



2024 Sustainability Report

VIA Technologies, Inc.



Chapter

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Letter from the Management

To all those who care about the sustainability of VIA Technologies:

In 2024, in response to the challenges posed by global economic and geopolitical tensions and extreme climate events, the VIA Technologies management team remained committed to advancing AI technology, adhering to a dual focus on risk management and sustainable development, and consistently implementing its business strategy. Amid growing global emphasis by governments and industries on the safety of industrial and commercial vehicles, market demand is steadily rising. VIA Technologies leverages AI innovation to develop products for accident prevention across various non-road applications and factory safety scenarios in diverse industries, including construction, material handling, transportation, logistics, and petrochemical plants. These advancements not only open new opportunities but also reflect the Company's commitment to sustainable development social value.

Corporate Governance - A Robust Foundation for Sustainable Growth

The core of VIA Technologies' sustainability is strong corporate governance, which serves as the foundation of the company's operational framework. We are committed to strong corporate governance, aiming for long-term growth in revenue and profits while also prioritizing environmental protection, employee rights and interests, social welfare, and the balanced interests of all stakeholders, reflecting the trend toward sustainable development. In 2024, guided by our sustainable development strategy blueprint, we integrated global R&D and operational management resources, working closely with upstream and downstream strategic partners to deliver cross-disciplinary and international solutions for smart manufacturing and a low-carbon economy. The key annual performance indicators are as follows:

- ◆ In the 2024 Corporate Governance Evaluation, the company ranked in the 36% to 50% tier among all listed companies.
- ◆ In 2024, consolidated revenue reached NT\$15.91 billion, marking a 25.8% increase over the previous year and setting a new record.
- ◆ VIA Technologies Chairman Wen-Chi Chen was named one of the Top 100 Business Leaders in Taiwan in 2024 by Harvard Business Review.
- ◆ VIA Technologies AI Mobile360's heavy equipment safety solution received the 2024 Mining Safety and Technology Innovation Award for the sand and gravel industry from the U.S. National Institute for Occupational Safety and Health (NIOSH).
- ◆ In 2024, a total of 26 patents were approved, including 20 invention patents, 5 utility model patents, and 1 design patent.
- ◆ The MSCI ESG rating for 2024 has been upgraded from a C to a B level
- ◆ In 2024, VIA Technologies officially obtained ISO/IEC 27001 Information Security Management System certification.

Environmental Sustainability - Aligning with COP29 to Accelerate the Low-Carbon Transition

In response to the challenges of global climate change, VIA Technologies, a global leader in advanced AI and the Internet of Things, actively invests in innovative R&D despite its low-carbon operations. By adopting a life cycle approach - from R&D, procurement, and outsourced manufacturing to after-sales service - it complies with international environmental regulations to meet the demand for green products and supports businesses in transitioning to smart manufacturing, achieving energy efficiency and carbon reduction. We have established environmental policies in response to the government's initiatives on energy conservation, carbon reduction, and pollution prevention. We promote environmental issues such as water conservation, electricity savings, and waste sorting through administrative campaigns. With the collective efforts of our staff in environmental protection, the key annual performance indicators are as follows:

- ◆ Climate Action: Greenhouse gas emissions were reduced by 4.24% compared to the 2023 baseline year, with a corresponding decrease in energy consumption of 0.58%.
- ◆ Resource Efficiency: Through increased daily environmental awareness and installation of water-saving devices, water consumption was significantly reduced by 29.37% compared to 2023.
- ◆ Green Product Design: From R&D to the entire supply chain, we ensure full compliance with international environmental regulations, supporting our customers in achieving their net-zero commitments.



Social Inclusion (Social) – Creating Impact through Technology and Empathy

For social care, VIA Technologies and all employees across our operational locations, in collaboration with Faith, Hope & Love, have maximized limited resources to support underprivileged groups and promote social stability. We continued to organize activities in 2024, including donations to the underprivileged groups, charity sales, used shoe drives, and blood donations, etc. We further encourage nearby factory partners, VIA Technologies employees, and their friends and family to join together and actively contribute to social welfare through concrete actions. The key annual performance achievements are as follows:

- ◆ Upgrading vehicle safety systems with innovative AI technology to maximize vehicle safety in customer logistics and heavy equipment operations.
- ◆ Creating smart applications through innovative AI solutions.
- ◆ Achieve the goal of zero occupational accidents.
- ◆ Average employee training hours in 2024: 14.21 hours.
- ◆ 840 instances of health protection services provided.
- ◆ Sponsor a three-year AI industry-academia collaboration program at the University of California, Berkeley, USA.
- ◆ LearnMode has accumulated 3.92 million registered users, with 3.34 million active users over the entire year.

In the face of increasing uncertainties and challenges ahead, VIA Technologies will continue to focus on global sustainable development trends, enhance the use of AI security solutions in smart manufacturing and carbon reduction worldwide, and collaborate with supply chain partners to drive a “just transition”. We firmly believe that only by integrating technological innovation with human compassion can we build a resilient future together with our stakeholders.



VIA Technologies’ business philosophy emphasizes the “balance and compatibility between AI innovation technology and the ongoing pursuit of sustainable development”.

Wen-Chi Chen

Chairman and the Chairman of the ESG Sustainable Development Committee



Editorial Policy

The period covered by this sustainability report is from January 1st to December 31st, 2024. This is the third sustainability report published by VIA Technologies, Inc. (hereinafter referred to as “VIA Technologies”). It discloses key sustainability indicators across corporate governance, economic, social, and environmental aspects. To comprehensively disclose VIA Technologies’ sustainable development achievements and the results of stakeholder communication, the report was prepared in accordance with the latest “GRI Standards” (Global Reporting Initiative Standards Standards), with reference to the Sustainability Accounting Standards Board (SASB), the Task Force on Climate-related Financial Disclosures (TCFD), and complies with the “Rules Governing the Preparation and Filing of Sustainability Reports by TWSE and TPEX Listed Companies” required by government authorities. It also aligns with the “United Nations’ Sustainable Development Goals” (SDGs), demonstrating VIA Technologies’ commitment to responsible reporting to stakeholders regarding the company’ s strategies and activities in the economic, environmental, and social aspects, as well as showcasing the company’ s dedication to fulfilling social responsibility and achieving sustainable development.

Report Review Description

The information and data contained in this report were compiled by the Sustainable Development Committee, a governance body that reports directly to the Chairman. Each committee member gathered information on domestic and international economic, environmental, and social sustainability issues of concern by stakeholders through multiple channels, and utilized the process of engagement and analysis to identify material topics relevant to the company. Based on the topics, the members collected and consolidated relevant management policies and performance information. The policies and information were then reviewed and confirmed by the Sustainable Development Committee, followed by approval by the Chairman, and subsequently endorsed by the Board of Directors in the third quarter. The final report was published on the company’ s official website and the Market Observation Post System (MOPS) for stakeholder reference. The financial data in this report are derived from the audited financial statements audited by Deloitte & Touche. VIA Technologies has obtained TUV SUD certification for the following systems: ISO 9001 (International Quality Management System), QC 080000 (Hazardous Substance Process Management System), and ISO 26262 (Functional Safety for Automotive Software Quality) To enhance the quality of the report’ s disclosures, GREAT Certification Co., Ltd. was commissioned to perform a Type 1 moderate assurance verification in accordance with AA 1000: AS v3. This confirmed compliance with the 2021 edition of the GRI Standards and resulted in an assurance statement, which is also included in the appendix for reference.

Reporting Standards and Guidelines

VIA Technologies considers industry requirements, as well as significant international economic, environmental, and social issues. Through stakeholder surveys, the company evaluates the impact of various issues. These findings are then integrated with the company’s operational strategies and discussed in meetings of the Sustainable Development Committee to identify material topics. Upon approval by the Chairman of the Committee, the results of the implementation are disclosed in this report.

The economic and financial performance revealed in this report are consolidated reports performance. All financial data are reported in New Taiwan Dollars (NTD). Environmental and social performance indicators disclosed in this report cover VIA Technologies’ head office only. Data from subsidiaries, overseas branches, or other reinvested businesses is not included. Any exceptions beyond the Taiwan region will be noted explicitly in relevant sections of this report.

Report Management Procedure

Stage	Topic	Responsible department
Collecting Topics	1. Determining Stakeholder 2. Collection of Topic of Concern	Sustainable Development Committee
Determine Material Topic	1. Assessment of External Economic, Environmental and People Impact on Stakeholders 2. Internal Operational Impact Assessment 3. Resolution of Sustainable Development Committee	Sustainable Development Committee
Summarize Information	Management Policy and Performance Collection	Sustainable Development Committee
First Draft	Compilation of Information	Sustainable Development Committee / Related Operation Departments
Review and Finalize	Internal Review of the Report	Sustainable Development Committee
Issuance and Announcement	Report to the Board of Directors / Issuance of Report	Sustainable Development Committee



Issue Date and Reporting Cycle

The company issues the Report every year, and the issue date is as follows:

Last Release Date: August 2024.

Issue Date of this year: August 2025.

Next Release Date: August 2026.

Revisions

This report does not require any restatement due to significant organizational changes or changes in the reporting period scope. Any necessary retrospective revisions are explained in the report revision section.

Contact Details

To promote environmental protection and paperless practices as part of our corporate social responsibility, this report is published in Traditional Chinese as an electronic version on the company's website. You are welcome to download this report from the VIA Technologies website at <https://www.viatech.com/tw/company-overview-tw/investor-relations/corporate-governance/>

If you have any recommendations or questions, kindly contact us via any of the following methods.

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01

Overview of VIA Technologies

1.1 Company Overview

1.2 Our Strategies in Sustainable Development

1.3 Participation in External Organizations



1.1 Company Overview

VIA Technologies, founded in 1992, primarily engages in the design, manufacturing, and sales of semiconductors and computer integrated circuits. The company is actively transforming its business by integrating advanced artificial intelligence (AI), Internet of Things (IoT), and computer vision technologies into intelligent automotive, edge computing, industrial, and building solutions, with the goal of enhancing operational safety and efficiency. VIA Technologies is headquartered in New Taipei City, Taiwan, and maintains a global network connecting major high-tech hubs across the United States, Asia, and Europe. Its clients include leading companies in the high-tech, manufacturing, and transportation sectors worldwide.

Company name	VIA Technologies, Inc.
Industry Category	Taiwan Listed Semiconductor Industry Classified under Technology and Communications / Semiconductor industry according to the SASB Standards
Headquarters location	8F, No. 535, Zhongzheng Road, Xindian District, New Taipei City
Stock symbol	2388.TW (Listed in 1999)
Date of Establishment	September 21, 1992
Operating Locations	Number of Operating Locations: 9 Taiwan (New Taipei City, Hsinchu, and Kaohsiung) China (Beijing, Shanghai, Shenzhen, and Hong Kong) United States (California), Japan (Tokyo)
Number of VIA Technologies' Employees	377 employees



(Taiwan)	
Major Products/Services Provided	
Solutions and Products	Key Applications
VIA Intelligent Automotive Solutions	<p>VIA Intelligent Automotive Solutions enhances vehicle safety and fleet efficiency. Their robust and versatile system integrates precise accident prevention with high-accuracy driver fatigue and distraction detection technologies, reducing accidents by eliminating blind spots and improving driver situational awareness and attention.</p> <p>VIA Intelligent Automotive Solutions offers a wide range of models and specifications, making them the ideal choice for commercial and industrial vehicles of all styles and sizes, designed to ensure reliable performance even in the most challenging road and off-road conditions. The VIA Intelligent Automotive Solutions Mobile360 system and devices support Advanced Driver Assistance Systems (ADAS), Driver Safety Systems (DSS), Surround View Systems (SVS), Pedestrian Detection (PD), and radar sensor fusion technologies. They are suitable for a wide range of applications, including vehicle vision and telematics, forklift safety, and the safety of heavy equipment.</p> <p>The flexible VIA Fleet and VIA WorkX Cloud management platform enable real-time capture and processing of critical data related to vehicles, drivers, and safety incidents—including vehicle tracking and collision video alerts. This data can be used to enhance the safety and efficiency of your fleet operations.</p>
VIA Intelligent Industrial Solutions	<p>Enhance the efficiency and safety of manufacturing and warehouse operations with VIA Intelligent Industrial Solutions.</p> <p>By integrating optimized AI models with robust Edge AI capabilities and seamless connectivity, the solution improves the speed and accuracy of defect detection in manufacturing, while also enhancing employee safety and accident prevention across the entire facility.</p> <p>VIA Intelligent Industrial Solutions offers flexible configurations and can be tailored using the latest AI inference and learning, computer vision, Edge AI, and industrial IoT technologies to meet the specific deployment needs of customers.</p>

Major Products/Services Provided	
Solutions and Products	Key Applications
VIA Intelligent Building Solutions	Enhance the security and convenience of residential and commercial buildings with VIA Intelligent Building Solutions. These reliable, high-performance solutions feature a comprehensive suite of smart access control, video intercom, doorbell, and alarm systems. By integrating advanced cameras and connectivity technologies, they enhance the efficiency and responsiveness of security staff while improving residents' safety and sense of security. VIA Intelligent Building Solutions offers flexible configurations and can be tailored using the latest computer vision, edge intelligence, and IoT technologies to meet your specific deployment needs.
VIA Intelligent Edge Solutions	VIA Intelligent Edge Solutions revitalize your next-generation edge AI and embedded systems. These compact and reliable platforms come in various form factors, integrating advanced computing and AI capabilities, low power consumption, and extensive I/O and connectivity options to speed up the development of industrial, commercial, and consumer edge applications.
x86 Central Processing Unit (CPU)	VIA Technologies offers a range of high-performance and energy-efficient x86 processors and SoC (System-on-Chip) platforms that support Microsoft Windows and Linux operating systems. With advanced performance and rich digital media capabilities, the VIA x86 processor platform is ideal for both commercial and consumer desktop and laptop computers.
Chip design and development services	VIA NEXT offers customized IC design and manufacturing services, including: (1) Backend IC design and manufacturing services: Evaluation and implementation of wafer fabrication processes, mass production management, cost and yield optimization, advanced chip substrate and packaging design, quality and reliability testing, chip testability design development, development of mass production test platforms and software, and development of system-level test platforms and software. (2) System software and hardware integration and development: Design and development of various system circuit boards; development of operating systems, drivers, and application software; software and hardware verification and testing for chips and systems.

Production Volume 101,614,000 units of ICs, smart products, and others

Capital NT\$5.553 billion

Revenue in 2024 NT\$15.91 billion

Note: Employee numbers are counted as of December 31, 2024. Production volume and revenue figures reflect the consolidated performance of the Group.

Shareholding Structure Percentage

Shareholder Category	Government Agencies	Financial Institutions	Other Legal Entities	Foreign Organizations and Individuals	Individuals
Shareholding percentage %	0	0.01	46.21	14.97	38.81

Note: Data as of April 22, 2025



Industry Value Chain

Taiwan's IC industry is generally divided into three segments: upstream IC design companies, midstream IC wafer manufacturers, and downstream IC packaging and testing firms. Our company operates in the upstream sector, primarily engaged in designing and selling its products. Key processes such as photomask production, wafer fabrication, chip packaging, and testing are outsourced.

The AI industry value chain can be categorized into three layers: "computing resources", "core technologies", and "applications and services". "Computing resources" refer to services that support data acquisition, storage, and processing. "Core technologies" are developed based on various quantitative methods, statistical models, and bio-inspired simulation algorithms, including natural language processing, machine learning, text, speech, image recognition, and computer vision. These technologies support services such as algorithm optimization and model building. "Applications and services" use AI technologies to develop products or services tailored to a specific application domain or to provide necessary support. Relevant businesses include system integrators, consulting firms, domain solution providers, and suppliers of smart devices, etc. Our company utilizes computer vision and machine learning technologies to develop applications and services for in-vehicle solutions.

Note: There were no changes to the entities and activities in the downstream segment of the company's value chain during the current reporting period compared to the previous year.

Company Milestones

Year	Achievements
2020	<ul style="list-style-type: none"> Introduced the VIA Mobile360 M810 System. Achieved ISO 26262 Functional Safety for Road Vehicle certification. VIA Mobile360 M820 received AWS IoT Greengrass certification. Introduced the VIA Mobile360 AI Forklift Safety System. Introduced the VIA Pixetto vision sensor designed for AI and ML education. Introduced the VIA VAB-950 motherboard featuring the MediaTek i500 AIoT platform.

Year	Achievements
2021	<ul style="list-style-type: none"> Showcased the VIA Mobile360 M810 system and its Dynamic Object Detection (DOD) technology at the Canada International Mining Virtual Conference (CIMVITL21). VIA Mobile360 Heavy Equipment Safety System Unveiled at MINExpo® 2021. The VIA Mobile360 Forklift Safety System, featuring AI pedestrian detection, was officially launched globally. Introduced the VIA Mobile360 M800 video in-vehicle system, specially designed for large vehicles like buses and trucks.
2022	<ul style="list-style-type: none"> VIA Technologies partnered with TOYOTA Material Handling Taiwan to enhance forklift operation safety through the use of artificial intelligence technology. VIA Technologies launched the VIA WorkX Connect Cloud management platform specifically designed for forklifts. The VIA SOM-9X12 module, featuring the MediaTek Genio 1200 SoC, made its debut at Japan IT Week. VIA Technologies launched the AMOS-3007 Intelligent Edge System, designed for extremely harsh industrial IoT environments.
2023	<ul style="list-style-type: none"> VIA Mobile360 Heavy Equipment Safety System showcased impressively at the US Construction Machinery and Accessories Expo. VIA Technologies launched the RAM® Mounts series of brackets designed for its VIA Mobile360 forklift safety system. VIA Technologies extended the VIA WorkX Connect Cloud Management Service to the VIA Mobile360 Forklift Safety System with a 3PD accessory kit. VIA Technologies is dedicated to sustainable development and has earned ESG certification. VIA Technologies obtained ISO/IEC 27001 certification.
2024	<ul style="list-style-type: none"> VIA Technologies' Chairman Wen-Chi Chen was named one of the Top 100 Business Leaders in Taiwan in 2024 by Harvard Business Review. VIA Technologies launched three new platforms offering advanced edge AI capabilities. VIA Technologies completed the pricing of a 210 million USD overseas depositary receipt offering. VIA Technologies' AI security solution transformed heavy equipment operations and was honored with the NIOSH award. Introduce ISO/IEC 27001 information security management system verification.

Note: Major events from the past five years are disclosed here; for other historical events, please refer to the previous year's sustainability report.

1.2 Our Strategies in Sustainable Development

VIA Technologies is committed to advancing corporate sustainable development. Embracing a spirit of mutual prosperity and coexistence, we integrate sustainable management into all aspects of our operations and decision-making through corporate governance of integrity management, employee care, focus on environmental protection issues and community engagement, fulfilling our social responsibilities and creating lasting corporate value.

Sustainable Development Policy

Aspect	Policies	SDGs Goals	Strategic Initiatives
Environmental Aspect (Green Innovation and Low-Carbon Operations)	Green Products Climate Action Resource Circulation Supply Chain Sustainability	   	<p>Implement eco-friendly product design to minimize energy consumption and material hazards.</p> <p>Use renewable energy and enhance energy efficiency.</p> <p>Promote waste sorting and recycling to achieve zero waste sent to landfills.</p> <p>Conduct regular carbon audits and set carbon reduction targets.</p> <p>Require suppliers to meet environmental standards and build a green supply chain.</p>
Sociality Aspect (Talent Development and Social Integration)	Talent Development Diversity and Inclusion Safety and Health Social Participation	   	<p>Offer AI and IoT technology training to facilitate clear promotion pathways.</p> <p>Provide AI-based security detection products to enhance the safety of value chain operations.</p> <p>Promote a plan for gender equality and diversity inclusion.</p> <p>Workplace safety checks and mental health support.</p> <p>Set up a public welfare fund to support vulnerable groups.</p>
Corporate Governance Aspect (Transparent Governance and Technology Ethics)	Integrity Management Risk Management Innovation Governance Transparent Information	  	<p>Establish a system for anti-corruption and whistleblower protection.</p> <p>Implement an ISO/IEC 27001 Information Security Management System.</p> <p>Publish a sustainability report based on the GRI/TCFD framework.</p> <p>The Board of Directors ensures the operation of the Sustainable Development Committee.</p>

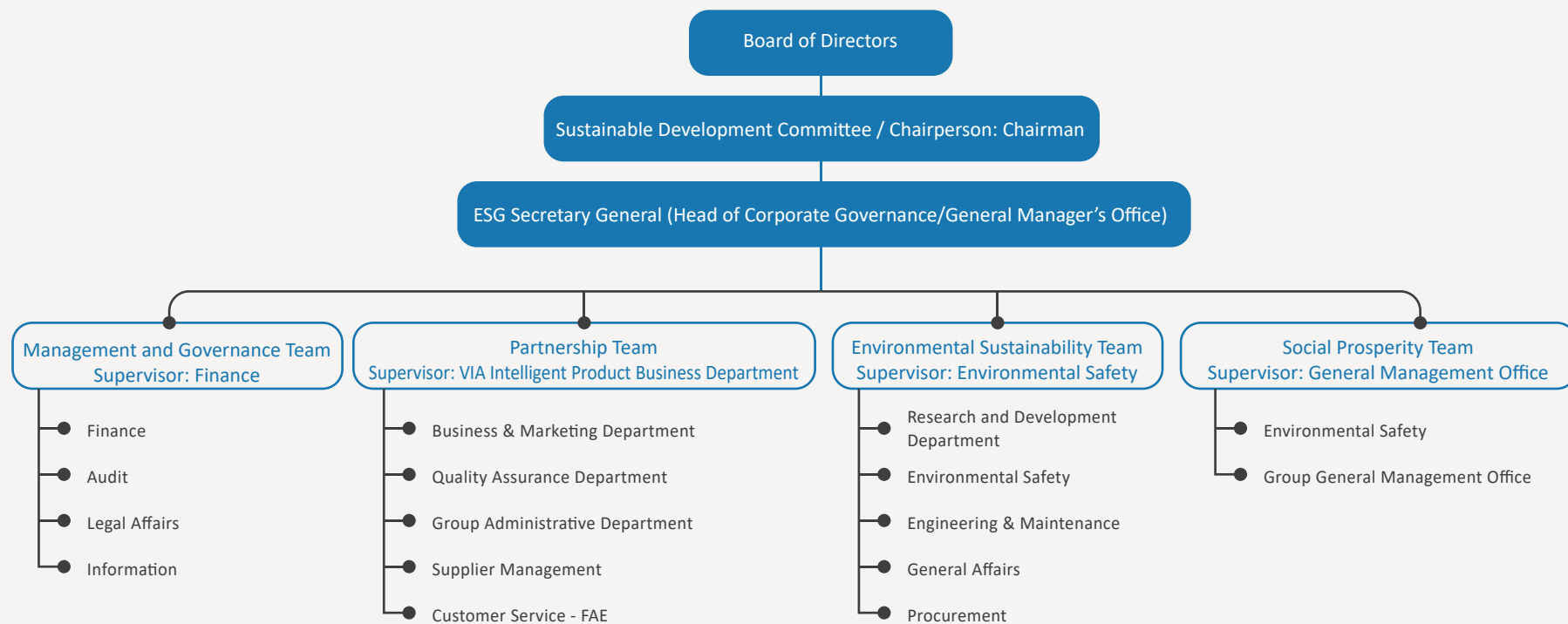
Sustainable Development Committee

To address sustainable development across environmental, social, and corporate governance (ESG) dimensions, VIA Technologies has adopted the Sustainable Development Code of Practice approved by its board as the standard for its sustainable development efforts. In 2022, the Corporate Social Responsibility unit under the Board of Directors was renamed the Sustainable Development Committee. The committee formed a dedicated working group, with relevant departments responsible for collecting stakeholder concerns regarding environmental protection, occupational safety, supply chain management, labor rights, operation performance, and corporate governance. In line with its commitment to stakeholder rights, VIA Technologies has created a dedicated stakeholder section on its website to address material sustainability issues of concern.



Stakeholder Section

Sustainable Development Committee of VIA Technologies



Functions of the Sustainable Development Committee	Duties of the Committee Chairperson
<ul style="list-style-type: none"> ● Setting goals and strategies for sustainable development work. ● Promotion and oversight of sustainable development initiatives. ● Review of achievements in sustainable development efforts. ● Manage other issues related to corporate sustainable development. ● Review of the Sustainability Report. 	<ul style="list-style-type: none"> ● Formulation of the Sustainable Development Policy. ● Oversee the implementation of policies and the preparation of the sustainability report by the members of the Sustainable Development Committee. ● Provide an annual report to the Board of Directors on the progress of sustainable development initiatives.

The Sustainable Development Committee generally meets every six months to discuss the goals and outcomes of each working group. The meeting frequency can be adjusted flexibly if environmental or regulatory changes require it. In addition to the regular attendance of committee members, the Chairperson may also invite working group members to attend, depending on the agenda. Resolutions and decisions passed by the Sustainable Development Committee are all documented. In 2024, the Committee convened six working group meetings and reported implementation results to the Board of Directors on May 8, August 8, and October 29, 2024. Through the Committee's operation, the company aims to strengthen the execution of sustainable development initiatives, improve the disclosure of sustainability-related information, and reinforce information security. Guided by the PDCA management cycle, we are committed to continuously improving and advancing VIA Technologies' journey toward sustainable development.

Various subgroups of the Sustainable Development Committee and related sustainability topics	
Management and Governance Team	Management of operational risks, internal auditing, financial performance, and information security Regulatory compliance, integrity management, board governance practices
Partnership Team	Customer service, sustainable supply chain management, procurement policies, and product safety and responsibility.
Environmental Sustainability Team	Green products, energy management, greenhouse gas emissions, climate change, water resource management, and waste management.
Social Prosperity Team	Training, employee diversity and equal opportunity, occupational health and safety, labor relations, human rights policies, and social welfare activities.



Sustainable Development Goals and Implementation

The United Nations Sustainable Development Goals (SDGs), established in 2015, comprise 17 overarching goals and 169 specific goals designed to guide member countries and businesses in pursuing sustainable development by 2030.

VIA Technologies incorporates sustainable development goals into its business strategy, broadening its traditional focus on financial performance also to include environmental protection, regulatory compliance, enhancing employee benefits to retain top talent, eliminating workplace inequalities, reducing wastewater and greenhouse gas emissions, and collaborating with suppliers to improve environmental and workplace conditions. Looking forward, VIA Technologies remains committed to making greater contributions to the SDGs and fulfilling its corporate social responsibility.

SDGs	Specific Target	VIA Technologies' response
	1.4 Ensure equal rights to and access to economic resources for all individuals, particularly poor and vulnerable groups.	<ul style="list-style-type: none"> Offer comprehensive benefits and compensation that exceed legal requirements and remain competitive in the market, enabling employees to work with dignity while improving their personal and family financial well-being. Employee compensation is adjusted appropriately based on the company's profitability to enhance employee cohesion and loyalty.
	4.5 Eliminate disparities in access to education by ensuring that vulnerable groups - including people with disabilities, Indigenous communities, and underprivileged children - have equal opportunities to receive education at all levels and vocational training. 4.7 Promote education that supports sustainable development, including sustainable lifestyles, human rights, gender equality, and peaceful non-violence.	<ul style="list-style-type: none"> Arrange for employees from different business areas to participate in skills training, ensuring that every colleague has the opportunity to receive professional development. Develop courses on sustainable development, workplace gender equality, and labor rights, and encourage employee participation. Average employee training hours: 14.21 hours Female employees received an average of 15.30 hours of training, while male employees received 13.58 hours.
	5.1 Eliminate all forms of discrimination against women. 5.4 Through social protection mechanisms, the company recognizes and values the role of women as caregivers in the family.	<ul style="list-style-type: none"> Gender is not considered a factor in recruitment and promotion evaluations. Grant all employees, regardless of gender, the right to apply for parental leave. In 2024, one employee took parental leave, and two employees returned to work after completing their parental leave.
	7.3 Double the improvement in global energy efficiency by 2030.	<ul style="list-style-type: none"> Electricity consumption in 2024 decreased by 12,273 kWh, representing a 0.58% reduction compared to 2023. Energy savings in 2024 compared to 2023 amounted to 44.18 GJ.

SDGs	Specific Target	VIA Technologies' response
	<p>8.5 Achieve full and productive employment so that all men and women have decent jobs, including young people and persons with disabilities, and ensure equal pay for equal work.</p> <p>8.7 Prohibit child labor and eliminate oppressed labor.</p> <p>8.8 Protect workers' rights and interests as well as promote a safe workplace safety environment, especially for women and workers engaged in hazardous work.</p>	<ul style="list-style-type: none"> Gender is not considered a factor in recruitment and promotion evaluations. Employee compensation is adjusted appropriately based on the company's profitability to enhance employee cohesion and loyalty. Uphold labor rights and interests by prohibiting child labor and forbidding all forms of workplace discrimination. For maternal employees, job duties are adjusted in accordance with the law to reduce their workload and protect their rights as maternal employees. Implementing the Occupational Safety and Health Management System to enhance workplace safety for employees effectively.
	<p>9.5 Promote innovation by increasing the number of R&D personnel and the level of R&D investment.</p>	<ul style="list-style-type: none"> Promote innovation by increasing R&D investment to deliver products that consistently meet societal expectations. In 2024, R&D expenses totaled NT\$1,989,587,000, accounting for 12.50% of the annual revenue.
	<p>10.2 Promote social, economic, and political inclusion for all individuals, regardless of age, gender, disability, religion, financial status, or other identities.</p> <p>10.3 Ensure equal opportunities and reduce inequality through practical measures to eliminate discrimination.</p>	<ul style="list-style-type: none"> The company's recruitment, evaluation, and promotion processes do not take into account employees' physical or mental differences as evaluation criteria. A whistleblowing channel is in place for employees, supported by a robust process to protect whistleblowers. In 2024, three employee suggestion box submissions were received, all promptly addressed and responded to.
	<p>12.5 Significantly reduce waste generation through prevention, reduction, recycling, and reuse.</p>	<ul style="list-style-type: none"> Implement green products, optimize design and manufacturing processes to reduce waste generation. The volume of hazardous industrial waste transported has steadily declined from 1.6 tons in 2011 to 0.10 tons in 2024. Hazardous waste decreased by 0.05 tons compared to 2023, representing a 33.33% reduction.
	<p>13.2 Incorporating climate change measures into Policies, Strategies and Plans.</p>	<ul style="list-style-type: none"> Since 2022, in accordance with TCFD climate-related financial disclosure requirements, we have implemented climate change risk management and disclosed this information in our sustainability report. A greenhouse gas inventory was completed in 2024.
	<p>16.6 Establish effective, accountable, and transparent systems at all level.</p> <p>16.7 Ensure that decision-making at every level is responsive to public opinion, inclusive, participatory, and representative of the community.</p>	<ul style="list-style-type: none"> Strengthen corporate governance by using internal controls to ensure compliance with company regulations and establish independent whistleblowing channels along with comprehensive reporting procedures. The 2024 corporate governance evaluation score falls within the 36% to 50% range. Engage in communication to understand stakeholder needs and expectations, and regularly report these insights to the Board of Directors.

1.3 Participation in External Organizations

In addition to strengthening its competitiveness in the industry, VIA Technologies actively communicates with stakeholders. By participating in industry associations, the company fosters positive interactions with other members and gains insights into the latest industry trends.

Name of External Association	Participation Status
Taiwan Semiconductor Industry Association	Member
AI on Chip Taiwan Alliance	Member
Financial Executives Institute	Member
AMPA: Advanced Microsystems & Package Technology Alliance	Member
GSA Global Semiconductor Association	Member
I.S.I.G. International Semiconductor Industry Group	Member

Industry development and policy promotion

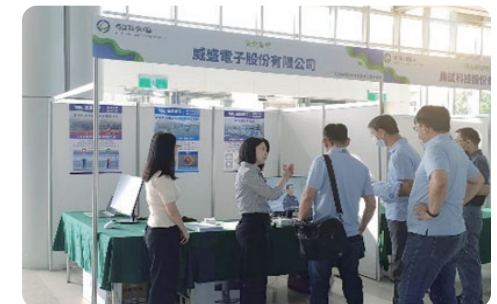
To promote occupational environment safety, prevent workplace accidents, and improve operational efficiency, VIA Technologies participated in a series of environmental and safety activities across various regions of Taiwan throughout 2024, as follows:



Senior Executive Training Event at Kaohsiung Labor Inspection Office



Tainan Labor Bureau business meeting to promote smart factory initiatives



Award Ceremony for Outstanding Environmental and Safety Personnel at Southern Taiwan Science Park



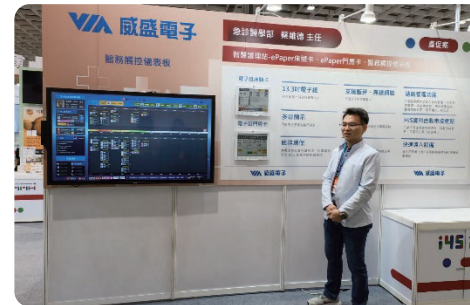
Annual Meeting of the Chiayi Industrial Association



Smart Petrochemical Development Plan and Meeting



Training Course by the Construction Northern Taiwan
Occupational Safety and Health Association



Assist in promoting smart medical applications
(in collaboration with Mackay industry-academia and jointly promoted at the medical biotechnology exhibitions)









Forklift Operator Safety Training Course at Miaoli Labor Inspection Office



02 Corporate Governance

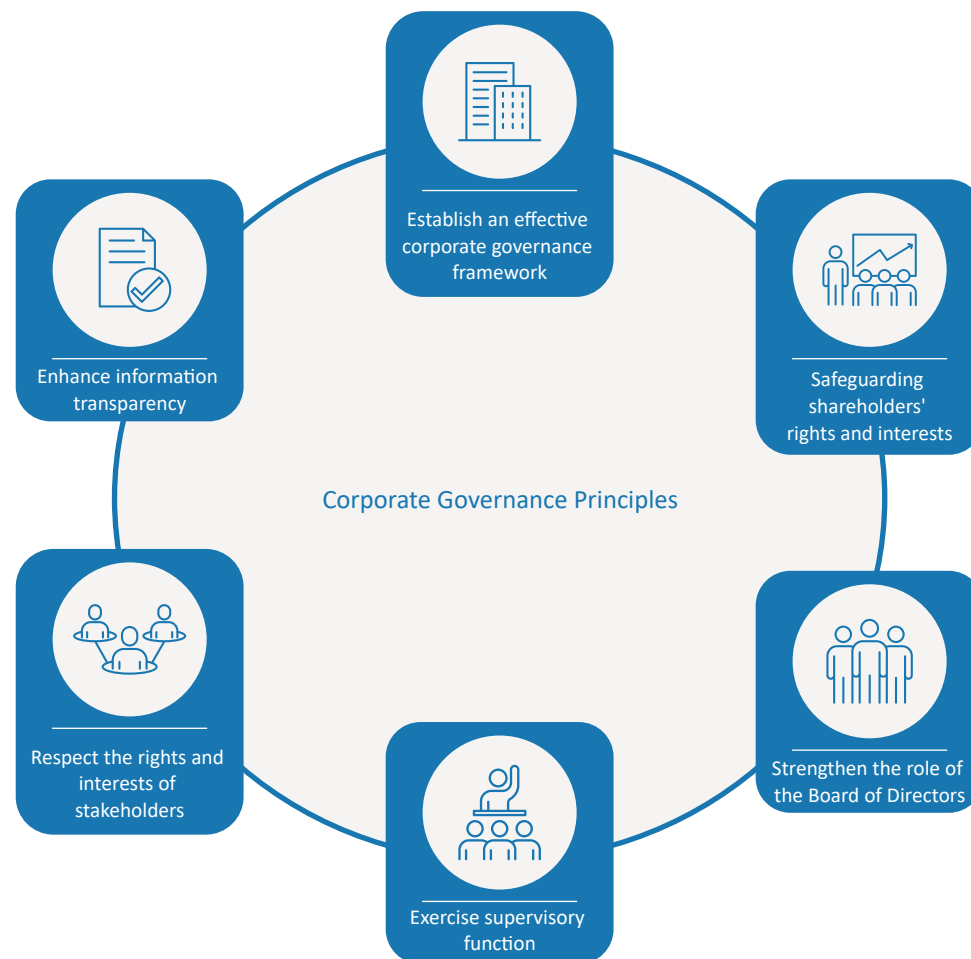
- 2.1 Governance Practices
- 2.2 Integrity Management and
Regulatory Compliance
- 2.3 Risk Management
- 2.4 Stakeholder Management

SDGs	Sustainability Goal	VIA Technologies' Achievements
	16.6 Developing effective, responsible, and transparent systems at all levels	<ul style="list-style-type: none"> • Corporate governance evaluation score falls within the 36% - 50% range • Performance evaluation of the establishment and implementation of the Board of Directors and functional committees
	4.7 Ensure that everyone gains the essential knowledge can foster sustainable development	<ul style="list-style-type: none"> • The Directors' education includes 60 hours, all focused on training courses related to sustainable development • Sustainability-related training covering information security, risk management, operational risk, financial risk, labor safety, and quality planning and control, with a total of 2,291 participants and 4,580 hours of training
	12.8 Ensure that everyone is informed and aware of sustainable development	
	16.5 Reduce various forms of corruption	<ul style="list-style-type: none"> • A total of 437 participants were involved in training on integrity management • No significant violations
	4.b Increase the enrollment rate in higher education, particularly in fields related to information and communication technology.	<ul style="list-style-type: none"> • VIA Technologies obtained ISO/IEC 27001 certification • Conduct regular monthly information security awareness campaigns and send additional information security updates as needed, based on new issues or relevant hacker news. Send more than 19 information security awareness notification emails • Conduct two social engineering phishing simulation exercises, sending a total of 4,075 emails
	16.7 Ensure that decision-making at every level is responsive to public opinion, inclusive, participatory, and representative of the community.	<ul style="list-style-type: none"> • 33 material information announcements were posted on the Market Observation Post System

Material Topics	Corporate Governance
Policies/ Commitments	<ul style="list-style-type: none"> Strengthen corporate governance to protect the rights and interests of stakeholders
Objective	<ul style="list-style-type: none"> Corporate governance evaluation score increased to the 21% to 35% range
Responsible Department/ Grievance Mechanism	<ul style="list-style-type: none"> Responsible Department: Board of Directors and General Manager's Office Grievance mechanism: Our company's official website features a dedicated stakeholder section and an investor service desk to assist with investor inquiries and concerns. The identity of the whistleblower is protected as a fundamental principle, and they shall not face any unfair treatment as a result of reporting.
Invest Resources	<ul style="list-style-type: none"> Appoint a corporate governance officer to oversee the Board of Directors and shareholders' meetings, and to assist directors in fulfilling their duties of care, loyalty, legal compliance, and other corporate governance responsibilities. The Sustainable Development Committee has set up a Corporate Governance Subgroup to oversee risk management and operations related to corporate governance. Adhere to corporate governance laws and regulations, improve transparency in operational information, and publish an annual sustainability report.
Evaluation Mechanism	<ul style="list-style-type: none"> Conduct annual self-assessments of the performance of the Board of Directors and functional committees, and have an external independent organization perform an external evaluation every three years. In 2022, the Taiwan Corporate Governance Association was appointed as the external evaluator to conduct the external assessment. The 2024 annual self-assessment results are outstanding, and a report will be presented to the Board of Directors in March 2025.

Effective corporate governance involves robust board management and risk control, which helps minimize business risks, boost competitiveness and brand value, and safeguard investors' rights and interests. The VIA Technologies shareholders' meeting is the highest authority for decision-making. The Board of Directors is responsible for setting business policies, overseeing financial performance, and ensuring compliance. The chairman also serves as the general manager, leading strategic planning and daily operations.

Professional accountants have audited the company's financial statements, and the information disclosed complies with all regulations. Moving forward, we will continue to enhance the board's effectiveness, improve transparency, and integrate sustainable governance strategies to drive the company's stable growth.



2.1 Governance Practices

Governance Structure

Department	Duties
Audit Committee	Assist the Board of Directors in supervision of the company's quality and integrity in the implementation of accounting, auditing, financial reporting processes and financial management
Remuneration Committee	Improve the company's remuneration system for directors and managers. The members are appointed by the Board of Directors and are to hold meetings in compliance to regulations
Corporate Governance Promotion Unit	Manage Board of Directors and shareholders meetings in accordance with legal requirements, prepare meeting minutes, support directors in their appointment and ongoing training, provide necessary information for directors to carry out their duties, and assist them in adhering to laws and regulations
Integrity Management Promotion Unit	Develop and oversee the execution of integrity management policies and prevention measures to ensure the effective practice of integrity management
Sustainable Development Committee	Supervise and manage the company's overall corporate sustainable development policy, committing to the sustainable development and promotion of the environment, society, and corporate governance
General Manager	Manage the company's operations in accordance with the board's resolution
Research and Development Division	Build and leverage core technology capabilities, platforms, and R&D project portfolios to continuously innovate and improve product competitiveness
VIA Intelligent Product Business Department	Develop and implement operational strategies for the intelligent product business unit to achieve its short-term, medium-term, and long-term business objectives
Quality Assurance Department	Promote quality initiatives and continuous improvement to deliver products that meet customer requirements, ensuring maximum customer satisfaction

Department	Duties
Customer Service Department	Provide customers with technical support planning to ensure products meet their requirements and achieve customer satisfaction
Business & Marketing Department	Develop and implement sales strategies for assigned products to meet short-term, medium-term, and long-term business objectives
Finance Division	Oversee the company's finance, accounting, taxation, information management, and shareholder services to achieve business objectives
Legal Affairs Division	Plan and oversee all legal matters, establish internal policies and guidelines, and manage litigation to safeguard the company's rights and interests
Audit room	Plan and continuously enhance management workflows, oversee the implementation of internal management processes within the company to minimize operational risks, and boost the efficiency of each department's operations

Note: The company is led by Chairman Wen-Chi Chen, who also serves as the general manager. With his extensive management experience and industry expertise, the company leverages his expertise to guide its development. To avoid conflicts of interest, Chairman and General Manager Wen-Chi Chen did not receive any director or employee compensation. In 2024, no board meeting agenda items required conflict of interest recusal.



2.1.1 Board of Directors

VIA Technologies adheres to the laws of our country and related regulations to establish a corporate governance system. To better protect shareholders' rights and interests as well as strengthen the Board of Directors' functions, the requirements for board members were set in the Corporate Governance Best Practice Principles. The company nominates and selects qualified candidates through a fair, just, and transparent election process, applying merit-based principles through regular re-elections. Additionally, board diversity is considered, focusing on two key areas: fundamental qualifications and values, as well as professional knowledge and skills. Board members are expected to generally possess the essential knowledge, skills, and qualities needed to fulfill their responsibilities. The current board members of VIA Technologies have extensive experience and expertise in industry and financial accounting, with a deep understanding of industry development trends. At present, the Company's Board of Directors consists of 8 directors; 4 of whom are independent directors with no more than three consecutive terms, and the members are experienced in and specialize in various areas, including finance, administration, and technology. The goal is for directors who also serve as employees to make up no more than 30%. Currently, two directors who are also employees represent 25% of the company. The Company values gender equality in the composition of its Board of Directors. There is one female director. Female directors account for 12.5% of all directors. Although the proportion of female directors on our board has not yet reached one-third, the Company remains committed to board diversity. We will continue to seek and invite qualified candidates, propose suitable director nominees, and work towards increasing the representation of women on boards.

The Board of Directors is responsible for formulating the company's business strategy and is accountable to shareholders and other stakeholders. Directors shall perform their duties with loyalty and exercise the care of a prudent manager, acting with due diligence in the execution of their authority. Except for matters that, by law or the articles of incorporation, must be resolved at the shareholders' meeting, all decisions regarding the company's operations and the implementation of governance systems shall be determined by the Board of Directors. The Company's Rules and Procedures for Board of Directors Meetings clearly stipulate the recusal system for directors with conflicts of interest. When a director or the legal entity they represent has an interest in a matter discussed at the board meeting, the director shall disclose the material aspect of the conflict during the meeting. Suppose the matter may harm the Company's interests. In that case, the director shall not participate in discussion and voting, must recuse themselves accordingly, and may not act as a proxy for other directors in exercising voting rights.

VIA Technologies has obtained Directors, Supervisors and Managers Liability Insurance with Fubon Insurance Co., Ltd. to manage risks and encourage professionals to serve effectively as directors. The policy covers USD 10,000,000 and is valid from midnight June 1, 2024, to midnight June 1, 2025. It covers the company and its subsidiaries as insured entities, with directors, supervisors and managers as the main insured individuals. This insurance protects the company, directors, supervisors and managers from liability and costs related to alleged misconduct while performing their duties, enabling directors to carry out their responsibilities with peace of mind and reducing the risk of significant losses to the company and shareholders due to their mistakes or negligence. The board of directors convenes at least once every quarter, as stipulated by the Rules and Procedures of Board of Directors Meetings, to review the company's operational performance,

discuss important strategic issues, and communicate key significant events in accordance with internal material information processing procedures, covering economic, environmental, and social impacts, as well as risks and opportunities. The Board also confirms the responsible unit for follow-up with a report on the implementation status in the next meeting. When the Board meeting unit provides various proposals and report materials to the Board, it will review in advance whether the content is relevant to the stakeholder and if recusal is necessary, and give the corresponding person a prior reminder. In 2024, the Board of Directors held six meetings. Since no critical major events occurred during the year, there were no communications related to such events. For details on the board's resolutions, please refer to the official website.



Nomination and selection process for the Board of Directors and its committees



Qualification requirements

In accordance with the Company's Articles of Association, Corporate Governance Best Practice Principles, and Director Election Procedures, the election of directors (including independent directors) is conducted through a candidate nomination system. Considering the Company's future business development, the directors accept recommendations for professionals in various fields as candidates for the position. The board reviews the list of director candidates (including independent directors) to ensure they possess the necessary knowledge, skills, and competence.



Nomination and document review

Candidates who pass the screening and are invited by the Chairman to serve as directors (including independent directors) should, after giving their consent, complete the Director (including Independent Director) Academic and Professional Background Declaration form. They must also submit copies of their highest academic diploma or relevant credit certificates, as well as professional licenses, and provide employment verification letters from previous and current organizations for the main experience section.



Board Resolution

The nomination proposal for directors (including independent directors) is submitted to the board for discussion. Once approved, it is presented to the shareholders' meeting for election. The election of directors is conducted in accordance with the Director Election Procedures.

Board Members

Job title	Name	Actual attendance rate (%)	Number of other companies in which the individual is concurrently serving as a director	Relevant domain skills
Chairman	Wen-Chi Chen	100%	3	Industry expertise, sustainability, finance and accounting, and corporate governance
Director	Cher Wang	100%	5	Industry expertise, sustainability, finance and accounting, and corporate governance
Director	Tzumu Lin	100%	1	Industry expertise, finance and accounting, and corporate governance
Director	Qun-Mao Liu	83%	0	Industry expertise, finance and accounting, and corporate governance
Independent director	Ti-Hsiang Wei	100%	0	Industry expertise, finance and accounting, and corporate governance
Independent director	Wei-Tech Hsu	100%	0	Industry expertise, finance and accounting, and corporate governance
Independent director	Kuo-Sheng Tseng	100%	0	Industry expertise, sustainability, finance and accounting, and corporate governance
Independent director	Chong-Zen Hsieh	100%	0	Industry expertise, sustainability, finance and accounting, and corporate governance

Note 1: In 2024, a total of six board meetings were held. Since there is currently no regulatory requirement for the company's directors or independent directors to disclose shareholdings in stakeholders (customers or suppliers), no related information is compiled or disclosed.

Note 2: Number of other companies in which the individual is concurrently serving as a director is calculated based solely on listed companies.



Director			2022		2023		2024	
Annual Diversified Statistics			Number of People	Percentage	Number of People	Percentage	Number of People	Percentage
Director	Gender	Male	6	85.71%	7	87.5%	7	87.5%
		Female	1	14.29%	1	12.5%	1	12.5%
	Age	Above 60	7	100.00%	8	100%	8	100%
		Below 60	0	0%	0	0%	0	0%
Director	Education level	Postgraduate	5	71.43%	4	50%	4	50%
		College	2	28.57%	4	50%	4	50%

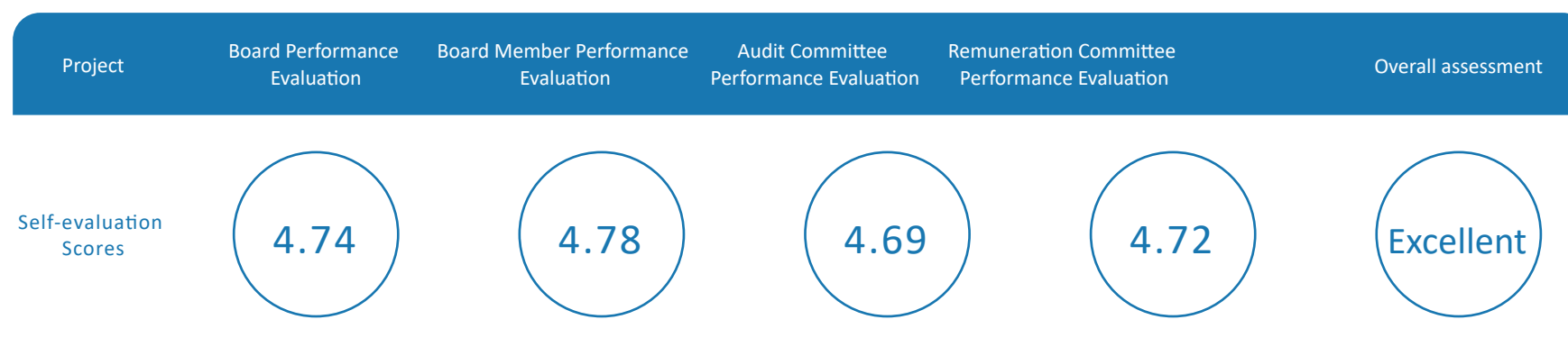
Continuous Education and Performance Evaluation for the Board of Directors

To strengthen the ethics of internal personnel and implement integrity management, VIA Technologies has established the "Code of Ethical Conduct", "Integrity Management Best Practice Principles" and "Procedures for Integrity Management and Guidelines for Conduct", which include: preventing conflicts of interest, minimizing incentives to pursue personal gain, confidentiality, fair trade, safeguarding and proper use of company assets, legal compliance, encouraging reporting on illegal or unethical activities, disciplinary measures, etc. All relevant policies are implemented following approval by the Board of Directors, submitted to independent directors, and reported at the shareholders' meeting. The Company also actively communicates and promotes anti-corruption policies among employees. At the same time, we actively encourage directors to follow the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" and take at least 6 hours of corporate governance courses on finance, risk management, sales, commerce, law, finance, accounting, and sustainability every year during their term of office. In addition to courses related to internal control systems and financial statements responsibilities, we also continuously arrange courses for both directors and employees on topics such as corporate sustainability, corporate governance, legal compliance, risk management, anti-money laundering, and counter-terrorism financing.

2024 Continuing Education for Directors

Job title	Name	Training Date	Training Hours	Organizer	Course Title	Sustainability related
Chairman	Wen-Chi Chen	2024/7/3	6	Taiwan Stock Exchange Corporation Securities and Futures Institute	2024 Cathay Sustainable Finance and Climate Change Summit	✓
		2024/12/10	3		AI development and information security risks	✓
Director	Cher Wang	2024/11/14	3	Securities and Futures Institute	Innovative thinking for business growth in the AI era	✓
		2024/11/14	3	Securities and Futures Institute	Understanding Corporate ESG Sustainable Governance and Its Essence - Global	✓
		2024/12/10	3	Securities and Futures Institute	Net Zero Carbon Emission Trends and Corporate Strategies for Response AI development and information security risks	✓
Director	Tzumu Lin	2024/7/3	6	Taiwan Stock Exchange Corporation Securities and Futures Institute	2024 Cathay Sustainable Finance and Climate Change Summit	✓
		2024/12/10	3		AI development and information security risks	✓
Director	Qun-Mao Liu	2024/7/3	6	Taiwan Stock Exchange Corporation	2024 Cathay Sustainable Finance and Climate Change Summit	✓
Independent director	Ti-Hsiang Wei	2024/7/3	3	Taiwan Stock Exchange Corporation	2024 Cathay Sustainable Finance and Climate Change Summit	✓
		2024/10/8	3	Taiwan Stock Exchange Corporation	The Symphony of Digital and Sustainable Finance in the Era of the AI Boom	✓
Independent director	Wei-Tech Hsu	2024/3/22	3	Business Council for Sustainable Development Taiwan	Creating a new carbon era awareness campaign through sustainable knowledge and expertise	✓
		2024/7/3	3	Taiwan Stock Exchange Corporation	2024 Cathay Sustainable Finance and Climate Change Summit	✓
Independent director	Chong-Zen Hsieh	2024/7/3	6	Taiwan Stock Exchange Corporation Securities and Futures Institute	2024 Cathay Sustainable Finance and Climate Change Summit	✓
		2024/12/10	3		AI development and information security risks	✓
Independent director	Kuo-Sheng Tsen	2024/11/13	3	Securities and Futures Institute	Practical operations of the audit committee	✓
		2024/12/10	3	Securities and Futures Institute	AI development and information security risks	✓

The Company has established "Rules for Performance Evaluation of Board of Directors". According to Article 4 of the Remuneration Committee Charter, a performance evaluation is carried out every year before the first quarter of the following year with self-evaluation surveys and the items include attendance of the meeting of the Board, understanding before convention of meeting and participation in the proposal discussion, interaction with the management team, compliance of laws and practical rules, improving the corporate governance, continuing education on corporate governance related courses, understanding on the Company, Company's management team and industry of the Company, and other items designated by the competent authority or the Board of Directors. Its primary purpose is to review the performance evaluations of directors and managers on a regular basis.



Please visit the official website
for the complete performance
self-evaluation report:



To enhance the independence and fairness of the Board of Directors' performance evaluation, the Company conducts an evaluation at least once every three years by an external independent organization or a team of external experts and scholars. The latest Board of Directors' performance evaluation was conducted in 2022 by the Taiwan Corporate Governance Association, with a subsequent evaluation scheduled for 2025.

VIA Technologies is still in the initial stage of ESG implementation and has not linked ESG goals and performance with the remuneration of its board members and managers. The company will continue to monitor relevant trends and plans to discuss with the Remuneration Committee the inclusion of sustainability performance into remuneration evaluations before 2026.

Corporate Governance Implementation Status

On April 29, 2021, our company, with the approval of the Remuneration Committee and the Board of Directors' resolution, appointed Ms. Baohui Chen, Deputy General Manager of the Finance Center, as the Corporate Governance Officer. Ms. Chen has over six years of experience in accounting and financial management roles at publicly listed companies. The Corporate Governance Officer is primarily responsible for overall planning and execution, providing directors and the Audit Committee with the information necessary to carry out their duties. They are also responsible for the legal management of matters related to board and shareholder meetings, including company registration and amendments, as well as preparing the minutes of these meetings. The Corporate Governance Officer completed 12 hours of continuing education in 2024.

Stakeholder Inquiry and Grievance Channels

To uphold the core values of integrity management culture, in accordance with Article 23 of the company's "Integrity Management Best Practice Principles", VIA Technologies has established a "Whistleblowing System" to define reporting channels and investigation procedures clearly. This system ensures the effective implementation of the "Integrity Management Best Practice Principles" and safeguards the legal rights of whistleblowers.

Grievance Channel	
Phone	(886)-2-2218-5452 Head of the Audit Office
Email	ethics.reporting@via.com.tw Head of the Audit Office
Submit a complaint	No. 531, Zhongzheng Road, Xindian District, New Taipei City Head of the Audit Office

Moreover, to proactively and comprehensively understand the needs of various stakeholders and respond to their concerns, VIA Technologies maintains ongoing communication through designated contact personnel in daily operations. The official website, in addition to offering the corporate profile and product information, features a dedicated stakeholder section that provides various communication channels, including email and dedicated hotlines, serving as a direct platform for interaction with stakeholders. The stakeholder section includes:



Functional Committee	Responsibilities and key focus areas	Members and founding date	Number of meetings held	Attendance rate of committee members	Operational Overview
Audit Committee	<ul style="list-style-type: none"> Establish or update internal control systems and evaluate their effectiveness to ensure the company's internal controls are effectively implemented. Establish or update the procedures for major financial and business activities such as the acquisition or disposal of assets, engaging in derivative transactions, lending funds to others, and providing endorsements or guarantees for others - and their related operations, to effectively control the company's actual or potential risks. Appointment, dismissal, or remuneration of certified public accountants for annual or quarterly financial reports to ensure the accurate presentation of the company's financial statements. Raising, issuing, or privately placing securities of an equity nature to manage potential corporate risks. Matters involving the director's personal interests or significant issues, as required by the regulatory authorities, are to ensure compliance with relevant laws and regulations. 	An audit committee was established in 2019, consisting of three independent directors with professional independence. It is currently made up of four independent directors.	6 times	95.83%	<p>Committee and its operations status</p>
Remuneration Committee	<ul style="list-style-type: none"> Regularly review the organizational regulations of the Remuneration Committee and propose recommended amendments. Establish and periodically review the performance evaluation standards, performance targets, policies, systems, standards, and structures for remuneration of directors and managers. Regularly assess the achievement of performance targets by directors and managers, and determine their remuneration based on the evaluation results. The company's remuneration system is established in accordance with Article 20 of the company's bylaws. 	The Remuneration Committee was established in 2012 and comprises three independent directors. It currently consists of five members: four independent directors and one external expert.	2 times	90%	<p>Committee and its operations status</p>

2.1.2 Audit Office and Internal Audit

The Internal Audit Office is an independent unit under the Board of Directors, responsible for executing auditing operations. The company has appointed full-time audit personnel, including one audit supervisor and five auditors. The appointment and dismissal of the audit supervisor are all approved by the Board of Directors. The internal auditors perform their duties in an objective and fair manner, and the audit supervisor attends the report of the Board of Directors in accordance with the regulations. In the fourth quarter of each year, the audit plan for the next year is established based on the results of the risk evaluation, and implemented in accordance with the plan approved by the Board of Directors where the audit results are made into an audit report including the internal audit deficiencies found during the audit process and the improvement measures of the responsible units before submitting it to the chairman for review to ensure the continuous and effective implementation of the internal control system. The company reports to the competent authority the annual audit plan, audit roster and training hours, implementation of annual audit plan, statement of internal control, and improvement to the internal control system deficiencies and abnormalities in accordance with regulations each year. In 2025, an audit will be carried out on the internal control system related to sustainability information. The internal audit for 2024 found no major deficiencies, and all related improvement actions have been completed.

(The audit flowchart is as follows:)



2.2 Integrity Management and Regulatory Compliance

2.2.1 Integrity Management

VIA Technologies upholds legal compliance and integrity as its core values. In 2020, it adopted the "Integrity Management Best Practice Principles", the "Procedures for Integrity Management and Guidelines for Conduct", establishing an "Integrity Management Promotion Unit" under the Board of Directors, which is managed by the General Manager's Office. This unit regularly assesses the execution of integrity management and reports its findings to the board. In 2024, the "Corporate Integrity Management" course was conducted with 437 participants. The course covered topics including bribery prevention, anti-corruption, employee conduct guidelines, integrity management, and business ethics conduct. No corruption incidents were reported throughout the year.

For stakeholder management, the company engages through regular channels. If a potential major negative impact arises, the responsible department conducts financial due diligence and reports to the chairman. A resolution by the Board of Directors will be made if deemed necessary. There were no such incidents in 2024, and future plans involve expanding due diligence to cover regulations, environmental protection, and labor rights.

VIA Technologies has established grievance and reporting channels for stakeholders to submit their reports. These reports are handled by dedicated staff who will conduct investigations after the case is filed. The identity of the whistleblower is protected, ensuring they do not face any unfair treatment as a result of their report. No complaints were filed in 2024. Going forward, the Corporate Governance Group, under the ESG Committee, will be responsible for designing and reviewing grievance channels and handling reported cases. The company also plans to evaluate communication and discussions on this issue during stakeholder engagement meetings with customers and suppliers, as a reference for improving the grievance mechanism.

2.2.2 Regulatory Compliance

Material Topics	Regulatory Compliance
Policies/ Commitments	<ul style="list-style-type: none"> VIA Technologies strives to comply with all relevant regulations governing its business activities and continuously monitors domestic and international policies and laws that may impact its operations. The company is committed to ensuring regulatory compliance and fostering a culture of legal integrity.
Objective	<ul style="list-style-type: none"> No major legal violations occurred during the year.
Responsible Department/ Grievance Mechanism	<ul style="list-style-type: none"> Responsible Department: General Manager Office Grievance mechanism: E-mail
Invest Resources	<p>Corporate Governance Aspect: VIA Technologies has established an "Integrity Management Promotion Unit" responsible for formulating and implementing integrity management policies. The unit prepares an annual report on the implementation and status for the Board of Directors every year, and discloses it on the official website.</p> <ul style="list-style-type: none"> VIA Technologies has formulated the "Integrity Management Best Practice Principles" and "Procedures for Integrity Management and Guidelines for Conduct" as the basis for compliance by employees and stakeholders. Employees Aspect: The management leads by example and encourages all employees to ensure that relevant business conducts comply with regulations and company policies. Strengthen the legal compliance awareness of all employees through related trainings on regulations. ESH Aspect: Formulate relevant management methods, supervision, measurement, and performance management methods to manage VIA Technologies' operations, products, or services related to and should comply with occupational safety and health, environmental protection regulations, and other requirements. The company also adopts effective corrective and preventive measures and plans to obtain ISO 45001:2018 certification by 2026.



Material Topics	Regulatory Compliance
Evaluation mechanism	<ul style="list-style-type: none"> VIA Technologies regularly reports to the Board of Directors on the implementation of its integrity management policy. The most recent report was submitted on March 11, 2025. In 2024, VIA Technologies conducted the "Corporate Integrity Management" course, with a total of 437 participants. Internal and external training programs were conducted on topics including information security, risk management, operational risk, financial risk, labor safety, and quality planning and control, with a total of 2,291 participants and 4,580 training hours. In 2024, the company has no major violations of ethical corporate management, anti-competition, accounting, environmental protection, labor rights, occupational safety and health and product liability, social economy, customer privacy, and customer safety and health.

Note: Major violations refer to incidents involving fines exceeding NT\$200,000. The company recorded no such violations in 2024.

Comprehensive Regulatory Compliance Mechanism		
Aspect	Policies	Implementation practices
Regulatory Compliance and Corporate Governance	<ul style="list-style-type: none"> Establishment of Audit Committee Strengthen the role of the Board of Directors 	<ul style="list-style-type: none"> Oversee financial and internal control systems Formulation of Regulations Governing Board of Directors Meetings
Personnel Management	<ul style="list-style-type: none"> Whistleblowing mechanism established Management leads by example Internal control systems ensure compliance 	<ul style="list-style-type: none"> Business activities comply with laws and internal policies Regular training Safeguard legal labor rights and interests
Environmental, Safety, and Health (ESH) Management	<ul style="list-style-type: none"> Environmental Management System Green supply chain management Occupational Safety and Health 	<ul style="list-style-type: none"> Emergency response planning and drills Complies with RoHS standards (restriction of hazardous substances) Regular occupational safety and health training

2.3 Risk Management

Company risk management is handled separately by each department based on its specific functions. Each unit first identifies, analyzes, and assesses its internal potential risks, then selects appropriate methods to control, manage, and monitor these risks. For high-risk items, targeted response measures are developed. Risks are managed through centralized coordination and hierarchical execution, ensuring that all high-risk issues are effectively and promptly controlled according to their nature.

Risk Category	Risk Description	Risk Response Measures
Sustainable Environment	Greenhouse Gas Emissions Are Continuously Rising	<ul style="list-style-type: none"> The ISO 14064-1 greenhouse gas inventory was completed in 2024 and verified by a third party to ensure its accuracy and effectiveness. The process will be continuously implemented, and an emission reduction plan has been established for execution. Promote energy conservation and carbon reduction projects, evaluate short-term energy storage systems and renewable energy, implement clean energy and increase the utilization rate of renewable energy.
	Rising Temperatures	<ul style="list-style-type: none"> Promote energy conservation and carbon reduction projects, evaluate short-term introduction of solar power generation, implement clean energy and increase the utilization rate of renewable energy. Enhance energy efficiency and reduce electricity costs associated with rising temperatures by implementing automatic monitoring and updates to refrigeration and air conditioning systems.
	Climate Change	<ul style="list-style-type: none"> Water shortage issues, such as water restrictions and water rationing, are potential risks to our water resource management. In addition to collecting reservoir water data, VIA Technologies has also established water consumption monitoring to control usage and implemented water-saving measures on a daily basis. Concerning the effects of the typhoon, when the typhoon warning is issued, a typhoon prevention headquarters is established to accurately monitor the typhoon movement and the plant situation, and issue typhoon forecasts in the plants, so employees can be informed of the typhoon situation and take preventive measures. The company strives to minimize the impact of disasters. When floods occur, the typhoon prevention headquarters will coordinate manpower to respond to the situation and mitigate the issues, and follow-up restoration work will be carried out after the water recedes.
	Non-compliance from supplier's operation	<ul style="list-style-type: none"> VIA Technologies has established a supplier management system and requires suppliers to sign and comply with the Responsible Business Alliance (RBA) Code of Conduct. Beginning in 2024, the company will conduct environmental and social due diligence and audits for both new and existing suppliers, aligned with ISO 20400 guidelines. In the future, the company plans to monitor the management and implementation of suppliers in sustainable development. We continue to encourage our suppliers to value business ethics, protect workers' human rights, provide decent working environment and safety and health, and develop materials and processes to reduce environmental impact.
	Non-compliance with environmental laws and regulations	<ul style="list-style-type: none"> The company ensures that waste management, chemical management and other projects meet the legal requirements through the comprehensive operation of the environmental management system.
Social Prosperity	Occurrence of a occupational injury	<ul style="list-style-type: none"> Implement occupational safety and health training for new employees and in-service employees. Establish relevant on-site operating specifications, "Preventing and Managing Ergonomic hazards", "Prevention of Overwork Related Illness" and "Occupational Safety and Health Code of Conduct", supplemented by machine-related training, engineering improvement or provision of personal protective equipment to ensure effective hazards control.

Risk Category	Risk Description	Risk Response Measures
Social Prosperity	Overwork or excessive workload	<ul style="list-style-type: none"> Every two years, an online survey is conducted to assess diseases caused by abnormal workload (overwork), with risks categorized into four levels for monitoring and management. Special attention is given to employees who frequently work overtime and have abnormal health check results, with a focus on implementing risk control measures, encouraging timely medical consultations, and adjusting working hours. Regular efforts are made to enhance the awareness and understanding of overwork and occupational burnout among supervisors and employees.
	Workforce shortage	<ul style="list-style-type: none"> Due to industrial and environmental factors, when faced with labor shortages, the company improves the employee capabilities through internal training and develop multiple external talent recruitment channels, and cooperates with the academia in technology and talent cultivation to cope with the labor shortage.
Corporate Governance	Ethical and Integrity Risk	<ul style="list-style-type: none"> Establish the "Integrity Management Best Practice Principles" and "Procedures for Integrity Management and Guidelines for Conduct" to ensure relevant business operations. At least one internal training session on the Integrity Management Best Practice Principles is conducted annually for all employees, and employees are also encouraged to attend relevant external training programs. In 2024, the "Corporate Integrity Management" course was conducted, attracting a total of 437 participants.
	Information Security Incident Occurrence	<ul style="list-style-type: none"> The Information Security Management Committee has been established, with the Vice President as the convener and the Chief Information Officer serving as the Executive Secretary to assist in the execution of directives. The committee holds regular meetings every six months to review the company's information security status. A dedicated information security team has been established, comprising a Chief Information Security Officer, information security managers, and specialized staff, tasked with driving and executing information security policies to strengthen the company's information security defenses. The company has passed an audit by the third-party auditor, the British Standards Institution, and obtained the ISO27001 certification, valid from November 15, 2024, to November 14, 2027. In 2024, there were no information security incidents requiring major disclosure by listed companies.
	Risk management on raw material supply and demand	<ul style="list-style-type: none"> In response to the uncertainty of suppliers' supply, the company applies hedging procurement in addition to developing and switching supply countries to reduce the risk of supply interruption. Apply cargo consolidation mechanism and require suppliers to increase the ratio of consolidated shipments and reduce the risk of scattered shipments.



Information Security

To meet stakeholder expectations and protect product and service information, VIA Technologies has implemented robust information security management practices to prevent unauthorized access, modification, use, disclosure, and loss, including those resulting from natural disasters. This approach aims to earn the trust of customers and suppliers, ensure the continuous operation of critical business functions, fulfill commitments to shareholders, and maintain the confidentiality, integrity, and availability of vital information assets in compliance with applicable laws and regulations.

Material Topics Information Security

Policies

- Ensure the confidentiality, integrity, availability and legality of data, systems, equipment, network security and associated information assets comply with the requirements of relevant laws, regulations and contracts to secure the assets from internal and external deliberate or accidental threat.

Objective

- Each year, zero information security incidents require material disclosure under listed company regulations.
- Conduct at least two social engineering drills each year.

Responsible Department/ Grievance Mechanism

- Responsible Department: Information Security Management Committee
- Grievance mechanism
IT department phone extension: 867995 or 866860
EMAIL: Helpdesk@via.com.tw

Invest Resources

- Establish an Information Security Management Committee responsible for the implementation of information security.
- Establish a dedicated information security team, including a Chief Information Security Officer, information security managers, and specialized information security staff.
- Implement information security management and control.
- Implement data access control.
- Perform regular backups and implement disaster recovery drills.
- Implement information security training, promotion and inspection.
- Conduct an email social engineering drill.

Material Topics Information Security

Evaluation mechanism

- In 2024, there were no information security incidents requiring major disclosure by listed companies.
- In 2024, there were no cases of sanctions or penalties from the competent authorities due to the leakage of confidential information that affected the personal information of customers and employees.
- Held two information security management committee meetings in 2024.
- Conduct two host vulnerability scans in 2024.
- Conduct monthly information security awareness campaigns and complete eight information security-related courses each year.
- Conduct two social engineering drills in 2024.
- There is no deficiency at the accountant's external audit account authority in 2024.

Information Security Policy

To strengthen information security management and ensure the confidentiality, integrity, availability and legality of data, systems, equipment, network security and information assets comply with the requirements of relevant laws, regulations and contracts to secure the assets from internal and external deliberate or accidental threat. All staff members work together with the goal of achieving the following policy objectives:



Ensure the confidentiality and integrity of information assets.



Ensure data access is granted based on departmental roles and responsibilities.



Ensure the continuous operation of the information system.



Prevent unauthorized changes to or use of data and systems.



Regularly conduct information security audits to ensure its continued safety.

Information Security Policy

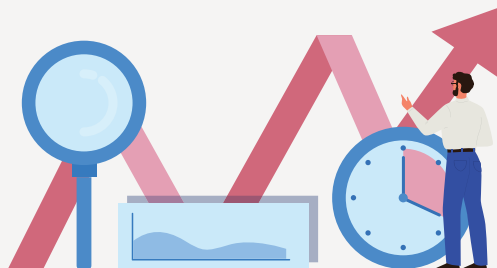
VIA Technologies manages the company's overall information security through its Information Security Management Committee, which is responsible for developing information security guidelines, planning and implementing information security protection, and promoting and enforcing these policies. To guard against various internal and external security threats, the company employs multiple protective measures to enhance the overall safety of its information environment.

Project	Policy Description
Internet Security Management	<ul style="list-style-type: none"> ● Implement firewall controls. ● Perform immediate virus scanning on computer systems and data storage media. ● Real-time monitoring of system logs for various network services to track any abnormalities. ● Develop a threat detection and response service system that includes endpoint detection, advanced threat analysis, monitoring, and event notification to enhance the overall information security defense of the enterprise.
Implement data access control	<ul style="list-style-type: none"> ● Computer equipment should be managed by a designated person, with accounts and passwords properly set. ● Before scrapping equipment, confidential and sensitive data, as well as licensed software, should be removed or overwritten.
Disaster recovery system	<ul style="list-style-type: none"> ● Regularly review the emergency response plan. ● Conduct annual system recovery drills. ● Set up a system backup process and ensure off-site backups are in place. ● Regularly review the security controls of the computer network.
Information security drills, awareness campaigns, and audits	<ul style="list-style-type: none"> ● Continuously promote information security to raise employees' awareness of information security. ● Provide information security education and training courses and lectures. ● Conduct annual social engineering drills. ● Prepare an annual information security report and present it to the Board of

The annual performance results are as follows:

- The company has passed an audit by the third-party auditor, the British Standards Institution, and obtained the ISO27001 certification (ISO/IEC 27001:2022 No.: IS 813422), valid from November 15, 2024, to November 14, 2027.
- Implement a third-party risk assessment system that utilizes an information security assessment platform to help the company evaluate the risk levels of external network assets registered under its name, provide security scores and remediation recommendations, and enhance the overall security posture of the company's external network assets.
- The company's official website has adopted WP Engine Global Edge Security (GES), powered by Cloudflare technology. This solution combines a Web Application Firewall (WAF), DDoS protection, and automatic SSL certificate installation to enhance the website's security and performance significantly.
- Continue participating in joint information security defense organizations to access diverse intelligence-sharing channels and enhance the effectiveness of cross-domain threat defense. (Member of Taiwan Computer Emergency Response Team Coordination Center, TWCERT/CC)
- Establish a dedicated information security area on the employee website for ongoing internal information sharing.
- Conduct regular monthly information security awareness campaigns and issue ad-hoc alerts in response to emerging information security topics or hacker-related news.
- Conducted two social engineering phishing drills to raise employee awareness, reduce susceptibility, and lower information security risks.
- Performed two host vulnerability scans, identified potential security vulnerabilities, and applied necessary patches to comply with regulatory audit requirements.

- Conduct information security courses and follow-up quizzes to enhance employees' understanding of information security. Organized eight information security courses.
- To ensure company information security and comply with ISO27001 standard A.7.7 regarding desktop and screen clearance, company computers will automatically lock the screen after 15 minutes of inactivity, requiring a password to unlock.
- Passwords should be regularly updated and set with complexity requirements, while multi-factor authentication (MFA) should be gradually and fully implemented. By adding extra verification steps, it ensures that only authorized users can access the system, improving login security and minimizing the risk of account compromise.
- By continuously using MDR services, the company's entire computer network is protected 24/7 with ongoing security monitoring, detection, and response to network threats. These services, supported by both advanced technology and information security experts, assist the company's internal computer systems in quickly detecting and responding to potential security threats, thereby strengthening overall information security defenses.
- Continuously enhancing network security protection measures includes implementing firewalls, intrusion detection systems, and virtual private networks (VPNs), among other measures, to prevent unauthorized access and attacks.
- Comprehensive commercial fire insurance coverage for data center equipment.



2.4 Stakeholder Management

Material Topics Identification Process

STEP

1

Understanding the organizational context

By referencing industry-specific sustainability guidelines and reviewing the organization's operational activities, business relationships, and stakeholder identification process, the organization gains a comprehensive understanding of its context and associated impacts, allowing for the identification of sustainability-related stakeholders

STEP

2

Identify Actual and Potential Impacts

Based on the organization's overall context and business relationships, actual and potential impacts on the economy, environment, and people are identified—including positive and negative, short-term and long-term, intentional and unintentional, and reversible and irreversible effects—leading to the identification of 24 sustainability-related topics

STEP

3

Evaluate the Significance of the Impact

Conduct a materiality assessment through stakeholder surveys on external economic, environmental, and people impacts, along with internal surveys assessing operational impact

STEP

4

Arrange the reporting priority of the most significant impacts

The identified issues are ranked based on their assessed impact. Their significance is then verified in accordance with sustainability-related industry standards and in consultation with external advisors, resulting in the selection of 9 material topics

Determining Major Stakeholders

Communicate with stakeholders through routine business contacts



Through internal meetings and by referencing the practices of industry peers



Identify **7** types of major stakeholders

In pursuing sustainable operation, VIA Technologies values the voices of stakeholders. Any individual or group that may have a significant impact on the company's operations is considered a stakeholder. Based on the 5 principles of the AA1000 Stakeholder Engagement Standard (SES): dependency, responsibility, influence, diverse perspective, and tension, the Sustainability Committee has identified the 7 major categories of stakeholders: employees, customers, suppliers, banks, government agencies, shareholders/investors and communities.



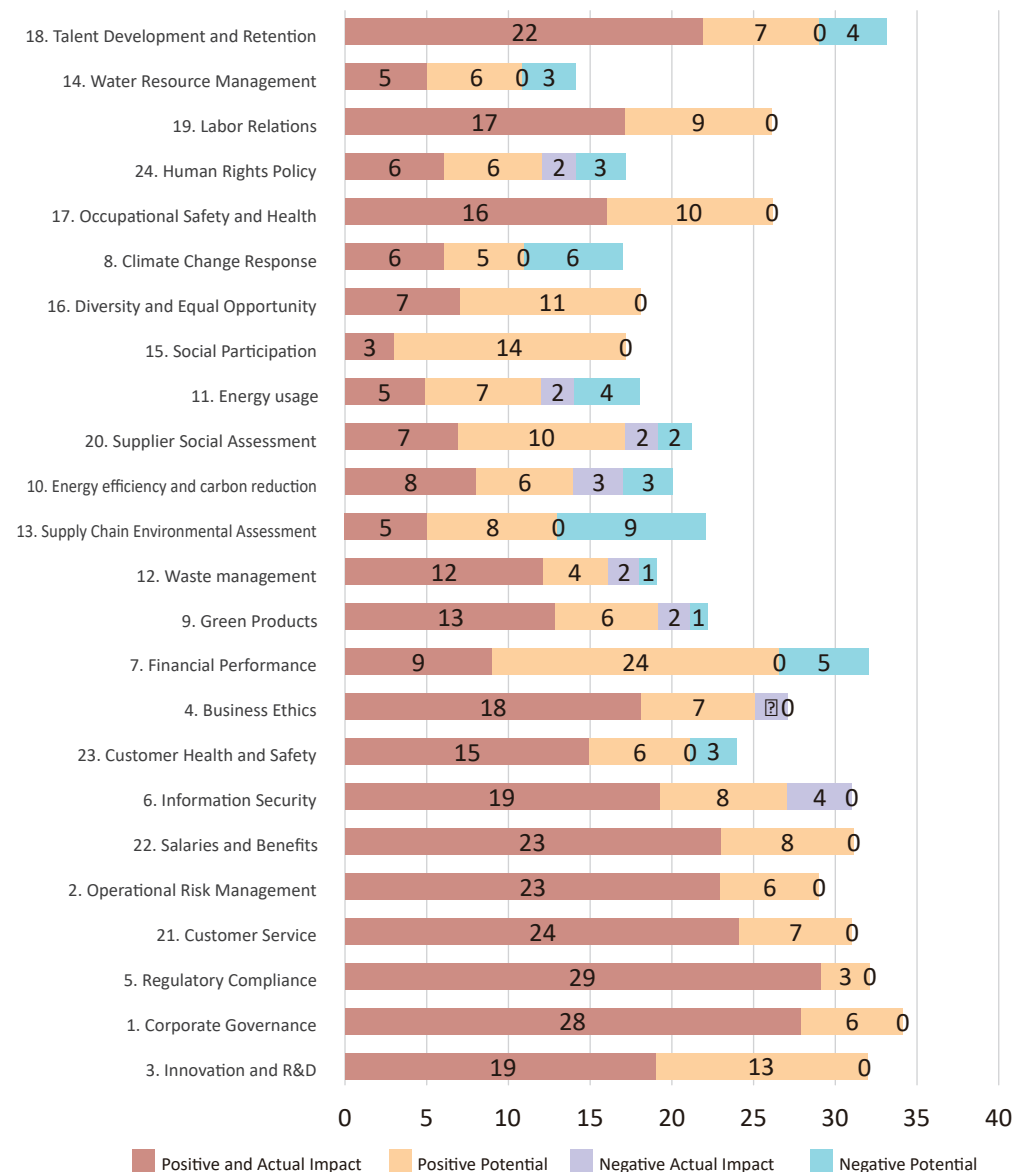
2.4.1 Stakeholder Communication Channels and Topic of Concern

As different types of stakeholders have different concerns, VIA Technologies provides relevant sustainable development information on its official website and maintains an open and direct communication channel. This ensures a timely understanding and response to stakeholders' needs and expectations. The company aims to foster a win-win relationship with stakeholders while continuously reviewing and improving its sustainable development performance. The company reports to the Board of Directors every year regarding the major stakeholders engagement as a reference for sustainable development planning.

VIA Technologies gathers stakeholder concerns through departmental communication during daily operations, which are then consolidated by the Sustainable Development Committee. The Committee references the specific topics of the GRI Standards 2021 and the SASB Industry Sustainability metrics. It assesses both the actual and potential positive and negative impacts on the economy, environment, and human rights. Through this process, 24 sustainability issues covering economic, environmental, and social dimensions are identified to ensure the company's E (environment), S (society), and G (corporate governance) disclosures align with stakeholder expectations.



Impact of Sustainability Issues on Operations



Stakeholder Communication Channels and Topic of Concern

Type of major stakeholders	The significance and purpose of stakeholders to the Company	Issues of concern	Communication channel	Communication frequency	Communication achievements
Government agencies	Legal compliance with government agencies supervision and auditing	Regulatory Compliance Information Security Ethics and Integrity Corporate Governance Occupational Safety and Health Energy efficiency and carbon reduction Energy usage Waste management Social Participation Climate Change Response	Market Observation Post System Corporate Governance Evaluation Competent Authority Visits Policy Advocacy Meeting Official Document Send and Receive	Unscheduled Annually Annually Unscheduled Unscheduled	<ul style="list-style-type: none"> ▪ MOPS Material Information Announcement: 33 times ▪ Corporate Governance Evaluation: 1 time ▪ Occupational Safety and Fire Safety Inspections: 1 time ▪ Official Document Communication: 132 times
Shareholders	Shareholders and investors are the support of the company, and we should protect shareholders' rights and interests and treat all shareholders equitably to ensure shareholders' rights of being fully informed of, participating in and making decisions over important matters of the Company	Innovation and R&D Regulatory Compliance Ethics and Integrity Financial Performance Corporate Governance Operational Risk Management	Market Observation Post System Monthly Revenue, Quarterly Financial Reports Shareholders' Meeting Company website, phone calls, and emails Investor Conference	Unscheduled Annually Annually Unscheduled Annually	<ul style="list-style-type: none"> ▪ MOPS Material Information Announcement: 33 times ▪ Held 2 shareholders' meetings (including one extraordinary meeting). ▪ Investor Conference: 1 time
Supplier	Maintaining long-term positive relationships with supply partners ensures a stable supply of raw materials, parts and components, and services. Additionally, taking actions together with supply partners helps effectively prevent environmental pollution and labor rights violations	Supplier Social Assessment Supplier Environmental Assessment Energy usage Green Products Regulatory Compliance Financial Performance Information Security	Meetings with suppliers/outsourced vendors Contractor Coordination Meetings Construction Site Safety and Health Guidelines Audits on suppliers/outsourced vendors Supplier questionnaires	Unscheduled Annually Unscheduled Annually Unscheduled	<ul style="list-style-type: none"> ▪ Annual supplier audit and communication: 253 times ▪ New supplier audit and communication: 28 times

Stakeholder Communication Channels and Topic of Concern

Type of major stakeholders	The significance and purpose of stakeholders to the Company	Issues of concern	Communication channel	Communication frequency	Communication achievements
Customer	Customers are the our main source of revenue, and we are committed to the highest product quality, safety and after-sales service to our customers. Maintaining a high customer satisfaction will increase the brand value of FSP	Supplier Environmental Assessment Supplier Social Assessment, Innovation, and R&D Regulatory Compliance Information Security Customer Service Green Products Ethics and Integrity Financial Performance Corporate Governance Occupational Safety and Health Operational Risk Customer Health and Safety Energy efficiency and carbon reduction Waste management Energy usage Human Rights Policy Climate Change Response Water Resource Management	Customer Meeting Customer satisfaction survey Customer audit Customer Questionnaire	Unscheduled Annually Unscheduled Unscheduled	<ul style="list-style-type: none"> ▪ 1 time annual satisfaction survey and communication, involving 24 customers ▪ Annual Audit and Communication of Key Customers: 116 times
Employees	Employees are the indispensable foundation of the company's operations. We are committed to provide a worry-free workplace that is healthy for employees' physical and mental health with diversified development.	Ethics and Integrity Financial Performance Diversity and Equal Opportunity Labor Relations Talent Development and Retention Regulatory Compliance Occupational Safety and Health Green Products Human Rights Policy	Labor-Management Meeting Employee Grievance E-mail Employees' Welfare Committee Meeting Managers Meeting Department meetings and performance interviews Internal Announcement Safety and Health Committee Meeting	Quarterly Unscheduled Monthly Unscheduled Regular Unscheduled Quarterly	<ul style="list-style-type: none"> ▪ Labor Management Meeting: 4 times ▪ Employees' Welfare Committee Meeting: 4 times ▪ Safety and Health Committee Meeting: 4 times ▪ Internal Announcement: 48 times

Stakeholder Communication Channels and Topic of Concern

Type of major stakeholders	The significance and purpose of stakeholders to the Company	Issues of concern	Communication channel	Communication frequency	Communication achievements
Bank	Banks are the main source of operating capital. Through close communication and interactions, the company obtains stable and competitive funding for a sustainable operation	Financial Performance Regulatory Compliance Energy efficiency and carbon reduction Energy usage Innovation and R&D Social Participation Climate Change Response	Bank transactions and visits	Unscheduled	▪ Communicated 200 times annually
Community	The goal is to achieve sustainable social prosperity and enhance the positive social impact through public feedback	Social Participation Regulatory Compliance Climate Change Response Energy efficiency and carbon reduction Energy usage Waste management Water Resource Management	Community Meeting Donation and Social Welfare Activity	Unscheduled	▪ Donate Used Books ▪ Blood donation activity: 3 times ▪ Invite 9 disadvantaged groups to organize charity sales events



2.4.2 Identification of Material Topics

Material Topics Identification Process

24 Sustainability Topics



103 copies of the Stakeholder Impact Questionnaires were collected.



8 copies of the Operation Impact Severity Survey were collected.

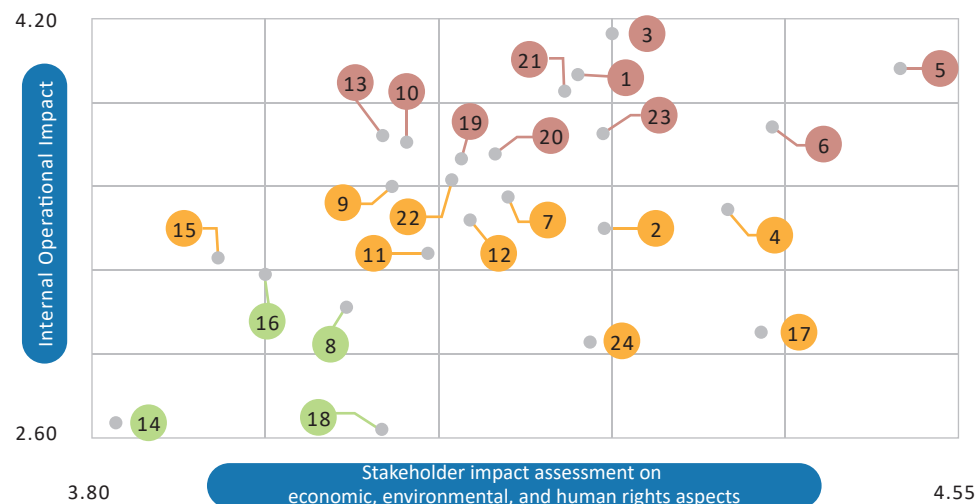


Identified 10 Material Topics

VIA Technologies' Sustainable Development Committee identified 24 sustainability issues. It continued using the 2023 online stakeholder impact survey to assess how major stakeholders rate the impact of these issues on corporate governance, the environment, and people. This year, an online questionnaire was administered to eight company executives, who evaluated and rated the impact of the company's business activities and relationships on corporate governance, the environment, and society. The two sets of scores were consolidated to generate the materiality matrix. Following a discussion by the Sustainable Development Committee, ten material topics covering environmental, social, and economic dimensions were confirmed as the year's key disclosure priorities. VIA Technologies will outline the management policies and related disclosures for each of these material topics in this report.

Perspective	Material Topics
Environmental domain	Energy conservation, carbon reduction, and supplier environmental assessment
Sociality	Supplier social evaluation, customer service, customer health and safety, and labor relations
Corporate Governance Aspect	Information security, innovation and research, regulatory compliance, and corporate governance.

Material Topic Matrix



Changes in Material Topics

Number	Sustainability issues	Sort	Number	Sustainability issues	Sort
5	Regulatory Compliance	1	7	Financial Performance	13
3	Innovation and R&D	2	9	Green Products	14
1	Corporate Governance	3	2	Operational Risk Management	15
6	Information Security	4	12	Waste management	16
21	Customer Service	5	11	Energy usage	17
23	Customer Health and Safety	6	17	Occupational Safety and Health	18
20	Supplier Social Assessment	7	15	Social Participation	19
13	Supplier Environmental Assessment	8	16	Diversity and Equal Opportunity	20
10	Energy efficiency and carbon reduction	9	24	Human Rights Policy	21
19	Labor Relations	10	8	Climate Change Response	22
4	Business Ethics	11	18	Talent Development and Retention	23
22	Salaries and benefits for employees	12	14	Water Resource Management	24

2023	2024	Changes in prioritization
Regulatory Compliance	Regulatory Compliance	-
Information Security	Innovation and R&D	↑1
Innovation and R&D	Corporate Governance	↑2
Customer Service	Information Security	↓2
Corporate Governance	Customer Service	↓1
Talent Development and Retention	Customer Health and Safety	New
Labor Relations	Supplier Social Assessment	New
Supply Chain Environmental Assessment	Supplier Environmental Assessment	-
Green Products	Energy efficiency and carbon reduction	New
	Labor Relations	↓3

In 2024, Customer Health and Safety was added as a new material topic, replacing Green Products. Supplier Social Assessments, Energy Efficiency and Carbon Reduction were also added. In 2023, Talent Development and Retention and Green Products were removed as material topics.

Note: Highlighted in yellow: Material Topics

2.4.3 Identify Material Topics and Boundary

Perspective	Material Topics	Corresponding to specific GRI topics	Internal Boundary	External Boundary					Disclosure chapters in the Report
			Company name	Investors	Supplier	Customer	Government Agencies	Bank	
Social	Customer Health and Safety	Customize	●		●	●	●		3.1 Product Overview
Environment Social	Supply Chain Environmental Assessment Supplier Chain Social Assessment	GRI 308-1 GRI 308-2 GRI 414-1 GRI 414-2	●		●	●			3.3 Supply Chain Sustainability
Social	Customer Service	Customize	●			●			3.2 Customer Service
Environment	Energy efficiency and carbon reduction	GRI 302-1 GRI 302-3 GRI 302-4 GRI 305-1 GRI 305-2 GRI 305-3	●	●		●	●	●	4.2 Energy Management 4.5 GHG Emission
Social	Labor Relations	GRI 401-1 GRI 401-2 GRI 401-3	●		●	●	●		5.2 Employee Competency and Suitability
Corporate Governance	Regulatory Compliance	GRI 2-27	●	●	●	●	●	●	2.2 Integrity Management and Regulatory Compliance
Corporate Governance	Corporate Governance	GRI 2-17 GRI 2-18	●	●	●	●	●	●	2.1 Governance Practices
Corporate Governance	Innovation and R&D	Customize	●	●		●		●	3.1 Product Overview
Corporate Governance	Information Security	Customize	●	●	●	●	●	●	2.3 Risk Management

03 Sustainable Products

3.1 Product Overview

3.2 Customer Service

3.3 Supply Chain Sustainability

3.4 Operation Performance

3.1 Product Overview

Sustainable performance metrics

SDGs

Achievements



3.6 Reduce the number of injuries and fatalities caused by traffic accidents

- VIA Intelligent Automotive Solutions are robust and durable, multifunctional systems that integrate precise accident prevention with highly accurate driver fatigue and distraction detection technologies, reducing casualties by eliminating blind spots and enhancing the driver's situational awareness and focus.



8.8 Protect labor rights and promote working environment safety

- VIA Intelligent Forklift AI Safety Solutions and Smart Industrial Application Products enable the detection and prevention of safety hazards in the workplace, supporting companies in maintaining a healthy environment and reducing the risk of accidents.



9.5 Enhance the technological capabilities of commerce and industry to foster innovation

- The company invested NT\$1,989,587,000 in R&D, which accounts for 12.50% of its net revenue.



12.4 Properly manage chemicals throughout their life cycle in an environmentally responsible way, in accordance with the agreed international framework

- No product violated relevant green product regulations or customer requirements.
- Completed updates to hazardous substance regulations and customer requirements.
- All new suppliers have signed a commitment letter as required.



17.17 Enhance industry collaboration in sustainable development through multilateral cooperation

- Integrate RBA requirements into supplier management.
- In 2024, the proportion of localized suppliers reached 50.00% by number of suppliers.

Material Topics

Innovation and R&D

Policies / Commitments

- Excellence in innovation to reduce environmental and social impacts.

Objective

- Continuously enhance R&D technology and efficiency to accelerate development timelines.
- Enhance market competitiveness by increasing efforts in product differentiation and customization.
- Continuously develop products that facilitate industrial development and practical application.
- Transitioning from an embedded computing business to an innovative product business.

Responsible Department / Grievance Mechanism

- Responsible Department: Research and Development Department
- Grievance mechanism: Our company's official website features a dedicated stakeholder section and a customer service contact point to assist with product-related inquiries. The identity of the whistleblower is protected as a fundamental principle, and they shall not face any unfair treatment as a result of reporting.

Invest Resources

- In 2024, research and development expenses totaled NT\$1,989,587,000, representing 12.50% of the company's annual revenue.



Material Topics

Innovation and R&D

- Occasional research and development project meetings. Recent R&D achievements are as follows:

VIA Intelligent Automotive Solutions

- Development and optimization of VIA Technologies' heavy equipment safety system.
- Development of the vCare cloud platform service for VIA Technologies' heavy equipment safety system.
- Development of the second-generation AI dashcam for imaging and telecommunication applications.

VIA Intelligent Industrial Solutions

- VIA FireWatch 365 Smoke, Flame, and Gas Leak Detection Solution.
- Development of visual and safety inspection solutions.
- Defect detection solution for dye-sensitized solar cells.
- Development of MLOps frameworks and toolsets.

VIA Intelligent Building Solutions

- Development of next-generation security systems and devices.

VIA Intelligent Edge Solutions

- Development of next-generation platforms and systems for edge AI devices.

x86 processor platform and chipset

- 16nm 8-core server CPU
- 16nm 8-core and 4-core x86 processor SoC
- I/O expansion chipset

Evaluation
Mechanism

In its early days, VIA Technologies primarily promoted chipsets and CPU products. The company offers a range of powerful and energy-efficient x86 processors and SoC (System-on-Chip) platforms that support both Microsoft Windows and Linux operating systems. With advanced performance and rich digital media capabilities, the VIA x86 processor platform is ideal for both commercial and consumer desktop and laptop computers.

In recent years, with a focus on smart manufacturing and the development of intelligent products and solutions, the goal has been to help businesses enhance operational safety, efficiency, and sustainability. Our intelligent solutions for automotive, edge, industrial, and building integrate advanced AI, computer vision, cloud technology, and robust, reliable systems and devices to offer businesses endless opportunities to leverage extensive IoT and visual data, enhancing operations and addressing challenges across diverse application environments.

VIA Intelligent Automotive Solutions



Enhance vehicle safety and fleet efficiency with VIA Intelligent Automotive Solutions. The robust and durable multifunctional system integrates precise accident prevention with highly accurate driver fatigue and distraction detection technologies, reducing casualties by eliminating blind spots and enhancing the driver's situational awareness and focus.

VIA Intelligent Automotive Solutions offers a wide range of models and specifications, making them the ideal choice for commercial and industrial vehicles of all styles and sizes, designed to ensure reliable performance even in the most challenging road and off-road conditions.

The flexible VIA Fleet and VIA WorkX Cloud management services provide real-time capture and processing of critical data related to vehicles, drivers, and safety incidents, including vehicle tracking and collision video alerts. You can leverage this data to enhance the safety and efficiency of your fleet operations.

VIA Intelligent Edge Solutions



VIA Intelligent Edge Solutions revitalize your next-generation edge AI and embedded systems. These compact and reliable platforms come in various form factors, integrating advanced computing and AI capabilities, low power consumption, and extensive I/O and connectivity options to speed up the development of industrial, commercial, and consumer edge applications.

VIA Intelligent Edge Modules and Boards

VIA Intelligent Edge Modules and Boards offer form factor options including SOM, Mini-ITX, and Pico-ITX. We design and manufacture our product to the highest quality standards, ensuring durability that supports a longer product lifecycle. Includes Android and Linux BSP (Board Support Package) and a software Evaluation Kit (EVK) to support the development of ARM-based platform systems. Additionally, offering flexible hardware and software customization services can accelerate time to market and significantly lower development costs.

VIA Intelligent Edge Systems

The VIA Intelligent Edge Systems integrates powerful computing and AI capabilities, low power consumption, and extensive I/O and connectivity options, offering a range of rugged and durable form factors. These systems feature reliable and flexible designs, making them suitable for the harshest indoor and outdoor environments as well as industrial and commercial edge applications.

Additionally, offering a variety of hardware and software customization services helps lower development costs and accelerate time to market.

VIA Intelligent Building Solutions



Enhance the security and convenience of residential and commercial buildings with VIA Intelligent Building Solutions. These reliable, high-performance solutions feature a comprehensive suite of smart access control, video intercom, doorbell, and alarm systems. By integrating advanced cameras and connectivity technologies, they enhance the efficiency and responsiveness of security staff while improving residents' safety and sense of security.

VIA Intelligent Building Solutions offers flexible configurations and can be tailored using the latest computer vision, edge intelligence, and IoT technologies to meet your specific deployment needs. For more detailed information, please download the VIA Intelligent Building Solutions brochure.



VIA Intelligent Industrial Solutions



Enhance the efficiency and safety of manufacturing and warehouse operations with VIA Intelligent Industrial Solutions.

By integrating the optimized AI model with powerful Edge AI and seamless connectivity, the solution enhances defect detection speed and accuracy in manufacturing while improving worker safety and accident prevention across the entire facility, for example, in pipeline welding, plastic bag sealing seams, or silicon wafer production.

We also offer smoke, fire, and PPE safety inspection solutions to prevent damage to goods and facilities and safeguard employees from potential safety hazards. All solutions are fully customizable, leveraging the latest artificial intelligence, computer vision, and industrial IoT technologies to meet the unique needs of our customers.

VIA Intelligent Industrial Solutions feature flexible configurations and can be customized using the latest AI inference and learning, computer vision, Edge AI, and Industrial IoT technologies to meet your specific deployment requirements.



VIA Intelligent Solutions

From Vertical Solutions to Development Platforms

Intelligent Automotive



Intelligent Industrial



Intelligent Building



Intelligent Edge



Intelligent Automotive—(1) VIAMobile360 AI Dashcam

AI-enabled video telematics for active safety and analytics:

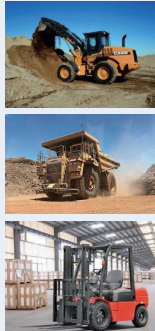
Forward collision warning, lane departure warning, driver monitoring, seatbelt detection





Intelligent Automotive— (2) Safety Solution for Off Road Vehicles

Over **20 Billion USD** Annual loss in Offroad Vehicle Accidents in the US



Cost of Work-Related Injuries 2021



Over 2008–2017, the costs from 404 premature deaths exceeded **\$564 million** which can provide motivation to reduce the severe toll of occupational fatalities on our nation's workers, institutions, and communities. (Fatalities Cost in Mining Technical Guide, CDC.)

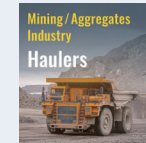
The total costs of fatal and nonfatal injuries in the construction industry were estimated **\$11.5 billion** in 2002, a disproportionately high 15% of the costs for all industries. The average cost per case of fatal or nonfatal injury is \$27,000 in construction, almost double the case cost of \$15,000 for all industry in 2002. (Costs of Occupational Injuries in Construction in the United States, NIH)

Forklifts account for around 85 deaths every year – **28% increase since 2014**; 4% of forklift-related deaths are pedestrians. OSHA estimates that about 20% of forklift accidents in the US could be prevented. According to the National Safety Council, the average cost of a forklift incident is \$38,000 in direct costs such as compensation, medical expenses and legal services; \$50,000 in indirect costs such as hiring replacements, lost productivity, etc. **Estimated 9 Billion USD** Source: Occupational Safety & Health Administration



VIA Mobile 360 Safety Solution Market Deployments

Mining/Aggregates



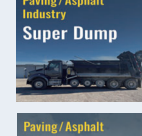
Construction



Waste management & Recycling



Material Handling



Vehicle Related Accidents can be Prevented with AI

Summary of vehicle related accidents:

- Blind Spots
- Poor Visibility
- Pedestrians In The Work Zone
- Site-Specific Hazards
- Labor shortage and less experienced workers

AI and computer vision technology can greatly help with blind spots for heavy equipment operators



VIA's AI-Powered Safety Solution Wins NIOSH Award

VIA Technologies received the 2024 Mining Safety and Technology Innovation Award for the sand and gravel industry from the U.S. National Institute for Occupational Safety and Health (NIOSH), thanks to its Mobile360 Heavy Equipment Safety Solution.



VIA's AI-Powered Safety Solution Wins NIOSH Award. This Award recognizes companies that have made an effort to improve mine worker safety and health.

VIA's system, utilizing AI to predict hazards and manage vehicles, has been recognized for its effectiveness in reducing accidents.

NIOSH is a US federal agency that conducts research and makes recommendations for the prevention of work-related injuries and illnesses. NIOSH is part of the Centers for Disease Control and Prevention (CDC), which is under the jurisdiction of the U.S. Department of Health and Human Services (DHHS).

VIA vCare: Realtime Tracking, Alert, and Asset Management

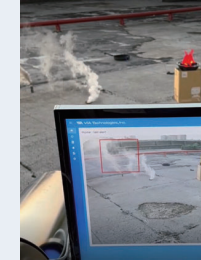


VIA Intelligent Industrial- AI usage for Accident Prevention

AI Detection for Safety Harness Usage



AI Detection for Fire/Smoke/Gas



AI Detection for Bridge Crane human detection



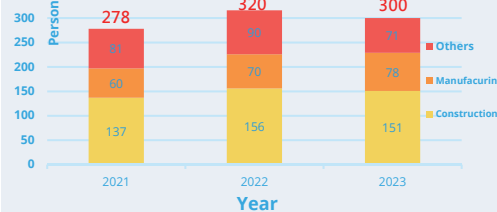
VIA Intelligent Industrial- Unsafety working places resulted loss and death

Caused by occupational
disasters in 2023
Economic losses amount to

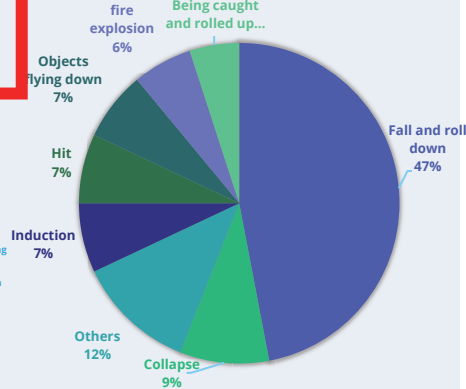
38Billion

NTD

Major Industries for Occupational Disaster / Death

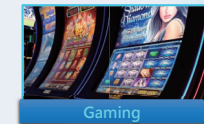


TYPES OF MAJOR OCCUPATIONAL DISASTER



Note 1. Estimated based on the direct losses (7.6 billion) and indirect losses (indirect losses are on average 4 times the direct losses) caused by occupational disasters in 2023. 2. Statistics on major occupational accidents are provided by the National Labor Inspection Agency and the Occupational Safety and Health Administration of the Ministry of Labor. 7/21/2025

VIA Intelligent Edge- Edge Applications Meets AI



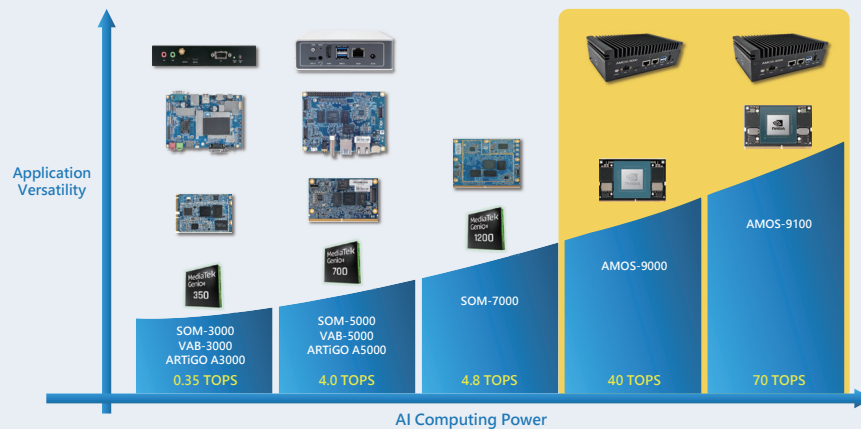
VIA Intelligent Edge- Product Roadmap



VIA Intelligent Edge- VIA Software Capabilities

- **Special camera capabilities:**
 - Multiple cameras (Digital & Analog Camera)
 - Special camera usage scenarios
 - Camera ISP tuning
- **Rich I/O capabilities**
 - I/O extension by USB, PCIE
 - I/O customization access through VIA SmartETK Tool
 - Special display resolution support
- **Ready To Go AI SDK**
 - Toolset
 - Pre-trained Models
 - Optimized Datapath between Camera, ISP, APU and Display
- **Boot up time optimization for target application**

VIA A wide range of products that leverage AI and IoT



Customer Health and Safety Policy

Policies	Concrete Response Measures
Implementation of Product Safety Certification	All products meet international safety standards (including ISO 13849, EN 1175, CE certification, etc.) and are regularly inspected by third parties to ensure they adhere to industrial safety regulations.
Safety Design Principle	Product design prioritizes the safety of operators and the environment, such as forklift collision avoidance systems and dashcam fatigue driving alerts, to minimize the risk of human error.
Clear Instructions for Use	Provide a comprehensive operation manual, safety warning labels, and multilingual instructions (with illustrations) to ensure customers install and use the product correctly.
Routine Safety Updates	For software-based products such as dashcam systems, provide regular firmware updates to address potential security vulnerabilities and enhance functionality.
Customer Safety Training	Offer online instructional videos or on-site training (as needed) to enhance customers' understanding and practical use of safety features.
Risk Assessment and Improvement	Establish a product safety feedback system to collect customer usage data, conduct regular risk assessments, and propose improvement plans.
Reporting Channels	Provide multiple channels for submitting complaints: - "Contact Us" form on the official website - Customer service email: mkt@via.com.tw - 24-hour customer service hotline: +886-2-2218-5452
Complaint Handling Process	Respond to complaints within 48 hours and complete the investigation and corrective actions within 7 business days, prioritizing major incidents.
Privacy and Confidentiality	Whistleblower information is kept strictly confidential and accessible only to the customer service department. It will not be disclosed to any third party without the whistleblower's consent.

Our company complies with relevant laws and international standards in marketing and labeling our products and services, strictly avoiding any deceptive, misleading, fraudulent, or other actions that could undermine consumer trust or harm consumer rights. To protect customer privacy, we have established personal data protection policies, require all employees to sign confidentiality agreements, and integrate information security management systems to ensure zero leakage of confidential information.

In addition, to ensure that the company's products comply with international environmental protection regulations (such as RoHS and REACH) and meet customers' green product requirements—thereby preventing environmental pollution and harm to human health—the company has implemented a comprehensive restricted substance management system throughout product design, procurement, production, and sales processes. In addition, suppliers and contractors are required to incorporate green product requirements into their management systems, ensuring that the products are free of hazardous substances and meet customer expectations.

Project	Management Strategy
Legal Compliance and Customer Requirement Management	<ul style="list-style-type: none"> The customer's requirements for the management of prohibited and restricted substances are reviewed in the contract/external document system. The Quality System Management unit periodically reviews compliance with common international regulations and integrates customers' environmental requirements as part of VIA Technologies' continuous improvement in restricted substances management. Based on customers' special requirements or regulatory demands, supplier surveys are periodically conducted on prohibited and restricted substances in materials not yet included in VIA Technologies' substance control standards. For example, REACH SVHC is revised twice a year, while Sony SS-00259 is revised annually.
Lifecycle Management	<ul style="list-style-type: none"> Formulate VIA Technologies' prohibited and restricted substances management standards in compliance with EU RoHS/REACH/SS-00259 regulations, and review requirements for restricted substances through the contract and external document system. The RoHS management system maintains ICP reports and updates supplier data on an annual basis, achieving a 100% completion rate for key suppliers. A 100% signing rate of environmental protection declarations from key suppliers.

Conflict Minerals Management

As a responsible corporate citizen, VIA Technologies is committed to fulfilling its social responsibilities, respecting human rights, and continuously monitoring the issue of conflict minerals. The company is dedicated to thoroughly investigating its supply chain to ensure that metals like tin (Sn), tantalum (Ta), tungsten (W), gold (Au), and cobalt (Co) are not sourced from mining areas controlled by armed groups in the Democratic Republic of Congo or its neighboring countries.

Therefore, VIA Technologies has formulated the following policy:

Our company is committed to not accepting or using metals sourced from regions affected by conflict minerals. Clearly, it communicates to suppliers and contractors that we neither support nor use “conflict minerals” extracted through armed conflict, illegal mining, or under poor working conditions. In accordance with the Responsible Business Alliance (RBA) Code of Conduct, the company conducts due diligence on the sources of tantalum (Ta), tin (Sn), gold (Au), tungsten (W), and cobalt (Co) contained in its products. It discloses smelter information provided by suppliers and contractors.



3.2 Customer Service

Material Topics	Customer Service
Policies / Commitments	Quality First, Customer Satisfaction.
Objective	<ul style="list-style-type: none"> Continuously deliver products and services that meet customer needs.
Responsible Department / Grievance Mechanism	<ul style="list-style-type: none"> Responsible Department: Business Marketing / Customer Service Engineering / Quality Assurance. Grievance Mechanism: The company’s official website features a stakeholder section and a dedicated customer service window to facilitate customer inquiries.
Invest Resources	<ul style="list-style-type: none"> Maintain continuous operation of the ISO 9001 Quality Management System. Establish a new factory to enhance regional flexibility in product delivery. Conduct an annual customer satisfaction survey. QC 080000 Hazardous Substance Process Management System. ISO/IEC 27001 Information Security Management System.
Evaluation Mechanism	<ul style="list-style-type: none"> ISO 9001 Annual Internal Audit and Management Review Meeting. Reduce information security incidents. The 2024 results are as follows: No major customer complaints leading to customer loss or compensation claims

The company has dedicated teams for business marketing, customer service engineering, and quality assurance. Following the ISO 9001 quality management system standards, it has established processes for customer communication, order processing, technical support, complaint handling, and after-sales service. These efforts aim to enhance professional service quality across all areas, earn customer trust, and ensure the company’s long-term profitability.

To promptly respond to customer feedback and any requests, we have established multiple communication channels, including sales and marketing, customer service engineers, and quality assurance teams, to gather and objectively listen to our customers’ needs.

Diverse Customer Service and Communication Channels.

Item	Description	How to execute	Benefit
Irregular business marketing and client meetings	Align with the company's product development roadmap and applications to share innovative technologies	Irregularly update technologies and engage with customers	Enhance customers' understanding of new technology applications
Customer service engineers provide technical support	Resolve customer technical issues or clarify initial problems	Address customer complaints through communication and testing with the goal of resolving issues promptly	Team collaboration enhances the efficiency of resolving customer issues
Annual Customer Satisfaction Survey Management Mechanism	Conduct annual customer satisfaction surveys, compile the results, and suggest improvement strategies	After the questionnaire survey, the scores and suggestions are communicated to the relevant departments and senior management, with major feedback addressed via phone calls or in-person visits	In 2024, there were no customer complaints involving violations of contracts or product restriction regulations (RoHS, REACH)
Comprehensive After-Sales Service	Seamless Online Support Service	The website offers comprehensive information on all major sales products, available for browsing or download, including image toolkits, video files, presentation documents, white papers, product brochures, and more. A Drive and Application section provides consumers with various services and Q&A support	Provide Timely Customer Service

3.3 Supply Chain Sustainability

Having suppliers that provide stable quality and sustainable services has always been a key foundation of VIA Technologies' sustainable development. In recent years, environmental changes and the greenhouse effect have driven up production costs, prompting a focus on the sustainability of the entire industry chain. VIA Technologies embraces sustainable development as its vision, integrating economic, environmental, and social standards and issues into its supply chain sustainability management policies. By having suppliers sign corporate social responsibility self-declarations and integrity management agreements, we collaborate with them to build a sustainable supply chain.

The management of VIA Technologies is committed to providing customers with high-quality, safe products and services that comply with relevant laws and standards, while actively preventing occupational accidents, protecting the environment, and reducing pollution to fulfill our corporate social responsibilities. The company procures raw materials and consumables in accordance with applicable laws, regulations, and environmental and safety standards. To achieve this goal, we continue to improve based on the requirements of international management system standards, such as ISO 9001, ISO 14001, and ISO 45001, as well as RBA, extending these requirements to drive sustainability across the industry.

VIA Technologies has established a supply chain management system that incorporates the RBA (Responsible Business Alliance) Code of Conduct, requiring suppliers to sign a commitment agreement. We continuously encourage suppliers to uphold business ethics, protect labor rights, ensure a safe and healthy working environment, and develop materials and processes to minimize environmental impact.

Starting from the third quarter of 2024, VIA Technologies began conducting sustainability evaluations for both new and existing suppliers. In 2024, 28 new suppliers were added, with 16 passing the sustainability assessment. Throughout the year, audits were conducted on 253 active suppliers, of which 163 implemented and passed the sustainability evaluations, meeting the company's standards. By 2025, sustainability evaluations will be completed for all suppliers.

Item	2024
Number of New Suppliers	28
Number of New Suppliers Undergoing Sustainability Assessments	16
Number of New Suppliers Passing Sustainability Assessments	16
Pass Rate of New Supplier Sustainability Assessments (%)	100%
Total number of suppliers involved in transactions for the current year	253
Number of Suppliers Passing Sustainability Assessments	163
Supplier Sustainability Assessment Pass Rate (%)	64%

Note: Twelve new suppliers were included prior to the implementation of the sustainability assessment, all of whom passed the quality evaluation.

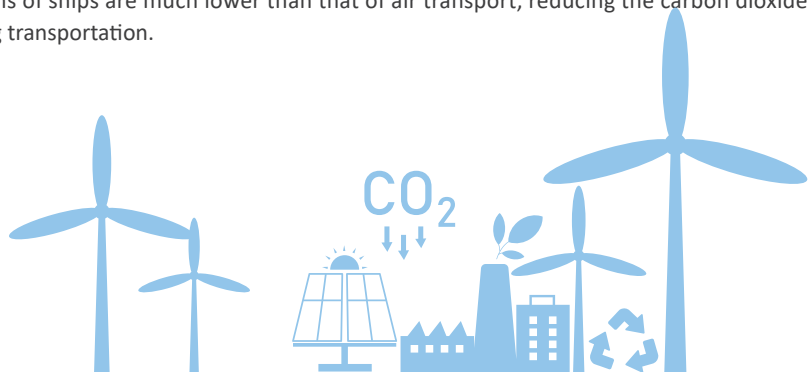
Supply Chain Integration and Risk Diversification

VIA Technologies has always regarded suppliers as strategic partners and firmly believes in mutual support and shared growth. With Taiwan as its primary operational bases, VIA Technologies prioritizes collaboration with local suppliers to foster industrial clusters and promote regional economic development. The company's primary raw materials are wafers and substrates, all sourced locally with long-term, reliable supplier relationships. Procurement is based on the principle of using at least two suppliers and diversifying purchasing sources. Currently, there is no concentration of sales in any single product or customer.

Reduce the Environmental Impact of Raw Material Transportation

With the continuous advancement of technology and the increase in industrial output, the environmental impact is also increasing day by day, which has drawn worldwide awareness to environmental protection issues. The goal of the 2023 United Nations Paris Climate Conference (COP28) is to reach binding measures to solve climate change issues and slow down the rise in global temperatures. This year's goal reaffirms the commitment to limiting the temperature increase to 1.5 degrees Celsius, and made a clear pledge to transition away from fossil fuels. VIA Technologies also upholds this principle when selecting suppliers, taking into account their geographical location. In addition to considering the delivery cycle, timeliness, and transportation costs, the company aims to minimize the potential environmental impact and harm caused by long-distance transportation and the associated use of fossil fuels.

In addition to localization, supplier selection also considers the risk of centralized procurement in the same region. The management method should be as full as possible, and the transportation method should be ship transportation as much as possible instead of air transportation. The carbon dioxide emissions of ships are much lower than that of air transport, reducing the carbon dioxide produced during transportation.



Procurement Policy

VIA Technologies prioritizes long-term partnerships with suppliers and expands sustainable supply chain management to encompass corporate social responsibility areas, including economic and governance factors, environmental protection, and social prosperity. Key criteria for supplier selection and audits include labor rights, environmental protection, safety and health, ethics, and management systems. This approach helps identify risk factors and high-risk suppliers. Based on evaluation results, improvement plans are developed, and suppliers are supported in ongoing enhancements, with the goal of enhancing the effectiveness of sustainable supply chain management, mitigating operational risks, and fostering lasting partnerships for sustainable growth. By implementing localized procurement, we aim to enhance supply flexibility, shorten new product development cycles, and reduce production costs, thereby lowering the overall carbon emissions from supply chain transportation. In 2024, 50.00% of procurement will be sourced from local suppliers.

In line with ISO 9001 quality management standards, VIA Technologies has implemented a procurement and supplier management system to effectively oversee supplier delivery quality. Beginning in 2024, suppliers will be required to comply with the company's sustainable development policies, ensuring that all operations adhere to environmental regulations, labor laws, and international corporate social responsibility standards.

To ensure that materials meet the quality, safety, green product, delivery, service, and price requirements, and to enhance supplier management for mutual benefits, VIA Technologies selects suppliers through material approval procedures, supplier selection, and other mechanisms based on material evaluation, a professional team assessment, and a guidance process.



3.4 Operation Performance

Our company specializes in the design, R&D, manufacturing, and sales of integrated circuit chips. As a global leader in highly integrated embedded platforms and hardware-software system solutions, we draw on more than twenty years of expertise in core logic, graphics, microprocessor, and communication chip design. By combining cutting-edge AI, machine learning, edge computing, and cloud technologies, we have established a leading position in the rapidly growing markets of intelligent automotive, industrial, building, and edge solutions. In light of sustainable development, we offer a comprehensive range of integrated solutions to help corporate clients with digital transformation, enhance operational safety, and improve energy and resource efficiency, working together to build sustainable businesses.

In 2024, overall financial performance improved compared to 2023, benefiting from growing demand for CPU processors and ASIC IC backend processing services. Overall Financial Performance is as follows:

Item	2022	2023	2024
Operating revenue	9,296,632	12,639,087	15,910,668
Operating costs	5,980,510	9,443,755	11,987,064
Salaries and benefits for employees	2,242,559	2,168,639	2,448,639
Payments to providers of capital	560,232	150,013	107,854
Payments to government by country	401,765	295,606	343,231
Community investment	25,637	23,704	11,256
Economic value retained	85,929	557,370	1,012,624



Note: Income is defined as net sales plus revenue generated from labor services provided.

Operating costs are defined as expenses paid to external organizations for the purchase of raw materials, product components, facilities, and services.

Employee salaries and benefits are defined as the total salary amount (including employee wages and payments made to the government on behalf of employees) plus the total benefits amount, excluding costs for education and training, protective equipment, or other expenses directly related to employees' job duties.

Payments to investors are defined as the dividends paid to all shareholders, as well as the interest paid to lenders.

Government payments are defined as income taxes paid in accordance with international, national, and local standards.

04 Environmental Protection

4.1 Climate Change Management

4.2 Environmental Resource Management

4.3 Water Resource Management

4.4 Waste Management

4.5 GHG Emission



SDGs	Sustainable Goals	Achievements
	13.2 Integrate climate change strategies into business operations 13.b Effective planning and management for climate change	<ul style="list-style-type: none"> The head office completed the greenhouse gas inventory in April 2025. Complete the identification of climate-related risks and opportunities under TCFD and implement risk responses.
	7.3 Enhance energy efficiency	<ul style="list-style-type: none"> Electricity consumption decreased by 0.58% compared to 2023. Compared to 2023, energy savings amounted to 44.18 GJ, and greenhouse gas emissions decreased by 64.3078 metric tons of CO₂, representing a 4.24% annual reduction.
	12.5 By preventing, reducing, recycling, and reusing to minimize waste production	<ul style="list-style-type: none"> Hazardous waste decreased by 0.05 metric tons compared to 2023, representing a 33.3% reduction rate.

VIA Technologies is committed to balanced development while actively supporting environmental protection. Our company supports the government's green consumption policy by purchasing products certified with five key labels: environmental protection, energy efficiency, water conservation, green building materials, and carbon footprint reduction. This promotes green consumption nationwide. On our official website, we publicly affirm our commitment to environmental protection and workplace safety. Internally, we raise ecological awareness through education and training, implement green design for energy efficiency, and develop products that support industrial digital transformation. We regard environmental sustainability as the foundation for the company's long-term success.



Our Approach

Energy Efficiency and Carbon Reduction

- Every year, through an energy-saving project plan, we maximize energy efficiency to reduce carbon emissions. This is incorporated into our management goals to steadily decrease emissions annually, fulfilling our responsibility as a corporate citizen.
- The office air conditioning temperature is set to 26°C to reduce carbon emissions.

Waste Reduction – Segregation

- Promote waste sorting and establish recycling bins to minimize waste.
- Promote the use of reusable tableware to reduce daily waste.

Industrial Waste

- Business waste is managed in accordance with legal regulations, classified and stored based on the chemical properties of each type of waste, and then entrusted to contractors approved by the relevant authorities for disposal.

Green Purchasing

- The products offered do not contain any substances of very high concern (SVHC) as listed by REACH.
- We adhere to the EU RoHS environmental regulations, promote green procurement practices, and require our suppliers to ensure that their raw materials and production processes are free from harmful substances.

Green Products

VIA Technologies has established a comprehensive process for managing environmentally controlled substances, with the key practices outlined as follows:

- Suppliers sign a declaration confirming full compliance with RoHS and REACH international environmental regulations and customer requirements.
- Conduct regular reviews of substance testing reports to ensure the effective implementation of the QC 080000 Hazardous Substance Process Management System.
- Conduct supplier audits for green product management.

There were no violations of green product regulations or customer product requirements in 2024.

Emergency Response

- VIA Technologies has an emergency response plan in place, with an established emergency response command center and a designated emergency response team. When an emergency occurs, the team takes charge of managing and handling the situation. Emergency response training and fire drills are conducted every six months. Through practical simulations conducted by the drill team, employees develop their emergency response skills and self-safety management capabilities. This enables them to take appropriate actions before a disaster escalates, minimizing the impact and damage caused by the crisis.
- Collaborate with the fire department to provide employees with training on fire evacuation, first aid, and related safety procedures.

In 2024, the emergency response drill was completed in accordance with the emergency response plan. During drills, a designated on-site commander coordinates the ambulance team, security communications, evacuation guidance, and safety officers. This ensures that staff can respond quickly during emergencies, minimizing injuries and environmental impact.



4.1 Climate Change Management

VIA Technologies has established an internal control system and an audit system, and in 2020, implemented a risk management methods framework to integrate environmental, social, and governance risks into sustainable operations. Due to the extreme weather caused by global warming and the growing impact of energy and climate change issues in recent years, VIA Technologies has, since 2022, adopted the Task Force on Climate-related Financial Disclosures (TCFD) framework— covering governance, strategy, risk management, metrics, and targets. Under this framework, members of the Sustainable Development Committee identify climate-related risks and opportunities, formulate response strategies, and report regularly to the Board of Directors, which monitors the implementation performance.

Aspect		VIA Technologies' Response						
Governance	<ul style="list-style-type: none">Climate risk and opportunity governance, along with annual sustainable risk management topics, are reported to the Board of Directors each year by the Sustainable Development Committee. The Board supervises the implementation performance. The 2024 fiscal year climate and sustainability report was presented to the Board of Directors on March 11, 2025.The general manager serves as the chief committee member, leading the team in identifying, evaluating, and managing risks.							
Strategy	2024 Short, Medium and Long Term Climate Risks and Opportunities							
	Number	Topics on Climate Change Risk	Risk Level	Time Range affected	Number	Topics on Climate Change Opportunity	Opportunity Level	Time Range
	R1	Increased pricing of GHG emissions	High	Medium-term, Long-term	O1	Reduced water usage and consumption	Low	Medium-term, Long-term
	R2	Strengthening emissions reporting obligations	Low	Short-term	O2	Use more efficient production and distribution processes	Medium	Medium-term, Long-term
	R3	Requirements and regulations for existing products and services	Medium	Long-term	O3	Recycling and reuse	Medium	Medium-term, Long-term
	R4	Replace existing products and services with low-carbon alternatives	Medium	Medium-term, Long-term	O4	Move to more efficient buildings	Low	Medium-term, Long-term
	R5	Costs of transition to low-carbon technologies	Medium	Medium-term, Long-term	O5	Use more efficient transportation methods	Medium	Short-term, Medium-term, Long-term
	R6	Changes in customer behavior	Medium	Medium-term, Long-term	O6	Use low-carbon energy	Medium	Medium-term, Long-term
	R7	Changes in rainfall patterns and extreme changes in climate patterns	High	Medium-term, Long-term	O7	Develop/increase low-carbon products and services	Medium	Short-term, Medium-term, Long-term
	R8	Increase in the severity of extreme weather events: typhoons and floods	Medium	Medium-term, Long-term	O8	Use of new technology	Medium	Medium-term, Long-term
	R9	Raw material cost rises	High	Medium-term, Long-term	O9	Participation in carbon trade	Medium	Medium-term, Long-term
	R10	Rise in average temperature	High	Medium-term, Long-term	O10	Alternative energy and energy diversification	Low	Medium-term, Long-term
R11	Sea level rises	Low	Long-term	Note 1: Short-term refers to 1 to 2 years, medium-term to 3 to 5 years, and long-term to 6 to 10 years.				

Aspect VIA Technologies' Response

Financial Impacts of Climate-related Risks and Opportunities

Strategy

Climate change risks	Financial impact under the 1.5°C scenario (NTD)	Financial impact under the 2°C scenario (NTD)	Corresponding strategy
Increased pricing of GHG emissions	Annual carbon cost: NT\$ 450,000 (1,500 metric tons × NT\$300) Supply chain carbon cost pass-through (steel, aluminum, and electronic components prices increased by 5-8%)	Annual carbon cost: NT\$ 1,800,000 (1,500 metric tons × NT\$1,200) Increase in supply chain carbon cost pass-through (steel, aluminum, and electronic component prices increase by 15-20%) Losses from fines or order cancellations by European and American customers account for approximately 3% of revenue (if carbon neutrality requirements are not met)	Require suppliers to provide carbon footprint data as a new clause in the 2027 contract. Invest in renewable energy or purchase renewable energy certificates (account for approximately 1.25 % of revenue)
Changes in rainfall patterns and extreme weather events	Annual supply chain logistics losses account for approximately 3‰ of revenue Increased insurance costs account for approximately 0.6‰ of revenue each year	Losses from supply chain disruptions account for approximately 3% of revenue New: Delay in implementing the carbon fee policy increased post-disaster reconstruction costs account for approximately 5‰ of revenue	Procurement of low-carbon disaster prevention building materials (account for approximately 4 ‰ of revenue) Purchase climate insurance (annual premium increased to 1.25‰)
Raw material cost rises	The cost of steel, aluminum, and electronic components increased by approximately 2% of revenue Inventory capital pressure accounts for approximately 6‰ of revenue	Losses from raw material shortages account for approximately 5% of revenue (high carbon fees worsen supply constraints) The premium for low-carbon materials accounts for approximately 2% of revenue	Signing long-term contracts with suppliers for low-carbon raw materials, with prepayments account for approximately 2% of revenue Research and development of bio-based materials (annual investment accounts for approximately 5‰ of revenue)
Rise in average temperature	Annually increased cooling energy consumption accounts for approximately 2‰ of revenue High temperatures increased equipment maintenance costs increased by approximately 1.5‰ of revenue	Increased demand for heat dissipation, annually, electricity costs increased by 5‰ of revenue Employee health compensation accounts for approximately 1‰ of revenue	Implementation of AI Smart Cooling System (investment accounts for approximately 1.25% of revenue) Remote work infrastructure (annual expenditure accounts for approximately 2% of revenue)

Scenario Difference Explanation

1. °C scenario: With relatively mild pressure from policy and market transformation, VIA Technologies has more time to adjust its supply chain and product strategies, with the financial impact mainly focused on “gradual cost increases” .
2. scenario: Frequent extreme events cause “non-linear risks,” like disruptions in raw material supply chains or factory damage, necessitating greater adaptive investments, such as relocating factories or adopting alternative technologies.

Recommendation for strategy prioritization

1. Short-term (1 to 3 years): Enhance supply chain resilience and carbon accounting capabilities.
2. Medium-term (3 to 5 years): Develop products with integrated climate adaptation features, such as high-temperature resistant safety systems.
3. Long-term (over 5 years): Transition to a circular economy model, such as reusing recycled materials.

Aspect	VIA Technologies' Response		
Risk Management	<p>Risk Identification, Evaluation, and Management Process</p> <ul style="list-style-type: none"> STEP1 <ul style="list-style-type: none"> Members of the ESG committee collect climate and environmental background data Assessment of climate risks and operational scope STEP2 <ul style="list-style-type: none"> Develop a list of climate-related risks and opportunities Create an internal survey to assess the operational impact STEP3 <ul style="list-style-type: none"> The ESG committee analyzes climate-related risks, opportunities, and operational impacts Identify material risk items STEP4 <ul style="list-style-type: none"> Establish execution strategies and set targets STEP5 <ul style="list-style-type: none"> Review the effectiveness of implementation strategies and targets every year in the ESG committee meeting <p>Our company has integrated climate risks and opportunities into the operations of all units in accordance with risk management policies and procedures. We report the previous year's implementation status to the board of directors by the end of the first quarter of the following year. The last report was submitted on March 11, 2025.</p>		
	<ul style="list-style-type: none"> Completed the greenhouse gas inventory for 2024 In 2024, the Scope 1 emissions were 64.9073 metric tons of CO₂, Scope 2 emissions were 1107.0441 metric tons CO₂; and Scope 3 emissions were 280.0950 metric tons CO₂ Emissions reduction goals and timelines 		
Metrics and objectives	Emissions reduction goals	Strategy Actions	Plan Schedule
	<p>Compared to the base year 2023</p> <p>Reduce Scope 1 and Scope 2 greenhouse gas emissions by 20% in 2030</p> <p>Reduce Scope 1 and Scope 2 greenhouse gas emissions by 30% in 2040</p> <p>Reach net zero emissions by 2050</p>	<ol style="list-style-type: none"> By implementing green procurement, purchase basic infrastructure equipment with eco-labels, and entirely replace refrigeration and air conditioning systems with those rated at energy efficiency level 1 Implement an energy-saving project for facility equipment Install a solar power system for on-site self-use Continuously monitor the carbon trading market and acquire carbon credits through trading 	<ol style="list-style-type: none"> Year 2025 ~ 2030 Year 2025 ~ 2030 Year 2030 ~ 2040 Year 2030 ~ 2040

4.2 Environmental Resource Management

Material Topics Energy efficiency and carbon reduction

Policies / Commitments

Energy efficiency and carbon reduction
Continuous improvement

Objective

- Improve energy efficiency
- The air conditioning system prioritizes Level 1 energy efficiency.
- Greenhouse gas emissions have been reduced by at least 2% compared to the baseline year of 2023.
- Achieve 10% renewable energy usage in 2030.
- Reach net-zero emissions by 2050.

Expenditure and results in the current year

- Advocacy and execution of energy-saving initiatives.
- Plan follow-up energy-saving projects.
- Implement greenhouse gas inventory operations.

Responsible Department / Grievance Mechanism

Responsible Department: Greenhouse Gas Inventory Promotion Committee
Grievance Mechanism:
EMAIL: JimmingChen@via.com.tw

Evaluation mechanism/ outcomes

- Complete the greenhouse gas inventory.
- Electricity consumption decreased by 0.58% compared to 2023. Energy savings in 2024 compared to 2023 amounted to 44.18 GJ
- Greenhouse gas emissions decreased by 64.3078 metric tons of CO₂ compared to 2023, representing an annual reduction of 4.24%

Earth's energy resources are limited. VIA Technologies operates in an office environment, using energy solely for administrative purposes. To prevent unnecessary waste, we prioritize careful management of our energy resources. The company's energy consumption includes electricity and diesel fuel for generators, while water is used as a resource.

Energy usage

VIA Technologies – Energy Usage Statistics Department: GJ

Year	Electricity (kWh)	Electricity (GJ)	Diesel (L)	Diesel Fuel (GJ)	Total Energy Consumption
2022	2,225,068	8,010.24	13.89	0.49	8,010.73
2023	2,130,034	7,668.12	13	0.46	7,668.58
2024	2,117,761	7,623.94	13	0.46	7,624.40

Note 1: One unit of electricity equals 3.6 million joules, and one gigajoule (GJ) equals 109 joules; 1 kilocalorie (Kcal) equals 4,186 joules. According to the Taiwan Environmental Protection Department's greenhouse gas emission factor management table, version 6.0.4, the calorific value of diesel is 8,400 Kcal per liter.

Note 2: The head office reports energy consumption in accordance with the scope defined in this report.

Energy intensity

VIA Technologies – Energy Intensity Department: GJ per million revenue

Year	Electricity	Diesel	Total Energy Consumption
2022	0.862	0.00005	0.862
2023	0.607	0.00004	0.607
2024	0.479	0.00003	0.479

Note: The consolidated revenue was NT\$ 92.97 billion in 2022 and NT\$126.39 billion in 2023, and NT\$159.11 billion in 2024.

Energy-Saving Achievements

Energy Management Plan

- Continue enforcing energy-saving measures by turning off office lights during lunch breaks, having security personnel patrol to switch off lights at night and on holidays, and requiring applications for air conditioning use during these times to reduce electricity consumption.
- By implementing energy-saving management, half of the parking spaces in B2 and B3, as well as half of the stairwells throughout the area, are equipped with motion-sensor lighting, resulting in a 50% reduction in electricity consumption for lighting.
- Perform regular annual, quarterly, and monthly maintenance on air conditioning equipment, such as chillers, chilled water air handlers, and total heat exchangers, to lower failure rates and enhance operational efficiency. Additionally, a fixed budget is allocated each year to replace air conditioning units that have high failure rates and poor performance.

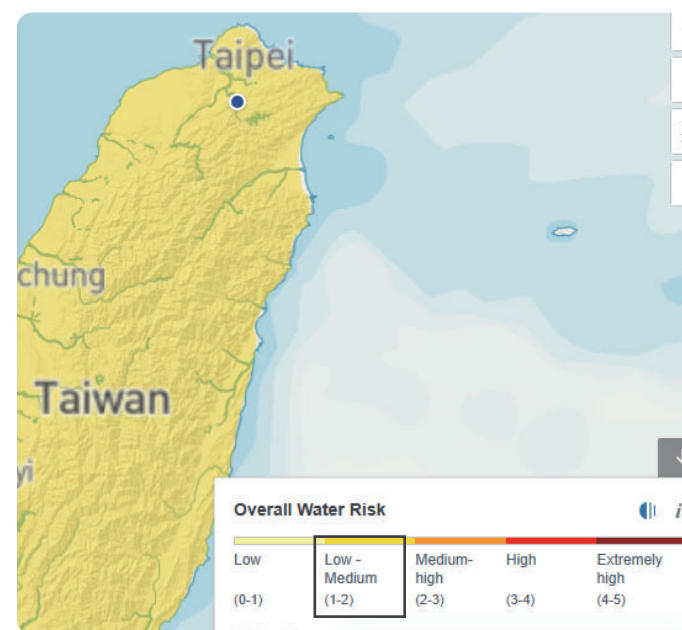
Amount of energy consumption saved

Compared to 2023, electricity consumption decreased by 12,273 kWh, representing a 0.58% reduction for the year, equivalent to a decrease of 44.18 GJ.



4.3 Water Resource Management

The company primarily operates office-based activities. As it does not engage in product production or manufacturing, there is no demand for process water. All water used is tap water and is solely for household use. The company is situated in a commercial office building in northern Taiwan. Based on the World Resources Institute's Water Risk Assessment, the area is classified as having low to medium water risk and is not considered a water-stressed region. Therefore, our company does not have a significant environmental impact on water resources or the ecological environment of water sources. Our company continually promotes water conservation by utilizing water-saving products, including dual-flush toilets, water-saving faucets, and sensor-activated urinals. In 2024, employees became more aware of water conservation, resulting in a 29.37% reduction in office water usage compared to 2023.



Note: The water risk assessment utilizes the Aqueeduct Water Risk Atlas, a tool developed by the World Resources Institute (WRI) <https://www.wri.org/applications/aqueeduct/water-risk-atlas/>

Water resources usage

Year	2022	2023	2024
Water intake (in millions of liters)	19.88	21.90	15.47
Water discharge (in millions of liters)	19.88	21.90	15.47
Water consumption (in millions of liters)	0	0	0

Note: Our company only uses household water for commercial office buildings. Therefore, the amount of water drawn is equal to the amount discharged, resulting in no water consumption.

4.4 Waste Management

Our company is a professional integrated circuit design firm specializing in the development, design, and testing of various integrated circuits. We strive to enhance product durability and performance, maximizing the sustainable use of resources. The primary waste generated is general household waste from the office areas. The generated industrial waste mainly consists of inventory and obsolete materials, classified as mixed metal hazardous waste. Including waste electronic components, scrap and defective parts, as well as printed circuit boards with attached components. Every December, in coordination with the finance and accounting teams and auditors' inventory, carry out the annual disposal process in accordance with the Waste Disposal Act and the IC Scraped Working Instruction manual.

Industrial waste disposal is entrusted to qualified Class A waste collection and treatment companies for removal and processing. In compliance with the Waste Disposal Act, a Waste Disposal Plan is submitted to the Department of Environmental Protection of the New Taipei City Government, and the generation, temporary storage, and removal of industrial waste are reported in accordance with the relevant regulations. Since its establishment, the company has not violated any environmental protection laws and has not received any penalties from regulatory authorities related to environmental protection.

For household waste, our company actively implements measures to reduce garbage. All recyclable materials are collected in the recycling area established by the management committee, and qualified cleaning contractors are hired to collect and recycle these materials efficiently. Hazardous waste decreased by 0.05 tons compared to 2023, representing a 33.3% reduction.

Household Waste Management



Reduce

Reduce office waste by reducing paper usage and minimizing the use of paper cups.



Reuse

Office supplies can be repurposed or reused after use, for example, by recycling used paper for double-sided printing.



Recycle

Collect all used office items thoroughly and sort them efficiently, including waste batteries, scrap paper, and metal cans like iron and aluminum.



Repair

Office supplies that can be repaired should be reused to reduce resource waste and save on purchasing costs.



Refuse

Promote green consumption in the office by refraining from purchasing or using items that contribute to environmental pollution or are not environmentally friendly.

Categories of waste	Waste disposal volume			Unit: Metric Tons	
	2022	2023	2024	Method of disposal	Location of disposal
Hazardous industrial waste	0.2	0.15	0.10	Recycled	Removed from factory

Note: Household waste is centrally collected and processed by the building and is not separately counted; hazardous industrial waste is accounted for based on the actual declared processing volume.

4.5 GHG Emission

Greenhouse gases contributing to extreme climate conditions pose a significant global environmental challenge. Although VIA Technologies is not a major energy consumer, as a member of the Earth community, we recognize that reducing greenhouse gas emissions is a shared corporate responsibility. VIA Technologies conducts a greenhouse gas inventory to understand its current status and trends, enabling proactive responses to climate change. We continuously estimate the greenhouse gases produced from our energy use to serve as a reference for future energy-saving and carbon reduction efforts. The ISO 14064-1:2018 greenhouse gas inventory was implemented in 2024, and the 2024 inventory results will undergo third-party verification in 2025.

Comparison of our company's emission scopes and sources		
Category		By equipment (emission source)
Scope 1 Category 1	1.1 Stationary combustion	Emergency diesel generator (CO ₂ , CH ₄ , N ₂ O)
	1.2 Mobile combustion	Official vehicle (gasoline-powered) (CO ₂ , CH ₄ , N ₂ O)
	1.4 Man-made system/ fugitive emissions	WD-40 (CO ₂), air conditioning systems, chilled water units, refrigerators, water dispensers, dehumidifiers, industrial equipment, and refrigerants (HFCs) used in official vehicles; septic tanks(CH ₄); and fire extinguishers containing (CO ₂ , HFC-227ea)
Scope 2 Category 2	2.1 Outsourced Electricity	Electrical equipment (CO ₂ , CH ₄ , N ₂ O)
Scope 3 Category 3	3.1 Upstream Transportation	Transportation of raw materials (CO ₂ , CH ₄ , N ₂ O)
	3.2 Downstream Transportation	Transportation of products (CO ₂ , CH ₄ , N ₂ O)
	3.5 Business travel	Employee business trips by self-driving, taxi, and high-speed rail (CO ₂ , CH ₄ , N ₂ O)
Scope 3 Category 4	4.1 Purchasing goods	Carbon footprint of paper procurement, upstream extraction and transmission of electricity, diesel, and automotive gasoline (CO ₂ , CH ₄ , N ₂ O)

VIA Technologies - Emission volume statistics by type of emission source

Type of emission source		Scope 1 Direct emissions	Scope 2 Indirect energy	Scope 3 Others indirect	Total emissions equivalent
2022	Emission equivalent (Metric Tons CO ₂ e/year)	0.04	1,132.56	2.25	1,134.85
	Percentage of gas types (%)	0.004	99.798	0.198	100.00
2023	Emission equivalent (Metric Tons CO ₂ e/year)	61.8533	1,171.9012	282.5997	1,516.3542
	Percentage of gas types (%)	4.08	77.28	18.64	100.00
2024	Emission equivalent (Metric Tons CO ₂ e/year)	64.9073	1107.0441	280.0950	1452.0464
	Percentage of gas types (%)	4.47	76.24	19.29	100.00

Note 1: The power emission factors are 0.495 KgCO₂/kWh for 2022, 0.494 KgCO₂/kWh for 2023, and 0.474 KgCO₂/kWh for 2024. These emission factors for each source are based on version 6.0.4 of the Taiwan Environmental Protection Department's Greenhouse Gas Emission Factor Management Table.

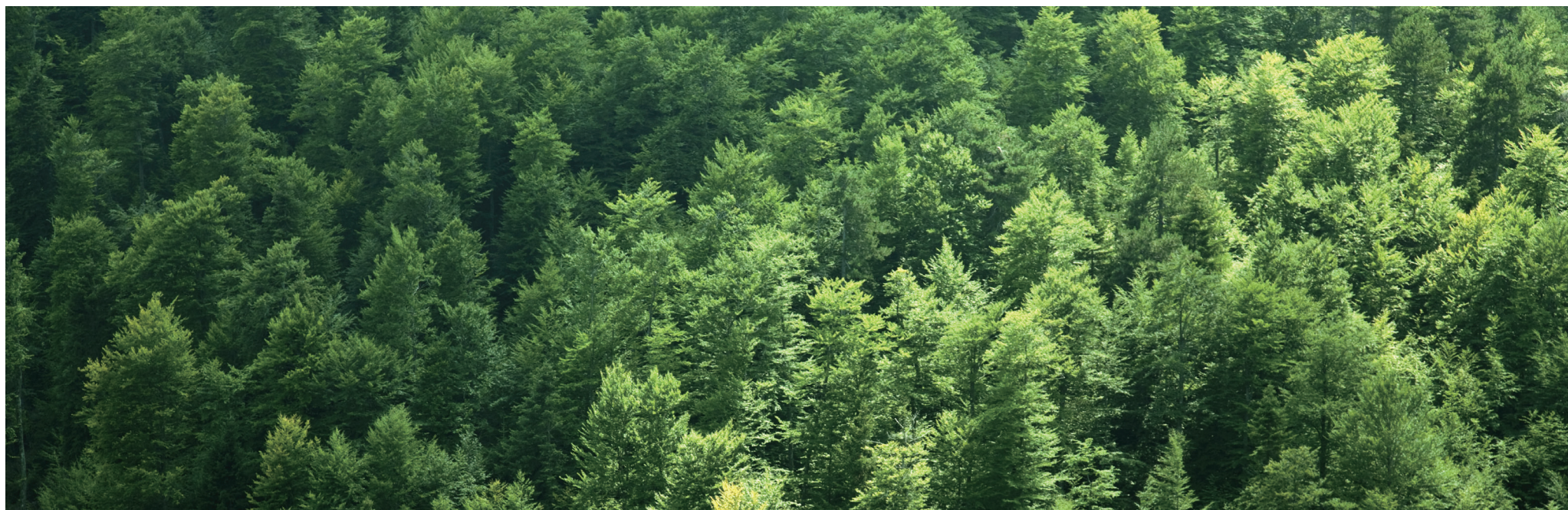
Note 2: In 2022, only major emission sources were voluntarily inventoried and disclosed. From 2023 onward, a comprehensive greenhouse gas inventory will be conducted in accordance with the ISO 14064-1:2018 standard, expanding the scope of emission sources in both Scope 1 and Scope 3, which is expected to result in higher emission levels compared to 2022.

Note 3: The company's greenhouse gas emissions inventories for 2022 and 2023 were self-managed and voluntarily disclosed to understand current trends and enable early action. These inventories have not been verified or assured by an external third party. The 2024 inventory will undergo third-party verification in May 2025.

Note 4: In 2024, CO₂e emissions decreased by 64.3078 metric tons, or 4.24%, compared to the base year of fiscal year 2023.

Emission Intensity

Year	Revenue (in millions)	Total Emissions (Metric tons CO ₂ e)	Emission Intensity (Metric tons CO ₂ e/ million dollars of revenue)	Scope 1 + 2 Emissions (Metric tons CO ₂ e)	Scope 1 + 2 Emission Intensity (Metric tons CO ₂ e/ million dollars of revenue)	Scope 3 Emission Intensity (Metric tons CO ₂ e/ million dollars of revenue)
2022	9,297	1,134.85	0.12	1,132.6000	0.1218	0.0002
2023	12,639	1,516.3542	0.12	1,233.7545	0.0976	0.0224
2024	15,911	1,452.0464	0.09	1,171.9514	0.0737	0.0176



05 Social Care

5.1 Employee Structure

5.2 Employee Competency and Suitability

5.3 Occupational Safety and Health

5.4 Social Participation



Sustainable performance metrics

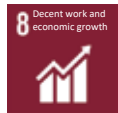
SDGs

Achievements



5.1 Eliminate all forms of discrimination against women

- In accordance with parental leave regulations, one person applied for parental leave, and two employees returned to work after completing their leave.



8.7 Prohibit Child Labor and Eliminate Oppression of Workers

- Adhere to the specific implementation measures of the human rights policy, promote awareness through new employee and on-the-job training, establish a complaint mailbox, and record zero violations of the human rights policy throughout the year.



10.2 Promote the Integration of Social, Economic, and Political Dimensions

- Female employees account for 36.6% of the total workforce.
- 100% of employees participate in performance evaluations, regardless of gender or position level.

10.3 Ensure equal opportunities and lessen inequality



4.3 Ensure equal educational opportunities for both men and women

- Female employees of the Company received an average of 15.30 hours of training, while male employees received an average of 13.58 hours of training.



3.7 Ensure the inclusion of healthcare in the operational plan

- Employee health checkups are conducted every two years, exceeding legal requirements.



3.8 Access high-quality basic healthcare services

- Emerging occupational disease prevention course with a total of 283 participants.

8.8 Protect labor rights and promote working environment safety

- In 2024, 16 health promotion events were held, attracting a total of 815 participants and achieving an overall satisfaction rate of 99%.
- Maintain zero occupational accidents.

Sustainable performance metrics

SDGs

Achievements



1.3 Implement social protection systems for people living below the poverty line

- In 2024, the tutoring and care program for junior high and elementary students engaged 133 participants, established 197 service points, and reached approximately 28,256 individuals.
- In 2024, services were provided to 1,460 organizations, involving 145 staff members, and reaching 272,449 individuals, including visits to 920 senior individuals living alone.
- Donated 286 second-hand books and \$320 in contributions for the 2024 Reading Companion Program.
- Collected old shoes to support overseas students, gathering 202 pairs of shoes, 25 bags, and 280 items of clothing.
- Invite 9 disadvantaged groups to organize charity sales events.

VIA Technologies is committed to its mission of “connecting the world through innovation and care,” with a strong focus on protecting employees’ labor rights. The company strives to create a happy and safe work environment by providing friendly and equal job opportunities, implementing gender equality policies, and fostering a culture of mutual respect. It goes beyond legal requirements in investing in human resources and employee benefits, offering competitive salaries to enhance employee loyalty and reduce turnover, thereby supporting the company’s stable growth. VIA Technologies offers a comprehensive education and training system, regularly providing courses in soft skills, management, and professional development to enhance employees’ expertise and workplace competitiveness. Transparent promotion pathways enable employees to foresee their career development opportunities. To encourage healthy labor-management interaction, allowing employees to voice opinions freely during labor-management meetings, with the company responding in good faith to build consensus. In addition, VIA Technologies implements an occupational safety and health management system to enhance workplace safety performance and effectively safeguard the physical and mental well-being of its employees. Lastly, VIA Technologies gives back to society while achieving strong business performance. It actively participates in community welfare programs, supports disadvantaged groups, and fulfills its social responsibilities.

5.1 Employee Structure

VIA Technologies treats all employees equally by providing facilities such as lactation rooms, gyms, and maternity care programs. The company ensures that employee compensation is free from discrimination based on gender, race, or sexual orientation, hires employees with physical and mental disabilities, eliminates any labor conditions that could lead to workplace inequality, and safeguards employees' labor rights. Additionally, the company ensures smooth communication and complaint channels, as well as ethical and performance evaluations, various welfare programs, and activities promoting physical and mental well-being to foster harmonious labor-management relations.

5.1.1 Human Rights Protection

VIA Technologies values employee rights and fosters a culture that promotes the protection of human rights. The company adheres to the principles outlined in 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 Labour Organization's Declaration on Fundamental Principles and Rights at Work, as well as other relevant human rights conventions. VIA Technologies recognizes internationally accepted fundamental human rights, including respecting employees' freedom of association, caring for vulnerable groups, prohibiting child labor, eliminating all forms of forced labor, preventing discrimination in hiring and employment, avoiding any acts that violate human rights, ensuring gender equality, and treating all employees fairly. VIA Technologies' remuneration policy ensures that salary determination is free from discrimination based on gender, age, race, religion, or political affiliation.

At the same time, VIA Technologies complies with labor and human rights laws at each operation site and communicates key information on human rights protection and labor rights to both new hires and current employees. Additionally, VIA Technologies provides whistleblowing channels for employees. Dedicated personnel conduct thorough investigations upon receipt of reports and keep whistleblowers' personal information confidential. If the report is verified, the company ensures that no retaliation will be taken against the whistleblower. VIA Technologies recorded zero human rights violations in 2024.

5.1.2 Employee Statistics

VIA Technologies is a professional integrated circuit design company in the high-tech sector, requiring highly skilled personnel. Since developing talent is challenging, we aim to reduce employee turnover by offering comprehensive benefits and fostering a friendly work environment, thereby ensuring sustainable talent retention.

Specifically, the IC design industry needs a long-term and stable workforce, with most employees on indefinite contracts (i.e., full-time positions). The company provides a secure and stable work environment, allowing employees to focus entirely on their jobs without distractions, thereby supporting their financial well-being. Our company is led by experienced senior supervisors who guide a young team with strong momentum. The workforce structure is stable, ensuring a risk-free allocation of the workforce.

Statistics /Year		2022		2023		2024	
Total number of employees (Note 1)		368		370		377	
Employment contract (Note 2)		Non-fixed-term	Fixed-term	Non-fixed-term	Fixed-term	Non-fixed-term	Fixed-term
Gender	Male	235	0	236	0	238	1
	Female	124	9	124	10	126	12
Region	Taiwan	359	9	360	10	364	13
Employment Type (Note 3)		Non-fixed-term	Fixed-term	Non-fixed-term	Fixed-term	Non-fixed-term	Fixed-term
Gender	Male	235	0	236	0	238	1
	Female	129	4	128	6	129	9
Region	Taiwan	364	4	364	6	367	10

Note 1: Based on the total number of employees as of December 31st.

Note 2: The company's employment contracts are categorized into non-fixed-term employees (full-time) and fixed-term employees.

Note 3: Employment types are categorized into full-time employees (who work the maximum legal hours per week) and part-time employees (who work fewer than the legal weekly hours. At VIA Technologies, part-time staff are primarily semester interns working fewer than 40 hours per week).

Note 4: Employees with no guaranteed hours: The company does not have any employees of this type.

Note 5: The company employs 8 full-time foreign staff members, making up 2.12% of the total workforce.

Workers who are not employees

Statistics /Year		2022		2023		2024	
Number of workers		19		20		19	
Contract type		Dispatched workers	Other types	Dispatched workers	Other types	Dispatched workers	Other types
Gender	Male	4	0	4	0	3	0
	Female	15	0	16	0	16	0
Region	Taiwan	19	0	20	0	19	0

Note: The company's dispatched workers, who are not employees, primarily handle clerical tasks, switchboard operations, and general administrative duties.

Annual diversity statistics / total number of employees (Note 1)			2022		2023		2024	
			368		370		377	
			Number of People	Percentage	Number of People	Percentage	Number of People	Percentage
Employees	Gender	Male	235	63.86%	236	63.78%	239	63.40%
		Female	133	36.14%	134	36.22%	138	36.60%
	Age	Below 30	28	7.61%	26	7.03%	28	7.43%
		Between 30 and 50	241	65.49%	214	57.84%	202	53.58%
		Above 50	99	26.90%	130	35.14%	147	38.99%
	Education level	Postgraduate	141	38.32%	143	38.65%	141	37.40%
		College	222	60.33%	222	60.00%	228	60.48%
		Others	5	1.36%	5	1.35%	8	2.12%



Annual statistics of employee onboarding and offboarding			2022		2023		2024	
			Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion
New hires								
Employees	Age	Below 30	13	3.53%	19	5.14%	13	3.45%
		Between 30 and 50	12	3.26%	6	1.62%	12	3.18%
			Above 50	4	1.09%	2	0.54%	4
	Gender	Male	16	4.35%	9	2.43%	12	3.18%
		Female	13	3.53%	18	4.86%	17	4.51%
	Education level	Postgraduate	15	4.08%	7	1.89%	5	1.33%
		College	14	3.80%	20	5.41%	21	5.57%
		Others	0	0.00%	0	0.00%	3	0.80%
Resigned employees								
Employees	Age	Below 30	12	3.26%	9	2.43%	7	1.86%
		Between 30 and 50	27	7.34%	13	3.51%	9	2.39%
			Above 50	7	1.90%	0	0.00%	7
	Gender	Male	30	8.15%	8	2.16%	9	2.39%
		Female	16	4.35%	14	3.78%	14	3.71%
	Education level	Postgraduate	21	5.71%	5	1.35%	8	2.12%
		College	23	6.25%	17	4.59%	14	3.71%
		Others	2	0.54%	0	0.00%	1	0.27%

Note 1: Please use the total number of employees at the end of the year as the basis.

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

For example, the female new hire rate = (Total number of female new hires in the current year / Total number of employees at year-end) * 100%.

Turnover rate = (Total number of employees who left in that specific category this year / Total number of employees at year-end) * 100%

For example, the turnover rate for employees under 30 =: (Number of employees under 30 who left during the year / Number of employees under 30 at year-end) × 100%.



5.2 Sustainable Talent Development

Human resources are the key to the sustainable operation of VIA Technologies. To attract outstanding talent, VIA Technologies provides market-competitive salaries and benefits and rewards employees for both their performance and long-term contributions. To uphold the principle of equal treatment, establish a transparent performance evaluation and incentive system, and foster a fair and positive competitive atmosphere among employees. This motivates employees to contribute beyond their core work performance, further shaping VIA Technologies' culture of talent retention and attraction. At the same time, it strengthens employees' sense of belonging, encouraging them to participate actively in company affairs. In terms of promotion pathways, by making promotion criteria transparent and open, employees with strong performance gain advancement opportunities, fostering a culture of learning and benchmarking among colleagues, and enabling VIA Technologies to cultivate more outstanding talent continually. VIA Technologies also implements education and training programs to support employees' continuous growth in their professional fields, helping them realize their full potential. Finally, VIA Technologies provides multiple communication channels for employees to voice their opinions and receive timely, constructive responses, maintaining a harmonious and trusting labor-management relationship.

5.2.1 Remuneration and Benefit

Material Topics	Labor Relations
Policies	Centered on a people-oriented approach, VIA Technologies establishes fair and lawful labor regulations and builds sound internal communication mechanisms to encourage open dialogue between management and employees. Beyond providing economic security and support, the company strives to create a superior working environment and atmosphere, with the goal of fostering stable and harmonious labor relations, promoting the balanced development of body, mind, and spirit, and ensuring sustainable business growth.
Objective	<ul style="list-style-type: none"> Competitive salary levels and a diverse range of benefits. Develop local labor conditions and management practices in a timely manner to safeguard the rights of both workers and employers. Establish diverse communication channels and procedures to ensure a stable and harmonious relationship between labor and management. Establish an internal hotline for reporting misconduct to protect employee rights and ensure fair treatment. 0 cases of labor disputes. Median salary of full-time employees who are not in management positions increased by 3% compared to the previous year.
Resource Allocation and Concrete Actions for 2024	<ul style="list-style-type: none"> Utilize external market salary surveys and local labor laws as references to adjust internal systems and management practices flexibly. Complete the annual employee performance feedback process, offering suggestions related to the company, department, or supervisors, as well as personal career development or training growth. In 2024, three responses were received through the employee suggestion box. All issues were promptly addressed, with feedback provided, and the complaint hotline procedure for reporting illegal activities was fully implemented. Irregular senior management meetings, as well as regular or irregular meetings between management and staff in each department. Carry out internal activities, projects, or training sessions, gathering employee feedback and suggestions to enhance internal management. Establish in-house professional counselors to provide immediate, preliminary mental health support and referrals to external agencies. Employ in-house nurses and contract external doctors on-site to offer employees health consultations. Hold regular labor-management meetings each quarter. Actively encourage employees to form various clubs and participate in activities. There were zero labor dispute cases in 2024. The median salary for full-time employees without supervisory roles rose by 9.04% in 2024 compared to 2023.
Evaluation Mechanism	<ol style="list-style-type: none"> Completion status of handling complaints through the employee suggestion box and illegal infringement reporting channels. Number of labor dispute cases filed. Track employee participation in internal company projects or activities and ensure the feedback process is completed.
Responsible Department / Grievance Mechanism	<p>Responsible Department: Human Resources Department</p> <p>Grievance Mechanism: Employee website/feedback response section</p>

VIA Technologies' compensation and benefits system considers the company's operational status, organizational structure, and profitability. It references market salary conditions and industry standards, conducts regional salary surveys, and considers individual contributions to company performance. This approach ensures that salary standards are set fairly and reasonably, aligning with market trends. Committed to offering employees compensation and benefits that exceed local legal requirements and remain competitive in the market. In addition to base salary, allowances, and other fixed pay, VIA Technologies also offers project bonuses, retention bonuses, R&D patent bonuses, and year-end bonuses.

To ensure employees' work performance is fairly reflected in their compensation, all staff regularly undergo performance and career development reviews. The results of these evaluations inform decisions about promotions and career growth, providing employees with extensive opportunities for professional development. When determining salary, VIA Technologies primarily considers individual years of service, education, experience, and professional skills, and do not discriminate based on personal physical or psychological differences.

Finally, to ensure sound financial planning for employees' retirement, the VIA Technologies Pension System is divided into a defined benefit plan (the old pension system) and a defined contribution plan (the new pension system). Defined benefit plan (old pension system): In accordance with legal labor retirement regulations, a Labor Retirement Reserve Supervisory Committee is established. Each month, 2% of the total salary expenses is regularly set aside as a retirement reserve fund, which is deposited into a dedicated account at the Bank of Taiwan to safeguard workers' rights. Defined Contribution Plan (New Pension Scheme) As of July 1, 2005, the new government retirement system was implemented alongside the existing one, requiring employees to contribute 6% of their total salary income to their personal retirement account. Additionally, employees who choose to make voluntary contributions will have extra amounts deducted from their monthly salary, based on their chosen rate, and deposited into their retirement account, managed by the Labor Insurance Bureau.

As employees gain more years of service with the company, their industry knowledge and experience become more refined. The company is also happy to share profits with its staff, strengthening their loyalty and sense of belonging. VIA Technologies bases salaries on job categories and work performance without gender-based differences, ensuring that salary setting, evaluations, and promotions across all job categories adhere to the same standards to promote gender equality.

Total payroll of full-time employees who are not in management positions

Number of full-time employees who are not in management positions	Average annual salary per person (thousands NT\$ /person)	Median annual salary (thousands NT\$ /person)
2023	1,692	1,515
2024	1,866	1,652
Differences	+174	+137

To enhance our colleagues' work efficiency, VIA Technologies offers a range of benefits and a comfortable office environment, and regularly organize employee welfare activities to help reduce work-related stress and foster positive interactions among coworkers. Understanding that employees need to balance work and family life, VIA Technologies encourages them to take parental leave to support their family responsibilities.

Full-time employee benefits
Employee insurance (including life, accident, and health coverage)
Subsidies for weddings, funerals, and celebrations/emergency financial assistance
Festival and birthday cash gifts
Year-end Bonuses
Regular Health Examination
Employee Stock Ownership
Five days of paid sick leave annually
Parental leave, maternity leave, and paternity leave
One day off for the Christmas holiday
Pension
Massage Services
Club activities
Afternoon tea treats
Employee gym

Photo Collection of Welfare Measures

2024年10月點心				
星期	一	二	三	四
日期	10月1日	10月2日	10月3日	10月4日
點心名稱	瑪記 日式滷蛋	歐風餅	歐風餅	
日期	10月7日	10月8日	10月9日	10月10日
點心名稱	統一生機 薑黃堅果 脆身包	梅水軒 高纖酥打 新罐薯	綠豆	桂格 每日穀珍 鮮甜野莓
日期	10月14日	10月15日	10月16日	10月17日
點心名稱	愛之味 薏仁羹	蘋果	統一麵包 葡萄吐司	新貴派 大格酥 芝麻豆奶
日期	10月21日	10月22日	10月23日	10月24日
點心名稱	桂格 減糖 燕十穀	盛香珍 零卡肉鬆 豆罐薯	7-Eleven 香蕉	萬歲牌 元氣罐頭
日期	10月28日	10月29日	10月30日	10月31日
點心名稱	萬歲牌 核桃紅豆	福源號 紫米燕麥	統一生機 亞麻仁蘇打 椒鹽	

※ 各位同仁如有寶貴意見歡迎隨時聯繫行政部Corrine #867067・Nicki#866122・



Employee Birthday Celebration



Employee Afternoon Tea Pantry





《Company Christmas Appreciation
Banquet for Supervisors》



《The Gym》





《Stress Relief Massage by Blind Therapists》



Labor Day gift



Handmade Soap from Daan Farm,
New Taipei City



Pure Coffee Gift Box from the Taipei City
Victory Social Welfare Foundation



Nut and Dried Fruit Gift Box from
the Autism Association of
the Republic of China



Love Blind Foundation's Hand
Not Blind Social Enterprise Workshop -
Tea Gift Set

Unpaid Parental Leave / Year	Gender	Statistics		
		2022	2023	2024
Number of employees eligible for unpaid parental leave	Male	16	8	8
	Female	6	5	3
Number of employees applied for unpaid parental leave	Male	1	0	0
	Female	1	2	1
Number of employees who will return to work after the parental leave (A)	Male	1	0	0
	Female	1	2	2
Number of employees who returned to work after the parental leave (B) (including early return)	Male	1	0	0
	Female	1	2	2
Reinstatement rate (B/A)	Male	100%	-	-
	Female	100%	100%	100%
Number of employees who have been reinstated after the parental leave in the previous year and are still employed twelve months after reinstatement (C)	Male	0	0	0
	Female	1	1	1
Retention rate (C/B of previous year)	Male	0	0%	-
	Female	50%	100%	50%

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

Note 2: Reinstatement rate = (Number of employees actually reinstated during the year / Number of employees eligible for reinstatement during the year) × 100%.

Note 3: Retention rate = (Total number of employees still working 12 months after reinstatement in the previous year / Actual number of reinstated employees in the said operation base in the previous year) * 100%.

VIA Technologies highly values its long-serving employees, presenting commemorative gold coins and thank-you cards to those with 5, 10, 20, and 30 years of service. Additionally, the company creates special interview videos featuring senior staff to express gratitude for their enduring commitment.

Photo Collection of Commemorative Coins for Senior Colleagues



Photo Collection of Filial Piety Day and Art Events

Our company encourages employees to honor their parents, cherish their roots, cultivate gratitude, and become individuals who are willing to give selflessly and go the extra mile. Every year on Father's Day and Mother's Day, employees handcraft priceless gifts for their parents or elders. Through these activities, they cultivate an artistic sense and immerse themselves in the season of gratitude. They bring home the beautiful, elegant gifts they created, together with heartfelt cards provided by the company, to share with their parents or elders as a sweet gesture of love and appreciation. For Father's Day 2024, the company organized a bowling social event, and for Mother's Day, a handmade photo frame workshop was held. In addition, an annual series of lifestyle and art lectures is held to enable employees to immerse themselves in the cultural richness of art, humanities, travel, and music, thereby cultivating cultural literacy and making research and development more human-centered.



Mother's Day DIY Activity Poster



Father's Day Celebration Event Poster



Father's Day Event



Mother's Day Event



Father's Day Bowling Event



Mother's Day Photo Frame Crafting Activity



Overview of the Aesthetic Life Lecture Series



Aesthetic Life Lecture - Indian Sand Dance Poster



Aesthetic Life Lecture Series - Railway Journey Poster



Aesthetic Living Seminar - Travel Lifestyle Poster



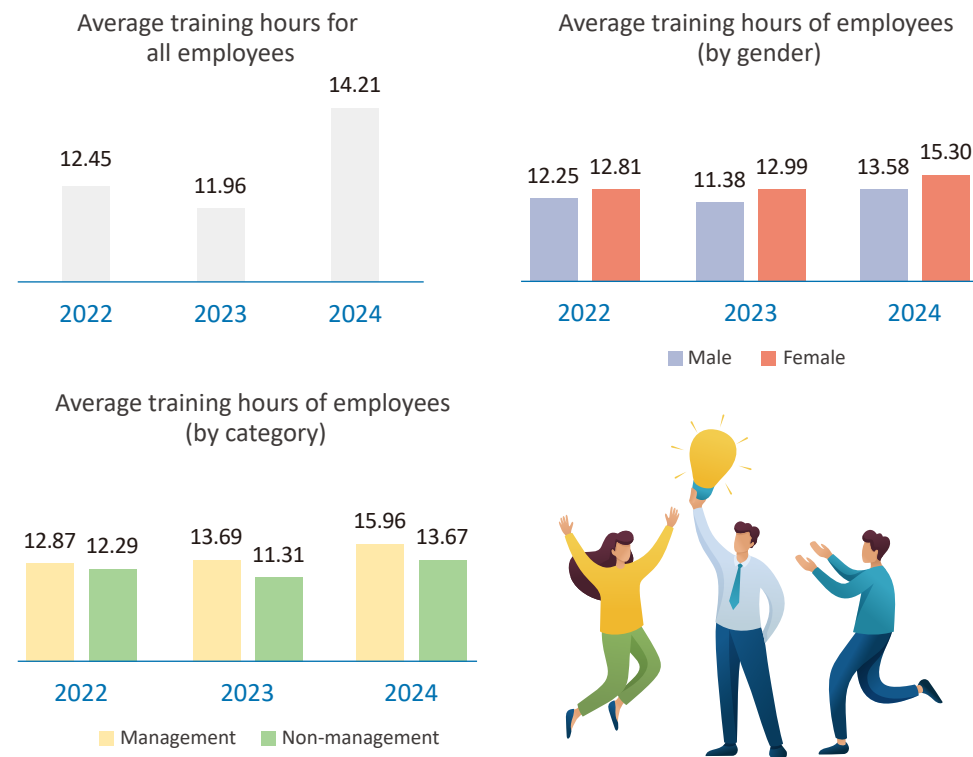
5.2.2 Talent Development

At VIA Technologies, the key to sustainable corporate lies in employees' continuous learning and growth. Education and training are essential to ensuring that human capital continues to increase in value. Therefore, VIA Technologies always places great importance on employee development. The overall learning and development strategy is built on a foundation of on-the-job training, supplemented by programs for new employees, professional training, and management-level training. It is aligned with annual goals and the needs of different business units to establish a comprehensive education and training system.

Statistics /Year		2022	2023	2024
Average training hours per employee		12.45	11.96	14.21
Average training hours of employees by gender	Female	12.81	12.99	15.30
	Male	12.25	11.38	13.58
Average training hours of employees by category	Management	12.87	13.69	15.96
	Non-management	12.29	11.31	13.67



Average annual training hours per employee



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

The average training hours for each female employee are calculated as follows: (total training hours of all female employees in the current year / total number of female employees at the end of the year).

5.2.3 Talent Attraction and Recruitment

VIA Technologies has established itself as a leader in the industry and globally by upholding strong core values: “Integrity - demonstrating value through actions and conducting business with honesty and professionalism”, “Positivity - seeking opportunities in challenges, taking initiative, and honoring commitments”, “Innovation - continuously challenging the status quo, embracing new technological beliefs, and creating benefits for humanity”, “Discipline - reflects a research-oriented mindset, resilience in the face of challenges, a strong focus on results, and a commitment to doing things right the first time”, and “Customer Trust - measuring success through customer service and satisfaction”. These core values are embedded throughout the company and deeply ingrained in VIA Technologies’ culture, fostering a diverse, innovative, and trustworthy work environment that attracts talent worldwide to join the VIA family. United by a shared vision, the company and its employees grow side by side, achieve collective success, and pursue long-term sustainable development.

I. A matrix-based division of labor offering specialized recruitment services

VIA Technologies professionally segments the recruitment process by assigning a dedicated specialist at a centralized contact point to handle interview invitations, respond to inquiries, and manage interview reception. Subsequently, based on the department of the job vacancy, a specialist oversees the entire recruitment process (Account Service) to ensure the selection of suitable candidates. This approach delivers professional and high-quality recruitment services to both internal and external clients, building a positive reputation and strengthening the brand image.

II. Utilize multiple recruitment channels and flexibly leverage interview tools

VIA Technologies recruits talent not only through job platforms like 104 Job Bank, Cakeresume, and LinkedIn but also actively engages on social media channels such as Facebook, Instagram, PTT, and Dcard to attract a diverse range of domestic and international candidates. Working closely with IT and marketing teams, they have developed an “aptitude test platform” focused on optimizing user experience, strengthening their employer brand through appealing visuals and smooth interactions. Additionally, in the post-pandemic era, VIA Technologies adopted a hybrid approach by combining online Teams interviews with in-person meetings, effectively overcoming challenges of time and distance while creating a flexible recruitment process.

III. Optimize the talent website and continue advancing digital transformation

VIA Technologies is navigating an era of rapid change and evolving demands by continuously enhancing its digital platform and creating a dedicated human resources website. Through its

talent policies and employee benefits, the company showcases its culture and values to the public, supports the physical and mental well-being of its employees, and demonstrates a strong commitment to connecting with top talent worldwide.

IV. Build campus partnerships to nurture exceptional talents

Since its founding, VIA Technologies has continuously collaborated with local schools to nurture talent and connect with the industry. Focusing on top talents from prestigious universities such as National Taiwan University, National Cheng Kung University, National Tsing Hua University, National Yang Ming Chiao Tung University, National Taiwan University of Science and Technology, and National Taipei University of Technology. VIA Technologies actively engages in campus activities to offer key talents job opportunities, while also promoting and increasing brand visibility, building strong ties and brand affinity within the campus community.

VIA Technologies, with its forward-thinking approach, continuously offers internship opportunities to students. In the field of AI technology, it has formed partnerships with the Department of Applied Mathematics at National Taiwan Normal University and National Kaohsiung University. These collaborations help students gain early workplace experience through internships, broaden their career perspectives, and foster the exchange between academic knowledge and practical application.

Photo Collection of Campus Recruitment Events

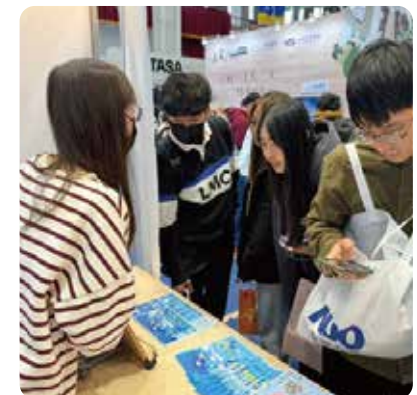


Photo Collection of Campus Recruitment Events



Additionally, VIA Technologies dedicates significant resources to a two-month intensive summer internship program. Through multiple screening stages, including interviews, it selects outstanding interns from the world's top 100 universities and leading domestic institutions. The program offers diverse internship opportunities in areas such as research and design of artificial intelligence, Internet of Things, and computer vision technologies (e.g., intelligent automotive, edge, industrial, and building solutions), product planning, marketing, and educational content development. Interns also participate in cross-group field trips and present their learning outcomes at graduation events. This experience not only allows interns to apply their professional knowledge and skills in practice but also provides them with early exposure to workplace culture and life, helping them explore their future and plan their careers, which greatly enhances their resumes for job hunting and further education. VIA Technologies fosters intergenerational communication and dialogue through internships, continuously expanding and inspiring employees' innovative thinking. This approach steadily strengthens the organization's growth momentum, supports the development of interns by transferring academic knowledge and professional expertise, facilitates career exploration, and reinforces the company's core culture, values, and employer brand image.

Photo Collection of Campus Recruitment Briefings



Internship Activities Photo Collection

New Employee
Welcome Ceremony



Project Course
Exchange Session



Internship Activities Photo Collection

Achievement Presentation &
Graduation Ceremony

VIA Technologies holds a strong competitive edge in the technology industry, attracting top global talent to advance generational leadership transitions and infuse the organization with fresh, innovative energy. Furthermore, through diverse recruitment methods, VIA Technologies embeds its five core values—Integrity, Positivity, Innovation, Discipline, and Customer Trust—into its employer brand, strengthening alignment with corporate culture and values both internally and externally.

VIA Technologies expects every employee not only to achieve their personal goals but also to nurture future leaders and advocates who possess a strong sense of mission and social responsibility. Like seeds that will blossom and bear fruit in the future, they uphold and advance VIA Technologies' core culture and values, actively contributing to both the company and society, while continuously innovating, growing, and fostering sustainable mutual success.



VIA Technologies employee retention strategies

Interview Stage

Clearly communicate accurate job responsibilities and understand the job seeker's needs to prevent resignations due to misunderstandings that may arise after the job starts.

New Employee Orientation & Onboarding Support

During the onboarding period, a dedicated floor manager helps new employees become familiar with administrative procedures and the work environment. The HR department provides a comprehensive overview of the organization's core values, products, policies, and benefits. Additionally, mentors within the department provide professional guidance and support to help newcomers adjust smoothly.

Employee Benefits Program

Offer a competitive compensation system and a high-quality work environment with comprehensive benefits, while planning and executing annual salary reviews, incentive bonuses, and mid-to-long-term retention reward programs to motivate and retain top talent.

Transfer Arrangement

After interviewing to understand the reasons for an employee's resignation, if the company can help address these issues, the supervisor and employee can discuss and agree on adjustments to job duties or a transfer of work location, allowing the employee to continue working.

Internal Job Posting

Based on the principles of placing the right person in the proper role and career development, internal employees may apply for transfers to available positions with their supervisor's approval.

Leadership Training for Supervisors

Organize regular or occasional personal management training sessions or lectures for supervisors, leaders, and general staff to support the development of short-, medium-, and long-term career plans.

Friendly Workplace

Dedicated to advancing DEI values and respecting individual differences, we provide a fair, non-discriminatory, diverse, inclusive, and welcoming workplace. We enhance comprehensive care for employees' physical, mental, and spiritual well-being, enabling them to work confidently and fully leverage their talents without concerns.

Supportive Counseling

Offer free employee assistance programs covering life, legal, and financial support to promote work-life balance and positive spillover effects. Actively foster a caring and supportive environment between the company, employees, and their families to boost employee engagement, commitment, and create a happier workplace.

5.2.4 Labor-Management Communication

Transparent communication between labor and management helps to promote labor-management cooperation, allowing employees to understand the company's business plan, business overview and market conditions. At the same time, it allows the management to understand the working conditions of employees in a timely manner so it can build a friendly workplace based on the needs of employees. VIA Technologies complies with regulations, and its internal personnel administration complies with the local labor regulations of each operational area. Labor-management meetings are held at least once every three months, as required by law. Management representatives, including the president, corporate governance supervisor, and HR department supervisor, jointly coordinate and maintain labor-management relations. Through regular communication between the two parties, labor-management cooperation is fostered, and employees can express their opinions and seek improvements in working conditions and welfare.

At the same time, VIA Technologies has established multiple communication channels where employees can fully express their opinions through two-way communication. VIA Technologies responds to opinions in a timely manner, and suggestions are systematically reviewed and translated into actionable policies for implementation. In recent years, labor-management relations at VIA Technologies has been harmonious, with no labor disputes having occurred.

If VIA Technologies' terminated plants or new plants have resulted in dismissed employees or changes in the workplace, it will be reported to the officials/personal of the competent authority and other relevant agencies 60 days in advance in accordance with the Act for Worker Protection of Mass Redundancy and the schedule must be complied.



5.3 Occupational Safety and Health

VIA Technologies is committed to maintaining a safe and healthy work environment for its employees by implementing effective occupational safety and health management systems. Our Commitments:

- Deliver high-quality and safe products and services to customers that meet all regulations and standards.
- Prevent workplace accidents, promote health, and create a supportive work environment.
- Continuously improve the work environment to reduce risks and prevent occupational injuries and illnesses.

In accordance with the occupational safety and health management system and relevant international standards, we actively adhere to labor safety and health regulations, foster a safe and healthy work environment, and fulfill our corporate social responsibility.



Comprehensive Occupational Safety and Health Management

- Develop an annual Occupational Hazard Prevention Plan and implement it by project to reduce workplace accidents.
- The company employs internal security staff who are responsible for daily patrols and automated inspection tasks (including electrical safety checks), as well as assisting in managing any irregularities.
- Implementation of routine inspection procedures: Our company has developed an automatic inspection plan for electrical equipment, fire safety facilities, and the work environment to proactively identify potential hazards and address any deficiencies, effectively managing and reducing risks. This includes building safety inspections every two years, annual fire inspection and repair reporting, yearly maintenance of the main door switch boxes, and quarterly maintenance and infrared thermal imaging inspections of the main switch boxes for each floor's machine rooms in March, June, September, and December. It also involves replacing extension cords with fixed sockets and improving power circuit loads to prevent possible safety risks.
- Perform hazard identification for employees' tasks and supply personal protective equipment (including safety shoes, goggles, and anti-electric shock gloves) for operations with higher risk levels, such as engineering work.
- Provide each colleague with a personal emergency kit that includes a smoke escape bag, a flashlight, an emergency first aid manual, and a whistle.
- Regularly conduct fire safety drills, AED usage, and first aid training to enhance employees' ability to respond effectively in emergencies.
- Our company, in accordance with the Regulations on Labor Work Environment Monitoring, has entrusted a qualified work environment measurement agency approved by the Labor Committee to conduct environmental assessments. Every six months, we measure levels of carbon dioxide (CO₂), lighting, organic solvents (including ethanol, n-propyl bromide, and isopropanol), lead (Pb), electromagnetic waves, and other relevant workplace environmental factors. Relevant testing data is communicated to colleagues by the Administration Department in accordance with the Labor Work Environment Measurement Implementation Measures, and serves as a reference for the Administration Department's Engineering Department to implement environmental improvements and energy-saving measures across different districts.
- Each district office appoints first aid personnel and conducts retraining in accordance with the regulations.
- Regular safety promotions and inspections are conducted regarding electrical safety and chemical handling. After investigating any workplace accidents, related safety information is compiled and periodically distributed to employees via internal email.

VIA Technologies has been committed to employee care, employee health and safety, fulfilling corporate social responsibilities and pursuing sustainable corporate operations as to believe that the safety and health of employees are our most valuable assets!

Highlights of Safety and Health Activities: Emergency Response and Fire Drills



2024 Occupational Safety and Health Training Outcomes

Training Course	Description	Achievement Rate for 2024
Safety and Health Education for Emergency Responders	Refresher training for first aid personnel (3 hours)	Commission the Republic of China Labor Disaster Prevention Association to conduct retraining for first aid personnel at the company. All 8 emergency personnel completed their training this year, reaching an 88.9% participation rate, which helped maintain their proficiency in rescue skills. Effectively ensure the safety of employees.
Fire evacuation team training	Conduct fire safety drills twice a year.	The annual fire drill team, consisting of 42 members from three companies of VIA Technologies, VIA NEXT Technologies, VIA Labs, participated with an attendance rate exceeding 90%; a total of 112 people took part across the entire park.
Program for Prevention of Emerging Occupational Diseases and Health Promotion	Organize a series of occupational safety and human factors engineering lectures, gender equality courses, workplace harassment prevention, and health promotion activities, all aimed at improving employees' awareness of workplace safety and their overall well-being.	Emerging occupational disease prevention courses, covering workplace interpersonal boundaries and communication skills, new gender equality legislation, human factor pain relief, and acupressure massage, with a total of 283 participants. Organized health promotion activities, including tech-based fitness, health walks, and weight loss programs, with a total of 192 participants.



5.3.1 Worker engagement, consultation and communication

Our company has established an occupational safety and health team comprising safety officers, psychologists, nurses, and contracted occupational medicine specialists, who collaborate to ensure the safety and well-being of our employees. VIA Technologies holds occupational safety meetings and return-to-work assistance meetings periodically, and inform employees about emergency rescue, fainting, or physical discomfort through written communications. Our occupational safety contact is available 24/7 to assist whenever needed. Additionally, the employee intranet features an Employee Feedback Section where staff are encouraged to leave comments, ask questions, file complaints, or offer suggestions, with the option to remain anonymous or not. Opinions can be shared either publicly with all employees or privately with specific individuals. The system will forward the feedback to the relevant department for handling and require them to respond to employees online. The employee suggestion box and complaint process prioritize protecting the complainant's privacy. Employees can provide feedback confidently through the suggestion box, submit written complaints, or contact the occupational safety and health office directly by phone. In 2024, three employee suggestions were made concerning tuberculosis prevention, office coughing, and the cleanliness of the men's restroom. These issues have been effectively resolved by promoting mask-wearing and increasing the frequency of cleaning and disinfection.

2024 Occupational Safety and Health Training for Dedicated Personnel

Course Title	Date	Number of People	Hours	Training Category
Comprehensive practical forklift operation review course	2024/3/11	1	8	External training
Comprehensive practical forklift operation review course	2024/5/13	1	8	External training
2024 Radiation Protection Training - Application and Safety of Ionizing Radiation in Electronic Devices	2024/5/14	1	3	External training
On-the-job safety and health training for emergency responders.	2024/8/1	8	3	In-house training
2024 Labor Safety and Health Education Training for New Employees	2024/10/9	11	3	In-house training
Fire Safety Training for 2024	2024/12/12	16	3	In-house training
Sum		38	28	

Occupational Safety Complaint Procedure

Employees submit complaints through the Occupational Safety and Health Office, the employee suggestion box, or by reporting to their supervisors

Fact Investigation

Yes

Occupational safety and health coordination meeting
(Supervisors, HR, Labor Safety, Environmental Safety,
Medical Staff)

Coordinated Handling

Assistance and follow-up for personnel placement

Review, Improvement, and Preventive Actions

Respond to employees and finalize the case

No

5.3.2 Hazard identification, risk assessment, and accident investigation

VIA Technologies employees primarily engage in office-based work. To support their health, VIA Technologies offers health protection services that include organizing health promotion activities, conducting health checkups, and managing any abnormalities. Every two years, in conjunction with employee health screenings, VIA Technologies conducts a survey based on the Occupational Safety and Health Administration's Four Major Plans. This survey covers the Overwork Stress Scale, the Human Factors Musculoskeletal Symptom Scale, the Depression Assessment Scale, and the Maternal Health Protection. Our goal is to prevent occupational health risks such as excessive workload, repetitive musculoskeletal disorders, and work-related depression and anxiety. Additionally, to ensure the safety of our staff in the workplace, VIA Technologies offers annual health check-ups for employees involved in special tasks and actively enforce the necessary protective measures.

VIA Technologies' potential occupational risks in employee safety care include excessive workload and human-related hazards. To ensure effective hazard identification and risk assessment, VIA Technologies has developed the Human Factor Hazard Prevention Plan, the Prevention of Diseases Triggered by Abnormal Workloads, and the Occupational Safety and Health Act Work Guidelines. During the hazard identification process for "abnormal workload," VIA Technologies assesses both daily operational safety risks and safety risks associated with changes in cardiovascular health. Risks are classified into four levels based on severity, with corresponding measures applied for each level. Once approved by the general manager, relevant departments carry out these measures in line with occupational safety and health objectives, while safety personnel monitor the effectiveness of their implementation. The identification and management of "human factor hazards" are carried out through questionnaire surveys. Based on the pain risks in different body areas, human factors engineering experts are invited to provide training and guidance on maintenance care to prevent musculoskeletal pain and related conditions.

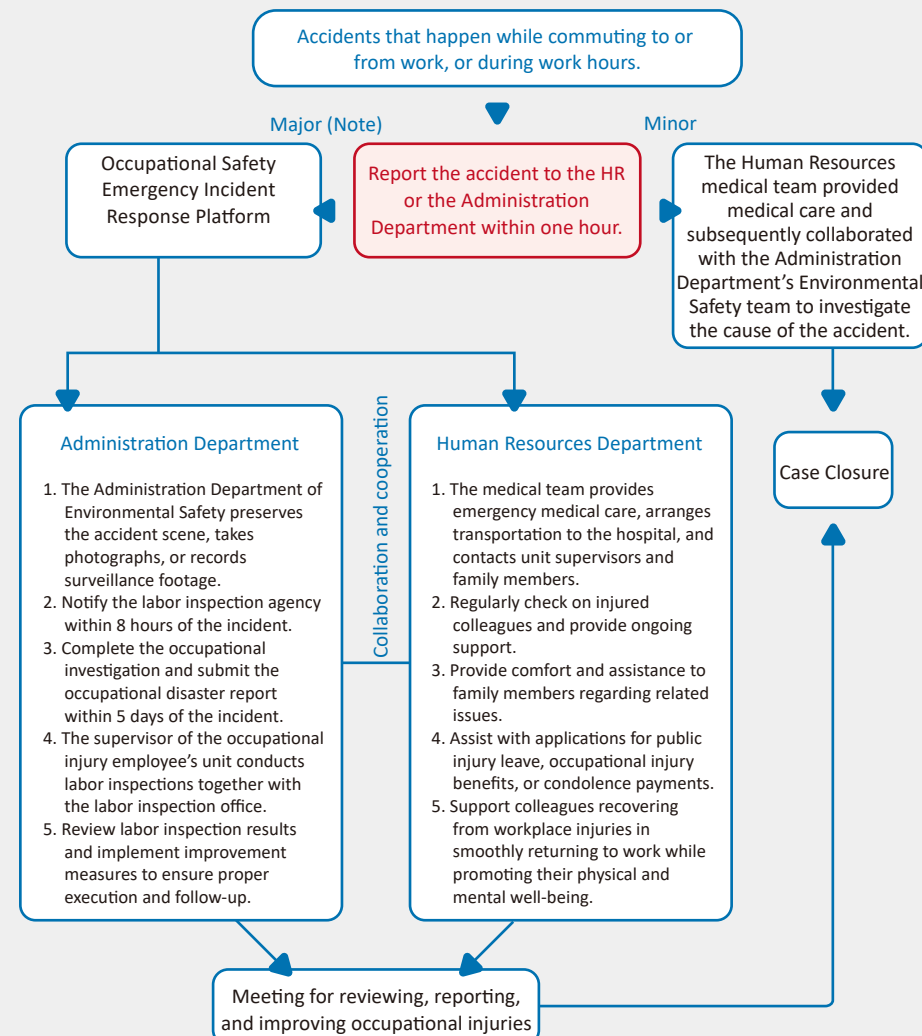
Employee stress and emotions are evaluated using the Depression Self-Assessment Scale, which helps individuals understand their mental state. For employees identified as high-risk, psychologists offer follow-up support and monitoring to enhance their mental well-being and resilience to stress. Conduct a thorough review of overall health checkups, specialized health screenings, and occupational safety physical exams to analyze employees' health status. Based on this, plan annual health seminars and wellness activities that offer courses and training designed to address employees' physical and mental health needs. In 2024, the number of people served has reached 840.

Additionally, the company has established a process for reporting and investigating accidents to ensure that workplace injuries are appropriately managed and improvements are made. All workplace injury incidents are reported, investigated, and corrective actions are taken. They are reported during labor-management meetings and communicated through announcements and awareness campaigns on the company's internal website.

Note 1: Definition of Major Incidents:

1. An accident resulting in fatalities.
2. There are three or more people affected by the disaster.
3. There is at least one disaster victim who requires hospitalization.
4. Other disasters designated and announced by the central authority.

VIA Technologies Occupational Accident Investigation Flowchart



5.3.4 Occupational Accidents Statistics and Analysis

According to statistical data and analysis of employee occupational accidents and diseases, from 2022 to 2024, there were no fatalities, major occupational injuries, or occupational disease cases (including recordable occupational diseases) among all employees, achieving the goal of zero occupational accidents.

Statistics /Year		2022	2023	2024
Total accumulated work hours		748,648	728,000	742,656
Fatalities as a Result of Occupational Injuries	Number of People	0	0	0
	Proportion	0	0	0
High-consequence Occupational Injuries	Number of People	0	0	0
	Proportion	0	0	0
Recordable Occupational Injuries	Number of People	0	0	0
	Proportion	0	0	0
Occupational Diseases	Number of People	0	0	0
	Proportion	0	0	0
Recordable Occupational Diseases	Number of People	0	0	0
	Proportion	0	0	0



Note 1: The company can choose to calculate the ratio based on either every 200,000 or 1,000,000 working hours.

Note 2: High-consequence work-related injury: Occupational injuries that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within six months (excluding fatalities).

Note 3: Recordable occupational injuries or diseases: occupational injuries or diseases that results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or significant injury or ill health diagnosed by a physician or other licensed healthcare professional (including fatalities, but excluding minor cases).

Note 4: Traffic accidents that occur during commuting are not counted as occupational injuries.

5.3.5 Healthy Workplace Promotion

As society and the economy evolve, the International Labour Organization (ILO) and the World Health Organization (WHO) promote the view that workplace safety and health services for workers should be considered fundamental rights. VIA Technologies upholds the principles of the ILO and WHO, actively advancing the planning and execution of health initiatives in compliance with relevant laws, with a focus on three key areas: health services, health education, and a healthy work environment.

The promotion of a healthy workplace is driven by the company's mission of "innovation and care to foster global connections." It is dedicated to comprehensive employee health care, upholding the philosophy of holistic care that balances body, mind, and spirit. Therefore, the HR department, in addition to concentrating on talent recruitment, development, utilization, and retention, has established a dedicated health promotion team to ensure the health and safety of all employees, with a focus on "selecting, training, employing, retaining, and securing" staff. The Health Promotion Team, comprising full-time psychologists, nurses, and contracted occupational medicine specialists, provides interdisciplinary, integrated services to ensure employees' physical and mental well-being, thereby helping them feel secure and supported while working at the company.

Employee care follows a comprehensive health management approach, focusing on four key areas: health monitoring and management, occupational safety and prevention, health promotion and maintenance, and employee assistance programs, to ensure complete protection of employee health. These initiatives are designed to enhance employee health, well-being, and overall happiness, thereby fostering a better work environment and a higher quality of life. The company regularly holds health care campaigns, health seminars, and employee assistance counseling to support and raise employees' awareness of physical and mental health. The goal is to ensure that health issues do not impact employees' work performance or family life, thereby promoting comprehensive physical and mental well-being in the workplace.



Holistic Health Management Service Model



VIA Technologies has always prioritized employee health and family well-being, consistently supporting staff in balancing work, mental and physical health, and family life. The company actively promotes preventive healthcare and exceeds legal requirements by providing regular health check-ups for employees every two years. Each health checkup offers employees a selection of high-quality health screening centers or hospitals, with subsidies for the fees based on job level. Family members of employees are also included in the health check benefits, reflecting care for employees' families. This aims to ensure the health and safety of employees and their families, enabling them to work with peace of mind and confidence.

For 2024, the company has budgeted NT\$1,266,230 for health checkups, which are planned to be conducted between March and August. After completing the health check, the occupational nurse will carry out a four-level classification management system based on the results of physical exams for new hires, health screenings for current staff, and special hazard health assessments, as described below:

Grading	Category	Content of Measures	2024 health screening classification rates
Level 1	Normal	Periodic health checkups	6%
Level 2	Slight abnormality	Prevention of diseases and promotion of health	62%
Level 3	Moderate abnormality	Healthcare support and referrals for individual consultations with occupational physicians	27%
Level 4	Severe abnormality	Healthcare, referral to an occupational physician for individual consultations, assessment and adjustment of job nature, and follow-up services	5%

Since most employees are middle-aged or older, 68% only require regular follow-ups and maintaining healthy lifestyles. However, 32% showed moderate to severe abnormalities at levels 3 and 4. The occupational nurse has proactively arranged referrals to occupational physicians for individual consultations and follow-up appointments, while also offering health management and education services. Through continuous care and systematic tiered management, the company can fully understand employees' health status, provide comprehensive health support, and help staff effectively improve their health indicators. When psychological support and adjustment are needed, psychologists provide care, stress relief, and coping strategies, thereby fulfilling their mission of care. This aims to promote employees' physical and mental well-being, boosting work performance and overall happiness.

Occupational Safety and Prevention

To enhance the company's internal emergency response and safety measures, following recent high-profile sudden death cases in the high-tech sector, the company has installed seven Automated External Defibrillators (AEDs) across its facilities. It conducts regular training sessions on AED usage and emergency rescue procedures. Further enhanced the workplace's emergency response capabilities and safety measures.



Protection of Maternal Health

When the workplace environment contains hazards that could negatively affect pregnancy or breastfeeding, protecting maternal health becomes especially important. Since 2017, VIA Technologies has been implementing the Maternal Health Protection Program, comprehensively managing a list of protected maternal health cases, covering female employees who are pregnant, within one year after childbirth, and those who are continuously breastfeeding. According to the plan, the company conducts list surveys, risk assessments, and individual medical consultations. It adjusts work arrangements and return-to-work care measures to provide comprehensive protection for maternal health. In 2024, there were no employees who were pregnant or nursing.

Employee Assistance Program (EAP)

Our company not only prioritizes workplace safety and health but also pays close attention to the behavioral safety and emotional well-being of our employees. By employing professional psychologists and aligning with our core values and the mission of “driving global connections through innovation and care”, VIA Technologies has developed an Employee Assistance Program (EAP) tailored for our technology staff. This program aims to help employees address challenges related to their health, work, and personal lives. Following a multi-level approach based on occupational health psychology, the primary prevention will focus on realizing organization leadership and management. Once employees or teams encounter problems or stress, the secondary prevention will be started to provide supports to enhance coping skills and more resources. Finally, individual counseling or referrals will be as tertiary interventions, for enabling employees to maintain mental and physical health, stay focused at work, boost performance, reduce tardiness, absenteeism, and turnover-related hidden costs, and ultimately improve overall employee well-being. Additionally, when employees face accidents, incidents, or emotional and behavioral challenges such as a cancer diagnosis, psychological support and counseling are offered, including help for family members coping with the loss of a loved one, for employees who are forced to leave their jobs due to contract termination or layoffs, assistance and resource guides are provided to support their emotional well-being, financial stability, access to resources, and job search during their transition.

Inclusive and Diverse Friendly Workplace

Our company is committed to providing employees with a trustworthy and safe work environment, fostering a warm and supportive atmosphere that promotes psychological safety. Actively participated in and have obtained the government’s Healthy Workplace Certification, which evaluates workplace health policies and programs, health needs assessments, health promotion facilities and activities, the physical health environment, and community involvement.

The company has adopted a diversified management system focused on fostering a friendly work environment. It emphasizes the importance of balancing work and family life, encouraging employees to bring positive energy from the workplace into their homes, thereby enhancing the beneficial spillover between work and family life. Additionally, to promote workplace equality, complaint channels have been set up for issues such as discrimination, sexual harassment, stalking, gender equality violations, and bullying. These channels offer employees convenient ways to report concerns, fostering a diverse, inclusive, and supportive workplace culture.

Friendly Workplace	Description	Implemented in 2024
Clinic	It is available for use by employees, their dependents, customers, manufacturers, suppliers, and other stakeholders.	In use
Breastfeeding room	Employees, their dependents, customers, manufacturers, suppliers, and other stakeholders are all eligible to use it, and the time spent collecting milk is considered working hours.	In use
Daycare Center	Establish cooperation agreements and special discount programs with nearby daycare centers.	Contracts were signed with five kindergartens and daycare centers.
Sexual Harassment and Stalking Complaint Office	Implement and update the new Gender Equality Act’s Measures for Preventing, Reporting, and Disciplining Sexual Harassment, while regularly conducting gender equality education and offering employees training to raise awareness of gender equality. Additionally, consider hiring external experts to serve on the committee for gender equality.	Organized a mandatory 3-hour training session for all employees covering the new Workplace Gender Equality Act, the Employment Discrimination Prevention Act, and the Stalking Prevention Act, achieving a 99% completion rate and 93% satisfaction rate. There have been no complaints filed this year.
Complaint Office for Workplace Violations	Establish the Workplace Violence Prohibition Management Statement on the internal website, periodically promote it, and invite experts to provide training for employees, emphasizing the company’s zero tolerance for any illegal harm	This year, to conduct a course on interpersonal boundaries and communication, promoted bullying complaint channels, and actively worked to prevent illegal harm, resulting in no reported cases.

Health Promotion and Maintenance

Healthy employees are the foundation of a company's stable operation. Employees play a crucial role in innovation and research. Therefore, the company has developed customized health seminars and a supportive workplace care program based on occupational safety regulations and employee health surveys, aiming to enhance employees' well-being and create a better work environment.

To prevent musculoskeletal issues caused by the office environment and poor posture, the company has organized a series of ergonomic prevention seminars. Through professional guidance, employees are assisted in optimizing their workspace setup and posture, thereby reducing physical strain and enhancing both their health and work performance.

According to the health check report, some employees have developed metabolic syndrome from sitting for long hours in the office. To improve health, VIA Technologies plans and implements a variety of health promotion activities, including tech-based fitness programs, team weight loss challenges, individual walking events, and workplace safety prevention courses. These activities use various approaches to help employees develop healthy habits and enhance their physical and mental well-being. In 2024, a total of 16 events were held, attracting 815 participants, with an overall satisfaction rate of 99%.



Friendly Workplace

Description

Implemented in 2024

Other Gender Equality Benefits

- All employees are entitled to 5 days of paid sick leave, including menstrual leave.
- Provide monetary gifts for weddings and childbirths.
- Maternity care and protection measures during pregnancy and the gestation period.
- Returning to work with salary reinstated after unpaid parental leave.
- Employees with children under the age of 3 may apply for flexible working hours.
- Conduct lectures on sexual health or courses on gender equality

Continue to implement these measures.

Employee Family Support Program

When employees encounter accidents, illness, or significant family emergencies, the company will promptly initiate a comprehensive support system for employees and their families. This includes personal visits, offering emotional support, providing necessary financial aid, and assisting families with emergency responses and funeral arrangements. Additionally, regularly to track and care our employees and their families, offering professional support in areas such as finance and legal matters when necessary, to ensure they receive full support and care during challenging times.

Offer telephone consultation and support, coordinate hospital visits for hospitalized employees, and convey the company's concern and care to their families.

Human Factor Prevention -
Acupressure MassageMandatory Course on the
New Gender Equality LawCourse on Preventing Illegal Infringement
through Interpersonal CommunicationPrevention of Human-Caused Hazards -
Traditional Chinese Medicine Rehabilitation

Diverse Health Improvement Activities

To continuously promote employee health, an annual Health Improvement Plan - Team Weight Loss Activity is conducted over two months. Additionally, a mobile app or fitness watch is introduced to differentiate between team and individual walking and weight loss activities. During the team weight loss event, employees work together in small groups, encouraging and supporting each other to reach their weight loss goals. For the personal walking activity, employees participated in a walking challenge that involved passing through four checkpoints, thereby increasing their physical activity and improving their health. Additionally, four new sessions of technology-based physical fitness assessments have been introduced to help employees monitor their health and the distribution of fat and muscle. This data will help employees adjust their diet, exercise, and lifestyle habits, leading to improved overall health and a better quality of life.

The weight loss and walking program includes daily and weekly tasks. Employees earn points and rewards upon completing these tasks, which helps boost their motivation to participate. This event was met with great enthusiasm from colleagues, who expressed a strong desire for it to be held annually. It promotes everyone's health, fosters interaction across departments, and helps cultivate healthy lifestyle habits. This year, 192 individuals participated in the health improvement program, achieving outstanding results. Let's join hands and move towards a healthier future together.

比鄰斜塔 (每日完成)	艾昇鋼鐵塔 (每日完成)	CN電視塔 (每日完成)	晴空塔 (每日完成)
4,500	5,000	5,500	6,000
10/10/2024 - 10/10/2024 (週一)	10/11/2024 - 10/11/2024 (週二)	10/12/2024 - 10/12/2024 (週三)	10/13/2024 - 10/13/2024 (週四)

活動時間: 9/30 ~ 11/10 (6週)
個人報名: 1. 比鄰斜塔 (每日建步) 獎勵卡 100, 2. 艾昇鋼鐵塔 (每日建步) 獎勵卡 150, 3. CN電視塔 (每日建步) 獎勵卡 200.

Happy Walking and Healthy
Living Sports Event

Healthy Weight Loss Rewards



Cardiorespiratory Fitness Assessment



Body Composition Analysis

Mobile App & Wearables to Motivate Weekly Walking Progress



Physical Fitness Assessment



Flexibility Assessment



Healthy Weight Loss Awards Ceremony



Club activities



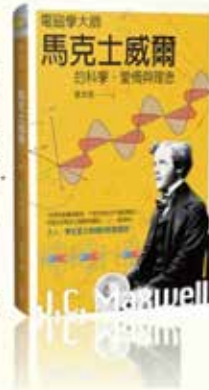
~「享讀書」讀書會小組成員招募~

新的一期讀書會即將於7月底開始，歡迎同事報名！

馬克士威爾被譽為有史以來三大重要物理學家，僅次於牛頓和法拉第。馬克士威爾方程組概括一切電磁現象，開啟日常生活的無線電波時代，舉凡通訊、微波、紅外線、X射線.....等，是人類不可或缺的夥伴。這樣一位偉大的科學家，小時候被同學戲稱為「呆頭鵝」，中學時最喜愛的是詩作及散文，他用電池、電阻、電壓作比喻來寫情書，用詼諧幽默的詩和散文作科學辯證.....

時間：2024/7/30起~每周二中午12：15~13：30（提供餐食）

地點：R301(535號3F)



The reading club is held annually, with participants taking turns leading chapter discussions and facilitating knowledge-sharing sessions. This term, the group is reading Professor Zhang Wenliang's Maxwell's Science, Love, and Philosophy together.



5.4 Social Participation

As an integral part of society, VIA Technologies is interdependent with investors, employees, local communities, and other stakeholders. By taking proactive steps to leverage its influence, the company fulfills its corporate social responsibility. VIA Technologies collaborates with local organizations at our various locations to ensure resources reach those who genuinely need assistance, dedicating ourselves to making society a better place.

Second-hand Book Donation for Tutoring Programs

In a long-term collaboration with the Chinese Christian Relief Association, employees are encouraged to donate second-hand books throughout the year. The proceeds support the 1919 Tutoring Program, which provides after-school tutoring for children from disadvantaged families. This initiative gives employees' beloved books a second life while funding the tutoring program, enabling disadvantaged children to grow up healthy with the support of employees. In 2024, a total of 286 books were donated, along with NT\$320 in donation funds.

Collecting Old Shoes to Support Children in Overseas Communities

In collaboration with the "Step30: Old Shoes Save Lives" fundraising campaign, employees are encouraged to donate gently used shoes to children in impoverished regions of Sub-Saharan Africa, including Kenya, Uganda, and Tanzania. This initiative promotes employee participation in charitable activities, allowing their kindness to bring blessings to children in remote African communities. A total of 202 pairs of shoes, 25 bags, and 280 items of clothing were collected.

Blood Donation Charity Event

In collaboration with the Senao Foundation, three joint blood donation drives were held in the atrium, encouraging employees to roll up their sleeves to save lives, actively participate in public welfare, and give back to society.

Christmas Charity Bazaar

Nine disadvantaged groups were invited to organize charity sales events, including the Autism Society of Taiwan, Gao Fei Shelter Workshop, New Taipei City Ai Mang Shelter Workshop (Xindian), Li Xin Sweetheart Workshop, New Taipei City Da'an Shelter Farm, Zhonghua Shan'ai Social Welfare Association's Little Bean Sprout Workshop, Children Are Us Foundation, Taipei City Victory Social Welfare Enterprise Foundation (New Taipei City Pushu Coffee Shulin Store PURE COFFEE), and Taipei City Orphan Welfare Foundation, raising a total of NT\$65,460.

Event Highlights



Christmas Charity Sale Event – Children Are Us Foundation



Blood Donation Charity Event



Christmas Charity Sale Event -
Autism Society of Taiwan



Christmas Charity Sale Event at
Da'an Shelter Farm,
New Taipei City



Collecting Old Shoes to Support Children in
Overseas Communities

Social Investment and Contributions - Faith, Hope, and Love Charity Foundation

VIA Technologies not only advances technology but has also remained committed to social responsibility for many years, combining innovation with compassion to make a positive impact. And to sponsor the VIA Faith Hope Love Charity Foundation to carry out social welfare and charitable activities, support disadvantaged groups, and participate in community service. These include visits and care services in communities, nursing homes, and hospital wards; providing emergency aid to vulnerable populations; assisting indigenous peoples and disaster victims in remote areas with improving living conditions and medical services; supporting welfare programs for children (including orphans), youth, the elderly, and women both domestically and abroad; aiding donation efforts for low-income families; organizing lectures on topics such as lifestyle, culture, arts, information, health, spirituality, parenting, and interpersonal relationships; collaborating with various charitable organizations to enhance the lives of the poor, improve environments in remote areas, support disaster recovery, and offer spiritual support; and sponsoring a wide range of charitable and public welfare initiatives. Foster social harmony and well-being, while upholding the values of faith, hope, and love.

Public Welfare Activities	Purpose of Establishment	Service Content	Service Outcomes
Major Accident Children's Education Fund Grant for Employees	While employed at this company, if an employee dies from illness or a traffic accident, or suffers a total disability as defined by the group insurance policy, and has children under the age of 18, they are eligible to apply for educational assistance.	Each semester, kindergarten students receive a subsidy of NT\$15,000, elementary school students receive NT\$7,000, junior high school students receive NT\$8,000, and high school students (including vocational students) receive NT\$10,000.	Since its founding in 2013, our company has had 3 employees who passed away for various reasons, and a total of 6 of their children are still receiving ongoing subsidies.
After-school care services for children and junior high students	By providing academic support and character education, we help children from disadvantaged families, as well as those who have been abused or subjected to domestic violence, develop proper life values. We aim to ensure they achieve a solid foundation in academics, character, interpersonal skills, and problem-solving abilities, so that when they grow up or enter the workforce, they can become valuable contributors and pillars of society.	<ol style="list-style-type: none"> 1. Organize after-school tutoring sessions for elementary and junior high school students to help them with their schoolwork. 2. Organize regular character development workshops to help students build proper values. 3. Organize camps for children and junior high students during the winter and summer holidays. 	In 2024, the tutoring and care program for junior high and elementary students engaged 133 participants, established 197 service points, and reached approximately 28,256 individuals.
Senior Care Services	In response to the super-aged society, nursing care centers and nursing homes focus on the physical, mental, and spiritual well-being of their residents, helping the elderly regain their dignity and encouraging social activities so they can live healthy and fulfilling lives until the end.	Express love and care through group activities, educational programs, festive and birthday celebrations, opera performances, bedside companionship, and walking exercises.	In 2024, services were provided to 1,460 organizations, involving 145 staff members, and reaching 272,449 individuals, including visits to 920 senior living facilities.



Certificate of Appreciation

LearnMode promotes the sustainable development of digital education

Technology empowers education to bridge learning gaps

Education is the key to changing the world, and technology plays a crucial role in advancing equitable education. VIA Technologies is deeply invested in digital education through its leading digital learning brand, LearnMode. The company is dedicated to integrating technology and education to enhance learning outcomes, bridge the urban-rural divide, and promote digital literacy alongside environmental sustainability education.

LearnMode actively develops AI tools, including Taiwan's only AI voice recognition and writing correction system for Chinese, English, and Minnan. These tools not only reduce teachers' workload but also help students enhance their language skills and track their learning progress precisely. In 2024, with support from the government and its partners, LearnMode continues to expand its public welfare impact, bringing technology education to an increasing number of teachers and students.

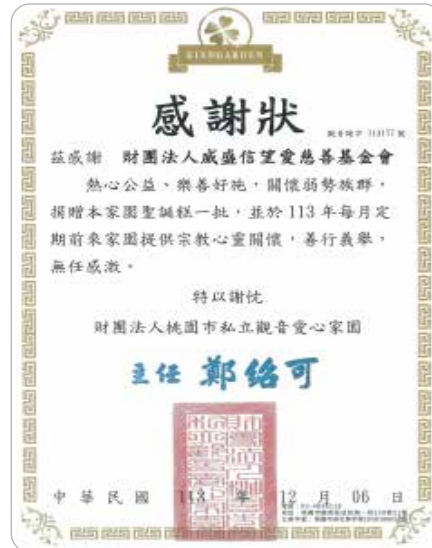


LearnMode's Expanding Influence in Digital Education

LearnMode partners with the government and educational institutions to enhance access to digital learning resources. It has signed memoranda of understanding with 13 counties and cities across Taiwan and actively participates in educational achievement exhibitions nationwide. Through close collaboration, it promotes the practical application and growth of digital learning.

To enhance teachers' digital teaching skills, LearnMode has trained over 30,000 teachers, including 237 who the Ministry of Education has officially recognized as A2 seed instructors. Furthermore, certified teachers on the LearnMode platform are distributed across 20 counties and cities throughout Taiwan, with a total of 993 teachers having passed advanced certification, thereby broadening the impact of high-quality digital education.

LearnMode's digital learning environment continues to expand, with a total of 3.92 million registered users. In 2024, there were 3.34 million active users, underscoring the broad demand and impact of the platform. The platform now offers over 680,000 courses, providing students with more flexible and diverse learning opportunities.



LearnMode's ESG initiatives and accomplishments in 2024

1. Support the Taipei City Government in advancing bilingual education and improving cross-cultural competence



LearnMode collaborated with the Taipei City Department of Education to develop bilingual teaching materials for elementary school art subjects. Supported by the Ministry of Education, these materials were converted into animated courses and launched simultaneously on platforms such as Taipei CoC-Cloud, Adaptive Learning, and LearnMode. The teaching materials are presented in a charming animated style to help students preview and grasp art concepts, featuring full English narration and multilingual subtitles to boost bilingual learning efficiency.

2. Enhance ESG education by partnering with the Soil and Water Conservation Bureau to promote environmental awareness



LearnMode has partnered with the Soil and Water Conservation Bureau for three consecutive years to digitize environmental education picture books, helping elementary school students better understand soil and water conservation. In 2024, the new curriculum will integrate natural and social sciences, utilizing the picture book "Calling Water Conservation Captain" to enhance students' skills in identifying and preventing disasters, such as earthquakes and heavy rainfall. This will be achieved through animations, interactive games, and online quizzes.



3. Broaden students' global outlook by collaborating with the Ministry of Foreign Affairs to promote safety education for those abroad.



LearnMode has partnered with the Ministry of Foreign Affairs' Bureau of Consular Affairs to promote online learning activities focused on overseas travel safety. They converted travel safety animation videos into interactive courses to teach students the correct safety concepts for traveling abroad, attracting over ten thousand teachers and students to participate. Additionally, LearnMode conducts in-depth travel safety awareness activities on campuses, holding interactive sessions at Bihua Elementary School and Sanhe Junior High School in New Taipei City. These events attracted over 600 teachers and students. By incorporating AI voice recognition and knowledge quizzes, LearnMode makes learning enjoyable while helping students develop travel safety awareness, enhance their information literacy, and develop their self-learning skills.

06 Appendix

Appendix 1: GRI Standards

Appendix 2: SASB and Industry Metrics

Appendix 3: TCFD and Climate Chapter

Appendix 4: Third-Party Assurance Statement

Appendix 1: GRI Standards Index

Declaration of use VIA Technologies has prepared its report for the period of January 1 to December 31, 2024, in accordance with the GRI Standards.

Applicable GRI 1 GRI 1: Foundation 2021

Applicable Industry GRI Standard Our company is part of Taiwan's publicly listed semiconductor industry, and there are currently no GRI industry standards available.

Note Topics marked with * are material topics

Topic	Disclosure Items	Description	Chapter	Page number	Abbreviated/Note
GRI 2: General Disclosure 2021					
Organizational and Reporting Practices	2-1	Organization Details	1.1 Company Overview	8	
	2-2	Entities included in corporate sustainability reporting	Editorial Policy	5	
	2-3	Reporting period, frequency and contact point	Editorial Policy	5	
	2-4	Information Restructuring	Editorial Policy	5	
	2-5	External guarantee/confirmation	Editorial Policy	5	
Activities and Workers	2-6	Business operations, value chain, and other commercial relationships	1.1 Company Overview	8	
	2-7	Employees	5.1 Employee Structure	69	
	2-8	Workers who are not employees	5.1 Employee Structure	69	
Governance	2-9	Governance structure and makeup	2.1 Governance Practices	21	
	2-10	Nomination and selection of the highest governing entity	2.1 Governance Practices	21	
	2-11	Chairperson of the highest governing entity	2.1 Governance Practices	21	

Topic	Disclosure Items	Description	Chapter	Page number	Abbreviated/Note
Governance	2-12	The highest governing entity's role in overseeing impact management	2.1 Governance Practices 2.3 Risk Management	21/30	
	2-13	The person responsible for impact management	2.1 Governance Practices 2.3 Risk Management	21/30	
	2-14	The highest governing entity's role in sustainability reporting	1.2 Strategies in Sustainable Development	11	
	2-15	Conflict of interests	2.1 Governance Practices	21	
	2-16	Critical communication events	2.1 Governance Practices	21	
	2-17	Collective intelligence of the highest governing entity	2.1 Governance Practices	21	
	2-18	Performance evaluation of the highest governing entity	2.1 Governance Practices	21	
	2-19	Compensation policy	2.1 Governance Practices	21	
	2-20	Compensation determination workflow	2.1 Governance Practices	--	
	2-21	Annual total compensation ratio	--	--	Confidentiality regulations limit access to the company's confidential information
Strategies, policies, and practices	2-22	Declaration on Sustainable Development Strategy	Letter from the Management	3	
	2-23	Policy commitments	1.2 Strategies in Sustainable Development	16	
	2-24	Embedding policy commitments	1.2 Strategies in Sustainable Development	11	
	2-25	Procedures to remedy negative impacts	2.1 Governance Practices 2.3 Risk Management	21/30	
	2-26	Mechanisms for seeking advice and expressing concerns	2.1 Governance Practices	21	
	2-27	Regulatory Compliance	2.2 Integrity Management and Regulatory Compliance	28	

Topic	Disclosure Items	Description	Chapter	Page number	Abbreviated/Note
Strategies, policies, and practices	2-28	Membership eligibility in industry associations	1.3 Participation in External Organizations	16	
Stakeholder Engagement	2-29	Stakeholder Engagement Strategy	2.4 Stakeholder Management	35	
	2-30	Collective agreement	5.2.3 Labor-Management Communication	89	
GRI 3: Material Topics 2021					
Material Topics	3-1	The process of determining material topic	2.4 Stakeholder Management	35	
	3-2	List of material topics	2.4 Stakeholder Management	35	
*Corporate Governance					
GRI 3: Material Topics 2021	3-3	Material Topic Management	2.1 Governance Practices	21	
*Regulatory Compliance					
GRI 3: Material Topics 2021	3-3	Material Topic Management	2.2 Integrity Management and Regulatory Compliance	28	
*Innovation and R&D					
GRI 3: Material Topics 2021	3-3	Material Topic Management	2.4 Stakeholder Management 3.1 Product Overview	35/44	
*Information Security					
GRI 3: Material Topics 2021	3-3	Material Topic Management	2.4 Stakeholder Management 2.3 Risk Management	35/30	
*Customer Health and Safety					
GRI 3: Material Topics 2021	3-3	Material Topic Management	2.4 Stakeholder Management 3.1 Product Overview	35/44	

Topic	Disclosure Items	Description	Chapter	Page number	Abbreviated/Note
*Customer Service					
GRI 3: Material Topics 2021	3-3	Material Topic Management	2.4 Stakeholder Management 3.2 Customer Service	35/52	
Economic domain					
Financial Performance					
GRI 201: Economic Performance 2016	201-1	The direct economic value generated and distributed by the organization	3.4 Operation Performance	55	
	201-2	The financial impacts and other risks and opportunities arising from climate change	4.1 Climate Change Management	59	
	201-3	Define obligations for benefit plans and other retirement programs	5.2 Employee Competency and Suitability	72	
Social Participation					
GRI 203: Indirect Economic Impacts 2016	203-1	The development and impact of investments in and support services for infrastructure	5.4 Social Participation	98	
Environmental Domain					
*Energy efficiency and carbon reduction					
GRI 3: Material Topics 2021	3-3	Material Topic Management	2.4 Stakeholder Management 4.2 Energy Management	35/62	
Energy Management					
GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.2 Energy Management	62	
	302-3	Energy intensity	4.2 Energy Management	62	
	302-4	Decrease energy usage	4.2 Energy Management	62	

Topic	Disclosure Items	Description	Chapter	Page number	Abbreviated/Note
GHG Emission					
GRI 305: Emission 2016	305-1	Direct (Scope 1) greenhouse gas emissions	4.5 Greenhouse Gas (GHG) Management	65	
	305-2	Energy indirect (Scope 2) greenhouse gas emissions	4.5 Greenhouse Gas (GHG) Management	65	
	305-3	Other indirect (Scope 3) greenhouse gas emissions	4.5 Greenhouse Gas (GHG) Management	65	
	305-4	Greenhouse gas emission intensity	4.5 Greenhouse Gas (GHG) Management	65	
	305-5	Reduction of greenhouse gas emissions	4.2 Energy Management	62	
Water Resources Management					
GRI 303: Water and Effluents 2018	303-3	Water intake	4.3 Water Resource Management	63	
	303-4	Amount of water discharged	4.3 Water Resource Management	63	
	303-5	Water Consumption	4.3 Water Resource Management	63	
Waste Management					
GRI 306: Waste 2020	306-3	Waste generation	4.4 Waste Management	64	
	306-4	Disposal and transfer of waste	4.4 Waste Management	64	
	306-5	Direct disposal of waste	4.4 Waste Management	64	

Topic	Disclosure Items	Description	Chapter	Page number	Abbreviated/Note
*Supply Chain Environmental Assessment					
GRI 3: Material Topics 2021	3-3	Material Topic Management	2.4 Stakeholder Management	35	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	3.3 Supply Chain Sustainability	53	
	308-2	Negative social impacts in the supply chain and actions taken	3.3 Supply Chain Sustainability	53	
GRI 308: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	3.3 Supply Chain Sustainability	53	
	414-2	Negative social impacts in the supply chain and actions taken	3.3 Supply Chain Sustainability	53	
Social domain					
*Employment					
GRI 3: Material Topics 2021	3-3	Material Topic Management	2.4 Stakeholder Management 5.1 Employee Structure	35/69	
GRI 401: Employment relations 2016	401-1	New hires and departing employees	5.2 Employee Competency and Suitability	72	
	401-2	Benefits offered to full-time employees (excluding casual or part-time employee)	5.2 Employee Competency and Suitability	72	
	401-3	Parental leave	5.2 Employee Competency and Suitability	72	
	Requirements for listing and over-the-counter trading	Salary of full-time employees in non-management positions	5.2 Employee Competency and Suitability	72	
Labor-Management relations					
GRI 402: Labor/Management Communication 2016	402-1	The shortest notice period for operational changes	5.2 Employee Competency and Suitability	72	

Topic	Disclosure Items	Description	Chapter	Page number	Abbreviated/Note
Occupational Safety and Health					
GRI 403: Occupational Health and Safety 2018 Management policy	403-1	Occupational Safety and Health Management System	5.3 Occupational Safety and Health	86	
	403-2	Identifying Hazards, Assessing Risks, and Investigating Accidents	5.3 Occupational Safety and Health	86	
	403-3	Occupational health services	5.3 Occupational Safety and Health	86	
	403-4	Worker participation, consultation, and communication on occupational safety and health	5.3 Occupational Safety and Health	86	
	403-5	Worker training on occupational safety and health	5.3 Occupational Safety and Health	86	
	403-6	Improves Worker Health	5.3 Occupational Safety and Health	86	
	403-7	Prevent and reduce occupational safety and health impacts directly associated with business relationships	5.3 Occupational Safety and Health	86	
GRI 403: Occupational Safety and Health 2018	403-9	Occupational injury	5.3 Occupational Safety and Health	86	
	403-10	Occupational Diseases	5.3 Occupational Safety and Health	86	
Talent Development and Retention					
GRI 404: Training and Education 2016	404-1	Average annual training hours per employee	5.2 Employee Competency and Suitability	72	
	404-2	Program to enhance employee skills and provide transition support	5.2 Employee Competency and Suitability	72	
	404-3	Percentage of employees who regularly undergo performance and career development reviews	5.1 Employee Structure	69	
Employee Diversity and Equal Opportunities					
GRI 405: Employee Diversity and Equal Opportunities 2016	405-1	Diversity in governing entity and among employees	5.1 Employee Structure	69	

Appendix 2: SASB Sustainability Accounting Standards Reference Table

Reveal the topic	Indicator number	Disclosure indicator	Nature	Correspondence between report content sections	Note
GHG Emission	TC-SC-110.a.1	(Scope 1) Total Emissions Total emissions of perfluorinated compounds	Quantification	4.5 Greenhouse Gas (GHG) Management	
	TC-SC-110.a.2	Discuss long-term and short-term strategies or plans for managing Scope 1 emissions, including emission reduction targets and performance evaluation	Qualitative	4.5 Greenhouse Gas (GHG) Management	
Energy Management in Manufacturing	TC-SC-130.a.1	Total energy consumption Proportion of Total Energy Consumption from Electricity Proportion of renewable energy in total energy consumption	Quantification	4.2 Energy Management	Unused electricity from the grid and renewable energy sources.
Water Resources Management	TC-SC-140.a.1	Total water intake and the proportion of areas with high water pressure Total water consumption and the proportion of areas experiencing high water pressure	Quantification	4.3 Water Resources Management	Our company operates in northern Taiwan, an area that is not subject to high water pressure
Waste Management	TC-SC-150.a.1	Harmful waste is produced during the manufacturing process, and its recycling rate	Quantification	4.4 Waste Management	
Employee Workplace Health and Safety	TC-SC-320.a.1	Describe methods to evaluate, monitor, and minimize employees' exposure to hazardous environments	Qualitative	5.3 Occupational Safety and Health	
	TC-SC-320.a.2	Total monetary loss resulting from incidents violating employee health and safety regulations	Quantification	2.2 Integrity Management and Regulatory Compliance	There were no regulatory violations in 2024
Recruiting and managing global professionals	TC-SC-330.a.1	Explanation of the ratio of (1) foreign employees and (2) overseas employees	Quantification	5.1 Employee Structure	This year's data focuses on Taiwan operations only and does not include overseas employees; 8 foreign employees, making up 2.12% of the total workforce

Reveal the topic	Indicator number	Disclosure indicator	Nature	Correspondence between report content sections	Note
Product Lifecycle Management	TC-SC-410.a.1	Revenue from products containing IEC62474 substances	Quantification	3.1 Product Overview	The percentage of product revenue that does not comply with IEC62474 is 0%
	TC-SC-410.a.2	Overall system-level energy efficiency of the processor: (1) Server (2) Desktop PC (3) Laptop	Quantification	--	Our company is not a manufacturer of end products, so this does not apply
Raw material procurement category	TC-SC-440.a.1	Description of risk management associated with the use of critical materials	Qualitative	3.1 Product Overview	
Protection of intellectual property and competitive practices	TC-SC-520.a.1	Total monetary losses due to legal proceedings related to the anti-competitive practices	Quantification	2.2 Integrity Management and Regulatory Compliance	In 2024, there were no regulatory violations, and the total loss amounted to zero



TWSE Sustainability Disclosure Index- Semiconductor Industry

Number	Indicator	Indicator type	Department	Corresponding Report Section
1	Total energy consumption, percentage of purchased electricity, and renewable energy utilization rate	Quantification	Gigajoules (GJ), percentage (%)	4.2 Energy Management Our company does not utilize renewable energy
2	Total water intake and total water consumption	Quantification	Thousand cubic meters (m3)	4.3 Water Resource Management
3	The weight of hazardous waste generated and the percentage of recycle	Quantification	Tonnes (t), percentage (%)	4.4 Waste Management
4	Explain the categories of occupational accidents, the number of incidents, and ratio	Quantification	Ratio (%), number	5.3 Occupational Safety and Health
5	Disclosure of product lifecycle management Including the weight of end-of-life products and e-waste recovered, percentage recycled	Quantification	Tonnes (t), percentage (%)	4.3 Waste Management
6	Description of risk management associated with the use of critical materials	Qualification description	Not applicable	3.1 Product Overview
7	Total monetary losses due to legal proceedings related to the anti-competitive practices	Quantification	News on currency	No related lawsuits occurred in 2024, resulting in zero losses
8	Main product output by product type	Quantification	Source depends on the type of product	101,614,000 units of ICs, intelligent products, and others

Appendix 3: Corresponding Sections for TCFD Disclosures

Domain	TCFD Disclosure Items	Corresponding section	Page number
Governance	The Board's oversight of climate-related risks and opportunities	4.1 Climate Change Management	59
	The role of management in evaluating and managing climate-related risks and opportunities	4.1 Climate Change Management	59
Strategy	The organization has identified its short, medium, and long-term climate-related risks and opportunities	4.1 Climate Change Management	59
	Describe how climate-related risks and opportunities affect the organization's businesses, strategy, and financial planning	4.1 Climate Change Management	59
	The resilience of the organization's strategy, taking into consideration different climate-related scenarios	4.1 Climate Change Management	59
Risk Management	The organization's process for identifying and assessing climate-related risks	4.1 Climate Change Management	59
	The organization's process for managing climate-related risks	4.1 Climate Change Management	59
	How the process of identifying, assessing, and managing climate-related risks is integrated into the organization's overall risk management framework	4.1 Climate Change Management	59
Metrics and objectives	How the process of identifying, assessing, and managing climate-related risks is integrated into the organization's overall risk management framework	4.1 Climate Change Management	59
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas emissions, and the related risks	4.1 Climate Change Management	59
	The targets used by the organization to manage climate-related risks and opportunities and performance against targets	4.1 Climate Change Management	59

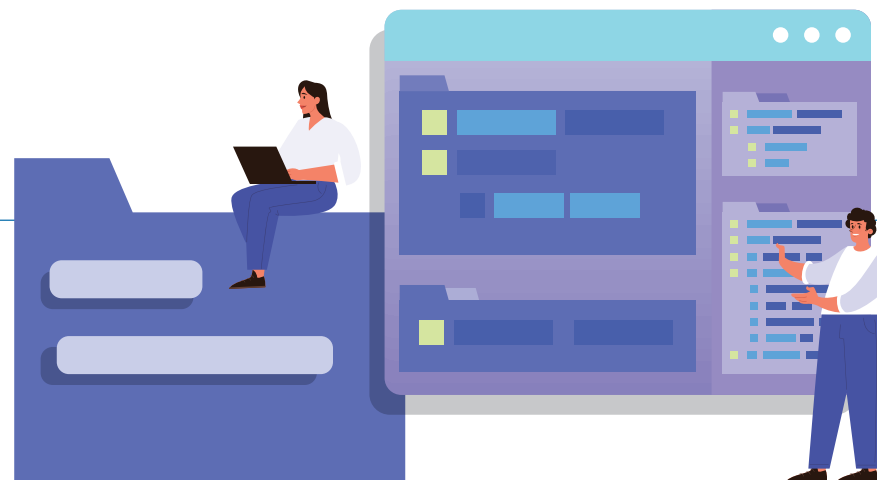
Climate-Related Information of TWSE/TPEX Listed Company

Climate Change Risks and Opportunities to the Company and Related Countermeasures

Project	Company Response										
1. Describe the Board and management's role in assessing and managing climate-related risks and opportunities.	<ul style="list-style-type: none"> Climate risk and opportunity governance, along with annual sustainable risk management topics, are reported to the Board of Directors by the Sustainable Development Committee each year, and the Board supervises the implementation performance. The 2024 fiscal year climate and sustainability report was presented to the Board of Directors on March 11, 2025. The Chairman serves as the chief committee member, and the team is responsible for identifying, assessing, and managing risks. 										
2. Describe the short, medium and long-term climate-related risks and opportunities identified by the organization and the impact on the Company businesses, strategy, and financial planning.	<table> <tr> <th>Risk and Opportunity</th><th>Financial Impacts and Responses</th></tr> <tr> <td>Increased pricing of GHG emissions</td><td>Climate Change Response Act incorporates the 2050 net-zero emissions target into law and stipulates that, starting in 2026, a carbon fee will be imposed on industries with high direct or indirect emissions. The possible impact risk on finance is the increase in operating costs, but as VIA Technologies is not in a high-carbon emission industry, it will not have a great impact on the overall finance and operation. Looking ahead, the company will conduct a comprehensive greenhouse gas inventory in 2024, evaluate the purchase of green electricity, biomass energy, and carbon credits, and establish carbon reduction targets. Based on the 2024 emissions of 1,461 metric tons CO₂e, at a cost of NT\$300 per ton, the annual expenses are expected to increase by approximately NT\$440,000, with a short-term increase of NT\$2,200,000, representing a low level of impact.</td></tr> <tr> <td>Changes in rainfall patterns and extreme changes in climate patterns</td><td>With the increase in extreme climate events, the frequency of typhoons and rainstorms has increased, which may cause flooding of office buildings and affect the company's operations, resulting in possible low financial losses. VIA Technologies' response measures are to implement drainage system maintenance and establish emergency response plans for typhoons and heavy rains to reduce immediate risks. The office building has carried out waterproofing engineering, natural disaster insurance, additional purchase of water retaining walls, and monthly maintenance of pump drainage facilities, so the risk will not have a great impact on the overall operation.</td></tr> <tr> <td>Raw material cost rises</td><td>Due to climate regulations, the EU began trial reporting for carbon tariffs in 2023 and will officially impose them in 2027, which will increase the production and transportation costs of bulk raw materials, thereby impacting operations. In response, the company will streamline module designs to reduce raw material usage and increase local procurement within the supply chain, thereby mitigating rising material and transportation costs. From 2026 onward, product carbon footprint assessments and green design will be implemented to reduce carbon-related costs further. Short-term procurement costs are estimated to increase by approximately 15%, representing a moderate impact.</td></tr> <tr> <td>Rise in average temperature</td><td>Rising average temperatures lead to increased energy consumption and higher operating costs. According to Taipower, a 1°C increase in Taiwan's average temperature leads to a 6% rise in electricity usage. Assuming stable electricity prices and a current target of limiting warming to 1.5°C, electricity consumption and related costs are projected to rise by about 45% over the next five years, representing a moderate impact. In response, the company plans to upgrade refrigeration and air conditioning systems and increase the use of renewable energy.</td></tr> </table>	Risk and Opportunity	Financial Impacts and Responses	Increased pricing of GHG emissions	Climate Change Response Act incorporates the 2050 net-zero emissions target into law and stipulates that, starting in 2026, a carbon fee will be imposed on industries with high direct or indirect emissions. The possible impact risk on finance is the increase in operating costs, but as VIA Technologies is not in a high-carbon emission industry, it will not have a great impact on the overall finance and operation. Looking ahead, the company will conduct a comprehensive greenhouse gas inventory in 2024, evaluate the purchase of green electricity, biomass energy, and carbon credits, and establish carbon reduction targets. Based on the 2024 emissions of 1,461 metric tons CO ₂ e, at a cost of NT\$300 per ton, the annual expenses are expected to increase by approximately NT\$440,000, with a short-term increase of NT\$2,200,000, representing a low level of impact.	Changes in rainfall patterns and extreme changes in climate patterns	With the increase in extreme climate events, the frequency of typhoons and rainstorms has increased, which may cause flooding of office buildings and affect the company's operations, resulting in possible low financial losses. VIA Technologies' response measures are to implement drainage system maintenance and establish emergency response plans for typhoons and heavy rains to reduce immediate risks. The office building has carried out waterproofing engineering, natural disaster insurance, additional purchase of water retaining walls, and monthly maintenance of pump drainage facilities, so the risk will not have a great impact on the overall operation.	Raw material cost rises	Due to climate regulations, the EU began trial reporting for carbon tariffs in 2023 and will officially impose them in 2027, which will increase the production and transportation costs of bulk raw materials, thereby impacting operations. In response, the company will streamline module designs to reduce raw material usage and increase local procurement within the supply chain, thereby mitigating rising material and transportation costs. From 2026 onward, product carbon footprint assessments and green design will be implemented to reduce carbon-related costs further. Short-term procurement costs are estimated to increase by approximately 15%, representing a moderate impact.	Rise in average temperature	Rising average temperatures lead to increased energy consumption and higher operating costs. According to Taipower, a 1°C increase in Taiwan's average temperature leads to a 6% rise in electricity usage. Assuming stable electricity prices and a current target of limiting warming to 1.5°C, electricity consumption and related costs are projected to rise by about 45% over the next five years, representing a moderate impact. In response, the company plans to upgrade refrigeration and air conditioning systems and increase the use of renewable energy.
Risk and Opportunity	Financial Impacts and Responses										
Increased pricing of GHG emissions	Climate Change Response Act incorporates the 2050 net-zero emissions target into law and stipulates that, starting in 2026, a carbon fee will be imposed on industries with high direct or indirect emissions. The possible impact risk on finance is the increase in operating costs, but as VIA Technologies is not in a high-carbon emission industry, it will not have a great impact on the overall finance and operation. Looking ahead, the company will conduct a comprehensive greenhouse gas inventory in 2024, evaluate the purchase of green electricity, biomass energy, and carbon credits, and establish carbon reduction targets. Based on the 2024 emissions of 1,461 metric tons CO ₂ e, at a cost of NT\$300 per ton, the annual expenses are expected to increase by approximately NT\$440,000, with a short-term increase of NT\$2,200,000, representing a low level of impact.										
Changes in rainfall patterns and extreme changes in climate patterns	With the increase in extreme climate events, the frequency of typhoons and rainstorms has increased, which may cause flooding of office buildings and affect the company's operations, resulting in possible low financial losses. VIA Technologies' response measures are to implement drainage system maintenance and establish emergency response plans for typhoons and heavy rains to reduce immediate risks. The office building has carried out waterproofing engineering, natural disaster insurance, additional purchase of water retaining walls, and monthly maintenance of pump drainage facilities, so the risk will not have a great impact on the overall operation.										
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Rise in average temperature	Rising average temperatures lead to increased energy consumption and higher operating costs. According to Taipower, a 1°C increase in Taiwan's average temperature leads to a 6% rise in electricity usage. Assuming stable electricity prices and a current target of limiting warming to 1.5°C, electricity consumption and related costs are projected to rise by about 45% over the next five years, representing a moderate impact. In response, the company plans to upgrade refrigeration and air conditioning systems and increase the use of renewable energy.										
3. Describe the financial impact of extreme climate events and transition measures.											

Project	Company Response
4. Describe how the process of identifying, assessing and managing climate-related risks is integrated into the organization's overall risk management system.	<p>Carry out the following actions in accordance with the risk management policy</p> <ul style="list-style-type: none"> • The Sustainable Development Committee members assess ESG risks while simultaneously evaluating climate risks. • The Sustainable Development Committee reviews and decides on significant ESG and climate risks during its meetings, which the Chairman then approves. • Establish strategic objectives based on the approved ESG and climate risks. • Report ESG risks and climate risk management to the Board of Directors annually; the most recent report was on March 11, 2025.
5. When using scenario analysis to assess the resilience to climate change risks, the used scenarios, parameters, assumptions, analysis factors, and key financial impacts should be explained.	<p>Our company uses the 1.5°C Net Zero Scenario as the basis for transition risk discussions in the Risk Committee. The impact of carbon costs is significant, estimated at NT\$300 per ton. Based on the estimated 2024 emissions of 1,461 metric tons, this translates to an annual increase of approximately NT\$440,000.</p> <p>Using the tools provided by TCCIP (Climate Change Integrated Service Platform) to assess physical risk scenarios related to climate change, the company has selected the RCP8.5 scenario as its reference for physical risk due to climate change. By mid-century (2050), temperatures are projected to rise by 1.9°C. According to Taipower's data, a 1°C increase in Taiwan's average temperature results in a 6% rise in electricity consumption, leading to an estimated 11.4% annual increase in both electricity usage and costs.</p>
6. If there is a plan in place to address climate-related risk management, please provide details on the plan's content, as well as the indicators and targets used to identify and manage both physical and transition risks.	<p>Rising average temperatures: (1) Replace air conditioning systems with products rated at energy efficiency level 1; (2) Establish an energy storage system to enhance energy utilization efficiency</p> <p>Enhancing resource efficiency and developing low-carbon products:</p> <ol style="list-style-type: none"> 1. Strengthen supply chain management to enhance energy efficiency and reduce carbon emissions across the industry. 2. The R&D center is addressing industry carbon emission challenges by focusing on energy efficiency, carbon emission monitoring, and planning. It has developed low-carbon products to meet the demand for energy-saving solutions from businesses. <p>Relevant indicators and targets:</p> <ol style="list-style-type: none"> 1. Beginning in 2024, the company will conduct a comprehensive Carbon inventory in accordance with the ISO 14064 standard. 2. Continuously enhance product performance, reduce energy consumption during production, increase product gross margin, and initiate at least one project annually.
7. If using an internal carbon pricing system as a planning tool, the basis for setting the price should be explained.	<p>Internal Carbon pricing has not been implemented</p>

Project	Company Response				
8. If climate-related targets have been set, please provide information on the activities covered, the scope of greenhouse gas emissions, the planning period, and the annual progress made. If carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, please explain the source and quantity of the carbon reduction credits or the number of renewable energy certificates (RECs).	<table> <tr> <th>Emissions reduction goals</th><th>Strategy Actions</th></tr> <tr> <td> <p>Compared to the base year 2023, the group had</p> <p>Reduce Scope 1 and Scope 2 greenhouse gas emissions by 20% in 2030</p> <p>Reduce Scope 1 and Scope 2 greenhouse gas emissions by 30% in 2040</p> <p>Reach net zero emissions by 2050.</p> </td><td> <p>1. Purchase environmentally labeled basic infrastructure equipment through green procurement (2025 ~ 2030)</p> <p>2. Complete replacement of the refrigeration and air conditioning system with energy efficiency level 1 units (2025 ~ 2030)</p> <p>3. Installation of solar energy systems for self-use (2030 ~ 2040)</p> <p>4. Purchase renewable energy certificates (2030 ~ 2040)</p> </td></tr> </table>	Emissions reduction goals	Strategy Actions	<p>Compared to the base year 2023, the group had</p> <p>Reduce Scope 1 and Scope 2 greenhouse gas emissions by 20% in 2030</p> <p>Reduce Scope 1 and Scope 2 greenhouse gas emissions by 30% in 2040</p> <p>Reach net zero emissions by 2050.</p>	<p>1. Purchase environmentally labeled basic infrastructure equipment through green procurement (2025 ~ 2030)</p> <p>2. Complete replacement of the refrigeration and air conditioning system with energy efficiency level 1 units (2025 ~ 2030)</p> <p>3. Installation of solar energy systems for self-use (2030 ~ 2040)</p> <p>4. Purchase renewable energy certificates (2030 ~ 2040)</p>
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9. Greenhouse gas inventory and verification status, along with reduction targets, strategies, and specific action plans (to be completed in sections 1-1 and 1-2).	As shown in the table below				



1-1 Greenhouse gas inventory data

Describe the greenhouse gas emissions (metric tons of CO₂e) in the last two years, including intensity (metric tons of CO₂e/NT\$M), data coverage and assurance.

The company's greenhouse gas emission inventory is self-managed and voluntarily disclosed to monitor current trends and enable early response. An external third-party organization has not yet verified it.

Category		2023		2024		Assurance engagement and status (verification certificate)
Scope 1		Total Emissions (Ton CO ₂ e)	Intensity (Ton CO ₂ e / Million dollars)	Total Emissions (Ton CO ₂ e)	Intensity (Ton CO ₂ e / Million dollars)	
Taiwan Region		61.8533	0.0049	64.9073	0.0041	Verification not yet conducted
Scope 2		Total Emissions (Ton CO ₂ e)	Intensity (Ton CO ₂ e / Million dollars)	Total Emissions (Ton CO ₂ e)	Intensity (Ton CO ₂ e / Million dollars)	
Taiwan Region		1,171.9012	0.0927	1107.0441	0.0696	
Scope 3		Total Emissions (Ton CO ₂ e)	Intensity (Ton CO ₂ e / Million dollars)	Total Emissions (Ton CO ₂ e)	Intensity (Ton CO ₂ e / Million dollars)	
Taiwan Region		282.5997	0.0224	280.0950	0.0176	

Note: The revenue for 2024 is 15,911 million, and for 2023, it was 12,639 million. The subsidiary will complete the inventory audit according to the timeline set by the regulatory authority.

1-2 Targets, strategies, and specific action plans for greenhouse gas reduction

Explanation of the baseline year for greenhouse gas reduction, including relevant data, reduction targets, strategies, specific action plans, and the progress made towards achieving these targets.

Emissions reduction goals	Strategy Actions	Plan Schedule
Compared to the base year 2023, the group had	1. Purchase environmentally labeled basic infrastructure equipment through green procurement	1. Year 2024 ~ 2030
Reduce Scope 1 and Scope 2 greenhouse gas emissions by 20% in 2030	2. Complete replacement of the refrigeration and air conditioning system with energy efficiency level 1 units	2. Year 2024 ~ 2030
Reduce Scope 1 and Scope 2 greenhouse gas emissions by 30% in 2040	3. Install a solar power system for on-site self-use	3. Year 2030 ~ 2040
Reach net zero emissions by 2050	4. Purchase renewable energy certificates	4. Year 2030 ~ 2040

Our company uses 2023 as the baseline year and aims to reduce greenhouse gas emissions by 4.24% in 2024, achieving the interim target.



Independent Assurance Statement Based on 2024 Sustainability Report of VIA Technologies, Inc.

Statement No.: 2506002

VIA Technologies, Inc. (hereinafter referred to as VIA Technologies) 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 2024 sustainability report, GREAT has no financial relationship with VIA Technologies.

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 Technologies's Sustainability Report, and not for other purposes. Except for the 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 Statement.

This Statement is based on the conclusions made by the relevant information verification provided by VIA Technologies 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 Statement or related matters will be answered by VIA Technologies.

The Scope of Assurance

The verification scope of VIA Technologies and GREAT agreement includes:

- The contents of the entire sustainability report and all operating performance of VIA Technologies from January 1, 2024 to December 31, 2024;
- According to the type 1 of AA1000 Assurance Standard v3, evaluate the nature and degree of VIA Technologies'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 Technologies's sustainability report, and provide a fair standpoint of VIA Technologies's related operations and performance. We believe that the specific performance indicators of VIA Technologies in 2024, such as environment, society and corporate governance, are presented correctly. The performance indicators disclosed in the report demonstrate VIA Technologies'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 Technologies 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 Technologies's corporate policies to confirm the appropriateness of the statement in this report;
- To discuss with the managers of VIA Technologies 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 Technologies 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**
VIA Technologies has established a process of cooperation with major stakeholders, including employees, customers, suppliers, banks, government agencies, shareholders/investors and community, etc., and will launch a series of stakeholder



activities in 2024, involving economy, environment, society and a series of major themes. In terms of our professional opinion, this report covers the inclusivity issues of VIA Technologies.

- Materiality

The report has stated that VIA Technologies focuses on economy, environment, and society topics, and identified 10 major topics including regulations compliance, innovation R&D, corporate governance, information security, customer services, customer health and safety, supplier social assessment, supplier environmental assessment, energy saving and carbon reduction and labor-employment relations, etc. In terms of our professional opinion, this report appropriately covers the materiality issues of VIA Technologies.

- Responsiveness

VIA Technologies responds to requests and opinions from stakeholders. Implementation methods include public information observatory, corporate governance evaluation, competent authority visits/policy advocacy meetings/official document exchanges, shareholders' meetings, financial report, corporate briefing session, supplier/outsourcees meetings/audit/questionnaire, customer meetings/satisfaction survey/audit/questionnaire, labor-management meeting, employee complaint email, welfare committee meeting, performance interview, internal company announcement, safety and health meetings, bank visits, community meetings, donate to charity events, phone calls and E-mail, etc., those 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 Technologies.

- Impact

VIA Technologies has identified and fairly demonstrated its impact with balanced and effective measurement and disclosure. VIA Technologies 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 Technologies.

- GRI Guidelines

VIA Technologies 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 Technologies'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 Technologies. The responsibility of GREAT is solely to provide professional opinions based on the scope and methods described, and to provide a 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 AA1000 AS v3, ISO 9001, ISO 14001 and ISO 45001, and are qualified as lead auditors.

On behalf of the assurance team JUNE 06, 2025

GREAT International Certification Co., Ltd.

Taiwan, Republic of China


Signed by General Manager *W. J. Chen*



2024
VIA Technologies, Inc.
SUSTAINABILITY REPORT

