. Approved and ratified the 2024 earnings distribution proposal.	July 8, 2025 was set as the ex-dividend record date, and July 30, 2025 was set as the cash dividend payment date, and total NT\$ 23,420,372,099 was distributed.
	3. Approved the proposal to revise the "Articles of Incorporation" of the Company.	Registration was approved by the Ministry of Economic Affairs on July 3, 2025 and disclosed on the Company's website.
	4. Elected one member of the Company's Board of Directors: the election result is as follows: Director: Chang Dan Yao Danielle.	The election results have been announced on the Market Observation Post System after annual shareholders' meeting, and the registration was approved by the Ministry of Economic Affairs on July 3, 2025 and disclosed on the Company's website.
	5. Approved to waive the non-compete restriction for newly elected director of the Company. Newly elected director exempt from non-compete restriction: Director: Chang Dan Yao Danielle.	Announced on the Market Observation Post System.

Major Resolutions of Board of Directors

<u>Date</u>	<u>Major Resolutions</u>
2025.02.24	1. Resolved and approved the 2024 Consolidated Financial Statements and Parent Company Only Financial Statements of the Company 2. Resolved and approved to issue the 2024 Statement on Internal Control of the Company
2025.03.31	1. Resolved and approved the Company's 2024 distribution proposal of employee compensation 2. Resolved and approved the Company's 2024 distribution proposal of director remuneration 3. Resolved and approved the 2024 Business Report of the Company 4. Resolved and approved the proposal of 2024 earnings distribution of the Company 5. Resolved and approved the proposal to revise the "Articles of Incorporation" of the Company 6. Resolved and approved to stipulate the definition of the Company's grassroots

employees

7. Resolved and approved the proposal for the by-election of one seat on the Company's Board of Directors at the Shareholders' Meeting
8. Resolved and approved the proposal for the date, venue, convening method, and agenda of 2025 Annual Shareholders' Meeting of the Company
- 2025.05.12
 1. Resolved the director candidate list submitted by the Company's shareholders holding 1% or more of the total number of outstanding shares
 2. Resolved and approved the Company's investment of NT\$150 million in Taiwan Smart Electricity & Energy Co., Ltd.
- 2025.06.19
 1. Resolved and approved the proposal of 2024 distribution details of employees' compensation for the Company's managerial officers
 2. Resolved and approved the proposal of 2024 distribution details of directors' remuneration
 3. Resolved and approved the Company's proposed subscription of ordinary shares issued in the cash capital increase of its subsidiary, Advanced Semiconductor Engineering, Inc., with a maximum total subscription amount of NT\$10 billion
 4. Resolved and approved the Company's proposed subscription of ordinary shares issued in the cash capital increase of its subsidiary, Siliconware Precision Industries Co., Ltd., with a maximum total subscription amount of NT\$40 billion
 5. Resolved and approved the Company's proposed five-year syndicated loan with a total credit line limit of NT\$50 billion to raise funds for long-term equity investments
- 2025.07.10
 1. Resolved the record date of capital reduction for canceling Restricted Stock Awards
 2. Resolved and approved the proposal to revise the Company's "Corporate Governance Best Practice Principles"
 3. Resolved and approved the proposal to appoint Independent Director Wen-Chyi Ong as a member of the Company's 3rd Risk Management Committee
 4. Resolved and approved the proposal to revise the Company's "Corporate Sustainability Committee Charter", "Sustainable Development Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct" and to appoint Director Chang Dan Yao Danielle as a new member of the Company's 4th Corporate Sustainability and Information Security Committee
 5. Resolved and approved the proposal to revise the Company's "Code of Business Conduct and Ethics" and "Guidance on Prevention of Corruption"
- 2025.08.11
 1. Resolved and approved the proposal to revise the Company's "Risk Management Policies and Procedures"
- 2025.12.18
 1. Resolved and approved the proposal to revise the Company's "Internal Control Systems"
 2. Resolved and approved the proposal to revise the Company's "Sustainable Development Best Practice Principles"

2.3.10 Written or Otherwise Recorded Dissenting Opinions Made by Directors or Supervisors Regarding Important Resolutions Made in Board of Directors' Meetings in the Most Recent Year and as of the Date of this Annual Report: None.

2.3.11 Intellectual Property Management Plan and Implementation Status:

Intellectual Property Management Policy and Goals

To remain a world-leading technology provider, the Company continues to invest in research, development and innovation; formulates an intellectual property ("IP") strategy in alignment with its operation and R&D strategies. We are dedicated to establishing a set of IP rights operating model

which can integrate resources within the group and achieve overall synergy to appropriately protect R&D results, enhance the Company's competitiveness and ensure the freedom of operation to maximize shareholder benefits.

Intellectual Property Management System

To implement the above policies and goals, the Company and its subsidiaries establish and continuously optimize its IP management system in accordance with its business blueprint and prevailing laws and regulations. The core spirit of this system lies in breaking down silos between subsidiaries. By leveraging the coordination function of the Company, it facilitates internal technical exchange and resource sharing to avoid redundant investment. The Company's comprehensive IP management ensures that the Company's R&D efforts and results are well protected and developed into IP rights. The Company continues to integrate and utilize its high-value IP portfolio to promote various business interests that further improve its competitiveness and strengthen its defense capabilities.

A. Patent

The Company's IP management strategy is focused on three equally weighted goals - patent quantity, patent quality and patent value. In addition to early deployment of IP management for critical technologies, we plan to establish a technology roadmap and patent review mechanism to coordinate the R&D directions of all subsidiaries at the holding company level. Through periodic inventory checks and commercial value assessments, we aim to continuously optimize the group's overall patent portfolio by selecting the premium and eliminating the inferior to improve overall quality. Meanwhile, we maximize R&D investment returns by strengthening the use of value-added patent rights. In addition, The Company also actively collaborates with the industry's technology leaders to jointly develop patents, file patent applications and obtain key licensing agreements. These actions enable the Company to defend its leadership position in technology.

B. Trade Secret

The Company's trade secrets are based on a strong foundation of corporate competitiveness that include cost, technology, manufacturing, smart factory and customer trust. The Company adopts secrecy policy and management measures in accordance with laws and regulations on trade secret protection, puts in place a system of measures including information security systems, trade secret registration management system, integrating Non-Disclosure Agreements (NDAs) within human resources management and implementing regular training to manage the lifecycle of critical trade secrets through institutional, systematic, and cultural layers to ensure effective protection. For cross-subsidiary key projects, we have established more stringent information sharing and authorization mechanisms to ensure the secure exchange of technology throughout the group. The Company will timely enforce legal procedures to prevent any infringement in order to ensure that the Company's core assets, rights and interests are duly protected.

C. Trademark

To establish clear market recognition and consolidate brand value and reputation, the Company has registered several trademarks, established group-wide brand usage guidelines and strengthens its legal rights through regular maintenance and proper usage. Trademarks serve as the primary symbol that represents the quality of our products and services. The Company may claim its legitimate trademark rights against any other similar marks that are improperly used to cause confusion among customers or consumers, so as to protect the Company's goodwill and market share.

Integration of Intellectual Property and Operation Value Chain

The Company closely integrates IP management with business operations, taking steps from market insight, R&D investment to IP management and utilization, forming a value cycle that spans the entire group and continues to innovate.

Driving R&D: In response to the forward-looking market demands, the Company coordinates on the plan of group-wide R&D activities, continuously investing in talent and resources to maintain technology leadership to deploy future business opportunities.

Protecting R&D Results: Through a well-structured internal application filing and review procedure, each department's R&D results can be efficiently transformed into patents, trade secrets and other forms of intellectual property that are incorporated into the Group's unified IP database to consolidate core assets.

Creating Value: We utilize a high-value IP portfolio to support our subsidiaries in securing customer orders and expanding new business opportunities. By building group-wide defensive barriers, we prevent technology from being misappropriated and effectively respond to external challenges, thereby securing freedom of operation and forming a sustainable positive cycle.

Intellectual Property Risk Governance and Response Mechanisms

The Company considers IP risks as a critical component of operation risk and has established corresponding governance and response mechanisms.

Internal Risks: To prevent the leakage of proprietary technologies or trade secrets, we reinforce security management through technical measures such as information system controls and facility access management, while embedding IP protection into our corporate culture. Regular training and drills strengthen employees' awareness, and knowledge management and access control mechanisms are implemented for core personnel transitions.

External Risks: The Company respects the legitimate intellectual property rights of others and has established monitoring and early-warning mechanisms for patents of competitors to reduce the risk of unintentional infringement on rights of others in the course of independent development. The Company is committed to building a secure and honest supply chain, fully enforcing confidentiality obligations for trading partners. All suppliers are required to sign non-disclosure agreements (NDAs) to ensure the security of the Company's confidential information. Furthermore, the Company regularly conducts intellectual property (IP) management training for key suppliers to promote IP protection awareness, clearly requiring them to respect and protect the Company's intellectual property rights and abide by principles against infringing on the intellectual property of others. The Company initiates and assists suppliers in establishing and upgrading their own IP management systems, strengthening supply chain management through the dual mechanisms of NDAs signing and regular IP awareness training to effectively reduce IP risks during transactions.

Risk Response and Handling:

Responding to Infringement: When our intellectual property rights are infringed, the Company initiates investigation and evidence-collection procedures and takes actions, including legal proceedings, to safeguard our rights.

Responding to Accusations: When facing infringement claims from third parties, the Company strategically obtains necessary licenses, reviews own high-quality patents for cross-license negotiation, or employs various alternative dispute resolution mechanisms to ensure uninterrupted operations.

Governance Structure and Resource Commitment

This Intellectual Property Management Plan is coordinated by the responsible unit at the holding company level, which is responsible for coordinating and integrating the IP-related activities and R&D resources of each subsidiary, and its implementation status is reported to the Board of Directors annually. The Company is committed to allocating sufficient personnel and budgetary resources to support this management plan to ensure it is implemented effectively, aligning IP strategies with the Company's long-term development goals.

Implementation Status

With respect to patent management, the Company adheres to management vision that patent quantity, quality and value are equally weighted and three major strategic directions that "overall portfolio

planning, separation of inferiority from premium and appreciation & activation” are proactively adopted to strengthen the competitiveness and market influence of our assets. To enhance employees’ patent awareness and the execution of patent protection, the Company has implemented comprehensive foundational training on patents. Specifically for core R&D teams, the training on the critical success factors of high-value patents is further introduced to ensure patent proposals focus on technological development strategies with future commercial potential. In addition to offering patent incentives, the Company organizes an annual recognition ceremony for outstanding inventors and through an incentive mechanism that advances with the times, it shall continuously inspire innovation momentum and energy for patent proposal. To enhance patent portfolio that is forward-looking and comprehensive, the Company takes advantage of publicly available patent information to regularly conduct patent analyses and update reports for key technology fields that are reported to and supporting decision-making level to acquire technology trends and competition dynamics. To effectively maintain and protect patent rights, the Company conducts periodic patent value assessments and takes appropriate corresponding actions based on assessment results to achieve the goal to optimize resources. The Company also continuously monitors market developments and actively formulates patent utilization strategies to promote technology appreciation and commercial activation, further strengthening our competitive advantage in aspects of business operations. The Company’s patent portfolios comprise a variety of technologies related to semiconductor packaging and testing, and electronics manufacturing. As of January 31, 2026, we hold a total of 6,358 patents, including 1,938 Taiwan patents, 2,026 U.S. patents, 2,248 P.R.C. patents, 96 European patents and 50 patents in other countries. In addition, as of January 31, 2026, we also have a total of 2,249 pending patent applications, of which 263 are in Taiwan, 739 in the U.S., 1,220 in the P.R.C., 22 in Europe and 5 in other countries.

In terms of trade secrets management, the Company is devoted to establishing trade secret registration management system in which inventor will timely register invention outcome to secure complete records and retention of the Company’s critical intellectual property, collocating with the comprehensive management procedure and secrecy policy on trade secret valuation classification, regular renewal and maintenance and external disclosure control, protecting the Company’s core competitive advantage in all aspects. As of December 31, 2025, there are over 50,000 trade secrets registered in the Company’s trade secret registration management system. The Company encourages employee innovation through an annual Trade Secret Innovation Award program to maintain its leading competitive advantage. The Company carries out annual on-line training for all employees, continues to direct them to secure confidential information and foster subject-specific course and propaganda of non-infringement of IP, enhancing protection of the Company’s trade secret and preventing the risk of infringement. The Company implements an interview mechanism in the employee resignation process for Legal department to interview with employee who will resign and alert such employee to continue to fulfill confidentiality obligations after the resignation to reduce the risks of information leakage. For critical technologies that affect industry leadership, the Company continuously strengthens the confidentiality control of high-value trade secrets within the processes of cooperation with customers and suppliers, in order to continuously maintain its competitiveness and protect the best interests of shareholders. In accordance with the management rule for core key technologies and trade secrets approved by the Company’s Board of Directors, we plan to establish a communication platform involving all subsidiaries to address the disclosure control processes and coordination mechanisms outlined in this rule. By integrating the relevant systems and practices of each subsidiary, we aim to continuously enhance our competitiveness and protect the best interests of our shareholders and stakeholders.

In terms of trademark management, the Company establishes management mechanisms at all stages of trademark acquisition, protection, maintenance, and use to effectively secure trademark rights and avoid trademark-related risks, effectively securing company's trademark rights and defend the Company's goodwill. The Company has applied and registered several trademarks in Taiwan, the

United States, China and the EU. The following trademarks are registered in Taiwan. This is a non-exclusive list of the Company's trademarks, and any name, service mark or logo that has been used for or incorporated into the Company's services but not specified in the foregoing list shall not constitute a waiver of the Company's trademark or other intellectual property rights over that name or logo.

日月光®	aCSP®	ASE®	a-EASI®	a-fcCSP®
aQFN®	a-QFN®	a-S ³ ®	a-TiV®	aWLP®
a-WLP®	iSiP®	iWLP®	aSiM®	SiP-id®
SPIL®			環旭®	环旭®
環鴻®	环鸿®	HSiP®		
	XnBay®	Emerald®		環電®
				

At least once a year, the foregoing IP management plan and implementation status are reported to the Board of Directors and the improvement measures are proposed in response to the Board's recommendations. The last reporting date was October 15, 2025.

Certification

Advanced Semiconductor Engineering, Inc., a subsidiary of the Company, filed an application for the renewal of Taiwan Intellectual Property Management System (TIPS) AA Class certification on December 4, 2024. The renewal of TIPS certification (AA Class) was valid for another 2-year-term until December 31, 2026. Additionally, Siliconware Precision Industries Co., Ltd. and Universal Global Scientific Industrial Co., Ltd. also obtained renewal of Taiwan Intellectual Property Management System (TIPS) A Class certification, with their certificates valid until December 31, 2027.

2.4 CPA Service Fees

2.4.1 The company shall disclose the amounts of the audit fees and non-audit fees paid to the attesting certified public accountants and to the accounting firm to which they belong and to any affiliated enterprises as well as the details of non-audit services:

Unit: NT\$ in thousands

CPA Firm	Name of CPA		Audit Period	Audit Fees	Non-Audit Service Fees*	Total	Remarks
Deloitte & Touche	Kai-Ning Hsu	Lee-Yuan Kuo	2025.01.01~2025.12.31	16,860	12,443	29,303	

* Non-audit services include Sustainability Information Management and Operational Process, sustainability reporting assurance, transfer pricing and others.

1. If the Company changes its CPA firm and the audit fees paid for the year in which the change takes place are lower than those in the previous year, the audit fee reduction amount and the reason for the decrease in fees shall be disclosed: Not applicable.
2. If audit fees have decreased by over 10% compared to the previous year, the audit fee reduction amount proportion and the reason for the decrease shall be disclosed: Not applicable.

2.4.2 The professional fees for auditing services means the professional fees paid by the company to certified public accountants for auditing, review, and secondary reviews of financial reports

2.5 Change of CPA

2.5.1 Predecessor CPA:

Replacement Date	December 11, 2025		
Replacement reasons and explanations	Due to independence of CPA and internal job rotation, the original signing CPAs, Kai-Ning Hsu and Lee-Yuan Kuo were replaced by Kai-Ning Hsu and Tzu-Yuan Chang.		
Describe whether the Company terminated or the CPA did not accept the appointment	Parties	CPA	The Company
	Status	Not applicable	
	Termination of appointment		
	No longer accepted (continued) appointment		
Other issues (except for unqualified issues) in the audit reports within the last two years	None		
Differences with the Company	Yes	—	Accounting principles or practices
		—	Disclosure of Financial Statements
		—	Audit scope or steps
		—	Others
	None	V	

	Remarks/specify details: Not applicable
Other Revealed Matters (Should be disclosed according to item 1-4~7, subparagraph 6, article 10 of Regulations Governing Information to be Published in Annual Reports of Public Companies)	None

2.5.2 Successor CPA:

Name of accounting firm	Deloitte & Touche
Name of CPA	Kai-Ning Hsu and Tzu-Yuan Chang
Date of appointment	December 11, 2025
Consultation results and opinions on accounting treatments or principles with respect to specified transactions and the Company's financial reports that the CPA might issue prior to the engagement.	None
Succeeding CPA's written opinion of disagreement toward the former CPA	None

2.5.3 Reply by predecessor CPA regarding Article 10, Subparagraph 6, Item 1 and Item 2-3 of Regulations Governing Information to be Published in Annual Reports of Public Companies: None.

2.6 The name and title of any Company Chairman, General Manager, and Officers of Finance or Accounting who have held positions at the appointed CPA firm or its affiliates in the past year shall be disclosed along with their tenure period at said CPA firm or affiliates: Not applicable.

2.7 Changes in Shareholding and Pledge of Stock Rights of Directors, Supervisors, Officers, and Major Shareholder Holding More Than 10% of the Outstanding Shares

1. Please visit the webpage to query the changes in shares holding and shares pledged of Directors, Officers, and Major Shareholders:

Changes in shares holding:

Please visit Market Observation Post System

(URL: https://mops.twse.com.tw/mops/#/web/query6_1),

Please click "custom", then enter the company code "3711", year "114" and month "12", or enter the year "115" and the month "2". (Available in Chinese only)

Shares pledged of Directors, Officers, and Major Shareholders:

Please visit Market Observation Post System

(URL: https://mopsov.twse.com.tw/mops/web/STAMAK03_1).

Please enter the company code "3711" and the start date "1140101" and the end date "1150228". (Available in Chinese only)

2. Stock transfers with related parties: None.

3. Stock pledges with related parties: None.

2.8 Relationships of Related Party, Spouse, Kinships within the Second Degree among the Top Ten Shareholders:

Relationships among the Top Ten Shareholders

January 16, 2026* Units: shares; %

Name	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Major Shareholders Who Are the Spouse, a Relative Within the Second Degree of Kinship, or Other Related Parties		Remarks
	Shares	%	Shares	%	Shares	%	Name	Relationship	
ASE Enterprises Limited Representative : Jason C.S. Chang	684,327,886	15.388	—	—	—	—	—	—	—
Citibank Taiwan as the custodian for all holders of ASEH ADSs as a group	314,316,490	7.068	—	—	—	—	—	—	—
HSBC Taiwan as the custodian bank for Value Tower Limited	265,024,820	5.960	—	—	—	—	—	—	—
HSBC Taiwan as the custodian bank for Brilliant Capital Profits Limited	120,640,482	2.713	—	—	—	—	—	—	—
Taishin International Bank as the custodian bank for Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF	104,814,000	2.357	—	—	—	—	—	—	—
Yuanta Taiwan Dividend Plus ETF	98,538,875	2.216	—	—	—	—	—	—	—
Taipei Fubon Bank in custody for Fuh Hwa Taiwan Technology Dividend Highlight ETF	72,949,000	1.640	—	—	—	—	—	—	—
New Labor Pension Fund	69,560,213	1.564	—	—	—	—	—	—	—
Fubon Life Insurance Co., Ltd. Chairman: Howard Lin	62,301,000	1.401	—	—	—	—	—	—	—
JPMorgan Chase Bank N.A., Taipei Branch in custody for Vanguard Total International Stock Index Fund, a Series of Vanguard Star Funds	47,345,461	1.065	—	—	—	—	—	—	—

*The Company shares for the calculation of the shareholding rate are the number of shares as of December 31, 2025, including the employees' exercised shares under the employee stock option plan. (i.e., the outstanding shares as of January 16, 2026 after the amendment of registration)

2.9 The number of shares of One Enterprise held by the Company, the Directors, Supervisors, Officers of the Company and the Enterprise directly or indirectly controlled by the Company

Total Shareholding and Percentage

December 31, 2025; Units: shares; %

Investee Enterprise**	Investment by the Company		Investments by the Directors, Supervisors, Managerial Officers, and Enterprise Directly or Indirectly Controlled by the Company		Total Shareholding	
	Shares	%	Shares	%	Shares	%
Advanced Semiconductor Engineering, Inc.	6,494,143,764	100.00%	—	—	6,494,143,764	100.00%
ASE Social Enterprise Co., Ltd.	25,000,000	100.00%	—	—	25,000,000	100.00%
Siliconware Precision Industries Co., Ltd.	6,799,948,878	100.00%	—	—	6,799,948,878	100.00%
USI Inc.	4,605,179,687	100.00%	—	—	4,605,179,687	100.00%
ASE Global Integrated Solutions Co., Ltd.	16,600,625	100.00%	—	—	16,600,625	100.00%

**Long Term Investment under the Equity method adopted by the Company.

III. Capital Raising

3.1 Capital and Shares

3.1.1 Sources of Capital

Units: Shares; NT\$

Year & Month	Issue Price	Authorized Capital		Capital Stock		Remarks		
		Shares	Amount	Shares	Amount	Sources of Capital	Capital Increase by Assets Other than Cash	Approved date and document number
2018.04	10	5,000,000,000	50,000,000,000	4,318,391,882	43,183,918,820	IPO	None	April 30, 2018 Jing Jia San Shang Zi No. 10700043490
2018.07	—	5,000,000,000	50,000,000,000	4,319,237,132	43,192,371,320	Exercise of Employee Stock Options: NT\$8,452,500	None	July 25, 2018 Jing Jia San Shang Zi No. 1070007833
2018.10	—	5,000,000,000	50,000,000,000	4,320,148,632	43,201,486,320	Exercise of Employee Stock Options: NT\$9,115,000	None	October 22, 2018 Jing Jia San Shang Zi No. 1070010894
2019.01	—	5,000,000,000	50,000,000,000	4,321,629,382	43,216,293,820	Exercise of Employee Stock Options: NT\$14,807,500	None	January 25, 2019 Jing Jia San Shang Zi No. 1080001176
2019.04	—	5,000,000,000	50,000,000,000	4,322,625,732	43,226,257,320	Exercise of Employee Stock Options: NT\$9,963,500	None	April 23, 2019 Jing Jia San Shang Zi No. 1080004252
2019.07	—	5,000,000,000	50,000,000,000	4,323,767,932	43,237,679,320	Exercise of Employee Stock Options: NT\$11,422,000	None	July 30, 2019 Jing Jia San Shang Zi No. 1080008019
2019.10	—	5,000,000,000	50,000,000,000	4,325,402,582	43,254,025,820	Exercise of Employee Stock Options: NT\$16,346,500	None	October 30, 2019 Jing Jia San Shang Zi No. 1080011193
2020.01	—	5,000,000,000	50,000,000,000	4,329,883,632	43,298,836,320	Exercise of Employee Stock Options: NT\$44,810,500	None	January 21, 2020 Jing Jia San Shang Zi No. 1090000662
2020.04	—	5,000,000,000	50,000,000,000	4,334,711,132	43,347,111,320	Exercise of Employee Stock Options: NT\$48,275,000	None	April 24, 2020 Jing Jia San Shang Zi No. 1090003707
2020.07	—	5,500,000,000	55,000,000,000	4,338,345,132	43,383,451,320	Exercise of Employee Stock Options: NT\$36,340,000	None	July 23, 2020 Jing Jia San Shang Zi No. 1090007154
2020.10	—	5,500,000,000	55,000,000,000	4,338,531,132	43,385,311,320	Exercise of Employee Stock Options: NT\$1,860,000	None	October 26, 2020 Jing Jia San Shang Zi No. 1090010269
2021.01	—	5,500,000,000	55,000,000,000	4,350,675,482	43,506,754,820	Exercise of Employee Stock Options: NT\$121,443,500	None	January 26, 2021 Jing Jia San Shang Zi No. 1100000985
2021.04	—	5,500,000,000	55,000,000,000	4,379,428,032	43,794,280,320	Exercise of Employee Stock Options: NT\$287,525,500	None	April 21, 2021 Jing Jia San Shang Zi No. 1100004091
2021.07	—	5,500,000,000	55,000,000,000	4,382,932,382	43,829,323,820	Exercise of Employee Stock Options: NT\$35,043,500	None	July 27, 2021 Jing Jia San Shang Zi No. 1100007888

Year & Month	Issue Price	Authorized Capital		Capital Stock		Remarks		
		Shares	Amount	Shares	Amount	Sources of Capital	Capital Increase by Assets Other than Cash	Approved date and document number
2021.10	—	5,500,000,000	55,000,000,000	4,397,932,382	43,979,323,820	Issuance of new shares for Y2021 Restricted Stock Awards: NT\$150,000,000	None	October 14, 2021 Jing Jia San Shang Zi No. 1100010745
2021.10	—	5,500,000,000	55,000,000,000	4,403,414,582	44,034,145,820	Exercise of Employee Stock Options: NT\$54,822,000	None	October 29, 2021 Jing Jia San Shang Zi No. 1100011304
2022.01	—	5,500,000,000	55,000,000,000	4,408,018,732	44,080,187,320	Exercise of Employee Stock Options: NT\$46,041,500	None	January 21, 2022 Jing Jia San Shang Zi No. 1110000852
2022.03	—	5,500,000,000	55,000,000,000	4,353,018,732	43,530,187,320	Capital reduction and cancellation of treasury stocks: NT\$550,000,000	None	March 4, 2022 Jing Jia San Shang Zi No.1110002097
2022.04	—	5,500,000,000	55,000,000,000	4,357,508,832	43,575,088,320	Exercise of Employee Stock Options: NT\$44,901,000	None	April 26, 2022 Jing Jia San Shang Zi No.1110004197
2022.07	—	5,500,000,000	55,000,000,000	4,359,927,932	43,599,279,320	Exercise of Employee Stock Options: NT\$24,191,000	None	July 21, 2022 Jing Jia San Shang Zi No.1110007593
2022.10	—	5,500,000,000	55,000,000,000	4,364,218,532	43,642,185,320	Exercise of Employee Stock Options: NT\$42,906,000	None	October 26, 2022 Jing Jia San Shang Zi No.1110011227
2023.01	—	5,500,000,000	55,000,000,000	4,367,242,902	43,672,429,020	Exercise of Employee Stock Options: NT\$30,243,700	None	January 18, 2023 Jing Jia San Shang Zi No.1120000802
2023.04	—	5,500,000,000	55,000,000,000	4,373,435,887	43,734,358,870	Exercise of Employee Stock Options: NT\$61,929,850	None	April 25, 2023 Jing Jia San Shang Zi No.1120004224
2023.07	—	5,500,000,000	55,000,000,000	4,376,360,787	43,763,607,870	Exercise of Employee Stock Options: NT\$29,949,000 Reclaim of New Restricted Employee Shares: NT\$700,000	None	July 24, 2023 Jing Jia San Shang Zi No.1120007764
2023.10	—	5,500,000,000	55,000,000,000	4,380,199,187	43,801,991,870	Exercise of Employee Stock Options: NT\$38,384,000	None	October 25, 2023 Jing Yuan Tou Chuang Zi No.1120012727
2024.01	—	5,500,000,000	55,000,000,000	4,384,411,737	43,844,117,370	Exercise of Employee Stock Options: NT\$42,275,500 Reclaim of New Restricted Employee Shares: NT\$150,000	None	January 23, 2024 Jing Yuan Tou Chuang Zi No.1130001758
2024.04	—	5,500,000,000	55,000,000,000	4,392,550,237	43,925,502,370	Exercise of Employee Stock Options: NT\$81,385,000	None	April 26, 2024 Jing Yuan Tou Chuang Zi No.1130008125

Year & Month	Issue Price	Authorized Capital		Capital Stock		Remarks		
		Shares	Amount	Shares	Amount	Sources of Capital	Capital Increase by Assets Other than Cash	Approved date and document number
2024.07	—	5,500,000,000	55,000,000,000	4,390,178,137	43,901,781,370	Exercise of Employee Stock Options: NT\$25,929,000 Reclaim of New Restricted Employee Shares: NT\$49,650,000	None	July 31, 2024 Jing Yuan Tou Chuang Zi No.1130014978
2024.09	—	5,500,000,000	55,000,000,000	4,406,678,137	44,066,781,370	Issuance of new shares for Y2024 Restricted Stock Awards: NT\$165,000,000	None	September 18, 2024 Jing Yuan Tou Chuang Zi No.1130018540
2024.10	—	5,500,000,000	55,000,000,000	4,412,064,337	44,120,643,370	Exercise of Employee Stock Options: NT\$53,862,000	None	October 25, 2024 Jing Yuan Tou Chuang Zi No.1130021186
2025.01	—	5,500,000,000	55,000,000,000	4,414,930,537	44,149,305,370	Exercise of Employee Stock Options: NT\$28,662,000	None	January 22, 2025 Jing Yuan Tou Fu Zi No.1140001651
2025.04	—	5,500,000,000	55,000,000,000	4,418,995,632	44,189,956,320	Exercise of Employee Stock Options: NT\$40,650,950	None	April 24, 2025 Jing Yuan Tou Fu Zi No.1140007599
2025.07	—	5,500,000,000	55,000,000,000	4,422,175,232	44,221,752,320	Exercise of Employee Stock Options: NT\$34,346,000 Reclaim of New Restricted Employee Shares: NT\$2,550,000	None	July 23, 2025 Jing Yuan Tou Fu Zi No.1140014550
2025.10	—	5,500,000,000	55,000,000,000	4,436,141,982	44,361,419,820	Exercise of Employee Stock Options: NT\$139,667,500	None	October 30, 2025 Jing Yuan Tou Fu Zi No.1140021275
2026.01	—	5,500,000,000	55,000,000,000	4,447,029,782	44,470,297,820	Exercise of Employee Stock Options: NT\$108,878,000	None	January 16, 2026 Jing Yuan Tou Fu Zi No.1150001148

● Type of Shares

Units: Shares; December 31, 2025

Type of Shares	Authorized Capital					Remarks
	Outstanding shares			Unissued shares	Total	
	Listed shares	Unlisted shares	Total			
Common stock	4,447,029,782	0	4,447,029,782	1,052,970,218	5,500,000,000	

● Information Relating to the Shelf Registration System: None.

3.1.2 List of Major Shareholders

January 16, 2026*

Name of Major Shareholders	Shares	Shareholding	Percentage (%)
ASE Enterprises Limited		684,327,886	15.388
Citibank Taiwan as the custodian for all holders of ASEH ADSs as a group		314,316,490	7.068
HSBC Taiwan as the custodian bank for Value Tower Limited		265,024,820	5.960
HSBC Taiwan as the custodian bank for Brilliant Capital Profits Limited		120,640,482	2.713
Taishin International Bank as the custodian bank for Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF		104,814,000	2.357
Yuantai Taiwan Dividend Plus ETF		98,538,875	2.216
Taipei Fubon Bank in custody for Fuh Hwa Taiwan Technology Dividend Highlight ETF		72,949,000	1.640
New Labor Pension Fund		69,560,213	1.564
Fubon Life Insurance Co., Ltd.		62,301,000	1.401
JPMorgan Chase Bank N.A., Taipei Branch in custody for Vanguard Total International Stock Index Fund, a Series of Vanguard Star Funds		47,345,461	1.065

*The Company Shares for calculation of the shareholding rate is the number of shares as of December 31, 2025 including the number of shares that the employees of the Company exercised the employee stock option. (i.e. the outstanding shares as of January 16, 2026 after the amendment registration).

3.1.3 Dividend Policies and Implementation

1. Dividend policies

The dividend policy of the Company was approved by the General Shareholders' Meeting on February 12, 2018.

The Company is at the stage of stable growth. In order to accommodate the capital demand for the present and future business development and satisfy the shareholder's demand for the cash inflow, the Residual Dividend Policy is adopted for the dividend distribution of the Company. The ratio for cash dividends shall be not less than 30% of the total dividends; and the residual dividends shall be distributed in form of stocks in accordance with the distribution plan proposed by the Board of Directors and resolved by the Annual Shareholders' Meeting.

2. Proposal for dividend distribution:

- (1) The cash dividend distribution has been resolved by the Board of Directors in accordance with the Company's Articles of Incorporation, and will be reported to the shareholders' meeting.
- (2) The Board of Directors proposed on March 27, 2026 that shareholder dividends in the amount of NT\$ 29,437,997,041 shall be paid in cash. Cash dividend will be NT\$ 6.6 per share.

3. Explanation of anticipated major changes in the dividend policy: Not applicable.

3.1.4 Impact to business performance and earnings per share resulting from stock dividend distribution:

Not applicable. (The Company is not required to disclose the 2026 financial prediction data pursuant to the Criteria Governing the Public Disclosure of Financial Forecast Information by Public Companies.)

3.1.5 Remuneration of Employees and Directors

1. The percentage or range of remuneration of employees and directors as stipulated in the Company's Articles of Incorporation, which was amended at the Board of Directors held on March 31, 2025 and the Shareholders' Meeting on June 25, 2025:

According to Article 23 of the Articles of Incorporation, if the Company is profitable, 0.01% (inclusive) to 1% (inclusive) of the profits shall be allocated as compensation to employees (provided 0.01% to 0.05% shall be allocated as compensation to grassroots employees) and 0.75% (inclusive) or less of the profits should be allocated as compensation to directors. While the Company has accumulated losses, the profit shall be set aside to compensate losses before distribution.

The compensation being distributed to employees (including grassroots employees) in the form of stock or cash shall be approved by more than half of the directors at a board meeting at which two-thirds or more of the directors are present and report to the general shareholders' meeting.

The Company distributes profit to employees (including grassroots employees) in the form of shares by a resolution of a meeting of Board of Directors, and in accordance with the provision of the preceding paragraph, may resolve, at the same meeting of the Board of Directors, to distribute the shares by way of new shares to be issued by the Company or existing shares to be repurchased by the Company.

"Employees" referred to in the three preceding paragraphs include employees of controlling or subsidiary companies that meet certain conditions, which are to be prescribed by the Board of Directors.

"Grassroots employees" referred to in preceding paragraphs one to three is limited to employees of the Company who meet certain qualifications set by the Board of Directors.

According to Article 24 of the Articles of Incorporation, the annual net income ("Income") shall be distributed in the order of sequences below:

- (1) Making up for losses, if any.
- (2) 10% being set aside as legal reserve.
- (3) Allocation or reversal of a special surplus reserve in accordance with laws or regulations set forth by the authorities concerned.

The remainder plus the undistributed earnings shall be distributed in accordance with the proposal submitted by the Board of Directors and adopted by the general shareholders' meeting. However, when earnings are distributed as cash dividends, this may be approved

by the majority of the directors at a Board meeting in which over two-thirds of the directors are present, and then reported to the shareholders' meeting.

2. The estimation basis of the remuneration amount paid to employees and directors, calculation basis of shares on the remuneration distributed to employees in stock, and the accounting if there are differences between the estimated and the actual distribution amount:

The estimated employee remuneration and director remuneration for 2025 were NT\$101,339,490 and NT\$97,285,910, calculated at 0.25% and 0.24% of the profit before income tax respectively. If there are further changes in the amounts after the annual consolidated financial statements are disclosed, the differences will be recognized as a change in accounting estimate in the following year.

3. Board Resolution for the Distribution of Remuneration:

Resolution of the March 27, 2026 Board of Director for the allocation of director compensation and employee compensation for 2025 is as follows:

- (1) The resolved distribution of employee remuneration is NT\$101,339,490 (paid fully in cash), and that of director remuneration is NT\$96,000,000. The sum of the differences between the resolved amount aforementioned and the estimated amount NT\$101,339,490 for employee remuneration and NT\$97,285,910 for director remuneration is NT\$1,285,910.
- (2) The amount of any employee profit-sharing compensation distributed in stocks, and expressed as a percentage of the sum of the after-tax net income (as stated in the parent company only financial reports or individual financial reports for the current period) and total employee profit-sharing compensation: There is no employee profit-sharing compensation distributed in stocks this year.

4. The actual distribution of remuneration to employees and directors (including the number of distributed shares, amount, and share price) in previous year, and whose differences (if any) with the recognized remuneration to employees and directors should be disclosed along with the differences, reasons and status:

The Board of Directors of the Company had approved the earnings distribution proposal of 2024 on March 31, 2025 and the actual distribution status:

- (1) The actual distribution of employee compensation was NT\$81,178,101, and that of director remuneration was NT\$77,000,000.
- (2) The difference between the actual distribution amount and the originally estimated employee compensation of NT\$81,113,064 and director remuneration of NT\$79,946,919 totals NT\$2,881,882.

Reasons for the difference: Adjustments in accounting estimates.

Resolution of the difference: The amount of difference was recognized as a change in accounting estimate upon the resolution by the Board of Directors.

3.1.6 Status of a company repurchasing its own shares: None.

3.2 Corporate Bonds:

As of the date of this annual report in 2026

Corporate Bond Type		AHC 1st Unsecured Corporate Bonds Issuance in 2019	2nd issuance of unsecured corporate bonds of ASE Technology Holding Co., Ltd. in 2020
Issue date		April 26, 2019	August 13, 2020
Denomination		NT\$1,000,000	NT\$1,000,000
Issuing and transaction location		TPEX	TPEX
Issue price		Issue by denomination	Issue by denomination
Total price		NT\$3,500,000,000 (Bond-B: 3,500 million)	NT\$2,000,000,000 (Tranche-C: 2,000 million)
Coupon rate		Bond-B: 1.03%	Tranche-C: 0.95%
Tenor		Bond-B: 7 years Maturity: April 26, 2026	Tranche-C: 7 years Maturity: August 13, 2027
Guarantee agency		None	None
Consignee		Trust Department, Taipei Fubon Commercial Bank Co., Ltd.	Taipei Fubon Commercial Bank Co., Ltd.
Underwriting institution		Taishin Securities Co., Ltd.	Yuantan Securities Co., Ltd.
Certified lawyer		True Honesty International Law Office	True Honesty International Law Office
CPA		Deloitte & Touche	Deloitte & Touche
Repayment method		Repayment in lump sum upon maturity	Repayment in lump sum upon maturity
Outstanding principal		NT\$3,500,000,000	NT\$2,000,000,000
Terms of redemption or advance repayment		None	None
Restrictive clause		Exclusive for professional investors as defined in the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds	Exclusive for professional investors as defined in the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds
Name of credit rating agency, rating date, rating of corporate bonds		Rating agency: Fitch Australia Pty Ltd (Taiwan Branch) Rating date: September 11, 2018 Credit rating: A+(twn)	Rating agency: Fitch Australia Pty Ltd (Taiwan Branch) Rating date: March 10, 2020 Credit rating: A+(twn)
Other rights attached	As of the printing date of this annual report, converted amount of (exchanged or subscribed) ordinary shares, GDRs or other securities	None	None
	Issuance and conversion (exchange or	None	None

Corporate Bond Type		AHC 1st Unsecured Corporate Bonds Issuance in 2019	2nd issuance of unsecured corporate bonds of ASE Technology Holding Co., Ltd. in 2020
	subscription) method		
Issuance and conversion, exchange or subscription method, issuing condition dilution, and impact on existing shareholders' equity		None	None
Transfer agent		None	None

3.3 Preferred Stocks: None.

3.4 American Depositary Receipts:

As of the Date of this 2026 Annual Report Unit: US\$

The issuance date of the original ASE		September, 2000	June, 2003
Item			
Issue Date		September, 2000	June, 2003
Issuance and Listing		New York Stock Exchange	New York Stock Exchange
Total Amount		US\$140,000,000	US\$86,808,000
Offering Price per Unit		US\$7 per unit	US\$2.65 per unit
Units Issued*		20,000,000 units; each unit represents five ASE Inc. common shares	32,757,600 units; each unit represents five ASE Inc. common shares
Underlying Securities		ASE Inc. common shares issued through rights offering	ASE Inc.'s issued common shares held by shareholders
Common Shares Represented		100,000,000 ASE Inc. common shares; each share has a par value of NT\$10	163,788,000 ASE Inc. common shares; each share has a par value of NT\$10
Rights and Obligations of ADR Holders		Same rights and obligations as the shareholders of the Company's common shares	
Trustee		None	
Depository Bank		Citibank	
Custodian Bank		Citibank, Taipei Branch	
Outstanding ADR		As of the date of this annual report, the balance of the American Depositary Receipt was 157,164,221 units, representing 314,328,442 common shares of the Company.	
Apportionment of expenses for issuance and maintenance		None	
Terms and conditions in the deposit agreement and custody agreement		None	
Closing Price per ADR	2025	Highest	16.51
		Lowest	6.94
		Average	11.06
	As of the date of this annual report in 2026	Highest	25.29
		Lowest	16.67
		Average	21.64

*One unit of ASE Technology Holding, Co., Ltd. ADR represents 2 common shares of ASE Technology Holding, Co., Ltd. common shares.

3.5 Employee Stock Option Plan (including the status of employee restricted stock awards):

3.5.1 The implementation of Employee Stock Option Plan:

For the purposes of attracting professionals needed by the Company, encouraging employees, increasing employees' recognition of the Company, the Company issued the First and Second Employee Stock Option Plans with the approval of the competent authority in August of 2018 and March of 2023, respectively. The total number of option units to be issued under each plan shall be 150,000,000. Each option unit is entitled to subscribe one new common share of the Company. The exercise price shall be the closing price of the Company's common shares on the grant date.

According to Article 12, Subparagraph 12.3 of the Joint Share Exchange Agreement, the stock option plan issued by ASE Inc., which was approved by the competent authority in April of 2015, will be

assumed by the Company, and the Company will adjust the stock option exercise price and quantity based on the conversion ratio starting from the effective date of the conversion. According to Article 2, Subparagraph 2.1.4, the employee stock options of the Company which are granted but not exercised yet are as follows:

1. The status of valid employee stock option certificates as of the date of this annual report and effects on shareholder rights:

As of the date of this 2026 annual report

Stock Option Plan	The 2015 Employee Stock Option Plan (Assumption from ASE Inc.)*	ASEH (The Company) The 2018 Employee Stock Option Plan		ASEH (The Company) The 2023 Employee Stock Option Plan																
		First issuance	Second issuance																	
Effective Date & Total Units	2015/04/17 & 36,535,000 Shares	2018/08/23 & 150,000,000 Shares		2023/03/08 & 150,000,000 Shares																
Grant Date	2015/09/10	2018/09/27	2018/11/23	2023/08/18																
Units issued	36,535,000 Shares	150,000,000 Shares		150,000,000 Shares																
Available units for issuance	0 Share	0 Share		0 Share																
Percentage of Shares to be issued of the outstanding shares as of the date of issuance	0.85%	0.01%	3.05%	3.43%																
Period	The Options will expire at the end of the tenth year from the issue date (the "Expiry Date"). The Options may not be transferred, except by inheritance. If the employee or his/her heir(s) is unable to exercise the Options before the Expiry Date, such Options shall elapse and be cancelled.																			
Underlying Shares	The Company will issue new common shares as the underlying shares.																			
Vesting Schedule (%)	The Options shall become exercisable from the date two (2) years after the issue date thereof, and the percentage of exercisable Options in different time periods are set forth below. <table><tr><th>Numbers of Years after the Issue Date</th><th>Accumulated Percentage of Options Exercisable</th></tr><tr><td>2 years</td><td>40%</td></tr><tr><td>2.5 years</td><td>50%</td></tr><tr><td>3 years</td><td>60%</td></tr><tr><td>3.5 years</td><td>70%</td></tr><tr><td>4 years</td><td>80%</td></tr><tr><td>4.5 years</td><td>90%</td></tr><tr><td>5 years</td><td>100%</td></tr></table>				Numbers of Years after the Issue Date	Accumulated Percentage of Options Exercisable	2 years	40%	2.5 years	50%	3 years	60%	3.5 years	70%	4 years	80%	4.5 years	90%	5 years	100%
Numbers of Years after the Issue Date	Accumulated Percentage of Options Exercisable																			
2 years	40%																			
2.5 years	50%																			
3 years	60%																			
3.5 years	70%																			
4 years	80%																			
4.5 years	90%																			
5 years	100%																			
Exercised Shares	31,531,250 Shares	0 Share	87,359,500 Shares	19,391,900 Share																
Exercised Amount	NT\$2,301,781,250	NT\$0	NT\$4,199,694,910	NT\$1,933,372,430																
Unexercised Shares	5,003,750 Shares	620,000 Shares	44,503,000 Shares	130,608,100 Shares																
Exercise Price per unexecuted share (current exercise price)	NT\$73.0	NT\$53.9	NT\$41.1	NT\$99.7																
Ratio of unexercised shares over the outstanding shares as of the date of this annual report (%)	0.11%	0.01%	1.00%	2.94%																
Expired Shares	0 Share	620,000 Shares **	0 Share	0 Share																
Impact on shareholders' equity	The Option Plan will start to vest within 3 years after two years from the issue date. The equity of the shareholders is diluted annually, but the dilution effects are limited.																			

* Each Option unit is entitled to subscribe one new common share of the Company. Pursuant to the Joint Share Exchange Agreement, the Company assumed the employee stock option plan issued by ASE Inc. The price and shares were adjusted according to the conversion ratio (ASE: the Company=1:0.5).

** A total of 11 employees have resigned or retired in 2018 and all of these number of shares has been cancelled.

2. Names, Granting and Exercise Status of the Managerial Officers and Top Ten Employees of the granted Employee Stock Options:

February 28, 2026

	Title	Name	Issuance Date	Number of Stock Options Granted	Percentage of Stock Options in Outstanding Shares	Exercised				Unexercised			
						Number of Stock Options	Exercise Price	Exercise Amount	Percentage of Stock Options in Outstanding Shares	Number of Stock Options	Exercise Price	Exercise Amount	Percentage of Stock Options in Outstanding Shares
Managerial Officers and Employees	Chairman of the Resource Integration & Decision-Making Committee	Jason C.S. Chang	2015.09.10 2018.11.23 2023.08.18	19,000,000	0.43%	3,490,000	46.70	162,971,000	0.08%	15,510,000	63.77	989,061,000	0.35%
	General Manager	Richard H.P. Chang											
	COO	Tien Wu											
	CFO	Joseph Tung											
	Chief of Staff	David Pan											
	CAO	Du-Tsuen Uang											
	Procurement Officer	Andrew Tang											
	Senior VP	Alan Li											
	Chief Accounting Officer	Murphy Kuo											
	Senior VP	Anne Chang											
	Senior VP	Kenneth Hsiang											
	Vice President	Peili Shen											
	Vice President	Eddie Chang											
	Subsidiary	Chairman & General Manager	2015.09.10 2018.11.23 2023.08.18	11,600,000	0.26%	7,460,000	47.49	354,293,500	0.17%	4,140,000	69.41	287,354,000	0.09%
		Vice Chairman and Chief Operating Officer											
		General Manager											
		General Manager											
		General Manager											
		Senior VP											
		General Manager											
		Chairman											
		General Manager											
		General Manager											
		General Manager											

3.5.2 The implementation of Restricted Stock Awards Plan:

To attract and retain talents and achieve the Company's mid- and long-term objectives, the Company aims to motivate employees to do their best to achieve the Company's operation goals together, the Company issued the 2024 Restricted Stock Awards Plan ("the Rules"). The Rules are stipulated and based on Article 267 of the Company Act and the Regulations Governing the Offering and Issuance of Securities by Securities Issuers ("the Regulations") released by the Financial Supervisory Commission.

The issuance of the second new restricted stocks of 16,500,000 shares was approved by the competent authority in September 2024 and were granted gratuitously to employees. The number of shares of released and unreleased issued restricted stock awards are listed as follows:

1. The status up to the date of the annual report and the effect on shareholders' equity for all restricted stock awards for which the vesting conditions have not yet been met for the full number of shares:

February 28, 2026

Type of New Restricted Employee Stock	2024 Restricted Stock Awards
Date of Effective Registration & Total Shares	July 29, 2024 & 16,500,000 Common Shares
Issue Date	September 6, 2024
Number of new shares issued with restricted employee rights	16,500,000 Common Shares
Available new shares of restricted stock awards for issuance	0 Common Share
Issue Price (NT\$)	The issuance is gratuitous
New Restricted Employee Shares as a Percentage of Shares Issued	0.37%
Vesting Conditions of New Restricted Employee Shares	1. Employee's continuous employment with the Company through the vesting dates, no violation on any terms of the Company's employment agreement, working rules, non-compete and Proprietary Information Management agreements or the agreement of restricted stock awards and achievement of both "personal performance requirement" and "the Company's operation objectives" during the vesting period are required to receive the vested shares. In three years after the date of issuance, the maximum number of shares that can vest each year is 1/3 of the total stock awards granted ("the vesting limit"). The actual total number of vesting shares shall be determined by the vesting ratio set according to the achievement of both personal performance and the Company's operation objectives and will be specified in the respective agreements of employees by the Company. The share calculation shall be rounded down to the nearest integer.

2. The personal performance requirement is the employee's personal performance rating for the most recent year prior to the end of each vesting period at "B" (inclusive) rating or better and meeting the personal performance requirement which the criteria were set by the Company and agreed with separate employee.

The Company's operation objectives are based on 4 indexes: consolidated operating revenue, consolidated gross profit and gross margin (%), and consolidated operating profit and operating margin(%) (Collectively, "performance indexes") of the semiconductor packaging and testing business (including the substrate (materials) business; referred to below as the "packaging and testing business") of the continuing operation and the Company's Environmental, Social, and Corporate Governance achievements("ESG KPI"). Targets A and B achievement levels for the performance indexes are set up in the table below. The indexes will be deemed achieved when either target A or B is achieved. If one out of the three aforementioned performance indexes is achieved, the total number of vested shares for the year shall be 50% of the vesting limit. If two out of the three aforementioned performance indexes are achieved, the total number of vested shares for the year shall be 60% of the vesting limit. If all of the three aforementioned performance indexes are achieved, the total number of vested shares for the year shall be 70% of the vesting limit. If the ESG KPI is achieved, the total number of vested shares for the year will be 30% of the vesting limits.

The determination of achievement of performance indexes to the target and the achievement levels shall, in principle, be based on the consolidated financial statements of subsidiaries related to the Company's packaging and testing business and be reviewed by a certified public accountant for the most recent fiscal year prior to the end of each vesting period. However, during the vesting period, if the Company or its subsidiaries acquire or dispose the shareholder equities of other business units, departments or subsidiaries (the "variable business units") through mergers, acquisitions or trades that should be incorporated or has been incorporated into the Company's consolidated financial statements, the operating revenue, gross profit, operating profit, GHG (Greenhouse Gas) intensity, and Water Withdrawal Intensity of the variable business units shall not be included in the calculation of the aforementioned operation indexes.

The determination of achievement of ESG KPI and standards shall, in principle, be based on a report of the Company's subsidiaries related to packaging and testing business in the most recent year prior to the end of each vesting period and the report shall be verified by a third-party impartial agency.

Index	Target A	Target B
Consolidated operating revenue	The consolidated operating revenue of the Company's packaging and testing business exceeds the consolidated operating revenue of previous year or its rate of change	The consolidated operating revenue of the Company's packaging and testing business exceeds the average consolidated operating revenue of previous 3 years.

		(YoY) is superior to the average of the peers within the same industry. The peers within the same industry aforementioned refer to the semiconductor packaging and testing corporations listed in TWSE/TPEX and their annual consolidated operating revenue exceed NT\$ 15 billion or more.	
	Consolidated gross profit and gross margin (%)	The total consolidated gross profit of the Company's packaging and testing business exceeds the total consolidated gross profit of the packaging and testing business in the previous year or exceeds the average of the total consolidated gross profit of the packaging and testing business of the previous 3 years.	The total consolidated gross margin of the Company's packaging and testing business exceeds the total consolidated gross margin of the packaging and testing business in the previous year or exceeds the average of the total consolidated gross margin of the packaging and testing business of the previous 3 years.
	Consolidated operating profit and operating margin (%)	The consolidated operating profit of the Company's packaging and testing business exceeds the consolidated operating profit of the packaging and testing business in the previous year or exceeds the average of the consolidated operating profit of the packaging and testing business of the previous 3 years.	The consolidated operating margin of the Company's packaging and testing business exceeds the consolidated operating margin of the packaging and testing business in the previous year or exceeds the average of the operating margin of the packaging and testing business of the previous 3 years.
	ESG KPI	(a) GHG intensity (GHG emissions/revenue): Year 2024: Reduce by more than 9% (Based on Year 2015) Year 2025: Reduce by more than 10% (Based on Year 2015) Year 2026: Reduce by more than 11% (Based on Year 2015) And (b) Water Withdrawal Intensity (water withdraw/revenue): Year 2024: Reduce by more than 9% (Based on Year 2015) Year 2025: Reduce by more than 10% (Based on Year 2015) Year 2026: Reduce by more than 11% (Based on Year 2015)	
Restricted Rights of New Restricted Employee Shares	1. Before the vesting conditions are met, except for inheritance, employees may not sell, pledge, transfer, give to another person, create any encumbrance on, or otherwise dispose of, the restricted stock awards. 2. Before the vesting conditions are met, rights of the restricted stock awards to attend the shareholder’s meeting, submit proposals, speak and vote at the meeting shall be the same as the Company’s common shares issued and shall be performed in accordance with the custodian agreement. 3. Before the vesting conditions are met, except the aforementioned rights, the other rights of restricted stock awards, including but not limited to stock		

	dividend, cash dividend, rights to receive from legal reserve and capital surplus, stock options at cash capital increase, shall be the same as the Company's common shares issued and be performed in accordance with the custodian agreement. 4. If the employee achieves the vesting conditions on the book closure date for the Company's issuance of bonus dividends, cash dividends, subscription of new shares in rights issue, during the book closure period for shareholder's meeting pursuant to Item 3 of Article 165 of the Company Act, or other statutory book closure period till the record date for rights distribution, the timing and procedures for lifting the restrictions on the restricted stock awards shall be performed in accordance with the custodian agreement or relevant laws/regulations.
Custody Status of New Restricted Employee Shares	The restricted stock awards shall be deposited in a security trust account after the issuance. Before the vesting conditions are met, the employee shall not request the trustees to return the restricted stock awards for any reason or in any method.
Measures to be Taken When Vesting Conditions are not Met	Before the vesting conditions are met, except for inheritance, employees may not sell, pledge, transfer, give to another person, create any encumbrance on, or otherwise dispose of, the restricted stock awards.
Number of New Restricted Employee Shares that have been Redeemed or Bought Back	255,000 Shares
Number of Released New Restricted Employee Shares	5,375,000 Shares
Number of Unreleased New Restricted Shares	10,870,000 Shares
Ratio of Unreleased New Restricted Shares to Total Issued Shares (%)	0.24%
Impact on dilution of shareholdings	Based on the calculation of the Company's outstanding shares, the maximum dilution of the Company's EPS is estimated to be in the amount of NT\$0.09, NT\$0.32, NT\$0.14 and NT\$0.05 from 2024 to 2027, respectively. The potential dilution of the Company's EPS is limited, therefore, there is no material impact on existing shareholders' equity.

2. Name list of managerial officers and the top 10 employees who received restricted stock awards, and the status of their acquisition:

February 28, 2026

	Title	Name	Shares	%	Released				Unreleased			
					Number of released restricted shares	Issue Price (NT\$)	Issue amount	Ratio of released Restricted shares to the total shares issued	Number of released restricted shares	Issue Price (NT\$)	Issue amount	Ratio of released Restricted shares to the total shares issued
Managerial Officers and Employees	COO	Tien Wu	4,395,000	0.10%	1,465,000	0	0	0.03%	2,930,000	0	0	0.07%
	CFO	Joseph Tung										
	CAO	Du-Tsuen Uang										
	Procurement Officer	Andrew Tang										
	Senior VP	Alan Li										
	Chief Accounting Officer	Murphy Kuo										
	Senior VP	Anne Chang										
	Senior VP	Kenneth Hsiang										
	Vice President	Peili Shen										
	Vice President	Eddie Chang										
	Subsidiary	General Manager	5,592,000	0.13%	1,864,000	0	0	0.04%	3,728,000	0	0	0.08%
		Chairman & General Manager										
		General Manager										
		General Manager										
		Vice Chairman and Chief Operating Officer										
		General Manager										
		Senior VP										
		Director & General Manager										
		General Manager										
		Senior VP										

*Mr. Rutherford Chang, the late director of the Company, has unfortunately passed away.

3.6 Status of New Shares Issuance due to mergers or acquisition of shares of another company:

3.6.1 Completed new shares issuance due to mergers and acquisitions in the most recent year and as of the date of this annual report: None.

3.6.2 New shares issuance due to mergers and acquisitions approved by the Board of Directors in the most recent year and as of the date of this annual report: None.

3.7 Financing Plan and Implementations:

As of the date of this annual report, unfinished projects that have completed fundraising: None.

IV. Operational Highlights

4.1 Business Activities

4.1.1 Business Scope

1. As each subsidiary is engaged in different business scope, the business scope of the Company (ASE Technology Holding Co., Ltd., hereinafter referred to as “ASEH”) and its subsidiaries (collectively referred to as “the Group”) includes four major categories listed as follows:

(1) Investment : General Investment Business

(2) Packaging and Testing : IC Service

- Packaging : Package and module design, chip packaging (or assembly), multi-chip assembly, micro and hybrid module assembly, memory assembly
- Testing: Engineering test, wafer probing and final test
- Materials: Substrate design and manufacturing

(3) Electronics Manufacturing Services

The primary business is providing a series of professional services for domestic and international brand manufacturers, including the development and design, material procurement, production and manufacturing, logistics, maintenance, and other after-sales services of communication, consumer electronics, computers, storage, industrial, automotive electronics, and other types of electronic products.

(4) Others

Real estate development, construction, housing sales, property management and commercial space leasing business.

2. Current products of the Group and its Operating Proportion:

Unit: NT\$ in thousands

Primary products	2025	
	Revenue	Sales Percentage
Packaging services	308,342,594	47.78%
Testing services	71,900,228	11.14%
Electronics packaging technology and manufacturing services	257,192,747	39.85%
Others	7,952,141	1.23%
Total	645,387,710	100.00%

4.1.2 Industry Overview

1. Investment:

The Company integrates the Group’s business strategies and operational objectives through investment and holding shares. Its goal is to efficiently utilize the Group’s resources through the independent developments of various business groups by means of investment and shareholding in order to enhance the Group’s overall operational performance and market competitiveness.

2. Assembly and Testing:

(1) Current Status and Development of the Industry

The International Monetary Fund (IMF) stated in its October 2025 "World Economic Outlook" that the domestic gross product (GDP) for 2025 would reach 3.2%. Due to factors including the establishment of tariff protectionist measures between the U.S. and countries around the world, the continued uncertainties in trade policies, supply chain disruptions, and labor supply impacts, countries have adjusted their measures to adapt to the fragmented environment under the impact of the United States' high tariff protectionism. Global economic growth has slowed from 3.3% in 2024 to 3.2% in 2025 and is projected to moderate further to 3.1% in 2026, indicating that the outlook for global economic growth remains bleak. An increasing number of signs indicate that the negative effects of U.S. protectionist measures are beginning to emerge. As the global economy becomes increasingly fragmented, risks to the outlook are also rising.

However, compared to previous forecasts, the IMF has revised its 2025 global economic growth rate upward to 3.2%, while keeping its 2026 forecast unchanged at 3.1%. Although the 2025 data has been revised upward, it is still lower than the 3.3% global growth rate in 2024. This upward revision is mainly due to the trade agreements reached between the U.S. and major economies, which resulted in tariff rates lower than expected. The global economy has also benefited from enterprises' flexible planning, including front-loading imports and rapidly reconfiguring supply chains. Other factors such as the depreciation of the U.S. dollar and the surge in AI investments have made the global growth outlook "less pessimistic than previously anticipated."

Several other factors provided temporary relief to the global economy, including businesses and households rushing to purchase goods ahead of U.S. tariff increases, while the depreciation of the U.S. dollar helped support global trade. Furthermore, the U.S. has negotiated trade agreements with many countries and provided numerous tariff exemptions. Most of these countries have not taken retaliatory actions, but have instead kept their trade regimes largely open, thus avoiding the large-scale tariff retaliation originally threatened by U.S. President Donald Trump. While fragile, the modest easing of trade tensions has already helped support the global economic resilience.

In conclusion, global economic growth is supported by numerous factors, including: (1) The easing of tariff impacts: Tariff rates are lower than expected. (2) Market adjustment: The global economy is affected by companies stockpiling inventories in advance and rapidly reconfiguring their supply chains. (3) Policy support: This includes the depreciation of the U.S. dollar, fiscal stimuli in Europe and China, and a surge in investment in artificial intelligence (AI).

The IMF points out that the economic growth rate of the world's top 50 developed economies is projected to decline from 1.8% in 2024, to 1.6% in both 2025 and 2026. The growth rate for emerging markets and developing countries is projected to decline from 4.3% in 2024 to 4.2% in 2025 and 4.0% in 2026.

The U.S. economic outlook remains strong, with its GDP firmly holding the top spot globally at US\$30.6 trillion and a growth rate of 2%. China's GDP was projected to grow by 4.8% in 2025, ranking second with a total of US\$19.4 trillion. Even with higher U.S. tariffs, China continues to play a core role in the global supply chain, forging a global order led by the two dominant forces, the U.S. and China. Taiwan ranks 22nd globally, with GDP estimated approximately US\$884 billion in 2025. The real economic growth rate forecast has been revised upward to 3.7%, reflecting strong support from Taiwan's exports and the boom in AI investment, which have helped the economy outperform the regional average.

As new policies reshape the economic and trade landscape, the global economy is entering into a period of adjustment. Although subsequent agreements and renewed negotiations have somewhat mitigated the risks of certain extremely high tariffs, the overall

environment remains volatile. The IMF also warned that risks continue to loom over the global economy. Risks include a potential rebound in tariffs, rising geopolitical tensions, and widening fiscal deficits, all of which could push interest rate higher as well as tighten global financial conditions. Furthermore, if U.S. President Donald Trump insists on imposing a 100% additional tariff on Chinese goods in retaliation for Beijing's increasing control over rare earth exports, the absence of a clear, transparent, and durable agreement could reignite the U.S.-China trade war, keeping global trade policy uncertainty elevated and could weigh on global economic performance.

In summary, the IMF remains cautiously optimistic about the global economic outlook for 2025, revising upward its growth forecasts for the global economy and major economies, supported by easing trade tensions, strong investment in AI, and policy support. The IMF projected global economic growth to reach 3.2% in 2025, while inflation was expected to ease to 4.2%, indicating that although prices rose, inflation remained manageable. However, the IMF warned that the risks such as the U.S.-China trade tensions, high debt levels, and financial vulnerabilities remain key downside risks, and with the global economy still facing uncertainty, policymakers should remain cautious.

The research firm Gartner® estimates that global GDP growth will be 2.8% in 2025 and 2.7% in 2026¹. We believe that these are broadly consistent with the outlook of IMF and indicate that the pace of global economic growth is expected to moderate in the coming years. Overall, the outlooks of major international organizations suggest a cautiously optimistic view of the global economy in 2025, with global economic growth generally projected to fall within the range of 2.7% to 3.3%.

According to Gartner², “the semiconductor market is in a multiyear double-digit growth cycle, crossing a trillion-dollar revenue in 2026. AI remains a key driver, while a massive surge in memory prices strengthens the outlook — memory to cross \$350 billion, while GPUs and AI accelerators near the \$200 billion mark in 2026.” Meanwhile, strong demand for High Bandwidth Memory (HBM) and storage, fueled by hyperscale data center expansion, has pushed memory prices significantly higher and improved market outlooks. Global semiconductor revenue is expected to reach US\$793.4 billion in 2025, reflecting year-on-year growth of 21%. In the coming year, supported by improving prospects for AI infrastructure investment, rising prices of GPUs and AI accelerators, and surging memory prices driven by strong storage demand from large AI data centers are expected to continue supporting revenue growth. Global semiconductor revenue is projected to surpass the US\$1 trillion mark in 2026, reaching US\$1,052.4 billion, representing year-on-year growth of 32.6%.

In terms of end-user electronic products, personal computers (PCs) with built-in hardware (particularly neural processing units (NPUs)) that enable AI capabilities will be able to perform AI processing locally. AI PCs can accelerate the running of various AI models locally without relying on cloud computing, thereby enabling a range of new application. With the advances in generative AI and its rapidly expanding applications, AI-capable computing devices are becoming increasingly important, bringing renewed momentum to the mature PC industry. Furthermore, the upcoming end of support for Windows 10 will accelerate device replacement cycles across both enterprise and consumer markets, while consumer demand for high-performance, high-end devices (particularly desktops) continues to grow. This is mainly due to the demand from gamers and professional users for high-performance, AI-driven systems. Previously, there was a supply shortage of high-end graphics processing units (GPUs), but the situation has since improved, allowing consumers to meet their pent-up demand for high-performance gaming desktops.

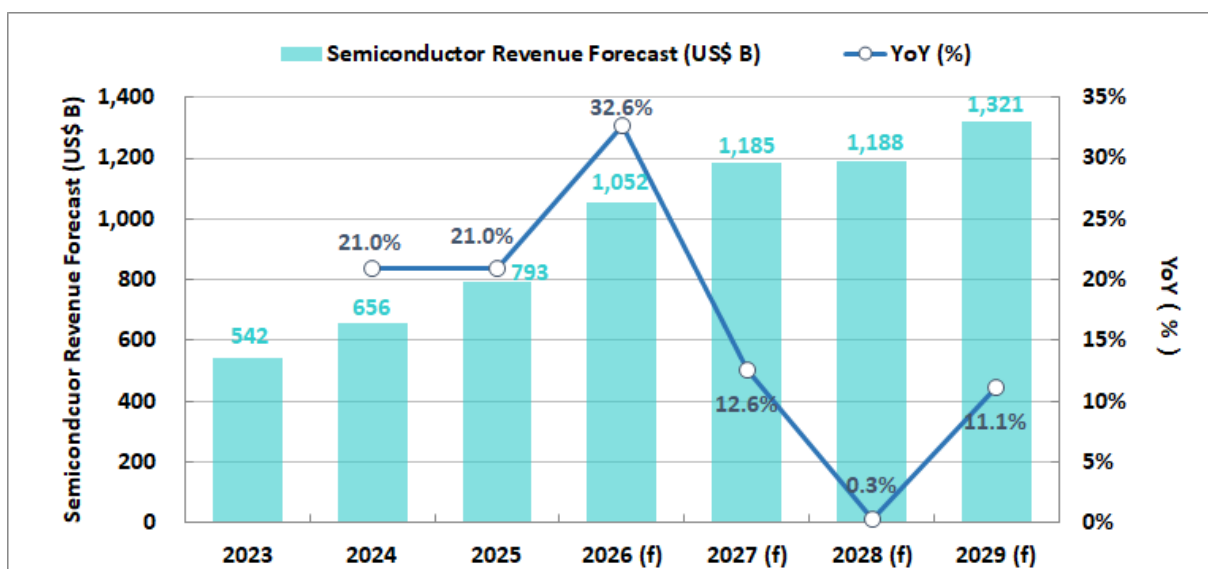
In the field of communication applications, the global smartphone market returned to a moderate recovery in 2024 and has maintained slight growth in 2025. Although the overall

volume remains limited, the product mix is now clearly shifting toward higher-end devices. The continued growth of premium smartphones is largely supported by manufacturers' pricing flexibility. Edge AI has become a key feature in flagship models, integrating generative AI (GenAI) into a broader range of high-end smartphones and driving revenue growth. Brands are enhancing product value and supporting revenue growth by launching next-generation flagship smartphones featuring improved battery life, thermal management, foldable designs, and AI computing technologies. Looking ahead to 2026, memory prices are expected to enter an upward cycle, increasing overall devices cost and slightly reducing global shipments. However, the trend toward premiumization will remain unchanged, and AI smartphones and foldable devices will become the key drivers of a second wave of growth.

According to statistics from Gartner³, “the total semiconductor packaging and testing services market is projected to grow from US\$82.3 billion in 2024 to US\$90.3 billion in 2025, growing at 9.6% and then to \$98.1 billion in 2026, growing at 8.7%.”

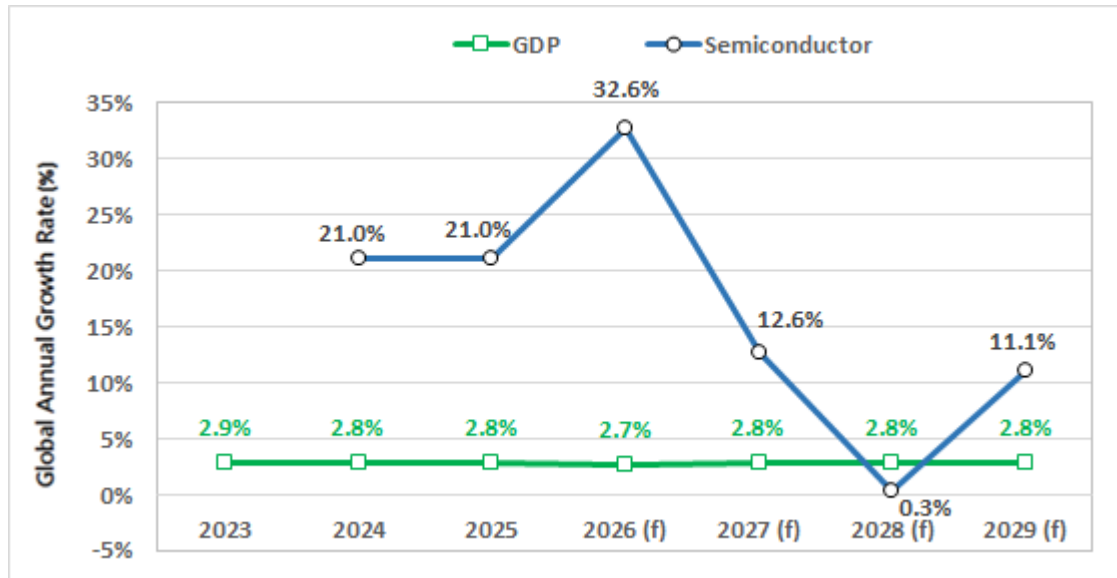
According to Prismark's statistics, the output value of the semiconductor packaging and testing industry grew by 24% in 2025.

Global Semiconductor Market Forecast



Source : Chart created by ASE Technology Holding Co., Ltd. based on Gartner Research: Gartner "Forecast: Semiconductors and Electronics, Worldwide, 2023-2029, 4Q25 Update", By Rajeev Rajput, Ben Lee, Guy Robertson, Jainendra Singh, Jon Erensen, Joseph Unsworth, Kartikay Gulani, Masatsune Yamaji, Menglin Cao, Roger Sheng, Shrish Pant, Warren Peng and Yashika Goyal, December 2025. Semiconductor Revenue by Semiconductor Device Category. Calculations performed by ASE Technology Holding Co., Ltd. The Gartner content described herein, (the "Gartner Content") represent(s) research opinion or viewpoints published, as part of a syndicated subscription service, by Gartner, Inc. ("Gartner"), and are not representations of fact. Gartner Content speaks as of its original publication date (and not as of the date of this annual report) and the opinions expressed in the Gartner Content are subject to change without notice.

Worldwide GDP and Semiconductor Industry Annual Growth Rate



Source : Chart created by ASE Technology Holding Co., Ltd. based on Gartner Research: Gartner "Forecast: Semiconductor Capital Spending, Wafer Fab Equipment and Capacity, Worldwide, 4Q25", By Bob Johnson, Gaurav Gupta, Menglin Cao and Thomas Chiang, December 2025. Semiconductor Industry Annual Growth Rate=Semiconductor Revenue Growth Rate. Calculations performed by ASE Technology Holding Co., Ltd. The Gartner content described herein, (the "Gartner Content") represent(s) research opinion or viewpoints published, as part of a syndicated subscription service, by Gartner, Inc. ("Gartner"), and are not representations of fact. Gartner Content speaks as of its original publication date (and not as of the date of this annual report) and the opinions expressed in the Gartner Content are subject to change without notice.

In 2025, the output value of Taiwan's IC industry (including design, manufacturing, packaging and testing) reached NT\$6,522.5 billion, an increase of 22.7% over last year. The output value of the IC design industry reached NT\$1,424.5 billion, an increase of 12.0% over last year. The output value of IC manufacturing reached NT\$4,368.9 billion, an increase of 28.3% from last year. Among them, the foundry industry was NT\$4.169.3 billion, an increase of 28.5% from last year; the memory manufacturing industry was NT\$217.6 billion, an increase of 23.8% from last year. The output value of the IC packaging and testing industry was NT\$711.1 billion, an increase of 14.0% compared to last year. The output value of the IC packaging industry reached NT\$482.5 billion, an increase of 14.0% compared to last year, and the output value of the IC testing industry was NT\$228.6 billion, a year-on-year increase of 14.2%.

¹Source: Gartner "Forecast: Semiconductor Capital Spending, Wafer Fab Equipment and Capacity, Worldwide, 4Q25", By Bob Johnson, Thomas Chiang, Gaurav Gupta and Menglin Cao, December 2025. Global GDP = Worldwide GDP

²Source: Gartner "Forecast: Semiconductors and Electronics, Worldwide, 2023-2029, 4Q25", By Rajeev Rajput, Ben Lee, Guy Robertson, Jainendra Singh, Jon Erensen, Joseph Unsworth, Kartikay Gulani, Masatsune Yamaji, Menglin Cao, Roger Sheng, Shrish Pant, Warren Peng, Yashika Goyal, December 2025.

²Source: Gartner "Forecast Analysis: Semiconductors and Electronics, Worldwide, 3Q25", By Rajeev Rajput, Joseph Unsworth, Masatsune Yamaji, Shrish Pant, 29 October 2025.

³Source: Forecast: Semiconductor Assembly and Test Services, Worldwide, 2025 Update", By Semis and Electronics Research Team, 29 September 2025.

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**Output value of Taiwan's IC design, manufacturing, packaging and testing industry in 2025, as table below:
(Including estimated output value of Taiwan's semiconductor industry in 2026)**

Unit: NT\$ 100 million

	2022	2023	2024	2025	2025 Growth Rate	2026(e)
Taiwan IC Industry Output	48,370	43,428	53,151	65,225	22.7%	77,150
Taiwan IC Design	12,320	10,965	12,721	14,245	12.0%	15,214
Taiwan IC Manufacturing	29,203	26,626	34,195	43,869	28.3%	54,339
Foundry	26,847	24,925	32,438	41,693	28.5%	51,317
Memory Manufacturing	2,356	1,701	1,757	2,176	23.8%	3,022
Taiwan IC Packaging and Testing Industry	6,847	5,837	6,235	7,111	14.0%	7,597
IC Packaging	4,660	3,931	4,233	4,825	14.0%	5,163
IC Testing	2,187	1,906	2,002	2,286	14.2%	2,434

Source: ITRI IEK, ASE Technology Holding Co., Ltd. (2026/2)

In 2025, the total output value of Taiwan's IC industry reached NT\$6,522.5 billion, showing a 22.7% increase over the previous year. The main growth driver came from AI applications. In particular, as many as 83% of the world's AI chips are manufactured by Taiwanese semiconductor foundries. The advanced processing field for chips under 7 nanometers represents a strategic area of focus for Taiwanese manufacturers. This makes Taiwan indispensable in application scenarios such as high-performance computing (HPC), data centers, and edge computing. The explosive demand for advanced processes and packaging stems from AI and HPC applications. Moreover, the moderate recovery of AI smartphones, edge computing, and the consumer electronics market has also helped the semiconductor industry to effectively mitigate the impact of uncertainties such as exchange rate fluctuations and tariff policies, leading to strong growth in the three major sub-sectors of the industry, namely, IC design, manufacturing, and packaging and testing.

Over time, by the first half of 2025, the semiconductor packaging and testing industry has seen a shift in development trend from consumer electronics to a structural demand for AI and advanced packaging, resulting in significant growth in total output value. Fueled by the demand for AI server applications, need for high-speed computing chips and memory has also increased accordingly. The continued demand for generative AI has led to a shortage of capacity for fan-out packaging and 2.5D/3D advanced packaging. The three main pillars of this growth are: first, the increased penetration rate of advanced packaging; second, the extreme pursuit of computing power and high interconnect density by AI and HPC application chips, which leads to a continued increase in demand for chiplets and heterogeneous integration packaging; and third, a replacement cycle for AI edge devices, with the advent of AI PCs and AI smartphones driving the adoption of advanced packaging and testing technologies in terminal devices.

This also highlights the market's growing reliance on high-speed computing and high I/O count testing capabilities, making advanced packaging technology and testing capabilities the core driving force for the growth of industry output. The growth in the output value of the packaging and testing industry is mainly due to the continuous increase in the capacity utilization rate of advanced packaging, which indicates a strong demand for testing and verification of AI and high-speed computing chips in advanced packaging. This continues to propel the packaging and testing industry. Overall, the IC packaging and testing industry is entering a new growth cycle fueled by emerging

applications such as AI and high-speed computing chips.

However, traditional sectors outside of AI/HPC face challenges by transformation and demand uncertainties, as well as the impact of global economic fluctuations on consumer electronics. On the other hand, smaller fabs that primarily focus on analog IC packaging are pinning their growth momentum on the market positioning of Wi-Fi 7 RF components and automotive IC packaging. In summary, Taiwan's semiconductor industry in 2025 demonstrated key structural shifts—including advanced packaging and high-end testing for high-speed computing applications that meet the core needs of AI, alongside a recovery in RAM demand—which together will drive explosive growth in the coming year.

(2) The Relationship Among the Up-, Mid- and Downstream of the Industry

Since the Trump administration returned to power for the second time in 2025, the U.S. chip policy has been fundamentally reshaped. Its focus has shifted from primarily emphasizing wafer manufacturing and domestic capacity building to expanding the supply chain into a more comprehensive framework that includes upstream critical materials and minerals, with "national security" placed at the very core of supply chain planning. In terms of policy implementation, the most obvious change is the shift from a "subsidy-oriented" to a "government-led investment" model, reflecting the Trump administration's transformation from a financial subsidy provider to an "industrial investor" who actively participates in the market. This indicates that the U.S. government aims to accelerate the formation of a domestic supply chain for key technologies and materials in a more productive manner.

As reflected in the U.S. chip policy, the competitive and cooperative dynamics across the upstream, midstream, and downstream segments of the semiconductor industry have evolved beyond the level of corporate technology to become central to national strategy, playing an important role in economic policy and national security planning. Developed countries such as the United States, the European Union, and Japan are actively building a complete industrial ecosystem covering manufacturing, advanced packaging, and IC design through subsidies, legislation, and financial investment. Against the backdrop of rising geopolitical risks and the escalating U.S.-China technology war, global enterprises are viewing their production bases as a key strategy for mitigating geopolitical risks. On top of building controllable localized production sites and ensuring the stability of the supply chain, enterprises also hope to gain control over next-generation technologies and promote the technological development of emerging applications such as artificial intelligence, high-performance computing, and automotive electronics.

The business layout logic of the global semiconductor supply chain has shifted from the traditional model, which factored in efficiency and cost, to strategic operations actively led by governments. Going forward, when enterprises expand globally, they must comprehensively consider multiple factors such as cost-effectiveness, market potential, political stability, policy support, and geopolitical risks, and flexibly adjust their global strategies in order to maintain a competitive edge in an increasingly uncertain environment.

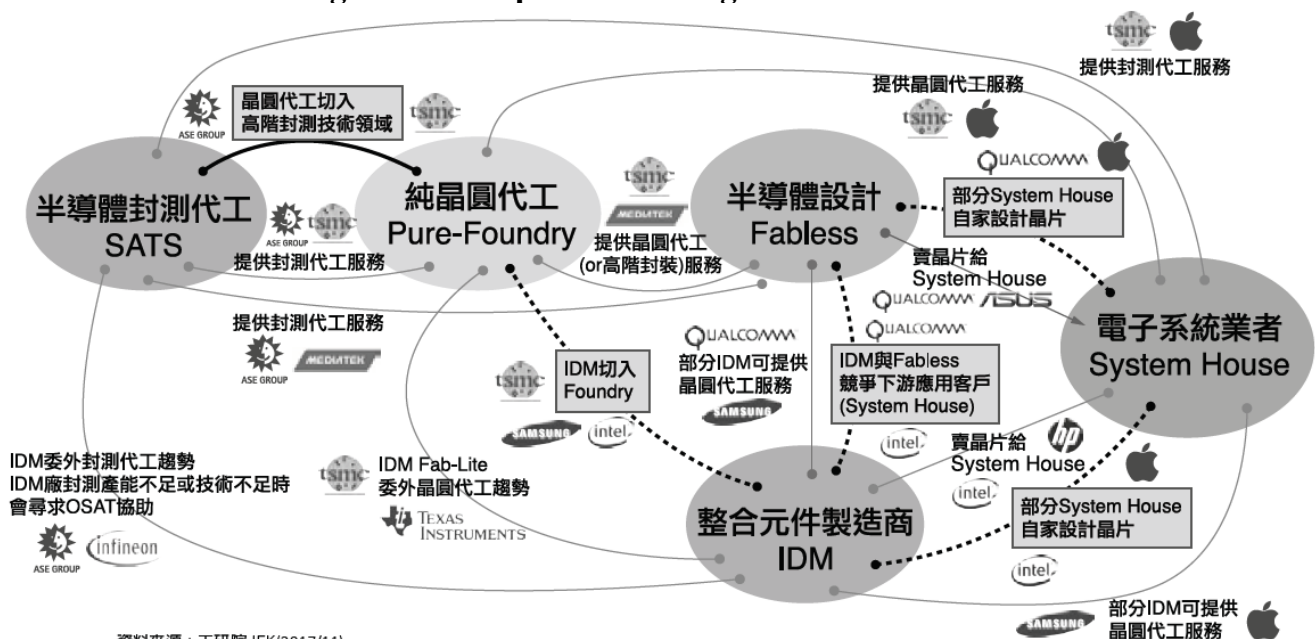
The global semiconductor industry has entered a new phase driven primarily by national security, supply chain dominance, and investment efficiency. As geopolitical competition intensifies, the policy focus of various countries is shifting from simply expanding production capacity to more strategic directions, such as supply chain restructuring, improving mastery of key technologies, and strengthening localized productivity. When governments promote semiconductor policies, they also place greater emphasis on return on investment, national security resilience, and industrial autonomy. This indicates that global semiconductor manufacturers are transitioning from the pursuit of scale to a new chapter, in which they seek industrial influence, control, and indispensability.

Semiconductor design, technology, manufacturing, materials, and equipment are closely interconnected, not only reinforcing vertical specialization across the industry chain but also, with the widespread proliferation of AI applications, driving capacity expansion projects worldwide and providing growth momentum for the semiconductor industry. In this competitive environment, a product-centric approach that emphasizes single-point performance and cost optimization, combined with a traditional mindset that relies solely on R&D capabilities and manufacturing efficiency, can no longer constitute a sustainable competitive advantage for enterprises. As the AI wave sweeps across the globe, it continues to drive the rapid restructuring of the semiconductor industry, gradually expanding from the traditional "linear manufacturing chain" model with vertical division of labor between upstream and downstream segments, to a "multi-directional, interactive value network" architecture centered on platform collaboration and value co-creation.

Currently, the semiconductor industry places greater emphasis on system integration capabilities and platform synergy. In a relationship that is both competitive and cooperative, enterprises need to rise from mere participants in the supply chain to key players in leading platforms. The packaging and testing industry has undergone both qualitative and quantitative transformations. Advanced manufacturing process nodes and advanced packaging technologies show strong growth potential, highlighting the necessity of continued investment in R&D. Therefore, proactively taking the initiative from the design stage, actively integrating manufacturing and end-use applications, and building a co-creation collaboration model will be a key direction for Taiwan's semiconductor industry to continue strengthening its competitive advantage in the AI era.

In response to the restructuring of global supply chains and geopolitical changes, countries are actively promoting technological upgrades in advanced packaging. Leveraging its complete semiconductor ecosystem and technological innovation capabilities, Taiwan has become one of the pivotal hubs in the global development of advanced packaging.

Schematic Diagram of Coopetition among Semiconductor Sub-Industries



資料來源：工研院 IEK(2017/11)

Source: ITRI IEK (2017/11)

- IDM 委外封測代工趨勢：The OSAT trend of IDM companies
- IDM 廠封測產能不足或技術不足時會尋求 OSAT 協助：IDM companies facing insufficient capacity or technology would seek help from OSAT companies

- 晶圓代工切入高階封測技術領域：Foundries entering the field of high-level assembly and testing
- 提供封測代工服務：Provision of packaging, testing, and foundry services
- IDM 切入 Foundry：IDM companies entering the foundry industry
- IDM Fab-lite 委外晶圓代工趨勢：The OSAT trend of fab-lite IDM companies
- 提供晶圓代工（或高階封裝）服務：Provision of foundry service or high-level packaging service
- 部分 IDM 可提供晶圓代工服務：Provision of foundry service from some IDM companies
- 提供晶圓代工服務：Provision of foundry services
- 部分 System House 自家設計晶片：Some electronic system houses design their own IC
- 賣晶片給 System House：Sale IC to electronic system houses
- IDM 與 Fabless 競爭下游應用客戶（System House）：IDM companies and fabless manufacturers compete for downstream customers such as electronic system houses

The semiconductor industry is crucial to Taiwan's economy whether in terms of export value, added-value, employment, or industry-related benefits. As the AI era approaches, AI computing power has become a core resource for digital transformation and national competitiveness. Taiwan possesses a strong foundation in semiconductor and information communication technologies (ICT), giving it a natural advantage in the global competition for the computing power industry. The Taiwanese government is actively promoting the forward-looking deployment of computing infrastructure while expanding AI computing resources and services. By creating a more comprehensive AI innovation ecosystem, these efforts aim to drive digital transformation, transition into a smart nation, and ultimately enhance national competitiveness.

Since the National Science and Technology Council (NSTC) launched the "Chip-based Industrial Innovation Program" in 2024, it has focused on the dual-core development of semiconductors and AI. The milestone in 2025 was enabling AI computing power infrastructure to reach 5.1 MW, which is expected to reach 8.7 MW in 2026, and the goal is to reach 23 MW by 2029. In terms of enhancing the IC design environment, the goal is to advance to 5 nm and 7 nm process nodes by 2030, alongside the rollout of AI-related subsidies. Furthermore, to strengthen the deployment of design resources for FinFET, AI, and advanced packaging, efforts will include establishing 7 nm and 16 nm design guidelines and references, as well as high-performance and energy-efficient system-on-chip (SoC) design platforms.

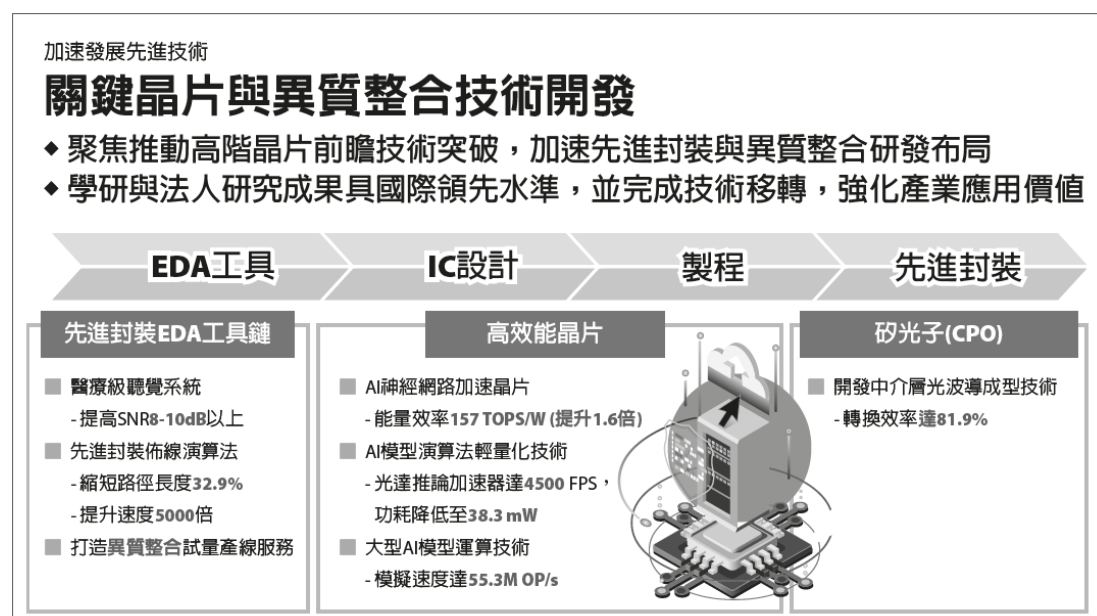


Source: National Science and Technology Council (2025/7)

- AI 驅動產業創新：AI-driven industrial innovation

- 發展 AI 核心算力基礎建設 強化百工百業 AI 應用能力：Develop AI core computing power infrastructure and enhance AI application capabilities across all industries
- 國科會整體算力：Overall computing power of the NSTC
- 113 年：2024
- 114 年：2025
- 115 年：2026
- 116 年：2027
- 117 年：2028
- 118 年：2029
- 晶創臺灣方案+大南方新矽谷推動方案：Taiwan Chip-based Industrial Innovation Program & Southern Taiwan Silicon Valley Program
- 國產晶片自主率達 2.5%：Reach 2.5% in self-sufficiency rate of domestically produced chips
- 公私協力，打造臺灣算力聯盟：Public-private partnership to build the Super Computing Alliance Taiwan
- AI 基礎建設建置：Build AI infrastructure
- 整合公私部門算力資源：Integrate public and private computing resources
- 推動主權 AI 與可信技術，打造永續跨域生態：Promote sovereign AI and trustworthy technologies to build a sustainable cross-domain ecosystem
- 強化臺灣 AI 國際競爭力與能見度：Strengthen Taiwan's international competitiveness and visibility in AI
- 提供一站式大型語言模型算力與工具，協助企業快速導入生成式 AI，降低成本、強化應用、提升效益：Provide one-stop large language model (LLM) compute resources and tools to help enterprises to quickly implement generative AI, reduce costs, enhance applications, and improve efficiency

In accelerating progress in advanced packaging, efforts focus on promoting the development of key chips and heterogeneous integration technologies. This includes building critical equipment for sub-1 nm atomic-level verification, developing high-performance computing chips (such as low-power AI neural network accelerators), and advancing key technologies such as heterogeneous integration and silicon photonics, thereby enhancing chip performance and design security and strengthening Taiwan's high-end in-house R&D and advanced packaging capabilities.



Source: National Science and Technology Council (2025/7)

- 加速發展先進技術：Accelerate the development of advanced technologies
- 關鍵晶片與異質整合技術開發：Develop key chip and heterogeneous integration technologies
- 聚焦推動高階晶片前瞻技術突破，加速先進封裝與異質整合研發布局：Focus on driving breakthroughs in advanced chip technologies and accelerating the R&D deployment of advanced packaging and heterogeneous integration
- 學研與法人研究成果具國際領先水準，並完成技術移轉、強化產業應用價值：Ensure that research outcomes from academia and research institutes achieve internationally leading standards, while completing technology transfer and strengthening industrial application value

- EDA 工具：EDA tools
- IC 設計：IC design
- 製程：Fabrication process
- 先進封裝：Advanced packaging
- 先進封裝 EDA 工具鏈：Advanced packaging EDA toolchain
- 醫療級聽覺系統：Medical-grade auditory system
- 提高 SNR 8 – 10 dB 以上：Improve SNR by 8 – 10 dB or more
- 先進封裝佈線演算法：Advanced packaging routing algorithms
- 縮短路徑長度 32.9%：Shorten path length by 32.9%
- 提升速度 5000 倍：Increase speed by 5000 times
- 打造異質整合試量產線服務：Establish pilot production line services for heterogeneous integration
- 高效能晶片：High-performance computing (HPC) chips
- AI 神經網路加速晶片：AI neural network accelerator chips
- 能量效率 157 TOPS/W (提升 1.6 倍)：Energy efficiency of 157 TOPS/W (1.6 times improvement)
- AI 模型演算法輕量化技術：AI model lightweighting techniques
- 光達推論加速器達 4500 FPS，功耗降低至 38.3 mW：Light detection and ranging (LiDAR) inference accelerator reaching 4500 FPS, with power consumption reduced to 38.3 mW
- 大型 AI 模型運算技術：Large-scale AI model computing technologies
- 模擬速度達 55.3M OP/s：Simulation speed up to 55.3 OP/s
- 開發中介層光波導成型技術：Development of interposer optical waveguide forming technology
- 轉換效率達 81.9%：Conversion efficiency of 81.9%

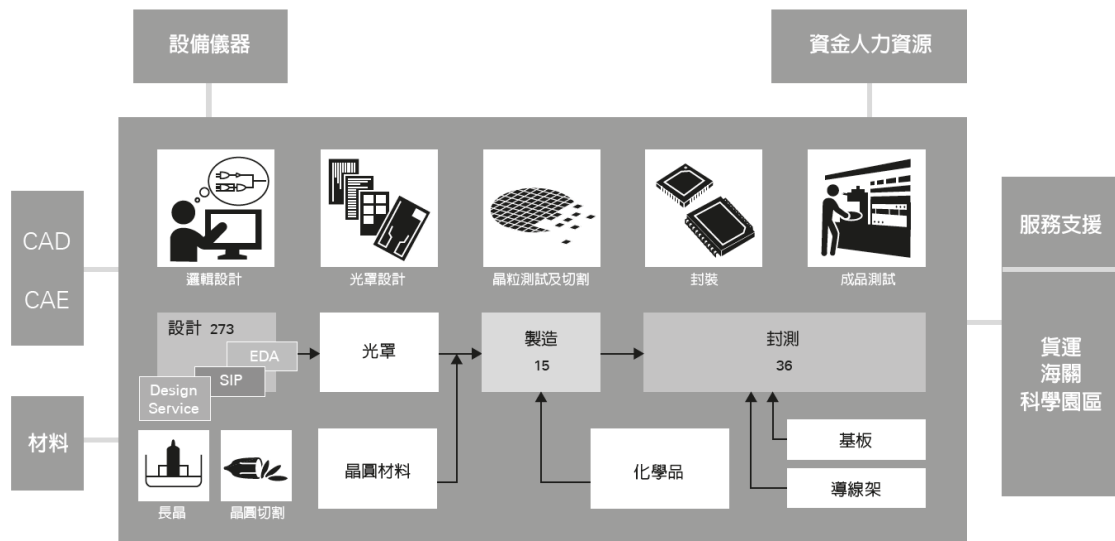
In response to the trend where semiconductors have evolved from being the core of technological and economic competition to becoming a vital pillar of both national security and economic policy, governments worldwide are introducing support policies to bolster local manufacturing and supply chain resilience. To accelerate emerging applications such as AI, HPC, and automotive electronics, maintaining market leadership depends on the mastery of critical manufacturing and R&D capabilities.

Overall, the semiconductor supply chain is shifting toward a trend of global dispersion and regional integration, transitioning from a market-driven to policy-led model. When navigating global deployments, companies must carefully weigh factors such as cost, market potential, policy support, and geopolitical risks. Amidst the rapidly changing international landscape, trade rules and the investment environments remain highly volatile, demanding greater agility to respond to global fluctuations and challenges.

According to the statistics on the structure of Taiwan's semiconductor industry by the Industry, Science and Technology International Strategy Center of the Industrial Technology Research Institute, there are 273 IC design companies, 15 wafer manufacturing companies, 36 packaging and testing companies. Additionally, photomask companies, substrate manufacturers, lead frame manufacturers, wafer material suppliers and system assembly companies for various applications create a tightly interconnected upstream, midstream and downstream industrial chain, this integration enhances customers' product time-to-market and cost competitiveness, positioning Taiwan's semiconductor industry as a leader in the field.

In the semiconductor industry supply chain, the Group's packaging and testing business primarily focuses on midstream packaging and testing, as well as downstream packaging material supply. The Group provides semiconductor manufacturing services, including chip packaging and testing, to its customers. The majority of the wafers are sourced from internationally renowned semiconductor companies with which the Company has maintained long-term and favorable business relationships. Through strategic alliances and collaborate with partners via both vertical and horizontal specialization, the Group continuously enhances the mutual competitiveness.

Taiwan's Semiconductor Industry Structure Diagram



Source: Industry, Science and Technology International Strategy Center, ITRI (2025/7)

Note: The number in the diagram represents the number of major companies in Taiwan

CAD : Computer Aided Design CAE : Computer Aided Engineering

- 材料：Materials
- 設備儀器：Equipment
- 資金人力資源：Funding and Human Resources
- 服務支援：Service and Support
- 貨運海關：Customs
- 科學園區：Science Park
- 設計：Design
- 光罩：Photomask
- 製造：Manufacturing
- 封測：Assembly and Testing
- 晶圓：Wafers
- 化學品：Chemicals
- 基板：Substrate
- 導線架：Lead Frames
- 長晶：Crystal Growth
- 晶圓切割：Wafer Slicing
- 邏輯設計：Logic design
- 光罩設計：Photomask Design
- 晶粒測試及切割：Die testing and cutting
- 封裝：Assembly
- 成品測試：Finished product testing

(3) Product Development Trend

AI has, to date, rapidly penetrated both industrial operations and consumers' lives at an accelerating pace. The trend of "bringing AI from the cloud to edge devices" not only represents the migration of computing power, but also signifies the transition of AI from vision to reality. It heralds the arrival of an era in which AI-centric edge applications (edge AI) can bring AI closer to end devices.

2025 is considered the breakout year for AI applications. Benefiting from the widespread adoption of AI-powered smartphones and PCs, coupled with rising costs of advanced process chips, consumer electronics have become the core driver of revenue growth. Compared to cloud computing, edge AI offers faster response times and is generally more environmentally friendly and cost-effective due to lower energy consumption. Since data does not need to be frequently transferred between devices and the cloud, Edge AI has a significant advantage in data privacy protection. Featuring independence from cloud or network connections, Edge AI chips enhances device security, performance, and

convenience, fueling the surge in market demand for Edge AI chips.

AI, HPC, and automotive electronics serve as the core driving forces behind semiconductor growth in 2025. Driven by the surging demand for AI and HPC, the semiconductor industry is ushering in a new wave of technological transformation. As technological hurdles and costs for advanced process scaling continue to escalate, the performance gains traditionally delivered by Moore's Law are facing unprecedented challenges. Consequently, advanced packaging technologies are continuously evolving to meet diverse application requirements. Looking ahead, the strategic importance of advanced packaging will become even more pronounced as AI, HPC, automotive electronics, consumer electronics, and emerging applications continue to expand.

Driven by the rapid evolution of advanced packaging technologies, the semiconductor industry has entered a new stage of high density, high performance, and high integration. As cutting-edge packaging technologies—including heterogeneous integration, chiplet-based architecture, 2.5D/3D, System-in-Package, and fan-out packaging—continue to advance, chip packaging structures are becoming increasingly complex, featuring highly specialized functions across distinct dies and involve various process nodes. While this paradigm shift significantly boosts system performance and design flexibility, it concurrently poses unprecedented challenges to back-end testing technologies.

Heterogeneous integration and chiplet-based design have emerged as key technologies for a new generation of high-performance systems. Heterogeneous integration is a system integration solution that uses advanced packaging technology to integrate dies of different materials, functions, process nodes, or technology platforms into the same module, breaking through the limitations of a single die. Closely related to heterogeneous integration is chiplet-based design, which involves breaking down a large, monolithic SoC into smaller dies with independent functions and reassembling them into a SoIC-like platform.

In addition, 2.5D/3D IC packaging can also replace the physical limitations of a single die, providing higher density and bandwidth integration capabilities. The 2.5D packaging technology enables horizontally integrated high-bandwidth solutions, while 3D packaging technology enables vertically stacked high-integration solutions.

Furthermore, fan-out panel level packaging (FOPLP) combines large panel-level packaging technologies to provide a new option for high-throughput, high-yield, and low-cost packaging solutions.

Furthermore, advanced packaging developments like Co-Packaged Optics (CPO) serve as pivotal keys to escalate chip performance gains and system integration. This trend is also expediting a tighter technological synergy between front-end and back-end processing, fostering deeper integration across the entire semiconductor supply chain.

In summary, advanced packaging technologies are no longer merely back-end processes for connecting and protecting dies; they are evolving into a core technology platform for semiconductor system integration and innovation. The development of advanced packaging not only involves technological integration, but also encompasses the coordinated functionality of heterogeneous chips, as well as the testing and optimization of the overall architecture.

The trends of development for some products are as follows:

A. End-Use electronics product applications analysis:

- AI Factories: Large Language Models (LLMs) have emerged as a pivotal pillar of both the electronics industry and national strategies. To strengthen data sovereignty alongside algorithmic and infrastructural autonomy, countries are actively investing in critical infrastructure, including AI computing centers and

power supplies, thereby securing full control over their training data and generated information. Furthermore, major Cloud Service Providers (CSPs) and emerging Neo-Cloud players are aggressively constructing hyperscale data centers capable of interconnecting millions of GPUs. The operational model of these facilities has shifted from traditional multi-tenant architectures to dedicated environments tailored for training or inferencing individual LLMs. Consequently, power requirements have escalated from megawatts (MW) to gigawatts (GW). According to Deloitte, power demand for AI data centers in the U.S. is projected to surge more than 30-fold between 2024 and 2035. At this unprecedented scale, both network bandwidth and power infrastructure within data centers face immense challenges.

- **Data centers and AI infrastructure:** Driven by the rapid growth of AI training and inference workloads, market demand has surged for advanced packaging that offers high bandwidth, large package sizes, and high-efficiency heat dissipation. Because these applications require a tight integration of logic and memory components, they are significantly boosting the demand for both advanced packaging and high-end testing services.
- **Consumer electronics (smartphones, personal computers, and wearable devices):** Despite the cyclical nature of consumer market demand, product designs continue to evolve toward higher functional integration, slimmer form factors, and lower power consumption. System-in-Package (SiP) and fan-out packaging are gradually adopted to integrate multiple functions within limited space in order to support the needs for product differentiation and miniaturization.
- **Automotive electronics:** Driven by the advancement of electric vehicles, advanced driver assistance systems (ADAS), and in-vehicle computing platforms, semiconductor content per vehicle continues to increase. Automotive applications place stringent requirements on reliability, product lifetimes, and safety certifications, fueling demand for high-reliability packaging technologies and comprehensive testing and verification processes.
- **Industrial, networking, and edge computing applications:** Industrial automation, networking equipment, and edge computing systems emphasize long-term supply stability, environmental tolerance, and operational reliability. Consequently, these applications favor mature, high-reliability packaging solutions coupled with more comprehensive test coverage to ensure uninterrupted system performance over time.
- **AI PC:** According to Omdia, global PC shipments for desktops and laptops grew by 10.1% YoY in Q4 2025. Beyond the essential upgrade in NPU computing power (>40 TOPS), representative applications have evolved from Copilot into AI Agents. With increased memory capacity, AI PCs are now capable of running Large Language Models (LLMs) with up to 200 billion (200B) parameters locally, enabling them to understand user intent and decompose complex tasks. Rather than merely understanding and generating text or images, AI can now execute a series of actions to fulfill user requests by integrating APIs across different software. This local edge computing eliminates cloud-dependent steps—such as data uploading, processing, and retrieval—thereby delivering low latency, high privacy, and cost advantages. These advancements, in turn, are driving a chain of upgrades for key components, leading to a rising demand for memory, power supplies, thermal management solutions, and SSD storage.
- **Robotics:** The year 2025 can be regarded as the inaugural year of commercial robotics. With the maturation of Embodied AI, iconic humanoid robots equipped with sensing and learning capabilities—such as Tesla Optimus, Digit, and Boston

Dynamics Atlas—have moved from laboratories into real-world factories, undergoing small-scale trials on assembly lines and in logistics warehouses. B2B applications are expected to lead the way, initially targeting logistics, manufacturing, and automotive plants to leverage the robots' versatility and mobility. As supply chain mass production scales up, the hardware costs of components like dexterous hands and high-precision sensors are decreasing by 15% to 20% annually, serving as a critical prerequisite for widespread adoption. Additionally, in response to global labor shortages, green manufacturing, and sustainability goals, small and medium enterprises (SMEs) can utilize collaborative industrial robots and Autonomous Mobile Robots (AMRs). Through their trackless autonomous navigation, high flexibility, modularity, and multi-machine intelligent fleet control, these AMRs enable human-machine collaboration and automation in smart factories, remaining the primary contributors to actual industry output value.

- Automotive semiconductors: CES 2025 highlighted three major trends in the automotive industry: autonomy, connectivity, and electrification. The widespread adoption of autonomous driving technology and the integration of generative AI in automotive applications have become established trends. The wave of generative AI is shaping the intelligence of vehicle cockpits from multiple directions, including the integration of LLMs. Initially, the focus will be on navigation, enabling drivers to issue a wider range of voice commands using natural language. Additionally, driver monitoring systems are incorporating AI to interpret human emotions, enhancing vehicles' ability to gain deeper insights into drivers' mental states and expanding the scope of monitoring system functionalities. Beyond smart cockpits with a new user interfaces, the key highlight of major international companies in autonomous driving technology is their ability to provide an autonomous driving stack, encompassing testing, simulation, in-vehicle supercomputers, and ultimately cloud-based supercomputing.
- B. As electronic end products trend toward of high density, high heterogeneous integration, smaller size, and increased functionality, the Company will continue to focus the research and development of the technologies of SiP module, 2.5D/3D IC, fan-out wafer level packaging.
- C. Increasing demand for advanced packaging: As IC designs have grown more intricate, the need for higher I/O, fine pitches, higher heat dissipation requirements and stable electrical characteristics have driven the development of advanced packaging techniques. In addition, bandwidth increase and energy efficiency also play an important role. The development will be targeted on :
- Copper pillar bumps
 - Multi-layers metal RDL technology with 1 um line width and space
 - Integration of passive components
 - Ultra-thin wafer grinding and wafer level packaging
 - Advanced wafer node wafer level packaging
 - Fan-out wafer level packaging
 - Fan-out package-on-package technology
 - Fan-out multi-chip module technology
 - Fan-out embedded bridge die technology
 - Thin & high bandwidth PoP
 - System-in-package (SiP)
 - 2.5D/3D high-rank integrated assembly technology

- Co-packaged optics (CPO)

(4) Competition in the industry

A. Shift in Competitive Focus from Scale/Cost to Technology Platforms and Mass Production Delivery Capabilities

In the field of advanced packaging and high-end testing, the competitive barriers—beyond mere technical feasibility—are defined by mass-production yield, process stability, on-time delivery, and quality consistency, as well as collaborative co-development capabilities with clients.

B. Diversification Of Competitor Structure

- Tier-1 Global OSAT Providers: Leverage platform capabilities, large-scale mass production, and customer stickiness as the primary advantages.
- Niche OSAT Providers: Focuses on specific packaging types or end-market terminal applications.
- Foundries and IDMs Backend Expansion: Form a cooperative (competitive yet collaborative) relationship in certain advanced applications.
- Regionally Supported Supply Chains: Expansion in mature or targeted segments, competition mostly centers on price and production capacity allocation.

C. Competitive Landscape

During the high-growth years projected by WSTS (2025–2026), high-end demand is expected to increasingly consolidate toward suppliers with proven advanced packaging and testing capabilities and reliable delivery execution. Concurrently, macroeconomic conditions and policy factors may still lead to divergence across different end markets, resulting in an industry landscape characterized by the coexistence of "structural growth in high-end applications" and "cyclical volatility in certain mature segments."

3. Electronics Manufacturing Services (EMS):

According to the report by a professional market research institution in 2025, Total market size of global EMS reaches USD 546.9 billion in 2025, and it is estimated that it will be likely to reach more than USD 660.3 billion in 2029, and the compound growth rate is approximately 4.8%.

4.1.3 Research and Development

The Group R&D Expenses during the Most Recent Fiscal Year up to the Date of Publication of the Annual Report:

Unit: NT\$ in thousands

Item \ Year	2024	2025	2026 up to the end of February
Operating Revenue	595,409,585	645,387,710	112,085,478
R&D Expenses	28,830,313	32,851,461	5,938,959
Percentage of R&D Expenses to Operating Revenue	4.84%	5.10%	5.30%

1. Investment:

The Company's business is primarily on long-term investment and there is no need for R&D.

2. Packaging and Testing:**Successful Development of Technologies or Products:****A. Successful Development of New Products****Packaging Technology**

New Package	
3D SiP	a. 2.5D Through Silicon Via Interposer System in Package
	b. 3D Through Silicon Via Stacking System in Package
	c. aMAP Flip Chip PoP
	d. aMAP Wire Bond PoP
	e. Integrated Passive Device QFN Package
	f. Embedded Active/Passive Laminate Substrate
	g. Fine Pitch Die-to-Wafer Stacking Technology
	h. Glass Die Packaging Challenge & Solution
	i. High Dk EMC Material with 3D Structure Molding Technology Development for Application on mmWave Product
	j. mmWave Antenna on Package (AoP) with Antenna Component on 2nd Surface Mount Technology
	k. IC and Passive Component Integrated by Double Substrate PoP
	l. 3D Irregular Selective Step Molding Integrate Wire Bond SiP
	m. New Gen Smart Sensing Module Development
	n. Development of HDI AiP Device via DSM (Double Side Molding) with 3D DRA (Dielectric Resonator Antenna)
	o. 3D SiP Thermal Dissipation Technology with High Density Copper Pin Packaging
	p. 3D SiP-Double-Side Molding Packaging with PMU SiP Thermal Dissipation Technology
	q. Fan Out Fine-Pitch Vertical Wire I/O Interconnect Miniaturized Packaging Technology
	r. Large Copper Pin Array Module Utilizing Water-Soluble Adhesive Mass Transfer Technology
	s. Embedded Component Dual Side Connection Structure
OEP	a. High Power LED Packaging
	b. eCompass Magnetic Sensor Package
	c. Si-Photonic Packaging
	d. Laser Beam Quality Measurement Technology
	e. PCB Crease Defect Inspection Technology
	f. Wave-Front Sensor Active Alignment Technology
	g. Optical Assembly for Optical Components
WLCSP	a. Integrated Resistor Passive Device
	b. 2-layer PI, Cu-Plated RDL Technology
	c. Bonded Wafer Thinning Technology
	d. RDL Process and Protection Layer Lamination Technology Development

New Package	
	e. RDL 2/2μm
	f. WLCSP Thin Die Development
	g. FOPoP PKG Development
	h. Advanced Fan-Out with Bridge Die, HDCL
	i. FXPoP (PoP: Package on Package)
	j. Fan-out WLP with Embedded Bridge Die and Passive Component Package, FOCoS-B
	k. ASIC Integrated with Capacitor
	l. RF Device Integrated by 300mm Thick Cu FOSiP
PLCSP	a. FOPLP PKG Development
	b. Development of Embedded Tall Copper Pillar
	c. Development of FOSoP
Flip Chip	a. 7 nm Cu/ELK Lead Free FC Solution
	b. 40 μm Fine Pitch FC & WB Hybrid Stacked Chips Package
	c. Ultra High Density Substrate Strip
	d. Flip Chip Package with Mold Only Process
	e. Flip Chip Through Mold Via Package
	f. 1 Layer Embedded Trace Substrate Package Development
	g. Advanced FOCoS
	h. HBM3 Memory Stacking
	i. CoCoS (Chip on Chip on SBT) 2nd Bonding Tech. Development
Wire Bond Package	a. 16 nm Cu/ULK Wafer Wire Bond Package
	b. Cu Wire Bond BGA/Lead Frame Package
	c. Cu Wire Pad to Pad Bonding
	d. Low Cost & High Performance aS3/aQFN
	e. FC QFN For ATV
	f. High Thermal HS Evaluation
	g. aEASI P2
	h. Mobile DRAM
	i. Adv. QFN (13.8x15.6mm) Evaluate
	j. AOI Integrated with High Efficiency Anomaly Detection AI Technology for Complex Wire Bonding Inspection
MEMS Packaging	Wafer Level MEMS Packaging
Wireless Module	a. BTLE+Accelerator SiP Module Application Solution
	b. Wi-Fi 11n 2x2 Channel SiP Module Total Solution
	c. Irregular FC Cu-Pillar PA SiP Module Technology
	d. Ultra Thin Double Side Wireless Module Technology
	e. Thin Mold Compartment with Internal & External Shielding
Wireless Communication Module	a. Highly Integrated SiP Communication Module Solution
	b. MCU Wireless Connection Module Total Solution
	c. 5G AiP Development
	d. B5G SiP Antenna Module Product Development
Power Module	a. IGBT Single Side Cooling Structure Power Module-Case Type
	b. IGBT Single Side Cooling Structure Power Module-Mold Type

New Package	
	c. IGBT Double Side Cooling Structure Power Module
	d. IGBT IPM (Intelligent Power Module)
Bumping	
Plating	Low Ag of Sn/Ag Lead-Free Bump Plating Technology

New Test Product

New Test Product	
Wafer Probing	a. High Channel Density 4-Wire VI Source Module
	b. Digital I/O & PPMU Module
	c. Fiber Module Control Card
	d. Embedded-Die Substrate Open/Short Tester
	e. Multiple Wafer Stacked Map Analysis Tool
	f. High Speed Digital I/O Module
	g. High Current VI Source Module
Final Testing	a. Test Data Analysis System
	b. Yield Monitor System
	c. Open/Short Tester
	d. Open/Short Tester Compact Module
	e. Online Real-time Fail Bin Analysis Report Generation System
	f. ATVMCU Testing Solution
	g. Ka-Band LEO Wafer Sort and Front End Module
	h. Bluetooth 6.0 SiP
	i. Wi-Fi 7 SiP
	j. Air Particle Optical Sensing Module
	k. Solenoid Controller ASIC
	l. Power SiP- Voltage Regulator Module
Test Equipment Development	a. High Density Channel Sharing Board
	b. High Swing Time Measurement Module
	c. Multi-Channel RF-VNA Integrated System
	d. Multi-Channel Multi-Function and Multi-Process SiP Tester Development
	e. High Density Channel Test Block Module
	f. 16K High Pin Count Load Board Stiffener Design
	g. Universal Substrate Load Board
	h. VI20A Pulse I MV with No Voltage Damping
	i. ACT P/C Card Holder for TSK Prober
	j. ACT P/C Card Holder for TEL 440
	k. DCT Direct Mount Connector
	l. LCR Measurement Module

Test Technology

New Test Technology	
Final Testing	a. SiP ARM+Memory Modules SLT Technology
	b. SiP GaN Power Module Testing Technology

	c. SiP Computer Audio Module Testing Technology
	d. CIS Testing Development
	e. Facial Recognition Sensor Testing Solution
	f. SiP TWS Module Testing Technology
	g. Wi-Fi 6 Module Test Technology
	h. Wearable Proximity Sensor Test Solution
	i. Biometric Optical Sensor Test Solution

B. Successful Development of New Technology

Packaging Technology

Advanced Technology	
3D SiP	a. 2.5D TSV Stacking
	b. 3D TSV Stacking
	c. Integrated Passive Device
	d. Thin Core FC PoP Technology
	e. Fine Pitch Die-to-Wafer Stacking Technology
	f. 65 nm SRAM TSV Qualification
	g. Compartment Shielding Technology
	h. Selective Molding Technology
	i. SiP COW
	j. Pressure Sensor
	k. 3D Molded with High Dk EMC Material Technology
	l. Low Temperature Surface Mount Technology
	m. 3D Irregular Selective Step Molding Technology
	n. Cone Pillar Dielectric Resonator Antenna for Millimeter-Wave Technology
	o. 2.5D FCBGA with HBM
	p. 2.5D Large Chip Module FCBGA with HBM
	q. High Bandwidth PoP
	r. IPD on High Bandwidth PoP
	s. Memory on High Bandwidth PoP with IPD and EMI Shielding Integration
	t. MCM-WB-SFCCSP(Cu Pillar Bump/Cu Wire Bonding)
	u. FO-PoP (Fan Out PoP) Pre-Stack Memory
	v. FO-PoP (Fan Out PoP) with LSC (Land Side Capacitor) Technology
	w. FC Enhanced PoP (Solder Bump/Cu Pillar Bump) with LSC (Land Side Capacitor)
	x. FC Bare Die PoP (Solder Bump/Cu Pillar Bump) with LSC (Land Side Capacitor)
	y. FC Exposed Die Enhance PoP with Coreless Substrate (Solder Bump/Cu Pillar Bump) with LSC (Land Side Capacitor)
	z. FO-SiP(Fan-Out SiP)
	aa. Miniaturization 5G mmWave Antenna in Package with High Performance Array Antenna

Advanced Technology	
	bb. SiP Module of Integrating SoC, PMIC, Passives and LPDDR of Molded Thin Substrate PKG Structure
	cc. High Aspect Ratio Package on Package of 5G mmWave Antenna in PKG Structure and Technology Development
	dd. 4D Double Side SiP
	ee. Double Side SiP with Exposed Multi-Die
	ff. WB-FCCSP (Ag Wire Bonding/Cu Pillar Bump)
OEP	a. Pico Projector Microdisplay Qualification
	b. High Aspect Ratio TSV Plating Technology
	c. Low Cost TSV Technology
	d. VCSEL Far-Field Measurement Technology
	e. Laser Speckle Elimination Technology
	f. Eyes Safety Test of Laser Product
	g. Optical Eye Tracking Module
	h. RFFE DSM Projects
	i. High Accuracy LD Bonding Technology
	j. Fiber Array Unit Active Alignment Optical Assembly
	k. Optical Module Assembly Development
	l. Development of New Generation Low Power Wireless Communication Modules
	m. Development of Optical Property Measurement Technology for Sensing Modules Applied to Wearable Devices
	n. Co-Packaged Optical Overhang Singulation and Optical Chip Back Optical Lens Wafer Mount Technology
WLCSP	a. Embedded Active Si Substrate
	b. 50 um Wafer CMP Grind Technology for 200mm TSV Wafer
	c. 50 μm Wafer Carrier Release Technology for 200mm TSV Wafer
	d. Reliability Research and Optimization of Large Size (8x8mm) for WLCSP
	e. RDL LF Bump
	f. RD Cu Pillar
	g. IR Through BSL
	h. Advanced BSL
	i. Advanced Laser Dicing
	j. aWLP II InFO-Like Class InFO Structure
	k. 4-Layer Polymer, Cu-Plated RDL Technology
	l. FOCoS
	m. Fan Out 30um Wafer Thickness Dicing Before Grinding Technology
	n. CPD Wafer with 8 Hi HBM Grinding Technology
	o. M-S Multi Dies (2 Dies)
	p. FI-aWLP M-Series Lite
	q. FOCoS-CL, FOCoS-CF-P
	r. Extremely-Thin WLCSP
	s. Molded Type WLCSP

Advanced Technology	
	t. FO-MCM
	u. 45µm Si-Interposer Technology
	v. 8"/12" Lead-Free Ball On Trace WLCSP
	w. FO Chip Module on Sub. TCB (Thermo-Compression-Bonding) Technology
PLCSP	a. FO-Adaptive Patterning PLCSP
	b. An Effective Uniformity Improvement for FOPLP Electroplating
	c. Simulation Modeling of FOPLP for Warpage Behavior
	d. Planarization of Material Topography
	e. Fine RDLP of FOPLP for Repair Technology
Flip Chip	a. Fine Pitch NCF Under-Fill Technology
	b. 40 µm Bump Pitch FC Solution for 28 nm ELK Wafer
	c. 300mm Wafer 50µm Backgrind Technology
	d. Laminated FCCSP
	e. 28nm Wafer Tech with Embedded Pattern Plating
	f. High Bandwidth Stack Packaging Technology
	g. Wafer-Level Flip-Chip Package Product Bump Pitch Fine Structure Development Research Project
	h. 2.5D Advanced IC Assembly
	i. Silver Alloy Wire for Hybrid Flip Chip BGA Technology
	j. FOPoP_W/I
	k. IC Flip Chip Bond on High CTE Substrate by LAB
	l. Chip on Substrate
	m. Small Size FCCSP
	n. FC-ETS (Embedded Trace Substrate) with LSC (Land Side Capacitor)
	o. Recon (Reconstitution) Exposed Die FCCSP
	p. EHS-ED-FCCSP
	q. Large Size 120*120mm FCBGA
	r. IPD on FCCSP
	s. FCBGA with Ultrahigh Thermal Performance TIM (Thermal Interface Material)
	t. FCLGA with Ultrahigh Thermal Performance TIM
	u. FCBGA by Dual Substrate Integration
	v. FCBGA with EPS (Embedded Passive Substrate)
	w. FCBGA with LSC (Land Side Capacitor)
	x. FO-MCM FCBGA
	y. FO-EB FCBGA with HBM
	z. FO-EB-T FCBGA with HBM
	aa. FO-MCM FCBGA with HBM (High Bandwidth Memory)
	bb. FOSD-oS
	cc. Antenna FCBGA with LSD (Land Side Die)

Advanced Technology	
	dd. Flip Chip Finger Print Sensor Packaging
	ee. Advanced Wafer Thinning Technologies - 25 μm for 8" & 12" Wafer
	ff. Advanced Wafer Thinning Technologies - 50um for 12" Cu Pillar Bumping Wafer
	gg. Flip Chip with 130 μm Pitch Lead Free Bumping
	hh. Flip Chip with 40 μm Pitch Cu Pillar Bumping
	ii. TCB (Thermo-Compression-Bonding) Technology
	jj. LAB (Laser Assisted Bonding)
	kk. Memory on High Bandwidth PoP with IPD and LSC integration
	ll. LSC/DSC IPD 130 μm Bump-Pitch on FCBGA
	mm. Memory or Package on FCBGA with Die Integration
	nn. Flip Chip with 110um Pitch Cu Pillar Bumping
	oo. High Thermal Chip Module BSM (Back-Side-Metallization) and High Thermal Conductivity (86W/m $\cdot$ K) Indium-Based Thermal Interface Material Packaging Technology
Wire Bond Package	a. 20 nm Ultra Low K Cu Wafer Wire Bond Package
	b. 18 μm Cu Wire Bond Technology
	c. Cu Wire Pad to Pad Bonding
	d. Cu Wire Bond Packaging Technology
	e. Development and Application of Substrates for Embedded
	f. FCQFN Development
	g. Fine Pitch Wire Bonding Technology
	h. Double-Sided SMT Packaging Technology
	i. Pressure Sensor Packaging Technology
	j. Passive Components Direct on Die Assembly Structure Development
	k. Die Exposed by Stack to Enhance Thermal Dissipation of WB Package Structure Development
	l. Advanced CMOS Image Sensor
	m. SiC Power Device
	n. Single Layer Substrate Package
	o. EHS-TFBGA
	p. TFBGA w/AEC-Q006 Grade 0 Reliability
	q. MR (Multi-Row-Routable)-QFN
	r. Wire Bond Finger Print Sensor Packaging Technology
	s. 40 μm Linear Pitch, Cu Wire Bonding
	t. Wire Bond Technology on 12nm Cu Process ELK Wafer
	u. Passive Component Integrated Mapped Quad Flat No Lead Packaging
AI-Based Visual Inspection	a. Intelligent Substrate Defect Inspection Powered by Deep Learning and Computer Vision
	b. Intelligent Wire-Bonding Defect Inspection Powered by Deep Learning and Computer Vision

Advanced Technology	
	c. Intelligent Panel Defect Inspection Powered by Deep Learning and Computer Vision
	d. Image Inspection Technology for Product Anomalies
AI-Based Semantic Analysis	Structured Knowledge Extraction for Semiconductor Technical Documents
Power Module	a. Formic Acid Vacuum Reflow Technology
	b. Al Wire/Al Ribbon Wedge Bond Technology
	c. Cu Wire/Cu Ribbon Wedge Bond Technology
	d. Cu-Cu Metal Ultrasonic Welding Technology
	e. Double Side Copper Exposed Molding Technology
	f. Ni/Sn Plating Technology
	g. Epoxy Potting Technology
	h. Single Side Copper Exposed Molding Technology
	i. One Time Ag Sintering Process
	j. Die Top System for Ag Sintering Technology
Green Package	a. QC080000 Green System Certification
	b. Chemical Lab Passed TAF RoHS Certification

Bumping	
Plating	a. 40 μm Fine Pitch Cu Pillar Bumping
	b. High Aspect Ratio Cu Pillar Bumping Plating
	c. 15μm TSV Filling Plating
	d. Fan-Out Package for Lead-Free Bump
	e. Lead Free (SnAg, SnCu) Wafer Bumping
	f. 100μm Pitch Eutectic Bump
	g. 100μm Pitch Lead Free Bump
	h. 40μm Pitch Cu Pillar Bump
	i. Bumping Technology on 2nm ULK/ELK Wafer
	j. Thick Cu Trace for WLCSP
	k. 6 Layer Cu-RDL (Redistribution Layer) Technology
AOI	a. Large Die >200mm AOI Inspection Technology
	b. High-Speed Imaging System
	c. High-Resolution Autofocus Positioning Technology
	d. Wide-Field Stitching Imaging Technology

Test Technology

New Test Technology	
Wafer Probing	a. SiP-GaN Power Wafer Probing Testing Technology
	b. ADAS Sensor Wafer Probing Test Technology
	c. Ambient Light Sensor Wafer Probing Test
	d. Ultrasonic Sensor Wafer Probe Testing Technology
	e. Silicon Photonics CoW Probe Testing Technology
	f. EIC of Silicon Photonics Probe Testing Technology
	g. Single Chip Probe for Power Module
	h. High Efficiency Parallel Test of Multi-Channels' Resistance of WLCSP RF-Switch

New Test Technology	
Final Testing	i. Low Cost PMIC Wafer Probing Testing Technology
	j. Capacitance Measurement with DC Current
	a. SiP-Product Application Testing Technology
	b. SiP-EFA/Function Detectability
	c. SiP Design Failure Mode and Effect Analysis
	d. SiP-SLT (System Level Testing) Technology
	e. SiP-GaN Power Product Application Testing Technology
	f. ALS+Prox. Sensor Test Solution
	g. FPCB Module Test Solution
	h. InGaAs PD Test Solution
	i. Long-Wavelength IR Light Source Technology
	j. Optical Eye Safety Test Technology
	k. SiP TWS Module Testing Technology
	l. SiP 2G-GPS Module Testing Technology
	m. SiP TWS Module Testing Technology, Audio & BT Test
	n. Advanced ALS Testing for Smart Glasses
	o. LiDAR Sensing Testing Solution
	p. ADAS Sensing Testing Solution
	q. Biometric Sensor Testing Solution
	r. Facial Recognition Sensor Test Technology
	s. Wi-Fi 6 Module Test Technology
	t. Linear Hall-Effect Sensor Test Technology
	u. Controllable Instantaneous High Current Detonator Lead Controller Test Technology
	v. Ultrasonic Touch Sensor Testing Solution
	w. Ambient Light Sensor Test Solution
	x. Proximity Sensor Test Solution
	y. VCSEL Module Testing Technology
	z. Wearable Proximity Sensor Testing Solution
	aa. Ultra High Current ICeGaN Application Package Testing Technology
	bb. High Conversion Efficiency Type DC/DC Converter Module Testing Technology
	cc. UWB Antenna Test Technology
	dd. High Voltage Quad Differential Line Driver IC with Separate Logic Bias and Driver Bias with Tri-State Outputs
	ee. BLE Printing Antenna Test Technology
	ff. Power Module Test Technology
	gg. Infrared Body Temperature Sensor Test Technology
	hh. SiP Computing ARM/MCU with Memory Module Testing Technology
	ii. SiP BLE Antenna Testing Technology
	jj. Test Optimization of 802.11ac Transceiver
	kk. Wearable Device SiP Module Test Technology
	ll. Touch Sensor IC High UPH and Low Cost O/S Test Solution
	mm. Auto-Learn Embedded IC & Generate the Open/Short Test Program Technology
	nn. PMIC High UPH Test Methodology

New Test Technology	
	oo. Auto-Learn Open/Short Testing Technology
	pp. Auto-Learn Leakage Testing Technology
	qq. Pin to Group Testing Technology
	rr. 4 Wire Filtering Circuit for HPC Test
	ss. DRAM VOH Test Method
	tt. DRAM Die Crack Test Method
	uu. Bluetooth 6.0 SiP Test Solution
	vv. Wi-Fi 7 SiP Test Solution
	ww. Low Loss 60GHz up mmWave Signal Delivery Method Design and Analysis in Test Board
	xx. SWIR Laser Near Field Test Technology
	yy. SWIR Laser Far Field Test Technology
	zz. Solenoid Controller ASIC Test Solution
	aaa.VRM Test Solution
	bbb. High Power(>600W) Thermal Dissipation System
	ccc.Develop 2μm Ultra-Fine Pitch Test Substrate
	ddd. mmWave Test Solution for Automotive Product and Low-Earth Orbit Communication
Test Equipment Development	a. Asynchronous Command Sending Auto-Testing Control System
	b. Multiple Functions and Modules Integration System
	c. Programmable V-I Combo Source-Meter Control Interface
	d. Cascade Data-Stream Extended Control Unit in the Integration Core System
	e. Programmable I/O Channels Phase Delay Technology
	f. High Performance Digital Testing Module Development
	g. Hardware Module Control Platform and Common Tester User Interface Development
	h. High Channel Density SOC Tester Development
	i. DC Test Method for Embedded Capacitors in Assembly Package
Test Data Analysis	a. PCB Stackup Analysis-Center of Gravity Offset Detection Algorithm
	b. Fast Shmoo-Nearby Searching Algorithm
	c. PCB Stackup Analysis-Visualized Image Recognition Failure Detection Algorithm
	d. SECS/GEM Automation System for Recipe Ensuring and Production Data Storing at Substrate Cu Plating Line
	e. IV-Curve Generator and Analysis Tool
	f. BGA Ball Fail Highlight Tool
	g. DOE On-the-Fly in Mass Production Parameter Analysis and Optimization Technology
	h. Smart Customer Service
	i. Substrate Distortion AI Prediction for Exposure at Green Paint Station
	j. AI Fusion Anomaly Recognition for AOI Distribution Map
	k. ETL Platform

Other Test Technology

New Test Technology	
Wafer Saw	a. SD (Stealth Dicing) Laser Technology

	b. Plasma Dicing Technology
	c. Remote Plasma Technology
	d. SiC/GaN Wafer Die Saw Technology

3. Electronics Manufacturing Services

Successful Development of Technologies or Products:

A. Successful Development of New Products

Wireless Communication	a. Wi-Fi SiP Module 802.11 be 2x2
	b. Wi-Fi+BT SiP Module 802.11 be (2.4/5/6GHz) 2x2 with Dual-Core & Dual-Band Bluetooth5.4 & a Low Power ScanRadio +ZigBee
	c. UWB SiP Module with 802.15.4z 4-Antenna (1T+3R) +UNII-3/UNII-5+ZigBee
	d. 5G mmWave AOP/AIP Module, Band n257, n258, n259, n260, LB Antenna 1x4, HB Antenna 1x4
	e. 5G mmWave Transceiver Module, Band n257, n258, n259, n260, RF 32-Port
	f. Wi-Fi 7 2T2R/BT5.4 Double Side Molding SiP Module
	g. A High-Density, High-Throughput, Low-Latency, Tri-Band, AI-Driven Wi-Fi 7 AP
	h. Smart Garage Camera with Wi-Fi Communication
Storage & Computer	a. NAS Tower Products
	b. Rack Density Server Products
	c. AI/Data Center Server & Edge Server
	d. Intel Thunderbolt 4 Dock
Industrial Products	a. OM9 Hand-held POS Terminal
	b. PD-03 Payment Device
	c. AIO (All In One) POS
	d. Commerce Tablet with Payment Support
	e. Next-Generation of Ultra-Rugged Handheld Device / Slim Handheld Device, Supporting 5G NR and Wi-Fi 7 and RFID
	f. Wearable Terminal
	g. Smart Badge
	h. Ring Scanner
	i. Personal Shopper
	j. 5G Android Rugged Handheld Terminal
	k. Ultra-Rugged Handheld UHF RFID Sled
	l. Industrial Fixed UHF RFID Reader with Wi-Fi Integrated
Consumer	a. TWS SiP
	b. Stylus
	c. Wireless Charger
	d. Conference System
	e. Wireless Charger Solution for Hearing Aid Devices:
	f. System on Module (SOM)
Car Electronics	a. On-Board Charger Power Module for EV
	b. Traction Inverter Power Module for EV
	c. Exciter Power Module for EV

Miniaturization & Automation	d. SiC Type Inverter Power Module for EV
	e. Automotive Zonal Network Control Module
	a. Double Side Mold Miniaturization SiP Package Module
	b. TWS Miniaturization SiP Package Module
	c. Metal Fence EMI Miniaturization SiP Package Module
	d. Film Assistant Mold for Exposed Component
	e. Ultra-Thin Thickness PCB SiP Package for Wearable/Watch/Phone
	f. A New Package Structure for Compartment Shielding with Dispensing and Metal Fence Combination Technology
	g. Die Bonding and Wire Bonding Combined with High Density SMT Mounting of Mold Filling Process Module
	h. Thin Metal Layer on SiP Surface for Antenna Application (AiP)

B. Successful Development of Advanced Technology

Wireless Communication	a. Double Sided Molding SiP Module
	b. Compartment Shielding Technology
	c. Outdoor Wi-Fi 7 AP
	d. Design a Metal Plate to Integrate up to 14 pcs Antenna
	e. High Power PoE, Compliant with IEEE802.3bt
Storage & Computer	a. Intel Xeon Next-Generation Birch Stream DC-MHS Platform, Supporting GPU and High-Speed Optical Communication for AI/ Data Center/Cloud Server, as well as Edge Server Integrating 5G and Wi-Fi
	b. The modular system designed for Intel's next-generation Arrow Lake AI platform supports standalone host operation and can also be used with expandable PCIe modules. In addition, three hosts or two hosts plus a PCIe expansion module can be integrated into a single 19-inch 1U chassis, forming a 1U3N or 1U2N system that can be installed and used in a rack cabinet.
	c. Integrate Intel Thunderbolt 5 High-Speed Technology
	d. SSD Products Generic MFG Testers Dashboard Solutions
Industrial Products	a. Rugged Hand-Held Device with Water-Proof and Drop Endurance Mechanical Design
	b. Qualcomm Short-Range UHF RFID Technology for Handheld Devices
	c. 5G NR SAR Sensor and Tunable Antenna Design
Consumer	a. AES, Active Electrostatic Solution
	b. EMR, Electro Magnetic Resonance Technology
	c. NFC Wireless Charging Technology
	d. To provide a highly integrated, low-power wireless charging solution, basing on toroid coil structure to transmit high integrated magnetic flux to the tiny receiving coil embedded in hearing aid devices for contactless battery charging.
	e. Wireless Video Transmission with Real-Time Pen Tracking Technology Integration
	f. Through hardware chipset to perform video encode/decode with software algorithm to track pen-point location and transmit via Wi-Fi in real-time.
	g. Next Gen. of GPS Bike Computer

Car Electronics	a. Single-Sided Copper Exposed Z-pin Power Module
	b. High Power Density VRM Power Brick
	c. Internally-Isolated Power Discrete
	d. Telematics Technology
Miniaturization & Automation	a. Anti-Sulphur (Vulcanization) Structure of Ceramic Circuit Substrate and Manufacturing Method
	b. Jig Saw Street 0.25mm
	c. PCI and EMVCo Certification
	d. Irregular Shape Mold Package Cutting with Laser and Blade Saw Process
	e. Vacuum Glue Printing for Compartment Groove of the Package to Achieve EMI Shielding
	f. Glue Spray Coating for Molding Package EMI Shielding
	g. 150 Micron Pitch WLCSP MUF Technology
	h. 40µm Narrow Trench Technology for EMI Compartment Shielding
	i. Multi-Layers Sputtering for EMI Shielding
	j. Passive Component Stacked Up
	k. TMV(Through Mold Via) Process
	l. Film Assistant Mold for Exposed Components & Stacked Dies
	m. High-Density Multi-Layer Stacked Double-Side Molding Technology
	n. Double Side Selective Sputtering Technology
	o. Multiple-Step Molding Technology
	p. Laser Ablation for Antenna and Specific Sensor Exposure
	q. Metal Fence for EMI Shielding
	r. Introduce Embedded IC PCB Technology on SiP Module
	s. Irregular Structure Selective Shielding Technology
	t. IC Component Stacked up
	u. Shielding Train Technology for Compartment Shielding
	v. 3D Solder Print Technology
	w. Introduction of SESUB Embedded Die Substrate in SiP
	x. Introduction of ABF Substrate in SiP
	y. High Density SMT Component Layout Technology(20um Clearance)
	z. T7 Solder Paste Introduction for 130um Ball Pitch WLCSP
	aa. Introduction of Pure DI Water De-Flux Cleaning
	bb. Development of 80um Thickness Shield Fence Process Technology
	cc. Open Face Module Stacking Technology with 01005 Passive Riser
	dd. Realization of System Integration for SiP & Antenna Function
	ee. Multi-Side Selective Shielding Technology
	ff. New Water Clean Technology After Laser Cut
	gg. WLCSP of 150um Bump Pitch is in Mass Production of MUF SiP Module
	hh. Double Side Mold Miniaturization SiP Package Module
	ii. Molding with Interposer and Grinding to Exposed Pad
	jj. Molding with Chamfer Design for SiPlets Module
	kk. Develop Die Prep Process to Enable USI Wafer In Module Out (WIMO) Process Capability
	ll. Min distance Between Passive Components 20um Done Engineering Build (MP is min 55um)

	mm.	T6 Solder Paste Introduction for 135um Pitch Copper Pillar WLCSP
	nn.	UV Pre-Tape Process Development for EMI Shielding
	oo.	Auto Module Release and Deburr Machine for Productivity and Quality Improvement
	pp.	Developed Picosecond Laser Groove Technology in Die Preparation Process
	qq.	Start Double Side Molding for Mass Production
	rr.	HDSMT & Extra-Thin Module Development: 90um Cu-Pillar WLCSP Mounting and Mold Filling, 70um Thickness/3L Coreless Substrate Passed Fully Process Evaluation
	ss.	Completed the Evaluation/Development for Film Assistant Mold with 3 Sides/4 Sides eBar to Expose BGA Pad Directly
	tt.	High Accuracy $\pm 25\mu\text{m}$ Laser Shift Capability Development for Smaller Module with Size $< 3\text{mm} \times 3\text{mm}$ ($2\text{mm} \times 2.6\text{mm}$) and "Low Temp. Sputtering" Development for Low Temp. Solder Paste Requirement
	uu.	Copper-Pin Module Replace eBar to be DSM BGA Pin-Out Solution
	vv.	Single UV-Tape Process to do Sputtering for Module Development and Verification (MP Solution including Double Side Tape and Pre-Tape)
	ww.	Encap and Underfill Combined Process to Protect Components for Narrow PCBA Sensor Board Mass Production with 0.15mm Saw Line
	xx.	Successfully Developed Process of Thinner Wafer Die (60um Silicon Thickness) Die Preparation Process and Bonding into SiP Module
	yy.	Automotive Controller BMS Automatic Assembly and Test Line in ZJ Factory
	zz.	Automotive Controller Zonal WZC / EZC2 Automatic Assembly Line in Vietnam Factory
	aaa.	Watch Product Via Filling and Curing Process Carrier Transfer Machine in SX Factory
	bbb.	Server Data Processing Card (K2V5) Fully Automated Production Line in ZJ and TW Factories
	ccc.	SiP Product ATE Test Floor Lights-Off Workshop in ZJ Factory
	ddd.	Smart Warehouse in JQ Factory
	eee.	AI Model Development in Special Components for Nova Products
	fff.	Data Collection for AMR (AOI+AI) SiP System
	ggg.	LLM for Knowledge Management and Knowledge Retrieval for Change Shift
	hhh.	AI Integration into 3D AOI Machine for Nova Products
	iii.	Anomaly Detection of Reel Head for SMT Auto Splicing (Light-Off Factory)
	jjj.	AI-Powered Vision System for Automatic Detection for Zebra Smart Handheld Devices
	kkk.	Automatic Detection of Multi-Light Source Synchronization for LED Flickering Lights
	lll.	LLM for Defect Traceability System 1.0
	mmm.	Cut-Sealant Detection for Power Module M2
	nnn.	CPH and Run Rate Report
	ooo.	Digitized Parts Configuration Form for Warehouse

ppp.	EQ Info. QR-Code Generator
qqq.	TW Power Meter Dashboard New Function
rrr.	SMT-ASM Carrier Management System
sss.	NK i-Rack New Functions
ttt.	ESD checklist Digitization and Mobility New Functions
uuu.	Fixture and Spare Parts New Functions for SMC
vvv.	New Functions for Tooling System
www.	Tunnel Oven Monitoring System for Annapurna
xxx.	APL K2V5 Back-End Line Dashboard
yyy.	Reflow CPK Formula Module for QA
zzz.	AOI+AI ADC Report
aaaa.	Pad Printing+3D AOI+Test Data Automation
bbbb.	Screwdriver Torque Calibration E-Recording
cccc.	Automatically Generate SMT Lose Rate P Chart
dddd.	Siemens OIB Machine Status Information
eeee.	Seismic Sensor Alarm Service
ffff.	Line Balance Dashboard
gggg.	APL Replenishment Monitoring System
hhhh.	APL PT/PTS Upload to S3 and PBOX Lock
iiii.	AE-E-Tech Monitor
jjjj.	SMT AGV Dashboard
kkkk.	SMT Stocker Dashboard
llll.	SMT Material Head Removal Dashboard
mmmm.	HZ Panasonic P&P Recipe & Nozzle Monitor Dashboard
nnnn.	UF Spraying Analysis
oooo.	Deburr RMS
pppp.	SPC-Maverick Lot-Material
qqqq.	Digital Twin by Omniverse-FCT
rrrr.	Supplier Quality Issue Tracking System Phase II
ssss.	Gatekeeper-SPI Board-Locking Mechanism
tttt.	PVS Alarm Dashboard
uuuu.	MSD Material Q-time Control in AMHS
vvvv.	Optimize IMCP Material Feeding Logic to Prevent Capacity Overload
www.	PCB Strip Map Edit System For NPI
xxxx.	Shift Change Data Automation
yyyy.	Equipment Predictive Maintenance System with Fool-Proof Mechanism
zzzz.	SiPlets Laser FAI System
aaaaa.	Laser Head Life Time Monitor
bbbbb.	MSD Reel Storage Control in AMHS

cccc.	Oven Daily PM Fool-Proof Mechanism
dddd.	AVI Alarm Image Collection & Search System
eeee.	SMT Trimmed-Material Magazine Reflow System
ffff.	Packaging Station Anti-Mix-Quantity Poka-Yoke System
ggggg.	APL Press-Fit Line Dashboard
hhhhh.	APL Packing Line Dashboard
iiii.	APL Baking Line Dashboard
jjjj.	APL PASM Line Dashboard
kkkkk.	APL PT Line Dashboard
llll.	APL ICT Router Line Dashboard
mmmmm.	APL AGV Dashboard
nnnnn.	Stocker WMS for A2F ATE Handler
oooo.	PCB Online Status Monitor
ppppp.	USI GP Survey Tools- Auto E-mail Send to Vendors
qqqqq.	SiPlets NPI Material Check Phase III-WO & SN Check
rrrrr.	AMHS for A4F Stocker
sssss.	Alarm by Teams for EQ Anomalies-OPS 1
tttt.	Ball Mount AOI Data Automation
uuuuu.	SMT Line Dashboard
vvvvv.	DP Motor CMK Report

4.1.4 Long-Term and Short-Term Business Development Plan

1. Short-Term Development Plan

- Retain existing customers and attract more Integrated Device Manufacturer (IDM) clients.
- Optimize and implement group-wide production strategies and achieve the most favorable allocation based on prevailing market conditions.
- Obtain advanced packaging orders to enhance actual profitability.
- Reduce resource consumption and waste to improve resource utilization efficiency.
- Proactively adopt eco-friendly products in production technologies to enhance the products' value added and gain market opportunities.
- Achieve mass production through pilot production and development efforts.
- Address the key concerns of target customers to increase market share.
- Develop packaging and testing technologies in line with market trends and accelerate time-to-market.
- Continuously expand and integrate advanced packaging and testing production capacities across domestic and overseas sites to align with market growth trends.
- Strengthen relationships with existing customers and pursue additional EMS/ODM clients.

2. Long-Term Development Plan

- Integrate the Group's resources to provide customers with more comprehensive services.
- Optimize cost structure to offer more competitive pricing without compromising service quality.
- Implement customer segmentation strategies and enhance satisfaction to scale up production, achieve cost advantages, and deliver more competitive pricing.
- Ensure technological leadership to increase market share.
- Proactively engage in new application fields aligned with prevailing industry trends and sustain growth momentum to ensure the Company's leading position in the semiconductor packaging and testing industry.

- Incorporate “Miniaturization” and “Solutions” into the existing DMS (Design and Manufacturing Services) model to form D(MS)². This strategic evolution signifies the delivery of our “miniaturized” and “solution-driven” design and manufacturing services across the entire value chain. Supported by smart manufacturing, this model enhances product and service value, thereby elevating the market competitiveness of our overall solutions.

4.2 Market and Sales Overview

4.2.1 Market Analysis

The Group Sales by geographical area in 2025

Unit: NT\$ in thousands

Region	Sales Revenue	%
USA	365,789,167	56.68%
Taiwan	115,968,173	17.97%
Europe	64,908,598	10.06%
Asia and others	98,721,772	15.29%
Total	645,387,710	100.00%

1. Market Share

(1) Assembly and Testing:

ASE is the leading semiconductor assembly and test service provider globally.

According to market research firms Gartner and Prismark, ASE ranks as the world's No. 1 pure-play provider of assembly and test services.

(2) Electronics Manufacturing Services:

In 2025, the subsidiary USI ODM revenue was \$8,338.59 million US dollars, decreasing by 2% compared to 2024, accounting for about 1.2% (Remark) of the global EMS/ODM market in 2025 and maintains a stable market share.

In 2024, the subsidiary USI ODM revenue was \$8,512.51 million US dollars, increasing by 0.2% compared to 2023, accounting for about 1.2% (Remark) of the global EMS/ODM market in 2024 and maintains a stable market share.

Remark: The statistics of the global outsourced assembly and test market in the year of 2025 and 2024 is based on combined data from NVR (New Venture Research Corp.) 2025 and 2024 analysis and taking into account the public revenue information of the ODM industry.

2. Supply-and-demand status and growth in future market:

In recent years, after undergoing cyclical adjustments, the global semiconductor industry has gradually entered a stage of structural growth driven by AI, HPC, cloud data centers, and advanced computing applications. Compared to past demand cycles driven by consumer electronics, the current market growth momentum is more secular, underpinned heavily by capital expenditure and system-level performance upgrades.

Under the current trend, the importance of packaging and testing processes has become increasingly prominent in the semiconductor value chain. Advanced packaging, heterogeneous integration, and advanced testing are no longer limited to back-end processing, but rather, they have become key processes that directly affect chip performance, power consumption, bandwidth, and system reliability. As the miniaturization of SoC becomes more challenging, market demand is gradually shifting from single-chip solutions to system-level integration, further driving the demand for high-value-added packaging and testing services.

In terms of supply, there is no overall shortage of packaging and testing capacity. However,

a structural supply tightness remains in high-end technology segments, mainly in advanced packaging (such as 2.5D/3D packaging), high-frequency/high-speed, and system-level testing capabilities, as well as mass-production yields and delivery capabilities of large, complex packaging. Due to the high technical barriers and capital-intensive nature of the aforementioned processes, they are difficult to replicate quickly in the short term, and the supply of high-end production capacity is expected to remain relatively limited in the coming years.

Overall, the long-term growth momentum of the semiconductor back-end market remains robust, and market value will continue to concentrate on companies with advanced packaging and testing capabilities. Industry concentration is also expected to gradually increase. For the estimated demand and output value of the global semiconductor market in 2026, please refer to the content of the aforementioned section 4.1.2 "Industry Overview".

In terms of EMS, the global demand for electronic product outsourcing continues to grow. With the maturing of the electronic manufacturing service model and the continuous improvement in service capabilities, the scope of global electronic manufacturing services is broadening, and the total outsourced volume increases year by year. To meet the growing demands of brand owners, the scope of EMS services continues to expand, gradually covering the higher-end segments of the product value chain. This trend provides broader development opportunities for manufacturers like the subsidiary USI Inc., who possess capabilities in product planning, design, and R&D. According to market analysis reports and integrated analysis by USI Inc., the global EMS/ODM market remains steadily growing, with an estimated average growth rate of approximately 4.8% from 2025 to 2029.

3. Core Niche

The Company's competitive advantages stem from our long-term accumulation of technological depth, mass production experience, and global operational capabilities. These advantages cannot be built overnight through a single process or short-term investment.

- (1) At the technical level, the Company has established a comprehensive and scalable packaging and testing technology platform, covering traditional packaging, high-density SiP, advanced heterogeneous integration, and diverse application needs. This allows us to provide turn-key packaging and testing solutions tailored to different product characteristics and terminal markets. By adopting a platform-based strategy, the Company effectively increases technology reuse rates and accelerates the mass production of new products.
- (2) In terms of operations and manufacturing, the Company has a competitive edge in large-scale mass production and yield management. The critical barriers for advanced packaging and high-end testing not only consist of technical feasibility, but also involve process stability, speedy yield ramp-up, and delivery reliability. Boasting years of experience in mass production and process control, the Company can maintain stable quality and delivery schedule while implementing highly complex processes, thereby building great customer loyalty.
- (3) The Company maintains long-term and profound partnerships with major clients, and we engage in packaging and testing planning from the very beginning of product design stage. By adopting a joint development model, we help clients optimize their overall system performance. This collaborative model helps enhance the competitiveness of client products, while also bolstering our visibility in medium- and long-term sales order and capacity planning.
- (4) The Company continuously strengthens its global manufacturing and supply chain deployment. Our diversified capacity allocation and long-term partnerships with

critical material and equipment suppliers enable us to increase operational flexibility and mitigate the risk of supply disruptions, thereby allowing us to cope with shifts in the global industrial landscape and geopolitical dynamics.

Furthermore, the Group's Packaging and Testing Business Group is equipped with advanced engineering technologies, service capabilities, and flexibility of productivity arrangement. We also have outstanding capabilities for supply chain integration and stable human resources. These are all our competitive advantages in the packaging and testing industry.

- (5) The Group has long-term partnerships with major international brands, staying ahead of market demand and trends in technology industry development.

The Group boasts a professional management team, an advanced product management system, and various international certifications. With efficient supply chain management, the Group quickly meets market demands and maintains cost advantages. The Group's product portfolio is diverse and balanced, with high-tech content and industry-leading process technologies.

- (6) As a global leader in the packaging and testing industry, we actively play the role of a sustainable leadership enterprise.

In promoting smart factory transformation, ASE Kaohsiung established the world's first 5G mmWave smart IC packaging plant, which was named a Global Lighthouse Network (GLN) site by the World Economic Forum in 2023. This achievement highlights the company's strategic foresight in integrating Industry 4.0 technologies into intelligent manufacturing and production models, earning strong recognition from global stakeholders.

In promoting green transformation, ASE responds to the SBTi Net Zero initiative by introducing internal carbon pricing and driving the pathway to Net Zero 2050 through five major strategies: investment in carbon credits, renewable energy, low-carbon transportation, low-carbon products, and supply chain engagement. At the same time, we have also established a sustainable supply chain development plan to provide suppliers guidance on carbon reduction and certification, incentivizing suppliers' adoption of circularity and carbon reduction. Mutually, we will encourage sustainable growth among our suppliers and create an international green supply chain.

4. Advantages and Disadvantages of Future Prospects, and Strategies to Face the Challenges

A. Advantages

- Looking ahead, driven by the advanced computing, AI, and high-performance applications, the semiconductor industry retains strong growth potential, providing the Group with fresh growth momentum.
- The rising technical hurdles in advanced packaging and testing help limit the number of competitors and secure the market position of companies with core capabilities.
- Clients are placing an increasing emphasis on supply stability and delivery certainty, which favors large-scale packaging and testing companies with strong execution capabilities.
- Maintaining the production conditions such as leadership in advanced technology, and high stable yield rates will enable us to undertake more packaging business.
- Due to changing market trends and the introduction of new types of electronic products, the demand for portability and miniaturization of electronic products has increased. This shift has led to a growing need for outsourcing miniaturization technology. For our subsidiary USI, which has continuously invested in the research and development of miniaturization technology and has practical mass production experience, this presents even more opportunities.

- International large-scale companies continue to place OEM orders, which will further expand the potential market share and bring more business opportunities to the electronics foundry industry in the future.

B. Disadvantages

- The industry also faces several uncertainties, including Return on Investment (ROI) pressures from high capital expenditures, potential supply bottlenecks for critical materials and equipment, and competitive challenges arising from shifting competitive relationships across the supply chains.
- Advanced technologies evolve rapidly, and continuous investment in R&D and process upgrades remains essential to maintaining competitiveness.
- The demand for assembly and testing services is expected to continue growing. However, fluctuations in capital markets, exchange rates, and raw material prices remain key concerns. In addition, competition is expected to intensify as the Chinese government continues to support its domestic semiconductor industry. Furthermore, the impact of geopolitical tensions should not be underestimated.
- Since customers place stringent demands on the quality and cost of EMS, and outsourced products are diversifying, while product lifecycles accelerate along with the market trends, the subsidiary USI will intensify its efforts to outperform competitors and exceed customers' expectations with outstanding performance.

C. Strategies to Face the Challenges

The semiconductor packaging and testing industry is currently undergoing a transformation driven by technological upgrades and system integration. As market demand structures change and industry barriers rise, leading companies with technological know-how, mass production capabilities, and global reach will attain a favorable position in future market competition.

The Company will continue to cultivate our core competitiveness, prudently address industry changes, and strive to create long-term and robust value for clients, shareholders, and the overall industry ecosystem.

- Leverage integration advantages to provide turnkey services, integrate the Group's resources and share technologies to create more added value and greater economic benefits. At the same time, strengthen competitive advantages to seize more business opportunities as the market continues to grow.
- By the Group's unique advanced production processes, flexible production capacity, and diversified production lines, we meet customers' increasing demands for new products, new technologies, as well as massive and immediate production needs.
- A solid financial structure provides stable and sufficient funds needed to develop new technologies and products.
- Leverage technological advantages to address design flaws, establish optimal production processes, enhance production process stability, and strengthen the Group's competitiveness in terms of cost and quality to win the most business opportunities.
- Leverage advantages in advanced technologies, capital, and resource integration to deepen relationships with existing customers, thereby securing collaborative opportunities across diverse product lines, and to attract more potential clients, thereby expanding our business footprint.
- Effectively leverage inter-plant advanced technology exchanges and cross-departmental coordination to enhance overall synergy.
- The Group's vertical integration and horizontal collaboration across materials, packaging, testing, and systems not only strengthen its competitiveness and enable

the delivery of more comprehensive services, but also provide optimal flexibility to make adjustments at any time to face a wide range of external challenges.

- The Group continues to strengthen its technological advantages to meet the diverse customer needs and enhance the competitiveness of its service quality. Meanwhile, a patent protection network has been established to solidify the Company's competitive niche.
- Raise the proportion of customers' turnkey service orders and accelerate the solution integration to provide customers with fastest and most satisfactory service in a comprehensive framework.
- Strengthen sales marketing activities and relationship with customers.
- Develop the packaging/testing technologies and products aligning with market trends.
- Rationalize supply chain management to reduce procurement costs.
- Improve product design and material specifications.
- With USI's unique advanced technology, flexible production capacity, and diverse production lines, we can satisfy customers by meeting their needs for the development of new products, new technologies, or immediate mass production in different regions.
- In line with international trends, adjust expansion strategies to increase production capacity outside the PRC. In addition, achieve external growth by acquiring outstanding industry peers through mergers and leveraging corporate synergies.

4.2.2 Applications and Production Process of Main Products

1. Investment: Not Applicable.

2. Assembly and Testing:

(1) Applications of Main Products:

Assembly Technology

Main products	Applications
● Plastic Dual In-line Package (PDIP)	◆ Household appliances, communications equipment, auto components, remote control information systems for airplanes, weapon, and space shuttles, and navigation equipment
● Plastic-Leaded Chip Carrier (PLCC) ● Quad Flat Package (QFP) ● Bump Chip Carrier (BCC) ● Flip Chip Packaging Technology ● Low Profile Quad Flat Package (LQFP), Thin Quad Flat Package (TQFP) ● Ball Grid Array (BGA), Thin Profile Fine Pitch Ball Grid Array (TFBGA), Low Profile Ball Grid Array (LBGA) ● Flip Chip Ball Grid Array (FC BGA), High Performance Flip Chip Ball Grid Array (HFC BGA) ● Thermally Enhanced Ball Grid Array (TE BGA) ● Very Thin Profile Fine-Pitch Ball Grid Array (VF BGA) ● Land Grid Array (LGA)	◆ Personal computers, laptops, tablets, smartphones, and other smart mobile devices ◆ Computers—graphics processing units, cloud servers, personal computer server (PCS) & server microprocessors, voltage regulators, flash memory cards, hard disk drives, etc. ◆ Microprocessors, communications equipment, wireless communications networks, etc. ◆ Network communications products—wide area network (WAN) and local area network (LAN) servers, adapters, switches, routers, and cellular base stations ◆ Consumer products—video cameras, digital cameras, DVD players, TV game consoles, digital set-top boxes, PDA, MID and information appliances ◆ Other products—self-driving car components,

Main products	Applications
● Exposed Pad Quad Flat Package (Exposed Pad QFP) ● Heat Slug Ball Grid Array (HSBGA) ● Quad Flat No-leads (QFN) ● Flip Chip Chip Scale Package (Flip Chip CSP)	◆ Telematics
● Small Outline Package (SOP), Small Outline J-Lead Package (SOJ) ● Thin Small Outline Package (TSOP) ● Stacked Chip Scale Package (SCSP)	◆ Memory ICs ◆ Personal computers, peripheral equipment, etc.
● 3D Package ● 2.5D Package ● Stacked Ball Grid Array (Stacked BGA) ● Multi-Chip Module Ball Grid Array (MCM BGA) ● 3D Irregular Selective Step Molding Integrate Wire Bond SiP	◆ Mobile devices, including cell phones, IoT components, etc. ◆ Advanced and Cloud servers, including graphics processors, network processors, etc. ◆ Hard disk drives of laptops and personal computers
● Panel Level Chip Scale Package (Panel Level CSP) ● Wafer Level Chip Scale Package (Wafer Level CSP) ● Flip Chip Chip Scale Package (Flip Chip CSP) ● Through-Silicon Via Technology (TSV Technology) ● Fan-out WLP with Embedded Bridge Die and Passive Component Package, (FOCoS-B) ● Integrated Passive Devices (IPD) ● Si Interposer ● Wafer Level Microelectromechanical Systems (Wafer Level MEMS) ● Fine Pitch 3D Chip Stacking Technology ● Heterogeneous Chip Integration System in Package (Heterogeneous Chip Integration SiP) ● Fine Pitch Chip-on-Chip System in Package Solution (Fine Pitch CoC SiP Solution) ● Embedded Active/Passive Substrate ● eCompass Magnetic Sensor Package ● Fan-out RF Multiplexer Module ● Multi-Chip Fan-out WLP Package ● Multi-Chip Fan-out WLP with Embedded Bridge Die and Passive Component Package ● PMIC Integrated with Inductor ● 300x300mm Panel Fan-out Packaging with Double Side Assembly	◆ Cell phones, NB, digital cameras, IoT, IoT components, biomedical care, etc. ◆ Wearable / portable consumer electronics and game consoles ◆ Network, Network Switch, Server, AI Computing, Graphic Processors, Virtual reality (VR) Graphic, Optical Datacom, High-Performance Computing, Sensors, Biomedical, Data Centers ◆ HPC and AI server power management modules
● Microelectromechanical Systems-Based Micro Display (MEMS-Based Micro Display)	◆ Projectors and high definition televisions (HDTVs)

Main products	Applications
● Security Sensor Components ● DDR2 800 Memory ● Fan-out Package-on-Package Technology (Fan-out PoP Technology) ● Fan-out Wafer Level Packaging (Fan-out WLP) ● Wireless Connectivity System in Package Module (Wireless Connectivity SiP Module) ● Wireless Communication System in Package Module (Wireless Communication SiP Module) ● Double-Side Molded Front-End SiP Module (DSM FE Module) ● Optical Transceiver Module ● LiDAR Module	◆ Security identification devices of personal computers, laptops, and e-commerce ◆ Memory of computer, communication, and consumer electronics products ◆ System-in-Package (SiP) products inside computer, communication, and consumer electronics products (Application-Specific Integrated Circuit [ASIC] + Multi-Chip Package [MCP] Memory, Baseband [BB] + SDRAM) ◆ Portable consumer electronics and IoT ◆ Wireless communications modules in computer, communication, and consumer electronics products, including Bluetooth, Wi-Fi, GPS, and Digital Video Broadcasting-Handheld/Terrestrial (DVB-H/T), smart home, car communication, AR/VR device data transmission ◆ Communications applications in laptops, tablets, network communications products, and IoT products and devices ◆ Communications applications for optical transceiver modules, Cloud servers, data centers, high performance computing servers and AI servers ◆ Sensing application for automotive LiDAR, Fly taxi, AI robot and Drone
● IGBT Double Side Cooling Module (DSC) ● IGBT Single Side Cooling Module-Case Type ● IGBT Single Side Cooling Module-Mold Type	◆ xEV, Robot, Charging station, Solar energy, AI, High speed railway, Automotive inverter, converter, Battery management system

Test Technology

Main products	Applications
● Quad Flat Package (QFP) ● Bump Chip Carrier (BCC) ● Flip Chip Packaging Technology ● Low Profile Quad Flat Package (LQFP), Thin Quad Flat Package (TQFP) ● Ball Grid Array (BGA), Thin Profile Fine Pitch Ball Grid Array (TFBGA), Low Profile Ball Grid Array (LBGA) ● Flip Chip Ball Grid Array (FC BGA), High Performance Flip Chip Ball Grid Array	◆ Mainly used in microprocessors, communications equipment, self-driving car components, personal computers, mobile communications modules, and chipsets ◆ Wireless communications networks, digital cameras, information appliances, LCD TVs, and smartphones ◆ Personal computers and laptops, etc. ◆ TV game consoles, DVD players, and set-top boxes, etc.

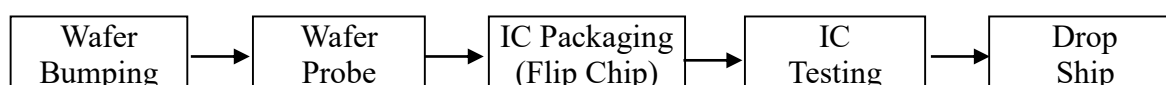
Main products	Applications
(HFC BGA) ● Thermally Enhanced Ball Grid Array (TE BGA) ● Very Thin Profile Fine-Pitch Ball Grid Array (VF BGA) ● Land Grid Array (LGA) ● Exposed Pad Quad Flat Package (Exposed Pad QFP) ● Heat Slug Ball Grid Array (HSBGA) ● Quad Flat No-leads (QFN) ● Advanced Quad Flat No-Lead (aQFN) ● Advanced Single Sided Substrate ● System In Package	◆ Personal computers, laptops, wireless communications networks, digital cameras, information appliances, and smartphones, etc. ◆ Cell phone chipsets and MP3 processor ◆ Consumer products—video cameras, digital cameras, DVD players, TV game consoles, set-top boxes, PDAs, MIDs ◆ Smartphones ◆ Wearable devices ◆ Tablets ◆ Health management systems and healthcare applications ◆ Commercial applications and IoT-related products ◆ Auto safety systems ◆ Industrial sensor components
● Small Outline Package (SOP), Small Outline J-Lead Package (SOJ) ● Thin Small Outline Package (TSOP) ● Stacked Chip Scale Package (SCSP) ● Optical Dual Flat No-leads (ODFN) ● Optical Land Grid Array (OLGA) ● Chip on Wafer (CoWoS) ● Power Module ● FCCSP	◆ Mainly used in memory ICs ◆ Personal computers, peripheral equipment, etc. ◆ Power Management IC & Portable Device ◆ HPC Device ◆ Graphics Chipsets ◆ Optical Communication System ◆ Data Center Transceiver ◆ Elec. Car Power Module ◆ GPU/NPU

Important Applications of the Group's Main Production Service (Assembly and Testing Technologies):

Major Products	Major Application
Turnkey solution for IC assembly and testing services	Integrated Circuits are widely applied in PCs, telecommunications, Internet and consumer electronics, including products servers, laptops, tablets, smartphones, wearable devices, smart appliances, STBs (set-top boxes), LCD TVs, DSCs, game consoles, IoT, smart cars, VR/AR, artificial intelligence, drones and voice assistant, etc.

(2) Process Flow

Production Flow of the Main Production Service



Packaging Technology

- Lead Frame Products:

Wafer Dicing → Die Attach → Wire Bonding → Molding → Marking → Forming → Inspection → Packing

- Ball Grid Array Products:

Wafer Dicing → Die Attach → Wire Bonding → Molding → Marking → Solder Ball Mount → Singulation → Inspection → Packing

- Flip Chip Products:

Wafer Bumping → Wafer Slicing → Flip Chip Mounting → Underfill Dispensing → Marking → Solder Ball Mount → Inspection → Packing

- Through Silicon Via Products:

Through Silicon Via Etching → Through Silicon Via Insulation → Through Silicon Via Copper Plating → Wafer Thinning → Dual-Side Copper RDL → Solder Ball Mount → Stacking → Inspection → Packing

- Wireless Connectivity SiP Modules:

Solder Paste Printing → Component-Mount → High Temperature Reflow → Molding → Laser Marking → Singulation → Shielding → Inspection → Packing

- Double-Side Molded Front-End SiP Module (DSM FE Module):

Top Side Solder Paste Printing → Pick & Place → Reflow → Top Side Molding → Laser Marking → Bottom Side Solder Paste Printing → Pick & Place → Reflow → Bottom Side Molding → Back Side Grinding → Saw → Sputter → AOI Checking → Packing

- 3D Irregular Selective Step Molding Integrate Wire Bond SiP) :

Solder paste printing → Surface Mount Technology → Reflow → Die Attach → Epoxy Curing → Wire Bond → 3D Selective Molding → Laser Marking → Singulation → Test → Final Visual Inspection → Packing

- Fan-out WLP :

RDL Formation → Flip Chip Mount → Reflow → Molding → Grinding → Carrier Release → Bottom Solder Plating → Saw → AOI Checking → Packing

- Fan-out WLP with Embedded Bridge Die and Passive Component Package, FOCoS-B :

RDL Formation → Bridge Die And Passive Component Reconstitution → Molding → Grinding → RDL Formation → Flip Chip Mount → Reflow → Molding → Grinding → Carrier Release → Bottom Solder Plating → Saw → AOI Checking → Packing

- 300x300mm Panel Fan out Packaging with Double Side Assembly :

RDL Formation → Top Side Flip Chip Mount → Reflow → Molding → Grinding → Carrier Release → Bottom Solder Printing → Bottom Side Surface Mount → Reflow → Routing → AOI Checking → Packing

- IGBT Double Side Cooling Module (DSC) :

Die Sort → BTM Die Bond → BMT Soldering → Wedge Bonding → TOP Die Bond → TOP

Soldering→STK Soldering→Plasma→ Mold→PMC→Laser De-flash →Plating→Trim & Form→ FVI Checking→ Packing

- IGBT Single Side Cooling Module-Case Type (SSC) :

Die Attach → Soldering→ Wedge Bond→Case Assembly→ Metal Welding→Potting→ Curing→ FVI Checking→ Packing

- IGBT Single Side Cooling Module-Mold Type (SSC) :

Die Attach → Soldering→ Wedge Bond→ Mold→PMC→Laser De-flash→Plating→Trim & Form → FVI Checking→ Packing

- Optical Module-Active Alignment :

Plasma Clean → Components Pick up→ Active Alignment→ UV Glue Dispensing→ Active Alignment →UV Curing→Oven Curing→ FVI Checking→ Packing

- Optical Module-Passive Alignment :

Plasma Clean → Components Pick up→ UV Glue Dispensing→UV Curing→Oven Curing→ FVI Checking→ Packing

Testing Techniques

- Lead Frame and Ball Grid Array Products:

IC testing→ Aging Test (According to Customer Needs)→ Baking→ Inspection→ Tap-on-Reel Packing→ Product Packing

- High-Frequency Module Products/Power Management Module Products:

Testing System Selection→ Program Development→ Verification and Debugging→ Pre-Production → Mass Production

- Consumer TWS Headphone SIP Module Products:

Build-up of Testing Methodology → Selection of ATE & Bench Solution → Testing Program Development → Debugging/Correlation → Pilot Run & Safe Launch → Mass Production

- Optical Ambient Light Products / Optical Proximity Sensor Products:

Testing Methodology Build-up → Selection of ATE & Bench Solution → Optical Test Material Build-up → Test Program Development → Debugging & Correlation → Pilot Run → Pre-Production → Mass Production

- Wi-Fi 6 SIP Module Products:

Build-up of Testing Methodology → Selection of ATE & Bench Solution → Testing Program Development → Debugging/Correlation → Pilot Run & Safe Launch → Mass Production

3. Electronics Manufacturing Services

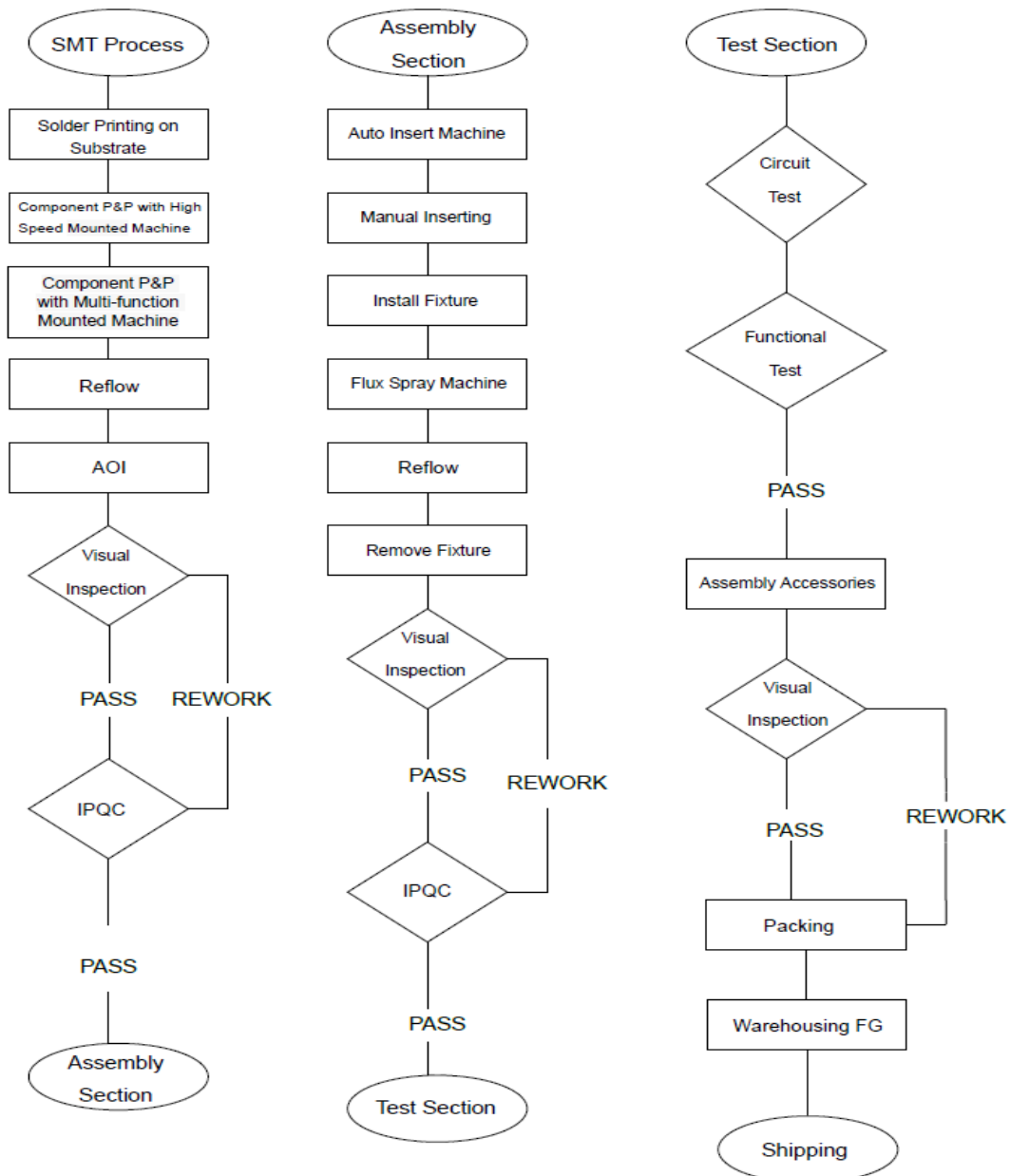
(1) Important Applications of Main Products:

Products	Important Utilizations
SiP	Cell phone, laptop, tablet, wearable device
AI Accelerator Card	Edge computing, AI server, PC
SHD	Logistics, retail-use handheld devices

POS	Electronic system for retail industries, catering industries, hospitality industries, etc. The main functions are to track and analyze the sales, inventory and customer purchase behavior.
Docking Station	An external device that expands PC connectivity, streamlining access to peripherals—including monitors, keyboards, and networks—through a single cable.
SSD	PC, laptop, server
LCD Control Panel	LCD Monitor
Mother Board	Server, PC and workstation
Automotive System Controller	Automotive Inner Control System
Power Module(xEV)	Traction inverter, Power Module
Powertrain	Automotive Motion System
Telematics	Automotive Communication System

(2) Production process

The main production process is based on the application of SMT:



4.2.3 Supply of Major Raw Materials

The Group is a semiconductor engineering business providing packaging services for customers. The wafers are normally provided by customers, most of which are well known international semiconductor companies keeping good long-term business relationships with the Group.

The principal packaging materials, including lead frames, substrates, gold wire, copper wire, and epoxy molding compound (EMC), come from qualified suppliers who have outstanding performance in quality control. In particular, the substrates are mainly supplied by the subsidiaries ASE (Shanghai) Inc.(ASEMTL SH), ASE Electronics Inc.(ASEE) and other substrate manufacturing companies. Hence, the Group has full control on materials acquisition.

Major Raw Materials	Major Suppliers	Market Status	Procurement Strategy
Substrate	ASEMTL SH/ASEE/Company A /Company B/Company C/Company D	Supply and demand equilibrium	Long-term collaborating suppliers
Lead Frame	Company E/Company F/Company G/ Company H	Supply and demand equilibrium	Long-term collaborating suppliers
Gold Wire	Company I/Company J/Company K	Supply and demand equilibrium	Long-term collaborating suppliers
Copper Wire	Company I/Company K/Company L	Supply and demand equilibrium	Long-term collaborating suppliers
Compound	Company N/Company M/Company O/ Company P	Supply and demand equilibrium	Long-term collaborating suppliers

The main raw materials used in the electronic manufacturing services industry include printed circuit board, integrated circuit, memories and computer cases, ceramic substrates, ink, semiconductor components, mechanical parts, quartz crystal units. Most suppliers are ISO 9000 certified companies and have maintained long-term cooperative relationship with the subsidiary, USI. At the same time, different procurement strategies are adopted according to different raw materials to ensure that the acquisition of materials has a competitive price advantage. Also, decentralizing sources of supply allows risk diversification, ensuring reasonable costs, accurate delivery service and good quality.

4.2.4 The Purchases (Sales) Amount and Percentage of Suppliers and Customers Accounting for More than 10% of the Total Purchases (Sales) Amount in the Past Two Fiscal Years and Explain the Reasons for the Increase or Decrease:

1. Names of customers of the Group accounting for 10% or more of sales

Unit: NT\$ in thousands

Ranking	2025				2024			
	Name	Amount	Percentage of Total Sales (%)	Relationship with the issuer	Name	Amount	Percentage of Total Sales (%)	Relationship with the issuer
1	Company Q	161,282,046	25.0	None	Company Q	174,486,187	29.0	None
	Others	484,105,664	75.0		Others	420,923,398	71.0	
	Net Sales	645,387,710	100.0		Net Sales	595,409,585	100.0	

Reasons of increases or decreases: The amounts of sales and the rate of changes mainly vary with customers' market share.

* As of the date of the annual report, there is no financial information reviewed by CPA for the first quarter of 2026.

2. Suppliers of the Group accounting for 10% or more of purchases

Unit: NT\$ in thousands

Ranking	2025				2024			
	Name	Amount	Percentage of Total Purchases (%)	Relationship with the issuer	Name	Amount	Percentage of Total Purchases (%)	Relationship with the issuer
1	Company BB	47,379,673	13.1	None	Company AA	51,356,569	15.1	None
2					Company BB	41,818,448	12.3	None
	Others	314,482,474	86.9		Others	247,443,092	72.6	
	Net Purchases	361,862,147	100.0		Net Purchases	340,618,109	100.0	

Reasons for variations: The change in suppliers is primarily due to a decline in market demand, leading to a reduction in procurement volume.

* As of the date of the annual report, there is no financial information reviewed by CPA for the first quarter of 2026.

4.3 Employees

4.3.1 Organization

To remain competitive in the market, the Group has prioritized strategies such as cultivating outstanding engineering talent, strengthening the Group's organizational functional systems, defining organizational functions, and supporting employee career development.

4.3.2 Employee information during the most recent two fiscal years up to the date of publication of the annual report:

Year		2024	2025	February 28, 2026
Number of Employees	Technical personnel	29,498	31,756	32,156
	Managerial personnel	6,579	6,945	6,963
	Office clerks	8,576	8,303	8,439
	Operators	50,839	58,943	58,756
	Total	95,492	105,947	106,314
Average Age		37.1	37.1	37.5
Average Years of Service		8.8	8.6	8.7
Education	Doctorate	0.2	0.2	0.2
	Masters	8.8	8.9	8.9
	College or University	52.0	52.7	53.3
	High School	30.0	30.4	29.7
	Below High School	9.0	7.8	7.9

4.4 Expenditures on Environmental Protection

Accounts of losses suffered by the Group (including compensation paid and violations of environmental protection laws or regulations found in environmental inspection, specifying disposition dates, disposition reference numbers, articles of law violated, and content of the dispositions) due to environmental pollution in the most recent fiscal year and up to the annual report publication date, along with estimated current and future amounts and countermeasures:

- 2026: As of the annual report publication date, there is no penalty incurred.
- 2025: The Group was fined approximately NT\$ 128 thousand in total.

The subsidiary, Advanced Semiconductor Engineering, Inc. and its subsidiaries:

NO.	Item	Case A
1	Factory	ASE LAND CO., LTD. (“ASE Land”) (which merged into Advanced Semiconductor Engineering, Inc. (“ASE Inc.”) and was dissolved on May 1, 2025 in accordance with applicable laws.)
2	Text number	Environmental Protection Bureau of Kaohsiung City Government, Waste Management No. 11433768900
3	Date of Violation	2025/04/14
4	Disposition dates	2025/04/24
5	Competent Authority	Environmental Protection Bureau of Kaohsiung City Government
6	Articles of law violated	Waste Disposal Act Article 31 Paragraph 1, Subparagraph 1
7	Content of law violated	Enterprises of a certain scale that are designated and officially announced by the central competent authority shall perform the following matters within a certain time period demanded by the official announcement: Operations may begin only after the review and approval of an industrial waste disposal plan submitted to the special municipality, county or city competent authority or the organization commissioned by the central competent authority; this regulation shall also apply to the modification of matters related to the production and disposal of industrial waste. (Details omitted hereafter) 1. Operations may begin only after the review and approval of an industrial waste disposal plan submitted to the special municipality, county or city competent authority or the organization commissioned by the central competent authority; this regulation shall also apply to the modification of matters related to the production and disposal of industrial waste. (Details omitted hereafter)
8	Content of the dispositions	Industrial waste—waste lubricating oil (Waste Code: D-1703)—reported output in July 2024 exceeded the quantity stated in the approved waste management plan. No amendment to the waste management plan was filed, resulting in non-compliance with Article 31, Paragraph 1, Subparagraph 1 of the Waste Disposal Act.
9	Penalty amount	A fine of NT\$6,000
10	Countermeasures	1. This case originated from the merger between ASE Land and ASE Inc. During the cancellation and deregistration of ASE Land’s environmental control number, it was discovered that ASE Land’s industrial waste output in 2024 exceeded the permitted quantity under the approved waste management plan, and ASE Land had failed to amend the plan. 2. It has been confirmed that there is currently no industrial waste requiring disposal. Therefore, no further amendment to the waste management plan is required. The fine has been paid, and the deregistration process has been completed. 3. ASE Inc. has established a waste management system and control mechanism to ensure compliance with applicable laws and regulations.

The subsidiary, Siliconware Precision Industries Co., Ltd.:

NO.	Item	Case B	Case C
1.	Factory	Siliconware Precision Industries Co., Ltd. Hsinchu Facility (Hsinchu III)	Siliconware Precision Industries Co., Ltd.
2.	Text number	Huan Ye Zi No. 1143402148	Fu Huan Kong Zi No. 1140057136
3.	Date of Violation	2022/09/20	2025/09/29
4.	Disposition dates	2025/09/18	2025/10/28
5.	Competent Authority	Hsinchu County Environmental Protection Bureau	Miaoli County Government
6.	Articles of law violated	Waste Disposal Act Article 31 Paragraph 1, Subparagraph 1	Air Pollution Control Act Article 40
7.	Content of law violated	Enterprises of a certain scale that are designated and officially announced by the central competent authority shall perform the following matters within a certain time period demanded by the official announcement: 1. Operations may begin only after the review and approval of an industrial waste disposal plan submitted to the special municipality, county or city competent authority or the organization commissioned by the central competent authority; this regulation shall also apply to the modification of matters related to the production and disposal of industrial waste. (Details omitted hereafter)	Competent authorities at all levels may, depending on air quality and characteristics of pollution, plan and install air quality maintenance zones and implement control measures for mobile pollution sources. Controls of mobile pollution sources in the preceding paragraph may include the following measures: 1. Prohibit or limit access of specific motor vehicles; 2. Prohibit or limit any fuels, power types and operation conditions used by mobile pollution sources, status of operation, and access; or 3. Take other control measures that improve air quality. The control measures for mobile pollution sources in Paragraph 1 shall be determined by special municipality, county or city competent authorities and submitted to the central competent authority, and shall be officially announced after the approval of the central competent authority.
8.	Content of the dispositions	Upon inspection by the competent authority, it was found that the site had stored non-hazardous organic waste liquids or solvents (Waste Code: D-1504) generated from other electronic component manufacturing processes (code 260999). Sampling and testing	Company vehicles that had been in service for more than three years and failed to pass stack-emission inspections by any county or city Environmental Protection Bureau within the past year, resulting in non-compliance with Article 40 of the Air Pollution Control Act.

NO.	Item	Case B	Case C
		on-site revealed that the waste liquid had a pH value of 12.9, which meets the regulatory threshold for hazardous industrial waste liquid ($\text{pH} \geq 12.5$). However, the company had not applied for an amendment to its waste management plan in respect of this waste category, and generated and stored such waste without obtaining review and approval by the competent authority, thereby resulting in non-compliance with Article 31, Paragraph 1, Subparagraph 1 of the Waste Disposal Act.	
9.	Penalty amount	A fine of NT\$60,000 was imposed, and in accordance with Article 23 of the Environmental Education Act, the company was required to attend a two-hour environmental education training.	A fine of NT\$2,000 was imposed, and the company was ordered to complete the required inspection within 30 days of receipt of the notice. If the inspection is not completed by the deadline and the vehicle subsequently enters an air-quality maintenance zone, additional penalties may be imposed on a per-occurrence basis.
10.	Countermeasures	1. Optimize the waste-liquid collection process and establish Standard Operating Procedures. Conduct pH testing at the point of generation and again prior to storage; affix labels to prevent confusion; and designate a hazardous waste-liquid storage area with clear signage. 2. Establish a procedure for outsourcing waste testing. 3. Initiate the relevant application process whenever changes require submission of an amended waste management plan.	Manage the vehicle inspection checklist through the system, conduct monthly vehicle inspections, and have the system automatically initiate the inspection appointment process before inspection deadlines.

The subsidiary, Universal Scientific Industrial Co., Ltd.:

NO.	Item	Case D
1.	Factory	Universal Global Scientific Industrial Co., Ltd. (Taiwan-Tsaotuen site)
2.	Text number	Tou Huan Ju Fei Zi No. 1140006623

NO.	Item	Case D
3.	Date of Violation	2023/09/30
4.	Disposition dates	2025/03/26
5.	Competent Authority	Environmental Protection Bureau Nantou County Government
6.	Articles of law violated	Waste Disposal Act Article 31 Paragraph 1, Subparagraph 2
7.	Content of law violated	Enterprises of a certain scale that are designated and officially announced by the central competent authority shall perform the following matters within a certain time period demanded by the official announcement: I. (omitted) II. In accordance with the format, items, content and frequency stipulated by the central competent authority, report to the special municipality, county or city competent authority via the Internet the circumstances regarding the production, storage, clearance, disposal, reuse, export, import, transit and transshipment of the waste at issue. However, those circumstances in which the central competent authority allows the submission of written reports shall not be subject to this restriction.
8.	Content of the dispositions	Upon cross-checking the company's declared industrial-waste flows, the Resource Circulation Administration, Ministry of Environment identified that the quantities of lead and lead compounds (total lead) (Waste Code: C-0102) generated by the company between September 2023 and February 2024 did not reconcile: the quantity generated minus the amount declared on consignment manifests did not reconcile with the quantity in storage. The competent authority confirmed that the discrepancy was due to inaccurate declaration data, thereby resulting in non-compliance with Article 31, Paragraph 1, Subparagraph 2 of the Waste Disposal Act.
9..	Penalty amount	A fine of NT\$60,000 was imposed, and pursuant to Article 23 of the Environmental Education Act, the company was required to attend a two-hour environmental education training.
10.	Countermeasures	1. Establish internal control reports and configure formula-based validation checks. 2. Establish a control workflow: designated personnel shall perform checks using the report formulas, and their supervisor shall conduct an independent review and confirmation.

4.5 Labor-Management Relations

4.5.1 Employee Benefits

The Group recognizes the integral relationship between employer and employees and is fully committed to improving welfare, cultural and recreational facilities. These include libraries, club activities, annual outings, cultural and entertaining competitions, so that all employees of the Group have opportunities to rejuvenate physically and mentally. Measures to enhance employee benefits and labor relations are outlined below:

- Free group medical insurance for employees and their dependents.
- Comprehensive workplace health and safety improvements to maintain a clean and comfortable working environment.

- Periodic or ad-hoc labor-management communication meetings and periodic orientation meetings for new employees.
- Establishment of plant-level health and safety committees in plants.
- Establishment of Employee Welfare Committee to handle various employee benefits and implement optional welfare systems.
- Diversified employee cafeterias, discounted convenient stores and coffee shop.
- Wedding gift money, childbirth subsidy, childcare subsidy, funeral subsidy, hospitalization subsidy, and educational scholarships.
- Employee emergency relief fund.
- A sound retirement system.
- Health check-ups for employees.
- Bonuses in shares and cash.
- Bonuses for the three major festivals.
- Company trips and diverse product purchase options.
- NT\$ 8~10 million travel insurance for employees on business trips.
- Free meals on national holidays.
- Employee fitness centers.
- Employee clinic and health center with regular health examination and health promotion activities to help employees understand their health conditions and improve their health knowledge.
- Employee stock option certificates.
- Comfortable and well-equipped breastfeeding rooms for female employees.
- Diverse club activities, including arts and culture lectures, music and movie appreciation, sports competitions, and family days, to give our employees a work-life balance and fun.
- Massage rooms for employees.
- Employee Care Center (including individual counseling rooms, group counseling spaces, and case discussion areas).
- Soft-skill lecture events.
- Instant Resolution System to promptly address employees' feedback on public facilities and daily life concerns.
- Employees shuttle buses for commuting, electric shuttle buses to the MRT station back and forth, and inter-factory electric shuttle buses.
- Green energy dedicated parking spaces, battery swap and charging stations for electric scooters.
- A multi-functional and comfortable dormitory for employees who require accommodation
- Bank mortgage benefits and seminars to help employees secure preferential mortgage loans and establish their families with ease
- A series of diverse happiness-themed activities (e.g., soft-skill based club activities, travel recommendations, parent-child creative workshops, gourmet food trucks, learning opportunities, etc.)
- Employee discounts at designated shops with a variety of vouchers, gift certificates, meal coupons, and cultural event tickets.
- Diverse on-site services including banking, insurance, travel related matters, tax filing services, and special product sales events
- Partnerships with several kindergartens for discounts and customized childcare services.
- Parking facilities for cars and motorcycles with license plate recognition and parking space guidance system to improve employee parking efficiency, and priority spaces for pregnant employees and those with limited mobility.

- Real-time inquiry system for shuttle bus to reduce employee waiting time.
- An automatic pedestrian detection system has been deployed to enhance the safety and risk management around the plant.
- Produce medical-grade masks and provide them free of charge to employees for their work and daily needs, creating a safe and comfortable living and workplace environment.
- Sanhao Kindergarten at ASE Kaohsiung with high-quality education and childcare services so that employees can work without worries.
- Long-term care services introduced by ASE Kaohsiung in collaboration with care institutions, including professional home and daycare services for employees' elderly family members, thereby helping to alleviate the caregiving burden on employees
- Maternity and paternity benefits exceeding legal requirements, including 10 weeks of maternity leave, a total of 10 days of paternity (or prenatal examination) leave, and childbirth subsidies

4.5.2 Employee Development

- We have annual training and development plans to arrange specialized on-the-job training for employees to enhance their professional expertise.
- Employees who obtain relevant academic qualifications through in-service training can take the academic qualification upgrade examination for a substantial salary adjustment as encouragement.
- We provide employees with access to educational cooperation programs in collaboration with schools, implement Industry-Academia Cooperation Project 2.0 and Youth Job Experiencing Project, and create a parallel scheme for advanced education and employment.
- We provide employees with lifelong learning opportunities, including the establishment of a Master's Program for Industry Professionals to diversify engineering talent development, enhancing employees' professional skills and knowledge, and promoting their career growth and progress.
- To cultivate semiconductor talent and reward outstanding students, the Company offers the "Elite Cultivation Scholarship" to support outstanding students in their studies, enabling them to reduce their needs for part-time work and concentrate on their academic advancement.
- To cultivate professionals in the assembly and testing industry and speed up the development of semiconductor talent in Taiwan, we collaborate with National Sun Yat-sen University to establish the "College of Semiconductor & Advanced Technology Research, NSYSU". The college offers million-NTD scholarships along with industrial internships and subsequent employment opportunities, to solidly cultivate professional capabilities of talents.
- We offer a "Senior Year Internship Program" to facilitate internship-based cooperative education and hands-on training for students, cultivating technological talent, equipping them with professional skills and preparing them for future careers.
- We establish the "Industry-Academic Center" in collaboration with the University of Kaohsiung and Kaohsiung University of Science and Technology, providing "General Education Courses on Semiconductors" and an "Industry Credit Program" linked to internships and employment, to cultivate talent for the semiconductor industry.
- We collaborate with colleges and universities to implement the "Industrial College Project", facilitating the cultivation of semiconductor talent in Taiwan, eliminating the gaps between academic learning and practical skills, encouraging students to pursue

employment aligned with the national key development industries.

- In alignment with government policies, the Company collaborates with multiple universities to launch new specialized programs for foreign students. These programs provide allowances, internships, and employment opportunities to cultivate international semiconductor industry talent.
- ASE has partnered with Cheng Shiu University to establish an on-the-job specialized program for foreign blue-collar workers, encouraging them to pursue further education while working. This initiative enables them to study and obtain Taiwanese academic qualifications and provides opportunities for them to advance into managerial or assistant engineering positions upon graduation.
- We organized the High School Teacher Competency Building and Student Empowerment Project in collaboration with the Chang Yao Hong-Ying Social Welfare & Charity Foundation and the Kaohsiung City Government. The High School Summer Camp was held during the summer break of 2025, in which priority was given to female high school students to enhance engagement. Through systematic curriculum design and practical industry experience, we guided female students to enrich their understanding of the semiconductor industry and cultivate their technological literacy, thereby enhancing their willingness to take part in the technology industry in the future.
- We have launched “International Industrial Talents Education Special Program” integrating government and colleges resources, and expanded the international students enrollment to introduce and cultivate talent for the semiconductor industry.
- We collaborate with neighboring universities to launch “Forward-looking Industrial Talent Project”, “Industrial Talent Cultivation Project”, “Youth Development Key Industry Workshop”, and training programs for non-STEM talent, to inject new momentum into talent development, providing cross-disciplinary development opportunities and promoting local employment.

4.5.3 Employee Training and the Implementation

- The Company actively provide career management and training for existing talent to foster their future development and enhance the Company’s professional and technical prowess.
- We provide new employees with orientation training, professional training, and performance assessments. We implement training and support for new hires, and conduct specialized training to assist employees in becoming competent in their jobs. We have established standardized training process.
- We design and implement management skills training and competency development programs for supervisors to cultivate managerial talent required by the organization.
- Design and Implementation of professional technical training for engineers
- We provide on-the-job employees with professional skills training and second-specialty training.
- We cultivate internal professional lecturers and trainers within the Company.
- We establish a training system based on Company’s goals, organizational functions, and individual position requirements, providing core courses, elective courses, annual strategic courses and language proficiency training
- We provide a diverse online learning environment, breaking the time and space limitations, to enable employees to learn on demand, encouraging self-motivated learning and enhancing talent competitiveness.
- Establishment of employees’ personal learning roadmap in line with development strategies of respective subsidiaries. Employees can enroll in courses according to their

professional skills or levels.

- Various learning models and a comprehensive training framework offer diverse off-job training, on-job training, and self-development opportunities. Through the Learning and Development Platform, every employee can participate and contribute, maximizing benefits and value.
- We design and conduct training related to industrial safety and environmental protection.
- We provide employees with opportunities to participate in external training and seminars.
- The Company has established the “Regulations Governing Funding for Employees Taking External Training and Acquiring Licenses and Certificates” to provide subsidies for employees participating in external training (assigned by departments) and obtaining certifications (through personal self-learning). Employees can apply for subsidies by submitting relevant certificates after completing the training or obtaining a certificate. The objective is to enhance employees’ competence and encourage self-directed learning, supporting them to develop their professional skills during off-work time to strengthen individual capabilities and enrich job-related abilities, while utilizing external training resources to improve skills, thereby addressing the inadequacies of internal training. In addition to building the review and post-training feedback mechanisms, a system combining with electronic external training and business trip applications facilitate the management and promotion of external training.
- The subsidiary, ASE, Inc., officially joined Responsible Business Alliance (RBA, formally named EICC) in 2015. Adhering to RBA's principles and philosophy of sustainable management, ASE Inc. has worked to promote a sustainable supply chain with its suppliers. In 2025, it continued to conduct supply chain education and training for employees to implement the RBA principles. To date, more than 20,000 employees in Kaohsiung factories have received RBA training, with an annual retraining mechanism established to regularly update the latest regulatory information to employees.
The subsidiary, SPIL, also adheres to the RBA codes of conduct, conducting annual RBA general knowledge training for new hires and existing employees, with more than 20,000 employees trained to date.
The subsidiary, USI Inc., likewise follows the RBA codes of conduct, and over 2,000 employees have received RBA training to date.
- For personnel whose duties are associated with financial information transparency in the Company and the subsidiary, ASE, Inc., the acquisition of relevant licenses and certifications required by the competent authority are as follows: One internal auditor has acquired CPA certification, six have obtained Certified Internal Auditor certification, and four have obtained Information Systems Auditor certification from the Information Systems Audit and Control Association.
- For personnel involved in financial information transparency at the subsidiary, SPIL, the acquisition of relevant certifications required by the competent authority is as follows: Two have obtained CPA certification, one has obtained US CPA, five have obtained CICPA, five have obtained certified public bookkeeper certification, two have obtained Certified Internal Auditor certification, five have obtained Stock Affair Specialist certification, three have passed the Enterprise Internal Control Basic Ability Test, one has obtained Certified Securities Investment Analyst certification, and one has obtained certification of Internal Auditor, Republic of China.
- In 2025, the Group’s total employee training expenditure amounted to NT\$44,384,624.
- In 2025, the Group conducted over 3,972 training classes (including online courses), with approximately 584,000 participants in total and over 620,000 cumulative training hours.

- The training courses categories provided by the Group in 2025 included are as follows:
 - ◆ New Employee Training: Including orientation training, basic training, and onboarding guidance for new hires.
 - ◆ Engineer Training: Including skills of problem analysis and engineering measurement
 - ◆ Managerial Personnel Training: Including leadership competency training, mid- and high-level management capabilities, and language proficiency.
 - ◆ General Training: Referring to courses related to government regulations and company policies
 - ◆ Competency-Based Training: Referring to training in professional skills required by respective company units.

4.5.4 Retirement System and its Implementation

- The Group established employee retirement regulations in compliance with the Labor Standards Act. For employees opting to remain under the old pension scheme and those opting for the new pension scheme with retained years of service under the old scheme, an appropriate amount of retirement reserve is calculated based on the old pension payment standards and deposited into a designated account at the Bank of Taiwan. Retirement pension calculations for eligible retirees are conducted by the Employee Pension Reserve Supervision Committee in accordance with the Labor Standards Act.
- The Group has established a new pension plan in accordance with the Labor Pension Act, contributing 6% of each employee's monthly salary to their individual account at the Bureau of Labor Insurance. In addition, employees may also voluntarily contribute additional amounts up to 6% of their monthly salary, and the voluntary contributions are fully deductible from the employee's annual taxable income. Employees are eligible to claim pensions from their individual retirement accounts when reaching the age of 60.
- The Group's subsidiaries in the People's Republic of China (PRC) comply with the local social insurance system and make monthly contributions at the legally required rate to individual social security accounts, ensuring employees' benefits for retirement pensions, outpatient service, serious illness treatment, maternity fund, unemployment insurance, and housing provident funds.
- The retirement plans for employees of the Group's U.S. subsidiaries comply with the U.S. 401(k) regulations. Employees may voluntarily contribute a portion of their salary to their personal retirement accounts, subject to legal contribution limits and annual allocation approved by the board of directors. The Company also makes matching contributions to the employees' individual retirement accounts based on a specified ratio of the employees' contributions.
- Retirement terms: The Group establishes employee retirement terms in compliance with the regulations of the Labor Standards Act and offers various preferential retirement plans tailored to respective considerations of each subsidiary within the Group.
- We prepare meticulously crafted retirement souvenirs for retiring employees to express gratitude for their years of contribution.
- ASE Kaohsiung provides retired employees with free health examinations at the employee clinic once a year, continuing to take care of the health of retired employees.

4.5.5 Labor-Management Communication Mechanisms

- The Company complies with relevant regulations to safeguard employees' rights and interests, and has established both written and electronic communication channels, which are managed by designated personnel. Each factory is equipped with a plant manager's mailbox and an employee suggestion box, and holds regular employee

forums to facilitate two-way communication. Employees can engage in two-way communication with the Company through the above-mentioned channels, fostering harmonious labor-management interactions and ensuring that the employees' rights and interests are handled fairly and reasonably without major labor disputes.

- The Company holds Labor-Management meetings regularly to listen to employee feedback and continuously improve various welfare measures.

4.5.6 Employee Rights Protection Measures

- The Company implements employee management policies in accordance with the Labor Standards Act and relevant labor regulations, and regularly updates in line with legal changes to safeguard employees' interests of employees.
- To maintain a safe, respectful, and friendly workplace environment and to prevent workplace sexual harassment, bullying, and other unlawful workplace infringements, the Company has established the "Regulations on Workplace Sexual Harassment Prevention, Grievances, and Disciplinary Measures" and the "Prevention Plan for Workplace Violence and Harassment," which clearly regulate preventive measures, grievance handling, investigation procedures, and disciplinary action mechanisms as the standard protocol for resolving related incidents.

Employees who encounter or discover any unlawful workplace misconduct are entitled to file formal grievances through the Company's established complaint and grievance channels. Upon receiving a grievance, the Company will initiate investigation procedures within seven days and take necessary immediate protective and remedial measures according to the nature of the incident in order to safeguard the rights and interests of the parties involved. In order to maintain workplace order, if the investigation confirms the grievance to be substantiated, appropriate actions will be taken in accordance with relevant regulations.

Every year, the Company promotes safe workplace education and training through diverse communication channels and digital learning platforms. The training targets new hires and provides general education for all on-site employees across all company sites, continuously enhancing employees' awareness and vigilance regarding workplace misconduct, sexual harassment, and bullying prevention. The training content covers descriptions of common misconduct, understanding of behavioral boundaries, principles of self-protection, the Company's internal regulations, and channels for seeking help, thereby helping employees understand relevant laws and regulations and implement the guidelines for workplace conduct in practice. In 2025, a 100% completion rate was achieved for all targeted personnel. We will continue to carry out relevant advocacies, education and training, and the handling of grievances in accordance with the aforementioned procedures. We also regularly review the implementation effectiveness to continuously improve the relevant measures for a safe workplace, with the aim of jointly creating a safe, equal, and respectful workplace environment.

- In response to the amended Act of Gender Equality in Employment, SPIL implemented sexual harassment prevention training targeted at supervisors at all levels starting in 2024 and ensured their full understanding through assessments. A dedicated sexual harassment prevention section was also established on the internal website to support a friendly and worry-free workplace environment.
- In compliance with the Gender Equality in Employment Act, the Company provides a work environment with gender equality and no sexual harassment.
- A regular employee communication mechanism has been established to maintain positive relationships between employees and management.

- Comprehensive employee health care measures have been established to protect the health of employees in the workplace.
- A holistic health care mechanism has been established in the workplace. The subsidiary, ASE Inc., has set up the ASE Staff Clinic, which provides employees with convenient access to professional medical consultation services within the factory campus.
- The ASE employee clinic continues its collaboration with Kaohsiung Veterans General Hospital, providing general internal and surgical medical attention, physical and mental stress relief, and occupational injury and smoking cessation outpatient care, in addition to on-site services by occupational specialists. In addition, the clinic also provides health consultations, vaccinations, various physical examinations, and emergency medical services, striving to improve the accessibility to medical care for ASE employees. At the same time, the clinic provides comprehensive screening services, including Pap smears, adult health examinations, screening for the four major cancers, and various professional ultrasounds (abdomen, uterus and ovaries, thyroid, breast, and heart). Employees and their families, employees of affiliated companies, and contractors can access such services.
- The Company performs annual health examinations for employees, with check-up items exceeding regulatory requirements. Specialist doctors provide weekly clinical services at the factory sites (including human factor evaluation, health report consultation, and return-to-work assessments, etc.) to protect employees' health through a comprehensive range of health care programs.
- The Company regularly organizes diverse health promotion and education activities, such as weight-loss classes, smoking cessation classes, and health lectures. On monthly Health Days, the Company conducts various themed health education activities, allowing employees to participate in enjoyable activities that promote physical, mental, and spiritual balance while enhancing the awareness and commitment to personal health.
- Prevention and control publicity of infectious diseases. The employee clinic provides rapid tests and vaccination services for infectious diseases (COVID-19, Dengue Fever, Influenza, Respiratory Viruses).
- Multiple breastfeeding rooms are available across various factory sites. They are well-equipped, regularly sanitized and maintained to support the needs of nursing employees.
- A massage station is available in the facility, staffed by visually impaired massage therapists. This not only takes care of employees' physical health but also provides stable employment opportunities for people with visual impairments.
- To meet the needs of our foreign workers, 23 foreign caregivers were trained in 2025 to provide cross-cultural support at the frontline within the organization. By sharing their experience, they help new recruits to quickly familiarize themselves with the environment.
- We hired 35 new Taiwanese caregivers in 2025, bringing the total number of caregivers at the Kaohsiung plant to 134 (including Taiwanese and foreign nationals). In addition, we arranged retraining and gatherings for caregivers, reaching a total of 197 participants. By improving the care mechanism within the plant, we also build an interpersonal safety net.
- The Company remains committed to fulfilling the diverse spiritual needs of our employees. Various religious and meditation spaces have been set up to allow our staff to safely practice their faith at work, illustrating our respectful and caring workplace culture.
- The Company regularly organizes various competitions, such as technical competitions and club sports tournaments, so as to enhance organizational cohesion through team competitions.
- The Company continues to organize large-scale environmental protection activities every year, such as beach cleanups and tree planting. Employees are encouraged to actively

participate, promoting environmental and ecological sustainability and cherishing the Earth and its land.

- Various soft skill lectures and stress-relief handcraft activities are held according to employees' needs.
- The Group's average salary adjustment in 2025: The policy of the Group is to consistently and steadily adjust the salaries of both direct and indirect employees annually.
- The Company has introduced a smart attendance tracking system and automated leave application generation mechanism, offered staggered flexible working hours to foster work-life balance and strengthen sustainable labor-management relations.
- In consideration of employees' safety and convenience, ASE Kaohsiung collaborated with the Export Processing Zone Administration to improve the traffic in the industrial park area, such as road resurfacing, street lighting and road markings, to ensure traffic safety within the industrial parks.
- The Company releases traffic safety short films on a quarterly basis and sends push notifications via the ASE SPACE app regarding traffic safety information, accident hotspots around the Technology Industrial Park and employee traffic safety e-learning sessions, thereby enhancing employees' awareness and reducing the number of accidents.
- The Company collaborates with local charities and organizes special events in our employee cafeteria. This not only brings small joys to our employees' mealtime but also gives back to society, contributing to social welfare.
- The Company is committed to promoting healthy eating among employees by introducing nutritious meal options and creating a low-fat, low-sodium, and low-carbon green dietary culture. Furthermore, our healthy meal menu is reviewed and certified by professional nutritionists to ensure nutritional balance and health quality.
- The Company implements environmentally friendly actions by organizing local farmers' markets from time to time to support local businesses.
- Featuring a lecture series titled "Festive Dining and Sustainable Tables," the Company aims to deepen all employees' understanding and practice of healthy eating and sustainable living.
- By introducing breathable cleanroom garment designs, the Company maintains existing cleanliness standards, ensures operational safety, and enhances employee comfort, thereby demonstrating our commitment to workplace health and a friendly working environment.
- To ensure aligned communication and shared benefits in the Group, the Kaohsiung plant's exclusive app, ASE SPACE, enables employees to access information, share updates, and interact with one another in real time, even outside of working hours. Building upon initial features such as partner store offers, club activities, benefit inquiries, clinic appointments, and meal pre-ordering, the app was upgraded in 2025 to include ASE Podcast, Mandarin Learning, self-service payroll, stock options, business travel expense reporting, and the Tip Line channel, significantly enhancing convenience for all users.

4.5.7 Protective Measures and Implementation Status for Employee Safety and Working Environment:

- Certified the ISO 22301:2019 Business Continuity Management System (BCMS) for Bumping/WB/FC/Test/A5 factories
- Certified the ISO 45001:2018 Occupational Health and Safety Management Systems for ASEKH
- Joint safety inspections by managerial directors
- Thematic safety education training and on-site audits for location commander

- Workplace zero-accident milestones and incentive program for safety-excellent departments
- Intelligent monitoring platform for machine safety device
- Continuous improvements and enhancements in automation and machine safety.
- Strengthening the safety protection of automation equipment
- CCTV+AI maintenance monitoring for automation areas
- Hosting technical competitions on machine safety and energy efficiency
- Introduction of source control management of high-risk chemicals
- Promotion of replacing high-risk chemicals in existing production processes
- Establishment of a real-time management system for chemicals requisition and inventory
- Establishment of an operational environment monitoring and management system
- Introduction of mobile AMC monitoring equipment
- Automation of chemical dosing processes
- Screening of high-concern human-factor workstations
- Completion of annual physiological assessments and protective equipment fit testing for respiratory protective equipment users
- Safety enhancements for gravity-fed central chemical delivery systems
- Conducting emergency response drills for lithium battery fire
- Loss Prevention enhancement and improvement for existing factory buildings
- Improvement of factory fire spread protection
- Strengthening fire spread prevention for compressed air systems
- Training and random tests for night-shift commanders' leadership capabilities
- Completion of drills simulating hacker-intrusion-induced information interruption and activation of manual operation
- Joint emergency response drills for complex disasters
- Machine safety mindset training for foreign equipment personnel
- Development of AR/VR training systems for chemical emergency response
- AI-based intelligent identification system for emergency exits
- Implementing AI Monitoring System for Chemical Handling and Storage Areas
- One-stop integrated management for emergency response information
- Professional firefighting and emergency response training for commanders
- Training courses to enhance on-site commanders' emergency response leadership capabilities
- Establishment and Compilation of the Contractor Safety Orange Handbook
- Establish a Qualification and Certification System for Chemical Application Contractors
- Establish Interlock Access Control for Qualified Personnel in the Chemical Supply Systems
- AI recognition of PPE for contractor lifting and chemical spraying operations
- Initiatives to improve contractors' on-site safety management capabilities
 - ◆ Requiring the contractor's top business representative to obtain the qualification for class-1 manager of Occupational safety and health affairs
 - ◆ Promotion of a safety culture among contractors
 - ◆ Contractor implementation of e-inspection
- Occupational Safety and Health Month Campaign
- Continuous certification of ISO 14001, ISO 45001, TOSHMS, and RBA management system
- Implementation of hazard identification and risk assessments, along with the strengthening of safety and health improvement plans in each department

- Inclusion of factory injury loss rate (FR &SR indices) as performance metrics
- Conducting emergency response drills and evaluations for workplace safety and environmental protection
- Introduction of a cloud-based Safety Data Sheet (SDS) database management system for chemicals
- Mandatory preliminary evaluations prior to equipment and facility changes to ensure compliance with safety regulations and reduce the risk of workplace injuries
- Regular execution of safety and health project inspections
- Quarterly inspections on production equipment safety and error-prevention mechanisms
- Achievement of Work Safety Standardization certification
- Regional Mutual Aid Emergency Response Drill
- Fire Safety Self-Inspection Training Course

4.5.8 Losses suffered by the Company in the most recent fiscal year and up to the annual report publication date due to labor disputes (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the dispositions), and an estimate of possible expenses that could be incurred currently and in the future and countermeasures being or to be taken:

The subsidiary, Advanced Semiconductor Engineering, Inc. and its subsidiaries:

No.	Jing Yuan Huan An Zi No. 1140102383	Zhu Huan An Zi No. 1140030665A	Zhu Huan An Zi No. 1140030665B	Jing Yuan Huan An Zi No. 1140107939
Violation date	2024/05/05	2025/08/11	2025/08/11	2025/05/25
Issue date	2025/03/26	2025/09/17	2025/09/17	2025/10/09
The competent authority	Bureau of Industrial Parks, Ministry of Economic Affairs	Hsinchu Science Park Bureau, National Science and Technology Council	Hsinchu Science Park Bureau, National Science and Technology Council	Bureau of Industrial Parks, Ministry of Economic Affairs
The laws or regulations violated	Labor Standards Act Article 24 Paragraph 1	Labor Standards Act Article 24	Labor Standards Act Article 32 Paragraph 2	Labor Standards Act Article 24 Paragraph 1
The reason for the violation	Overtime hours were performed without payment of overtime wages.	Overtime hours were performed without payment of overtime wages.	Working hours were extended in excess of the statutory limits.	Overtime hours were performed without payment of overtime wages.
Fines/Fees or non-monetary sanctions	A fine of NT\$150,000 was imposed, and the name of the sanctioned party, the name of its legal representative, the date of disposition, violated statutory provisions, and amount of the fine were publicly disclosed.	A fine of NT\$50,000 was imposed, and the name of the business entity or proprietor, name of its legal representative, the date of disposition, violated statutory provisions, and amount of the fine were publicly disclosed.	A fine of NT\$50,000 was imposed, and the name of the business entity or proprietor, name of its legal representative, the date of disposition, violated statutory provisions, and amount of the fine were publicly disclosed.	A fine of NT\$200,000 was imposed, and the name of the sanctioned party, the name of its legal representative, the date of disposition, violated statutory provisions, and amount of the fine were publicly disclosed.
Appropriate counter-measures	1.Enhance working hours monitoring and alert	1.Enhance working hours monitoring and alert	1.Enhance working hours monitoring and alert	1.Enhance working hours monitoring and alert

No.	Jing Yuan Huan An Zi No. 1140102383	Zhu Huan An Zi No. 1140030665A	Zhu Huan An Zi No. 1140030665B	Jing Yuan Huan An Zi No. 1140107939
	mechanisms: Implement enhanced controls and real-time alerts to monitor employee working hours and detect deviations from scheduled hours. 2.Enhance the overtime reporting system: Upgrade the overtime declaration system so that, starting from August 2025, employees' extended working hours will be automatically submitted as overtime by the system. 3.Strengthen communication and training: Strengthen communication and training on overtime application procedures and time-management controls to ensure compliance and employee awareness.	mechanisms: Implement enhanced controls and real-time alerts to monitor employee working hours and detect deviations from scheduled hours. 2.Strengthen communication and training: Strengthen communication and training on overtime application procedures and time-management controls to ensure compliance and employee awareness.	mechanisms: Implement enhanced controls and real-time alerts to monitor employee working hours and detect deviations from scheduled hours. 2.Strengthen communication and training: Strengthen communication and training on overtime application procedures and time-management controls to ensure compliance and employee awareness.	mechanisms: Implement enhanced controls and real-time alerts to monitor employee working hours and detect deviations from scheduled hours. 2.Enhance the overtime reporting system: Upgrade the overtime declaration system so that, starting from August 2025, employees' extended working hours will be automatically submitted as overtime by the system. 3.Strengthen communication and training: Strengthen communication and training on overtime application procedures and time-management controls to ensure compliance and employee awareness.

No.	Jing Yuan Huan An Zi No. 1140108808	Zhu Huan An Zi No. 1140038819	Zhu Huan An Zi No. 1140040373
Violation date	2022/06/01	2025/11/12	2025/11/20
Issue date	2025/11/07	2025/11/18	2025/12/01
The competent authority	Bureau of Industrial Parks, Ministry of Economic Affairs	Hsinchu Science Park Bureau, National Science and Technology Council	Hsinchu Science Park Bureau, National Science and Technology Council
The laws or regulations violated	Labor Standards Act Article 24 Paragraph 1	Labor Standards Act Article 24	Labor Standards Act Article 38 Paragraph 4
The reason for the violation	Overtime hours were performed without payment of overtime wages.	Overtime hours were performed without payment of overtime wages.	The wages for unused special leave were not paid.
Fines/Fees or non-monetary sanctions	A fine of NT\$50,000 was imposed, and the name of the sanctioned party, name of its legal representative, the date of disposition, violated statutory provisions, and amount of the fine were publicly disclosed.	A fine of NT\$100,000 was imposed, and the name of the business entity or proprietor, name of its legal representative, the date of disposition, violated statutory provisions, and amount of the fine were publicly disclosed.	A fine of NT\$20,000 was imposed, and the name of the business entity or proprietor, name of its legal representative, the date of disposition, violated statutory provisions, and amount of the fine were publicly disclosed.
Appropriate counter-measures	1.Enhance working hours monitoring and alert mechanisms: Implement enhanced controls and real-time alerts to monitor employee working hours and detect deviations from scheduled hours. 2.Enhance the overtime reporting system: Upgrade the overtime declaration system so that, starting from August 2025, employees' extended working hours will be automatically submitted as overtime by the system. 3.Strengthen communication and training: Strengthen communication and training on overtime application procedures and time-management controls to ensure compliance and employee awareness.	1.Enhance working hours monitoring and alert mechanisms: Implement enhanced controls and real-time alerts to monitor employee working hours and detect deviations from scheduled hours. 2.Strengthen communication and training: Strengthen communication and training on overtime application procedures and time-management controls to ensure compliance and employee awareness.	1.Enhance payroll management system capabilities to support accurate payroll calculation and on-time, correct wage payments.

The subsidiary, Siliconware Precision Industries Co., Ltd.:

No.	Chung Huan Zi No. 1140001297	Chung Huan Zi No. 1140015779	Chung Huan Zi No. 1140019646	Chung Huan Zi No. 1140026310
Violation date	2024/10/11	2025/06/20	2025/08/05	2025/10/16
Issue date	2025/01/23	2025/07/14	2025/08/28	2025/11/25
The competent authority	Central Taiwan Science Park, National Science and Technology Council	Central Taiwan Science Park, National Science and Technology Council	Central Taiwan Science Park, National Science and Technology Council	Central Taiwan Science Park, National Science and Technology Council
The laws or regulations violated	Labor Standards Act Articles 24 Labor Standards Act Articles 32 Paragraph 2	Labor Standards Act Articles 59 Paragraph 2	Labor Standards Act Articles 32 Paragraph 2	Labor Standards Act Articles 59 Paragraph 1, Subparagraph 2
The reason for the violation	Extended working hours surpassed legal limits and corresponding overtime wages were not paid.	Statutory wages for work-injury compensation were not paid.	Extended working hours exceeded statutory limits.	Statutory wages for work-injury compensation were not paid.
Fines/Fees or non-monetary sanctions	A fine of NT\$250,000 was imposed, and the name of the sanctioned party, the name of its legal representative, the date of disposition, violated statutory provisions, and amount of the fine were publicly disclosed.	A fine of NT\$20,000 was imposed, and the name of the sanctioned party and its legal representative were publicly disclosed.	A fine of NT\$150,000 was imposed, and the name of the sanctioned party and its legal representative were publicly disclosed.	A fine of NT\$20,000 was imposed, and the name of the sanctioned party and its legal representative were publicly disclosed.
Appropriate counter-measures	1.Enhance working hours monitoring and alert mechanisms: Implement enhanced controls and real-time alerts to monitor employee working hours and detect deviations from scheduled hours. 2.Strengthen communication and training: Strengthen communication and training on overtime application procedures and time-management controls to ensure compliance and employee awareness.	Enhance and optimize the occupational-injury compensation management mechanism.	1.Enhance working hours monitoring and alert mechanisms: Implement enhanced controls and real-time alerts to monitor employee working hours and detect deviations from scheduled hours. 2.Strengthen communication and training: Strengthen communication and training on overtime application procedures and time-management controls to ensure compliance and employee awareness.	Enhance and optimize the occupational-injury compensation management mechanism s.

The subsidiary, Universal Scientific Industrial Co., Ltd.: None.

4.6 Information Security Management

4.6.1 Describe the information security risk management framework, the information security policy, the specific management plan and the resources allocated to the information security management

Information Security Risk Management Framework	The Company has established the Corporate Sustainability and Information Security Committee under the Board of Directors, with all committee members serving as Directors of the Company. Richard H.P. Chang, Vice Chairman of ASEH, has been appointed as the Director in charge of information security. He oversees the development of the Group's overall cybersecurity strategy and benchmarking of cybersecurity maturity assessments, and is responsible for enterprise-wide cybersecurity risk management, supervision of information security operations across subsidiaries, as well as the coordination and integration of internal and external technical resources and cybersecurity threat intelligence. The Company has also appointed a Chief Information Security Officer (CISO), who is responsible for directing ASEH's information security risk management framework, conducting regular reviews and communication on cybersecurity programs and incident response with all subsidiaries, and reporting on the Company's cybersecurity governance to the Board of Directors each fiscal year. The Office of the Chief Administrative Officer serves as the executive secretariat and is responsible for promoting and implementing information security work. The information security team established by each subsidiary is responsible for implementing the resolutions of the Corporate Sustainability and Information Security Committee.
Information Security Policy	From the perspective of corporate governance, ASEH formulates the "ASEH's Information Security Policy" as its highest-level management guideline. This is designed to safeguard the confidentiality, integrity and availability of all critical information assets in accordance with applicable laws and regulations that will result in increasing customer confidence, raising the company's competitiveness and preventing operational disruptions.
Specific Management Plan	ASEH identifies internal and external information security risks and formulates countermeasures, and implements the NIST CSF cybersecurity maturity assessment in all sites every year and continues to improve the cyber security planning and improvement solutions for all sites to enhance our capabilities in various aspects of information security and strengthen overall maturity. At the same time, education trainings are actively conducted to enhance employee awareness, and we have also conducted phishing simulation exercises to strengthen employee awareness on social engineering attack via emails and prevent major data breaches. ASEH adopts internationally recognized information security standards to continuously evaluate and improve cyber security workflows and management measures. The main sites have progressively achieved the ISMS (information security management systems) ISO 27001 certification for the major information systems that are essential for continuous operation infrastructure. ASE Kaohsiung, SPIL and USI have also successively achieved the BCMS (Business Continuity Management System) ISO 22301 certification to strengthen crisis management and disaster response. ASEH will gradually expand the

	scope of certifications to build a comprehensive information security management system.
Resources Allocated	1. ASEH holds quarterly information security team meetings to report on and discuss the progress of information security initiatives. External experts are also invited to share insights on cybersecurity trends and key emerging issues. 2. NIST-based cybersecurity maturity assessments and OT (Operational Technology) cybersecurity maturity assessments are conducted across 26 global manufacturing sites, covering all production facilities. These assessments systematically evaluate the maturity of cybersecurity governance frameworks, technical controls, and operational processes. Based on the assessment results, annual improvement plans and mid- to long-term cybersecurity roadmaps are formulated to continuously strengthen the Group's overall digital operational resilience. 3. Company-wide information security education and training programs are implemented for all employees to enhance cybersecurity awareness and foster a strong security culture across the organization.

The subsidiary, Advanced Semiconductor Engineering, Inc.:

Information Security Risk Management Framework	ASE, Inc. participates in the Corporate Sustainability and Information Security Committee under ASEH and together with the information security teams of SPIL Group and USI Group, serves as a member of the Group-level information security team. By regularly attending the Committee's quarterly meetings, ASE, Inc. follows the management objectives and policies established by the Corporate Sustainability and Information Security Committee and is responsible for cooperating in and implementing various information security-related initiatives.
Information Security Policy	ASE, Inc. follows the "ASEH's Information Security Policy" as the highest-level management framework to safeguard the confidentiality, integrity and availability of all critical information assets in compliance with applicable laws and regulations, aiming to increase customer confidence, enhance the company's competitiveness and ensure sustainable operations.
Specific Management Plan	ASE, Inc. conducts the NIST CSF maturity assessment in all facilities regularly every year, and we continue to promote our cybersecurity policies and improvements among domestic and overseas sites to enhance the energy and overall maturity of different aspects of information security. In the meantime, we enhance employee's awareness by giving education trainings on information security, and we also conduct social engineering drills via email irregularly to strengthen employee's awareness on social engineering attacks and to prevent major information security incidents. ASE, Inc. also uses international information security standards to continuously review and improve information security workflows and management measures. ASE Kaohsiung, ASE Chungli and ASE Korea have each successively obtained the ISMS (information security management systems) ISO 27001 certification for the information security systems used in critical

	infrastructure. ASE Kaohsiung has also obtained the BCMS (business continuity management system) ISO 22301 certification to strengthen the management mechanism for crisis management and disaster response. We will continue to adopt efficient, risk-based and systematic approaches to build a comprehensive information security management system.
Resources Allocated	1. ASE, Inc. participates in ASEH's information security team meetings on a quarterly basis to discuss and exchange updates on the Group's overall information security progress and planning. 2. NIST-based cybersecurity maturity assessments and OT cybersecurity maturity assessments were conducted across 11 sites of ASE, Inc., strengthening the cybersecurity defense capabilities of critical business and operational systems.

The subsidiary, Siliconware Precision Industries Co., Ltd.:

Information Security Management Structure	1. SPIL's IT division has set up an information security team which includes teams for implementing information security measures, handling information security emergencies and auditing information security practices. The head supervisor of the IT division is also the representative for managing information security management. 2. Implementation of ISO 27001 (Information Security Management Measures) to strengthen the ability to handle information security incidents and to protect the company and its customers' information assets. 3. Periodic evaluation of information security risks by the management representative who reviews the risks and ensures the risk avoidance measures are appropriate. 4. Annual audit of information security by the information security team who implements and tracks changes, ensuring that the information security management measures are properly controlled. 5. Regularly hold information security management meetings to examine the implementation status of information security measures. 6. SPIL has passed ISO 27001 (Information Security Management Measures) third party impartial audit examination.
Information Security Policy	1. Information security management goals and policies have been established and published, and are subject to regularly review and updates. 2. Regular effectiveness measurements of the information security management objectives are conducted, along with the implementation of corrective and preventive actions.
Specific Information Security Management Plans and Resources Allocated	1. Annual training and dissemination of information security measures and each new employee must sign an information security confidentiality agreement. 2. All vendors must sign a Non-Disclosure Agreement in order to ensure that those who use the data services or related data have the responsibility and liability to protect the Company's information assets that they received or used, and it is for the purpose to prevent unauthorized access, revision, destruction or violated disclosure.

	3. Appropriate backup, redundancy and disaster recovery mechanisms have been established for key systems, with regular drills conducted to ensure the availability. 4. Anti-virus software is installed on all personal computers and regularly updated, and unauthorized software is prohibited. 5. Established a standard operation procedure for information security incidents in which the information security emergency response team will handle the information security incidents and ensure they are dealt with immediately to avoid further damage. 6. Aligning with business continuity management measures and conducting drills regularly to ensure system availability. 7. Annual internal audits are conducted to ensure the effectiveness of the information security measures and internal information security management controls. 8. Continue to pass the annual ISO 27001 (Information Security Management Measures) neutral third party audits and maintain the validity of SPIL's information security management measures. 9. Self-assessing and improving the information security maturity of OT (Operation Technology) environment to enhance the security protection in operation of critical production lines. 10. To prevent password brute-forcing attacks, in addition to enforcing a mandatory change every 90 days, the minimum password length for personal computers has been increased from 8 characters to 12 characters. 11. Adjust the vulnerability scanning frequency of external service systems (quarterly to monthly) to address critical vulnerabilities promptly. 12. Establish a Security Information and Event Management system (SIEM) to detect suspicious cybersecurity events and improve the ability to detect such incidents (shortening the time to detect suspicious incidents.)
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The subsidiary, Universal Scientific Industrial Co., Ltd.:

Information Security Management Framework	Effective information security management is fundamental to all operations. To ensure that the company has a consensus on information security goals, USI set up a committee to boost information security awareness. The committee is composed of the CIO, CFO, GISO, Vice Presidents or Division heads and above. Under the committee, information security representatives assist the Information Security Committee in implementing information security affairs. USI achieved ISO 27001:2013 Certification in 2020 and obtained the new version, ISO 27001:2022, in 2024. Several sites have also obtained the TISAX certification. Information security management is further implemented in the USI Group.
Information Security Policy	USI's information security objectives are to ensure the preservation of Confidentiality, Integrity, Availability and Compliance of core systems engaged in business operations. Additionally, quantitative indicators should be defined according to organizational level and job function to ensure the achievement of the ISMS (Information Security Management

	Systems) implementations and information security objectives. 1. Protect USI's important information assets, including USI and customer products, manufacturing process technology, R&D information, services, etc., and maintain their confidentiality, integrity, and availability. 2. Strengthen USI employees' awareness of the company's and customers' information asset protection responsibilities. 3. Ensure that all business operations comply with the requirements of relevant laws or regulations. 4. Establish a secure and user-friendly information network environment to protect employees from internal and external information security threats. 5. Establish an information security sustainability plan to ensure the continuous operation of the enterprise. 6. Conduct an thorough assessment of the existing information security level and enhance the overall maturity of information security management.
Specific Information Security Management Plans and Resources Allocated	Information Security Awareness Promotion: USI formulated the “Information Security Management Policy” and established a Security Operation Center to strengthen the resilience of USI's information security defense. The company strengthens employees' ability to identify information security risks through regular information security newsletter. It also regularly conducts email social engineering drills (phishing drills) for different functions to strengthen employees' awareness of information security precautions against cyber threats. In addition, the company attaches great importance to the compliance of software. Besides promoting compliance with intellectual property rights from day to day, the information security department also uses system to detect whether there is any unauthorized use. If there is any violation, it will be dealt with in accordance with regulations. In order to further strengthen employees' information security awareness, USI offers an annual information security awareness training program for all employees, and employees are required to take the “Information Security General Education Course” and pass the course test, and the information security training rate reached 100% in 2025. The management of USI has consistently provided comprehensive support to information security, and the information security team has continued to steadily enhance the resilience of USI's information security defense in recent years, helping USI to provide customers with reliable products and services. As of the end of 2025, USI has not experienced any information security incidents.

4.6.2 Losses, potential impact, and countermeasures as a result of material incidents that occurred in cybersecurity from the most recent year up to the printing of annual report for publication should be provided with explanations where losses cannot be reasonably estimated:

No major information security incident occurred in the Company. We have formulated information security incident levels, notification and emergency response procedures for each subsidiary to follow, in order to control the scope of the information security incidents and share the information security information with each subsidiary in real-time. Additionally, to minimize the damage of enterprise operations and achieve joint defense of information security, we conduct an information security incident drill every year.

4.7 Material Contracts

Contract Classification	Contract Company	Contract Duration	Main Contents	Term Limits
Syndicated Loan	17 banks including Mega Bank	2025.07.09~2030.07.09	A NT\$50 billion sustainability-linked Syndicated Loan	Financial ratio covenants and related provisions
Land Lease	Bureau of Industrial Parks, Ministry of Economic Affairs	2013.02.01 ~ 2069.07.01	Land Lease	During the effective lease period, the plant cannot be used for purposes that are not related to the business operations. In addition, the lease payment should be made as per the agreement.
Patent License Agreement	Infineon Technologies AG	2007.11.06 ~ 2026.11.05	Patent Licensing	Until the agreement expires, terms and conditions are prohibited from disclosing to any third party during the effective lease period. (Confidentiality clause)
Patent License Agreement	Infineon Technologies AG	2013.04.11 ~ the expiry date of the licensed patent	Patent Licensing	Terms and conditions are prohibited from disclosing to any third party. (Confidentiality clause)
Patent License Agreement	Siliconware Precision Industries Co., Ltd. and its subsidiaries	2009.05.10 ~ the expiry date of the licensed patent	Patent Licensing	Terms and conditions are prohibited from disclosing to any third party. (Confidentiality clause)
Technology and Patent Agreement	TDK Corporation	Starting from 2015.12.03 until patent rights and specialized knowledge related to the TKD SESUB technologies are both eliminated.	Technology and Patent Agreement	Terms and conditions are prohibited from disclosing to any third party. (Confidentiality clause)
Technology Transfer and Licensing Agreement	DECA TECHNOLOGIES INC.	2016.01.13 ~ the expiry date of the licensed patent	Technology and Patent Agreement	Terms and conditions are prohibited from disclosing to any third party. (Confidentiality clause)
Engineering Construction	12 companies including Chung Yuang Electrical Consulting Co., Ltd.	2022.11 ~ 2026.12	Facility Engineering Contracts Projects (98 projects)	None
Equipment Lease	K-SHINE ELECTRONIC CORPORATION	2024.07 ~ 2026.02	Test Equipment Lease (5 projects)	None
Lease	Nan Shan Life Insurance Company, Ltd.	2022.11 ~ 2031.06	Lease of Land and Factory	None
Patent License	Siliconware Technology (Suzhou) Limited	2017.01 ~ Termination by either one party	SPIL licensing patents rights to Siliconware Technology (Suzhou) Limited	None

Contract Classification	Contract Company	Contract Duration	Main Contents	Term Limits
Patent Agreement	QUALCOMM Incorporated	2012.05.18 ~ expiration of licensed patents	Patent Licensing	Terms and conditions are prohibited from disclosing to any third party. (Confidentiality clause)
Land Lease	DINH VU INDUSTRIAL ZONE JOINT STOCK COMPANY	2020.08.03 ~ 2058.06.23	Lease of Land and Infrastructure Right-of-Use	Limited to the permitted purpose

V. Financial Status, Operating Results, and Risk Management

5.1 Financial Status: Major causes of changes in assets, liabilities, and equity of the past two fiscal years and their impact, and future countermeasures against material impacts

5.1.1 The increase in property, plant and equipment was mainly due to higher capital expenditures driven by increased operational requirements.

5.1.2 The increase in long-term liability was mainly due to the increase of long-term borrowing.

5.1.3 The increase in total liability was mainly due to the increase of long-term liability.

5.2 Financial Performance: Major causes of changes in operating revenue, profit from operations and profit before income tax of the past two fiscal years, the estimation of sales and its basis, and the possible effects and the countermeasures regarding the Company's financial outlook

5.2.1 The increase in operating income was primarily attributable to an increase in gross profit.

5.2.2 Non-operating income and expenses decreased primarily due to declines in rental income, royalty income, and gains on financial instruments measured at fair value through profit or loss, as well as an increase in interest expense on bank borrowings.

5.3 Cash Flow: Analysis of the cash flow in the most recent fiscal year, liquidity improvement plan, and cash flow analysis for the following year

5.3.1 Analysis of cash flow changes for the most recent fiscal year

5.3.1.1 Cash Flow Ratio: The increase in Year 2025 compared to Year 2024 is mainly due to the increase in sales.

5.3.1.2 There is no significant difference between Year 2025 and Year 2024.

5.3.1.3 Cash Flow Reinvestment ratio: The increase in Year 2025 compared to Year 2024 is mainly due to the increase in gross fixed assets.

5.3.2 Remedial measures for illiquidity: The Company has not had any status of illiquidity in the most recent fiscal year.

5.3.3 Liquidity analysis for the following year

Unit: NT\$ in thousands

Cash balance at the beginning of the year	Estimated annual net cash flows from operating activities	Estimated annual cash outflow	Estimated cash surplus (deficit)	Remedial measures for estimated cash deficit	
①	②	③	① + ② - ③	Investment plan	Financing plan
\$92,468,851	\$285,950,596	\$286,256,878	\$92,162,569	—	—

1. Analysis of changes in cash flow

(1) Operating activities: The projected change in cash flow from operating activities for fiscal year 2026 is primarily due to an increase in net cash inflows resulting from operating profit and net changes in operating assets and liabilities.

(2) Investing activities: The use of funds for fiscal year 2026 is primarily for plant expansion, land acquisition and purchase of machinery and equipment.

(3) Financing activities: The change in cash flow from financing activities is primarily due to loans, payments of short- and long-term liabilities, and profits distribution such as payment of cash dividend.

2. Remedial measures for estimated cash deficit and liquidity analysis: Not applicable

5.4 Material Capital Expenditures in the Most Recent Fiscal Year and Their Impact on Financial and Business Operations:

5.4.1 Material Capital Expenditures and Capital Resources:

Unit: NT\$ in thousands

Project	Actual or Planned Capital Resources	Actual or Planned Date of Completion	Total Capital	Actual or Expected the usage of Capital
				2026
Purchases of land and plant expansion	Working Capital and Bank Loan	2026.12	87,643,577	87,643,577
Purchases of machinery and equipment	Working Capital and Bank Loan	2026.12	171,350,572	171,350,572

At present, the capital expenditures and benefits for the next 2 to 5 years cannot be estimated reasonably.

5.4.2 Expected Benefits:

1. Expected increasing of Sales Volume, Sales Value and Gross Profit

Units: Volume in thousands; NT\$ in thousands

Year	Item	Production Quantity	Sales Volume	Sales Value	Gross Profit
2025	Assembly Services	15,129,377	15,129,377	214,274,911	60,393,223
2025	Testing Services	**	**	50,311,662	17,511,196

* It is estimated exclusively based on the expected benefits in 2026 generated from the material capital expenditures in 2026.

** Price calculation is based on test time; therefore, quantities are not disclosed.

2. Other benefits: None

5.5 Investment Policy in the Most Recent Fiscal Year, Main Causes for Profits or Losses under the policy, Improvement Plan, and Investment Plans for the Following Year:

The Company's investment policy mainly focuses on the core competitiveness and aims at the long-term strategic goal and each investment is made with prudent assessment. The current profits generated from the invested business can be attributed to the achievement in the large economies of scale in operations of invested business and the effectiveness of the Company's corporate governance. The main reason for the loss is that the production capacity of the reinvested business has not yet reached economic scale. The Company will continue to provide guidance to accelerate the achievement of profit targets.

5.6 Risk Assessment and Analysis:

5.6.1 The impacts of any fluctuation of interest rates, exchange rates and inflation on Company's profit (loss) during the most recent fiscal year up to the date of publication of the annual report, and the countermeasures to be taken in the future:

The Company was established through shares exchange. The principal asset are long-term investments and the profits and losses come from recognizing the profits and losses of the invested companies. Since the invested companies have appropriate countermeasures for fluctuation of interest rates, exchange rates and inflation and have kept the flexible adjustments and capital movement. Therefore, the aforementioned fluctuation and inflation shall not create significant impacts on the Company.

1. Fluctuation of Interest Rates

The Group appropriately maintains flexible scheduling adjustments and obtains preferable interest rates comparing to the market when it obtains the loan at all times in response to cash positions required for operating activities. We procure better deposit rates to increase

interest income. In 2025, the Federal Reserve had cut interest rates three times, from 4.25%~4.5% down to 3.5%~3.75%. On the other hand, the CBC upheld its comparatively high interest rate policy. With elements such as smooth inflation and resilient economy growth, maintaining a stable interest rate policy is beneficial to resist the impact on financial stability from outside sources. A gradual interest rates cut by the Federal Reserve is expected in 2026 in response to constant changing economic activities and potential inflation. The possibility of interest rates undergoing a significant and continuous cut is rather low before signs of inflation are completely gone.

At present, the market interest rate remains relatively high. And in the future, we will continue to pay close attention to interest rate trends, aim for favorable interest rate conditions when operating capital financing, assess the market interest rate level, use comparative low-interest financing instruments and obtain a better loan rate from the bank, adjust the fixed or floating interest rate loan portion in a timely manner to maintain low financing costs and adequately-funded financing quotas to reduce the influence from interest rate fluctuation and to avoid interest rate risks that may arise in operations.

2. Fluctuation of Exchange Rates

The hedging strategy of the Group is based on the principle of natural hedging. The Group utilizes the foreign-denominated debt to counterbalance its position of foreign currency assets and invests in low-risk investment with high security and high hedge ratio to lower the risks of fluctuation of exchange rates, thus the exchange rate fluctuation will not affect the profit or loss. In the future, the Group will continue to pay attention to the trends of international economy and the exchange rate fluctuations, adopt foreign exchange derivative contracts timely, including forward foreign exchange, and prioritize reducing the risk of exchange rate fluctuations as a primary management strategy. We will also carefully review the Company's fund allocations in a timely manner, in response to the impact of exchange rate changes, and achieve effective management objectives.

3. Inflation status:

According to the statistics of the Directorate-General of Budget, Accounting and Statistics (DGBAS) of Executive Yuan, the Consumer Price Index annual growth rate of 2025 is 1.31%, which indicates that inflation did not have a significant effect to the operating result of 2025. The inflationary pressure has become less severe when compared to previous years, yet the impact of rising global raw material prices is unavoidable. In 2025 the global inflation has slowed down but still affect the global economy in 2026. The Group has not experienced any significant impact on profit or loss as a result of inflation as of now. In the future, in addition to paying close attention to the changes in the market prices, the Group will keep good relationships with suppliers and clients to adequately adjust the product prices and raw material inventories, thus the Group shall effectively mitigate the impact of inflation. At the same time, the Group will continuously monitor changes in global economic environment, assess the impact on operations, and take necessary actions in a timely manner.

5.6.2 Policies on high-risk, highly leveraged investments, lending funds to other parties, endorsements, guarantees, and financial derivative transactions, main reasons for the profits or losses generated thereby, and future response measures to be undertaken:

The Group has adopted conservative strategies, refraining from engaging in high-risk and high-leverage investments. According to the relevant laws and regulations of the Securities and Futures Bureau, Financial Supervisory Commission (FSC), the Group has formulated internal management guidelines and operating procedures, based on robust financial and operational principles, which include “Procedures for Lending Funds to Other Parties”, “Procedures for Making Endorsements and Guarantees”, and “Procedures for Acquisition or

Disposal of Assets”. The Company will continue to strictly follow these procedures and protocols, ensuring all transactions are conducted in compliance with the relevant regulations. The subsidiaries in which the Company has invested also have adopted conservative operating strategies and have not engaged in any high-risk or highly leveraged investment.

5.6.3 Future R&D plans and projected investment schedules and R&D expenses:

1. Investment:

The primary activities of the Company are long-term investments, and there is no need for R&D at present.

2. Assembly and Testing:

(1) Future R&D projects (including ongoing projects)

Assembly Technology

Advanced Technology	
3D SiP	1. Si Photonic SiP Technology
	2. Thin Core FC PoP Technology
	3. Heterogeneous Chip Integration SiP
	4. 2.nD Fine Line/Space Substrate Stacking
	5. Fan Out Molding Solution
	6. Advanced Fan-Out Multi-Layer Stack Via Solution
	7. Fan Out Package Grinding Technology
	8. D2W Hybrid Bonding Cu to Cu, Oxide to Oxide
	9. Double Side Molded Module Plus/DSM+ Structure
	10. 3D Stacking SiP Module
	11. Sub-Micron RDL Technology
	12. FO 3D PoP Hybrid Bond
	13. 2~4 Die Stacking on Substrate
	14. LSR SiP Integration Technology
	15. Flexible SiP Assembly Technology
	16. 3D Molding Technology for mmWave Product by High Dk EMC Material & High Dk EMC Structure
	17. SnAu Solder IC to IC Assembly
	18. FO-EB-T FCBGA with Active Logic Die
	19. FO-EB FCBGA with Chiplet Module
	20. FO-MCM FCBGA AEC-Q100, Grade 2 Reliability
	21. FO-EB FCBGA Thin Module with Chiplet
	22. FO-MCM FCBGA Thin Module with Chiplet
	23. 3D SiP Thermal Dissipation Technology with High Density Copper Pin Packaging
	24. 3D SiP-Double-Side Molding Packaging PMU SiP Thermal Dissipation Enhancement Technology
	25. Multi-Layer Embedded Component Structure
	26. Co-Packaged Optical and Chiplet Integrated Package
	27. Co-Packaged Optics Active Alignment Technology
	28. 3DIC on FCCSP

	29. 5G Millimeter Wave AiP Structure Development for Electromagnetic Shielding (EMI) and Antenna Gains Efficiency
	30. Development of Side by Side Slim Mobile Application Processor with Memory Module
	31. FO-PoP Technology for 2-Die Integration
	32. 3 Dimensional Flip Chip Land Grid Array on PCB Package (Chip on Wafer on PCB)
OEP	1. Optical Sensor Packaging Solution
	2. Optical-Electronic Interconnection
	3. Si-Photonics LD Module
	4. Mini-LED Packaging
	5. Si-Photonics Fiber Active and Passive Alignment Packaging
	6. Active and Passive Alignment Packaging for Si-Photonics Lens
	7. Optical Inspection Technology for Lamination Dry Film
	8. Optical Inspection Technology for Single Layer Wire Bond
	9. 3D Sensing Image Capture Technology for Multi Layers Wire Bond
	10. Extreme Large Scale Silicon Photonic Packaging System Development with Fan-Out Optical Waveguide
	11. Exposed Receptacle OE (Optical Engine) Module PKG
Large Panel Fan out Package	1. Panel Fan Out Chip First Packaging 600x600mm
	2. Panel Fan Out Chip Last Packaging 300x300mm
	3. Panel Fan Out With Power Integration
	4. Panel Fan Out With Substrate Integration Technology
	5. Panel Substrate With Embedded Component Integration Technology
	6. 290X290mm Panel FO SiP Integrate on 300mm Panel
	7. 300x300mm Panel Fan Out Chip Last Packaging with Double Side Assembly
	8. RF Device Integrated by 300x300mm or 600x600mm Thick Cu FOSiP
	9. Panel Fan Out Chip Last Packaging 600x600mm
WLCSP	1. 300mm Wafer 2D Fan-Out WLP
	2. 3D Fan-Out WLP
	3. Fine Line Cu-Plated RDL Technology
	4. Low Temperature Cure Polymer, Cu-Plated RDL Technology
	5. Sawn Wafer Probing
	6. High IO/Die Shrinkage WLCSP
	7. IR Through BSL
	8. L/S Technology Development
	9. Development of Thin-Film Crystal Back Bonding Technology
	10. Reduce Cutting Process Risk Technology Development
	11. 5-Layer Polymer, Cu-Plated RDL Technology
	12. Wafer Level IC Mass Transfer Bonding Technology
	13. 2-Hi and 4-Hi HBM MUF Technology Development
	14. 2-Hi and 4-Hi HBM CUF Development

	15. PMIC Integrated with Inductor
	16. Specific Ceramic Material Direct Bond on IC for Co-Package
	17. 3D Integrated Passive Device by Ceramic Material and Through Ceramic Via or Tall Cu Pillar
	18. Bridge Die with Tall Cu Pillar and TSV to Connect IC and Passive Component
	19. Fan-Out WLP with Embedded Bridge Die and Passive Component Package, FOCoS-B
	20. Development of WLP with Optical Waveguide
	21. Chip on Wafer Thermo-Compression Bonding Technology
Flip Chip	1. 20 nm ELK Wafer Lead-Free FC
	2. 300mm TSV Wafer 50 um CMP Technology
	3. SD Laser Technology on Thin ELK Wafer
	4. Molded Core Embedded Package
	5. Exposed Mold UnderFill
	6. Very Fine Pitch Cu Pillar Flip Chip Product
	7. Development and Application of Copper Bump in Embedded (Flip Chip Packaging Technology Below 16nm)
	8. FC QFN Development
	9. Chip-to-Chip or Chip-to-Substrate or Chip-to-FO Connection by Cu Nano Wire and Nano Silver Paste
	10. Wafer Form Thermo-Compression Bonding (TCB) Technology
	11. Wafer Form Fluxless Thermo-Compression Bonding (TCB) Technology
	12. FO Chip Module on Substrate Thermo-Compression Bonding (TCB) Technology
	13. High Thermal Performance Metal TIM Applied to FCBGA Packaging Technology
	14. Optical Engine Module on FCBGA
	15. Large Size(>120*120mm) 3 Dimensional FCBGA and FC LGA PKG
	16. High Thermal Performance Metal TIM Applied to FCBGA Packaging Technology
	17. 2nm Wafer Pico Laser Grooving and Flip Chip Tech. on 2nm ELK Wafer
RF Module	1. Irregular FC Cu-Pillar Multi-Band Multi-Mode SiP Module Solution
	2. Embedded Passive Substrate Wireless Module
	3. mmWave Wireless Communication Module
	4. RF Module Integration Solution - Fan-Out System in Package (FOSiP)
	5. mmWave Antenna in Package/AiP
	6. mmWave Antenna on Package/AoP
Wire Bond Package	1. 14 nm Cu / ELK Wafer Wire Bond Solution
	2. New Wire Bonding Material Technology Development
	3. Single Layer Carrier Package Development
	4. FC QFN for ATV Development
	5. High Thermal HS Evaluation
	6. Cap on Die
	7. Gas Sensor
	8. Fan Out RDL Wire Bonding

	9. Wire Bond Technology on 6/4nm ELK Wafer
	10. Large PKG TFBGA with High Thermal Performance Epoxy Molding Compound Replacing Exposed Heat Sink
	11. 80um Substrate Finger Pitch, Cu Wire Bonding Technology
Wireless Communication SiP Module	1. Multiple Mode Communication SiP Module Solution
	2. Highly Miniaturized and Integrated SiP Communication Function Module Solution
	3. LTE Cat.M Modem SiP Module
	4. Wi-Fi SESUB Module
	5. Hybrid SBT Antenna
AI-Based Visual Inspection	1. Advanced Deep Neural Network Modeling Technology
	2. Advanced Image-Based Novelty Recognition Modeling Technology
	3. Synthetic Data Generation and Model Training Technology
AI-based Semantic Analysis	1. RAG-based Knowledge Retrieval and Summarization System
	2. Vision-Language Multimodel Understanding and Reasoning
	3. Agent-Based Decision Making and Task Execution
Power Module	1. Ag/Cu Sintering Technology for SiC Die
	2. Transient Liquid Phase Sintering Technology
	3. Large Area Sintering Technology for SiC Die
	4. High Tg EMC Encapsulation Technology for SiC Die
	5. Pin Holder Ultrasonic Welding Technology
	6. Laser Welding Technology
	7. Heavy Cu Wire Wedge Bond Technology
	8. Die Top System Technology for SiC Die
	9. Multi-Die Ag Sintering for SiC Power Module
	10. Single Side Molding Technology for SiC Power Module
Bumping	
Plating	1. Low Ag of Sn/Ag Lead-Free Micro Bump Plating Technology
	2. Single PI and Single RDL for WLCSP
	3. Micro Cu Pillar Bumping
	4. RDL+LF Bump
	5. RDL+Cu Pillar
	6. FOCoS_Cu Pillar
	7. Ultra-Fine Copper Interconnect Redistribution Layer (RDL) with L/S:1/1μm
	8. 9-Layer Copper Redistribution Layer (Cu-RDL) Technology
	9. Development of Mixed-size (80um/ 23um) Bumping Technology
AOI	1. High-Resolution Imaging System

Test Technology

New Test Technology	
Wafer Probe	1. Wafer Level Package and Testing Technology
	2. High Parallel Site Test Solution

	3. GaN Wafer Probe Testing Technology
	4. ALS+ Prox. Sensor Test Solution
	5. CIS for ADAS
	6. Image Sensor on Film Frame Testing Technology for Automotive
	7. Silicon Photonics CoW Probe Testing Technology
	8. Silicon Photonics Communication CoW Probe Testing Technology
	9. ICeGaN Application Wafer Probe Test Technology
	10. Ultrasonic Sensor Wafer Probe Testing Technology
	11. Ultrasonic Sensor Wafer Probe Testing Solution
	12. EIC of Silicon Photonics Probe Testing Technology
	13. Power Module Bare Die Test Technology
	14. AI NPU Chip Test Solution
Final Test	1. Low Cost Non-ATE Test Methodology for Low I/O Count Device Test, IoT/Wearable Devices
	2. High UPH Power Management IC Tester Development
	3. 300A Programmable Power Supply Module
	4. GaN MOSFET High Power Test Module
	5. High Current Source Meter Tech.
	6. High Voltage Source Meter Tech.
	7. Programmable MOSFET Gate Driver Module
	8. Embedded Complex All-in-one SiP Test Solution
	9. High-Efficiency Mass Production Platform Test Solution for Low-Orbit Satellite Front-End Modules
	10. Design of 60GHz Waveguide Transmission Structure for Automated Mass Production
	11. SWIR Optical Sensor Test Solution
	12. High Power Module (kW Level) Test Solution
	13. CPO Optical Engine Test Solution
	14. Silicon Capacitor IPD Test Solution
	15. Digital Beamforming (DBF) Module Test Solution for Low Earth Orbit (LEO) Satellite Ground Stations
	16. Silicon Photonics and Co-Packaged Optics (CPO) Module Test Solution
	17. SiP FoCoS Device OS Testing Technology
	18. SiP Sub-6G Antenna OTA Testing Technology
	19. SiP Sub-6G RF Front-End Module Testing Technology
	20. SiP Sub-6G Multi-Band Testing Technology
	21. SiP Sub-6G RF OS Testing Technology
	22. SiP Computing ARM/MCU Module Testing Technology
	23. SiP Hybrid RF (Front-End+Antenna) Module Testing Technology
	24. SiP Hybrid IoT (ARM+Front-End) Module Testing Technology
	25. Ambient Light Sensor Testing Technology
	26. Wearable Proximity Sensor Test Solution
	27. SiP Hybrid AoP/AiP Module Testing Technology
	28. ALS+Prox. Sensor Test Solution

29. GaN Product Application Testing Technology
30. TPMS Test Technology
31. Facial Recognition Sensor Test Technology
32. FPCB Module Test Technology
33. LiDAR Sensing Testing Solution
34. Biometric Sensor Testing Solution
35. 3D Sensing Testing Solution
36. GaN Application Package Testing Technology
37. InGaAs PD Test Solution
38. Long-Wavelength IR Light Source Technology
39. Optical Eye Safety Test Technology
40. SiP TWS Module Testing Technology
41. SiP 2G-GPS Module Testing Technology
42. TOF Component Test Technology
43. ADAS Sensing Testing Solution
44. CIS Sensor Testing Solution
45. AR/VR Glasses Test Technology
46. OLED Touchscreen Controller Test Technology
47. Field Programmable Gate Array Test Technology
48. SiP MEMS Microphone Testing Technology
49. SiP Radar Gesture Detection Testing Technology
50. SiP mmWave Antenna Testing Technology
51. Ambient Light Sensor Test Technology
52. Advanced ALS Testing for Smart Glasses
53. VCSEL Module for AR/VR Test Technology
54. ICeGaN Application Package Testing Technology
55. DC-DC Converter Power Module Testing Technology
56. Optical Biometric Sensor Test Solution
57. Optical Facial Recognition Sensor Testing Technology
58. Optical FPCB Module Test Technology
59. LiDAR Sensing Testing Solution
60. VCSEL Module Testing Technology
61. Optical Encoder Module Testing Solution
62. Light Source of AR Glasses Testing Solution
63. System-Level Optical Driver Integration Module Testing Solution
64. Multi-Angle Light Source Module Testing Solution
65. Ultra High Current ICeGaN Application Package Testing Technology
66. High Conversion Efficiency Type DC/DC Converter Module Testing Technology
67. SiP NFC Testing Technology
68. SiP UWB Antenna Testing Technology
69. Automatic Identification of Defect Patterns in Wafer Maps
70. System-Level Laser Light Source Integration Module Testing Solution
71. Multi-Angle of Dome Light Source Module Testing Solution

	72. Hi-Voltage Quad Differential Line Driver IC with Separate Logic Bias and Driver Bias with Tri-State Outputs
	73. SiP 2.4G Antenna Testing Technology
	74. Power Module Test Technology
	75. IPM Test Technology
	76. SiC Test Technology
	77. AI NPU test Technology
	78. Infrared Body Temperature Sensor Test Technology
	79. SiP Computing ARM/MCU with Memory Module Testing Technology
	80. SiP BLE Antenna Measurement and S-Parameter Testing Technology
	81. Ultra-High Power Burn in Oven for AI Chiplet Test
	82. mmWave Test Solution for Automotive Product and Low-Earth Orbit Communication
	83. Co-Packaged Optical Double Site Test Solution
Test Data Analysis	1. Real-Time Analysis of Electrical Testing Big Database
	2. Test Yield Predictive Analysis on Automatic Algorithm System
	3. Real-Time Monitoring of Tester Platform of Failure Risk Prediction Model
	4. Automatically Monitor Electrical Test Failure Data Distribution Statistics and Generate Data Graphs and Charts
Application Software Development	1. Big Data Analysis/Mining System Build
	2. Process Information Automation Management & Deep Learning System
	3. Data Cloud Dashboard Development
	4. Visualization Debug Tools Platform
	5. Automatic Machine Fail Mode Analysis
	6. AI Root Cause Analyzer
	7. Substrate Distortion AI Prediction for NPI
	8. Data Search Engine
	9. Tester Production Analysis Tool
	10. Smart Recognition for AOI Detection Distribution Anomaly at Substrate Drill Station
	11. RDL Warpage AI Prediction Model
	12. Panel-Level RDL Warpage AI Prediction Model
	13. AI-Driven Test Data Anomaly Detection System
	14. Real-Time Anomaly Detection with Edge Computing

(2) Further expenditures expected for R&D work

The estimated R&D expenditures for trial assembly production and other assembly operations are NT\$4,950,669 thousand and NT\$7,646,246 thousand, respectively. The estimated R&D expenditures for testing production and other testing operations are NT\$1,446,077 thousand and NT\$1,635,642 thousand, respectively.

(3) Main factors to make a significant success in R&D in the future

- Development of advanced packaging technology and integration with existing packaging technology
- Implementing optimal solutions to lower the cost of existing packaging and testing technology
- Standardization of processes (including manufacturing processes) and integration into

industry chains

- Validation and Real-Time Implementation of Key New Equipment for Mass Production
- Establishment and enhancement of capabilities in packaging, testing, substrate, module, and system integration
- Establishment and enhancement of capabilities in substrate, component, and module design
- A well-established product R&D processes and project management systems
- Compatibilities of newly-developed products with existing production equipment to reduce R&D costs
- Adoption of customer-oriented organizational setup and internal operating mechanisms
- Thorough understanding of market supply and demand dynamics, proactive development of advanced packaging, substrate, and module assembly and testing technologies in line with market trends to maintain an industry-leading position, and timely delivery of optimal solutions for customers' new product launch timelines.
- Strengthening of the R&D Talent Development Mechanism
- Implementing and strengthening of the knowledge management systems
- Strengthening of intellectual property rights strategies and management
- Design, research and development, and manufacturing of products compliant with Eco-Design rules and environmental protection regulations
- Effective management of R&D benefits, risks, schedules, and personnel
- Strategic alliances with benchmark customers to reduce R&D costs and risks
- IC-Packages-system Co-Design
- Establishment and enhancement of development capabilities in test programs
- Establishment and enhancement of capabilities in the R&D of core technologies
- Proactive development of advanced substrates based on market analysis results to ensure the leading technological position

3. Electronics Manufacturing Services

(1) Prospective R&D Plan (including ongoing plans) and Primary Reasons for the Success of Prospective R&D :

Products and Solutions	Prospective R&D Plan and Primary Reasons for the Success of Prospective R&D
Wireless Communication	a. Wi-Fi 8 802.11bn 2x2 with Dual-Core BT 7.x+ 802.15.4 Thread, Wi-Fi 7 802.11be 2x2 with Dual-Core BT 6.0+ZigBee, UWB 802.15.4z 4-Antenna (1T3R)+ZigBee, 5G mmWave Transceiver Module +AoP/AIP SIP Module Establishing accurate simulation database and product correlation verification to optimize and solve problems, thereby reducing development cycle times and costs. Delivering professional design recommendations and precise validation results, thereby demonstrating that USI is the most reliable alpha partner.
	b. Automotive Telematics Module Actively collaborating with Tier 1 customers and engaging in the development of 4G / 5G Redcap automotive communication modules, providing manufacturing technologies and services to accelerate customers' deployment of module products required for the future Internet of Vehicles market
	c. Wi-Fi 7 Enterprise AP (Access Point) i. Supporting IEEE802.3bt PoE as power source ii. Simultaneously supporting tri-bands (2.4/5/6GHz) iii. Integrating BLE and GPS design iv. Hidden antenna design
	d. MCU Building Intelligent System Product i. Supporting Wi-Fi/BLE/ZigBee communication

Products and Solutions	Prospective R&D Plan and Primary Reasons for the Success of Prospective R&D
	ii. Supporting multi-function sensors iii. Detecting the current environment and auto-adjusting air conditioning temperature iv. Providing HMI for easy configuration and operation
	e. UWB Module Development Customized Module for Near Field Positioning & Related Application
	f. Wi-Fi 7+BT+UWB Module Development Supporting 6Ghz/7Ghz bands Supporting UWB ch5 and ch9
	g. Cavity With Non-Highest IC And Fine Pitch With Pillar Module Supporting 6Ghz/7Ghz bands
	h. N-in-1 Wearable Application High Integrated Module Processor, Memory, PMIC and wireless module
	i. Wi-Fi 8+BT+UWB Module Development Supporting 6Ghz/7Ghz bands Supporting UWB ch5 and ch9
Storage & Computer	a. AI Card : The AI card, designed with the customer's latest-generation AI acceleration chipset, supports up to 600 W power consumption and adopts a vapor-chamber thermal solution for high-efficiency heat dissipation. It features PCIe Gen5/Gen6 interfaces and provides 200G–400G high-speed connectivity, enabling the performance required for intensive AI workloads. b. AI Server for Datacenter: A modularized architecture is implemented to separate the system into Host Processor Module (HPM), Switch module, Storage module, and AI Acceleration module. This design enhances scalability, serviceability, and integration efficiency for datacenter-level AI computing platforms. c. PDU for SOW for Datacenter: The Power Distribution Unit (PDU), based on the System-on-Wafer (SOW) architecture, delivers up to 40 kW of vertical power. It incorporates cold plate and liquid-cooling thermal design to handle high-density heat loads. Key engineering focuses include current balancing and optimized Voltage Regulator Module (VRM) connectivity to ensure stable and efficient power delivery. d. Intel Next Generation Thunderbolt Dock: Intel has developed new Thunderbolt technology that provides a data transfer rate of 80 Gbps per second in both directions. Our dock design uses this technology to meet the extremely large bandwidth display needs and applications of more high-speed data. e. Network Attached Storage (NAS) Supporting USB Type-C with DisplayPort Alternate Mode (DP Alt Mode) f. Optical Transceiver Products The development of 800G and 1.6T optical transceiver products marks the Company's official entry into the brand-new high-speed optical interconnects market. By providing advanced solutions with high bandwidth and high energy efficiency, we aim to broaden our customer base, increase order volumes, and enhance product profitability, thereby bringing new growth momentum for the Company. g. 1.6T Optical Transceiver Module Supports 1310nm single-mode fiber and aligns with the industry-standard DR8 architecture, enabling transmission distances of up to 500 meters. The module is compliant with OSFP MSA 5.0, CMIS 5.2, and IEEE 802.3dj protocols. The key technologies in optical assembly include fiber alignment and UV glue parameter optimization. Mass production will incorporate automated fiber

Products and Solutions	Prospective R&D Plan and Primary Reasons for the Success of Prospective R&D
	alignment technology to improve production efficiency and units per hour (UPH).
Industrial Products	a. R&D for 5G NR Smart Devices Development work on Qualcomm's latest 5G IoT platform QCM6690 started in 2024, this platform has a longer lifecycle with new features like Wi-Fi 7, UWB, and NPU compared to the QCM4490. It's suitable for the following 3 product lines. i. Ultra-rugged handheld devices: Ultra-rugged and sealed from water and dust ingress. ii. Slim handheld devices: Slim, pocketable, yet durable. iii. Rugged Tablet: Shock and vibration tested for vehicle use.
	b. Sport & Fitness Consumer Products Integrate Gyroscope/Accelerometer to implement GPS Dead Reckoning calculations, providing continuous and accurate positioning for next-generation GPS bike computers, especially when satellite signals are weak or unavailable.
	c. Smart Camera The Smart Camera, with built-in NPU and AI models, processes image data in real time and performs object detection and motion detection, making it suitable for workplace monitoring, industrial automation, and other applications
	d. Commerce Tablet with Payment Support Considering the product performance and low power consumption requirements, we are adopting the Qualcomm QCS6125 SoC which is optimized for retail IoT solutions to support payment function as a design platform for the product development. In response to customer requirements for products, such as payment device support and ≥ 8hrs of operation time, our team is familiar with these requirements and has implemented related solutions in our tablet product to meet them. The R&D team possesses comprehensive hardware, software and system integration design capability and experience. The designed products can be used under various usage conditions across different stores. The R&D team also offers a highly flexible co-working model to deliver design services for customers, addressing various customized requirements.
Consumer Electronics	a. Wearable System Multi-Dies Integrated Packaging Solution: To integrate dies with different functions into a single chip and develop production test programs significantly reduce the size of the components, thereby optimizing system space and more functions can be put within a limited space
	b. Wireless Video/Audio transmission for conference meeting Integrate wireless video and audio transmission technology for designing devices suitable for conference rooms. With a single press, the screen-sharing device allows easy content sharing, enhancing meeting efficiency and engagement. Meetings can be scheduled via a touchscreen, and the PIR sensor detects human movement within 2 meters to wake the device from power-saving mode and start video conferences. This setup complies with Microsoft Teams Room (MTR) certification requirements and supports diverse applications.
	c. 5G/Wi-Fi Communication Devices for Specific Applications
Car Electronics	a. Design and Development of ECU Hardware/Software for ASB (Autonomy Safety Module Board) Applied to Autonomous Cars Establish a hardware architecture which is required for sensor fusion of autonomous cars, based on the hardware/software design of ASB. That design allows us to extend and have a thorough understanding of the customer's new

Products and Solutions	Prospective R&D Plan and Primary Reasons for the Success of Prospective R&D
	generation hardware architecture, then we develop an end-of-line testing program accordingly.
	b. LED Headlamp PCBA Design and High accuracy LED Position Mounting Capability: The LED headlamp penetration rate reached 72% in 2022 with the NEV (new energy vehicles) penetration rate exceeding 92%. Building up a Matrix LED Driver and enhancing high accuracy LED position mounting capability are required to develop LED Headlamps, thereby having more opportunities to win orders.
	c. Battery Management System Design and Development Collaborating with customers to develop a Battery Management System (BMS) aimed at monitoring, managing, and optimizing battery performance. This includes voltage monitoring, current control, temperature monitoring, battery balancing, etc. Through a series of monitoring and protection mechanisms for lithium battery cells, the goal is to reduce the risk of fires and other hazardous events, ultimately extending battery life and prolonging battery endurance.
	d. xEV Traction Inverter SiC Power Module Design The patented single-sided copper exposed (SSC) with Z-pin structure significantly reduces the signal interconnection length and parasitic inductance value, fundamentally resolving the gate signal noisy issue in 1.2kV SiC chips, thereby lowering the risk of false switching and reducing switching energy loss.
	e. High-Power Density VRM Power Brick Development Leveraging SMT and molding technology, a high-power density DC-DC converter is integrated into a miniature 1cm ³ power brick. By vertically integrating power chips, resistors, capacitors, and inductors, it delivers power for GPU card in AI server.
	f. Innovative Internal-Isolated Power Discrete Packages By leveraging chip-embedded PLP and power module packaging technology, the internally isolated and high thermal conductivity are achieved in power discrete packages.
	g. Automotive eCockpit System Module The module integrates most features of the eCockpit system and uses miniaturization technology to reduce development time and improve quality and maintainability for car makers.
Miniaturization & Automation	a. Miniaturization Technology Development: Utilizing new equipment and new materials, aided by simulation results, to develop new process technologies. i. Inkjet printing for selective shielding ii. Selective film molding technology iii. Low-temperature sputtering technology iv. Adaptive film molding (AFM) technology v. Laser solder jetting process development vi. Process development of 1time ball drop with 2 types solder ball sizes vii. 3D SiP miniaturization viii. Extra-thin stencils for flux printing of whole strip for high-density SMT (substrate with SOP treatment) ix. Develop pre-tape process to do sputtering for module EMI (currently using double-side tape) x. Flip-chip process development for <100um fine-pitch IC bonding xi. High aspect ratio 1:8.5 Cu-pin module replaces eBar/interposer to be DSM BGA pin-out solution) xii. Package stacking on eBar/Copper Pin study for advanced 2.5D SiP package xiii. Development of small size (<1×1 mm) QR code laser marking with

Products and Solutions	Prospective R&D Plan and Primary Reasons for the Success of Prospective R&D
	shallow-depth (10 μm) xiv. RLAB(Reverse Laser Assisted Bonding) technology development for SiP IC & peripheral components soldering xv. 60um WLCSP die prepare development including WBG/LG/WS/TnR capability setup xvi. Sputtering on exposed die surface after molding
	b. Smart Manufacturing Development: i. Make use of cloud computing technology, data from sensors and historical data to realize the Digital Twin concept. Moreover, utilize artificial intelligence technologies for optimization and problem-solving. ii. Develop common platform and data automation modules to fan out to all sites. Expedite to rise up the level of smart manufacturing factories in line with Industry 4.0 standards.

(2) Further expenditures expected for R&D work

The estimated R&D expenses to be invested in 2026 are approximately NT\$7.003 billion.

5.6.4 The changes of domestic and overseas important policies and laws and its impact on the Company's financial operations, and the countermeasures:

1. For the IFRSs that have been issued by International Accounting Standards Board but not yet endorsed and issued into effect by the Financial Supervisory Commission (FSC), the Company is continuously assessing the possible impact on consolidated financial reports and will complete assessment based on the FSC timeline.
2. In view of the fact that the semiconductor industry in Taiwan has a high impact on our economic development and industrial competitiveness and is critical to the development of related industrial chains as the largest market share in the world, in order to strengthen the protection of the national core and key technologies, the National Science and Technology Council (NSTC) has announced a list of 22 national core key technologies on December 5, 2023. In December, 2024, in the domain of semiconductor packaging and testing, five new technologies have been incorporated alongside the original two baseline items which includes "Heterogeneous Integrated Packaging Technology--Wafer Level Packaging Technology" and "Silicon Photon Integrated Packaging Technology, and Its Special Necessary Materials and Equipment Technology". These five newly items include: "Millimeter-wave Gallium Nitride (GaN) Power Amplifier Monolithic Microwave Integrated Circuit Chip Design Technology," "Gallium Nitride (GaN) Semiconductor Manufacturing Technology for High-Frequency Power Amplifiers," "Silicon Carbide (SiC) Semiconductor Manufacturing Technology for High-Voltage Power Devices," "High-Performance Chip Design Technology for Artificial Intelligence Computing," and "High Bandwidth Density Small Chip Interconnect Circuit Design Technology." The Company has established a legal compliance mechanism in line with the national policy in January 2024 and has completed a full inventory of our technologies based on the updated list. We will continue to follow up the latest government announcements and developments.
3. Despite the initiation of a rescission of "AI Diffusion Rule (which was scheduled to become effective on May 15, 2025)" as announced by the U.S. Department of Commerce's Bureau of Industry and Security ("BIS") on May 13, 2025, on September 29, 2025, BIS issued an interim final rule titled "Expansion of End-User Controls to Cover Affiliates of Certain Listed Entities" that adds BIS 50% Rules, expanding the scope of entity of concern to include any entity that is directly or indirectly owned 50% or more by one or more entities listed on the sanction list and subject to the same license requirements. The BIS 50% Rules expand the requirement to include shareholder structure for determining end user,

broadening the criteria for investigating party while performing Know Your Customer. On November 12, 2025, BIS announced to suspend the BIS 50% Rules for one year from November 10, 2025, through November 9, 2026, affirming the suspension of export control sanctions for one year. To respond to the reinstatement of the BIS 50% Rules due to possible amendment of laws and regulations at any time in the future, the Company has adopted enhancement of compliance management measures, following the pre-existing standard operating procedure for export control compliance management and redflag guidance, rolling implementing actions of customer screening, risk assessment and compliance measures to avoid any violation and continue to monitor future regulatory developments.

5.6.5 The Impact and Countermeasures on The Company's Financial and Business Operations Resulting from Technological Changes (including Cybersecurity Risks) and Industrial Changes:

1. The uncertainty and discontinuity of the global economy pose significant challenges to the semiconductor industry. The Company works with customers and vendors to develop adaptive solutions to meet customer needs and reduce costs and risks; continues to monitor market trends and enhances engagement with customers to better understand their evolving demands; and strengthens the collection and analysis of market intelligence to mitigate the impact of changes in product demand on technologies.
2. Competitiveness and time-to-market are key factors in determining whether the new technology can be successfully launched. The Company has adopted the following measures: fully understanding market trends and supply-demand dynamics; development of key technologies and patents based on market trends and product roadmap of benchmark customers to ensure its leading position; and aligning products development with compatibility of existing production equipment to reduce R&D costs and to provide our customers with optimal time-to-market solutions.
3. Development funding and new key equipment play critical roles in the innovation and R&D of new technologies. The Company adopts the following measures: ensuring that new technologies are in line with the Company's vision for the future; actively forming strategic alliances with customers to share resources and lower R&D risks; regularly visiting to our industry-leading customers and strategizing with the benchmark clients through technical seminars to outline the product roadmaps and specifications, thereby ensuring that our R&D technologies meet customers' go-to-market needs.
4. The semiconductor industry undergoes rapid technological generational shifts. The Company collects and analyzes market information, interacts closely with customers to grasp their evolving demands, and completes the technology development and commercialization timely to mitigate the impact of technological changes on the Company's operations.

The semiconductor industry fluctuates with the economic cycle, and any economic downturn could adversely impact the industry. The Group's management team continuously monitors industry dynamics and takes timely preventive measures to mitigate the impact of industry changes on the Company's operations.

5. Facing ever-emerging cybersecurity vulnerabilities and increasingly sophisticated hacker attacks, the subsidiary SPIL continuously implements the following two measures to minimize the impact on the company's operations:
 - (1) Through the ISO27001 risk assessment to identify information security risks and take corresponding preventive measures.
 - (2) Based on the NIST Cybersecurity Framework, reviewing the deficiencies in information security defenses and addressing specific vulnerabilities.

6. Global cybersecurity incidents are prevalent, and ransomware remains the primary cybersecurity threat in 2025. The Group will thoroughly assess the security level of the current environment and improve the overall information security maturity. In addition to requiring employees to comply with relevant network information security regulations through regular announcements, we further require employees to complete information security awareness education and training courses. We also conduct email social engineering drills irregularly. The information security team will also pay close attention to various cybersecurity incidents at any time, and take relevant preventive measures in a timely manner to reduce the impact of information security risks on the Company's operations.

5.6.6 Potential Impacts of Changes in Corporate Image on Corporate Crisis Management and Their Countermeasures:

For the implementation of the sustainable development and corporate image, please refer to P. 52~62 of this annual report.

5.6.7 Anticipated Benefits and Potential Risks of Mergers and Acquisitions and Their Countermeasures: None.

5.6.8 Anticipated Benefits and Potential Risks of Capacity Expansion and Their Countermeasures:

As the semiconductor industry encounters its most intense competition and challenges to date, it is necessary to be prepared for evolving dynamics. The Group will continue to construct new factories and develop production sites, and considering geopolitical risks, we will gradually expand overseas factories to meet rising AI demand and maintain a stable market share. Driven by the surge in global demand for Artificial Intelligence (AI), High-Performance Computing (HPC), and automotive electronics, the semiconductor assembly and testing industry is entering a phase of structural growth. As our current capacity is no longer sufficient to meet the robust growth requirements of our customers, we plan to accelerate our expansion timeline and increase the scale of our facilities to maintain our market-leading position and capitalize on order opportunities. While pursuing active expansion, we remain committed to the principle of "prudent investment" through dynamic management to enhance actual returns and mitigate investment risks, ensuring the full and efficient utilization of existing capacity. For new equipment investments, the Company will closely monitor the market trends and strengthen the customer relationship to stabilize order fluctuations, ensure the capacity utilization is effective, and evaluate based on actual market demand.

In addition, with a positive outlook for the EMS market and rising customer demand, the subsidiaries of the Company will plan for investments in new production capacity and equipment while ensuring full utilization of existing production capacity. At the same time, the Company will continue to monitor actual market demand and flexibly adjust its investments progress to enhance the rate of return and reduce investment risks.

5.6.9 Risks associated with any consolidation of sales or purchasing operations, and mitigation measures being or to be taken:

5.6.10 The Impact, Risks and Countermeasures to the Company Resulting From a Significant Transfer Or Change in the Shareholding of a Director, Supervisor, Or Shareholder Owning More Than 10% Of the Company's Shares: None.

5.6.11 The Impact, Risks and Countermeasures of Changes in Governance Personnel or Top Management: None.

5.6.12 Litigations and Non-Litigated Incidents:

1. For the public prosecution filed by the Taiwan Kaohsiung District Prosecutors Office ("KDPO") on August 6, 2017 accusing Tien Wu, Director and COO of the Company,

violated the Securities and Exchange Act, the Taiwan Kaohsiung District Court found Dr. Tien Wu NOT guilty on February 5, 2020. On March 20, 2020, the Taiwan Kaohsiung District Prosecutors Office filed an appeal against the February 5, 2020 judgment, and the appeal was rejected by the Taiwan High Court Kaohsiung Branch Court on June 9, 2021. On July 2, 2021, the Kaohsiung Branch, Taiwan High Prosecutors Office filed another appeal against the June 9 judgment. The Supreme Court of the R.O.C. reversed the June 9 judgment and remanded this case to the Taiwan High Court Kaohsiung Branch Court on January 6, 2022. The Taiwan High Court Kaohsiung Branch Court found Dr. Tien Wu guilty in part and not guilty in part on December 31, 2024, and Dr. Tien Wu filed an appeal against the foregoing judgement of guilty in part. The Taiwan Kaohsiung District Prosecutors Office did not file an appeal against judgement of not guilty in part and such judgement of not guilty in part becomes affirmed. The Supreme Court of the R.O.C. reversed the December 31, 2024 judgement and remanded this case to the Taiwan High Court Kaohsiung Branch Court on July 10, 2025. On February 11, 2026, the Taiwan High Court Kaohsiung Branch Court rejected the appeal filed by the Taiwan Kaohsiung District Prosecutors Office and affirmed the February 5, 2020 judgement that found Dr. Tien Wu NOT guilty. On March 2, 2026, the Taiwan Kaohsiung District Prosecutors Office filed an appeal against the February 12, 2026 judgment. This matter will be heard by The Supreme Court of the R.O.C.

2. On October 26th, 2018, the Securities and Futures Investors Protection Center (“SFIPC”) filed a lawsuit to the Company and Tien Wu, Director and COO of this Company, to dismiss Tien Wu from his duties as a Director of this Company pursuant to the Securities Investor and Futures Trader Protection Act. The Taiwan Ciaotou District Court has pronounced its judgment on August 25, 2020, and SFIPC’s claims are all denied. SFIPC filed an appeal against the August 25, 2020 judgment, and the appeal was rejected by the Taiwan High Court Kaohsiung Branch Court on September 29, 2021. On October 20, 2021, SFIPC filed another appeal against the September 29 judgment. The Supreme Court of the R.O.C. reversed the September 29 judgment and remanded this case to the Taiwan High Court Kaohsiung Branch Court on May 31, 2022; On January 8, 2025, the appeal was rejected by Taiwan High Court Kaohsiung Branch Court and SFIPC filed an appeal against the January 8, 2025 judgment. The Supreme Court of the R.O.C. reversed the January 8, 2025 and remanded this case to the Taiwan High Court Kaohsiung Branch Court on December 17, 2025. This matter is being heard by the Taiwan High Court Kaohsiung Branch Court.
3. On July 2, 2021, pursuant to the Securities Investor and Futures Trader Protection Act, SFIPC on behalf of investors filed a class action to request Tien Wu, Director and COO of the Company, and other three defendants of abovementioned criminal proceeding to be liable for the damages of the investors. The Intellectual Property and Commercial Court of the R.O.C has pronounced its judgment on August 25, 2022. SFIPC as well as all the defendants have filed another appeal against the August 25 judgment. On March 14, 2024, the Supreme Court of the R.O.C. reversed the August 25, 2022 judgment and remanded this case to the Intellectual Property and Commercial Court of the R.O.C. This matter is being heard by the Intellectual Property and Commercial Court of the R.O.C.

5.6.13 Other Material Risks and Countermeasures:

Risk Management Organizational Framework

To ensure prompt identification, evaluation and mitigation of internal and external operational risks, and to effectively prevent the risks and lower the losses, the Company’s Board of Directors has approved the Risk Management Committee Charter and established the Risk Management Committee, composed of two appointed independent directors and one committee member. The Board of Directors, as the highest decision-making unit for the

Company's risk management, reviews and approves key risk-related decisions based on the Company's strategies and the evolving business landscape. The Risk Management Committee is responsible for overseeing the Company's overall risk management, implementing policies approved by the Board, coordinating and facilitating interdepartmental risk plans, supervising and managing overall risk controls and remedial mechanisms of the Company and its subsidiaries, and reviewing and consolidating various risk control reports. The committee reports to the Board of Directors on a yearly basis. In order to enhance effectiveness of corporate governance and align with domestic and international risk management trends, the Board of Directors resolved on July 10, 2025 to appoint Independent Director Philip Wen-Chyi Ong as a member of the Risk Management Committee, effective July 11, 2025. At present, the Risk Management Committee is entirely comprised of Independent Directors.

Each subsidiary of the Company is also required to establish a group-level risk management unit, which is responsible for the subsidiary's overall risk management and is accountable to the Company's Risk Management Committee. The Company and its subsidiaries have established preventive, early warning, contingency, crisis management and business continuity plans to mitigate, redirect and avoid risks. The Board of Directors approved the amendments to the "Risk Management Policies and Procedures" on August 11, 2025. According to the revised provisions, the Company shall undergo an external review by an independent third-party verification body at least once every two years. This review is conducted in compliance with management system or risk management standard guidelines (such as ISO 31000) to ensure the integrity of the risk framework.

The Company's risk management process is as follows: First, risks are identified at the enterprise and operation levels and recorded accordingly in the Risk Register. Next, key risks are evaluated according to their respective risk levels and control effectiveness, and built into a risk map. In addition, Correlation Analysis is used to determine the degree of correlation between primary risk factors and mitigation plans are developed when necessary to reduce risks. Key risks are reported to the senior management along with the response plans, and progress is regularly monitored. The PDCA's risk management procedures are adopted for continuous improvement.

Risk Identification and Management

The Company adopts both top-down and bottom-up risk management to enhance the risk management linkage between senior management and various departments, ensuring the reasonable management of group-level risks. Key risks identified by the senior management are then assigned to the respective risk-responsible units for review and evaluation, thereby transforming corporate risk management into effective actions that enhance overall organizational decision-making.

The Company conducts a comprehensive evaluation on the probability and impact of various risks encountered in ordinary business activities, and takes appropriate measures to continuously improve and reduce corporate risks. The Company's business operation risks can be categorized into operational risks, strategic risks, market risks, working risks, compliance risks, information security risks, environmental risks, climate change risks, financial risks and sustainability risks. To ensure that all risks are kept within an acceptable range, the Company aggregates and establishes benchmarks for each risk category, which shall be regularly monitored by the respective risk-responsible units.

The Company identifies and evaluates risks and events that may affect business objectives, and determines appropriate countermeasures. Additionally, The Company also incorporates the identification and management of emerging risks into its corporate risk management plan.

Emerging Risks

In 2025, the Company identified eight key risks including Geopolitical Risks, Renewable Energy, Information Security, Innovative Technology or Business Models, Green Design and Supply Chain Sustainability, the Application of Artificial Intelligence (AI), Climate Risks, and Key Talent Acquisition/Retention. Following a comprehensive assessment of impact and

probability, the Company has prioritized Information Security, Renewable Energy, Geopolitical and Compliance Risks, and Innovative Technology or Business Models as the primary focal points for strategic monitoring and mitigation. The Company considers these risks to be long-term with a continuing upward trend, and thus has requested each sub-group risk management committee to conduct assessments as a priority and adopt appropriate risk management measures to reduce or transfer risks.

In terms of information security risks, the Company has integrated cybersecurity into daily operations to enhance overall defensive capabilities. On July 10, 2025, the Information Security Committee was merged with the Sustainability Committee and upgraded to a Functional Committee of the Company. All cybersecurity initiatives are centrally driven through our information security management platform, with key measures including conducting the NIST CSF maturity assessments, strengthening Operational Technology (OT) cybersecurity management and advancing OT cybersecurity maturity assessments across all sites, performing cyber defense exercises to enhance internal lateral protection capabilities, maintaining cyber insurance coverage, and conducting cybersecurity assessments for key suppliers of equipment and materials to strengthen overall cybersecurity resilience and supply chain security.

Regarding Geopolitical and Compliance Risks, the Company remains vigilant toward legislative changes driven by shifting geopolitical landscapes. We closely monitor potential impacts on international trade and customs tariffs, while maintaining the agility to respond to macroeconomic fluctuations in real-time. These efforts are directed at mitigating operational disruptions and ensuring business continuity.

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Regarding Innovative Technology and Business Model Risks, the Company conducts comprehensive internal and external risk analyses prior to investing in new technologies or product lines. These evaluations are designed to mitigate overall risk exposure. Simultaneously, we closely monitor the progress of our competitors to prevent any erosion of our competitive advantage and to ensure we continue to meet and exceed client requirements.

For the other key risk, the use of Artificial Intelligence (AI) must strictly adhere to relevant regulations and information security protocols to ensure that data integrity and security remain uncompromised. Furthermore, the Company is drafting the "AI Usage and Management Guidelines" to establish a formal governance framework for future operations.

5.7 Additional Information: None.

VI. Special Disclosures

6.1 Information related to the Company's affiliates:

6.1.1 The Company has disclosed information regarding the affiliates in the Consolidated Business Report of Affiliates, please visit Market Observation Post System (MOPS) website.

(URL: https://doc.twse.com.tw/server-java/t57sb01?step=1&colorchg=1&co_id=3711&year=&mtype=K&isnew=true)

6.1.2 Consolidated Financial Statements of Affiliates: Please refer to the Representation Letter on P.2 of the Consolidated Financial Statements.

(Please visit “Financial Statements” section under “Electronic Books” on the MOPS website (<https://emops.twse.com.tw/server-java/t58query>), and input “Stock Code: 3711” and “Year: 2025”)

6.1.3 Affiliation Report: Not Applicable.

6.1.4 The Company has disclosed the information on derivatives transactions, making endorsements and guarantees, and funds lending of all the affiliated companies in the Consolidated Financial Statements and Parent Company Only Financial Statements. Affiliated companies not listed therein did not engage in aforementioned transactions.

(Please visit “Financial Statements” section under “Electronic Books” on the MOPS website (<https://emops.twse.com.tw/server-java/t58query>), and input “Stock Code: 3711” and “Year: 2025”)

6.2 Private Placement Securities: None.

6.3 Other Supplementary Notes: None.

VII. Other Issues:

Events, As Regulated Under Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act, Have Impacts on Shareholders' Equity or the Price of Securities during the Current Fiscal Year up to the Date of Publication of the Annual Report: None.

ASE Technology Holding Co., Ltd.

Chairman: Jason C.S. Chang

Date: February 28, 2026



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