2022 VIA Technologies, Inc.

Sustainability Report

CONTENTS

Letter from the Management

To our friends who care about the sustainability of VIA:

The ongoing global impact of COVID-19 in 2022, the continuation of the US-China trade war, and the impact of international trade protectionism have created a high risk of uncertainty in the global market as a whole. In this environment, the management team has continued to implement the business plan, including establishing a complete global supply chain system, providing localized services, and becoming a strong backbone for the operation and management of multinational customers. In 2022, we continued to launch smart products, including VIA Intelligent Edge System, VIA Mobile360 Commercial Vehicle Safety System, etc., to help the industry upgrade, achieve smart in-vehicle safety, and promote smart IoT solutions such as smart factories and smart buildings. Revenue hit a record high in 2022, up 32.8% from the previous year.

Good corporate governance is the foundation of the company's operating system and the core of corporate sustainability. The results of corporate governance in 2022 are as follows:

✦ The 2022 Corporate Governance Assessment ranked 36% -50% within the fourth level of listed companies.

✦ In order to deepen VIA's sustainability capabilities, in 2022, we renamed the original Corporate Social Responsibility Promotion Unit to the Sustainability Committee, and the Chairman is responsible for the supervision and management of sustainable development.

✦ In 2022, we strengthened the independence and impartiality of the performance appraisal of the board members, and for the first time commissioned the Taiwan Corporate Governance Association to complete the evaluation.

"The pursuit of balanced development, never-ceasing" is VIA's business philosophy. We are committed to sound corporate governance, the pursuit of long-term growth in revenue and profitability, but also pay attention to environmental protection, employee rights, social welfare, and the balanced interests of all stakeholders, which is also a trend of sustainable development. We exert corporate social responsibility in the countries and regions where our subsidiaries are located around the world, and actively give back to the society. In 2022, we integrated global R&D and operation management resources with the Group's sustainable development strategy blueprint, and joined hands with upstream and downstream strategic partners. We hope to provide solutions for smart manufacturing and low-carbon economy through cross-disciplinary and cross-border cooperation.

Other significant achievements in 2022 are as follows:

☑ The Mobile360 automotive safety system continues to be upgraded to maximize safety of customer logistics andheavy equipment automotive.

☑ VIA Technologies statistics has accumulated 2,347,432 hours of non-disaster work in the past three years.

☑ Care for the health of employees, with an annual staff health check-up rate of 93.6%

☑ LearnMode, an open and shared public welfare platform, reached 5.37 million in active visitors in 2022

Employees are the company's most important asset, and creating a safe, healthy, harmonious and positive work environment is our most important task. In terms of professional training, the Company promotes management courses at all levels and spares no effort in education and training courses for each job function. In terms of health management, in addition to regular health checks, various health and safety lectures are surely held every year to provide fitness facilities and encourage employees to participate in weight loss activities and various social activities, such as badminton clubs and jogging clubs, so as to pay attention to the daily health of colleagues. At the same time, in order to improve the smooth communication of employees, in addition to convening quarterly labor-management meetings, we also set up physical communication channels and the channels via internal website mailboxes as a reference for improvement by the company and units, so that employees can play a good role in the company's workplace without any worries.

In the face of the impact of global climate change, VIA is committed to becoming a global leader in advanced artificial intelligence and the Internet of Things. Though a low-carbon operating activity, in order to fulfill its responsibility for environmental sustainability, it actively invests in innovative research and development. Through the perspective of life cycle considerations, it meets the needs of green products by complying to international regulations on environmental protection in areas such as research and development, procurement, outsourced manufacturing, and after-sales service, and helps enterprises move toward smart manufacturing to achieve energy saving and carbon reduction. We formulate environmental policies in response to the government's promotion of the concepts of energy conservation, carbon reduction, and pollution prevention, and conduct administrative advocacy on environmental issues such as water use, energy conservation, and waste classification. Under the joint implementation of environmental protection, the relevant environmental performance is as follows:

In terms of social care, VIA and all employees collaborting with the Trust, Hope and Love Foundation, we make full use of our limited resources to give full play to our strength, actively support disadvantaged groups in the located region, and increase the intangible stability of society. In 2022, we continued to handle activities such as donations for the disadvantaged, charity sales, donations of old unworn shoes, and blood donations, and encouraged surrounding manufacturers and partners, as well as VIA employees and their relatives and friends, to participate together, and do their utmost for the social welfare with practical actions.

Looking forward to the future, VIA will continue to pay attention to the trend of corporate sustainable development and introduce new knowledge / technologies to implement rigorous planning and strong execution in corporate governance, innovation management, environmental sustainability, EHS management, social care, etc., leading the Group's affiliates around the world to gradually implement the concept and vision of corporate sustainable development. It is also expected that all stakeholders and partners who care about VIA will give us more guidance and encouragement, so that we can jointly contribute to the planet and the well-being of humanity.

- Electricity consumption in 2022 was 1,012,106kWh less than the base year of 2020, with reduction of 515t in CO_2^e emissions.

- 2,068,000 liters of water saved in 2022 compared to the base year of 2020.

Editorial Guidelines

This Sustainability Report is issued for the first time by VIA Technologies, Inc. (hereinafter referred to as VIA Technologies) from January 1, 2022 to December 31, 2022 (hereinafter referred to as the same). It includes the disclosure of corporate governance, economic, social, and environmental sustainability indicators. In order to fully disclose the results of VIA Technologies' sustainable development and present the results of communication with stakeholders. The latest GRI Standards are utilized for drafting of the report, with reference to Sustainability Accounting Standards Board (SASB), Task Force on Climate-related Financial Disclosures (TCFD) and Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies , as required by the government, and in alignment with Sustainable Development Goals (SDGs) of the United Nations. The Company's economic, environmental, and social strategies and activities are reported to stakeholders in a conscientious manner, and the Company's commitment to the implementation of social responsibility and sustainable development is demonstrated.

Instructions on Report Reviewing

The information and data in this report are collected by the Corporate Sustainable Development Committee under the direct control of the chairman. Each member collects domestic and foreign economic, environmental, and social sustainability issues, understands the issues of concern to stakeholders through multiple channels, and employs the consultation process and analysis to identify material topics involving the company. The member gathers management policies and performance information according to the topics, compiles them, reviews and confirms them through the Sustainable Development Committee, and finally makes stakeholders understand them through public channels after approval by the chairman and the general manager. The financial data in this report is based on the annual financial report audited by Deloitte & Touche. The International Quality Management System ISO 9001, QC 080000 Hazardous Substances Process Management System, and ISO 26262 Software Quality Management System are all certified by TUV SUD. In order to improve the quality of the disclosure of the report, Great Certification has been commissioned to conduct a Type 1 verification under medium assurance level according to AA 1000: AS v 3 to confirm compliance with the 2021 edition of the GRI Guidelines and obtain a statement of assurance, which is also provided in the appendix for reference.

Report Writing Principles and Guidelines

VIA Technologies takes into considerations industry requirements as well as important international economic, environmental, and social issues. It collects the impact assessment results of stakeholder issues through questionnaires, and invites the Sustainable Development Committee to meet in conjunction with the Company's operational strategy to screen material topics. After approval by the Chairman, the implementation results will be disclosed in this report.The relevant economic and financial operating performance of this report is the consolidated financial performance. Data financial data currency is calculated in NT$. Environmental performance indicators and social performance indicators are disclosed by VIA Technologies, Inc. Overseas bases and other reinvested businesses are not included in the scope of this report. If there is any part that exceeds the scope of Taiwan, it will be specifically explained in each chapter of the report.

Report Management Process

Phase	Subject	Responsible Unit
Issue collection	1. Determination of stakeholders 2. Collection of Issues of Concerns	Sustainable Development Committee
Determination of material topics	1. External economic, environmental and human impact assessment for the stakeholder 2. Assessment of internal operational impact 3. Sustainable Development committee resolutions	Sustainable Development Committee
Aggregation of information	Collection of management policies and performance	Sustainable Development Committee
Writing of the first draft	Information compilation for the report	Sustainable Development Committee / Relevant Operating Departments
Review of the final draft	Internal review of the report	Sustainable Development Committee
Announcement of release	Report to the chairman / Issuance of the report	Sustainable Development Committee

Release Date and Cycle

The Company issues an annual report on the following dates:

Last issued: This report was first issued.

Release date of this issue: September 2023.

Next release scheduled: June 2024.
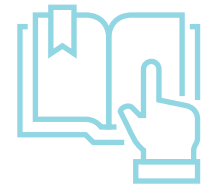
Restatement Situation

This report is issued in the first year, and there is no need to restate it in response to major changes in the organization or changes in scope during the reporting period.

Contact

In order to respond to the environmental protection and paperlessness and fulfill responsibilities of corporate citizenship, this report is announced on the company's website in traditional Chinese electronic version for all readers to refer to. Download this report (in PDF format) from VIA Technologies' website at https://www.viatech.com/about-tw/.

If you have any questions or suggestions regarding this report, please contact us.

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Official website:

https://www.viatech.com/en/about-tw/investor-relations/key-contacts/

1

VIA
Technologies
Overview

1.1 Company Profile

Founded in 1992, VIA Technologies' main business is the design, manufacturing, and sale of semiconductors and computer integrated circuits. It is taking more pro-activeness in transforming itself and is committed to improving operational safety and efficiency by combining the corporation with advanced artificial intelligence, Internet of Things, and computer vision technologies through intelligent automotive, edge perception, industrial, and building solutions. Headquartered in New Taipei City, Taiwan, VIA has a global network of high-tech hubs connecting the United States, Asia, and Europe, with a customer base spanning the world's leading high-tech, manufacturing and transportation companies.

Company Name	VIA Technologies, Inc.
Industry	Taiwan listed semiconductor industry The SASB Industry Classification System is for Technology and Communications/Semiconductors
Headquarter Location	8F, No. 535, Zhongzheng Road, Xindian District, New Taipei City
Stock code	2388.TW (Listed in 1999)
Date of Establishment	September 11, 1992
Operating Locations by Region	Number of operating Bases (9) Taiwan (New Taipei City, Hsinchu, Kaohsiung) China (Beijing, Shanghai, Shenzhen, Hong Kong) USA (California) Japan (Tokyo)
Number of Employees of the Group Globally	1,223

Primary Products /Services	Intelligent Automotive Solutions Intelligent Industrial Solutions Intelligent Building Solutions Intelligent Edge Solutions x86 CPUs and Logic Chipsets
Production	ICs, Intelligent solution products, and others 126,214 thousand pieces
Capital Amount	NT $4.97 billion
2022 Turnover	NT $9.30 billion

Note: The number of employees is as of December 31, 2022, and the production and turnover are the consolidated performance of the group.

Percentage of Shareholder Structure

Shareholder Structure	Government Agencies	Financial Institutions	Other Juridical Persons	Foreign Institutions and Natural Persons	Domestic Natural Persons
Holding Ratio %	0	0	52.38	8.49	39.13

Note: Statistics as of April 18, 2023

Industry Value Chain

The upstream, midstream, and downstream relationships of Taiwan's IC industry are roughly categorized into upstream IC design companies, midstream IC wafer manufacturers, and downstream IC packaging and testing plants. The company belongs to the upstream industry. Its main business is to design and sell its own products, with the main processes such as photomasks, wafer manufacturing, chip packaging, and testing all outsourced.

The value chain of the artificial intelligence industry can be divided into three levels, namely "computing resources", "core technologies" and "applications and services". Among them, "computing resources" refers to the provision of computing services for data acquisition, storage and processing; "core technologies" refers to the development of technology (such as natural language processing, machine learning, text/speech/image recognition, computer vision) based on algorithms such as various quantitative methods, statistical models, and biomimetic simulations to provide algorithm tuning, model construction and other services; and "applications and services" refers to the use of artificial intelligence technology to develop products or services based on specific application areas or to provide the required support services. Relevant companies include system integration, consulting, domain solution providers, and intelligent equipment suppliers. The company is applying computer vision and machine learning technologies to devote to the application and service of solutions in the automotive field.

Note: This annual report was issued for the first time, and the entities and their activities downstream of the company's value chain organization have not changed compared to the previous year.

Company Milestones

Year	Events
1992	**Company established**
1999	• Stock listed • Acquisition of Cyrix and Centaur to cross into the market for the x86 processor
2000	• With a market capitalization of US $4.2 billion, it was the world's largest motherboard chip supplier
2001	• The CPU-VIA C3 processor using the most advanced 0.13 -micron process at the time was the first to be launched • Acquired the graphics division of S3 Graphics to expand into the graphics integrated circuit market • Established the Platform Solutions Division to provide more complete capabilities and solutions in integration of system platform for existing and emerging information application markets
2005	• Launched the C7-M processor for the mobile market, with excellent mobility and control of power consumption to make it the eye-catching choice of the industry. • PowerSaver Technology received CSC certification for energy efficiency
2006	• Launched the world's first carbon-free pure-oxygen processor, the C7-D processor • Mini-ITX motherboard was released, with its specification of 17cm x 17cm becoming the industry standard
2007	• Launched Nano-ITX motherboard, Pico-ITX motherboard, and Mobile-ITX motherboard, with each generation of motherboard design to be more than 50% smaller than the previous generation
2008	• Launched 65-nanometer, 64-bit computing Nano processor, delivering the best performing CPUs in the world at comparable power levels

Year	Events
2010	• Demonstrated the world's first USB 2.0 audio controller • Launched ARTiGO A1100, the smallest full-featured assembled computer in the market
2011	• Launched the industry's first x86 fanless quad-core processor
2012	• Released the first ARM-based embedded motherboard, Pico-ITX Board and VAB-800 • Launched the world's smallest x86 quad-core system, VIA ARTiGO A1250
2013	• Launched the first ARM-based industrial system, VIA ARMOS-800 • Launched the world's smallest ARM-based embedded system, VIA ARTiGO A800 • Launched a huge Vantage video splicing wall solution consisting of 16 ultra-thin displays • Launched the fanless quad-core ARM-based embedded system VIA AMOS-820
2014	• Launched VIA ARTiGO A900 Android system
2015	• Launched VIA BLISS platform (Bus seat entertainment system) • Launched ARTiGO A600 ultra-compact fanless intelligent industrial control system and VIA ARTiGO A820 enterprise IoT gateway system • Launched the VIA EPIA-E900 Pico-ITXe motherboard
2016	• VIA AMOS-3005 was certified for 4G LTE by Verizon wireless carrier in U.S. • VIA and Tokyo Japan Taxi launched smart IoT taxi system • Launched VIA Mobile360 surround-view automotive management system • Launched VIA AMOS-820 enterprise IoT system • Launched VIA ARTiGO A830 system

Year	Events
2017	• Launched the first VPai720 panoramic photography platform • Launched Mobile360 ADAS sample development kit
2018	• Launched VPai Home one-stop solution • Launched the VIA Mobile360 license plate recognition system • Launched the latest Edge AI development kit • Awarded as quality partner for Alibaba cloud IoT smart manufacturing • Launched the VIA Alta DS 3 Edge AI system • Won the 27th Taiwan Excellence Award with the Smart Touch Navigator • Launched VIA VPai solar AI camera
2019	• Cooperated with Ren 'ai Junior High School to provide VIA AI Learning Kit as a secience education solution • Launched the VIA Mobile360 dual-camera dashcam and vehicle kit for heavy equipments • Launched Mobile360 M820, an automotive system that promotes integration of ADAS, surround view, and driver-monitored safety systems for commercial fleets
2020	• Launched the VIA Mobile360 M810 system • Obtained ISO 26262 vehicle functional safety certification • VIA Mobile360 M820 certified for AWS IoT Greengrass • Launched the VIA Mobile360 AI Forklift Safety System • Launched the VIA Pixetto visual sensor for AI and ML education • Launched the VIA VAB-950 motherboard loaded with MediaTek i500 AIoT platform
2021	• Demonstration of the VIA Mobile360 M810 system and its dynamic object detection (DoD) system at-CIMVITL21 in Canada

Year	Events
2021	• Announced VIA Mobile360 Heavy Equipment Security System at MINExpo ® 2021 • VIA Mobile360 Forklift Safety System featuring AI pedestrian detection, was officially launched worldwide • Laubched the VIA Mobile360 M800 video telematics system designed for large vehicles such as buses and trucks

Year	
2022	• Announcement of partnership betweenVIA and Toyota Material Handling Taiwan to jointly promote VIA forklift safety operation system with artificial intelligence • Launched VIA WorkX Connect Cloud management system platform specially designed for forklifts • VIA SOM-9X12 module featuring MediaTek Genio 1200 SoC debuted at Japan IT Week • Launched the ruggedized AMOS-3007 Intelligent Edge System suitable for extremely demanding industrial IoT deployments

1.2 Sustainable Development Strategies

VIA Technologies actively promote the sustainable development of the company. We uphold the spirit of co-prosperity and coexistence, and through ethical corporate management such as corporate governance, caring for employees, paying attention to environmental protection issues and community care, etc., we will implement the concept of sustainable operation in various operational decisions and actions of the company, fulfill social responsibilities, and create sustainable value for the company.

Sustainable Development Committee

In response to the environmental, social and corporate governance (hereinafter referred to as ESG) aspects of sustainable development, VIA Technologies renamed the "Corporate Social Responsibility Best Practice Principles" as the " Sustainable Development Best Practice Principles" after the adoption of the former by the board of directors in 2020 as the VIA Technologies' sustainable development policy and benchmark, and the unit for promoting corporate social responsibility, which originally belonged to the board of directors, was renamed the Sustainable Development Committee. A special group was set up under the Sustainable Development Committee to have the authorized departments to collect stakeholders' concerns on topics such as environmental protection, occupational safety, supply chain management, labor human rights, operational performance, and corporate governance. In order to respect the rights and interests of stakeholders, a stakeholder area was set up on the company's website to appropriately respond to important sustainability issues of their concerns.

Stakeholder Area

VIA Technologies Sustainable Development Committee

Board of Directors

Sustainable Development Committee Director: Chairman

ESG Director General (Corporate Governance Manager)

Operation and Governance Team
Team lead: Finance
- Finance
- Auditing
- Legal
- IT

Partnership Team
Team lead: Intelligent Solutions Division
- Sales and Marketing Division
- Quality Assurance Division
- Group Management Division
- Vendor Management
- Customer Service Division - FAE

Environment Sustainability Team
Team lead: Environment Safety
- R&D Division
- Environment Safety
- Construction
- General Affairs
- Procurement

Social Co-prosperity Team
Team lead: General Management Division
- Environment Safety
- Corporate Function

11

Sustainable Development Committee Functions	Responsibilities of the Director
• Setting goals and strategies for corporate sustainable development • Promotion and supervision of the work for corporate sustainable development • Review of outcomes for corporate sustainable development • Handling other matters related to corporate sustainable development • Review of the sustainability report	• Formulation of the policy for sustainable development • Supervising members of the Sustainable Development Committee in the implementation of various policies and the preparation of sustainability report • Report annually to the board on the implementation of the sustainable development business

In principle, the Sustainable Development Committee meets once every six months to discuss the implementation goals and results of each task group. The number of meetings may be flexibly adjusted in response to environmental or regulatory changes. In addition to the regular attendance of the members, the chairman may invite the members of the task group to participate in the meeting according to the contents of the proposal. The resolutions made by the Sustainable Development Committee or the matters discussed and passed will become a record. The 2022 Sustainable Development Committee meeting completed the revision of Sustainable Development Best Practice Principles and forming of the Sustainable Development Committee, and reported during the board of directors meeting on November 1, 2022. It is expected that through the operation of the Sustainable Development Committee, the company will strengthen the promotion for implementation of sustainable development, enhance the disclosure of sustainability-related information and strengthen information security, and adopt the management spirit of PDCA, with a view to leading the continuous improvement and growth of VIA Technologies on the path of sustainable development.

Various groups for Sustainable Development Committee and related sustainability issues	
Operation and Governance Group	Operational risk management, internal audits, financial performance, information security, Regulatory compliance, ethical coporate management, board governance practices
Partnerships Group	Customer service, supply chain sustainability, sourcing policies, product safety and responsibility
Environmental Sustainability Group	Green products, energy management, GHG emissions, climate change, water management, waste management
Social Co-prosperity Group	Education & training, employee diversity & equal opportunities, occupational health and safety, labor relations, human rights policy, social welfare activities

Sustainable Development Goals

The United Nations Sustainable Development Goals (SDGs) are a plan issued by the United Nations in 2015 that proposes 17 sustainable development goals and 169 sub-goals as guiding principles for member states and global enterprises to practice sustainable development by 2030.

VIA Technologies will integrate the sustainability goals into the company's business strategy, expand the company's previous mode of thinking focused on financial performance to take into account environmental protection and other regulatory compliance, improve employee treatment to retain outstanding talents, eliminate various unequal conditions in the workplace, slow down the emission of sewage and greenhouse gases, and invite suppliers to work together to improve the environment and improve workplace treatment. Looking forward to the future, VIA Technologies can continue to make more contributions to the sustainable development goals and fulfill its corporate social responsibility.

SDGs	Itemized Objectives	VIA Technologies Response
1 消除貧窮	1.4 Ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access.	• Provide market-competitive salary conditions and comprehensive welfare measures that are superior to laws and regulations, so that employees can work with dignity and improve the economic living standards of individuals and families. • Adjust employees' salaries appropriately according to the company's profitability, and improve colleagues' cohesiveness toward the company.
4 優質教育	4.5 Eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous people and children in vulnerable situations. 4.7 Promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence.	• Arrange job training for employees with different business attributes to ensure that each employee can receive vocational training opportunities. • Plan courses on sustainable development, gender equality in the workplace, and labor rights, and encourage employees to participate.
5 性別平等	5.1 End all forms of discrimination against all women and girls. 5.4 Recognize and value woman's family care through social protection policies.	• Gender is not used as a factor in the appointment and promotion of employees. • Provide the right for both men and women to apply for parental leave.

SDGs	Itemized Objectives	VIA Technologies Response
7 經濟實惠的清潔能源	7.3 By 2030, double the global rate of improvement in energy efficiency.	• The electricity consumption in 2022 was 1,012,106 kWh, or 3,643.58 GJ, less than the base year of 2020.
8 體面工作和經濟增長	8.5 Achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value. 8.7 Prohibited the child labor and eradicate forced labor. 8.8 Protect labor rights and promote safe and secure working environments for all workers, in particular women migrants, and those in dangerous employment.	• Gender is not used as a factor in the appointment and promotion of employees. • Adjust employees' salaries appropriately according to the company's profitability, and improve colleagues' cohesiveness toward the company. • Respect for labor rights including the prohibition of child labor and any form of discrimination in the workplace. • Maternal employees appropriately adjust their job content in accordance with the law, reduce workload, and effectively protect maternal employees. • Implement the occupational health and safety management mechanism to effectively improve the safety of employees in the workplace.
9 產業創新與基礎建設	9.5 Encouraging innovation and substantially increasing the number of research and development workers and spending.	• Encourage innovative R&D investment to ensure the continuous launch of products that meet society expectations. In 2022, R&D expenditure amounted to NT $1,928,797 thousand, accounting for 20.75% of annual revenue.
10 減少不平等	10.2 Promote the social, economic and political inclusion of all, irrespective of age, sex, disability, religion or economic or other status. 10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory practice.	• The recruitment, appraisal, and promotion mechanism of the company does not take the physical or psychological differences of employees as a criterion. • There are employee reporting channels and a robust reporting process to protect whistleblowers.

SDGs	Itemized Objectives	VIA Technologies Response
12 責任消費及生產	12.5 Substantially reduce waste generation through prevention, reduction, recycling and reuse.	• Implement green products, design process optimization, and reduce waste generation. • Hazardous industrial waste has been gradually reduced from 1.6 tonnes in 2011 to 0.2 tonnes in 2022.
13 氣候行動	13.2 Integrate climate change measures into corporate policies, strategies and planning.	• Since 2022, climate change risk governance has been implemented in accordance with the TCFD climate-related financial disclosure requirements and disclosed in the sustainability report.
16 和平正義與健全制度	16.6 Develop effective, accountable and transparent mechanism at all levels. 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels.	• Strengthen corporate governance, ensure that employees comply with the company's regulations through internal control, and establish a reporting process and reporting channel. • Through stakeholder communication, understand their requirements and expectations for the company and report regularly to the board of directors.

1.3 Participation in External Organizations

In addition to improving its competitiveness in the industry, VIA Technologies also actively communicates with stakeholders from all walks of life. By participating in industry-related associations, there is a healthy interaction with the members of the association to understand the latest development trends in the industry.

Name of external association	Participation status
Taiwan Semiconductor Industry Association	Members
AI on Chip Taiwan Alliance	Members
Digital Solutions Multimedia Asia (DSMA Taiwan)	Members
Taiwan Hotel Technology Association	Members
Financial Executives Institute of Taiwan	Members

Company honor over the years

Year & Date	Award Recipients
2018	Smart Touch Navigator won the 27th "Taiwan Excellence Award" https://www.signage.viatech.com.tw/zh/2018/11/taiwan-excellence-awards/

2020	Vehicle-mounted dual-image front column dead angle assistance system solution won the 2020 Taiwan Digital Signage Awards - Field Application Award
2020	Ever Rich duty-free store at Songshan Airport using inbound multimedia interactive TV wall won the 2020 Taiwan Digital Signage Awards – Award for Visual and Interactive Design

Corporate Governance

Responsible Corporate Governance

Material topics	Corporate Governance
Policies / Commitments	• Improve corporate governance and ensure stakeholder rights and interests.
Objectives	• Corporate governance assessment improved to 21% to 35% scale.
Responsible department / Complaint filing mechanism	• Department responsible: Board of Directors、 General Manager's Office. • Appeal mechanism: The company's official website sets up a stakeholder area and sets up an investor service window to facilitate investor consultation.
Resources invested	• Set up a head of corporate governance, responsible for the Board of Directors and shareholders' meetings, and assist the directors in fulfilling their obligations of good faith management, compliance with laws and regulations, and matters related to corporate governance . • The Sustainable Development Committee sets up an Operational Governance Group, which is responsible for risk management and operations related to corporate governance. • Comply with corporate governance laws and regulations, improve the transparency of operational information, and publish a sustainability report from 2022.
Evaluation Mechanism	• A self-assessment of the performance of the Board of Directors and the functional committee is conducted on a regular basis every year, and an external evaluation is carried out by an external independent unit every three years. • In 2022, the Taiwan Corporate Governance Association was appointed as the external evaluation agency to complete the external evaluation; the results of the 2022 self-assessment were excellent, and the report of the Board of Directors on March 9, 2023 was submitted.

Solid corporate governance includes sound board operations and effective risk management. In addition to helping to reduce the company's operating risks, it can also enhance the company's overall competitiveness and create brand value. A corporate culture of integrity and responsibility is established, and various laws and regulations are abided by to implement integrity management. At the same time, a well-functioning corporate governance structure can ensure the company's sound operation and development, and protect the rights and interests of investors and other stakeholders.

VIA Technologies Shareholders' Meeting is composed of all shareholders to make decisions on major matters of the company, regularly listen to the reports of the Board of Directors, and act as the company's highest decision-making authority. The Board of Directors is the highest governance organ, and the members of the Board of Directors are committed to the duty of care of good managers, plan the company's operating policies and review financial performance, and ensure that the company's operations comply with various laws and regulations. The chairman of the Board of Directors is responsible for setting all the strategic goals of the company. Because the company relies on the professional governance ability of the chairman of the Board of Directors, he was approved by the Board of Directors to concurrently serve as general manager, and is also responsible for the planning and management of the company's daily operations, planning for the sustainable business and strategic development of the company, and leading the management team to report to the Board of Directors on the results of its implementation.

At the same time, the company's financial statements are audited by professional accountants, and the information required by laws and regulations can be completed correctly and in a timely manner. Looking ahead, strengthening the operation of the Board of Directors, improving information transparency and gradually integrating sustainable governance strategies into the corporate governance structure are the goals of VIA Technologies' ongoing efforts.

Establish an effective corporate governance framework

Increased transparency

Protecting Shareholders interests

Principles of Corporate Governance

Respect stakeholders' interests

Strengthen Board functions

Function as a supervisor
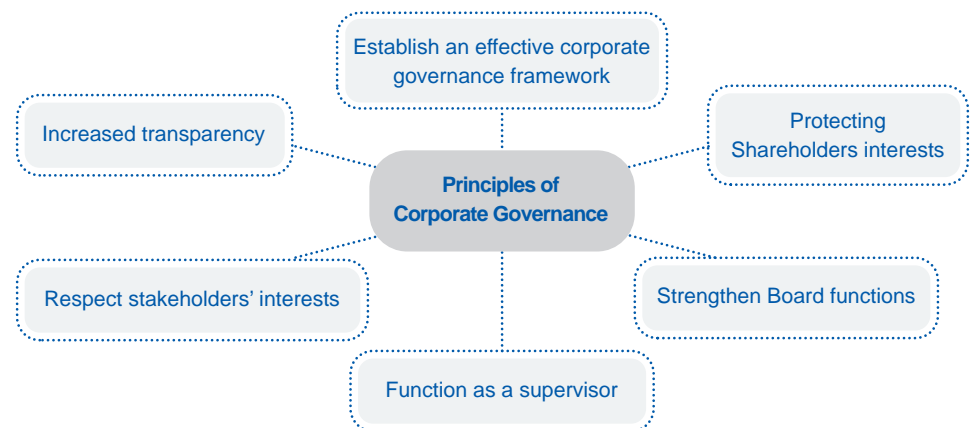
2.1 Governance Practices

Governance Structure

Shareholders' Meeting

Board of Directors

Audit Committee

Remuneration Committee

Corporate Governance Promotion Unit

Ethical Corporate Management Promotion Unit

Audit Office

Sustainable Development Committee

General Manager

General Manager office

R&D Division

Intelligent Solutions Division

Quality Assurance Division

Customer Service Division

Sales and Marketing Division

Corporate Function

Finance Center

Legal Center

Responsibilities of the governance unit	
Unit	**Responsibilities**
Audit Committee	Assist the Board in fulfilling its role in overseeing the quality and integrity of the company's performance in relation to accounting, auditing, financial reporting processes and financial controls.
Remuneration Committee	Improve the remuneration system for directors and managers of the company, and appoint them by resolution of the Board of Directors, and convene meetings in accordance with the law.
Corporate Governance Promotion Unit	Handle matters related to the Board of Directors and shareholders' meetings in accordance with the law, prepare minutes of the Board of Directors and shareholders' meetings, assist directors in taking office and continuing their education, provide information necessary for directors to carry out their business, assist directors to comply with laws and regulations, etc.
Ethical Corporate Management Promotion Unit	Formulate and supervise the implementation of ethical corporate management policies and prevention plans to ensure the implementation of ethical management.
Sustainable Development Committee	Supervise and manage the operation of the company's overall corporate sustainability policy, and committed to the sustainable development and promotion of environmental, social and corporate governance.
General Manager	Follow the resolution of the Board of Directors and responsible for overseeing all businesses of the company.
R&D Division	Build and exploit our core technical capabilities, platforms, and R&D portfolios to continuously innovate and improve product competitiveness.
Intelligent Solutions Division	Establish and execute the operating strategy and development project of the Intelligent Solutions Division to achieve the division's short-term, medium-term, and long-term businessgoals.
Quality Assurance Division	Implement quality activities, continuously improve capabilities and provide quality products that meet customer requirements to ensure the highest customer satisfaction.
Customer Service Division	Provide customer product technical support plans to ensure that the products meet customer requirements and achieve customer satisfaction.
Sales and Marketing Division	Plan and execute a sales strategy for the product in order to achieve short-term, medium-term and long-term sales targets.
Finance Center	Responsible for overseeing finance, accounting, tax, credit control, and stock services to achieve the company's operating goal.
Legal Center	Plan and manage overall legal affairs, establish relevant internal policies and guidelines, and handle litigation to protect the interests of the company.
Audit Office	Plan and continuously improve opertational procedure , and monitor the actual implementation of internal management processes in the company to reduce management risks and improve the efficiency of each department.

Note: . Mr. Wenchi Chen has rich management experience and industry talent, so the Board of Directors appointed Wenchi Chen as chairman and general manager, looking forward to taking advantage of his expertise to lead the company's development.In order to satisfy the avoidance of interests, Mr. Wen-Chi Chen, has not received directors remuneration and employee remuneration, and there is no proposal for the avoidance of interests in the 2022 board meeting proposal.

2.1.1 Board of Directors

In order to strengthen the protection of shareholders' rights and interests and strengthen the functions of the Board of Directors, VIA Technologies has established the requirements for board members in Corporate Governance Best Practice Principles. The company's fair, impartial and open selection procedures nominate and select suitable candidates, and employ talents as the principle through regular re-election. At the same time, it should consider the diversity of the director composition, including but not limited to the basic conditions and values, professional knowledge and skills. It should generally have the knowledge, skills and literacy necessary to perform its duties. The directors of this year's VIA Technologies have rich experience and professional competence in the fields of industry and accounting and finance, and are well versed in the development of the industry. The company's Board of Directors currently consists of seven directors, three of whom are independent directors with extensive experience and expertise in finance, management, technology and other fields. The target for directors to hold concurrent employee status is not to exceed 30%. Currently two directors concurrently serve as employee, 29% of the total board members. In addition, the company pays attention to the gender equality of board members, with one female director, accounting for 14.3% of the total board members.

The Board of Directors draws the company's business strategy, is responsible to shareholders and other stakeholders, the directors faithfully execute the business and pay attention to the obligations of good managers, and exercise their powers with a prudent attitude. For the execution of the company's business and the operation and arrangement of various governance systems, except for the matters that should be resolved by the shareholders' meeting in accordance with the law or the articles of association, the Board of Directors shall resolve them. When the Board of Directors is convened, the directors also abide by the rules of the Board of Directors established by the company, and exercise a high degree of self-discipline to avoid interests. If the Board of Directors has an interest in the proceedings of the directors and the legal person it represents, it is necessary to declare the important contents of the interest in the current board meeting when it is harmful to the interests of the company. Those who are likely to be harmful to the interests of the company are not allowed to participate in discussions and voting. They should recuse themselves from discussions and voting and are not allowed to exercise voting rights on behalf of other directors.

In order to effectively control risks and increase the willingness of professional talents to serve as directors, the company has insured Fubon Product Insurance Co., Ltd. with "Directors', Supervisors' and Managers' Liability Insurance" in the amount of US $10,000,000 for the period from 00:00 on June 1, 2022 to 00:00 on June 1, 2023. The scope of insurance covers the company and its affiliates as the insured company, and the directors, supervisors and managers as the main insured person to protect the liability risks and expenses of the company, directors, supervisors and managers who are alleged to have acted improperly in the execution of their duties, so that the directors can be relieved of worries when performing their business, and at the same time reduce and disperse the risk of significant damage to the company and shareholders caused by the mistakes or negligent acts of the directors.

The Board of Directors convenes on average at least once a quarter in accordance with the rules of procedure of the Board of Directors to review the business performance of the enterprise, discuss important strategic issues and communicate key major events in accordance with internal major information handling procedures, including economic, environmental and social impacts, risks and opportunities. Confirm the responsible unit for follow-up through the meeting and report on the follow-up at the next meeting. When the Board of Directors meeting units provide various proposals and report information to the board members, they will review in advance whether the content of the report is relevant to stakeholders and should be appropriately avoided, and give the relative personnel a reminder in advance. The Board of Directors held a total of 5 meetings in 2022. There were no key major events in the year, so there were no communications of key major events. Refer to the official website for the relevant resolutions of the Board of Directors.
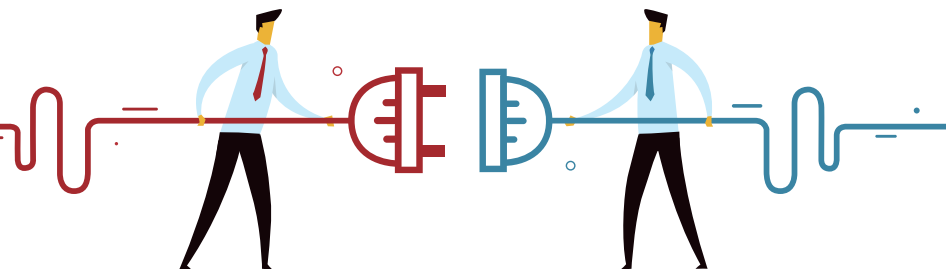
Nomination and Selection Process for the Board and Committee

Eligibility Requirement

In accordance with the Articles of Association of the company, the Corporate Governance Best Practice Principles and the Measures for the Election of Directors, a candidate nomination system is adopted for the election of directors (including independent directors). The Board of Directors considers the future operation and development of the company, and accepts each director's recommendation of persons who are professional in various fields as directors. The list of candidates for directors (including independent directors) is reviewed by the board of directors and is in line with the knowledge, skills and qualities that directors (including independent directors) should have.

Invitations and Data Review

The person who passes the examination invited by the chairman of the Board of Directors is selected as a candidate for director (including independent directors). After obtaining the candidate's consent, the candidate is requested to fill out a director (including independent directors) learning (experience) statement and attach a copy of the highest degree graduation certificate or relevant credits certificate, professional license, etc. The main experience part provides a certificate of separation and employment issued by the former and current institutions.

Resolution of the Directors

The nomination of candidates for directors (including independent directors) shall be submitted to the Board of Directors for discussion. After the resolution is passed, an election for shareholders shall be held. The election of directors shall be conducted in accordance with the "Measures for the Election of Directors".

Board Members				
Job Title	Name	Actual attendance (%)	Number of oncurrent directors of other companies	Competence in Related Fields
Chairman of the Board	Chen, Wenchi	100%	4	Industry, Sustainability, Accounting, Governance
Director	Wang,Cher	100%	5	Industry, Sustainability, Accounting, Governance
Director	Lin, Tzumu	100%	1	Industry, Accounting, Governance
Director	Liu, Qun-Mao	100%	0	Industry, Accounting, Governance
Independent Director	Wei, Ti-Hsiang	100%	0	Industry, Accounting, Governance
Independent Director	Hsu, Wei-Teh	100%	0	Industry, Accounting, Governance
Independent Director	Ken, Wen-Yuan	100%	2	Industry, Sustainability, Accounting, Governance

Note 1: A total of 5 meetings of the Board of Directors were held in 2022. At present, the shares of stakeholders (customers or suppliers) held by the directors or independent directors of the company are not required to be disclosed, so there is no relevant information statistics that will not be disclosed.

Note 2: The number of companies that concurrently serve as directors of other companies is subject to the number of listed and over-the-counter companies.

Directors Diversity Statistics / Year			2020		2021		2022	
			Number of people	Percentage	Number of people	Percentage	Number of people	Percentage
Directors	Gender	Male	6	85.71%	6	85.71%	6	85.71%
		Female	1	14.29%	1	14.29%	1	14.29%
	Age	60 +	7	100.00%	7	100.00%	7	100.00%
	Education	Master Degree or above	6	85.71%	6	85.71%	6	85.71%
		Colleges and Universities	1	14.29%	1	14.29%	1	14.29%

Board Training and Performance Appraisal

In order to strengthen the ethical standards of the company's internal personnel and implement integrity management, we have not only established a Code of Ethical Conduct, Ethical Corporate Management Best Practice Principles and Procedures for Ethical Management and Guidelines for Conduct within the company, which include: preventing conflicts of interest, avoiding opportunities for self-interest, confidentiality obligations, fair transactions, protection and appropriate use of company assets, comply with laws and regulations, encourage the reporting of any illegal or unethical behavior, disciplinary measures, etc., the relevant standards are adopted by the Board of Directors, and submitted to the independent directors and shareholders meeting, and also communicate and advocate anti-corruption policies to employees; at the same time, actively promote the directors to follow the Listing Corporate Governance Code of Practice, at least every year during the term of office should be progressive by taking 6 hours of courses on topics related to corporate governance such as finance, risk management, business, business, legal affairs, accounting, and sustainability, or courses related to internal control systems and financial reporting responsibilities, and continue to arrange for directors and employees to participate in courses related to corporate governance, compliance, risk control, money laundering prevention and combating terrorism financing.

2022 Directors' Training							
Job Title	Name	Time	Organizer	Course Name	Refresher hours (H)	Total number of refresher hours for the current year (H)	Sustainability
Director	Chen, Wenchi	2022/11/22	Securities and Futures Institute	Global Economic and Industrial Technology Trends	3.0	6.0	☑
		2022/05/20	Securities and Futures Institute	2022 Prevention of Insider Trading Campaign	3.0		➖
Director	Lin, Tzumu	2022/11/23	Securities and Futures Institute	Latest Trends and Practices in International Carbon Tariffs	3.0	6.0	☑
		2022/10/19	Taiwan Corporate Governance Association	The 18th (2022) Corporate Governance Summit Forum—Enhancing the Functions of Directors Implementing Sustainable Corporate Governance	3.0		☑
Independent Director	Ken, Wen- Yuan	2022/10/14	Securities and Futures Institute	2022 Prevention of Insider Trading Campaign	3.0	6.0	➖
		2022/07/29	Taiwan Institute for Sustainable Energy	ESG Executive Seminar - ChemChina	3.0		☑
Director	Wang,Cher	2022/11/23	Taiwan Corporate Governance Association	International order variables and corporate governance responses	3.0	9.0	☑
		2022/11/23	Taiwan Corporate Governance Association	Carbon Management Trends and Responses Towards Net-Zero	3.0		☑
		2022/11/22	Securities and Futures Institute	Global Economic and Industrial Technology Trends	3.0		☑
Independent Director	Hsu, Wei-Teh	2022/10/11	Taiwan Stock Exchange (TWSE)	2022 Publication of the Reference Guidelines for the Exercise of the Powers of the Independent Directors and Audit Committee of Listed Companies and the Promotion Meeting of Directors and Supervisors	3.0	6.0	➖
		2022/05/20	Securities and Futures Institute	2022 Prevention of Insider Trading Campaign	3.0		➖
Director	Liu, Qun-Mao	2022/11/14	Cathay Financial Holdings	2022 Cathay Pacific Summit on Sustainable Finance and Climate Change Afternoon Session	3.0	6.0	☑
		2022/05/20	Securities and Futures Institute	2022 Prevention of Insider Trading Campaign	3.0		➖

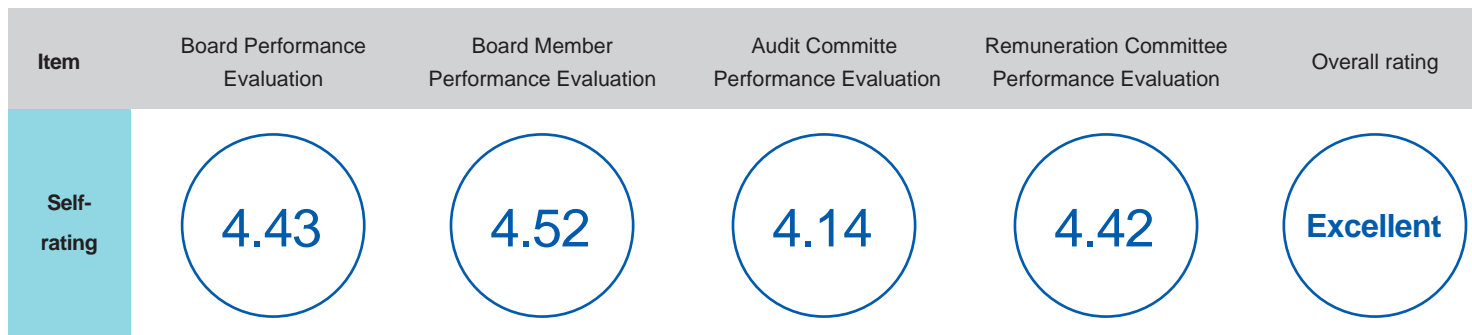| 2022 Directors' Training							
Job Title	Name	Time	Organizer	Course Name	Refresher hours (H)	Total number of refresher hours for the current year (H)	Sustainability
Independent Director ▬	Wei, Ti-Hsiang	2022/10/11	TWSE	2022 Publication of the Reference Guidelines for the Exercise of the Powers of the Independent Directors and Audit Committee of Listed Companies and the Promotion Meeting of Directors and Supervisors	3.0	6.0	▬
		2022/05/20	Securities and Futures Institute	2022 Prevention of Insider Trading Campaign	3.0		▬
Total training hours (H)						45	24
Sustainable Training Ratio (%)							53.3

The company has established the Board Performance Evaluation Measures. According to the terms of reference of Article 4 of the organizational rules of the Remuneration Committee, a performance evaluation is conducted by the first quarter of next year. Through the self-assessment questionnaire, the items include attendance at the Board of Directors, understanding and participation in the discussion of the proposal before the meeting, interaction with the management team, compliance with laws and regulations and practical codes, improvement of corporate governance, continuous training in corporate governance-related courses, understanding of the company and the company's management team and the industry to which the company belongs, and other items designated by the competent authorities or the Board of Directors. The main purpose is to regularly review the performance evaluation of directors and managers. To increase the independence of the assessment, the company conducts the assessment at least once every three years by an external professional independent body or a team of external experts and scholars.

Item	Board Performance Evaluation	Board Member Performance Evaluation	Audit Committe Performance Evaluation	Remuneration Committee Performance Evaluation	Overall rating
Self-rating	4.43	4.52	4.14	4.42	**Excellent**

Full Performance Self-Assessment Report can be found on the official website:

In order to enhance the independence and impartiality of the performance evaluation of the Board of Directors, the company commissioned the Taiwan Corporate Governance Association to implement the performance evaluation of the Board of Directors for the first time in 2022. The evaluation report is available on the official website: ii

VIA Technologies is still in the early stages of ESG implementation in 2022, and has not yet linked ESG development goals and performance with the personal remuneration of board members and managers. At present, VIA Technologies will continue to pay attention to the trend. After the internal implementation of ESG is more mature in the future, it will discuss with the Remuneration Committee whether to include sustainable performance in the scope of remuneration evaluation.

Corporate Governance Promotion Situation

On April 29, 2021, with the consent of the Remuneration Committee and the resolution of the Board of Directors, the company appointed Chen Pao-Huei, Deputy General Manager of the Financial Center, as the Corporate Governance Supervisor. Vice President Chen has more than six years of experience in accounting and finance supervisory positions in public issuance companies. The corporate governance supervisor is mainly responsible for the overall planning and execution, providing the information necessary for the directors and Audit Committee members to carry out their business, handling the matters related to the Board of Directors and shareholders' meeting in accordance with the law, handling the company registration and change registration, and preparing the minutes of the Board of Directors and shareholders' meeting.

Stakeholder Consultation and Grievance Channels

In order to implement the core values of the company's integrity management culture, and in accordance with Article 23 of the company's Ethical Corporate Management Best Practice Principles , a whistleblowing system has been established to clearly establish the company's reporting channels and investigation procedures, so that the " Ethical Corporate Management Best Practice Principles " formulated by the company can be implemented and the legitimate rights and interests of whistleblowers are safeguarded.

Report channel	
Phone	(886) -2-2218-5452 Head of Audit Office
Email	ethics.reporting@via.com.tw Head of Audit Office
Written report	Head of Audit Office, No. 531, Zhongzheng Road, Xindian District, New Taipei City

Besides, VIA Technologies proactively and extensively understands the needs of various stakeholders and continues to respond to stakeholders' concerns. Therefore, the company maintains interaction with stakeholders through a dedicated contact window for daily business activities. In addition to company profiles and product information, and adds a stakeholder area on the official website, it provides diversified communication channels such as e-mail and telephone lines to serve as communication channels between stakeholders and the company, so as to promote the smooth flow of internal and external opinions and information and meet the needs of stakeholders in a timely manner. In 2022, a total of 1 opinion communication was received from the HR mailbox and from the competent authority, and the case was handled and closed.

The stakeholder areas are as follows:

2.1.2 Audit Committee

In accordance with the Articles of Association of the company and Article 3 of the "Measures for the Exercise of the Powers of the Audit Committee of the Public Issuing Company", the company established an Audit Committee in 2019, composed of three independent directors with professional detachment. The Audit Committee operates to ensure that the company's operations comply with relevant government laws and regulations and is responsible for the supervision of the following matters:

- **Appropriate presentation of the company's financial statements.**

- **The selection (dismissal) , and evaluation independence and performance of the CPA.**

- **Effective implementation of the company's internal controls.**

- **The company complies with relevant laws and regulations.**

- **Control of the existence or potential risks of the company.**

In 2022, the Audit Committee held a total of 4 meetings, with attendance rate of 100%. For detailed information on the operation of the Audit Committee, please refer to the official website:

Member

Operational Status

2.1.3 Remuneration Committee

In order to improve corporate governance and the remuneration system for directors and managers of the company, in accordance with Article 14-6 of the Securities and Exchange Act and the Measures for the Establishment and Exercise of the Remuneration Committee of the Company for Listing of Shares or Trading in Securities Dealers' Business Premises, VIA Technologies established the Remuneration Committee in 2012. In addition to its professional and objective status, it evaluated the remuneration policies and systems of the directors and managers of the company, and formulated the organizational rules of the Remuneration Committee to facilitate compliance.

The company shall pay directors' remuneration in accordance with Article 20 of the Articles of Association. If the company has profits in the current year, it shall contribute not less than 5% as employee profit-sharing compensation. and not more than 1% as director profit-sharing compensation. However, if the company still has accumulated losses, the compensation amount shall be reserved in advance, and then the employee profit-sharing compensation and director profit-sharing compensation shall be allocated in accordance with the proportion of the preceding paragraph. If the company's annual general accounts have net profit after tax for the current period, it shall first pay taxes and make up for the losses of the previous year in accordance with the law, and set aside 10% of the balance as the statutory surplus reserve, and make special surplus reserve as necessary. In accordance with the above-mentioned post-distribution surplus and the accumulated undistributed surplus in the previous year, the Board of Directors shall draw up a distribution proposal and submit it to the shareholders' meeting for approval.

The annual remuneration of the company's managers includes salaries, bonuses and employee profit-sharing compensation. Relevant remuneration is paid with reference to the normal level of the industry, and based on the determination of the reasonableness of personal performance, the company's operating performance and future risks, etc., the Remuneration Committee makes recommendations to the Board of directors for reference in its decision-making.

In 2022, the Remuneration Committee held a total of 2 meetings, with attendance rate of 100%. For detailed information on the operation of the Committee, please refer to the official website:
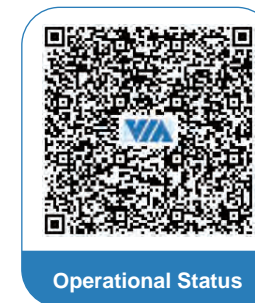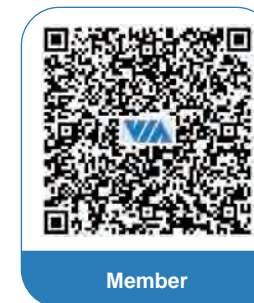
Member

Operational Status

27

2.1.4 Audit Office and Internal Audit

The Internal Audit Office is an independent unit, subordinate to the Board of Directors, and responsible for the execution of the audit business. The company allocates full-time auditors, including 1 audit supervisor and 5 auditors. The appointment and removal of the audit supervisor are all approved by the Board of Directors; the internal auditors perform their duties in an objective and impartial manner, and the audit supervisor also attends and reports in the Board of Directors in accordance with laws and regulations. The next annual audit plan is formulated based on the risk assessment results in the fourth quarter of each year. After that, the audit plan approved by the Board of Directors is implemented, and the audit results are made into audit reports. In addition, the internal audit deficiencies and responsible unit improvement measures found in the audit process are submitted to the chairman for review to ensure the continuous and effective implementation of the internal control system. Report the annual audit plan, audit personnel roster and training hours, annual audit plan implementation status, internal control statement, internal control system deficiency and abnormal improvement status to the competent authority every year in accordance with laws and regulations. There were no significant deficiencies in the 2022 internal audit, and all relevant abnormal improvements have been completed.
The audit flowchart is as follows:

Develop an annual audit plan → Pre-Audit Preparation → Audit Notification → Report to the Board → Generate Audit Report → On-site inspection → Nonconformance Tracking Improvements → Nonconformance Confirmation Improvement → Audit End → Repor to the Board

2.2 Integrity Management

2.2.1 Integrity Management

Each department of VIA Technologies regularly interacts with stakeholders through routine channels. In the event of a potential major negative impact between stakeholders and the company, the responsible department will carry out due diligence on the financial situation of stakeholders and report the results to the chairman of the Board of Directors. The chairman of the Board of Directors will evaluate whether the specific results have caused significant harm to the overall operation of the company and whether to report to the Board of Directors. Finally, the Board of Directors will make a resolution on the due diligence report proposed by the department and hand over the company's responsible department for implementation. In 2022, there will be no potentially negative major incidents between VIA Technologies and stakeholders, so there is no record of reporting to the Board of Directors. VIA Technologies understands that it is not enough for the company to conduct financial due diligence only on stakeholders at present. In the future, it will evaluate the scope of due diligence to include stakeholders' compliance records, environmental protection and labor rights, etc., so that VIA Technologies' due diligence on stakeholders and the role of the Board of Directors in facing potential negative major impacts will be more complete.

In order to ensure that the integrity management philosophy can be implemented within the company, and the company has always attached importance to the ethics of colleagues, the company adopted 'Ethical Corporate Management Best Practice Principles' and ' Procedures for Ethical Management and Guidelines for Conduct' at the 2020 annual general meeting of shareholders , emphasizing that the core values of the enterprise are integrity, innovation, discipline, positive and positive, customer trust, and the mission is to promote innovation and care to connect the world. In accordance with the Procedures for Ethical Management and Guidelines for Conduct of the company, the Ethical CorporateManagement Promotion Unit attached to the Board of Directors is set up, and the General Manager's Office is assigned to serve concurrently to assist the management in auditing and assessing the implementation of preventive measures for ethical corporate management, and regularly assess relevant business processes. The first report of the Board of Directors on the promotion of ethical corporate   management in each year will be submitted for the following year. During the registration stage of new hires, the Human Resources Department will conduct advocacy to cultivate the integrity awareness of colleagues. At the same time, it is required that the management should lead by example, abide by the principle of integrity, and shape the company's overall integrity culture in a subtle manner.

VIA Technologies has also established a grievance/whistleblowing channel. Stakeholders can make a report, which will be accepted by a special person for investigation after the case is filed. In 2022, VIA Technologies has not received any whistleblowing cases. In addition, VIA the Corporate Governance Group under the ESG Committee, VIA Technologies is responsible for designing, reviewing complaint channels and accepting cases. In the future, it will also evaluate and discuss this part in stakeholder communication meetings held by customers and suppliers as a reference for improving this complaint mechanism.

2.2.2 Compliance

Material topics	Compliance
Policies / Commitments	• VIA Technologies engages in business activities in compliance with relevant laws and regulations, and continues to pay attention to any policies and laws that affect operations at home and abroad to ensure compliance and establish a law-abiding corporate culture.
Objectives	• No material violations were recorded during the year.
Responsible department / Grievance filing mechanism	• Responsible Department: General Manager Office. • Appeal mechanism: E-mail: ethics.reporting@via.com.tw Head of Audit Office.
Resources invested	• Corporate governance: The company has set up an "Ethical Corporate Management Promotion Unit", which is responsible for the formulation and implementation of the ethical corporate management policy, and reports the implementation status to the Board of Directors every year, and discloses it on the official website. • The company has formulated the Ethical Corporate Management Best Practice Principles and Procedures for Ethical Management and Guidelines for Conduct as the basis for employees and stakeholders to follow. • Employee: Management leads by example and drives all employees to ensure that relevant business conduct complies with laws and regulations and company policies. Strengthen all employees' awareness of legal compliance through training related to regulations. • Environmental safety and health: Formulate relevant management measures, supervise measurement and performance to manage occupational safety and health, which also comply environmental protection laws and regulations and other requirements related to the company's operations, products or services, and take effective corrective programs and preventive measures.
Evaluation mechanism	• Regularly report to the Board of Directors on the implementation of the company's ethical corporate management policy, the latest report date is on March 9, 2023. • In 2022, VIA Technologies held the "Ethical Corporate Management" course, which was attended by 347 people. Other related issues by internal or external education and training which course topics are information security, risk management, operational risk, financial risk, labor safety, quality planning and control, were attended by a total of 1,276 people, 3,071 hours. • In 2022, the company did not have any significant illegal records related to ethical corporate management , anti-competition, business accounting, environmental protection, labor human rights, occupational safety and health, product responsibility, social economy, customer privacy, customer health and safety, etc.

Note: Significant illegal records refer to fines exceeding NT $200,000.

First of all, regulatory compliance is the basis of corporate safety and sustainable development. Effective legal compliance can not only prevent disadvantages, reduce the loss of labor time and expenses in the face of judicial investigations, fines, lawsuits, and negative news, but also improve the corporate image, thus attracting high-quality independent directors, employees, and trading partners, so that enterprises, shareholders, and stakeholders can create a win-win situation. In terms of corporate governance, set up an audit committee to supervise the company's financial status and internal control system, and formulate the rules of procedure of the Board of Directors to strengthen the functions of the Board of Directors.

Secondly, in terms of personnel management, the company formulates and implements reporting channels, and at the same time, management leads by example, requiring that each employee must ensure that their relevant business behaviors comply with laws and regulations and the company's policies and regulations, and ensure that all units comply with them through internal control operations. In terms of personnel training, the company conducts training on the laws and regulations related to business execution for employees of different units and different levels to ensure that the company's operations meet the requirements of various laws and regulations. The company also protects the legitimate labor rights and interests of employees in accordance with labor laws and regulations.

Thirdly, in terms of environmental safety and health, VIA Technologies implements an environmental management system; in compliance with the EU RoHS green environmental regulations, in addition to requiring suppliers to provide materials that do not contain harmful substances, the company does not use raw materials that contain harmful chemicals in the production process; fully complies with RoHS and supplier raw material hazardous substances management; the plant has an emergency response plan, establishes an emergency response command center, and plans an emergency response team. In the event of an emergency, the emergency response team carries out emergency response and treatment. In addition, the company is committed to providing a safe and reasonable working environment for all employees and safeguarding their rights and interests. The company regularly implements safety and health education and training for employees, including providing necessary health and first aid facilities, and is committed to reducing hazards to employee safety and health and preventing occupational accidents.

2.3 Risk Management

According to the attributes of different departments, the company's risk management is managed by each department. The process is that each unit first recognizes, analyzes, and measures the potential risks within the unit, selects appropriate treatment methods to control, handle, manage, and supervise, and then formulates high-risk response measures for high-risk projects. According to the characteristics of different risks, through centralized management and hierarchical implementation, all high-risks can be controlled in a timely and effective manner.

Risk Category	Risk Statements	Risk Response Measures
Sustainable environment	**Greenhouse gas emissions continue to increase**	• At this stage, it is planned to introduce ISO 14064-1 greenhouse gas inventory in 2024 and ensure the effectiveness of the inventory by third-party verification. • Implement energy conservation and carbon reduction projects, evaluate energy storage systems and renewable energy in the short term, and implement clean energy and increase the ratio of renewable energy use.
	Unable to save energy efficiently	• Implement energy-saving and carbon reduction projects, introduce solar power generation in short-term evaluations, and implement clean energy and improve energy use ratios.
	Climate change	• The water shortage issue of water limitation and rotational water supply is our response to water resource management. In water management, in addition to collecting the reservoir water situation , we establish water consumption trend monitoring to grasp the amount; we implement water saving measures on a daily basis. • For the impact of the typhoon disaster, when the typhoon warning is issued, a typhoon prevention headquarters is established to accurately grasp the trend of the typhoon and the current situation in the factory, release the typhoon forecast in the factory, so that personnel can effectively understand the typhoon situation and take typhoon prevention measures, and strive to minimize the impact of the typhoon disaster. In the event of a flood, the typhoon prevention headquarters coordinates manpower to respond to and eliminate the situation, and conducts follow-up recovery work after the water recedes.
	Vendor operations occurrence	• VIA Technologies has a supplier management system and requires suppliers to sign the Responsible Business Alliance (RBA) Code of Conduct. It plans to conduct environmental and social due diligence/audit on suppliers from 2023. • In the future, it is planned to grasp the degree of management and implementation of suppliers in terms of sustainable development. We continue to encourage suppliers to take business ethics seriously, safeguard workers' rights, pay attention to workers' working environment and safety and health, and develop materials and processes to reduce environmental impact.
	Violation of environmental regulations	• Through the good operation of the environmental management system, the company ensures that projects such as waste management and chemical management comply with regulatory requirements.

Risk Category	Risk Statements	Risk Response Measures
Social co-prosperity	**Occupational accident occurred**	• Implement occupational health and safety training for new and current employees. • Establish on-site related operation specifications, "Human Hazard Prevention", "Abnormal Workloads Promote Disease Prevention" and "Occupational Safety and Health Work Rules", supplemented by machine-related training, engineering improvement or personal protective equipment to ensure effective control of hazards.
	Novel infectious diseases	• Set up a project team. • Continuous monitoring of epidemic information according to government regulations in a timely manner. • Implement the role agency mechanism. • Implement the new infectious disease response and epidemic prevention measures mechanism.
	Fatigue from overworking	• Every two years, abnormal workloads promote disease (burnout) online surveys are conducted and risks are divided into four levels for tracking and management. Special attention is paid to employees who often work overtime and have abnormal health check indexes. Their work hours should be adjusted. Enhance supervisors and employees'understanding and awareness of overwork and burnout on a daily basis.
	Lack of labor	• Due to industry and environmental factors, faced with the situation of absenteeism, we improve our functions through internal training and develop external multiple recruitment channels, and cooperate with the academic community in technology and talent cultivation to cope with the situation of absenteeism.
Corporate Governance	**Ethical integrity risk**	• Establish the " Ethical Corporate Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct" to implement the relevant business.
	Occurrence of security incident	• Establish an information security management committee, with the general manager as the convener and the chief information officer as the executive secretary to assist in the execution of instructions. Meetings are held regularly every six months to review the current status of the company's information security protection. • Planning for a dedicated security organization and a dedicated security officer. • Conduct an annual mail social engineering drill program. • Host vulnerability scanning annually.

Risk Category	Risk Statements	Risk Response Measures
Corporate Governance	**Occurrence of security incident**	• Organize information security-related courses every year and regularly conduct information security information education on a monthly basis to enhance employees' awareness of information security. • Establish an IT anomaly incident analysis report, forward it to the Information Security Committee report and a major information system, and implement information security incident reporting. • Establish an information security section on the employee website to share internal information security information. • Has applied for membership in the Taiwan Computer Cyber Crisis Response and Coordination Center (TWCERT/CC) to achieve cross-domain joint defense and domestic and foreign information security information sharing. • Introduce MDR threat detection and response service system and endpoint device management system for hardware and software control. • Require regular changes to personal company account passwords and complex password rules on an ongoing basis. • Keep setting up automatic locking on your PC screen. • The company's employee computer account uses MFA multi-factor authentication. • Use a next-generation VPN system with Host Multi-Factor Check. • Comprehensive commercial fire insurance for machine room equipment.
Corporate Governance	**Risk management on supply and demand of raw materials**	• Due to the uncertainty of supplier supply, in addition to the development and transfer of supply countries, supplemented by hedge procurement, reduce the risk of supply interruption. • The logistics collection mechanism and the required suppliers are used to improve the combined shipping ratio and reduce the risk of fragmented shipping control.

Information Security

In order to meet the requirements of stakeholders, protect product and service information, avoid losses caused by unauthorized access, modification, use, disclosure and natural disasters, gain the trust of customers and suppliers, ensure the continuous operation of the company's important business and achieve the commitment to shareholders, and adopt information security management to ensure the confidentiality, integrity, and availability of important information and property, and comply with relevant laws and regulations.

Material Topics	Information Security
Policies / Commitments	• Ensure the confidentiality, integrity, availability and legality of data, systems, equipment, network security and the information assets to which they belong; and comply with the requirements of relevant laws, regulations and contracts to protect them from internal and external deliberate or accidental threats.
Objectives	• There are 0 information security incidents that need to be released every year that meet the major information of listed companies. • Complete ≥ 2 social engineering exercises every year.
Responsible department / Grievance filing mechanism	• Department responsible: Information Security Management Committee. • .Grievance filing mechanism Information Department, ext.: 867995 or 866860, email: Helpdesk@via.com.tw
Resources invested	• Establish an Information Security Committee to be responsible for the implementation of information security matters. • Implement information security education and training, advocacy, and auditing. • Conduct an email social engineering walkthrough. • Implement cyber security controls. • Implement data access controls. • Regularly back up and run disaster recovery drills.
Evaluation mechanism	• In 2022, there were no security incidents that matched the material information of listed companies. • In 2022, there were no cases where the disclosure of confidential information affected the personal information of customers and employees, resulting in penalties by the competent authorities. • Complete 2 ISC meetings in 2022. • Monthly completion of information security propaganda and annually completion of 9 information security related courses. • In 2022, 2 social engineering drills were completed, with a total of 458 participants. • Accountant external audit account permissions for 2022, no disadvantages items.

Information Security Policy

In order to strengthen information security management, ensure the confidentiality, integrity, availability and legality of data, systems, equipment, network security and the information assets to which they belong, and comply with the requirements of relevant laws, regulations and contracts to protect them from internal and external deliberate or accidental threats. All colleagues work together to achieve the following policy goals:

Ensure the confidentiality and integrity of information assets.

Ensure data is accessible according to specifications of department function.

Ensure continuous operation of the information system.

Prevent unauthorized modification or use of data and systems.

Regularly perform information security audits to ensure that information security is implemented.

The company's information system establishes off-site backup and backup according to its risk level to ensure data security.

With the diversification of network applications, security defense capabilities continue to be enhanced to protect against information security threats.

Information Security Guidelines

The Information Security Management Committee is responsible for the company's overall information security business. It is responsible for formulating the company's information security guideline, planning and implementing information security protection and information security policy promotion and implementation. In order to prevent various internal and external information security threats, the company adopts various information security protection measures to improve the security of the overall information environment.

Item	Guidelines Instructions
Email social engineering walkthrough	Through social engineering exercises to simulate hacking attacks, send various deception letters to employees for clicking, and then use the statistical status of various deception letters to understand the implementation of employee security awareness and the protection ability of social engineering, phishing and other behaviors. A total of 2 social engineering drills, and 8 phishing letter templates were sent, with a total of 458 participants and a total of 2,132 letters sent. The overall fraud rate was reduced.
Information and communication security Control	• Install firewall controls. IPS and Firewall check incoming and outgoing packets to block links to malware or URLs. • Real-time virus scanning of computer systems and data storage media. • Ongoing processing of malicious mail filtering. • The endpoint device management system has been imported and is continuously monitored. • Keep setting up automatic locking on your PC screen. • The company's employee computer account uses MFA multi-factor authentication. • Using the new-generation VPN system featuring Host Multi-Factor Check mechanism. • Scan for vulnerabilities regularly. • Real-time monitoring on system records of various network service to track abnormalities. • Implement collection and analysis of information security log, and conduct regular adjustments on Information security policies. • Build a threat detection and response service system to complete endpoint detection, advanced threat analysis, monitoring and event reporting, and strengthen the overall defense of enterprise information security.

35

Item	Guidelines Instructions
Data access control	• Keep your computer in safe custody and set up your account and password. • Remove or overwrite confidential, sensitive data and copyrighted software prior to equipment retirement. • The account permissions of the information system have been appropriately applied for and approved. • The information system uses accounts to set up high-strength password security and perform input error control. • The information system opens permissions according to the operational responsibilities. • Annual Accountant External Audit Account Permissions.
Disaster recovery mechanism	• Create scheduled monthly, weekly, and daily backups based on information system risk levels. • Review your emergency response plan regularly. • Regularly rehearse system recovery every year. • Establish a system backup mechanism to implement off-site backups. The key ERP system leases the Nangang IDC telecommunications room and implements physical security management.
Information security education and inspection	• Regularly promote information security information to enhance employees' awareness of information security. • Occasional information security education training courses and lectures. • Regularly implement the Cyber Security Work Report every year and submit it to the Board of Directors.

2.4 Stakeholder Management

Material Topics Identification Process

Step 1
Understanding gorganization context
Refer to sustainability related industry guidelines and review the organization's operations, business relationships and stakeholder identification process to understand the overall organization profile and related impacts, and identify sustainable stakeholders.

Step 2
Identifying actual and potential impacts
Identify the actual and potential impacts on the economy, the environment,and people based on the organization's overall profile and business relationships, including positive and negative, short-term and long-term, intentional or irreversible, and select 24 issues of concern related to sustainability.

Step 3
Assess the significance of the impact
Conduct materiality analysis through stakeholder external economic, environmental,and human impact questionnaires and internal operational impact questionnaires.

Step 4
Prioritize reporting of the most significant impacts
Prioritizethe impact of the identified issues and check their significance with the consultant according to the industry guidelines related to sustainability, and finally select 9 materialtopics.

Identify Key Stakeholders

<table>
<tr>
<td style="text-align:center">Through routine
business interactions</td>
<td style="text-align:center">></td>
<td style="text-align:center">Discussion through
internal meetings</td>
<td style="text-align:center">></td>
<td style="text-align:center">Identify 7 categories
key Stakeholders</td>
</tr>
</table>
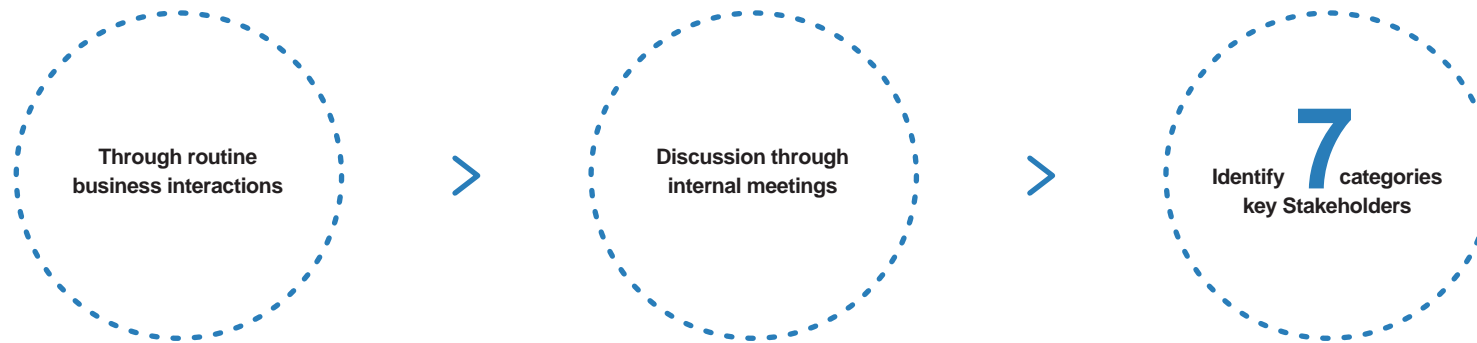
At the same time as VIA Technologies pursues corporate sustainability, we value the voice of stakeholders, and we list as stakeholders any individuals or groups that may have a significant impact on the company's operations. Through the five principles of the AA1000 Stakeholder Engagement Standard (SES), the company's Sustainability Committee has identified seven types of stakeholders: employees, customers, suppliers, banks, government agencies, shareholders/investors, and the community with characteristics such as dependency, responsibility, influence, diverse perspectives, and focus on tension.

2.4.1 Stakeholder Communication Channels and Issues of Concern

Due to the different identity categories of stakeholders, there are many differences in the issues that VIA Technologies pays attention to. VIA Technologies provides relevant information on the sustainable development of the company on its official website, and has open and direct communication channels with stakeholders to grasp the requirements and expectations of stakeholders to the company and respond in a timely manner. It is expected to work with stakeholders towards a win-win situation to achieve the concept of sustainable business operation of the company, and continuously review and improve the performance of sustainable development of the company. The company reports on the communication of key stakeholders at the board meeting every year as a reference for sustainable strategic planning.

 The issues of concern raised by VIA Technologies through the communication between various departments and key stakeholders in its daily operations are compiled by the Sustainability Commission. At the same time, it refers to the specific topics of the 2021 edition of the GRI Sustainability Reporting Guidelines and the SASB industry sustainability indicators, and summarizes 24 sustainability issues related to the actual and potential positive and negative impact assessments of the economy, the environment and the population, covering economic, environmental and social aspects, to ensure that the sustainable information disclosed by VIA Technologies in the E (environment), S (society), and G (corporate governance) aspects meets the expectations of stakeholders.

Sustainability Issues	Positive Shock	Negative impact	Actual/Potential
Innovative R&D	√		Actual
Talent development and retention	√		Actual
Compliance	√		Actual
Information security	√		Actual
Customer service	√		Actual
Green products	√		Actual
Ethics & integrity	√		Actual
Salary and benefits	√		Actual
Financial performance	√		Actual
Corporate governance	√		Actual
Labor relations	√		Actual
Occupational health and safety	√		Actual
Operations risk management	√		Actual
Diversity and equal opportunity	√		Actual
Supply chain environmental assessment		√	Potential

Sustainability Issues	Positive Shock	Negative impact	Actual/Potential
Customer health & safety	√		Actual
Energy conservation and carbon reduction		√	Potential
Waste management	√		Actual
Energy use		√	Potential
Social engagement	√		Actual
Supplier social assessment		√	Potential
Human rights policy	√		Actual
Climate change response		√	Potential
Water resources management	√		Actual

Stakeholder Communication Channels And Issues of Concern					
Key Stakeholder Categories	What stakeholders mean to the company	Issues of Concern	Channels of Communication	Frequency of Communication	Communication History
Government	Government agencies supervise and audit the compliance practices of the company's various regulations.	Compliance	Market Observation Post System (MOPS)	Irregular	MOPS
		Information security	Corporate governance assessment	Regularly every year	Corporate governance assessment
		Ethics & integrity	Competent authorities visit	Regularly every year	Factory calibration & operations survey
		Corporate governance	Policy advocacy sessions	Irregular	Official document system
		Occupational Health and Safety	Return of official documents	Irregular	Official document system
		Energy conservation and carbon reduction			
		Energy use			
		Waste management			
		Social engagement			
		Climate change response			
Shareholder	Investors are supporters of the company, and the company should protect their rights and interests and treat all investors fairly to ensure that investors have full knowledge, participation, and decision-making rights on material matters of the company.	Innovative R&D	MOPS	Irregular	Various irregular announcements / material information / announcements related to shareholders' meetings
		Compliance			
		Ethics & integrity	Monthly revenue, quarterly financial report	Regularly every year	Monthly revenue, quarterly financial report
		Financial performance			
		Corporate governance	Shareholders' meeting	Regularly every year	Minutes of shareholders' meetings
		Operations risk management	Official website, phone, email	Irregular	Investor area and mailbox
			Investor conference	Regularly every year	Investor conference minutes
Supplier	Maintaining long-term positive interactions with supplying partners ensures a stable supply of raw materials, components, and services. In addition, taking measures with supplying partners can effectively prevent pollution of the environment and violations of labor rights.	Supplier social assessment	Supplier/outsourcer meeting	Irregular	Meeting minutes/e-mails/phone calls/webex, etc.
		Supplier environmental assessment	Contractor agreement organization meeting	Regularly every year	Meeting minutes
		Energy use			
		Green products	Construction safety and health instructions	Irregular	Commitment Letter on Safety, Health and Environment
		Compliance	Supplier/outsourcer audit	Regularly every year	Audit report
		Financial performance	Supplier questionnaire	Irregular	Warranty Letter on Prohibited and Restricted Substances
		Information security			Survey on prohibited and restricted substances

Stakeholder Communication Channels And Issues of Concern					
Key Stakeholder Categories	**What stakeholders mean to the company**	**Issues of Concern**	**Channels of Communication**	**Frequency of Communication**	**Communication History**
Customer	Customers are the company's main source of revenue, and the company regards product quality and safety and after-sales service as its highest commitment to customers. Maintaining a high level of customer satisfaction with the company will help increase the customer's perception of the company.	Supplier environmental assessment	Client meetings	Irregular	CRM/e-Mails/phone calls/Webex, etc.
		Supplier social assessment Innovative R&D	Customer satisfaction survey	Regularly every year	Customer satisfaction survey
		Compliance			
		Information security	Customer audit	Irregular	Customer feedback mailbox
		Customer service			
		Green products	Customer questionnaire	Irregular	Customer related questionnaires
		Ethics & integrity			
		Financial performance			
		Corporate governance			
		Occupational Health and Safety			
		Operations risk management			
		Customer health & safety			
		Energy conservation and carbon reduction			
		Waste management			
		Energy use			
		Human rights policy			
		Climate change response			
		Water resources management			

Stakeholder Communication Channels And Issues of Concern					
Key Stakeholder Categories	What stakeholders mean to the company	Issues of Concern	Channels of Communication	Frequency of Communication	Communication History
Employees	Employees are the indispensable foundation of the company's operations. The company promises to provide a healthy and diverse workplace environment for the employees, so that the employees can have no worries when working.	Ethics & integrity	Labor-management meeting	Recurring quarterly	Meeting minutes
		Financial performance	Employee appeal email	Irregular	Feedback box
		Diversity and equal opportunity	Employee welfare committee meeting	Recurring monthly	Meeting minutes
		Labor relations	Managers' meetings	Irregular	Video files
		Talent development and retention	Department meetings and performance interviews	Regular	Weekly reports (based on departmental needs)
		Compliance	Internal announcements	Irregular	Performance Appraisal Form
		Occupational Health and Safety	Health and safety committee meeting	Recurring quarterly	Meeting minutes
		Green products			
		Human rights policy			
Bank	Banks are the main source of working capital, and through close communication and interaction with banks, stable and competitive working capital can be obtained to ensure sustainable operation.	Financial performance	Bank visits	Irregular	Meeting minutes
		Compliance			
		Energy conservation and carbon reduction			
		Energy use			
		Innovative R&D			
		Social engagement			
		Climate change response			
Community	The goal of promoting sustainable work with social co-prosperity is to enhance the positive influence of society through social feedback.	Social engagement	Community meetings	Irregular	Emails, phone calls, and in-person meetings
		Compliance	Donation to charity		Company website
		Climate change response			
		Energy conservation and carbon reduction			
		Energy use			
		Waste management			
		Water resources management			

2.4.2 Identify Material Topics

Material Topics Identification Process

Sustainability Issues

24 items

>

Stakeholder Impact Questionnaire

Take back **60**

>

Operational Impact Questionnaire

Take back **14**

>

Identify material topics

9 items
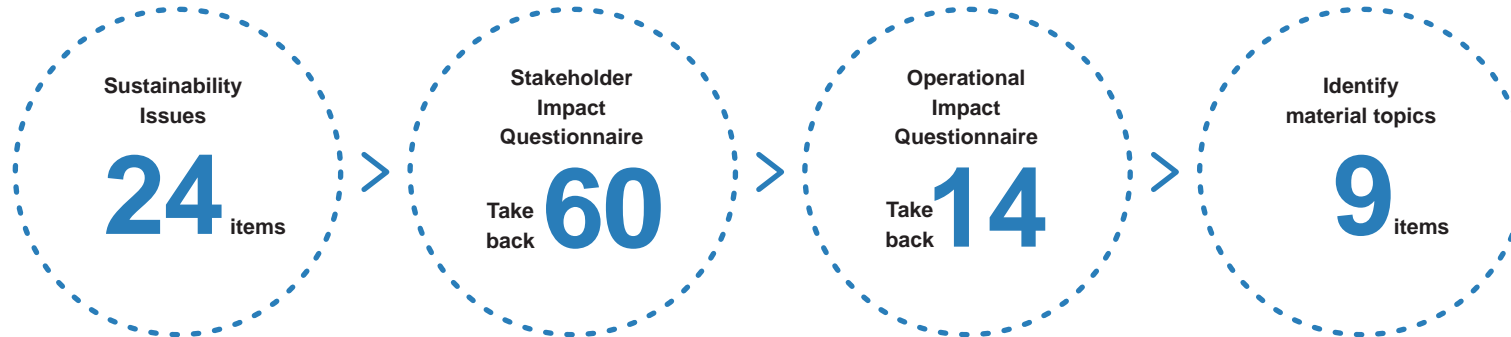
The VIA Technologies Sustainability Committee formulated 24 sustainability issues. The key stakeholders were asked to complete an online questionnaire. A total of 60 valid questionnaires were collected to obtain the key stakeholders' scores on the impact of each sustainability issue on corporate governance, the environment and people. At the same time, the online questionnaire was sent to 14 executives of the company. It evaluates the impact of the company's business activities and business relationships on corporate governance, the environment and society and scores them on sustainability issues. After compiling the scores of the two, it obtains a matrix of material topics. Finally, after discussion by the Sustainable Development Committee, it decides on the material topics for the current year, confirming that VIA Technologies should prioritize the disclosure of the environment, society and economy. In this report, VIA Technologies will describe the management approach and related disclosures for each of the nine material topics addressed by.

Dimensions	Material Topics
Environmental	Green products, supply chain environmental assessment
Social	Talent development & retention, customer service, labor relations
Corporate governance	Information security, innovative R&D, compliance, corporate governance

Note: This is the first ESG report, with no changes in material topics.

42

Number	Sustainability issues	Number	Sustainability Issues
G3	Innovative R&D	S3	Occupational health and safety
S4	Talent development and retention	G2	Operations risk management
G5	Compliance	S2	Diversity and equal opportunity
G6	Information security	S9	Customer health & safety
S7	Customer service	E3	Energy conservation and carbon reduction
E2	Green products	E5	Waste management
S5	Labor relations	E4	Energy use
G1	Corporate governance	S1	Social engagement
E6	Supply chain environmental assessment	S6	Supplier social assessment
G7	Financial performance	S10	Human rights policy
G4	Ethics & integrity	E1	Climate change response
S8	Salary and benefits	E7	Water resources management

Scatter Plot for Material Topics of 2022

Impacts to internal operations

Stakeholders – Impacts to external economy, environment, and people
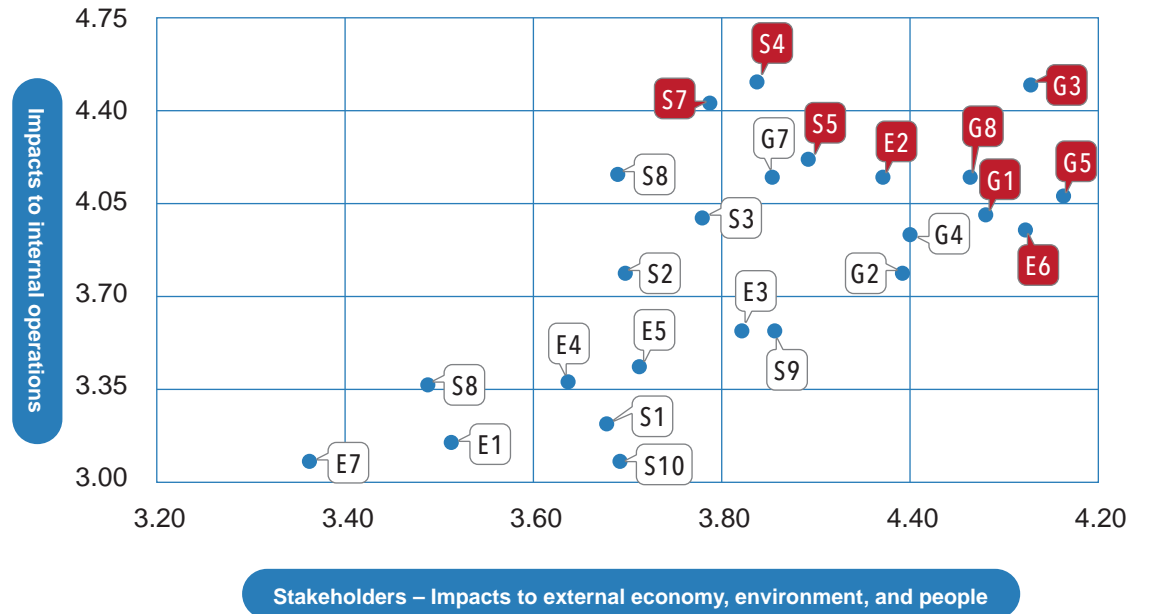
2.4.3 Identify Material Topics and Boundaries

Dimensions	Material topics	Corresponding GRI-specific topics	Inner boundary	Outer boundary					Report disclosure section
			Company	Investors	Supplier	Customer	Government	Bank	
Environment	Green products	Custom	●		●	●	●		3.1 Product overview
Environment	Supply chain environmental assessment	GRI 308-1 GRI 308-2	●		●	●			3.3 Supply chain sustainability
Society	Customer Service	Custom	●			●	●		3.2 Customer service
Society	Talent development and retention	GRI 404-1 GRI 404-2 GRI 404-3	●	●					5.2 Employee competency and suitability
Societya	Labor relations	GRI 401-1 GRI 401-2 GRI 401-3	●		●	●			5.2 Employee competency and suitability
Corporate governance	Compliance	GRI 2-27	●	●	●	●	●	●	2.2 Integrity management
Corporate governance	Corporate governance	GRI 2-17 GRI 2-18	●	●	●	●		●	2.1 Governance practices
Corporate governance	Innovative R&D	Custom	●	●		●		●	3.1 Product overview
Corporate governance	Information security	Custom	●	●	●	●	●		2.3 Risk management

3

Sustainable Products

3.1 Product Overview

Material topics	Innovative R&D
Policies / Commitments	• Innovation and excellence to reduce environmental and social impacts.
Objectives	• Continuous improvement of R&D technology and efficiency to accelerate the R&D process. • Increase product development approaches such as differentiation and customization to enhance market competitiveness. • Continue to create products that facilitate the development of the industry. • Transform from a business for embedded computers to a business for smart products.
Responsible department / Complaint filing mechanism	• Department in charge: R&D Department • Complaint filing mechanism: The company's official website has a stakeholder area and a customer relationship window set up to facilitate product inquiries for customers.
Resources invested	• In 2022, R&D expenses amounted to NT $1,928,797 thousand, accounting for 20.75% of annual revenue.

Evaluation Mechanism	• Occasional R&D project meetings.
	• 2022 results are as follows:
	  ☑ Research and development of SOM-9X35 starter kit.
	  ☑ R&D of 3PD accessory set for Mobile360 forklift safety system.
	  ☑ 36V-100V DC-DC power converter, Mobile360 forklift safety system that supports motor-type forklift.
	  ☑ Joined with Toyota Material Handling to enhance artificial intelligence to protect the safety of forklift operations.
	  ☑ Completed VIA WorkX Connect Cloud management system platform for forklift design.
	  ☑ Featuring MediaTek Genio 1200 SoC, VIA SOM-9X12 module was launched.

At the beginning of its establishment, VIA focused on the promotion of chipset and CPU products. In recent years, in consideration of smart manufacturing and product development, it has shifted to the research and development of smart products and solutions to help corporations improve operational safety, efficiency and sustainability. Our intelligent automotive, edge, industrial, and building solutions combine advanced artificial intelligence, computer vision, and cloud technologies with powerful and reliable systems and equipment to provide businesses with unlimited opportunities to leverage rich IoT and visual data, so as to improve their operations and meet the challenges of a variety of application environments.

VIA Intelligent Automotive Solutions

The VIA Intelligent Automotive Solutions include a full range of VIA Mobile360 systems and devices that utilize AI-powered people detection, driving safety systems, and sensor fusion technologies to prevent accidents and improve the efficiency of on road and off-road commercial fleets.

VIA Intelligent Automotive Solutions offer a wide range of rugged and reliable form factors that can be installed on commercial and industrial vehicles of all sizes and types to meet special needs, whether they are excavators and trailers used in the mining and construction industries, or forklifts and trucks used in the logistics and transportation industries. Through seamless cloud access to VIA Fleet and VIA WorkX platform, administrators can leverage massive volumes of real-time IoT and video data to improve the safety and efficiency of their fleet operations.

VIA Intelligent Edge Solutions

VIA Intelligent Edge Solutions offer a wide range of products, including highly integrated modules, circuit boards, starter kits, and a variety of systems to accelerate time-to-market for innovative retail, commercial, and industrial edge AI devices.

VIA Intelligent Edge Solutions combine advanced computing power, artificial intelligence, low power consumption, rich I/O, and connectivity capabilities, also with Android and Linux BSPs, to accelerate system development. Adopting the highest quality and reliability for its design, it increases the life of the platform to support longer product lifecycles.

VIA Intelligent Industrial Solutions

VIA Intelligent Industrial Solutions utilize a sophisticated AI visual inspection model and powerful AI edge computing to improve the speed and accuracy of defect detection for a variety of items, such as pipe welding, plastic bag sealing stitches, or silicon wafers.

We also offer smoke, fire, and PPE safety inspection solutions to avoid damage to cargo and facilities and to protect employees from potential safety threats. All solutions can be customized with the latest artificial intelligence, computer vision, and industrial IoT technologies to meet the specific needs of customers.

VIA Intelligent Building Solutions

VIA Intelligent Building solutions include a full range of smart access control, video walkie-talkies, doorbells, and alarm systems, as well as the integration of advanced camera and connectivity technologies.

Flexible customization options fulfill a variety of special installation needs.

Heavy Equipment Safety
Installations Rolling out in multiple locations

Heavy Equipment

VIA Mobile360 Heavy Equipment Safety System

VIA Detection System
Industrial Safety Explosion Proof Solution

RGB Image

IR Image

Explosion-proof detection system

Compliant with explosion-proof regulations

Patent.:
Taiwan:110208621
China:202111018806.X

Fire Detection

Gas Leakage

Smoke Detection

System Function

VIA Detection System(All in one Edge, Nvidia SOC)

| Industrial Safety Identification AI Model | Explosion-proof Certified | API Interface |

Monitoring background (optional)

| Dashboard analytics | Alarm management function |
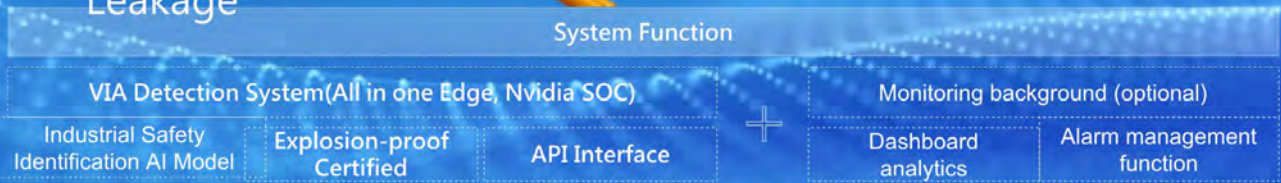
It integrates dual cameras of visual image and thermal image, combined with AI algorithm to perfectly achieve flame detection, smoke detection and gas leak detection, and provides API interface for real-time alarm/warning signal notification to management personnel.

VIA Detection System
Features focus

VIA Smart Factory smoke/flame/gas detection can be quickly and easily deployed in the harshest industrial environments. This set of solutions includes the following elements and can be basically customized to meet specific usage needs:

- Powerful AI inference and training servers
- Optimized AI model for detecting smoke/fire/gas
- Fire alarm sound
- Industrial camera
- Explosion-proof certification

By further preventing fire and explosion, Improve job site safety

To provide better smoke/flame/gas leakage than traditional Detection, method with higher accuracy

Rapidly, Easily deployment

Provide detailed and complete information on fire risk

VIA Intelligent Edge Solutions

Harnessing our Core Strengths
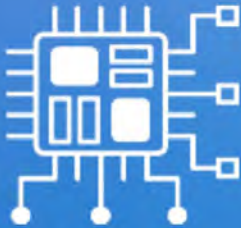
Deep SOC Platform Design Expertise

Rich Software Development Framework

Rapid Time To Market

- Ready-to-go hardware for flexible development
- SDKs and demo programs that accelerates system integration.
- Adaptive AI frameworks that fit different scenarios without extensive data gathering and retraining.
- Broad selection of pre-tuned sensors and cameras tailored towards specific applications.

The AIoT Opportunity

What does it mean for industries?

- Smartphones are the ultimate connectivity device for consumers, including data generation, data collection, and data analysis. All sensors are either embedded into the smart phone or connected as an accessory.
- Industry and embedded applications could leverage the portability and touch interface
- AI at the edge creates a new level of platform development difficulties

Proximity sensor
Ambient Light Sensor
CMOS Imager sensors
GPS sensor
Accelerometer
Humidity sensor
Microphone
Temperature sensor
Pressure sensor
Fingerprint sensor
Magnetometer
Gyroscope
Touch sensor

R&D expenses in recent years: NT $1,000; %			
Project \ Year	2020	2021	2022
R&D expenses	1,693,635	3,091,760	1,928,797
Proportion of revenue	26.05	44.16	20.75

Note: Relevant data are presented in consolidated figures of the group.

Intellectual Property Management

The company will conduct intellectual property-related education and training for employees to strengthen their awareness of the protection of intellectual property rights.

In addition, in order to encourage employees to be brave for innovation and improve the competitiveness of the company's products, the company has a patent-related incentive system to reward colleagues for innovation, and to recognize employees' contributions to the company by awarding patent awards.

As of 2022, a total of 5,133 patents have been approved, covering high-tech key regions such as Taiwan, mainland China, the United States, Europe, Japan, and South Korea, to ensure the market integrity of the patent layout.

In addition, in the control of patent quality, the patent team not only excavates high-quality ideas and production-goal-oriented invention proposals through proposal review meetings or related mechanisms, but also regularly reviews approved patented technologies to ensure the competitiveness of the company's patented technologies in the industry. By replacing old with new and activating patent assets, the maximum benefit of the patent portfolio is achieved.

Green products and product liability

Material topics	Green products
Policies / Commitments	• Green design, green manufacturing, green products.
Objectives	• Compliance with regulations and customers' requirements for green products. • Comprehensive range of products are RoHS compliant.
Responsible department / Complaint filing mechanism	• Department responsible: Quality Assurance. • Complaint filing mechanism: The company's official website has a stakeholder area and a customer relationship window set up to facilitate customer consultation for green products.
Resources invested	• Maintain continuous operation of the QC 080000 system. • Conduct a standard review for controlled substances and communicate with the customers in accordance with the customers' requirements and regulation on prohibited and restricted substances. • Sign commitment for prohibited substances with suppliers. • Regularly require suppliers to provide external inspection reports for RoHS, halogen-free, and other substances. • Annual review meetings for RoHS restricted substances are held for discussions on compliance with continuously updated regulations and customers' requirements on prohibited and restricted substances.
Evaluation Mechanism	• QC 080000 Annual Internal Audit and Management Review Meeting. • 2022 results are as follows: 　☑ No products violated green product regulations and customer's requirements. 　☑ Completed updates on regulatory and customers' requirements. 　☑ Newly added suppliers all signed commitment letters as required.

To ensure that our products comply with international environmental regulations (RoHS, reach…) and customers' requirements for green product, so as to avoid environmental pollution and harm to human health, the company improved the management of prohibited substances in the relevant processes of product design, procurement, production and sales, and required suppliers and outsourcers to incorporate green product requirements into their management to provide products that do not contain harmful substances and meet customers' requirements.

Item	Management strategies
Legal compliance and customer demand management	• Customers' requirements on management of prohibited and restricted substances in the environment are reviewed in the contractual / external documents system. From time to time, the quality management team conducts common international regulatory compliance reviews and consolidates special requirements for customers' environmental restrictions as the goal of continuous improvement for VIA Technologies' management of restricted substances. • Surveys for supplier-side prohibited and restricted substances in the environment are conducted from time to time for substances not included in VIA Technologies' substance control standards in accordance with regulatory requirements or customers' special requirements on management of prohibited and restricted substances. For example, Reach SVHC is changed twice a year, Sony SS-00259 is revised once a year, etc.
Lifecycle management	• Formulate VIA Technologies standard documents for management of prohibited and restricted substances and management regulations of environmental prohibited and restricted substances in the environment, in compliance with RoHS/reach/SS-00259 regulations, and review in the contractual / external documents system for customers' requirements on management of prohibited and restricted substances in the environment. • The ICP report managed by RoHS management system, with the supplier window updated every year, and 100% completion for the key suppliers. • 100% signing rate of environmental protection declaration for key suppliers.

Conflict minerals management

As a good corporate citizen, VIA Technologies should fulfill its social responsibility, respect human rights, and continue to pay attention to the issue of conflict minerals. It is committed to investigating the supply chain in detail to ensure that metal materials such as tin (Sn), tungsten (Ta), tungsten (W), gold (Au), and cobalt (Co) are not mined from mining areas controlled by armed groups in the Democratic Republic of the Congo and its neighboring countries.

Accordingly, VIA Technologies has developed the following policies:
The company undertakes not to accept or use metals from conflict mining areas and clearly communicates to suppliers and outsourcers that it does not support and does not use "conflict minerals" from armed, illegal mining, and mining in poor working conditions. In accordance with the Responsible Business Alliance (RBA) Code of Conduct, the company also performs investigation with due diligence on sources of polonium (Ta), tin (Sn), gold (Au), tungsten (W), and cobalt (Co) contained in the products provided to the company by its outsourcers and suppliers and discloses information on the smelters of these metals.

3.2 Customer Service

Material topics	Customer service
Policies / Commitments	• Quality first, customer satisfaction
Objectives	• Continuous delivery of products and services that meet customer needs.
Responsible department / Complaint filing mechanism	• Department responsible: Business Marketing / Quality Assurance • Complaint filing mechanism: The company's official website has a stakeholder area and a customer relationship window set up to facilitate customer consultation.
Resources invested	• Maintain continuous operation of the ISO 9001 quality management system. • Satisfaction surveys are conducted annually.
Evaluation Mechanism	• ISO 9001 Annual Internal Audit and Management Review Meeting. • 2022 results are as follows: ☑ There were no major customer complaints resulting in loss of customers and incidents of reparation.

The company has an in-house business marketing and quality assurance team, which follows the requirements of the ISO 9001 quality management system to establish relevant customer communication, order processing, technical support, customer complaint handling, after-sales service, and other processes to improve the quality of professional services in all aspects, win customer trust, and achieve long-term profits for the company.

The company monitors customer relationships through customer satisfaction surveys and the handling of customer complaints, and reviews them in real time in response to customer feedback. No customer complaints related to breaches of customer contracts or regulations regarding product restrictions (RoHS, REACH) were received in 2022.

In order to objectively collect and listen to customers' voices, we employed the means of survey to conduct a satisfaction survey to existing customers every year according to the mechanism for management of customer satisfaction surveys. After the implementation of the survey, the company will compile the results of the customer satisfaction survey scores and feedback suggestions, and convey to the relevant departments and executives that they can use the results of the customer satisfaction survey to review customer feedback to identify opportunities for improvement, make significant improvements, and reply to customers by phone or in-person visits. Responsible attitude will be taken to provide improvement measures, continuously improve quality of the products and services, and ensure that customers' needs are understood and met.

61

3.3 Supply Chain Sustainability

Providing stable quality and sustainable services has always been an important cornerstone of VIA Technologies' sustainable development. In recent years, with environmental changes, the greenhouse effect has led to an increase in production costs, forcing us to pay more attention to the sustainability of the overall industry chain. In addition to monitoring supplier quality, service, delivery management, and other current issues, we have gradually formulated relevant policies on sustainable development. We expect suppliers to implement risk management and business continuity plans for sustainable environment, social and corporate governance, with a view to becoming a green supply chain with sustainable value.

The management of VIA Technologies is committed to providing customers with high-quality and safe products and services that meet relevant laws, regulations, and standards, as well as doing a good job in preventing occupational hazards, environmental protection, and pollution prevention for fulfilling its corporate social responsibilities. The company's purchases of raw materials and consumables comply with relevant laws and regulations and requirements for environmental protection and safety. To achieve this goal, continuous improvement is carried out along with the requirements of the international management system standards such as ISO 9001, ISO 14001, ISO 45001, and RBA.

VIA Technologies has a supply chain management system in place that introduces RBA (Responsible Business Alliance Code of Conduct) into the supply chain and requires suppliers to sign a commitment. We continue to encourage suppliers to value business ethics, protect workers' rights, place attention on workers' working environment and health and safety, and develop materials and processes that reduce impacts to the environment.

VIA Technologies added 19 suppliers in 2022, all of which were evaluated as qualified suppliers by the supplier management system. In 2022, a total of 252 suppliers with transactions were audited, all of which met the company's requirements. The environmental and social assessment of suppliers has not been implemented this year, and the plan is to implement the assessment from 2023 onward.

Supply Chain Integration and Response with Risk Spreading

VIA Technologies has always regarded suppliers as strategic partners and firmly believes in supporting each other and growing together with supplier partners. VIA Technologies' main operation base is in Taiwan. In order to promote local industrial settlements and provide regional economic development, we choose local suppliers to cooperate as much as possible. The company's main raw materials are wafers and substrates, which are supplied locally and have a good service from long-term cooperation. Therefore, there is no risk of material disruptions due to stable sources of supply.

Year			2021			2022		
Item	Name	Amount	Proportion of annual net purchases [%]	Relationship with the Issuer	Name	Amount	Proportion of annual net purchases [%]	Relationship with the Issuer
1	Company A	1,546,780	35.75	None	Company A	2,661,102	45.67	None
2	Company B	550,532	12.72	None	Company B	426,488	7.32	None
Other		2,229,838	51.53	–	Other	2,738,813	47.01	–
Net purchases		4,327,150	100.00	–	Net purchases	5,826,403	100.00	–

Note 1: Consolidated financial information of the company / Note 2: Audited by an accountant / Note 3: The net purchase amount includes wafer, packaging test and processing fees, board OEM fees, etc.

Reduce the Impact of Raw Material Transportation on the Environment

With the continuous advancement of science and technology and the increase of industrial output value, the resulting environmental harm is also increasing, and it has also aroused global attention to environmental protection issues. At the 2022 United Nations Climate Change Conference (COP27), the goal was to reach binding measures to address climate change and curb rising global temperatures. This year's goal, while remaining committed to limiting warming to 1.5 degrees Celsius, also reaffirms the need to reduce global carbon emissions by 43 to 45 percent by 2030. VIA Technologies also adheres to this principle when selecting suppliers, it will also take into account the geographical location of the supplier. In addition to considering the supply cycle and timeliness, transportation costs, it will also reduce the impact and damage to the environment caused by the long-distance transportation of raw materials.

In addition to considerations for localization, suppliers also need to consider risks of centralizing procurement in the same region. The management approach should be based on full loading of the vehicle as suitable as possible, and, for the transportation method, carriage by ships is employed as much as possible to reduce air transport. The carbon dioxide emissions of ships are much lower than those of air transport, reducing the carbon dioxide generated by transportation.

Procurement Policies

We attach importance to long-term cooperation with suppliers, and extended the scope of sustainable supply chain management to corporate social responsibility such as economics and governance, environmental protection and social co-prosperity, including labor rights, environmental protection, health and safety, ethics and management systems, etc., which are included in the criteria for selection and audit of key suppliers, so as to establish risk control items and identify high-risk suppliers. Based on the evaluation results, we formulate improvement measures and help suppliers continue to improve. We hope to improve the effectiveness of sustainable supply chain management and reduce risks to supply chain operation, and establish a sustainably growing partnership. Through localized procurement we expect to improve the flexibility of supply, shorten the development time of new products, reduce production costs, in order to reduce the overall carbon emissions from supply chain transport.

According to the requirements of the ISO 9001 quality management system, VIA Technologies has established a procurement and supplier management system to effectively manage the quality of supplier supply of goods. It is planned to require suppliers to comply with the sustainability policy in 2023 to ensure that all operations can comply with various environmental protection, labor laws and regulations, and international standards in corporate social responsibility.

In order to maintain the quality, safety, green products, delivery, service, and price requirements of the materials, and to help improve supplier management so as to achieve mutual benefit and win-win results, VIA Technologies selects suppliers based on the relevant material recognition procedures, supplier selection and other mechanisms through the principles of material evaluation, professional team evaluation and coaching.

Project \ Year	2020	2021	2022
Proportion of local vendors (%)	56.27%	56.12%	53.57%

Note 1: The scope of locality is determined by the location of each point of business operation.

Note 2: Purchases of overseas raw materials by the company with Taiwanese agents are not counted as local purchases.

3.4 Operation Performance

The company's main business is the design, research and development, manufacturing and sales of integrated circuit chips. It is a global leader in highly integrated embedded platforms and software and hardware system solutions. With more than 20 years of cumulative experience and expertise in design of core logic, graphics, microprocessor, and communication chips, we combine innovative AI (artificial intelligence), ML (machine learning), edge aware, and cloud technology to establish a leading position in the rapidly developing markets for intelligent automotive, industrial, building and edge solutions. Considering sustainable development, we provide a wide range of compact and integrated solutions to help enterprise customers digitally transform, improve operational security and efficiency of energy resources, and jointly move toward a sustainable enterprise.

Although the overall environment in 2022 was affected by the slow recovery in the post-pandemic era, the US-China trade war, and the Russian-Ukrainian war, the overall financial performance grew compared with that in 2021 due to the need of digital transformation for the industry. Overall financial performance is as follows:

Item	2020	2021	2022
Operating income	6,502,715	7,001,135	9,296,632
Operating cost	4,447,181	4,013,531	5,980,510
Employee salaries and benefits	2,110,745	2,433,309	2,242,559
Payments to contributors	54,937	448,167	560,232
Payments to governments	73,843	762,757	401,765
Community investment	19,523	26,646	25,637
Retained economic value	(203,514)	(683,275)	85,929

Note: The income definition includes net sales plus income from the financial investments and sale of assets.

The definition of operating costs includes expenses that can be accrued for purchasing raw materials, product parts, site facilities, and services to be paid outside the organization.

The definition of employee salary and benefits includes the total amount of salary (including the employee's salary and the amount paid to the government on behalf of the employee) plus the total amount of benefits (excluding education and training, the cost of protective equipment, or other cost items directly related to the employee's job responsibilities).

The definition of payment to contributors includes the payment of dividends to all shareholders, plus the payment of interest to the lender.

The definition of payments to government includes income taxes paid by an organization in accordance with international, national, and local standards.

Environmental Protection

While pursuing balance development, VIA Technologies reponds to environmental protection. The company cooperates with the government to implement the green consumption policy and procures five major products with environmental protection labels, energy-saving labels, water-saving labels, green building material labels, and carbon labels to realize green consumption for the entire population. On our official website, VIA Technologies pledges our determination to protect the environment and workplace safety, promotes environmental awareness through trainings, and design environment-friendly and energy-saving products for the digital transformation of the industry. Environmental sustainability is the basic consideration for the sustainable operation of the company.

Our practices

[Energy Saving and Carbon Reduction]

- Maximize energy efficiency and reduce carbon emissions through energy conservation program projects every year, and include in management goals to reduce carbon emissions year by year, in order to fulfill responsibilities of corporate citizens.

- The temperature of the office air conditioning is adjusted to 26 °C to reduce carbon emissions.

[Waste Reduction - Garbage Sorting]

- Promote garbage sorting and set up recycling bins to achieve waste reduction.

- Promote zero use of non-washable dishes to reduce the amount of household waste.

[Industrial Waste]

- Industrial waste is regulated according to law, classified and stored according to the chemical properties of each waste, and then cleared by a manufacturer approved by the competent authority.

[Green Procurement]

- The promised product does not contain substances of very high concern (SVHC) as advertised by REACH.

- VIA Technologies complies with EU RoHS green regulations, promotes green procurement management, and requires suppliers to provide raw materials and processes that do not contain hazardous substances.

Our practices

[Green Products] VIA Technologies establishes a complete substance management process for environmental control, mainly by:

- Declaration signed by the manufacturer to fully comply with RoHS, REACH international environmental regulations and customer requirements

- Regular review of material inspection reports to implement the QC 080000 Hazardous Substances Process Management System

- Implement audit on suppliers' green product management // No breaches of green product regulations and customer requirements occurred in 2022

[Emergency Response]

- VIA Technologies formulates an emergency response plan, establishes an emergency response command center, and builds an emergency response team, which carries out emergency response and handles in the event of an emergency. Regularly hold trainings for emergency response and fire drills every six months, and simulate the implementation through drill groups to cultivate employees' capabilities in emergency response and self-safety management, which enables ability to take corresponding actions when the disaster has not yet expanded in order to reduce the impact and injury caused by the crisis.

- Cooperate with the fire brigade to provide employees with fire escape, first aid and other related training.
  Complete an emergency response drill in 2022 based on the emergency response plan. According to the tasks, the task force was grouped for drills and assigned as the site general commander reporting to the rescue team, guard communication, evacuation guidance, safety officers, etc., so that the employee can quickly deal with emergencies in occurrence for reducing injuries and environmental impact.

4.1 Climate Change Management

VIA Technologies formulates an internal control system and an internal audit system, and has established a risk management approach since 2020 to implement integrated risk management in association with environmental, social and governance aspects of sustainable operations. Due to the extreme climate caused by global warming and the increasingly important impact of energy and climate change issues in recent years, and to mitigate the impact of climate change on the company's operations, VIA Technologies has categorized into governance, strategy, risk management, indicators and targets according to the framework of the Task Force on Climate-related Financial Disclosures (TCFD) since 2022. Each member of the Sustainable Development Committee identifies climate-related risks and opportunities, formulates follow-up response strategies, and reports regularly to the board of directors every year, monitoring the effectiveness of the implementation.

Governance	Strategy	Risk Management	Metrics and Goals
Governance of VIA Technologies and climate-related risks and opportunities	Business, strategic and financial planning for actual and potential climate-related impacts	Climate-related risk management processes	Indicators and targets for assessing and managing climate-related issues
Governance of climate risk and opportunity and annual sustainability risk management issues are reported annually by the chairman of the board of directors at the board meeting, and the board of directors monitors the effectiveness of the implementation.	Refer to the 2022 Short-Term, Medium-Term, and Long-Term Climate Risks and Opportunities Table	**The risk identification, assessment, and management process is as follows:** STEP1 ▼ **Completion of climate and environmental background data collection by ESG Committee members Assessment of climate risk and scope of operations** STEP2 ▼ **Create a list of climate risks and opportunities Create internal operational impact survey** STEP3 ▼ **ESG Committee conducts analysis of climate risk and opportunity and operational impact Determine material risk items** STEP4 ▼ **Create execution strategy and goal setting** STEP5 **Annualrolling review of the effectiveness of the implementation strategy and targets through ESG committee meetings**	• Completion of greenhouse gas inventory and addition of website and public disclosure in 2024 • Annual power saving rate 1% • The 2024 GHG inventory was verified by a third party

Governance	Strategy	Risk Management	Metrics and Goals
Governance of VIA Technologies and climate-related risks and opportunities	**Business, strategic and financial planning for actual and potential climate-related impacts**	**Climate-related risk management processes**	**Indicators and targets for assessing and managing climate-related issues**
The chairman of the board of directors serves as the chairman of the climate risk and opportunity governance committee, and the supervisors of each first-level unit implement risk identification, assessment, and treatment.	**Reference to climate-related impacts**		**Scope 1 emissions in 2022 of 0.04 mt CO2e; Scope 2 emissions of 1,132.56 mt CO2e; Scope 3 emissions of 2.25 mt CO2e**
	The company held discussion in reference to the 2°C scenario (2DS) at the sustainability committee meeting, and simultaneously used the tools provided by the TCCIP (Taiwan Climate Change Projection Information and Adaptation Knowledge Platform) as the reference for the assessment of the physical risk scenario of climate change, and finally selected the 2DS/RCP8.5 scenario as the company's physical risk scenario of climate change. In this scenario, the subject of climate change risks and opportunities is described for physical risks, regulatory transition risks, etc.	**The company's risk management approach has incorporated climate risks and opportunities into the operations of each unit.**	**Carbon neutrality by 2045**

2022 Short-Term, Medium-Term and Long-Term Climate Risks and Opportunities Matrix							
Number	Climate change risk issues	Risk level	Time scope	Number	Climate change opportunity issues	Opportunity evel	Time scope
R1	Rising in the price of GHG emissions	High	Short-term, medium-term	O1	Reduce water usage and consumption	Medium	Medium and long term
R2	Enhancing obligations of emissions reporting	Medium	Short-term, medium-term, long-term	O2	Use more efficient production and distribution processes	Medium	Medium and long term
R3	Requirements and regulation of existing products and services	Medium	Short-term	O3	Recycling	Medium	Medium and long term
R4	Replace existing products and services with low-carbon goods	Medium	Medium and long term	O4	Switch to more efficient buildings	Medium	Medium and long term
R5	The cost of a low-carbon technology transition	Medium	Short-term, medium-term	O5	Adopt a more efficient mode of transportation	Medium	Short-term, medium-term, long-term
R6	Change in customer behavior	Medium	Short-term, medium-term	O6	Use low-carbon energy	Medium	Medium and long term
R7	Changes in rainfall (water) patterns and extreme changes in climate patterns	High	Medium and long term	O7	Adopt an incentive policy	Medium	Medium and long term
R8	Increased severity of extreme weather events such as typhoons and floods	Medium	Medium term	O8	Using new technology	Medium	Medium and long term
R9	Rise in raw material costs	High	Short-term, medium-term, long-term	O9	Participate in the carbon trading market	Medium	Medium and long term
R10	Rise of average temperature	Medium	Medium and long term	O10	Transition to decentralized energy	Low	Medium and long term
R11	Sea level rise	Medium	Medium and long term				

Note 1: Short term is 1-3 years, medium term is 3-5 years, and long term is 6-10 years

Climate-related financial impacts and responses	
Risk and Opportunity Items	Financial impacts and response mechanisms
Rising in the price of GHG emissions	Under the Climate Change Response Act, a carbon fee will be levied in 2024 for high-emission products with direct or indirect emissions. The possible financial impact of this structural risk is the increase in operating costs. However, at this stage, the company does not belong to a high-carbon emission industry, so it will not have a significant impact on the overall operating finance. Considering that in the future, in addition to determining that a comprehensive GHG inventory will be implemented in 2023, the company will also conduct assessment on the purchase of green electricity, bioenergy, and carbon rights, and set carbon reduction targets.
Changes in rainfall (water) patterns and extreme changes in climate patterns	Due to the increase in events of extreme weather, the frequency of typhoons and rainstorms has increased, which may cause flooding of office buildings and affect the company's operations, and may cause low financial losses after evaluation. The company's response measures are to implement the maintenance of the drainage system and establish an emergency response plan for typhoons and rainstorms to reduce immediate risks. The building has undergone completed waterproofing works, natural disaster insurance, additional purchase of water retaining walls, and monthly maintenance of pumping motor and drainage facilities, so the risk does not have much impact on the overall operation.
Rise in raw material costs	As a result of climate change, including the EU's pilot carbon tax from 2023, the production and transportation costs of commodity raw materials have increased, which has an impact on operations. The solution is to minimize the design of the module and reduce the use of raw materials, strengthen the proportion of localized procurement in the supply chain, so as to reduce the cost increase of raw materials and transportation. The carbon footprint of the product is to be implemented starting from 2026 , along with reduction of the carbon cost through green design.

Implementation plans for achieving the goal of 2045 carbon neutrality

1. Purchase eco-labeled infrastructure equipment through green procurement (implementation period: 2023-2025)

2. The UPS for physical computer room will be replaced by the cloud computer room (implementation period: 2023 ~ 2024)

3. Purchase energy storage and power conditioning systems to improve energy efficiency (implementation period: 2026-2030)

4. Increase the use of renewable energy to 30% (2030-2040)

5. Purchase carbon rights (2040-2045)

4.2 Energy Management

The earth has limited energy resources. The operation of VIA Technologies is an office-based type, which uses the energy needed for office administration. In order to avoid inappropriate waste, VIA Technologies attaches importance to the management of energy resources. The company's use of energy includes diesel fuel for electricity and generators, and in terms of resources, it is water.

Energy use

VIA Technologies - Energy Usage Statistics Unit: GJ

Year	Power (degrees)	Electricity (GJ)	Diesel (L)	Diesel (GJ)	Total Energy Consumption
2020	3,237,174	1,625.06	-	-	1,625.06
2021	2,167,428	1,103.22	-	-	1,103.22
2022	2,225,068	1,132.56	13.89	0.49	1,133.05

Note: 1 kWh is 3.6 million joules, GJ is 109 joules; 1Kcal is 4,186 joules, referring to the Taiwan Ministry of Environment GHG Emission Factor Management Table version 6.0.4, the calorific value per liter of diesel is 8,400Kcal.

Energy intensity

VIA Technologies - Energy intensity units: GJ/M in revenue

Year	Electricity	Diesel	Total Energy Consumption
2020	0.250	-	0.250
2021	0.158	-	0.158
2022	0.122	0.00005	0.122

Energy efficiency

Energy-saving projects	Amount of energy consumption and savings
▶ Since 2021, VIA Technologies has implemented energy-saving management mechanisms such as using office lunch breaks to turn off lights, nighttime and holiday patrols by security personnel for turning off lights, and application-based use of air conditioning at night and on holidays to reduce the amount of electricity used. ▶ Introduction of energy-saving management, with half of B2.B3 parking space and staircase in the entire area equipped with lamps with unmanned sensors, which can save 50% of the power consumption of the lighting. ▶ The annual, quarterly, and monthly maintenance work of air conditioning equipment such as ice water main unit, ice water blower, and full heat exchanger is regularly carried out to reduce the failure rate and improve the efficiency of operation; and the allocation of annual budget is fixed for carrying out the replacement project for air conditioning equipment with high failure rate and poor operation rate.	1,012,106 kWh of electricity saved, 3,643.58 GJ and 151.16 metric tons of CO2e-emissions compared to the base year of 2020

4.3 Water Resources Management

The company's business activities are mainly office-based. As it is not engaged in the production and manufacturing of products, there is no demand for process water, and the drinking water is tap water, which is used for domestic purposes. The company is located in a commercial office building in northern Taiwan, which is not an area with pressure for water resources. The company will not cause any obvious environmental impact on water resources and the ecological environment of water sources area. The company continues to promote water-conserving and the use of products with water-saving label, including two-stage flushing toilets, faucets with water-saving label, and motion-detected flushing urinals.

Water usage			
Year	2020	2021	2022
Water withdrawal (million liters)	21.94	17.51	19.88

4.4 Waste Treatment

The company is a professional IC design company mainly engaged in development, design, and testing of various integrated circuits, in order to achieve the purpose of maximizing the sustainable use of resources by improving the durability and performance of products. The main garbage generated is general household garbage generated by the employee's office area. The industrial waste generated is mainly inventory and sluggish materials, and the industrial waste produced is mixed hardware hazardous waste including scrap electronic components and defective products, as well as printed circuit board with components. In accordance with the relevant provisions of the Waste Disposal Act and the IC Scraped Working Instruction procedures, the annual scrapping will be handled in December each year in cooperation with the accounting and accountant inventory.

The scrapping of industrial waste shall be cleared and transported away from the site by qualified Class A waste removal and disposal vendors commissioned for the task. In accordance with the relevant provisions of the Waste Disposal Act, it shall submit the Waste Removal Plan to the New Taipei City Environmental Protection Department and handle the output, temporary storage, and transportation of business waste in accordance with the relevant provisions. Since the establishment of the company, no relevant environmental penalties have been issued by the competent authorities for violating the relevant provisions of environmental protection laws and regulations.

In the domestic waste part, the company implements waste reduction work, and the recycled resources are uniformly concentrated in the resource recycling area set up by the management committee, and qualified cleaners are commissioned for uniform recycling and reuse.

Domestic waste disposa

【Reduce】 | 【Reuse】 | 【Recycle】 | 【Repair】 | 【Refuse】

Reduce the amount of waste in the office, such as reducing the amount of paper, reducing the use of paper cups

Office supplies can be used for other purposes or reused after use, such as recycling of used paper and double-sided printing

Recycle all items used in the office and effectively classify them, such as waste batteries, waste paper, and aluminum cans

Office supplies can be repaired and reused, reducing waste of resources and saving on procurement costs

Promote green office consumption, and do not purchase or use items that pollute the environment and are not environment friendly.

Waste Disposal Unit: Metric Tons					
Waste category	2020	2021	2022	Disposal	Disposal location
Hazardous industrial waste	0.446	0	0.2	Recycle	Departure

Note: Domestic waste is treated centrally in the building and is not counted; hazardous business waste is subject to the actual amount of disposal declared.

4.5 GHG Management

The extreme climate caused by greenhouse gases is an important environmental problem facing the world. Although VIA Technologies is not a large user of energy, to reduce greenhouse gases is our common goal on the earth, and by way of greenhouse gas inventory by ourselves, VIA Technologies can understand the current situation and trends to respond early and continue to estimate the greenhouse gases generated by the company's energy use, as a reference for performance in subsequent energy conservation and carbon reduction. It is planning to introduce ISO 14064-1: 2018 greenhouse gas inventory in 2024 and pass third-party verification in 2026.

Direct GHG emissions (Scope 1)

The direct emission sources owned or controlled by the company are mainly diesel fuel consumption of generators.

Energy indirect (Scope 2) and other indirect GHG emissions (Scope 3)

The company's indirect emissions are mainly indirect GHG emissions generated by external purchases of electricity. Electricity for equipment, office and common areas is included. Other indirect emissions (Scope 3) generated from other activities of the company are employee travel emissions.

VIA Technologies - Emissions statistics by source type

Type of emission source		Scope 1 Direct emissions	Scope 2 Energy indirectly	Category 3 Other Indirect	Total Emissions Equivalent
2020	Emissions equivalent (mtCO2e/year)	-	1,625.06	2.11	1,627.17
	Percentage by gas (%)	-	99.9	0.1	100%
2021	Emissions equivalent (mtCO2e/year)	-	1,103.22	1.82	1,105.04
	Percentage by gas (%)	-	99.8	0.2	100.00%
2022	Emissions equivalent (mtCO2e/year)	0.04	1,132.56	2.25	1,134.85
	Percentage by gas (%)	0.004	99.798	0.198	100.00%

Note: The 2020 electric power emission coefficient is 0.502KgCO2/degree and the 2021 electric power emission coefficient is 0.509KgCO2/degree. The 2022 electric power emission coefficient has not yet been announced, so the 2021 emission coefficient is used. Referring to the product carbon footprint network for small passenger cars, the emission per extended passenger kilometer is 0.115 kgCO2e. Referring to the Taiwan Ministry of Environment's GHG Emission Factor Management Table version 6.0.4, and the diesel emission coefficient is 2.6060KgCO2/L.

Note: Diesel consumption in 2020 and 2021 is not calculated.

Emission intensity

Year	Revenue (Million)	Total emissions (mt CO2e)	Emission intensity (mtCO2e/m revenue)
2020	6,503	1,627.17	0.25
2021	7,001	1,105.04	0.16
2022	9,297	1,134.85	0.12
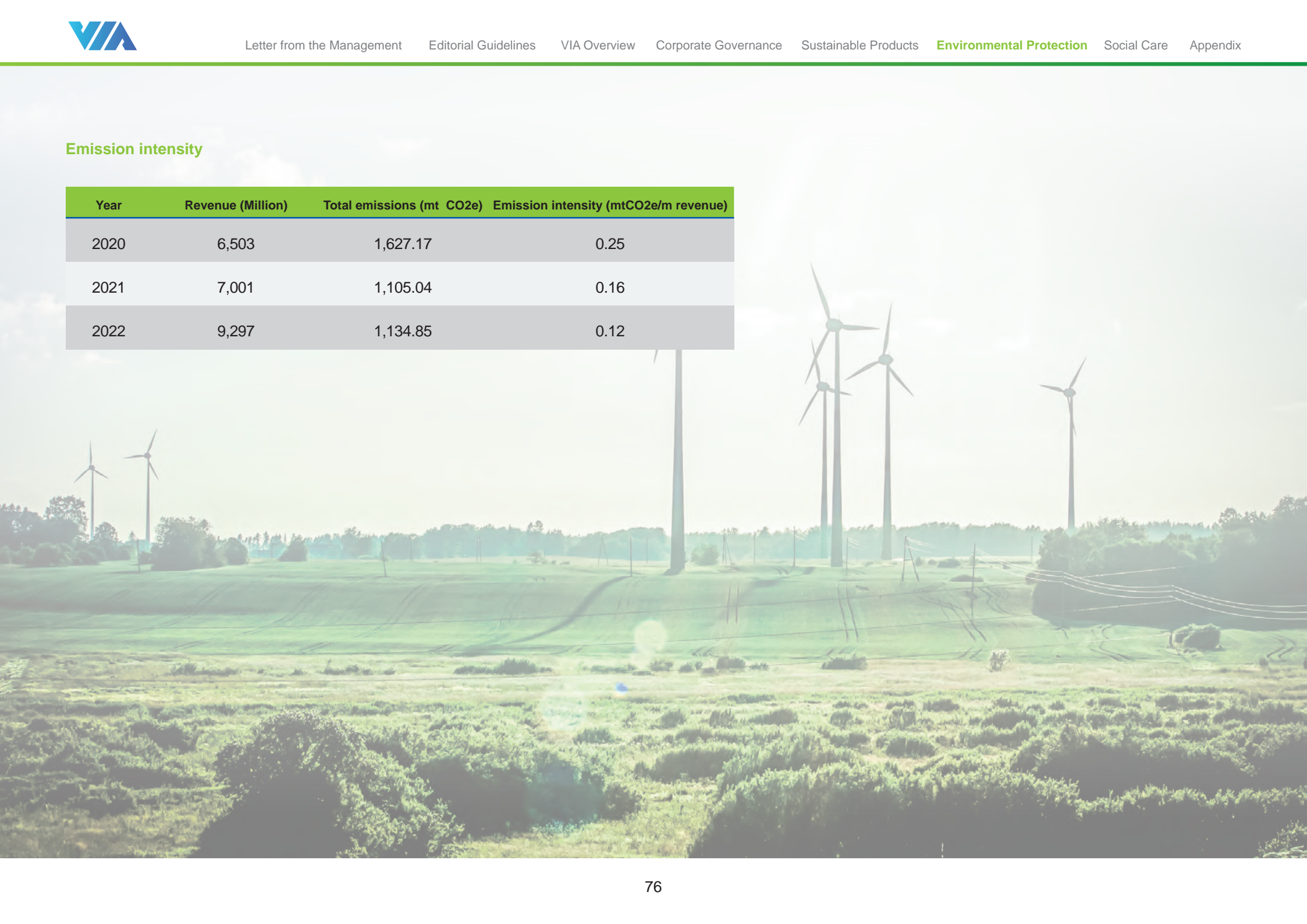
Social Care

VIA Technologies values the labor rights of employees, creates a happy and safe workplace environment, and provides friendly and equal work opportunities for employees. By implementing gender equality policies, it creates an atmosphere of mutual respect and provides a competitive salary level in the market to improve the centrality of employees to the company, reduce frequent turnover of personnel, and allow the company's operations to develop steadily. VIA Technologies also has a complete education and training system. Various training courses are held from time to time to enrich the professional functions of colleagues and enhance the competitiveness of the workplace. Transparent promotion channels allow employees to predict the possibility of future career development. Virtuous labor interaction allows employees to speak freely and express their opinions at labor-management meetings. The company also responds in good faith to obtain consensus with the employees. In addition, VIA Technologies implements the occupational health and safety management system, strengthens the company's management performance in occupational health and safety, and effectively protects the physical and mental health of employees. Finally, under the principle of having taken from the society and put to use to the society in turn, in addition to its excellent performance in revenue, VIA Technologies also actively invests in public welfare activities, takes care of disadvantaged groups, and fulfills social responsibilities.

5.1 Employee Structure

VIA Technologies treats employees equally, and through various affirmative measures, eliminates any labor conditions that may cause inequality in workplace, and protects the labor rights of employees.

5.1.1 Human Rights Protection

VIA Technologies attaches importance to the rights of employees and shapes a friendly environment that safeguards human rights. In accordance with the principles enshrined in human rights conventions such as the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights and the International Labor Organization Declaration of Fundamental Principles and Rights at Work, the company recognizes internationally recognized fundamental human rights, including respect for employees' freedom of association, care for vulnerable groups, the prohibition of child labor, the elimination of all forms of forced labor, the elimination of employment and employment discrimination, the elimination of any infringement or violation of human rights, the protection of gender equality, and the fair treatment of all employees. VIA Technologies' compensation policy also guarantees that employees' salary reviews do not differ based on their gender, age, race, religion, or political affiliation.

At the same time, VIA Technologies complies with the labor rights laws of each operating location, and promotes human rights protection and labor rights for new employees and current employees. In addition, VIA Technologies also provides a reporting channel for employees to report after being received for handling by special designated personnel, and keep the personal information of the whistleblower confidential. If verified to be true, VIA Technologies promises not to treat the whistleblower unfavorably. VIA Technologies has no record of human rights violations in 2022.

5.1.2 Employee Statistics

VIA Technologies is a company in professional integrated circuit design, which belongs to a professional high-tech area. It has a high demand in professionality for personnel abilities, making it not easy to cultivate talents. Therefore, we expect to reduce personnel changes and achieve sustainability for talent through the welfare system and a friendly working environment.

Specifically, the IC design industry needs long-term stable manpower. All employees are mainly of irregular contract types (that is, full-time employees). The company provides long-term and stable patterns of work, so that employees can devote themselves to work without worries, which helps to protect the economic life of employees. The company is led by a senior executive with practical experience to lead the young team to sprint for performance. The manpower structure is stable and there is no risk of manpower shortage.

The proportion of local talents employed as executives in VIA Technologies' Taiwan operations is 100%, indicating that the company is willing to work with the local community to find talents and attract talents to work nearby, which will help to win the recognition of the local community and further improve the local economic situation.

Statistics/Year		2020		2021		2022	
Total number of employees		**401**		**383**		**368**	
Employment contract		Not Fixed	Fixed	Not Fixed	Fixed	Not Fixed	Fixed
Gender	Male	263	3	246	2	235	0
	Female	126	9	124	11	124	9
Region	Taiwan	389	12	370	13	359	9
	Overseas	0	0	0	0	0	0
Type of employment (Note 3)		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Gender	Male	266	0	247	1	235	0
	Female	131	4	127	8	129	4
Region	Taiwan	397	4	374	9	364	4
	Overseas	0	0	0	0	0	0

Note 1: Based on the total number of employees at the end of the year (12/31).

Note 2: Employment contracts are divided into non-fixed-term contract employees (regular employees) and fixed-term contract employees.

Note 3: The types of employment are divided into full-time employees (working hours per week reaching the statutory working hours limit) and part-time employees (those with working hours per week not reaching the statutory working hours limit are considered only part-time employees. Part-time employees of the company are semester interns, with working hours of less than 40 hours a week).

Note 4: Employees with no guaranteed hours: Employees who are not guaranteed a minimum or fixed number of working hours by the company may be considered available to work as required by the company, but the company has no contractual obligation to provide such employees with a minimum or fixed number of working hours per day, week, or month. Temporary employees, if the company does not have this type of employee, can be not disclosed.

Diversity Statistics/Year			2020		2021		2022	
			401		**383**		**368**	
			Number of people	Percentage	Number of people	Percentage	Number of people	Percentage
Employees	Gender	Male	266	66.33%	248	64.75%	235	63.86%
		Female	135	33.67%	135	35.25%	133	36.14%
	Age	Less than 30	41	10.22%	31	8.09%	28	7.61%
		More than 30 and less than 50	282	70.32%	263	68.67%	241	65.49%
		50 +	78	19.45%	89	23.24%	99	26.90%
	Education	Graduate schools	161	40.15%	149	38.90%	141	38.32%
		Colleges and Universities	232	57.86%	227	59.27%	222	60.33%
		Others	8	2.00%	7	1.83%	5	1.36%

Non-employee workers

Statistics/Year		2020		2021		2022	
Total number of workers		**18**		**21**		**19**	
Type of contract		Dispatch	Other Types	Dispatch	Other Types	Dispatch	Other Types
Gender	Male	4	0	5	0	4	0
	Female	14	0	16	0	15	0
Region	Taiwan	18	0	21	0	19	0
	Overseas	0	0	0	0	0	0

Note : The dispatched workers of the company who are not employees mainly engage in clerical, switchboard, and general affairs work.

Statistics of employee onboarding and termination / Year			2020		2021		2022	
			Totals	Scale	Totals	Scale	Totals	Scale
New Employee								
	Age	Less than 30	18	43.90%	11	35.48%	13	46.43%
		More than 30 and less than 50	8	2.84%	18	6.84%	12	4.98%
		50 +	0	0.00%	1	1.12%	4	4.04%
	Gender	Male	16	6.02%	13	5.24%	16	6.81%
		Female	10	7.41%	17	12.59%	13	9.77%
	Education	Graduate schools	9	5.59%	10	6.71%	15	10.64%
		Colleges and Universities	17	7.30%	20	8.77%	14	6.31%
		Others	0	0.00%	0	0.00%	0	0.00%
Terminated employees								
	Age	Less than 30	10	24.39%	15	48.39%	12	42.86%
		More than 30 and less than 50	57	20.21%	26	9.89%	27	11.20%
		50 +	18	23.08%	4	4.49%	7	7.07%
	Gender	Male	65	24.44%	30	12.10%	30	12.77%
		Female	20	14.81%	15	11.11%	16	12.03%
	Education	Graduate schools	36	22.36%	21	14.09%	21	14.89%
		Colleges and Universities	49	21.03%	23	10.09%	23	10.36%
		Others	0	0.00%	1	16.67%	2	40.00%

Note 1: Please refer to the total number of employees at the end of the year.

Note 2: New hire rate = (Total number of new employees in the category for the current year / Total number of employees in the category at the end of the year) * 100%.

For example, the new female employee rate = (the total number of new female employees in the current year / the total number of female employees at the end of the year) * 100%.

Separation rate = (Total number of employees leaving for the specific category in the current year / Total number of employees in the specific category at the end of the year) * 100%.

If under the age of 30, the separation rate = (number of employees under the age of 30 in the current year / number of employees under the age of 30 at the end of the year) * 100%.

5.2 Employee Sustainability

Material topics	**Talent development and retention**
Policies / Commitments	• Continuous learning for workplace sustainability.
Objectives	• Effectively arrange staff training to improve the quality of on-the-job staff and improve work efficiency. • Continuously optimize the human resources management system to improve efficiency and quality of management. • Targeted employee average training hours is 10 hours.
Responsible department / Grievance filing mechanism	• Department in charge: Human Resources Department. • Complaint filing mechanism: Employee website / Feedback area
Resources invested	• Continuously conduct professional and management courses to strengthen the competencies required for supervisor and colleague positions to create organizational performance. • Optimization of learning system, including development of online courses, to ensure the quality of learning for colleagues. • Annual education and training plan is implemented.
Evaluation mechanism	• Employees were trained for an average of 12.45 hours in 2022. • Completed planning and implementation for the 2022 education and training.

Sound human resources are the key to VIA Technologies' sustainable operation. To attract outstanding talents, the company provides competitive remuneration and benefits in the market, rewards employees who create track performance and make long-term contributions. The company adheres to the concept of equal treatment of employees, plans transparent evaluation and reward and punishment systems, and creates a healthy atmosphere of fair competition among employees. In addition to work performance, we are willing to invest more efforts in further shaping the corporate culture of VIA Technologies to attract talents to stay in the company. At the same time, colleagues are more adhered to the company and actively participate in the company's affairs. Secondly, in terms of promotion channels, when the company promotes information transparency and disclosure, employees with good work performance get opportunities of promotion to drive the atmosphere for employees to learn from benchmarks. The company can continuously cultivate more excellent talents. At the same time, the company schedules education and training programs to arrange employees to continue their training, so that colleagues can continue to grow in their respective professional fields and realize their self-worth. Finally, VIA Technologies also has multiple channels for communication and dialogue with colleagues, so that the colleagues can reflect their opinions in a timely manner. The company also responds in good faith, and the two sides maintain harmonious trust and interaction.

5.2.1 Remuneration and Benefits

VIA Technologies determines employees' remuneration based on the achievement rate of annual operating goals and the company's profit performance. VIA Technologies provides employees with remuneration that is superior to local laws and regulations and competitive in the market. In order to implement the practice of having the performance of employees in their work appropriately reflected in personal remuneration, all employees regularly receive performance and career development reviews. The results of the reviews will be included in the considerations for employee's workplace promotion and development, allowing employees with specialized technical expertise to grow into professionals in this field through their own efforts. Employees with management skills and leadership potential also grow into management, providing a broad space for employees' career development.

Overall, the salary of VIA Technologies employees is mainly considered in terms of personal service experience, academic experience and professional ability, and does not take personal physiological or psychological differences as the basis for differential treatment of salary. As the employees' years of service in the company grow, their industry knowledge and experience become familiar, and the company is also willing to share the profits with colleagues, so that employees can contribute to the company's strengths and have no worries in their personal economic life, improving the employees' adherence and sense of belonging to the company.

Secondly, for VIA Technologies employees of different genders and indirect employees, compared with the ratio of basic salary to overall salary, the basic salary and remuneration of men and women are equivalent. In addition, in terms of grassroots staff salaries, VIA Technologies' non-executive staff, both male and female, have a standard salary higher than the local minimum wage.
In addition, in order to promote the work efficiency of employees, VIA Technologies provides employees with a variety of welfare measures and a comfortable office environment. Through the irregular holding of various employee welfare activities, employees can reduce work pressure while seeing improvement in the healthy interaction between colleagues. In addition, considering that employees can also take into account family development outside of work, employees are encouraged to take parental leave and improve family care.

Full-time Employee Benefits

Employee insurance (Including life insurance, accidents, and medical)	Regular health examination	Massage service
Marriage/burial subsidy	Employee stock ownership	Club activities
Three-traditional festival allowance	Parental/maternity/paternity leave	
Year-end additional payment	Pension	

Employee Parental Leave / Year	Gender	Statistics		
		2020	2021	2022
Number of employees eligible for non-paid parental leave	Male	22	18	16
	Female	7	7	6
Number of employees applying to non-paid parental leave	Male	0	0	1
	Female	2	1	1
Number of employees who should be reinstated at the end of their non-paid parental leave (A)	Male	0	0	1
	Female	0	2	1
Number of employees who actually returned to work after the expiration of the period of non-paid parental leave (B) (including early return to work)	Male	0	0	1
	Female	0	2	1
Reinstatement rate (B/A)	Male	-	-	100%
	Female	-	100%	100%
Number of employees who have completed their non-paid parental leave in the previous year and are still employed 12 months after returning to work (C)	Male	0	0	1
	Female	0	2	1
Retention Rate (C / Previous Year B)	Male	-	-	100%
	Female	-	100%	100%

Note 1: The number of employees eligible for non-paid parental leave is based on the number of male and female employees who have applied for maternity leave and paternity leave in the past 3 years.

Note 2: Reinstatement rate = (Total number of employees actually reinstated in the current year / Total number of employees who should be reinstated in the current year) * 100%.

Note 3: Retention rate = (Total number of employees still in service 12 months after the previous year's reinstatement / Actual number of reinstatements in the previous year) * 100%.

Finally, in order to protect the financial planning for employees' retirement, the VIA Technologies labor pension system is categorized into defined benefit plan (old labor pension) and defined contribution plan (new labor pension). VIA Technologies attaches great importance to long-term employees. It issues long-term commemorative coins and thank-you cards for employees who have reached 5 years, 10 years, and 20 years of experience, and specially designs and produces interview videos for senior colleagues, thanking employees for their long-term contributions to VIA.

Defined benefit plan (old labor pension system): In accordance with the statutory provisions of the Labor Retirement Measures, the Supervision Committee for the Labor Retirement Reserve was established, and the retirement reserve was regularly allocated at a rate of 2% of the total salary costs and deposited in a special account in Bank of Taiwan to protect the rights and interests of workers.

Defined contribution plan (new labor pension system): Since July 1, 2005, the government's new retirement system has been adopted in parallel, and 6% of the total income of workers' salaries has been allocated to the employee's personal pension account. If there is a voluntary contribution pension, the monthly salary of employees will be withheld according to the rate of voluntary contribution from the employee's personal pension account to the Bureau of Labor Insurance on behalf of the employee.

Collection of Photos Related to Benefits Measures

The company encourages employees to be respectful of their parents and mindful of the resources they have been given, to be conscious about returning the favors they received, and to be able to give and go an extra mile. Every year, Father's Day and Mother's Day are held to create priceless gifts for their parents or elders, cultivate artistic atmosphere and immerse themselves through activities in the flow of the season of gratitude. Bring home a beautiful and elegant gift you made and the warm card the company provides to share with your parents or elders, express your gratitude and love to your parents! In 2022, fluid paintings were made for Father's Day and handmaking of dry wreaths was held for Mother's Day, and a series of lectures on the art of living aesthetics were held every year, so that the employees can immerse themselves in the cultural atmosphere of art, humanities, tourism, music, and other cultures besides work, cultivate humanistic literacy, and make research and development work closer to human nature.

5.2.2 Talent Development

For VIA Technologies, the key to sustainable business is that employees can continue to learn and grow. Education and training are an important way to ensure that human capital can continue to add value. Therefore, VIA Technologies has always attached importance to the training of employees. The overall strategy for learning and development is to establish a sound education and training system based on on-the-job training, with the training of new recruits, professional training, and supervisor-level training as the backbone, in accordance with the annual goals and the needs of different businesses.

In order to enhance the professional skills of employees, VIA Technologies formulates training plans and implements training goals according to the company's development needs every year, so that employees can go further in their careers and the company can enjoy the results of their growth and progress. In addition, VIA Technologies continues to pass on functions and experience to relevant departments through internal training, so as to help employees formulate directions for learning and development and serve as a basis for personal career planning.

When new colleagues get on-boarded, they will be specially informed about the company's internal rules and regulations and occupational safety-related knowledge, and then special training will be conducted by their departments. VIA Technologies actively encourages employees to study professional courses within the scope of the business, with the continuous growth of employees as the main axis, providing diverse learning channels, so that employees can play a professional role and self-actualization. Each department develops an education and training plan and implements education and training according to its own needs every year. The training of employees is categorized into internal and external training. The internal training is arranged by each department according to the actual business needs. The external training is applied for by the depart-ment according to the business needs. After approval, a task-specific person is selected to participate in the courses organized by the external organization. After training, the participating employees share the training experience with other employees of the department so that the relevant personnel can learn and use it. In response to the trend of diversified education and training in recent years, in order to expose employees to more different aspects of information, VIA Technologies encourages employees to participate in language courses and social communication courses organized by external organizations.

For employees who terminate their employment relationship, the company proactively provides the " Layoff Resource Guide Manual", which includes emotional section, support section, financial section and searching for job section, covering how to adapt to emotions, seeking support from relatives and friends in a timely manner, financial management, job interview skills, and government resources. It also provides internal free consultation windows and external special consultation agencies and other related resources to help employees battening the hatches and makes good use of government employment counseling information to help them find employment and get employed.

In the face of the development of the epidemic, in 2022, in order to balance continuous learning and safety and epidemic prevention, the education and training team quickly changed the curriculum model, changed the internal training courses and external training courses to online video, and re-planned the curriculum to provide diversified curriculum content and models, and launched hard/soft courses that take into account both functions and body and mind. Nevertheless, the participation of employees has increased, and this norm of training will be established in the future, with both in-person and online courses going forward.

Overall, due to the promotion of online courses, the effectiveness of staff education and training increased significantly in 2022 compared with 2021.

Statistics/Year		2020	2021	2022
Average hours of training per employee		8.88	9.53	12.45
Average number of hours employees are trained by gender	Female	7.96	8.33	12.81
	Male	9.34	10.19	12.25
Average number of hours employees are trained by job category	Management	8.73	11.42	12.87
	Non-Management	8.93	8.86	12.29

Note : The average number of hours of training for all employees is (Total hours of training for all employees in the current year / Total number of employees at the end of the year).

The average number of hours of training per female employee is (Total hours of training for female employees in the current year / Total number of female employees at the end of the year).

The average number of hours of training for each category of employees is (Total hours of training for this category of employees in the current year / Total number of employees in this category at the end of the year).

5.2.3 Labor-Management Communication

Smooth communication between labor and management helps to promote labor-management cooperation, so that employees can understand the company's operating plan, business overview, and market conditions. At the same time, the company's management can grasp the labor conditions of employees in a timely manner, and can build a friendly workplace based on employee needs. VIA Technologies complies with the laws and regulations. The internal personnel administration complies with the local labor laws and regulations of each operating location. A labor-management meeting is held at least every three months in accordance with the law. The management representative includes the general manager, the company's governance supervisor, and the head of the HR department. The labor representative is elected by all employees, representing all employees, and the labor and management representatives account for 50% each, with the labor-management relations coordinated through the meeting. The labor-management parties regularly communicate with each other to promote labor-management cooperation. All employees can express their opinions, strive for improvement of labor conditions from the company, and effectively improve labor status.

At the same time, VIA Technologies also has a variety of communication channels. Through two-way communication, employees can fully express their opinions. The company can also respond in a timely manner and translate its recommendations into policies for implementation. In recent years, VIA Technologies has harmonious labor relations and no labor disputes have occurred.

If the company's relevant factories or newly established factories cause employees to be repatriated or workplace changes, it shall be reported to the local government's labor bureau 60 days in advance in accordance with the Act for Worker Protection of Mass Redundancy and comply with the notice period.
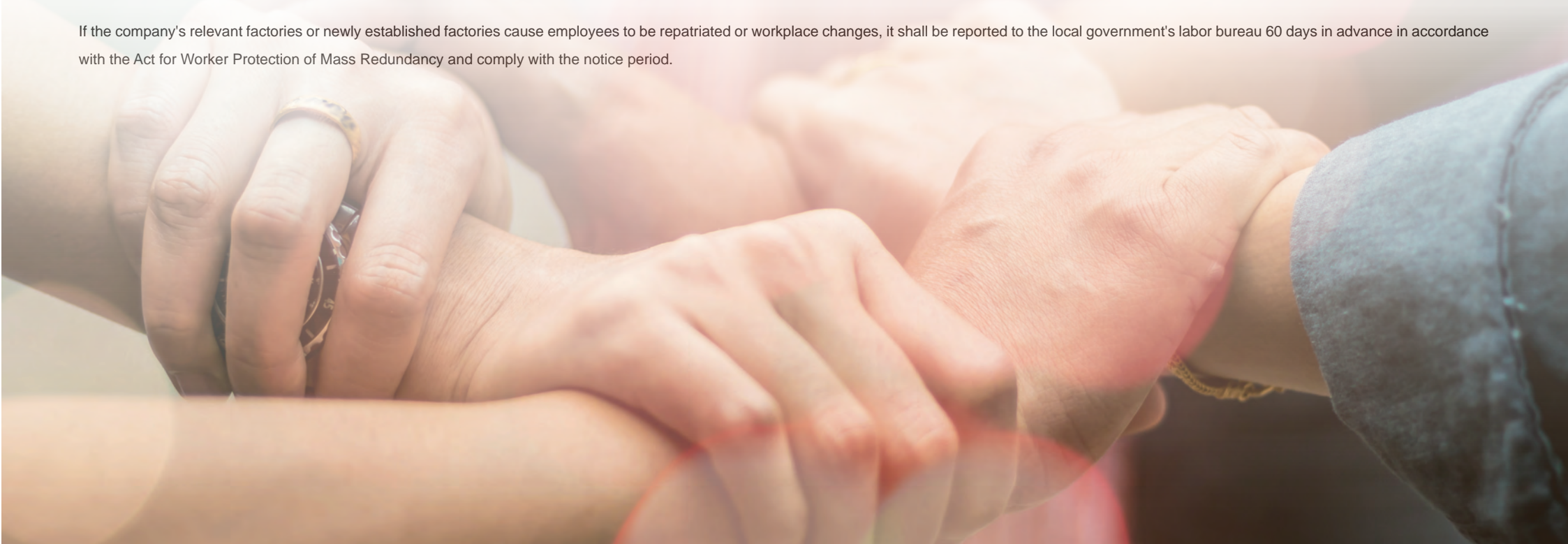
5.3 Occupational Health and Safety

VIA Technologies provides a healthy working environment, ensures the safety of workers, and implements the occupational health and safety management system. We are committed to providing customers with high-quality and safe products and services that meet relevant laws, regulations and standards, as well as preventing occupational accidents, promoting health, moving toward a friendly workplace, and fulfilling corporate social responsibility.

VIA Technologies is actively committed to promoting occupational health and safety and health wellbeing. In order to reduce the occurrence of occupational accidents, in accordance with the occupational health and safety management system and international social responsibility standards, we will continue to improve for a safe and healthy working environment for employees, prevent occupational injuries and diseases, and reduce risk factors in the working environment. It is expected to comply with labor safety and health laws and regulations to create a high-quality safe and healthy corporate workplace.

Sound occupational health and safety management system

- ☑ The "Occupational Accident Prevention Plan" is formulated annually and implemented item-wise to reduce the occurrence of occupational hazards.
- ☑ The company employs internal security personnel to be responsible for routine inspections and automatic inspections (including inspections for electrical safety), and to assist in the handling of abnormalities.
- ☑ Implementation of automatic inspection: The company has formulated an implementation plan for automatic inspection of electrical equipment, firefighting facilities and operating environments to actively detect potential hazards, and strives to improve relevant deficiencies to effectively control the occurrence of risks. Included in the inspection are the building security inspection every two years, the annual fire inspection report, the annual maintenance and infrared thermal imaging inspection of main door switch box and the main switch box of the engine room on each floor for March, June, September, and December of every year, the implementation of the elimination of extension line to be improved to the fixed socket and the improvement of power circuit load to avoid possible safety hazards.
- ☑ Implement hazard identification for the work of employees, and provide personal protective equipment (safety shoes, goggles, anti-electric gloves, etc.) according to the work with greater hazard risk (such as construction work).
- ☑ Provide employees with personal emergency kits (including smoke escape bags, flashlights, emergency first aid manuals, and whistles), and provide free quick test kits for staff during the pandemic.
- ☑ Regularly implement fire self-defense drills, the use of AEDs, and first aid training to improve the capabilities of employees in emergency response.
- ☑ In accordance with the "Measures for the Implementation of Labor and Work Environment Monitoring", the company commissions qualified working environment measurement institution recognized by the Labor Commission to conduct measurement for the work environment, for which carbon dioxide (CO_2), illuminance, organic solvents (ethanol, n-bromopropane, isopropanol), lead (Pb), electromagnetic waves, and other measurements for the operating environment are implemented every six months. The relevant test data shall be circulated to the employees in accordance with the "Measures for the Implementation of Labor and Work Environment Monitoring" issued by the Administrative Department, and shall serve as a reference basis for the Department of Works and the Administrative Department for improvement of the environment and measures on energy conservation in each district.
- ☑ First-aid personnel are placed in each district office, and personnel are retrained according to regulations.
- ☑ Regularly promote and audit the safety of electricity use and the use of chemicals. For the occurrence of occupational accidents, make relevant public informing after the incident, and regularly send public information materials in employees' internal mailboxes.

For a long time, VIA Technologies has been committed to employee care, employee health and safety, fulfilling our corporate social responsibility, and pursuing sustainable business operations, and firmly believes that the safety and health of employees are the invaluable property of enterprises.

Safety and Health Activities - Emergency Response and Fire Drills - Photo Collection

Occupational Health and Safety Training

Results of 2022 Occupational Health and Safety Training		
Training Courses	**Descriptions**	**Completion Rate for 2022**
3-Hour labor safety and health education and training (compulsory)	Each employee receives 3 hours of training every 3 years	The exam is taken after class, and if employees do not reach 60 points, they will need to take the exam again, achieving a completion rate of 98.91%.
Safety and health education for first-aid personnel	Retraining for first-aid personnel (3 hours)	In addition to the course on first aid, psychological first aid courses are not provided regularly, and those unable to participate can make up via external means of training, with a participation rate of 100%.
Firefighting class training	Semi-annual firefighting self-defense rehearsal	The attendance rate of annual firefighting class and drill for VIA was 94%; the total number of trainees in the industry park was 82.
Occupational Health and Safety Promotion Course	Occupational health and safety promotion courses such as human factors engineering series or nutrition and health seminars are held from time to time (for example, a nutritionist will guide you to eat smart health care, and the office will be your gym).	Achievement rate of 100%, with a satisfaction rate of 98%.

5.3.1 Worker Participation Consultation and Communication

The company has set up occupational health and safety teams, including occupational safety staff, occupational doctors, psychologists, and nursing staff, who from time to time hold meetings on occupational safety treatment or return-to-work assistance, and often inform through letters about the 24-hour window for requesting rescue from Occupational safety and health management specialist in event of employees' emergency rescue needs or fainting. In addition, the employee internal website has an "employee comment response area" set up to encourage and advocate that all employees can express comments, inquiries, complaints, or suggestions on it. Employees can choose to be anonymous or non-anonymous, those which employee's opinion or replies can be shown either in public or private. Once employees fill in comments and designate a response unit, the system will forward comments to the response department for handling. The response department must reply to employees online. Regardless of the design of the employee feedback box system or the appeals process, protecting the privacy of the complainant is the first priority. Employees can be reassured to leave a message online or find a window for occupational safety protection directly by phone. In 2022, there were 4 occupational safety complaints, namely, inquiries about the health examination plan, delays for health examination, smoking issues, and office welding, all of which were handled and responded in real time.

Occupational Safety and Health Complaint Process

Employee files complaint with OHSA window
or via feedback box or managers' reports

⌄

Investigation for truth — No

Yes ⌄

Meeting regarding OHSA handling
(management, HR, labor safety, environmental safety, medical team)

⌄

Coordinated handling

⌄

Assistance with personnel settling and follow-up

⌄

Reviewing, improvement, and preventive measures

⌄

Response to employees and case closure

5.3.2 Hazard Identification, Risk Assessment, and Incident Investigation

VIA Technologies' hazards are mainly abnormal workloads and human-induced hazards. We have established the Human-induced Hazards Prevention Plan, Prevention of Disease Triggered by Abnormal Workloads, and Occupational Health and Safety Law and its Work Code to ensure the effective operation of hazard identification and risk assessment. Taken into consideration for the hazard identification are the operational safety risks of workers on the daily execution aspect and the safety risks derived from changes, which are assessed as high-risk items. After approval by the general manager, the target plan for occupational health and safety is established requiring the responsible unit to implement it accordingly, and the implementation results are tracked by labor and safety personnel. The company is of an office-operation type, and potential occupational diseases are fatigue from overworking.
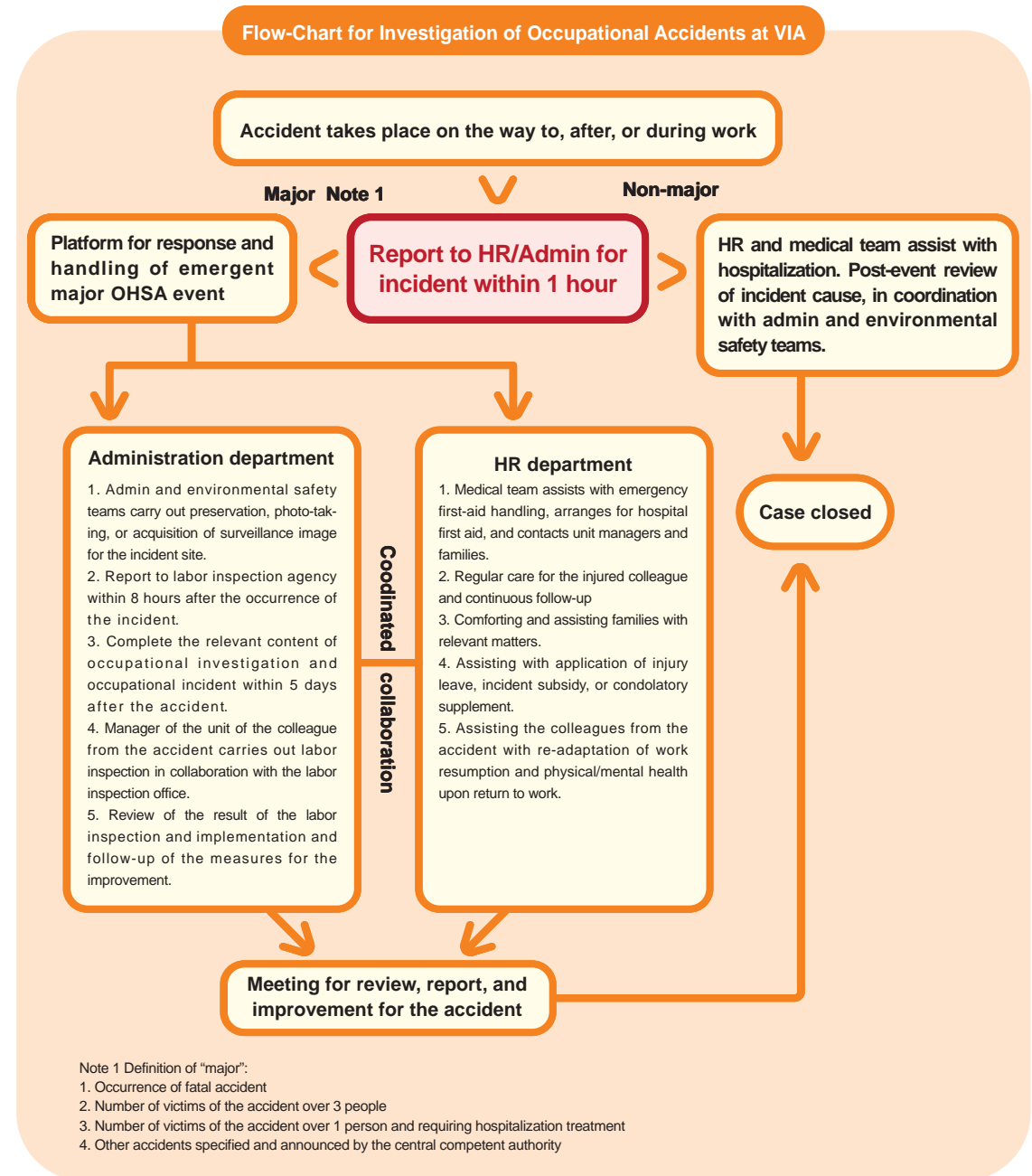
VIA Technologies provides health protection services for our colleagues, carrying out health promotion activities, health checkups, and abnormality management. Moreover, with the timing of employee health checkups every 2 years, the questionnaires for four major occupational safety plans are also incorporated, including the Scale for Psychological Strain, Musculoskeletal Symptoms Scale, Depression Assessment Scale, and Maternal Health Protection. VIA Technologies is committed to promoting the improvement of diseases resulting from abnormal workloads, repetitive musculoskeletal diseases, and psychogenic depression and anxiety, so that the employees can avoid the hazards of physical and mental illnesses from operations. At the same time, to ensure the environmental safety of our colleagues in the workplace. VIA Technologies also provides annual physical examinations for employees of special operations to help them avoid their occupational hazards and remind them to implement relevant protective measures. For emotional stress of the employees, the depression self-assessment scale filled by employees also allows them to understand their psychological states. Psychologists will then provide care for and track high-risk employees to optimize and strengthen the psychological quality of employees. By conducting a comprehensive inventory of the physical and mental health of employees from the overall health checkup, special health checkup, and occupational safety checkup, the advantages, weaknesses, gain spirals, and profit and loss spirals are analyzed, from which annual health lectures and health promotion activities can be moderately planned to provide courses or training that meet the physical and mental health needs of employees. The number of people served in 2022 was 1309.

In addition, for incident investigation, the company has established an incident reporting and investigation process to implement the investigation and management of incidents. If any work-related incident occurs, the reporting operation and process for its handling and improvement shall be implemented in accordance with the following procedures. The investigation report for the incident of occupational injury is reported at the labor-management meeting and announced on the company's internal website.

Flow-Chart for Investigation of Occupational Accidents at VIA

Accident takes place on the way to, after, or during work

Major Note 1 — Non-major

Report to HR/Admin for incident within 1 hour

Platform for response and handling of emergent major OHSA event

HR and medical team assist with hospitalization. Post-event review of incident cause, in coordination with admin and environmental safety teams.

Administration department
1. Admin and environmental safety teams carry out preservation, photo-taking, or acquisition of surveillance image for the incident site.
2. Report to labor inspection agency within 8 hours after the occurrence of the incident.
3. Complete the relevant content of occupational investigation and occupational incident within 5 days after the accident.
4. Manager of the unit of the colleague from the accident carries out labor inspection in collaboration with the labor inspection office.
5. Review of the result of the labor inspection and implementation and follow-up of the measures for the improvement.

Coodinated collaboration

HR department
1. Medical team assists with emergency first-aid handling, arranges for hospital first aid, and contacts unit managers and families.
2. Regular care for the injured colleague and continuous follow-up
3. Comforting and assisting families with relevant matters.
4. Assisting with application of injury leave, incident subsidy, or condolatory supplement.
5. Assisting the colleagues from the accident with re-adaptation of work resumption and physical/mental health upon return to work.

Case closed

Meeting for review, report, and improvement for the accident

Note 1 Definition of "major":
1. Occurrence of fatal accident
2. Number of victims of the accident over 3 people
3. Number of victims of the accident over 1 person and requiring hospitalization treatment
4. Other accidents specified and announced by the central competent authority

5.3.3 Statistical analysis of occupational accidents

According to the statistics and analysis data of employee occupational injuries and occupational diseases, the following table shows that no deaths and occupational diseases (including recordable occupational diseases) caused by any occupational injuries occurred among all employees in 2020-2022, achieving the goal of zero occupational accidents.

Statistics/Year		2020	2021	2022
Total number of work hours		**831,768**	**767,016**	**748,648**
Fatalities due to occupational injuries	Number of people	0	0	0
	Scale	0	0	0
Serious occupational injuries	Number of people	0	0	0
	Scale	0	0	0
Recordable occupational injuries	Number of people	0	0	0
	Scale	0	0	0
Occupational diseases	Number of people	0	0	0
	Scale	0	0	0
Recordable occupational disease	Number of people	0	0	0
	Scale	0	0	0

Note 1: The company may, at its option, calculate the ratio based on every 200,000 or million working hours.

Note 2: Serious occupational injuries: Occupational injuries resulting in death, or injuries that make it impossible or difficult for workers to return to their pre-injury state of health within six months, but data statistics should exclude the number of deaths.

Note 3: Recordable occupational injuries or occupational diseases: Occupational injuries or occupational diseases caused by any of the following, such as death, leaving the job, work restriction or switching jobs, medical treatment beyond the first aid, or loss of consciousness, or serious injuries or diseases diagnosed by a doctor or other licensed health care professional (even if it does not result in death, leaving the job, work restriction or switching jobs, medical treatment beyond the first aid, or loss of consciousness), but data statistics should include the number of deaths.

Note 4: Commuting traffic accidents are not included in the occupational injury statistics.

93

5.3.4 Promotion for Healthy Workplace

With the changes in society and economy, the International Labor Organization (ILO) and the World Health Organization (WHO) advocate that workplace safety and health services for the labor are basic rights. VIA Technologies is actively planning, promoting and implementing health issues in accordance with the wishes of the ILO and WHO and in accordance with laws and regulations. Its content covers three major aspects: health services, health education, and healthy working environment. VIA Technologies regularly conducts advocacy information on disease prevention and control, advocacy for health care, health-related keynote speeches, counseling on preventive health for the employees, and employee health checkups. Based on the position of protecting the health of employees, VIA Technologies focuses on services such as health risk assessment, health management, health promotion and hazard assessment and advice for the work environment, and provide employees with the concept of hygiene and education. It is expected that during the work period, health problems will not affect the work, and the health care of workers in the workplace can be implemented.

In order to implement the company's mission of "To enable global connection with innovation and care", VIA Technologies makes every effort in the health care of our employees and always adhere to the balanced care of the whole person of body and spirit. Based on this, in addition to selection and breeding and employment and retention of talents, the human resources department has set up a special health promotion team to maintain the health of all employees. Through employing professional doctors, nurses, and psychologists for cross-team consolidation of professionals, employees can be taken care of together, so that they can work safely in the company with peace of mind. VIA Technologies also adopts a comprehensive health management service model, including the four main axes of health monitoring and management, occupational safety and prevention, health promotion and maintenance, and employee assistance program to check on the health of employees and actively improve their health, wellness, and feeling of well-being.

Professional team	Core Functions
Occupational specialist	Occupational specialists are stationed at the factory once a month to provide medical updates, clarify concerns from health checkup reports, assist employees in returning to work after being cured from infectious diseases, occupational diseases, or major diseases, and crisis accidents, as well as tour around the factory, where the medical advice is provided in real time.
Psychologist	Every 50 minutes, with a one-on-one approach, providing employees psychological counseling, career planning, marriage counseling, workplace stress relief, bereavement condolence care, risk and crisis management for employee behaviors, employee assistance programs, supervisor counseling services, and establishing complaint windows and providing related assistance for sexual harassment, stalking harassment, sexual equality, and workplace bullying and other wrongful infringement.
Occupational Nurse	General and emergency physiological care, classification of injury and disease, conducting physical examination, staff and special health examination, health consultation, health care and management, and holding health promotion activities.

Onsite physician services

Inviting professional physicians to offer healthcare services on-site

More detailed information can be found on employees' site

Item	Desription
Consultation time	Once per month, 30 minutes every time (20 minutes for the last consultation round)
Service items	Health assessment, promotion of workplace health, relevant medical consultation
Service location	Infirmary (4th floor, No. 531)
Notes	- Physicians only offer health consultation services and do not offer diagnosis or treatment. If feeling discomfort, please go see a physician asap. - Please make a reservation on employees' portal page for consultation service.

威盛電子股份有限公司
VIA Technologies, Inc.

Model of comprehensive health management service

Health monitoring and management

Occupational safety and prevention

Comprehensive health management

Health promotion and maintenance

Employee assistance program

In order to enable employees to achieve a balance between work and physical and mental health, and implement the concept of preventive medicine, VIA Technologies takes an advantageous position over the regulations to conduct employee health examination every two years and provide a number of high-quality institutions for health examination to subsidize the cost of health examination for employees according to their job grade, and this program includes the family members of employees in the scope of health examination discounts. In 2022, each employee was allocated a health examination subsidy with increase of NT $500 in the budget. The number of people who should undergo health examination was 368, and the number of people who completed physical examination was 332. The completion rate of the health examination reached 90%. A total of NT $1,133,650 was invested in the health examination subsidy. After the employee completes the physical examination, the occupational nurse will carry out four levels of grading management according to the results of the examination. The health is classified as normal (class 1), mild abnormality (class 2), moderate abnormality (class 3), and severe abnormality (class 4), and the occupational physician is referred for individual consultation and follow-up according to the severity, or the relevant health management and hygiene education are given. The employees are given comprehensive health care through continuous care and follow-up to get a hold of their health status.

Health Management Grading Rates at a Glance

Number of people	Normal /Class 1	Mild Abnormality /Class 2	Class 3	Class 4
332	33	210	73	16
Ratio	9.9%	63.3%	22.0%	4.8%

Item	Content
Health Check	• The company selects high-quality medical and health examination institutions and carries out health examinations for on-the-job staff every two years. In addition to basic examinations such as general blood draws and urine tests, it also provides diversified health examination items, such as abdominal ultrasound and cancer index, which are superior to the provisions of laws and regulations. • In addition, also to provide family members of employees with discounted items and prices for them to register at their own expense. • Annual health checks for special hazards.
Health Management	• Physical examination of new recruits, health examination of on-the-job personnel and health examination for special hazard, and grading management with the inspection results. • Health risk classification and response measures: Class 1. management measures (normal): Regular health checks. Class 2. management measures (mild abnormality): Disease prevention and health promotion. Class 3. management measures: Health Care and Referral to occupational physician for individualized consultation services. Class 4. management measures: Health care, referral to an occupational physician for individual consulting services, and assessment and adjustment of the nature of work.

Occupational Safety and Prevention

In addition, to prevent labors in high-tech industry from happening sudden cardiac deaths in recent years, and to save a life in time. VIA Technologies has placed 8 AEDs (Automated External Defibrillator) around our working area, and the trainings of AED usages and first-aid skills are held from time to time for strengthening first-aid awareness and skills.

Maternal Health Protection

When there are harmful factors that adversely affect pregnancy and breastfeeding in the workplace, the importance of maternal health protection is particularly highlighted. VIA Technologies has fully launched the Maternal Health Protection Plan since 2017, and has the company-wide list in hold for maternal health protection. Female colleagues who are pregnant, within one year after childbirth, or who continue to breastfeed, are included as objects of protection, and care measures such as list investigation, risk identification, individual medical consultation, and work assignment for return to work are taken according to the plan. By the end of 2022, a total of 13 employees had completed risk classification and protection measures, and the results of occupational physician assessment showed that the working environment and job content of female employees were all at the first level of management safety. At the same time, nurses continue to provide care for maternal health and implement protective measures.

Friendly and Diverse Workplace

The company provides employees with a trusted and safe environment and creates a warm and caring atmosphere for psychological safety. It not only actively participates in the voluntary certification of the healthy workplace promoted by the government, but also sets up a diversified management system to promote family-work balance, professional conflict management, and promote the positive spillover effect for family and work. It actively implements equality in the workplace, sets up the complaint window for unlawful infringement such as anti-discrimination, sexual harassment and stalking harassment, sexual equality and bullying, and strives to create a happy, warm, and friendly workplace for diversity and inclusion.

Friendly workplace	Descriptions	Executed in 2022
Infirmary	Can be used by employees, family members, customers, vendors, suppliers, and other stakeholders.	In use
Breast feeding room	Employees, dependents, customers, manufacturers, suppliers, and other related stakeholders can use, with breastfeeding time regarded as working time.	In use
Nursery	Signed a cooperation contract and discount program with a nearby nursery.	5 nurseries and nursery centers signed
Complaint window for sexual harassment and stalking harassment	Promulgated and revised the Sexual Harassment Prevention Measures and Complaints and Disciplinary Measures, and from time to time promote and provide staff education and training on gender equality, and invite external experts to give professional training to supervisors who serve as gender equality commissioners.	Accepted 1 appeal, with case closed
Complaint window for unlawful infringement	The Management Statement on Prohibiting Violence in the Workplace is formulated on the internal website, and specialists are regularly promoted and invited to give lectures to employees. There is no tolerance for unlawful violations.	No cases
Other gender-equal benefits	All employees are given 5-day paid sick leave. (including menstruation leave or mental health day) Offer marriage allowance and maternity benefits. Protective measures for maternal care during pregnancy. Returning to work after parental leave without pay. Employees with infants under the age of 3 can apply for an adjustment of their working hours. Children under 12 who contracted COVID-19 during the pandemic can apply to work from home. Conducting gender health lectures or gender equality classes.	On-going implementation
Employee family care program	In the event of an accident or a major incident at home, a sound staff and family care mechanism is immediately activated to visit, comfort, subsidize, and assist family members in coping with the emergency, bereavement help, and follow-up on the latest situation from time to time. If necessary, employee assistance programs such as accounting, legal affairs, etc. are provided.	Telephone consultation and care during the pandemic

Health Promotion and Maintenance

Healthy employees are the cornerstone for maintaining the normal operation of the corporation. The company's colleagues shoulder the work of innovative research and development. According to the occupational safety laws and regulations and the questionnaire for colleagues' physical and mental health needs, they also specially plan customized health seminars, friendly care workplace plans, and other activities, including: for the prevention of musculoskeletal injury of colleagues working from home, planning of a series of seminars on human factors to prevent postural pain caused by the failure to properly arrange the home office environment. In addition, using the design of the unified theme, the participants were guided to start from the awareness of their own many stressors, examine their own physical and mental self-repairing, promote sleep cognition and healthy behaviors, training for empathy and care. In addition, in conjunction with the health examination report, courses on nutritional diet and office exercises were held for employees due to prolonged sitting in the office and severe metabolic syndrome. In 2022, a total of 5 sessions were held, with 202 employees participating.

Health promotion activities and facilities
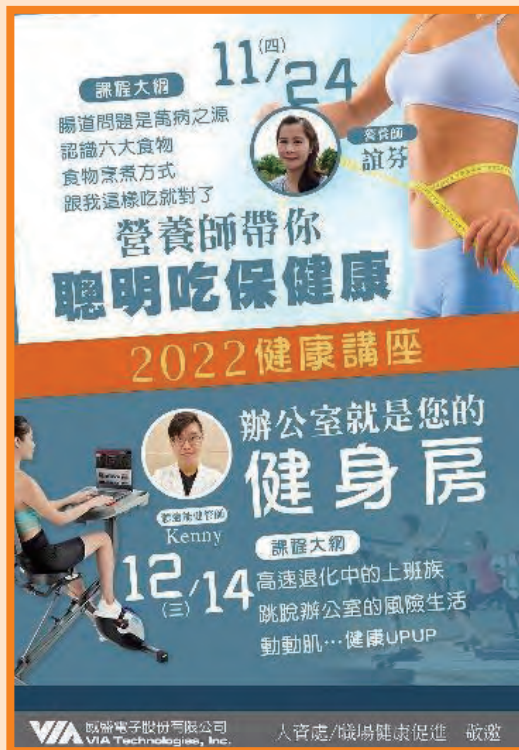
Weight Loss Activities

Every summer, the Health Promotion Program - Team Weight Loss Activities will be held, and all colleagues will be sincerely invited to join the program to reduce weight and fat with office partners nearby. During the course of 8 weeks, employees not only participate in pre- and post-tests, but also arrange nutrition experts to teach healthy eating, fitness teachers to teach exercise and core muscle groups, etc. Through individual accumulation activities and group weight loss, employees are encouraged to start paying attention to their own diet, develop exercise habits, learn new health-related knowledge, and enjoy a lean life!
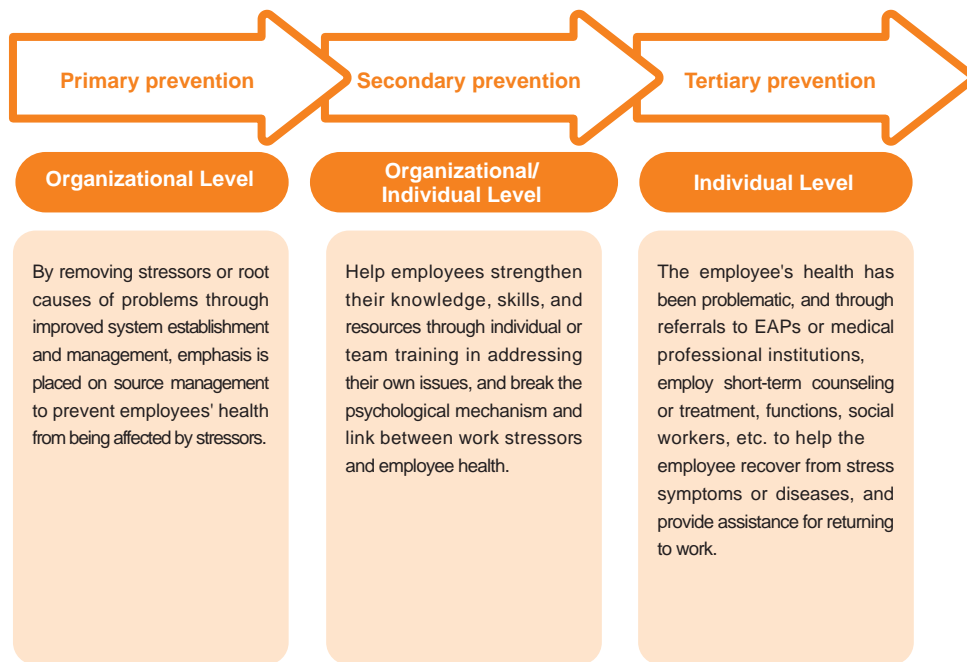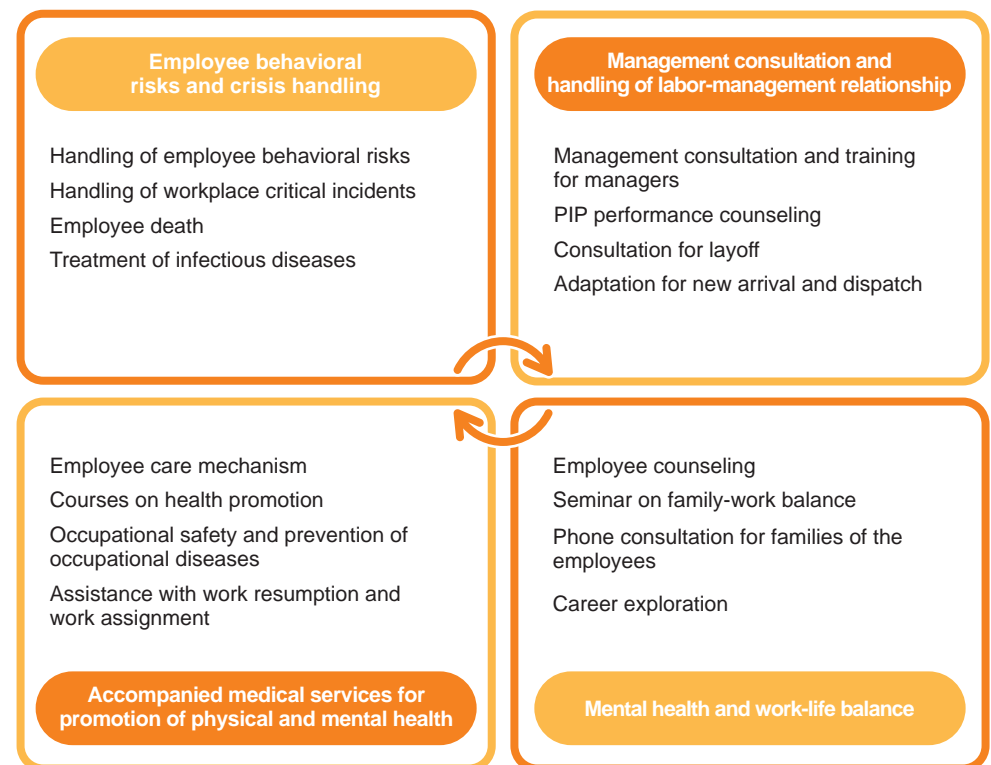

Club Activities

Employee Assistance Program (EAP)

The company not only attaches importance to the health and safety of the workplace, but also focuses on the behavioral safety and emotional issues of employees. By hiring professional psychologists, in line with the company's core values and continuing the company's mission of "To enable global connection with innovation and care", VIA Technologies creates Employee Assistance Programs (EAPs) with dedicated technology personnel, and helps to solve the problems encountered by employees in the aspects of health, work and life, and manage them from the source at the organizational level as a primary prevention according to the cross-level planning of workplace health psychology. When employees or teams face problems and stressors, they can strengthen their improvement skills and resources as a secondary prevention. Finally, personal counseling or referrals are conducted as the third means of prevention, which enables employees to focus on their work with a healthy mind and body, improves work performance, reduces the sunk costs of late arrivals, absence, and departures, and improves employee well-being. In 2022, a total of 37 people were helped, with a utilization rate of 10.1%.

Built-in employee assistance programs combine stress management models of the three levels of prevention with organizational and individual-level interventions

Primary prevention

Secondary prevention

Tertiary prevention

Organizational Level

Organizational/Individual Level

Individual Level

By removing stressors or root causes of problems through improved system establishment and management, emphasis is placed on source management to prevent employees' health from being affected by stressors.

Help employees strengthen their knowledge, skills, and resources through individual or team training in addressing their own issues, and break the psychological mechanism and link between work stressors and employee health.

The employee's health has been problematic, and through referrals to EAPs or medical professional institutions, employ short-term counseling or treatment, functions, social workers, etc. to help the employee recover from stress symptoms or diseases, and provide assistance for returning to work.

Content of VIA Employee Assistance Program services

Employee behavioral risks and crisis handling

Handling of employee behavioral risks
Handling of workplace critical incidents
Employee death
Treatment of infectious diseases

Management consultation and handling of labor-management relationship

Management consultation and training for managers
PIP performance counseling
Consultation for layoff
Adaptation for new arrival and dispatch

Employee care mechanism
Courses on health promotion
Occupational safety and prevention of occupational diseases
Assistance with work resumption and work assignment

Accompanied medical services for promotion of physical and mental health

Employee counseling
Seminar on family-work balance
Phone consultation for families of the employees
Career exploration

Mental health and work-life balance

100

Control and Management of COVID-19 serious Infectious Disease

Since February 2020, in line with the policies of the Centers for Disease Control of the Government's Health Department and measures related to the prevention and treatment of severe and special infectious pneumonia (COVID-19), the company's epidemic prevention strategy has the following three major characteristics:

- ☑ Command center for cross-team professional epidemic prevention: First, the human resources department is responsible for convening and taking charge of epidemic prevention management, and the cross-business unit is established with the first-level supervisor to serve as the epidemic prevention committee, and the executing team such as the human resources department, the administrative department, the information department, the public relations department, etc. regularly conduct cross-departmental response meetings and regulate internal epidemic response measures, including: advanced deployment of epidemic prevention materials, response and handling of positive diagnosis, mass handing of home-use test kits to the employees, and weekly regular quick testing and uploading of the results to the platform during the peak of the epidemic from 5/1 to 10/31, promotion of short-term diverted commuting and work-from-home (WFH) measures, WFH measures for infected employees with children under 12 years of age at home, epidemic prevention measures for returning to the company, health monitoring for employees with high risks, response and care for positive diagnosis of Omicron variant, visitor health management, control on entry-exit of the country and business traveling, access control and environmental control, irregular advocacy for epidemic prevention to increase employee awareness for epidemic prevention to ensure the health of colleagues, family members, manufacturers, customers, and stakeholders.

- ☑ Intelligent technology for epidemic prevention monitoring platform: Not only are epidemic prevention materials deployed in advance, technology companies employ professionalism in rapidly setting up reporting platforms for employee body temperature and health management systems, vaccination registration and statistics, quick testing records, and other uploading platforms to make the technology for epidemic prevention intelligent, grasp information in real time, and report to epidemic prevention committee members to facilitate measures for rolling adjustment.

- ☑ Work together for epidemic prevention: In crisis response care, the "VIA Group COVID-19 Diagnosis Response Plan" was formulated to assist epidemic-affected employees and their families in seeking medical treatment as soon as possible, and provide humane measures for positively diagnosed colleagues to work from home. In addition to the epidemic prevention task force, the direct supervisor of the unit and department is also tasked with being the first-line epidemic prevention chief, assisting in locating those who are in close contact with the infected, cooperating with the epidemic prevention team to help care for the physical and mental health of the colleagues positively diagnosed, and properly arranging and reviewing the work delayed due to the diagnosis, so that all employees can actively participate in and devote to the actions for epidemic prevention. In the employee care part, the company is not only devoted to caring for the colleagues positively diagnosed and in close contact with the infected and their family members, but also establishing a system to track the physical and mental health of employees, the classification and management of employees with high risk of infection, the care of long COVID syndrome, and ensuring that employees can survive the collective anxiety and depression during the peak of the pandemic through real-time telephone services. For those in close contact, the company will also respond according to the level of risk, strive to protect the health and safety of the employees and their families, and continue to strictly require all employees to cooperate with the policies for epidemic prevention, and work together to maintain the normal operation of the corporation. In addition, in accordance with the changes in the epidemic situation, government measures, employee health and operating conditions, the company's policies for epidemic prevention have been custom-adjusted to a moderate degree, and the company has adhered to step-by-step epidemic prevention measures to establish a complete safety network for epidemic prevention and employee care system.

2022 Epidemic Prevention Plan and Measures in Response to Omicron Variant:

Preventive measures	Descriptions
COVID-19 Response Command Team	• The epidemic prevention committee was established and HR was the responsible unit for responding to COVID-19. The company launched the epidemic prevention emergency response process, divided into four groups: epidemic prevention convening and employee health (human resources group), environmental disinfection and maintenance (administrative department), information security (information group), and external speaking (public relations group). In accordance with government policies and the epidemic situation of colleagues, the company held 1-2 epidemic prevention committee meetings every week physically or online, and updated the epidemic situation of the colleagues at any time, with a total of 36 times. Safeguard the physical and mental health of all personnel, ensure the safety of the company's epidemic prevention, continuous operation, and rapid recovery.
Advance Deployment of Epidemic Prevention Supplies	• Make sure you have enough thermos, ear cuffs, forehead thermos, masks, gloves, alcohol, bleach, quick test kits, and home-use test reagents. • Provide goggles, face shields, protective clothing, and dining partitions for co-workers to use. • Provide safety kits for colleagues on business travel. • Prepare 30 blood oxygen machines to provide to the colleagues in physical discomfort and in need of voluntary health management.
Epidemic Prevention Letters and Advocacy	• A total of 56 internal letters timely conveyed the epidemic situation and delivered education on epidemic prevention.
Alternatives to Reducing Travel	• Reminders to reduce non-essential travel across all business groups. • If business travel is necessary, give the business traveler a complete pandemic reminder for the country travelled to, education on epidemic prevention, travel precautions, epidemic prevention kit, commitment letter for self-management after exiting the country, reservation for quarantine hotel after returning to Taiwan, health tracking care, and other services and control measures.
Access Control & Services	• Simulation and control of the flow line at the entrance and exit of the company's campus, and set up of infrared thermal imaging detection. • Real-name logging via QR code scanning for delivery person and courier. When picking up an order from the delivery platform, always pick it up outside the campus gate. • Visitor health management: Advance notification of guest visits, and implement the follow rules, (1) Fill in the health declaration form upon arrival for the visit. (2) Temperature detection. (3) Have the office-entering guest hold the negative proof within 2 days.

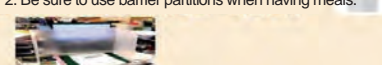| Preventive measures	Descriptions
Environmental Control and Management	• Encourage employees to use more phone, online, or teams messaging software for meetings, reducing face-to-face and cross-floor communication. • Phased regulation of exercise spaces to avoid mass use. In the stage when the epidemic is slowing down, in line with the government's epidemic prevention policies, gyms, community activities, and massage for the blind are opened to enhance physical fitness and immunity, and colleagues should still pay attention to maintaining safe social distancing when exercising and participating in community activities. • Set up alcohol disinfectant sprays at the entrances and exits of each office area and public areas. • The meeting room can reduce to accommodate 1/2 of the original number of people, and social distancing is employed. It is strictly forbidden to eat in groups in the meeting room. Dining is limited to the personal seating area. • Disinfect elevator and common areas from time to time. • The office area is subject to intensified cleaning in response to the contingency plan for positive diagnosis, with a total of 174 times in cleaning.
Care for Children Under 12 Years of Age at Home Who are Positively Diagnosed	• Employees can apply for WFH as long as they have children under the age of 12 at home, and as long as the children are positively diagnosed and preventively suspended from classes, they can apply for WFH for their convenience.
Infection prevention and surveillance — **Daily Body Temperature Report Log**	• The "epidemic prevention zone" is set up on the intranet, and colleagues must take their body temperature twice a day and log in. • According to the situation reported by the employees, timely implement control and care operations.
Vaccine Administration Log and Statistics on Coverage	• Vaccine coverage was 88.90% for the first dose, 86.53% for the second dose, 65.26% for the third dose, 11.23% for the fourth dose, and 0.66% for the fifth dose.
Mass Handing of Home-Use Quick Testing Kits	• Distribute 31 boxes of home-use quick testing kits for to each employee for his/her use, with a total of 11,408 boxes distributed. • Activation of regular tests in phase: During the escalating phase of the epidemic, all colleagues underwent quick screening tests. During 5/1-10/31, the weekly quick screening test was promoted. The quick testing records were uploaded to the intranet platform for 27 weeks, with a total of 15,536 boxes distributed. • For business travelers, visitors, newcomers, and interviewers, a total of 424 boxes will be distributed.
Regular Weekly Screening for Uploading to the Platforms and Tracking	• Activation of regular tests in phase: During the escalating phase of the epidemic, all colleagues underwent quick screening tests. During May 1 and Oct. 31, the weekly quick screening test was promoted. The quick testing records were uploaded to the intranet platform for 27 weeks, with a total of 15,536 boxes distributed. Only if they were tested negative, they could enter the company the next day.

Preventive measures		Descriptions
Response to positive diagnosis	**Process for Responding to Positive Diagnosis**	• Those tested positive: In accordance with the CDC policy, home quarantine for 7 days + voluntary health management for 7 days. The number of confirmed cases was 179 (179/392), with a confirmed diagnosis rate of 45.7%. • Close contacts: From the workplace and the family member living together to the later stage when only the family member living together to be listed for tracking, and from 7 days to 3 + 4, to finally when the colleagues can go to work as long as they are tested negative. • Professional disinfection: The confirmed household number started disinfection, with a total of 174 times in disinfection from January to December. • Co-workers sharing the same seat number who are tested positive: As long as the co-workers are positively diagnosed, the co-workers sharing the same seat number will be tested quickly on the same day and their health will be tracked.
	Care for Positive Diagnosis	• Telephone care for colleagues, providing information on symptomatic medication, assistance with WFH, and other assistance needed. • Health tracking: Ongoing health tracking and psychological care via phones or emails to colleagues who have been positively diagnosed or quarantined. • Health recovery control: Long Covid tracking after recovery, status of the return to the company to resume work, and health tracking. • Line supervisor of the department: Assist in caring for the needs of the positively diagnosed colleagues and properly arrange for the review and dispatching of the work delayed due to the positive diagnosis.

Announcement

1. In wake of recent hikes on pandemic count, employees could use the protective goggles, masks, and protective clothing during their commute, reception of visitors, and close face-to-face talks to better protect themselves.

2. Be sure to use barrier partitions when having meals.

5.4 Social Participation

As a member of the whole society, the company is interdependent with investors, employees, local communities, and other stakeholders. VIA Technologies exerts its own influence to fulfill its social responsibility by setting examples, and works with local groups in various operating locations to ensure that resources can be provided to those who really need help and strive to make society better.

Donate second-hand books for accompanied reading	Long-term cooperation with the Chinese Christian Relief Association to encourage employees to donate second-hand books every day for 365 days, and support the "Disadvantaged Families - Children's Accompanied Reading After School " (hereinafter referred to as the "1919 Accompanied Reading Program") with the proceeds from selling of the second-hand books. Let employees' loved books play the role of being re-read, and fund programs for accompanied reading, so that disadvantaged children can grow healthily with the help of employees. In 2022, a total of 433 books and rebates of $900 were donated.
Charity flea market	Every year during the Mid-Autumn Festival, the **"Love Donation Campaign"** is held to encourage employees to share their love and warmth during the festival, and pass on new or 70% new second-hand goods (such as clean clothes, household items, small appliances, gifts from various sources, children's supplies, toys, stationery, books, etc.) that are not used in the home. The proceeds from the charity sale amounted to $10,815. The remaining 15 boxes of goods for charity sales were donated to the Catholic Kuang Jen Social Welfare Foundation, Hsinye Used Clothes Recycling Center, Children Are Us Foundation, and the Chinese Christian Relief Association.
Collecting old shoes to help overseas schoolchildren	In conjunction with the fundraising campaign organized by **"Step 30 Old Shoes Save Lives"**, employees are encouraged to donate unbroken old shoes to schoolchildren in Kenya, Uganda, poverty-stricken areas in Tanzania, and sub-Saharan Africa. Employees are encouraged to participate in public welfare activities so that love can become a blessing for children in rural Africa. A total of 345 pairs of shoes, 81 bags, and 559 clothes were collected.
Blood donation campaign	Cooperate with the Senao Foundation on campus to organize joint blood donation activities in the courtyard twice every summer and winter, encourage employees to donate their blood to save lives, encourage them to participate in public welfare, devote efforts, and give back to the community.
Joint Christmas charity sales	Several disadvantaged groups were invited to organize charity sales activities, including the Autism Society of Taiwan (Hsing 'er Workshop), Gao Fel Cake House of New Taipei City, TFB Sheltered Workshop of New Taipei City (Xindian), Sweetheart Workshop of the Garden of Hope Foundation, Daan Farm of New Taipei City, the Hsiao Tou Miao Workshop affiliated with the San Love Social Welfare Association, Angel Heart Family Social Welfare Foundation, and Victory Social Welfare Foundation of Taipei City (Pure Coffee Shulin Shop of New Taipei City), with a total amount of NT $52,680.

Event highlights
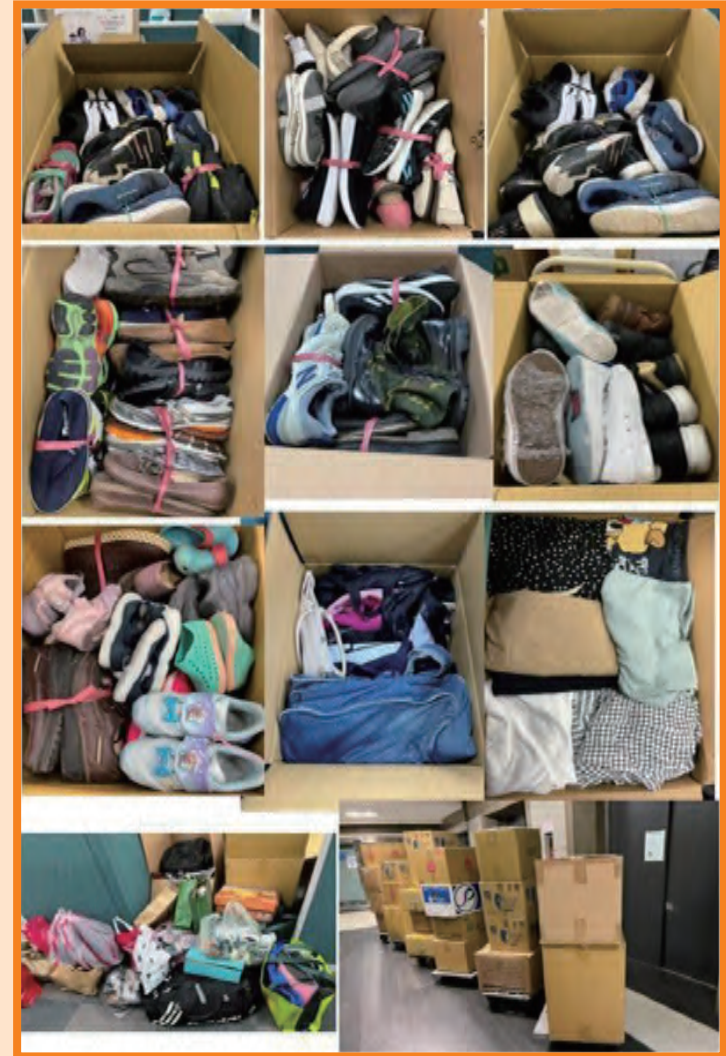
VIA Technologies not only develops science and technology, but also has not forgotten the mission of caring for society for many years, combining science and technology with care to make an impact. VIA Technologies sponsors the VIA Charitable Foundation to organize social welfare charities, support disadvantaged groups, and participate in social welfare activities, such as: investing in community, nursing homes, hospital ward visits and other services and care work; donating emergency relief to disadvantaged groups; helping aborigine people and victims of disasters in remote areas to improve the living environment and medical services; caring for children (orphans), teenagers and the elderly, women and other welfare work at home and abroad; assisting low-income households in donation activities; holding lectures on life, culture, art, information, health, soul, parent-child relations, interpersonal relationships, etc.; assisting charitable groups to improve the lives of the poor and improve the environment in remote areas, and community care work such as post-disaster reconstruction and spiritual comforting for the victims; sponsoring charity and love welfare activities, etc. Promote social peace and happiness, and carry forward the spirit of faith, hope, and love.

Welfare activities	Purpose of establishment	Services	Service outcomes
Subsidy for Education Fund for Children of Employees in Major Accidents	During the period of employment with the company, employees who die due to illness or traffic accidents or meet one of the total disability items stipulated by the group insurance can apply for education subsidies if they have children under the age of 18.	• Subsidy of 15,000 NTD for each kindergarten child per semester, 7,000 NTD for elementary school students, 8,000 NTD for junior high school students, and 10,000 NTD for senior high school (vocational) students.	Since its establishment in 2013, the company has 3 employees who have died due to causes, and a total of 7 children are still applying for subsidies.
After-school care services for children and junior high school students	Through classroom tutoring and character education courses to help disadvantaged families, children suffering from abuse and domestic violence establish the correct values of life, and have a certain level in the schoolwork, character, interpersonal relationships, and ability to deal with things. In the future when grown up or after getting into the workplace, they can become the pillar-like talent for the society and country.	• Organize elementary and junior high school after-school tutoring classes to help students with their homework. • Organize regular character camps to create the right values for students. • Hold camps for children's and junior high school students during the winter and summer breaks.	3,228 people were served in 2022. This year, it won the New Taipei Guardian of Children Small Satellite Partner Award.
Care services for the elderly	In response to the ultra-aged society, provide care in physical, mental, and spiritual well-being for residents of care and nursing centers or nursing homes and help the elderly regain their dignity, with increase in community activities, so that they can live their lives in good health to the end.	• Communicate love and concern through group activities, study sessions, festive birthday celebrations, opera performances, bed companionship, or walking activities.	There are 556 elderly care centers and other bases, serving 30,202 people.

Via Technologies Uses Technology to Help Education Change Society

Education is the best way to change the world and change a person. Starting with this idea, we commenced our action to develop VIA's LearnMode. It is an open and shared platform for public welfare, hoping to reduce the urban-rural disparity and digital gap through technology. It is an educational platform developed by a group of partners caring about digital education.

LearnMode is committed to making it easier for teachers to take care of the needs of each child through technology, providing content from various disciplines in elementary, junior high, and senior high schools, as well as special-themed courses that are consistent with current events, along with tools such as "reading guidance" and "speech recognition", allowing teachers to prepare for classes quickly online in one integrated stop and allowing students to cultivate self-learning in highly interactive listening, speaking, reading, and writing, while recording the experiences of learning.

LearnMode lets your child have free and rich online lessons, starting from practice reading to a variety of in-class and out-of-class knowledge, LearnMode will give you the most immediate feedback, and many friends will take challenge together in the activities of learning. In addition to learning the content of various subjects in elementary, junior high, and senior high schools, as well as courses themed in Chinese and English that are consistent with current events, it can also improve reading literacy and overall ability.

In the managing and planning LearnMode teaching platform, the company is committed to promoting the strengthening of language skills, using technology to develop AI speech recognition learning and diagnostic systems, including the skills in reading and reciting in Chinese and English languages. In 2022, *LearnMode* began to cooperate with the 2019 curriculum to promote local languages and develop the AI language recognition and teaching platform for Minnan language. The number of people registered for LearnMode is currently 3.5 million, and the number of active people in 2022 was 5.37 million, making it one of the most active online learning platforms in Taiwan. In the first week of the nation-wide no school period from 2021/5/17-5/23 for epidemic prevention during the COVID-19 pandemic, an average of more than 300,000 to 500,000 people used the LearnMode platform every day, which is of a long-term plan and result of our long-term commitment to promote education and spare no effort in developing the LearnMode platform.

Appendix

6

Third-party Verification Statement

GRI Standards

SASB and Industry Indicators

TCFD and Climate Chapter

Third-party Verification Statement

GREAT International Certification Co., Ltd.

Independent Assurance Statement Based on 2022 Sustainability Report of VIA Technologies Inc.

Statement No. : 2307004

VIA Technologies Inc. (hereinafter referred to as VIA) and GREAT International Certification Co., Ltd. (hereinafter referred to as GREAT) are independent companies and organizations. Except for the evaluation and verification of the company's 2022 sustainability report, GREAT has no financial relationship with VIA.

The purpose of this independent assurance statement (hereinafter referred to as the Statement) is only to serve as the conclusion of guaranteeing the relevant matters within the scope defined in the following relevant VIA's Sustainability Report, and not for other purposes. Except for the independent assurance statement for fact verification, GREAT does not bear any relevant legal or other responsibilities for the use of other purposes, or anyone who reads this independent assurance statement.

This independent assurance statement is based on the conclusions made by the relevant information verification provided by VIA to GREAT. Therefore, the scope of the review is based on and limited to the content of the information provided. GREAT believes that the information content is complete, accurate and precise. Any questions about the content of this independent assurance statement or related matters will be answered by VIA.

The Scope of Assurance
The verification scope of VIA and GREAT agreement includes:
- The contents of the entire sustainability report and all operating performance of VIA from January 1, 2022 to December 31, 2022;
- According to the type 1 of AA1000 Assurance Standard v3, evaluate the nature and degree of VIA's compliance with the AA1000 Accountability Principles (2018), excluding the verification of the reliability of the information/data disclosed in the report
- This statement is made in Chinese and translated into English for reference.

Verification Opinion
We summarize the content of VIA's sustainability report, and provide a fair standpoint of VIA's related operations and performance. We believe that the specific performance indicators of VIA in 2022, such as economy, society, environment and corporate governance, are presented correctly. The performance indicators disclosed in the report demonstrate VIA's expectations and efforts to identify and satisfy stakeholders.

Our verification work is carried out by a group of teams with verification capabilities according to the AA1000 Assurance Standard v3, as well as the planning and execution of this part of the work to obtain the necessary information data and instructions. We believe that the evidence provided by VIA is sufficient to show that its reporting method and self-declaration in accordance with the AA1000 Assurance Standard v3 and its 2018 appendix are in line with the GRI Sustainability Reporting Guidelines.

Verification method
To gather the evidence relevant to the conclusions, we performed the following:
- To conduct a senior management review of issues from external parties related to VIA's corporate policies to confirm the appropriateness of the statement in this report;
- To Discuss with the managers of VIA about the way of stakeholder participations, and have no direct contact with external stakeholders;
- To interview with employees related to the preparation of the sustainability report and information provision;
- To audit the performance data of VIA on a sampling basis;
- To evidence supporting the claims made in the review report;
- To Review the management process of the principles of inclusivity, materiality, responsiveness, and impact described in the company report and its related AA1000 Accountability Principles (2018).

Conclusion
The results of a detailed review of the AA1000 Accountability Principles (2018) including inclusivity, materiality, responsiveness, impact and GRI sustainability reporting standards are as follows:
- Inclusivity

Page 1 of 2

GREAT International Certification Co., Ltd.

VIA has established a process of cooperation with Employees, customers, suppliers, banks, government agencies, shareholders/investors and the community etc., and will launch a series of stakeholder activities in 2022, involving environment, economy, people and a series of major themes. In terms of our professional opinion, this report covers the inclusivity issues of VIA.

- **Materiality**
  The report has stated that VIA focuses on Environmental, Social and Corporate Governance topics, and identified 9 major topics including green products, supply chain environmental assessment, talent cultivation and retention, customer service, employment relations, information security, innovative research and development, regulatory compliance and corporate governance, etc. In terms of our professional opinion, this report appropriately covers the materiality issues of VIA.

- **Responsiveness**
  VIA responds to requests and opinions from stakeholders. Implementation methods include numerous internal and external stakeholder communication mechanisms, as an opportunity to provide further responses to stakeholders, and to promptly respond to stakeholder concerns. In terms of our professional opinion, this report covers the responsiveness issues of VIA.

- **Impact**
  VIA has identified and fairly demonstrated its impact with balanced and effective measurement and disclosure. VIA has established a process for monitoring, measuring, evaluating and managing impacts, which helps to achieve more effective decision-making and results management within the organization. In terms of our professional opinion, this report covers the impact issues of VIA.

- **GRI Guidelines**
  VIA provides the self-declaration of compliance with the GRI Sustainability Reporting Standards and relevant information. Based on the results of the review, we confirm that the report refers to the social responsibility and sustainability of the GRI Sustainability Reporting Standards. Relevant disclosure items for developments have been disclosed, partially disclosed, or omitted. In terms of our professional opinion, this self-declaration covers VIA's social responsibility and sustainability themes.

Assurance level
According to the AA1000 Assurance Standard v3 and its 2018 Appendix, we have verified that this Statement is a moderate level of assurance, as described in the scope and methods of this Statement.

Responsibility
The responsibility of the sustainability report, as stated in this Statement, is owned by the person in charge of VIA. The responsibility of GREAT is solely to provide professional opinions based on the scope and methods described, and to provide an independent assurance statement for the stakeholders.

Ability and Independence
GREAT is composed of experts in various management system fields. The verification team is composed of members with professional background, who have received training in a series of sustainable development, environmental and social management standards such as AA1000AS v3, ISO 9001, ISO 14001 and ISO 45001, and are qualified as lead auditors.

On behalf of the assurance team JULY 21th, 2023
GREAT International Certification Co., Ltd.
Taiwan, Republic of China

Signed by General Manager
W. J. Chen

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Page 2 of 2

Appendix I: GRI Sustainability Reporting Guidelines - Comparison Table

Statement of Use		VIA Technologies, Inc. has reported content for the period from January 1 to December 31, 2022 in accordance with the GRI Guidelines			
GRI 1 Used		GRI 1: Foundation 2021			
Applicable GRI Industry Guidelines		The company is in the semiconductor industry and does not have GRI industry guidelines			
Notes		Mark * before the topic as a material topic			
Subject	**Disclosure Items**	**Item Description**	**Chapters**	**Page No.**	**Omissions/Notes**
GRI 2: General Disclosures 2021					
The organization and its Reporting Practices	2-1	Organizational details	1.1 Company Profile	7	
	2-2	Entities included in organization's sustainability reporting	Editorial Guidelines	4	
	2-3	Reporting period, frequency and contact point	Editorial Guidelines	4	
	2-4	Restatements of information	Editorial Guidelines	4	No restatement because of the first report
	2-5	External assurance	Editorial Guidelines	4	
Activities and Workers	2-6	Activities, value chain and other business relationships	1.1 Company Profile	7	
	2-7	Employees	5.1 Employee Structure	78	
	2-8	Workers who are not employees	5.1 Employee Structure	78	
Governance	2-9	Governance structure and composition	2.1 Governance Practices	19	
	2-10	Nomination and selection of the highest governance body	2.1 Governance Practices	19	
	2-11	Chair of the highest governance body	2.1 Governance Practices	19	

Subject	Disclosure Items	Item Description	Chapters	Page No.	Omissions/Notes
		GRI 2: General Disclosures 2021			
Governance	2-12	Role of the highest governance body in overseeing the management of impacts	2.1 Governance Practices 2.3 Risk Management	19/31	
	2-13	Delegation of responsibility for managing impacts	2.1 Governance Practices 2.3 Risk Management	19/31	
	2-14	Role of the highest governance body in sustainability reporting	1.2 Sustainable Development Strategies	11	
	2-15	Conflicts of interest	2.1 Governance Practices	19	
	2-16	Communicate of critical concerns	2.1 Governance Practices	19	
	2-17	Collective knowledge of the highest governance body	2.1 Governance Practices	19	
	2-18	Evaluation of the performance of the highest governance body	2.1 Governance Practices	19	
	2-19	Remuneration policies	2.1 Governance Practices	19	
	2-20	Process to determine remuneration	2.1 Governance Practices	19	
	2-21	Annual total compensation ratio	--	--	Maximum annual gross compensation is confidential company information
Strategy, Policie & Practices	2-22	Statement on sustainable development strategy	Statement of the Management	2	
	2-23	Policy commitments	1.2 Sustainable Development Strategies	11	
	2-24	Embedding policy commitments	1.2 Sustainable Development Strategies	11	
	2-25	Processes to remediate negative impacts	2.1 Governance Practices 2.3 Risk Management	19/31	

Subject	Disclosure Items	Item Description	Chapters	Page No.	Omissions/Notes
GRI 2: General Disclosures 2021					
Strategy, Policie & Practices	2-26	Mechanisms for seeking advice and raising concerns	2.1 Governance Practices	19	
	2-27	Compliance with laws and regulations	2.2 Integrity Management	28	
	2-28	Membership associations	1.4 Participation In External Organizations	16	
Stakeholder Engagement	2-29	Approach to stakeholder engagement	2.4 Stakeholder Management	36	
	2-30	Collective bargaining agreements	5.2.3 Labor-management Communication	87	
GRI 3: Material Topics 2021					
Material Topics	3-1	Process to determine material topics	2.4 Stakeholder Management	36	
	3-2	List of material topics	2.4 Stakeholder Management	36	
* Compliance					
GRI 3: Material Topics 2021	3-3	Management of material topics	2.2 Integrity Management	28	
* Innovative R&D					
GRI 3: Material Topics 2021	3-3	Management of material topics	2.4 Stakeholder Management 3.1 Product Overview	36 46	
* Information Security					
GRI 3: Material Topics 2021	3-3	Management of material topics	2.4 Stakeholder Management 2.3 Risk Management	36 31	

Subject	Disclosure Items	Item Description	Chapters	Page No.	Omissions/Notes
* Green Products					
GRI 3: Material Topics 2021	3-3	Management of material topics	2.4 Stakeholder Management 3.1 Product Overview	36 46	
* Customer Service					
GRI 3: Material Topics 2021	3-3	Management of material topics	2.4 Stakeholder Management 3.2 Customer Service	36 61	
Economy					
Financial Performance					
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	3.4 Operational Performance	64	
	201-2	Financial implications and other risks and opportunities due to climate change	4.1 Climate Change Management	68	
	201-3	Defined benefit plan obligations and other retirement plans	5.2 Employee Sustainability	81	
	201-4	Financial assistance received from government	3.4 Operational Performance	64	
	202-2	Proportion of senior management hired from the local community	5.1 Employee Structure	78	
Social Engagement					
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	5.4 Social Participation	105	

Subject	Disclosure Items	Item Description	Chapters	Page No.	Omissions/Notes
		Environmental Surface			
		Energy Management			
GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.2 Energy Management	72	
	302-3	Energy intensity	4.2 Energy Management	72	
	302-4	Reduction of energy consumption	4.2 Energy Management	72	
		Water Resources Management			
GRI 303: Water and Effluents 2018	303-3	Water withdrawal	4.3 Water Resources Management	73	
		Greenhouse Gas Emissions			
GRI 305: Emissions 2016	305-1	Direct (Scope 1) Greenhouse Gas (GHG) emissions	4.5 GHG Management	75	
	305-2	Energy indirect (Scope 2) GHG emissions	4.5 GHG Management	75	
	305-3	Other indirect (Scope 3) GHG emissions	4.5 GHG Management	75	
	305-4	GHG emissions intensity	4.5 GHG Management	75	
	305-5	Reduction of GHG emissions	4.2 Energy Management	72	
		Waste Management			
GRI 306: Waste 2020	306-3	Waste generated	4.4 Waste Management	74	
	306-4	Waste diverted from disposal	4.4 Waste Management	74	
	306-5	Waste directed to disposal	4.4 Waste Management	74	

Subject	Disclosure Items	Item Description	Chapters	Page No.	Omissions/Notes
* Supply Chain Environmental Assessment					
GRI 3: Maerial Topics 2021	3-3	Management of material topics	2.4 Stakeholder Management	36	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	3.3 Supply Chain Sustainability	62	
	308-2	Negative environmental impacts in the supply chain and actions taken	3.3 Supply Chain Sustainability	62	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	3.3 Supply Chain Sustainability	62	
	414-2	Negative social impacts in the supply chain and actions taken	3.3 Supply Chain Sustainability	62	
Social					
* Employment					
GRI 3: Material Topics 2021	3-3	Management of material topics	2.4 Stakeholder Management	36	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	5.2 Employee Sustainability	81	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.2 Employee Sustainability	81	
	401-3	Parental leave	5.2 Employee Sustainability	81	
Labor / Management Relations					
GRI 402: Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	5.2 Employee Sustainability	81	

Subject	Disclosure Items	Item Description	Chapters	Page No.	Omissions/Notes
*Occupational Safety and Health					
GRI 3: Material Topics 2021	3-3	Management of material topics	2.4 Stakeholder Management	36	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	5.3 Occupational Health and Safety	88	
	403-2	Hazard identification, risk assessment, and incident investigation	5.3 Occupational Health and Safety	88	
	403-3	Occupational health services	5.3 Occupational Health and Safety	88	
	403-4	Worker participation, consultation, and communication on occupational health and safety	5.3 Occupational Health and Safety	88	
	403-5	Worker training on occupational health and safety	5.3 Occupational Health and Safety	88	
	403-6	Promotion of worker health	5.3 Occupational Health and Safety	88	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.3 Occupational Health and Safety	88	
GRI 403: Occupational Health and Safety 2018	403-8	Workers covered by an occupational health and safety management system	5.3 Occupational Health and Safety	88	
	403-9	Work-related injuries	5.3 Occupational Health and Safety	88	
	403-10	Work-related ill health	5.3 Occupational Health and Safety	88	

Subject	Disclosure Items	Item Description	Chapters	Page No.	Omissions/Notes
* Talent Development and Retention					
GRI 3: Material Topics 2021	3-3	Management of material topics	2.4 Stakeholder Management	36	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	5.2 Employee Sustainability	81	
	404-2	Programs for upgrading employee skills and transition assistance programs	5.2 Employee Sustainability	81	
*Employee Diversity and Equal Opportunity					
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	5.1 Employee Structure	78	

Appendix II: Comparison Table of SASB Sustainability Accounting Standards

Topic	Code	Accouting Metric	Category	Report Section - Comparison	Remarks
GHG Emissions	TC-SC-110.a.1	Gross global (Scope 1) GHG emissions and the amount of total emissions from perfluorinated compounds	Quantitative	4.5 GHG Management	
	TC-SC-110.a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 GHG emissions, emissions reduction targets and an analysis of performance against those targets	Qualitative	4.5 GHG Management	
Energy Management in Manufacturing	TC-SC-130.a.1	Total energy consumed, percentage grid electricity and percentage renewable energy	Quantitative	4.2 Energy Management	Did not use energy from power grid sites and renewable energy
Water Resourol Management	TC-SC-140.a.1	Total water withdrawn, total water consumed, and percentage of each in regions with high or extremely high baseline water stress	Quantitative	4.3 Water Resources Management	The company's operating base is in northern Taiwan, not a region with high pressure for water

Topic	Code	Accouting metric	Category	Report Section - Comparison	Remarks
Waste Resource Management	TC-SC-150.a.1	Amount of hazardous waste from manufacturing, percentage recycled	Quantitative	4.4 Waste Management	
Employee Health and Safety	TC-SC-320.a.1	Description of efforts to assess, monitor and reduce employees' exposure to human health hazards	Qualitative	5.3 Occupational Health and Safety	
	TC-SC-320.a.2	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	Quantitative	2.2 Integrity Management	No violations in 2022
Recruiting and Managing a Global and Skilled Workforce	TC-SC-330.a.1	Percentage of employees who are foreign nationals and located offshore	Quantitative	5.1 Employee Structure	This year's scope is mainly based on operations in Taiwan, and overseas employees are not counted
Product Lifecycle Management	TC-SC-410.a.1	Percentage of products by revenue that contain International Electrotechnical Commission (IEC) 62474 declarable substances	Quantitative	3.1 Product Overview	Proportion of product revenue that does not comply with IEC62474 is 0%
	TC-SC-410.a.2	Processor energy efficiency at a system level for servers, desktops and laptops	Quantitative	--	The Company is not a manufacturer of end products and is thus not applicable
Materials Sourcing	TC-SC-440.a.1	Description of the management of risks associated with the use of critical materials	Qualitative	3.1 Product Overview	
Intellectual Property Protection and Competitive Behavior	TC-SC-520.a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Quantitative	2.2 Integrity Management	There were no regulatory violations in 2022 and the total loss was $0

Appendix III: TCFD Disclosure Comparison

Dimension	TCFD Disclosure items	Corresponding section	Page No.
Governance	Board's oversight of climate-related risks and opportunities	4.1 Climate Change Mmanagement	68
	Management's role in assessing and managing climate-related risks and opportunities	4.1 Climate Change Mmanagement	68
Strategy	Climate-related risks and opportunities the organization has identified over the short, medium, and long term	4.1 Climate Change Mmanagement	68
	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	4.1 Climate Change Mmanagement	68
	The resilience of the organization's strategy , taking into consideration different climate-related scenarios	4.1 Climate Change Mmanagement	68
Risk Management	The organization's process for identifying and assessing climate-related risks	4.1 Climate Change Mmanagement	68
	The organization's processes for managing climate-related risks	4.1 Climate Change Mmanagement	68
	How processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	4.1 Climate Change Mmanagement	68
Metrics and Targets	The metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	4.1 Climate Change Mmanagement	68
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions, and the related risks	4.1 Climate Change Mmanagement	68
	The targets used by the organization to manage climate-related risks and opportunities and performance against targets	4.1 Climate Change Mmanagement	68

TWSE/TPEx Sustainability Disclosure Index - Semiconductor Industry

Number	Metrics	Metric Type	Unit	Report Content Sections
I.	Total energy consumption, percentage of electricity purchased outside and renewable energy usage	Quantitative	Gigajoules (GJ), %	4.2 Energy Management The company does not use renewable energy
II.	Total water withdrawals and total water consumption	Quantitative	Thousand cubic meters (m³)	4.3 Water Resources Management
III.	Weight and recycling percentage of hazardous waste generated	Quantitative	Metric ton (t), Percentage (%)	4.4 Waste Management
IV.	Explain the type, number and rate of occupational accidents	Quantitative	Ratio (%), Quantity	5.3 Occupational Health and Safety
V.	Disclosure on product lifecycle management: weight including end-of-life product and electronic waste and percentage of recycling	Quantitative	Metric ton (t), Percentage (%)	4.3 Waste Management
VI.	Description of risk management related to the use of key materials	Qualitative description	N/A	3.1 Product Overview
VII.	Total pecuniary loss due to legal proceedings related to the Anti-Competitive Conduct Ordinance	Quantitative	Reporting Currency	No related litigation occurred in 2022, with a total loss of $0
VIII.	Primary product yield by product category	Quantitative	Varies by product type	Cs, smart products and other total126,214 thousand units

Appendix IV: Climate-Related Information of TWSE/TPEx Listed Company

1 Implementation of Climate-Related Information

Item	Report Disclosure Section
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	4.1 Climate Change Management
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	4.1 Climate Change Management
3. Describe the financial impact of extreme weather events and transformative actions.	4.1 Climate Change Management
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	4.1 Climate Change Management
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.	4.1 Climate Change Management
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.	4.1 Climate Change Management
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	No internal carbon pricing in place yet
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 quantity of carbon credits or RECs to be offset should be specified.	4.1 Climate Change Management
9. Greenhouse gas inventory and assurance status.	4.5 GHG emissions

Scope 1	Total Emissions (Metric tons of CO_2^e)	Density (Metric tons of CO_2^e /Millions))	Assuring Agency	Statement of Assurance (Certificate of Verification)
Parent company	0.04	0.0000043	Assurance not implemented in the current year	Assurance not implemented in the current year
Subsidiary	--	--		
Scope 2	Total emissions (Metric tons of CO_2^e)	Density (Metric tons of CO_2^e/Millions)		
Parent company	1,132.56	0.1218199		
Scope 3	Total Emissions (Metric tons of CO_2^e)	Density (Metric tons of CO_2^e/Millions)		
Parent company	2.25	0.0002430		