# SUSTAINABILITY REPORT 2025

VIA Technologies, Inc.

# Contents


## Introduction

# Letter from the Management

**To all stakeholders who care about the sustainability of VIA Technologies:**

In 2025, the global technology industry faced unprecedented challenges and transition-related opportunities within an environment defined by the accelerated adoption of AI, shifting geopolitics, and climate risks. Guided by its mission to "connect the world through innovation and care," VIA Technologies continues to leverage artificial intelligence (AI), edge computing, computer vision, and cloud technology as its core to drive intelligent automotive systems, intelligent industry, intelligent building, and intelligent edge solutions. The company assists customers in enhancing operational safety, efficiency, and resilience, while integrating sustainable value into product design, supply chain management, and corporate governance.

Regarding governance, VIA Technologies identifies the Board of Directors as its highest supervisory body. Through the Sustainable Development Committee, Audit Committee, Remuneration Committee, and risk management mechanism, the company has continued to strengthen a governance culture rooted in transparency, integrity, and accountability. In 2025, the Board of Directors attendance rate reached 95.83%, and directors completed a total of 48 hours of director training, all of which focused on sustainable development. Sustainability-related training covering corporate governance, risk, information security, quality, occupational safety, and finance saw a total of 1,094 participants and 2,429 training hours, while 354 participants attended Ethical Management courses. The company recorded no major legal violations or corruption incidents throughout the year and obtained ISO/IEC 27001:2022 certification while successfully passing the annual verification, demonstrating our commitment to upholding the trust of stakeholders.

Regarding innovation and product responsibility, VIA Technologies continues to view R&D as the core of its long-term competitiveness and sustainable transformation. In 2025, research and development (R&D) expenses totaled NT$ 1,872,451 thousand, representing 19.61% of annual revenue. During the same period, 43 patent approvals were granted, covering key markets including Taiwan, mainland China, the United States, Europe, Japan, and South Korea. Our intelligent automotive systems and forklift safety systems help minimize traffic and operational risks, while our intelligent industry solutions enhance site protection capabilities through smoke, flame, and gas leakage detection, as well as visual inspection and safety inspection. At the same time, the company maintains the QC 080000 hazardous substance process management system. In 2025, no products violated green product regulations or customer requirements, and there were no incidents of infringement on customer health and safety.

In response to climate change, VIA Technologies has identified climate risks and opportunities in accordance with the IFRS S2 climate-related financial disclosures and integrated climate governance into board oversight and daily operational management. In 2025, the GHG inventory of major business locations was completed. Scope 1 and Scope 2 emissions totaled 1,220.4361 metric tons CO2e, representing a decrease of 13.3184 metric tons CO2e or 1.09% compared to the 2023 base year. Additionally, the Scope 3 inventory was expanded to 13,630.2228 metric tons CO2e, serving as the basis for value chain carbon management. The company has set an annual power saving rate of 1%, a renewable energy utilization rate of 10% by 2030, and a net-zero emissions target by 2050, while continuing to promote energy conservation, green procurement, and supply chain carbon management.

Regarding energy and resources and environmental management, we take practical actions to minimize our operational impact. Energy intensity was 0.804 GJ per NT$ million revenue. Regarding water resources, the company has no demand for process water in its operations. Through water-saving equipment and water management, water consumption in 2025 was reduced by 18.49% compared to 2023. In terms of waste management, hazardous industrial waste decreased by 33.3% compared to 2023. Since its establishment, the company has not incurred any penalties from the competent authority for any violation of environmental regulations. VIA Technologies has also incorporated biodiversity and no-deforestation commitments into its procurement and operational management to support natural capital protection in a progressive manner.

# Letter from the Management

In terms of social prosperity, talent serves as the cornerstone of VIA Technologies' transformation and innovation. In 2025, female employees accounted for 36.1% of the total workforce, with a 100% performance appraisal participation rate and zero human rights violation records. The average training time per employee was 13.08 hours, with female employees averaging 15.04 hours. The company continues to promote a friendly workplace, parental leave, health check-up, psychological counseling, and occupational safety and health management. In 2025, the company maintained 0 occupational disasters and held 8 health promotion activities, which saw 482 participants and achieved an overall satisfaction rate of 98%. Meanwhile, we extended corporate resources to areas of social need through initiatives such as after-school tutoring for elementary school and high school students, institutional services, home visits for the elderly living alone, used book and shoe drives, and charity sales for disadvantaged groups.

Looking ahead, VIA Technologies will continue to leverage its technological prowess in "creating a new era of AI" to consolidate the net-zero transition with responsible supply chain, people-oriented workplace, and social prosperity. We recognize that sustainability is not a one-off annual achievement but a commitment to continuously addressing stakeholder expectations, overcoming risks, and creating long-term value. We are grateful to all employees, customers, suppliers, shareholders, government agencies, community partners, and investors for accompanying us on this journey. VIA Technologies will embrace greater transparency, deeper innovation, and more decisive action as we work with all stakeholders toward a safer, smarter, and more sustainable future.

VIA Technologies's business philosophy emphasizes the "balance and compatibility between AI innovation technology and the ongoing pursuit of sustainable development".

Wen-Chi Chen
Chairman of the Board and Chairman of the ESG Sustainable Development Committee

# Editorial Policy

This sustainability report covers the period from January 1 to December 31, 2025. Published annually by VIA Technologies, Inc. (hereinafter referred to as VIA Technologies), the report discloses sustainability indicators across the dimensions of corporate governance, economy, society, and environment. To fully disclose VIA Technologies' sustainability performance and present the results of communication with stakeholders, this report has been prepared in accordance with the latest "GRI Standards," the Sustainability Accounting Standards (SASB), IFRS S2 Climate-related Disclosures, and the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" required by government competent authorities. Furthermore, it aligns with the "United Nations Sustainable Development Goals" (Sustainable Development Goals, SDGs) to report the company's strategies and activities in economic, environmental, and social dimensions to stakeholders in a responsible manner, demonstrating our commitment to social responsibility and sustainable development.

## Report Review Statement

The information and data in this report were compiled by the Sustainable Development Committee, which operates directly under the Chairman of the Board. Committee members gathered information on domestic and international economic, environmental, and social sustainability issues through various channels to understand the concerns of stakeholders. Through engagement processes and analysis, the material topics relevant to the company were identified, and management approaches and performance data were collected for each topic. Following compilation, the information was reviewed and confirmed by the Sustainable Development Committee and approved by the Chairman of the Board. The report was subsequently approved by the Board of Directors in the third quarter and published on the company website and the Market Observation Post System to (MOPS) ensure transparency for stakeholders. The financial data in this report is cited from the audited financial statements audited by Deloitte & Touche. Regarding the international quality management system ISO 9001 and the QC 080000 hazardous substance process management system, we have obtained certification from TUV SUD; additionally, the ISO 27001 information security management system has been certified by BIS, and the ISO 26262 software quality management system has been certified by SGS. To enhance the disclosure quality of this report, the content and the SASB semiconductor industry metrics disclosed herein have been verified by GREAT Certification Co., Ltd. in accordance with AA 1000: AS v3 for a Type 1 moderate assurance level verification. This process confirmed compliance with the GRI Standards 2021 and SASB requirements, and an assurance statement was obtained. The statement is provided in the appendix of this report for reference.

## Report Writing Principles and Guidelines

VIA Technologies takes industry requirements and material international economic, environmental, and social issues into consideration. By collecting stakeholder issue impact assessment results through questionnaires and aligning them with the company's operational strategies, the Sustainable Development Committee is convened to select material topics. Following the Chairman's approval, the execution performance is disclosed in this report.

The economic dimension and financial performance in this report reflect the consolidated financial report performance. Data: Financial data is denominated in New Taiwan dollar (NT$). Environmental and social aspect performance indicators are disclosed for the VIA Technologies headquarters; consolidated financial statement subsidiaries, overseas locations, and other investee companies are excluded from the scope of this report. Any information extending beyond the Taiwan region is specified in the relevant chapters of the report.

### Report Management Procedure

| Stage | Topic | Responsible unit |
|---|---|---|
| Issue Collection | 1. Identifying Stakeholders<br>2. Collection of Issues of Concerns | Sustainable Development Committee |
| Determination of Material Topics | 1. Stakeholder Assessment of External Economic, Environmental, and Human Impacts<br>2. Internal Operational Impact Assessment<br>3. Sustainable Development Committee Meeting Resolution | Sustainable Development Committee |
| Aggregation of Information | Management Approach and Performance Data Collection | Sustainable Development Committee |
| Writing of the First Draft | Preparation of Report Information | Sustainable Development Committee / Relevant Business Departments |
| Review and Finalization | Internal Review of the Report | Sustainable Development Committee |
| Announcement and Publication | Reporting to the Board of Directors/Report Publication | Sustainable Development Committee |

# Editorial Policy

## Release Date and Cycle

The company publishes this report annually; the release schedule is as follows:
Release date of this issue: August 2025.
Last issued: August 2026.
Next release scheduled: August 2027.

## Restatement of Information

There are no restatements in this report resulting from significant organizational changes or changes in the reporting scope. Any retroactive revisions are explained in the relevant sections of the report.

## Contact

In line with environmental protection and paperless initiatives, and to fulfill our corporate citizenship, this report is available in a traditional Chinese electronic version on the company's website for readers' reference. This report is available for download on the VIA Technologies, Inc. website at
https://www.viatech.com/tw/Company-overview-tw/investor-relations/corporate-governance/

Please feel free to contact us if you have any questions or suggestions regarding this report.
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# CH 1

# Overview of VIA Technologies



# 1.1 Company Profile

VIA Technologies was founded in 1992 and is primarily engaged in the design, manufacturing, and sale of semiconductors and computer integrated circuits. The company has been actively transforming, committing itself to integrating businesses with advanced AI, Internet of Things (IoT), and computer vision technologies through intelligent automotive systems, edge, industrial, and architectural solutions to enhance operational safety and efficiency. VIA Technologies is headquartered in Taipei, Taiwan, with a global network connecting high-tech hubs across the United States, Asia, and Europe. Its customer base spans the world's leading high-tech, manufacturing, and transportation companies.

| Company Name | VIA Technologies, Inc. |
| --- | --- |
| **Industry Sector** | Taiwan-listed semiconductor industry<br>Under the SASB industry classification system, the company is categorized under the technology and communications/semiconductor industry. |
| **Headquarters Location** | 8F., No. 535, Zhongzheng Road., Xindian District., New Taipei City |
| **Stock Code** | 2388.TW (Listed in 1999) |
| **Date of Incorporation** | September 21, 1992 |
| **Business Locations by Region** | Number of Business Locations (9)<br>Taiwan (New Taipei City, Hsinchu, Kaohsiung)<br>China (Beijing, Shanghai, Shenzhen, Hong Kong)<br>USA (California), Japan (Tokyo) |
| **VIA Employee Count (Taiwan)** | 368 employees |


| Main Products and Services | |
| --- | --- |
| **Solutions and Products** | **Key Applications** |
| **VIA Intelligent Automotive Solutions** | VIA Intelligent Automotive Solutions set a new standard for the safety of industrial and commercial vehicles. Its product portfolio offers robust, scalable AI-driven systems optimized for demanding environments such as mining, construction, road building, manufacturing, logistics, transportation, and waste management. By using advanced sensor fusion technology (integrating cameras, radar, and cloud connectivity), these solutions enable precise detection of people and objects and can be customized to suit specific industries and vehicle types.<br>• Industrial and commercial vehicle safety: VIA Heavy Equipment Safety Solutions provides effective collision avoidance functionality for sectors including mining, construction, paving, waste management, material handling, and logistics. Its robust architecture supports quick adaptation to a wide range of vehicles, including transporters, loaders, excavators, dump trucks, forklifts, telehandlers, skid-steer loaders, graders, and waste vehicles. The system's AI-driven personnel and object detection capabilities excel in extreme terrains, while the vCare platform cloud service enables customers to capture and analyze key vehicle usage data to enhance operational efficiency and safety.<br>• Forklift Safety: The VIA Mobile360 forklift safety system effectively prevents pedestrian accidents in high-traffic warehouses, industrial sites, and construction sites through real-time AI pedestrian detection as well as driver fatigue and distraction monitoring. The system is compatible with both internal combustion engine and electric vehicles (EV), making it suitable for key industries such as petrochemicals, semiconductors, ports, food and beverages, and e-commerce. Integrated vCare cloud services simplify incident review and driver behavior analysis.<br>• Video Telematics: The VIA Mobile360 D700 AI Dash Cam and M800 system integrate AI collision avoidance and driver monitoring functionality with cloud integration via the VIA Fleet Cloud Management Portal. This combination provides commercial fleet operators with accident prevention, real-time tracking, and a comprehensive fleet management solution proven to reduce insurance and maintenance costs. |

| Main Products and Services | |
|---|---|
| **Solutions and Products** | **Key Applications** |
| **VIA Intelligent Industrial Solutions** | Enhance the efficiency and safety of manufacturing and warehouse operations with VIA intelligent industrial solutions.<br>Combining optimized AI models with powerful Edge AI and seamless connectivity enables improved speed and accuracy in defect detection during the manufacturing process, while enhancing employee protection and accident prevention throughout the site.<br>VIA Intelligent Industrial Solution: Enhances safety and efficiency standards in the manufacturing industry by applying edge AI, industrial IoT, and advanced sensing technologies. By automating quality control and quality assurance processes, these solutions significantly enhance the accuracy and speed of defect and hazard identification within production operations.<br>• Industrial Fire Prevention: The rugged VIA Firewatch 365 is specifically designed for high-risk environments such as petrochemical plants, using cutting-edge AI computer vision technology for the early detection of smoke, fire, and gas leaks. Round-the-clock monitoring enables customers to lower manpower requirements while enhancing detection coverage and accuracy.<br>• Visual inspection solutions: These state-of-the-art systems can be seamlessly integrated into production lines for applications such as pipe welding inspection, plastic bag seam inspection, and defect identification, significantly reducing labor costs, increasing speed, and mitigating safety risks for operators.<br>• Safety inspection solutions: These scalable systems use computer vision algorithms to automate personal protective equipment (PPE) compliance inspections and other regulatory verifications, enhancing overall plant safety, mitigating legal liability risks, and lowering insurance premiums. |

| Main Products and Services | |
|---|---|
| **Solutions and Products** | **Key Applications** |
| **VIA Intelligent Building Solutions** | VIA Intelligent Building Solutions provide a comprehensive suite of intelligent security and convenience features for residential and commercial properties, including access control, video intercom, doorbell, alarm system, interactive kiosk, digital signage, biometric system, and self-payment system—all seamlessly integrated into a unified intelligent building ecosystem. These reliable, high-performance solutions feature a comprehensive suite of intelligent access control, video intercom, doorbell, and alarm systems. By integrating advanced camera and connectivity technologies, these solutions not only improve the efficiency and responsiveness of security personnel but also enhance the safety and peace of mind of residents.<br>VIA Intelligent Building Solutions offer flexible configurations and can be customized using the latest computer vision, edge intelligence, and IoT technology to meet your specific deployment requirements.<br>VIA is accelerating the development of next-generation systems and cloud services to solidify its leadership in Taiwan's intelligent home and commercial building markets. These advanced access control platforms combine robust security, an exceptional user experience, and reduced operating costs, fully capitalizing on market trends in AI integration and energy-efficient intelligent buildings. |
| **VIA Intelligent Edge solutions** | VIA intelligent edge solutions provide a versatile hardware platform to accelerate AI system development across industrial, commercial, and retail application scenarios. These solutions feature highly adaptable exterior design, flexible I/O and connectivity options, and a low-power architecture. By integrating leading SoCs from NVIDIA and MediaTek, they deliver high-performance AI, computing, and image processing capabilities. A comprehensive software development kit significantly accelerates application deployment and meets the growing demand for real-time edge intelligence, continuing to play a key role in an AI-driven world. |

| Main Products and Services | |
|---|---|
| **Solutions and Products** | **Key Applications** |
| x86 Central Processing Unit (CPU) | VIA offers a range of powerful and energy-efficient x86 processors and SoC (system-on-chip) platforms that support Microsoft Windows and Linux operating systems. With its advanced performance and rich digital media features, the VIA x86 processor platform is ideal for commercial and consumer desktops and notebooks. |
| Chip design and development services | VIA Next Technologies offers customized IC design and manufacturing services, including:<br>1 Chip backend design and production services:<br>Foundry process evaluation and introduction, mass production management, cost and yield improvement, chip advanced substrate and packaging design, quality and reliability testing, chip design for testability development, mass production test platform and program development, as well as system-level test platform and program development.<br>2 System Software and Hardware Integration and Development:<br>System circuit board design and development; development of various operating systems, drivers, and application software; as well as chip and system software and hardware verification and testing. |
| Production volume | Main Products<br>IC 96,256 thousand units<br>System boards: 903 thousand pieces |
| Capital Stock | NT$5.557 billion |
| 2025 Revenue | NT$9.546 billion |

Note: Employee headcount is as of December 31, 2025; production volume and revenue reflect the consolidated group performance.

## Shareholding Structure Ratio

| Shareholder Category | Government Agencies | Financial Institutions | Other Legal Entities | Foreign Institutional and Individual Investors | Individuals |
|---|---|---|---|---|---|
| Holding Ratio % | 0 | 0.01 | 46.80 | 15.34 | 37.85 |

Note: Statistics as of April 20, 2026

## Industry Value Chain

The Taiwan IC industry's supply chain is broadly categorized into upstream IC design companies, midstream IC wafer foundries, and downstream IC packaging and testing companies. Operating in the upstream segment of the industry, the company focuses on the design and marketing of its proprietary products, while outsourcing key processes, such as photomask and wafer fabrication, as well as chip packaging and testing, to third-party providers.
The AI industry value chain can be divided into 3 levels: "computing resources", "core technology", and "applications and services". In particular, "computing resources" refer to computing services for data extraction, storage, and processing. "Core technology" involves developing technologies based on various quantitative methods, statistical models, and biomimetic algorithms (such as natural language processing, machine learning, text/speech/image recognition, and computer vision) to provide algorithm tuning and model building services. Finally, "applications and services" refers to products or services developed for specific application fields using AI technology, or the provision of relevant support services. This category encompasses system integration, consulting, domain solution providers, and intelligent device suppliers. The company applies computer vision and machine learning technologies to develop applications and services for automotive domain solutions.

Note: During the reporting period of the 2025 report, there were no changes in the entities and activities within the company's value chain organization compared to the previous year.

## Company Milestones

| Year | Key Achievements |
|---|---|
| 2021 | • Showcased the VIA Mobile360 M810 System and its dynamic object detection (DOD) system at the CIM Virtual Convention & Expo (CIMVITL21)<br>• Launched the VIA Mobile360 heavy equipment safety system at MINExpo® 2021<br>• Global launch of the VIA Mobile360 forklift safety system equipped with AI pedestrian detection function<br>• Launched the VIA Mobile360 M800 video telematics system, specifically designed for large vehicles such as buses and trucks |
| 2022 | • VIA Technologies partnered with Toyota Material Handling Taiwan to enhance forklift operational safety with AI<br>• Launched the VIA WorkX Connect Cloud management system platform specifically designed for forklifts<br>• Powered by the MediaTek Genio 1200 SoC, the VIA SOM-9X12 module made its debut at Japan IT Week<br>• Launched AMOS-3007 Intelligent Edge System for harsh industrial IoT deployments |
| 2023 | • VIA Mobile360 heavy equipment safety system made a stunning debut at CONEX-PO-CON/AGG<br>• Launched RAM® Mounts series brackets for the VIA Mobile360 forklift safety system<br>• Expanded the VIA WorkX Connect cloud management service to the VIA Mobile360 forklift safety system 3PD accessory kit<br>• VIA Technologies received ESG certification for Its commitment to sustainable development |

| Year | Key Achievements |
|---|---|
| 2024 | • Wen-Chi Chen, Chairman of the Board at VIA Group, was named one of the Taiwan Top 100 Best-Performing Business Leaders by Harvard Business Review in 2024.<br>• Launched 3 new platforms with advanced edge AI capabilities<br>• VIA Technologies successfully completed pricing of US$210 million overseas depositary receipt offering<br>• VIA Technologies won the NIOSH Award for transforming heavy equipment operations through its AI safety solutions<br>• Achieved ISO/IEC 27001 information security management system certification |
| 2025 | • Launched 3 new platforms with advanced edge AI capabilities<br>• VIA Labs has introduced a reference design for a gaming USB4 docking station that complies with the latest European Union EUP/ERP regulations<br>• VIA Next Technologies Joins Arm Total Design Ecosystem to Accelerate Next-Generation AI and HPC Innovation<br>• VIA Technologies won the OH&S Product Awards Winners for transforming heavy equipment operations through its AI safety solutions<br>• Achieved ISO/IEC 27001 information security management system certification<br>• Won the "Workplace Fire Safety SDGs Disclosure Evaluation" by the National Fire Agency, Ministry of the Interior in 2025<br>• Business Weekly's 2025 "Carbon Competitiveness 100"Enterprises<br>• VIA Mobile360 forklift safety system won 2024 Top Software & Tech Awards for introducing innovative technology to the supply chain<br>• VIA Technologies Releases 2 New Edge AI Systems Powered by NVIDIA Jetson for AMR, AGV, and Industrial Automation<br>• VIA Technologies and MacKay Memorial Hospital jointly launched an intelligent ward solution. |

Note: Major milestones from the most recent 5 years are disclosed herein; for other previous milestones, please refer to last year's sustainability report.

## 1.2 Strategies in Sustainable Development

VIA Technologies is committed to corporate sustainability. We uphold the spirit of shared-prosperity and symbiosis, integrating the concept of sustainable management into our operational decisions and actions. Through concrete initiatives in corporate governance with ethical management, employee care, environmental protection, and community care, we fulfill our social responsibility and create sustainable value for the company.

| Sustainable Development Policy | | | |
|---|---|---|---|
| **Aspect** | **Policy** | **SDGs** | **Strategic Measures** |
| **Environmental Aspect (Green Innovation and Low-Carbon Operations)** | Green Products<br>Climate Action<br>Resource Circulation<br>Supply Chain Sustainability | 7 Affordable and clean energy<br>12 Responsible consumption and production<br>13 Climate Action<br>15 Life on Land | Aligning with IFRS S2 to Implement Climate-related Disclosures<br>Implement product Eco-design to reduce energy consumption and material hazards<br>Adopt renewable energy and enhance energy efficiency<br>Promote waste sorting and recycling with the goal of zero waste to landfill<br>Conduct regular carbon footprint inventory and set carbon reduction targets<br>Require suppliers to comply with environmental standards and establish a green supply chain |
| **Social Aspect (Talent Development and Social Inclusion)** | Talent Development<br>Diversity and Inclusion<br>Occupational Health and Safety<br>Social Engagement | 4 Quality Education<br>5 Gender Equality<br>8 Decent work and economic growth<br>10 Reduced inequality | Provide AI/IoT technology training and streamline promotion channels<br>Provide AI detection safety system-related products to strengthen value chain operational safety<br>Promote gender equality and diversity and inclusion programs<br>Workplace safety inspection and mental health support<br>Established a public welfare fund to support vulnerable groups |
| **Corporate Governance Aspect (Transparent Governance and Technology Ethics)** | Ethical Management<br>Risk Management<br>Innovation Governance<br>Information Transparency | 9 Industry, innovation, technology and infrastructure<br>16 Peace, justice and strong institutions<br>17 Partnerships for the goals | Establish an Anti-Corruption and Whistleblower Protection System<br>Implementation of ISO/IEC 27001 Operations<br>Published the sustainability report in accordance with the GRI Standards and TCFD Framework<br>The Board of Directors oversees the operations of the Sustainable Development Committee |

## Sustainable Development Committee

To address the environmental, social, and corporate governance (ESG) aspects of sustainable development, VIA Technologies has adopted the "Sustainable Development Best Practice Principles" approved by the Board of Directors as its governing benchmark. In 2022, the corporate social responsibility promotion unit, originally under the Board of Directors, was renamed the Sustainable Development Committee. The Sustainable Development Committee established specialized teams, with responsible departments tasked with collecting stakeholder concerns regarding environmental protection, occupational safety, supply chain management, labor human rights, operational performance, and corporate governance. Upholding the principle of respecting stakeholder interests, VIA Technologies has established a stakeholder section on its website to provide appropriate responses to material sustainability issues.

Stakeholder Section

## VIA Technologies Sustainable Development Committee

**Board of Directors**

**Sustainable Development Committee/Chairperson: Chairman of the Board**

**ESG Secretary General (Head of Corporate Governance /General Manager's Office)**

- **Operation and Governance Team — Supervisor: Finance**
  - Finance
  - Audit
  - Legal affairs
  - Information
- **Partnership Team — Supervisor: Intelligent Solutions Division**
  - Sales and Marketing Division
  - Quality Assurance Division
  - Group Administrative Division
  - Vendor Management Division
  - Customer Service Division - FAE
- **Environment Sustainability Team — Supervisor: Environment Safety**
  - R&D Division
  - Environment Safety
  - Construction and Maintenance
  - General Affairs
  - Procurement
- **Social Co-prosperity Team — Supervisor: General Management Division**
  - Environment Safety
  - General Management Division

| Sustainable Development Committee Functions | Responsibilities of the Director |
|---|---|
| • Establishment of Sustainable Development Goals and Strategies<br>• Promotion and Supervision of Sustainable Development Efforts<br>• Review of Sustainable Development Performance<br>• Handle other matters related to corporate sustainability<br>• Sustainability Report Review | • Formulation of Sustainable Development Policy<br>• Supervise the implementation of various policies by the Sustainable Development Committee members and the preparation of the sustainability report.<br>• Report to the Board of Directors annually on the execution of sustainable development initiatives are submitted. |

The Sustainable Development Committee generally meets 6 months to discuss the implementation goals and results of each team. The frequency of meetings may be adjusted flexibly in response to environmental or regulatory changes as necessary. In addition to the regular attendance of committee members, the Director may invite members of the teams to participate based on the content of the agenda items. Resolutions made or matters passed by the Sustainable Development Committee are formally documented. In 2025, the Sustainable Development Committee held 4 meetings with the teams and reported its performance to the Board of Directors on March 11, May 9, and August 7. Through the operations of the Sustainable Development Committee, the company aims to strengthen the implementation of sustainable development, focusing on key areas such as sustainable development information disclosure and information security enhancement. By applying the PDCA management approach, VIA Technologies strives for continuous improvement and growth on its path toward sustainable development.

| Sustainable Development Committee Teams and Relevant Sustainability Issues | |
|---|---|
| Operation and Governance Team | Operation risk management, internal audit, financial performance, information security<br>Regulatory compliance, ethical management, Board governance practices |
| Partnership Team | Customer service, supply chain sustainability, procurement policy, product safety and responsibility |
| Environmental Sustainability Team | Green products, energy management, GHG emissions, climate change, water resource management, waste management |
| Social Co-prosperity Team | Education and training, employee diversity and equal opportunity, occupational safety and health,<br>Labor relations, human rights policy, social welfare activities |

## Sustainable Development Goals and Implementation

The United Nations Sustainable Development Goals (SDGs) are an initiative launched by the United Nations in 2015, outlining 17 SDGs and 169 targets to serve as guiding principles for member states and global enterprises to implement sustainable development by 2030.

VIA Technologies integrates SDGs into its business strategies, expanding its focus beyond financial performance to encompass environmental protection, regulatory compliance, and the enhancement of employee compensation to retain top talent. The company further commits to eliminating workplace inequalities, reducing wastewater and GHG emissions, and engaging suppliers in collaborative efforts to improve environmental standards and workplace conditions. Looking ahead, VIA Technologies remains dedicated to advancing its contributions to SDGs and fulfilling its corporate social responsibility.

| SDGs | Targets | VIA Technologies' Response |
|---|---|---|
| 1 No Poverty | 1.4 Ensure that all men and women, particularly the poor and vulnerable groups, have equal rights to and access to economic resources. | • We provide salary conditions and comprehensive welfare measures that exceed legal requirements and are market-competitive, allowing employees to work with dignity and improve the economic well-being of themselves and their families.<br>• Appropriately adjust employee salaries based on the company's profitability to enhance employee loyalty. |
| 4 Quality Education | 4.5 Eliminate educational disparities and ensure equal access to all levels of education and vocational training for vulnerable groups, including persons with disabilities, indigenous peoples, and vulnerable children.<br>4.7 Promote education for sustainable development, sustainable lifestyles, human rights, gender equality, and peace and non-violence. | • Functional training is arranged for employees across different business functions to ensure that every colleague has the opportunity to receive vocational training.<br>• We designed courses on sustainable development, workplace gender equality, and labor human rights, encouraging employees to participate.<br>• The average annual training hours per employee reached 13.08 hours.<br>• Average annual training hours for female employees were 15.04 hours, while average annual training hours for male employees were 13.08 hours. |
| 5 Gender Equality | 5.1 Eliminate all forms of discrimination against all women everywhere.<br>5.4 Recognize and value women's domestic care work through social protection policies. | • Gender is never a factor in employee recruitment, performance appraisal and promotion.<br>• All employees are entitled to apply for unpaid parental leave regardless of gender. In 2025, 3 employees applied for parental leave, and 1 employee returned to work after parental leave. |
| 7 Affordable clean energy | 7.3 By 2030, double the global energy efficiency improvement rate | • Electricity consumption in 2025 was reduced by 751 kWh compared to 2024, representing an energy saving of 2.71 GJ relative to 2024. |

| SDGs | Targets | VIA Technologies' Response |
|---|---|---|
| 8 Decent Work and Economic Growth | 8.5 Achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.<br>8.7 Prohibition of child labor and elimination of forced labor.<br>8.8 Protect workers' rights and enhance workplace safety, especially for women and workers performing hazardous work | • Gender is never a factor in employee recruitment, performance appraisal and promotion.<br>• Appropriately adjust employee salaries based on the company's profitability to enhance employee loyalty.<br>• Respect labor rights, including the prohibition of child labor and any form of workplace discrimination.<br>• In accordance with the law, job responsibilities are adjusted for maternal employees to reduce their workload and ensure appropriate protection.<br>• Implement the occupational safety and health management mechanism to effectively enhance workplace safety for employees. |
| 9 Industry, innovation, technology and infrastructure | 9.5 Encourage innovation and increase the number of R&D personnel and R&D expenditures. | • Encourage innovation and increase R&D investment to ensure the continuous introduction of products that meet social expectations. In 2025, R&D expenses were NT$ 1,872,451 thousand, accounting for 19.61% of annual revenue. |
| 10 Reduced inequality | 10.2 Promote socio-economic and political inclusion, regardless of age, gender, disability, religion, economic or other status.<br>10.3 Ensure equal opportunity and reduce inequalities, including by eliminating discriminatory practices. | • The company's recruitment, evaluation, and promotion mechanisms do not use employees' physiological or psychological differences as criteria.<br>• An employee whistleblowing channel is in place, supported by a comprehensive whistleblower process to protect whistleblowers. In 2025, no complaints and reports of discrimination and inequality were received. |
| 12 Responsible consumption and production | 12.5 Significantly reduce waste generation through prevention, reduction, recycling, and reuse. | • Implement green products and design process optimization to minimize waste generation.<br>• The hazardous industrial waste disposal volume has gradually decreased from 1.6 tons in 2011 to 0.10 tons in 2025. |
| 13 Climate Action | 13.2 Integrate climate change measures into policies, strategies, and planning | • Starting from 2025, the company will implement climate change risk governance in accordance with the IFRS S2 climate-related disclosure requirements and disclose the relevant information in its sustainability report.<br>• Complete the GHG inventory in 2025. |
| 16 Peace, justice and strong institutions | 16.6 Develop effective, accountable and transparent systems at all levels.<br>16.7 Ensure responsive, inclusive, participatory, and representative decision-making at all levels. | • Strengthen corporate governance, ensure employee compliance with various company regulations through internal controls, and establish a whistleblower process and whistleblowing channel.<br>• The 2025 corporate governance evaluation result fell within the 36% to 50% bracket.<br>• We understand stakeholder requirements and expectations for the company through stakeholder engagement, and regularly report these findings to the Board of Directors. |

# 1.3 Participation in External Organizations

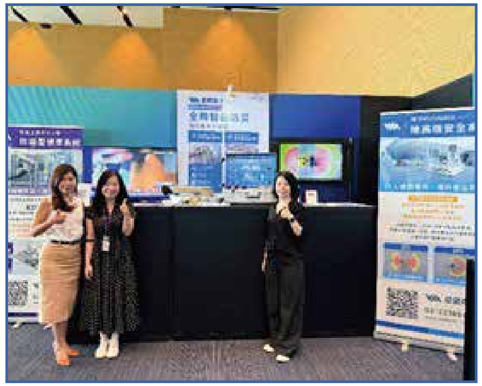
In addition to enhancing its industrial competitiveness, VIA Technologies actively engages with stakeholders. By participating in industry associations, the company maintains positive interactions with other members to stay informed of the latest industry trends.

| Name of External Association | Participation status |
|---|---|
| Taiwan Semiconductor Industry Association | Member |
| AI on Chip Taiwan Alliance | Member |
| Financial Executives Institute | Member |
| AMPA: Advanced Microsystem & Package Technology Alliance | Member |
| GSA Global Semiconductor Association | Member |
| I.S.I.G. | International Semiconductor Industry Group | Member |
| The Open Compute Project | Member |

## Industry Advancement and Policy Advocacy

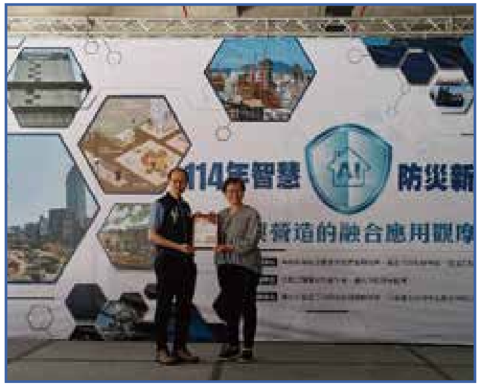
To promote occupational safety and health, prevent industrial safety accidents, and improve industrial operational efficiency, VIA participated in environmental safety activities in various regions across Taiwan throughout 2025, as outlined below:

Taoyuan City Occupational Safety and Health Science Forum



Asia New Bay Area 2.0 intelligent Technology Innovation Forum

Inauguration Ceremony of the Chiayi County Taiwan Port Group Budai Port Occupational Safety and Health Family



Taipei City Construction Site Intelligent Disaster Prevention Innovative Thinking Observation Seminar


Smart City Summit & Expo


New Taipei City Intelligent Construction Site Technology Disaster Reduction Observation Seminar


Kaohsiung City Government Smart Port City Sustainable Happiness Forum & Exhibition

# Corporate Governance



# CH 2

| SDGs | Sustainability Goals | VIA's Track Record |
|---|---|---|
| 16 Peace, justice and strong institutions | 16.6 Develop effective, accountable and transparent institutions at all levels | · The corporate governance evaluation was ranked in the 36-50% bracket.<br>· Establishment of the Board of Directors and Functional Committees and Implementation of Performance Evaluations |
| 4 Quality Education<br>12 Responsible consumption and production | 4.7 Ensure that everyone gains the knowledge needed to advance sustainable development<br>12.8 Ensure that people everywhere have the relevant information and awareness for sustainable development | · Directors completed 48 hours of sustainable development-related training courses.<br>· Sustainability-related training sessions, including information security, risk management, operational risk, financial risk, labor safety, and quality planning and control, recorded a total of 1,094 participants and 2,429 hours. |
| 16 Peace, justice and strong institutions | 16.5 Substantially reduce corruption and bribery in all their forms | · A total of 354 participants completed ethical management training<br>· Zero major violations |
| 4 Quality Education | 4.b Increase the enrollment rate in higher education, including information and communications technology | · Obtained the ISO/IEC 27001 certification<br>· Information security awareness promotion was conducted on a monthly basis, with additional ad hoc information security awareness sessions initiated in response to emerging information security issues or hacker news. A total of 15 information security awareness notifications were sent<br>· A total of 5 information security courses were held during the year<br>· A total of 2 social engineering phishing email drills were conducted, with a total of 3,168 emails sent. |
| 16 Peace, justice and strong institutions | 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels | A total of 44 material information announcements were published on the MOPS |

| Material Topics | Corporate Governance |
|---|---|
| Policies and Commitments | · Strengthen corporate governance to ensure stakeholder interests. |
| Goal | · Improved the corporate governance evaluation to the 21% to 35% bracket. |
| Responsible Department/ Complaint and Whistleblowing Mechanism | · Responsible Departments: Board of Directors, General Manager's Office<br>· Complaint and whistleblowing mechanism: The company has established a stakeholder section and an investor service window on its official website to facilitate investor inquiries. The identity of whistleblowers shall be protected as a matter of principle, and they shall not be subjected to any unfavorable treatment as a result of their reports. |
| Resources Invested | · The company has appointed a Corporate Governance Manager responsible for Board of Directors and shareholders' meeting procedures, as well as assisting directors in fulfilling their fiduciary duties of loyalty and care, ensuring regulatory compliance, and advancing corporate governance practices.<br>· The Sustainable Development Committee has established an operation and governance team, which is responsible for the risk management and operations related to the governance aspect of the company.<br>· We comply with corporate governance laws and regulations, enhance the transparency of operating information, and publish a sustainability report every year. |
| Evaluation Mechanism | · Performance self-assessments of the Board of Directors and functional committees are conducted annually, with external evaluations performed by an independent professional institution every 3 years. The Taiwan Corporate Governance Association was appointed as the external evaluation institution in 2025 to complete the external evaluation.<br>· The self-evaluation results for 2025 were excellent and was reported to the Board of Directors in March 2026. |

Robust corporate governance encompasses a well-functioning Board of Directors and risk management, which help mitigate operational risks, bolster competitiveness and brand value, and protect investor rights. The VIA Technologies shareholders' meeting serves as the highest decision-making body. The Board of Directors is responsible for formulating business policies, overseeing financial performance, and ensuring compliance. The Chairman of the Board also serves as the General Manager, leading strategic planning and daily operations.

The company's financial statements are audited by professional accountants, and information disclosure is in regulatory compliance. In the future, we will continue to strengthen the effectiveness of the Board of Directors, enhance transparency, and integrate sustainable governance strategies to drive the company's steady development.

# 2.1 Governance Practices

## Governance Structure

| Department | Duties and Responsibilities |
|---|---|
| **Audit Committee** | Assist the Board of Directors in carrying out its oversight responsibilities to ensure the quality and integrity of the company's accounting, auditing, financial reporting processes, and internal financial controls. |
| **Remuneration Committee** | Establish a sound remuneration system for the company's directors and managers, with appointments made by Board resolution and meetings convened in accordance with the law. |
| **Corporate Governance Promotion Unit** | Handling matters related to Board of Directors' meetings and shareholders' meetings in accordance with the law; preparing minutes of Board of Directors' meetings and shareholders' meetings; assisting directors with their appointment and continuing education; providing directors with information required for the performance of their duties; and assisting directors in ensuring regulatory compliance. |
| **Ethical Corporate Management Promotion Unit** | Formulate and oversee the implementation of ethical corporate management policies and prevention programs to ensure that ethical corporate management is effectively practiced. |
| **Sustainable Development Committee** | The Committee oversees the implementation of the company's corporate sustainability policy and is committed to promoting corporate sustainability across environmental, social, and governance (ESG) dimensions. |
| **General Manager** | Manage the company's operations in accordance with Board resolutions. |
| **R&D Division** | Utilize and build upon core technology capabilities, platforms, and R&D project portfolios to drive continuous innovation and enhance product competitiveness. |
| **Intelligent Solutions Division** | Develop and execute the operating strategy and growth of the Intelligent Solutions Division to achieve its short-, medium-, and long-term business objectives. |

| Department | Duties and Responsibilities |
|---|---|
| **Quality Assurance Division** | Promote quality activities and continuous improvement capabilities to provide products that meet customer requirements, ensuring optimal customer satisfaction. |
| **Customer Service Division** | Provide product technical support plans to ensure that products meet customer requirements and achieve customer satisfaction. |
| **Sales and Marketing Division** | Develop and implement sales strategies for assigned products to achieve short-, medium-, and long-term business objectives. |
| **Finance Center** | Oversee the company's finance, accounting, taxation, credit management, and shareholder services operations to achieve the company's operational goals. |
| **Legal Center** | Oversee the planning and management of overall legal affairs, formulate internal policies and guidelines, and handle litigation to protect the company's interests. |
| **Audit Office** | Plan and continuously refine management operating procedures while supervising the execution of internal management processes to mitigate operational management risks and enhance the operating efficiency of each unit. |

Note: The company’s Chairman of the Board, Chen Wen-Chi, concurrently serves as the General Manager. Given Mr. Chen’s extensive executive track record and deep industry expertise, the company leverages his strategic leadership to drive its long-term development." To satisfy conflict of interest avoidance, Chairman Chen Wen-Chi, who also serves as the General Manager, did not receive director's remuneration or employee remuneration. In 2025, there were no proposals in the Board of Directors meetings that required recusal due to conflicts of interest.

### 2.1.1 Board of Directors

VIA Technologies complies with the Company Act and related regulations in Taiwan to establish its corporate governance system. To enhance the protection of shareholder rights and strengthen Board functions, the company has defined requirements for Board members within its Corporate Governance Best Practice Principles. The company nominates and selects suitable candidates through fair, impartial, and transparent procedures, adhering to the principle of merit-based employment through periodic re-elections. Furthermore, Board diversity is prioritized, including but not limited to 2 major dimensions: basic conditions and values, and professional knowledge and skills. Members are expected to possess the requisite knowledge, skills, and competencies to effectively perform their duties. The current Board members of VIA Technologies possess extensive experience and professional expertise in fields such as industry, accounting, and finance, and are well-versed in industry development trends. The company's Board of Directors currently consists of 8 directors, including 4 independent directors. No more than half of the independent directors have served more than 3 consecutive terms, and the members possess extensive experience and expertise in fields such as finance, management, and technology. The company aims to limit the proportion of directors concurrently serving as employees to less than 30%; currently, 2 directors serve as employees, accounting for 25%. In addition, the company values gender equality among Board members; currently, there is 1 female director, representing 12.5% of the total Board of Directors. While female representation on the Board has not yet reached the 1/3 threshold, the company remains dedicated to the principles of Board diversity. We will actively identify and invite qualified female candidates to join the Board, cultivate a robust pipeline of nominees, and steadily increase female directorial representation.

The Board of Directors is responsible for establishing the company's business strategies and is accountable to shareholders and other stakeholders. Directors faithfully discharge their duties and exercise the duty of care expected of prudent administrators, exercising their authority with diligence and sound judgment. Except for matters that must be resolved by the shareholders' meeting in accordance with applicable laws or the Articles of Incorporation, decisions concerning the company's operations and the implementation of its corporate governance framework are made by the Board of Directors. When Board of Directors meetings are held, directors follow the company's Board meeting rules of procedure and maintain high standards of self-discipline regarding conflict of interest avoidance. For any matters in which a director or the legal person they represent has a conflict of interest, the director shall explain the material content of such interest during the meeting. If there is a risk that the interest may be detrimental to the company, the director shall not participate in discussions or voting, shall recuse themselves from such discussions and voting, and may not exercise voting rights as a proxy for other directors.

To effectively mitigate risk and attract high-caliber professionals to board service, VIA Technologies has secured Directors and Officers Liability Insurance from Fubon Insurance Co., Ltd. with a coverage limit of US$10,000,000. The policy runs from June 1, 2025, to June 1, 2026. The coverage extends to the company and its subsidiaries, with directors, supervisors, and managers designated as the primary insured. The policy covers liability risks and legal expenses arising from alleged wrongful acts in the performance of their duties. This enables directors to discharge their responsibilities with confidence while mitigating and diversifying the risks of material damages to the company and its shareholders resulting from errors or omissions.

The Board of Directors meets at least once every quarter in accordance with the Board meeting rules of procedure to review business performance, discuss important strategic issues, and communicate key material events in accordance with the internal material information handling procedures, including economic, environmental, and social impacts, as well as risks and opportunities. The units responsible for subsequent actions are confirmed during the meeting, with progress tracked and reported in the following meeting. When providing various proposals and report materials to the Board of Directors, the Board meeting unit reviews the contents in advance to identify potential conflicts of interest involving stakeholders. In such cases, the unit provides advance reminders to the relevant individuals regarding the requirement for recusal. The Board of Directors held 6 meetings in 2025, with an overall attendance rate of 95.83%. No key material events occurred during the year; therefore, there were no communications regarding key material events. For information on resolutions from Board of Directors meetings, please refer to the official website.

## • Nomination and Selection Process for the Board of Directors and Various Committees

**Qualification Requirements**

In accordance with the company's Articles of Incorporation, Corporate Governance Best Practice Principles, and Regulations for Election of Directors, the election of directors (including independent directors) follows a candidate nomination system. Considering the company's future operational development, the Board of Directors accepts recommendations from directors for professionals in various fields as director candidates. The list of candidates for directors (including independent directors) is reviewed by the Board of Directors to ensure that they possess the knowledge, skills, and qualities required of directors (including independent directors).

>

**Invitation and Document Review**

The Chairman of the Board shall invite candidates who have passed the review to serve as director (including independent director) candidates. Upon obtaining the candidates' consent, they are requested to complete the academic and professional experience declaration form for directors (including independent directors) and provide copies of their highest education diploma or relevant credit certificates and professional licenses. For the main professional experience section, candidates must provide certificates of employment/resignation issued by the institutions where they have previously served or are currently serving.

>

**Board Resolution**

The nomination of candidates for directors (including independent directors) is submitted to the Board of Directors for discussion. Upon approval by resolution, the nominations are submitted to the shareholders' meeting for election. The election of directors is conducted in accordance with the "Regulations for Election of Directors".

## Board of Directors Membership

| Job Title | Name | Attendance Rate (%) | Number of concurrent directorships held in other companies | Relevant Professional Competencies |
|---|---|---|---|---|
| **Chairman of the Board** | Wen-Chi Chen | 100% | 3 | Industry, Sustainability, Finance and Accounting, Governance |
| **Director** | Cher Wang | 100% | 5 | Industry, Sustainability, Finance and Accounting, Governance |
| **Director** | Tzu-Mu Lin | 100% | 1 | Industry, Finance and Accounting, Governance |
| **Director** | Qun-Mao Liu | 83% | 0 | Industry, Finance and Accounting, Governance |
| **Independent Director** | Ti-Hsiang Wei | 100% | 0 | Industry, Finance and Accounting, Governance |
| **Independent Director** | Wei-Teh Hsu | 100% | 0 | Industry, Finance and Accounting, Governance |
| **Independent Director** | Kuo-Sheng Tseng | 100% | 0 | Industry, Sustainability, Finance and Accounting, Governance |
| **Independent Director** | Hsieh Chung-Jen | 100% | 0 | Industry, Sustainability, Finance and Accounting, Governance |

Note 1: The Board of Directors held 6 meetings in 2025. As current regulations do not require public disclosure of shares held by directors or independent directors in stakeholders (customers or suppliers), such information has not been collected and will not be disclosed.

Note 2: When calculating the number of concurrent directorships, only positions held at publicly listed companies are included.

| Director Diversity Statistics/Year | | | 2023 | | 2024 | | 2025 | |
|---|---|---|---|---|---|---|---|---|
| | | | Headcount | Percentage | Headcount | Percentage | Headcount | Percentage |
| Director | Gender | Male | 7 | 87.5% | 7 | 87.5% | 7 | 87.5% |
| | | Female | 1 | 12.5% | 1 | 12.5% | 1 | 12.5% |
| | Age | Aged 60 and above | 8 | 100% | 8 | 100% | 8 | 100% |
| | Education Background | Graduate school | 4 | 50% | 4 | 50% | 4 | 50% |
| | | Universities and colleges | 4 | 50% | 4 | 50% | 4 | 50% |

## • Board of Directors Continuing Education and Performance Evaluation

To strengthen the ethical standards of our personnel and implement ethical corporate management, the company has established the "Code of Ethical Conduct," "Ethical Corporate Management Best Practice Principles," and "Procedures for Ethical Management and Guidelines for Conduct." These policies cover the prevention of conflicts of interest, avoidance of opportunities for private gain, confidentiality obligations, fair trade, protection and appropriate use of company assets, compliance with laws and regulations, encouragement of reporting any illegal or unethical behavior, and disciplinary measures. These guidelines were implemented following approval by the Board of Directors, submitted to independent directors, and reported to the shareholders' meeting. Furthermore, we have communicated and promoted anti-corruption policies to our employees. Simultaneously, we actively encourage directors to follow the "Corporate Governance Best Practice Principles for TWSE/TPEx-listed Companies." In addition to a recommended minimum of 6 hours of annual continuing education for directors during their term of office, covering governance-related topics such as finance, risk management, business, commerce, legal affairs, accounting, and sustainability, as well as internal control systems and financial reporting responsibilities, the company continuously arranges training programs for both directors and employees. These programs focus on corporate sustainability, corporate governance, regulatory compliance, risk management, anti-money laundering (AML), and countering the financing of terrorism (CFT).

| Job Title | Name | Training Date | Training | Organizer | Course Title | Sustainability-related |
|---|---|---|---|---|---|---|
| **Director** | Wen-Chi Chen | 2025/7/09<br>2025/12/10 | 6<br>3 | Taiwan Stock Exchange (TWSE)<br>Taiwan Corporate Governance Association | 2025 Cathay Sustainable Finance and Climate Change Summit<br>Contractual Risk Management Under the Impact of Trump's 2025 "Reciprocal Tariffs" | ✓<br>✓ |
| **Director** | Cher Wang | 2025/11/14<br>2025/11/14 | 3<br>3 | Securities and Futures Institute<br>Securities and Futures Institute | Overseas Investment and Mergers and Acquisitions<br>Global Economic Disruption Under Trump 2.0: Impacts & Countermeasures | ✓<br>✓ |
| **Director** | Tzu-Mu Lin | 2025/7/09<br>2025/12/10 | 3<br>3 | Taiwan Stock Exchange (TWSE)<br>Taiwan Corporate Governance Association | 2025 Cathay Sustainable Finance and Climate Change Summit<br>Contractual Risk Management Under the Impact of Trump's 2025 "Reciprocal Tariffs" | ✓<br>✓ |
| **Director** | Qun-Mao Liu | 2025/7/09 | 6 | Taiwan Stock Exchange (TWSE) | 2025 Cathay Sustainable Finance and Climate Change Summit | ✓ |
| **Independent Director** | Ti-Hsiang Wei | 2025/6/10<br>2025/7/09 | 3<br>3 | Business Council for Sustainable Development-Taiwan<br>Taiwan Stock Exchange (TWSE) | CDP Taiwan Launch Event<br>2025 Cathay Sustainable Finance and Climate Change Summit - Morning Session | ✓<br>✓ |
| **Independent Director** | Wei-Teh Hsu | 2025/7/09 | 3 | Taiwan Stock Exchange (TWSE) | 2025 Cathay Sustainable Finance and Climate Change Summit - Morning Session | ✓ |
| **Independent Director** | Chung-Jen Hsieh | 2025/7/09 | 6 | Taiwan Stock Exchange (TWSE) | 2025 Cathay Sustainable Finance and Climate Change Summit | ✓ |
| **Independent Director** | Kuo-Sheng Tseng | 2025/11/28<br>2025/12/10 | 3<br>3 | Taiwan Corporate Governance Association<br>Taiwan Corporate Governance Association | Dual Transformation for Strengthening Organizational Resilience - AI Governance and Sustainability Governance<br>Contractual Risk Management Under the Impact of Trump's 2025 "Reciprocal Tariffs" | ✓<br>✓ |

The company has established the "Board Performance Evaluation Measures." Pursuant to the authority stipulated in Article 4 of the organizational rules of the Remuneration Committee, a performance evaluation is conducted annually before the end of the first quarter of the following year. This evaluation is performed via a self-assessment questionnaire, covering items such as attendance at Board meetings, pre-meeting preparation and participation in the discussion of proposals, interaction with the management team, compliance with laws and codes of practice, enhancement of corporate governance, participation in continuing education for corporate governance-related courses, understanding of the company, the management team, and the industry in which the company operates, and other items specified by the competent authority or the Board of Directors. The primary objective of this process is to facilitate the regular performance evaluation of directors and managers.

To enhance the independence and objectivity of the Board's performance evaluation, the company commissions an external, independent professional institution or a team of external experts and scholars to conduct an evaluation at least once every three years. The Taiwan Corporate Governance Association is commissioned to conduct a performance evaluation of the Board of Directors in 2025, with the next evaluation scheduled for 2028. The 2025 performance evaluation results were reported to the Board of Directors on March 11, 2026.

| Project | Board of Directors Performance Evaluation | Board Member Performance Evaluation | Audit Committee Performance Evaluation | Remuneration Committee Performance Evaluation | Overall Assessment |
|---|---|---|---|---|---|
| Self-assessment Score | 4.81 | 4.88 | 4.85 | 4.86 | Excellent |

For the complete self-assessment report on performance, please visit our official website:

Self-evaluation

External evaluation

In recent years, the company has progressively embedded its sustainable management philosophy into its performance management framework. Executive performance goals explicitly incorporate ESG metrics, including environmental protection (GHG inventory), social responsibility (employee diversity and inclusion, alongside occupational health and safety), and corporate governance (regular sustainability reporting, risk management, and corporate governance evaluations). These measures are strategically designed to align corporate sustainable development with robust governance practices.

## Corporate Governance Implementation Status

On April 29, 2021, following the consent of the Remuneration Committee and a Board resolution, the company appointed Pao-Huei Chen, Deputy General Manager of the Financial Center, as the Corporate Governance Manager. Deputy General Manager Chen has more than 6 years of experience as an accounting and finance supervisor in public companies. The main responsibilities of the Corporate Governance Manager include coordinating and implementing planning, providing directors and audit committee members with the information required to perform their duties, handling matters related to the Board of Directors and shareholders' meetings in accordance with the law, managing company registration and change registration, and preparing minutes of Board of Directors and shareholders' meetings. In 2025, the Corporate Governance Manager completed 12 hours of continuing education courses.

## Stakeholder Consultation and Complaint Channels

To implement the core values of the company's culture of integrity and in accordance with Article 23 of the company's "Ethical Corporate Management Best Practice Principles", the "whistleblowing system" has been established. This system clearly defines the company's whistleblowing channel and investigation and handling procedures to ensure the effective implementation of the "Ethical Corporate Management Best Practice Principles" and to protect the legal interests of whistleblowers.

| Complaint and Whistleblowing Channels | |
|---|---|
| **Phone** | (886)-2-2218-5452 Audit Supervisor Office |
| **Email** | ethics.reporting@via.com.tw Audit Supervisor Office |
| **Whistleblowing by Mail** | Audit Supervisor Office, No. 531, Zhongzheng Rd., Xindian Dist., New Taipei City |

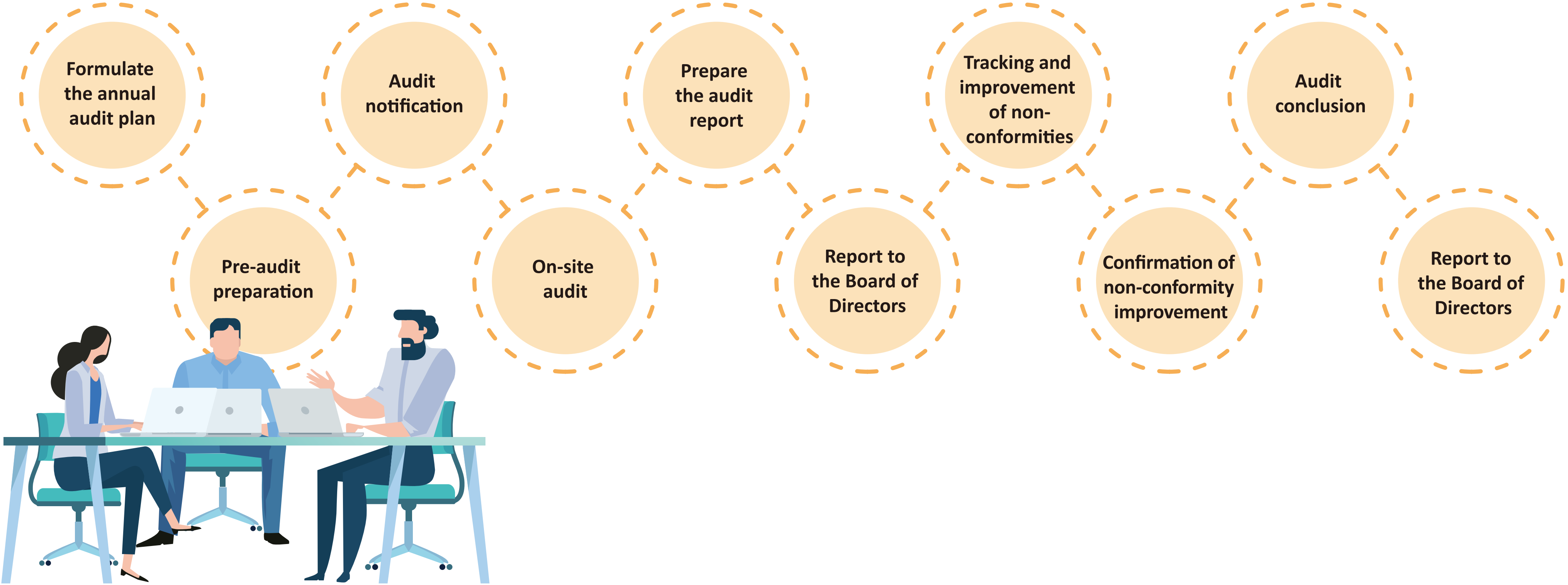
Furthermore, VIA Technologies proactively and comprehensively identifies the needs of various stakeholders to address their material topics effectively. To achieve this, the company maintains continuous engagement with stakeholders through dedicated communication channels integrated into daily business operations. In addition to the corporate profile and product disclosures available on our official website, a specialized Stakeholder Section has been established. This section provides diverse communication channels, including dedicated email addresses and telephone hotlines, to facilitate transparent, two-way dialogue between stakeholders and the company. The overview of the Stakeholder Section is detailed below:

| Functional Committee | Responsibilities and Work Priorities | Membership and Date of Incorporation | Number of Meetings | Member attendance rate | Operational Status |
|---|---|---|---|---|---|
| **Audit Committee** | · Establish or amend the internal control systems, and assess the performance of internal control systems, to facilitate the effective implementation of internal controls within the company.<br>· Establish or amend the procedures governing major financial and business activities, including the acquisition or disposal of assets, derivatives trading, loans to others, endorsements, and guarantees provided for others, together with the related operating procedures, in order to manage the company's existing and potential risks.<br>· Review and approve the annual and quarterly financial reports and the appointment (or dismissal) and compensation of the independent auditor to ensure that the company's financial statements are fairly presented.<br>· Review and approve the public offering, issuance, or private placement of equity securities to effectively manage the company's potential risks. Review matters involving directors' own interests or significant matters specified by the competent authority, in order to facilitate compliance with relevant laws and regulations. | The Audit Committee was established in 2019 and consists of 3 independent directors with professional expertise and independence. It currently consists of 4 independent directors. | 5 times | 100% | Committees and Operations |
| **Remuneration Committee** | · Periodically review the organizational regulations of the Remuneration Committee and propose amendments.<br>· Establish and regularly review performance evaluation standards and performance goals for directors and managers, as well as policies, systems, standards, and structure of compensation.<br>· Regularly evaluates the achievement of performance targets by the company's directors and managers, determining their individual remuneration based on the results obtained from established performance evaluation standards.<br>· The company's compensation system is formulated in accordance with Article 20 of the Articles of Incorporation. | The Remuneration Committee was established in 2012 and is composed of 3 independent directors. Currently, it is composed of 5 members, including 4 independent directors and 1 external expert. | 2 times | 100% | Committees and Their Operations |

### 2.1.2 Audit Office and Internal Audit

The internal Audit Office is an independent unit reporting to the Board of Directors and is responsible for the execution of audit operations. The company has dedicated audit personnel, including 1 audit supervisor and 5 auditors. The appointment and dismissal of the audit supervisor are approved by the Board of Directors. Internal auditors perform their duties with objectivity and impartiality, and the audit supervisor attends Board meetings to provide reports in accordance with statutory regulations. The annual internal audit plan for the upcoming year is formulated in the fourth quarter of each year based on the results of a comprehensive risk assessment, and is subsequently executed upon approval by the Board of Directors. Audit findings are compiled into formal audit reports, which detail any internal control deficiencies identified during the audit process alongside the corrective actions implemented by the responsible units. These reports are submitted to the Chairman of the Board for review to ensure the continuous and effective operation of the internal control system. In compliance with applicable laws and regulations, the company submits regular reports to the competent authority. These disclosures include the annual internal audit plan, the registry of internal auditors alongside their professional training hours, the execution status of the annual audit plan, the internal control statement, and the remediation progress regarding any internal control deficiencies or abnormalities. The 2025 internal control audit for sustainability information concluded with no material weaknesses identified during the annual internal audit, and all remediation actions for noted abnormalities have been successfully finalized.

- **The audit flowchart is as follows:**



# 2.2 Ethical Management and Regulatory Compliance

## 2.2.1 Ethical Management

VIA Technologies regards regulatory compliance and integrity as its core values. The company has established the "Ethical Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct," and has set up the "Ethical Corporate Management Promotion Unit" (concurrently served by the General Manager's Office) under the Board of Directors. This unit regularly evaluates the implementation of ethical corporate management and reports its findings to the Board of Directors. In 2025, the company held a "Corporate Ethical Management" training program, with a total of 354 participant attendances. The training covered anti-bribery, anti-corruption, the employee code of conduct, corporate ethical management, and standards of business ethics. No corruption incidents occurred during the reporting year.

For stakeholder management, the company interacts through routine channels. In the event of a potential significant negative impact, the responsible department conducts financial due diligence and reports to the Chairman of the Board, with the Board of Directors passing a Board resolution if necessary. No such incidents occurred in 2025; looking ahead, we plan to expand the scope of due diligence to encompass regulatory, environmental, and labor human rights aspects.

VIA Technologies has established a complaint/whistleblowing channel where stakeholders can submit reports. Once a report is formally logged by the assigned specialist, the case immediately proceeds to the investigation phase. As a principle, the identity of the whistleblower is protected, and they will not be subjected to improper treatment due to the whistleblowing report. There were no whistleblowing cases in 2025. The Corporate Governance Group under the ESG Committee is responsible for designing and reviewing complaint channels and handling cases. In the future, the company will evaluate incorporating this topic into stakeholder communication meetings held by customers and suppliers for further discussion, serving as a reference for improving this complaint mechanism.

## 2.2.2 Regulatory Compliance

VIA Technologies strives to conduct its operating activities in compliance with relevant laws and regulations. The company continuously monitors domestic and international policies and legislation that may impact its operations to ensure regulatory compliance and foster a law-abiding corporate culture.

## Comprehensive Regulatory Compliance Mechanism

| Aspect | Policy | Implementation Details |
| --- | --- | --- |
| **Regulatory Compliance and Corporate Governance** | • Establishment of the Audit Committee<br>• Strengthen Board functions | • Oversight of the financial and internal control systems<br>• Formulate Board meeting rules of procedure |
| **Personnel Management** | • Establish Whistleblowing Channels<br>• Management leads by example<br>• Internal controls ensure compliance | • Business conduct complies with laws, regulations, and internal policies<br>• Regular training<br>• Protecting lawful labor rights and interests |
| **Environmental Safety and Health Management** | • Environmental management system<br>• Green Supply Chain Management<br>• Occupational Safety and Health | • Emergency Response Plan and Drill<br>• RoHS regulation (Restriction of Hazardous Substances) compliance<br>• Regular safety and health education and training |
| **Oversight Mechanisms** | • The implementation status of the company's ethical management policy is regularly reported to the Board of Directors; the most recent report date was March 11, 2026.<br>• In 2025, VIA Technologies organized a "corporate ethical management" course for 354 participants. Other internal and external education and training sessions were conducted on relevant issues. Course topics included information security, risk management, operational risk, financial risk, labor safety, and quality planning and control, totaling 1,094 participants and 2,429 hours.<br>• In 2025, the company recorded no material violations across various areas, including ethical governance, anti-competition, commercial accounting, environmental protection, labor human rights, occupational safety and health, product accountability, socio-economics, customer privacy, and customer health and safety. | |

Note: Material violations are defined as regulatory infractions resulting in fines exceeding NT$ 200,000. The company recorded no such violations in 2025.

# 2.3 Risk Management

| Material Topics | Operational Risk Management |
|---|---|
| **Policy** | • The Board of Directors serves as the highest authority for risk management, with the Audit Committee overseeing risk management processes to ensure the company can effectively identify, assess, manage, respond to, and monitor operational risks.<br>• Follow the risk management measures to conduct risk management operations.<br>• Incorporate market, legal, financial, information security, major incident, supplier, and climate change risks into operational management to mitigate impacts on corporate governance, the supply chain, customer service, and sustainable operations.<br>• Support risk governance and stakeholder trust through disclosure items such as the Corporate Governance Best Practice Principles, the Ethical Corporate Management Best Practice Principles, the Risk Management Measures, the Information Security Management Policy, the Sustainable Development Best Practice Principles, and the Whistleblowing System. |
| **Goal** | **• Short-term Goals (3 years)**<br>• We continue to implement annual risk management operations and report on the status of risk management operations to the Audit Committee and the Board of Directors at least once a year.<br>• Sustain the operations of the Information Security Management Committee while actively promoting cybersecurity policies and related information security management initiatives.<br>• Continue to enhance the day-to-day identification and mitigation of financial, regulatory, foreign exchange, supplier, major incident, and climate change risks.<br>**• Medium- to Long-term Goals (4 years or more)**<br>• Continuously integrate the risk management mechanism into daily operating processes to enhance cross-department risk identification, response, monitoring, and ongoing improvement capabilities.<br>• Maintain the effectiveness of the information security management system, while continuously strengthening business continuity management, supplier management, and climate change adaptation capability to enhance corporate resilience. |
| **Responsible Department/ Complaint and Whistleblowing Mechanism** | • Responsible department: The Board of Directors bears ultimate responsibility; the Audit Committee oversees and monitors the effectiveness of risk management; the Audit Office reviews internal control deficiencies and evaluates the implementation of risk management operations across various departments.<br>• Complaint/communication mechanism: Stakeholder section on the official website |
| **Resources Invested** | • Established risk management measures, information security management policy, business continuity management guidelines, supplier management measures, and relevant internal control procedures.<br>• Jointly promoted by the Board of Directors, Audit Committee, Audit Office, General Manager's Office, Finance Center, Sales and Marketing Division, R&D Division, Quality Assurance Division, Customer Service Division, and Information Security Management Committee.<br>• The Information Security Management Committee held meetings on May 29 and November 27, 2025, to promote the cybersecurity policy and information security management initiatives.<br>• Obtained the ISO/IEC 27001:2022 certification, which is valid from November 15, 2024, to November 14, 2027, and passed the BSI annual certification audit in September 2025.<br>• Participated in seminars or lectures hosted by securities firms, banks, and accountants from time to time to stay abreast of financial market, tax, and regulatory updates, thereby strengthening financial risk management capabilities. |
| **Evaluation Mechanism** | • The 2025 risk management implementation results were reported to the Audit Committee on March 10, 2026, and to the Board of Directors on March 11, 2026.<br>• The continuous effectiveness of the company's information security management system was validated through its ISO/IEC 27001:2022 certification and a successful annual surveillance audit conducted by BSI. |

The company's risk management is administered by various departments based on their specific functional attributes. The process begins with each unit identifying, analyzing, and measuring its internal potential risks, followed by selecting appropriate response strategies for control, mitigation, management, and monitoring. Subsequently, the company formulates high-risk countermeasures for high-risk items. By utilizing centralized management and hierarchical execution tailored to the characteristics of different risks, all high risks are effectively controlled in a timely manner.

| Risk Category | Risk Description | Risk Countermeasures |
|---|---|---|
| Sustainable Environment | GHG Emissions Continues Rising | • Completed the ISO 14064-1 GHG inventory in 2025, with third-party verification to ensure its accuracy and reliability. The company will continue to implement GHG management practices and execute carbon reduction plans accordingly.<br>• Implement energy saving and carbon reduction projects, conduct short-term evaluations of energy storage systems and renewable energy, and adopt clean energy to increase the renewable energy utilization rate. |
| | Temperatures Continue Rising | • Implement energy saving and carbon reduction projects and evaluate the introduction of solar power generation in the short term to adopt clean energy and improve the energy consumption ratio.<br>• Enhance energy efficiency by implementing automated monitoring and upgrading refrigeration and air conditioning systems to mitigate the impact of rising temperatures on electricity consumption and costs. |
| | Climate Change | • To address water shortage issues such as water rationing and rotational supply, we have integrated these concerns into our water resource management. In addition to monitoring reservoir conditions, we have established a system to monitor water consumption trends and implement daily water conservation measures.<br>• To mitigate the impact of storms, a typhoon prevention headquarters is activated immediately upon the issuance of official typhoon warnings to closely monitor storm trajectories and facility conditions. The headquarters disseminates internal weather advisories to ensure all personnel are fully informed and capable of executing preemptive measures to minimize operational impact. In the event of flooding, the headquarters coordinates personnel for rapid emergency response and mitigation, swiftly transitioning to site restoration efforts once floodwaters recede. |
| | Disruptions in Supplier Operations | • VIA Technologies has established a supplier management system and requires suppliers to sign and adhere to the Responsible Business Alliance (RBA) Code of Conduct; environmental and social due diligence/audits have been incorporated for both new and existing suppliers.<br>• In the future, we will continue to monitor our suppliers' sustainable development management and implementation efforts. We continue to encourage our suppliers to uphold business ethics, protect labor human rights, prioritize the labor working environment, safety and health, and develop materials and processes that reduce environmental impact. |
| | Violation of Environmental Regulations | • By maintaining the effective operation of its environmental management system, the company ensures that waste management, chemical management, and other items comply with regulatory requirements. |
| Social Co-prosperity | Occurrence of occupational disasters | • Occupational safety and health training is implemented for new and current employees.<br>• Established on-site operational regulations, Prevention of Ergonomic Hazards, Prevention of Diseases Caused by Abnormal Workload, and Occupational Safety and Health Work Rules, supplemented by machine-related training, engineering improvements, or the provision of personal protective equipment (PPE) to ensure effective hazard control. |
| | Burnout | • Every 2 years, an online questionnaire is conducted to screen for diseases triggered by abnormal workloads (burnout). Risks are categorized into 4 levels for systematic tracking and management. Special attention is given to risk management for employees who work frequent overtime and have abnormal health examination indicators; for these individuals, the company strengthens supervision regarding medical consultations and implements adjustments to working hours. Furthermore, the company consistently enhances the awareness and vigilance of both supervisors and employees toward burnout and career fatigue. |

| Risk Category | Risk Description | Risk Countermeasures |
| --- | --- | --- |
| Social Co-prosperity | **Labor shortage** | • To address the labor shortage caused by industrial and environmental factors, the company has enhanced employee competencies through internal training, expanded external recruitment channels, and collaborated with academic institutions on technical and talent development. |
| Corporate Governance | **Ethical and Integrity Risks** | • Established the "Ethical Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct" to implement relevant business activities.<br>• Educational courses on the Ethical Corporate Management Best Practice Principles are conducted for all employees at least once a year, while employees are also encouraged to participate in relevant external education and training courses. In 2025, “corporate ethical corporate management” course were held for 354 participants. |
| | **Occurrence of information security incidents** | • We have established an Information Security Management Committee, with the Deputy General Manager serving as the convener and the Chief Information Officer acting as the executive secretary to facilitate the implementation of directives. The committee meets semi-annually to review the company's current information security protection status.<br>• A dedicated information security unit has been established, comprising a Chief Information Security Officer, an information security manager, and dedicated information security personnel. This unit is responsible for promoting and implementing information security policies and enhancing the company's information security protection capabilities.<br>• Passed the audit by the third-party certification body, British Standards Institution (BSI), and obtained ISO 27001 certification, valid from November 15, 2024, to November 14, 2027.<br>• In 2025, no information security incidents occurred that required the publication of material information for listed companies. |
| | **Raw Material Supply and Demand Risk Management** | • To address the uncertainty of supplier sources, the company is developing and diversifying supply countries while utilizing hedging procurement to mitigate supply disruption risk.<br>• Improve shipment consolidation through logistics consolidation mechanisms and supplier coordination to increase container utilization and reduce the risks associated with fragmented shipments. |

## Information Security

To meet the requirements of stakeholders and protect product and service information, VIA Technologies implements information security management to prevent unauthorized access, modification, use, or disclosure, as well as losses caused by natural disasters. These measures aim to secure the trust of customers and suppliers, ensure the continuity of core business operations, and fulfill commitments to shareholders. By doing so, the company ensures the confidentiality, integrity, and availability of critical information assets while maintaining compliance with relevant laws and regulations.

| Material Topics | Information Security |
| --- | --- |
| **Policy** | • Ensure the confidentiality, integrity, availability, and legality of data, systems, equipment, network security, and associated information assets; and comply with relevant laws, regulations, and contractual requirements to protect them from intentional or accidental internal and external threats. |
| **Goal** | • No information security incidents requiring the disclosure of material information by a listed company occurred during the reporting year.<br>• Conduct at least 2 social engineering drills per year.<br>• Obtain ISO/IEC 27001 certification and certificate. |
| **Responsible Department/ Complaint and Whistleblowing Mechanism** | • Responsible department: Information Security Management Committee<br>• Complaint and Whistleblowing Mechanism<br>Information Department ext.: 867995 or 866860<br>EMAIL: Helpdesk@via.com.tw |
| **Resources Invested** | • Establish the Information Security Committee to oversee the implementation of information security.<br>• Establish a dedicated information security unit, including a Chief Information Security Officer, an information security manager, and dedicated information security personnel.<br>• Implement information and communication security control.<br>• Implement data access control.<br>• Perform regular backups and disaster recovery exercises.<br>• Implement information security education and training, awareness programs, and audits.<br>• Conduct email social engineering exercises. |
| **Evaluation Mechanism** | • In 2025, no information security incidents occurred that required the publication of material information for listed companies.<br>• In 2025, no confidential information breaches occurred that affected customer and employee personal data and resulted in penalties from the competent authority.<br>• Two information security committee meetings were held in 2025.<br>• Two host vulnerability scans were completed in 2025.<br>• Obtained ISO 27001 certification in 2025.<br>• Completed monthly information security awareness promotion and 5 information security related courses annually.<br>• Completed 2 social engineering drills in 2025.<br>• There were no deficiencies in the external auditor's audit account permissions for 2025. |

## Information Security Policy

To strengthen information security management and ensure the confidentiality, integrity, availability, and legality of data, systems, equipment, networks, and related information assets, the company complies with relevant laws, regulations, and contractual requirements to protect these assets from intentional or accidental internal and external threats. All employees work together to achieve the following policy objectives:

- Ensure the confidentiality and integrity of information assets.
- Ensure data access is managed in accordance with Divisional functional specifications.
- Ensure the continuous operation of information systems.
- Prevent unauthorized modification or use of data and systems.
- Regularly conduct information security audits to ensure that information security measures are effectively implemented.

## Information Security Policy

VIA Technologies' Information Security Management Committee is responsible for the company's overall information security operations, including formulating the information security policy, planning and implementing information security protection, and promoting and executing information security policies. To prevent various internal and external information security threats, the company adopts various information security protection measures to enhance the overall security of its information environment.

| Project | Policy Statement |
| --- | --- |
| Internet Security Controls | • Establish firewalls for control and management.<br>• Perform real-time virus scans on computer systems and data storage media.<br>• Monitor system logs of various network services in real time to track anomalies.<br>• Establish a threat detection and response service system to complete endpoint detection, advanced threat analysis, monitoring, and incident notification, thereby strengthening the company's overall information security defense. |
| Data Access Control | • Computer equipment shall be managed by designated personnel and secured with accounts and passwords.<br>• Confidential and sensitive data and copyrighted software should be removed or overwritten before equipment is scrapped.<br>• Account permissions for information systems should be appropriately applied for and approved. |
| Disaster Recovery Mechanism | • Regularly review emergency response plans.<br>• System recovery drills are conducted annually.<br>• Establish a system backup mechanism and implement offsite backup.<br>• Regularly review computer network security control measures. |
| Information security social engineering drill, information security awareness and inspection | • Regularly disseminate information security updates to enhance employees' information security awareness.<br>• Information security education and training courses and seminars are conducted.<br>• Social engineering drills are conducted on a regular basis every year.<br>• An information security report is submitted to the Board of Directors on a regular basis every year. |

The annual performance results are as follows:

- The company has passed the audit by the third-party certification body BSI and obtained the ISO 27001 certification (ISO/IEC 27001:2022 No. IS 813422), valid from November 15, 2024, to November 14, 2027.
- The company introduced a third-party risk assessment system, utilizing a cybersecurity assessment platform to evaluate the risk levels of external network assets registered under the company's name. This system provides security score ratings and remediation recommendations, further strengthening the overall security posture of the company's external network assets.
- The company's official website has implemented WP Engine Global Edge Security (GES). Powered by Cloudflare technical support, this solution integrates a web application firewall (WAF) and DDoS attack protection while supporting the automatic installation of SSL certificates, effectively enhancing website security and performance.
- The company actively participates in cybersecurity joint defense organizations and establishes diverse intelligence-sharing channels to achieve cross-domain threat joint defense. (Joined the Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC))
- Established and maintained the information security section on the employee website to provide ongoing sharing of internal information security updates.
- The company conducts monthly information security awareness campaigns, supplemented by ad-hoc briefings initiated in response to emerging cybersecurity threats or global hacker trends.
- Two social engineering phishing email exercises were conducted in May and July to enhance employees' information security alertness and prevention awareness, reducing the risk of fraud and the probability of information security incidents.
- Two annual server vulnerability scans were conducted, in May and November, to identify and remediate potential security vulnerabilities, ensuring compliance with applicable information security audit requirements.

- Five information security courses were held to enhance employees' information security knowledge.
- The company enforces regular password rotations and strict complexity controls for all corporate accounts. Furthermore, multi-factor authentication (MFA) has been fully deployed, ensuring that system access is strictly restricted to authorized personnel through a multi-layered verification process that effectively enhances login security and mitigates account compromise risks.
- The company continued to use Managed Detection and Response (MDR) services to provide 24/7 continuous cybersecurity monitoring, protection, detection, and response across all corporate computer equipment. By combining advanced technical expertise with dedicated security personnel support, the company rapidly identifies and responds to potential information security incidents, thereby enhancing overall operational protection capabilities.
- Continue to strengthen network security protection measures, including firewalls, intrusion detection systems (IDS), and virtual private networks (VPNs), to prevent unauthorized access and network attacks.
- Comprehensive commercial fire insurance has been obtained for the company's critical data center equipment to mitigate the risks of business interruption and asset loss.
- There were no major information security incidents that resulted in business loss during the year. We will continue to implement information security management policy objectives to protect the company's critical systems and data security.


bsi.

Certificate of Registration

INFORMATION SECURITY MANAGEMENT SYSTEM - ISO/IEC 27001:2022

This is to certify that: VIA Technologies, Inc.
3F.
No. 525-1, Zhongzheng Rd.
Xindian Dist.
New Taipei City
231021
Taiwan

Holds Certificate No: **IS 813422**

and operates an Information Security Management System which complies with the requirements of ISO/IEC 27001:2022 for the following scope:

The provision of development, operation and maintenance for VIA vCare Platform, management of network infrastructure, server room and related supporting activities within Vehicle E2E Department, Vehicle PM/Art Department of AI Auto and Information Technology Department of Corporate Function.
This is in accordance with the Statement of Applicability SPAD-10, version A dated 2 August 2024.

For and on behalf of BSI:
Michael Lam, Senior Vice President, APAC Assurance

Original Registration Date: 2024-11-15
Latest Revision Date: 2025-10-29
Effective Date: 2024-11-15
Expiry Date: 2027-11-14
Page: 1 of 2

...making excellence a habit.™

This certificate was issued electronically and remains the property of BSI and is bound by the conditions of contract.
An electronic certificate can be authenticated online.
Printed copies can be validated at www.bsi-global.com/ClientDirectory or telephone +886 (02)2656-0333.

Taiwan Headquarters: 2nd Floor, No.37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
A Member of the BSI Group of Companies.

## 2.4 Stakeholder Management

### Material Topics Identification Process

**Step 1**

**Understand the organizational context**

By referencing sustainability-related industry standards, the company reviews its operational activities, business relationships, and stakeholder identification process to gain a comprehensive understanding of its operations and associated impacts, and to identify sustainability-related stakeholders.

**Step 2**

**Identify actual and potential impacts**

Based on the company's overall organizational context and business relationships, the company identified its actual and potential impacts on the economy, the environment, and people, considering whether the impacts were positive or negative, short- or long-term, intended or unintended, and reversible or irreversible. Based on this assessment, 24 sustainability-related issues were identified.

**Step 3**

**Assess the significance of impacts**

Materiality analysis is conducted by utilizing external questionnaires to assess impacts on the economy, environment, and human rights from a stakeholder perspective, alongside internal questionnaires to evaluate operational impacts.

**Step 4**

**Determine the reporting priority according to the significance of the identified impacts**

The identified impacts were prioritized, and their materiality was validated against industry-specific sustainability standards and expert consultant reviews, culminating in the final selection of 9 material topics.

### Identification of Key Stakeholders

**Engage with stakeholders through routine business dealings**

**Through internal discussions and benchmarking against industry peers**

**Identified 7 key stakeholders**

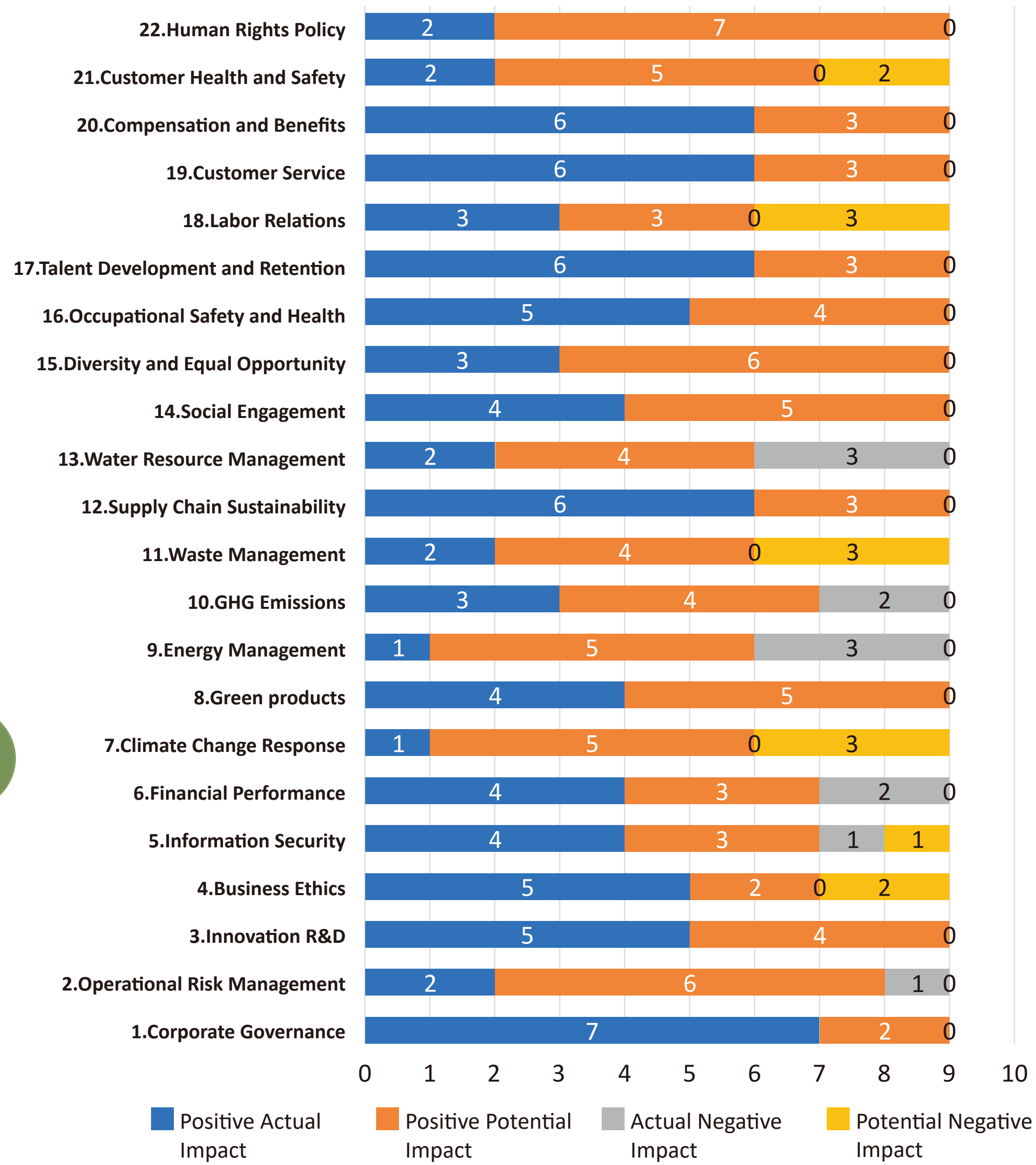
While pursuing corporate sustainability, VIA Technologies values the voices of our stakeholders. Any individual or group that may have a significant impact on the company's operations is identified as a stakeholder. The company's Sustainability Committee identified 7 main categories of stakeholders, including employees, customers, suppliers, banks, government agencies, shareholders/investors, and communities, by applying the 5 principles of the AA1000 Stakeholder Engagement Standard (SES): dependency, responsibility, influence, diverse perspectives, and tension.

### 2.4.1 Stakeholder Engagement Channels and Material Issues

Stakeholders have different concerns regarding VIA Technologies depending on their respective categories. The company discloses relevant sustainability information on its official website and provides open and direct communication channels to engage with stakeholders, in order to understand their expectations and respond promptly. VIA Technologies seeks to build mutually beneficial relationships with stakeholders to achieve corporate sustainability, while continuously reviewing and improving its sustainability performance. The company reports the status of stakeholder engagement with key stakeholders to the Board of Directors annually to serve as a reference for sustainability strategy planning.

VIA Technologies identified 22 sustainability issues covering economic, environmental, and social aspects by consolidating concerns raised through stakeholder engagement across various departments during routine operating activities. These issues were identified with reference to the GRI Sustainability Reporting Standards 2021 and SASB industry sustainability metrics. The Sustainable Development Committee assessed the actual and potential positive and negative impacts of these issues on the economy, environment, and human rights to ensure that the sustainability information disclosed by VIA Technologies across E (environmental), S (social), and G (governance) aspects meets the expectations of stakeholders.

## Distribution of Sustainability Issue Impact Types



## Stakeholder Engagement Channels and Issues of Concern

| Key Stakeholder Categories | The Significance of Stakeholders to the company | Issues of Concern | Communication Channels | Communication Frequency | Communication Performance |
|---|---|---|---|---|---|
| **Government agencies** | Government agencies monitor and audit the company's regulatory compliance practices. | Regulatory Compliance<br>Information Security<br>Ethics and Integrity<br>Corporate Governance<br>Occupational Safety and Health<br>Energy saving and carbon reduction<br>Energy Consumption<br>Waste Management<br>Social Engagement<br>Climate Change Response | MOPS<br>Corporate Governance Evaluation<br>Inspection by competent authorities<br>Policy Briefing Meeting<br>Official correspondence | Irregular<br>Annually<br>Annually<br>Irregular<br>Irregular | ▪ 44 material information disclosures were published on the MOPS during the year<br>▪ One corporate governance evaluation<br>▪ One occupational safety and fire inspection |
| **Shareholders** | As key supporters of the company, investors are entitled to the full protection of their interests and equitable treatment, ensuring they are comprehensively informed of, actively participate in, and make decisions on, material corporate matters. | Innovation R&D<br>Regulatory Compliance<br>Ethics and Integrity<br>Financial Performance<br>Corporate Governance<br>Operational Risk Management | MOPS<br>Monthly revenue and quarterly financial reports<br>Shareholders' Meeting<br>Official website, telephone, email<br>Investor Conference | Irregular<br>Annually<br>Annually<br>Irregular<br>Annually | ▪ 44 material information disclosures were published on the MOPS during the year<br>▪ Two shareholders' meetings (including 1 extraordinary meeting)<br>▪ One investor conference |
| **Suppliers** | Maintaining long-term, positive relationships with supply partners ensures a stable supply of raw materials, components, and services. Furthermore, collaborating with supply partners to implement specific measures can effectively prevent environmental pollution and labor human rights violations. | Supplier Social Assessment<br>Supplier Environmental Assessment<br>Energy Consumption<br>Green products<br>Regulatory Compliance<br>Financial Performance<br>Information Security | Supplier/Contractor Meeting<br>Contractor Consultation Meeting<br>Construction Safety and Health Guidelines<br>Supplier/Contractor Audit<br>Supplier Questionnaire | Irregular<br>Annually<br>Irregular<br>Annually<br>Irregular | ▪ 147 annual supplier audits and communications<br>▪ 15 new supplier audits and communications |

| Stakeholder Engagement Channels and Issues of Concern | | | | | |
|---|---|---|---|---|---|
| **Key Stakeholder Categories** | **The Significance of Stakeholders to the company** | **Issues of Concern** | **Communication Channels** | **Communication Frequency** | **Communication Performance** |
| **Customers** | As customers constitute the primary source of our revenue, the company regards product quality, safety, and after-sales service as our paramount commitment to them. Maintaining high levels of customer satisfaction will help strengthen customer brand identification. | Supplier Environmental Assessment<br>Supplier Social Assessment, Innovation R&D<br>Regulatory Compliance<br>Information Security<br>Customer Service<br>Green products<br>Ethics and Integrity<br>Financial Performance<br>Corporate Governance<br>Occupational Safety and Health<br>Operational Risk Management<br>Customer Health and Safety<br>Energy saving and carbon reduction<br>Waste Management<br>Energy Consumption<br>Human Rights Policy<br>Climate Change Response<br>Water Resource Management | Customer meetings<br>Customer Satisfaction Survey<br>Customer Audit<br>Customer Questionnaire | Irregular<br>Annually<br>Irregular<br>Irregular | ▪ One annual satisfaction survey and communication conducted<br>▪ Participated in 17 marketing and promotional events |
| **Employees** | Employees are the essential foundation of the company's operations. The company is committed to providing a workplace environment that fosters physical and mental well-being as well as diverse development, ensuring that employees can work with peace of mind. | Ethics and Integrity<br>Financial Performance<br>Diversity and Equal Opportunity<br>Labor Relations<br>Talent Development and Retention<br>Regulatory Compliance<br>Occupational Safety and Health<br>Green products<br>Human Rights Policy | Labor-management meetings<br>Employee Complaint Email<br>Employee Welfare Committee Meetings<br>Manager Meetings<br>Departmental Meetings and Performance Interviews<br>Internal company Announcement<br>Safety and Health Committee Meetings | Quarterly<br>Irregular<br>Monthly<br>Irregular<br>Regularly<br>Irregular<br>Quarterly | ▪ 4 labor-management meetings<br>▪ 4 Employee Welfare Committee meetings<br>▪ 4 Safety and Health Committee meetings |

**Stakeholder Engagement Channels and Issues of Concern**

| Key Stakeholder Categories | The Significance of Stakeholders to the company | Issues of Concern | Communication Channels | Communication Frequency | Communication Performance |
|---|---|---|---|---|---|
| **Banks** | Banks serve as our primary source of working capital. Through transparent communication and close collaboration with them, we secure stable, competitively priced capital to support the long-term sustainability of our operations. | Financial Performance<br>Regulatory Compliance<br>Energy saving and carbon reduction<br>Energy Consumption<br>Innovation R&D<br>Social Engagement<br>Climate Change Response | Bank engagements | Irregular | ▪ 200 annual communications |
| **Communities** | With social co-prosperity as the cornerstone of our sustainability strategy, the company is dedicated to magnifying our positive societal impact through meaningful social contributions. | Social Engagement<br>Regulatory Compliance<br>Climate Change Response<br>Energy saving and carbon reduction<br>Energy Consumption<br>Waste Management<br>Water Resource Management | Community Meetings<br>Donations to Charitable Activities | Irregular | ▪ Second-hand book donations<br>▪ 4 blood donation events<br>▪ Partnered with 10 disadvantaged groups to host charity bazaars |

### 2.4.2 Identification of Material Topics

## Material Topics Identification Process

**Sustainability Issues** 22 **items**

**Stakeholder Impact Questionnaire** 103 **copies were retrieved**

**Operational Impact Questionnaire** 9 **copies were retrieved**

**Identification of Material Topics** 10 **items**

The VIA Technologies Sustainable Development Committee identified 22 sustainability issues and continued the use of the 2023 online questionnaire stakeholder impact survey to determine the impact of each sustainability issue on corporate governance, the environment, and people as perceived by key stakeholders. This year, an online questionnaire was distributed to 9 of the company's managers, who assessed and scored the impact of the company's business activities and business relationships on corporate governance, the environment, and society. After compiling the scores from both groups, the materiality ranking of sustainability issues was derived. Following discussions by the Sustainable Development Committee, the material topics for the current year were determined, confirming 10 material topics across the environmental, social, and economic aspects that VIA Technologies should prioritize for disclosure. VIA Technologies explains the management approach and relevant disclosure items for each material topic in this report.

| Aspect | Material Topics |
|---|---|
| Environmental Aspect | Energy Management. |
| Social Aspect | Supply chain sustainability, customer service, customer health and safety, talent development and retention. |
| Corporate Governance Aspect | Operational risk management, information security, innovation R&D, financial performance, corporate governance. |

| No. | Sustainability issues | Prioritization | No. | Sustainability issues | Prioritization |
|---|---|---|---|---|---|
| 2 | Operational Risk Management | 1 | 16 | Occupational Safety and Health | 12 |
| 1 | Corporate Governance | 2 | 8 | Green Products | 13 |
| 6 | Financial Performance | 3 | 9 | Energy Management | 14 |
| 5 | Information Security | 4 | 7 | Climate Change Response | 15 |
| 3 | Innovation R&D | 5 | 11 | Waste Management | 16 |
| 19 | Customer Service | 6 | 10 | GHG Emissions | 17 |
| 18 | Labor Relations | 7 | 21 | Customer Health and Safety | 18 |
| 20 | Compensation and Benefits | 8 | 13 | Water Resource Management | 19 |
| 17 | Talent Development and Retention | 9 | 22 | Human Rights Policy | 20 |
| 4 | Business Ethics | 10 | 14 | Social Engagement | 21 |
| 12 | Supplier Sustainability | 11 | 15 | Diversity and Equal Opportunity | 22 |

Note: Shaded areas in yellow denote material topics. To maintain continuity in our ESG strategy, supplier sustainability, energy management, and customer health and safety were designated as material topics based on strategic operational considerations.

## Changes to Material Topics

| 2024 | 2025 | Change to prioritization |
|---|---|---|
| Regulatory Compliance | Operational Risk Management | Added |
| Innovation R&D | Corporate Governance | ↑1 |
| Corporate Governance | Financial Performance | Added |
| Information Security | Information Security | - |
| Customer Service | Innovation R&D | ↓3 |
| Customer Health and Safety | Customer Service | ↓1 |
| Supplier Social Assessment | Talent Development and Retention | Added |
| Supplier Environmental Assessment | Supply Chain Sustainability | - |
| Energy Saving and Carbon Reduction | Energy Management | - |
| Labor Relations | Customer Health and Safety | ↓4 |

In 2025, supplier social assessment and supplier environmental assessment were consolidated into supply chain sustainability, energy conservation and carbon reduction was adjusted to energy management, while operational risk management, financial performance, as well as talent development and retention were added; in 2024, the material topics of labor relations and regulatory compliance were deleted.

### 2.4.3 Identifying Material Topics and Boundaries

| Aspect | Material Topics | Corresponding GRI Topics | Internal Boundary | External Boundary | | | | | Report Disclosure Section |
|---|---|---|---|---|---|---|---|---|---|
| | | | company | Investors | Suppliers | Customers | Government agencies | Banks | |
| **Social** | Customer Health and Safety | Customized | ● | | ● | ● | ● | | 3.1 Product Overview |
| **Social** | Supply Chain Sustainability | GRI 308-1<br>GRI 308-2<br>GRI 414-1<br>GRI 414-2 | ● | | ● | ● | | | 3.3 Supply Chain Sustainability |
| **Social** | Customer Service | Customized | ● | | | ● | | | 3.2 Customer Service |
| **Environment** | Energy Management | GRI 302-1<br>GRI 302-3<br>GRI 302-4 | ● | ● | | ● | ● | ● | 4.3 Energy Management |
| **Social** | Talent Development and Retention | GRI 404-1<br>GRI 404-2<br>GRI 404-3 | ● | | ● | ● | ● | | 5.2 Talent Sustainability |
| **Corporate Governance** | Operational Risk Management | Customized | ● | ● | ● | ● | ● | ● | 2.3 Risk Management |
| **Corporate Governance** | Financial Performance | GRI 201-1<br>GRI 201-2<br>GRI 201-3 | ● | ● | | ● | | ● | 3.4 Operational Performance |
| **Corporate Governance** | Corporate Governance | GRI 2-17<br>GRI 2-18 | ● | ● | ● | ● | ● | ● | 2.1 Governance Practices |
| **Corporate Governance** | Innovation R&D | Customized | ● | ● | | ● | | ● | 3.1 Product Overview |
| **Corporate Governance** | Information Security | Customized | ● | ● | ● | ● | ● | ● | 2.3 Risk Management |

# Sustainable Products




# CH 3

# 3.1 Product Overview

| Sustainability Performance | | |
|---|---|---|
| SDGs | | Track Record |
| 3 Good Health and Well-Being | 3.6 Reduction in Traffic Accident Fatalities and Injuries | · VIA Intelligent Automotive Solutions: These rugged and versatile systems combine precise accident prevention with high-accuracy driver fatigue and distraction detection technology to minimize casualties by eliminating blind spots and enhancing driver situational awareness and attention. |
| 8 Decent work and economic growth | 8.8 Protect Labor Rights and Promote Workplace Safety | · VIA's intelligent forklift AI safety solution and intelligent industrial application products enable industrial safety identification and prevention, helping companies foster a healthy environment and reduce accidents. |
| 9 Industry, innovation, technology and infrastructure | 9.5 Enhance Scientific Research and Upgrade Industrial Technological Capabilities, Encouraging Innovation | · R&D expenses totaled NT$1,872,451 thousand, accounting for 19.61% of annual revenue. |
| 12 Responsible consumption and production | 12.4 Achieve the Environmentally Sound Management of Chemicals Throughout the Product Lifecycle, in Accordance with Agreed International Frameworks | · There were no instances of non-compliance with green product regulations or customer requirements.<br>· Completed updates to hazardous substance regulations and customer requirements.<br>· All new suppliers signed the letter of commitment in accordance with regulations. |
| 17 Partnerships for the goals | 17.17 Enhance Industrial Collaboration for Sustainable Development Through Multilateral Cooperation | · Incorporating RBA requirements into supplier management.<br>· In 2025, 147 suppliers were evaluated for supplier sustainability, all of which met the company's requirements. |

| Material Topics | Innovation R&D |
|---|---|
| Policies and Commitments | · Pursue excellence through innovation to minimize environmental and social impacts. |
| Targets | · Continuously enhance R&D technologies and efficiency to accelerate development cycles<br>· Accelerate the development of differentiated and customized products to strengthen market competitiveness<br>· Ongoing development of products that enable convenient industrial applications.<br>· Transition from embedded computers to the intelligent product business |
| Responsible Department/ Complaint and Whistleblowing Mechanism | · Responsible Department: R&D Division<br>· Complaint and Whistleblowing Mechanism: The company has established a stakeholder section on its official website and a customer relations contact point to facilitate customer inquiries regarding products. Whistleblower identities are protected, and whistleblowers shall not be subject to any improper treatment as a result of their reports. |
| Resources Invested | · R&D expenses for 2025 was NT$ 1,872,451 thousand, accounting for 19.61% of annual revenue. |
| Evaluation Mechanism | · During the year, 41 invention patents and 2 utility model patents were approved, totaling 43 patents.<br>· Ad-hoc R&D project meetings.<br><br>Recent R&D achievements are as follows:<br><br>**VIA Intelligent Automotive Systems**<br>· Development and optimization of the VIA heavy equipment safety systems.<br>· Development of the vCare platform cloud service for the VIA heavy equipment safety system<br>· Development of the VIA Mobile360 Forklift Safety System |

| Material Topics | Innovation R&D |
| --- | --- |
| **Evaluation Mechanism** | **VIA Intelligent Industrial Solutions**<br>· VIA FireWatch 365 Smoke/Fire/Gas Leak Detection Solution<br>· Development of visual inspection and safety inspection solutions<br>· Dye-Sensitized Solar Cell Defect Detection Solution<br>· Development of MLOps framework and toolset<br><br>**VIA Intelligent Building Solutions**<br>· Development of next-generation safety systems and equipment<br><br>**VIA Intelligent Edge Solutions**<br>· Developing next-generation platforms and systems for edge AI devices<br><br>**x86 processor platforms and chips**<br>· 16nm 8-core server processor<br>· 16nm 8-core/4-core x86 processor SoC<br>· I/O expansion chipset |

In the early days of its establishment, VIA Technologies focused on promoting chipsets and CPU products. VIA Technologies offers a series of powerful and energy-efficient x86 processors and SoC (system-on-chip) platforms that support Microsoft Windows and Linux operating systems. With its advanced performance and rich digital media features, the VIA x86 processor platform is suited for commercial and consumer desktop and laptop computers.

In recent years, in response to the rise of intelligent manufacturing, product development has shifted toward the R&D of intelligent products and solutions to help enterprises enhance operational safety, efficiency, and sustainability. Our intelligent automotive systems, edge, industrial, and building solutions combine advanced AI, computer vision, and cloud technology with powerful, reliable systems and equipment. These solutions enable businesses to utilize IoT and visual data to optimize operations and address challenges in diverse application environments.

## VIA Intelligent Automotive Systems

Improve vehicle safety and fleet efficiency with VIA intelligent Automotive Solutions. Rugged, versatile systems integrate precise accident prevention with highly accurate driver fatigue and distraction detection technology, minimizing casualties by eliminating blind spots and enhancing driver situational awareness and attention.

VIA Intelligent Automotive Solutions offer a wide range of models and specifications, making them an ideal choice for commercial and industrial vehicles of all types and sizes. These solutions are designed to ensure reliable operation even in the harshest on-road and off-road environments.

The Flexible VIA Fleet and VIA WorkX Cloud management services offer real-time capture and processing of critical data regarding vehicles, drivers, and safety incidents. By providing instant vehicle tracking and collision video alerts, these data empowers you to significantly enhance the safety and efficiency of your fleet operations.

## VIA Intelligent Edge Solutions

VIA intelligent edge solutions breathe new life into your next-generation edge AI and embedded systems. These compact and reliable platforms come in various form factors, combining advanced computing and AI performance with low power consumption and rich I/O and connectivity to accelerate the development of industrial, commercial, and consumer edge applications.

### VIA Intelligent Edge Modules and Boards

VIA intelligent edge modules and boards are available in SOM, Mini-ITX, and Pico-ITX form factors. Built to the highest quality standards, they have guaranteed longevity to support extended product life cycles. Android and Linux BSPs (Board Support Packages) and software EVKs (Evaluation Kits) are included to facilitate system development for Arm-based platforms. Flexible hardware and software customization services are also available to enable you to speed up time-to-market and minimize development costs.

### VIA Intelligent Edge System

VIA intelligent edge systems combine powerful computing and AI performance with low power consumption and rich I/O and connectivity, all within a wide range of rugged form factors. Engineered for reliability and flexibility, these systems are built to withstand the most demanding indoor and outdoor environments and are ideal for industrial and commercial edge applications.

Additionally, a wide range of hardware and software customization services is also available to enable you to reduce development costs and speed up time-to-market.

## VIA Intelligent Building Solutions

Enhance the security and convenience of residential and commercial complexes with VIA Intelligent Building Solutions. Featuring a complete range of smart access control, video intercom, doorbell and alarm systems integrating leading-edge camera and connectivity technologies, these ultra-reliable, high-performance solutions not only boost the efficiency and responsiveness of security staff, but also enhance resident safety and peace of mind.

VIA Intelligent Building Solutions are available in flexible configurations and can be customized to meet your specific deployment requirements utilizing the latest computer vision, edge intelligence, and IoT technologies. For more information, please download the VIA Intelligent Building Solutions catalog.

## VIA Intelligent Industrial Solutions

Enhance the efficiency and safety of manufacturing and warehouse operations with VIA intelligent industrial solutions.

By combining optimized AI models with powerful Edge AI and seamless connectivity, the system enhances the speed and accuracy of defect detection during manufacturing while improving employee protection and accident prevention across various applications, such as pipeline weld inspection, plastic bag stitching inspection, and wafer inspection.

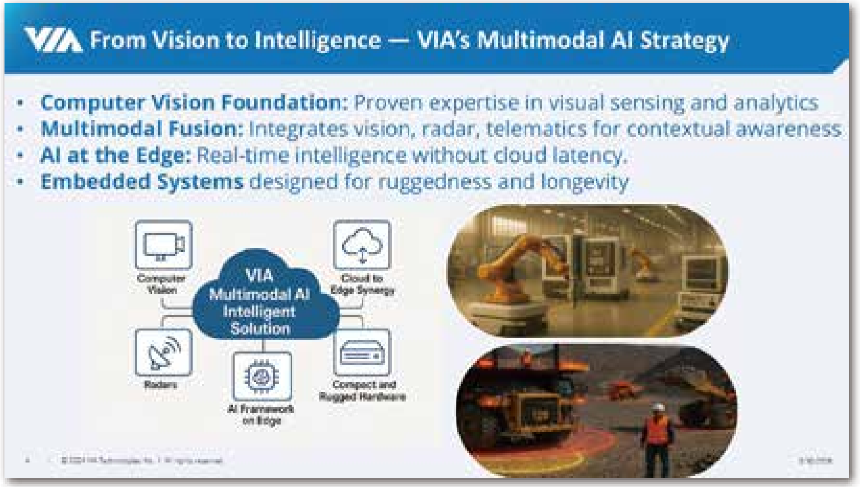
We also provide smoke, fire, and PPE safety inspection solutions to prevent damage to goods and facilities while protecting employees from potential safety threats. All solutions are customizable, taking advantage of the latest AI, computer vision, and industrial IoT technology to meet the specific needs of customers.

VIA Intelligent Industrial Solutions are available in flexible configurations and can be customized to meet your specific deployment requirements utilizing the latest AI inferencing and learning, computer vision, edge AI, and Industrial IoT technologies.

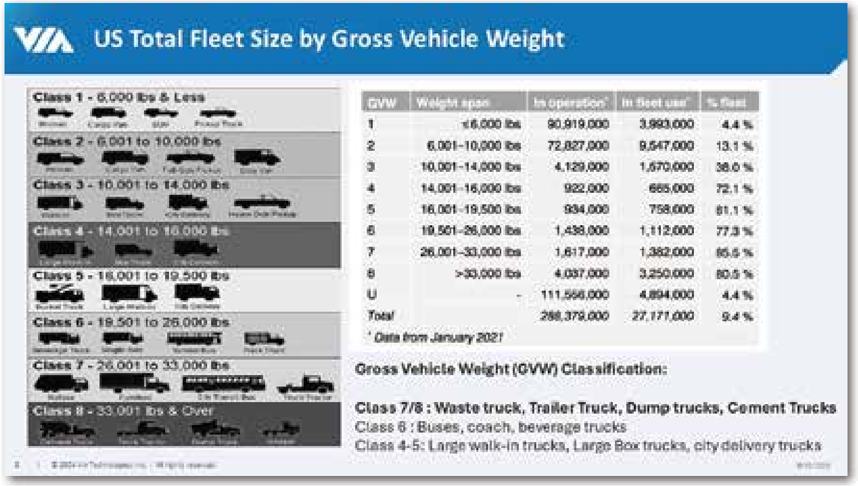
## Growth Drivers for Industrial Applications of Edge AI

| Drivers | Description |
|---|---|
| **Growing security awareness and regulatory requirements** | Global safety regulations (EU GSR II, OSHA, NHTSA, ISO 26262) are driving the adoption of vision + sensor fusion technology for collision avoidance, fatigue detection, and operator monitoring. |
| **Demand for Automation and Assisted Operations** | The ongoing labor shortage and skills gap in the logistics, construction, and manufacturing sectors are driving demand for AI-assisted solutions. |
| **Operational Efficiency and Cost Optimization** | AI has transitioned from a "security add-on" to an ROI-driven efficiency tool, reducing downtime, fuel consumption, and maintenance costs. |
| **Maturity of edge computing and lower deployment costs** | Rapid development of hardware (edge processors, GPUs, AI accelerators) and on-device AI frameworks. |
| **Data Privacy, Security, and Connectivity Restrictions** | Local multimodal AI processes sensitive data locally and sends only metadata upstream, aligning with the data security policy. |
| **ESG and Sustainability Initiatives** | Energy efficiency, carbon reduction, and social and environmental value requirements for products and services. |

## VIA's Response








| GVW | Weight span | In operation* | In fleet use* | % fleet |
|---|---|---|---|---|
| 1 | ≤6,000 lbs | 90,919,000 | 3,993,000 | 4.4 % |
| 2 | 6,001-10,000 lbs | 72,827,000 | 9,547,000 | 13.1 % |
| 3 | 10,001-14,000 lbs | 4,129,000 | 1,570,000 | 38.0 % |
| 4 | 14,001-16,000 lbs | 922,000 | 665,000 | 72.1 % |
| 5 | 16,001-19,500 lbs | 934,000 | 758,000 | 81.1 % |
| 6 | 19,501-26,000 lbs | 1,438,000 | 1,112,000 | 77.3 % |
| 7 | 26,001-33,000 lbs | 1,617,000 | 1,382,000 | 85.5 % |
| 8 | >33,000 lbs | 4,037,000 | 3,250,000 | 80.5 % |
| U | - | 111,556,000 | 4,894,000 | 4.4 % |
| Total | | 288,379,000 | 27,171,000 | 9.4 % |

* Data from January 2021



VIA's Mobile360 Safety Solution Wins 2025 OH&S Award
WINNER
OHS
AI Technology
VIA Mobile360 Safety Solution
Construction Safety
VIA Mobile360 Safety Solution
Transportation Safety
VIA Mobile360 Safety Solution
OH&S Announces 2025 Product Awards Winners Honoring Safety Innovations
OHS
NEW PRODUCT OF THE YEAR


Intelligent Industrial Solutions
AI technology for active safety
Material Handling Equipment Pedestrian Detection
Fire & Smoke Detection
Ariel-work Safety Harness Detection
Bridge Crane Personnel Detection


Intelligent Industrial Solutions
Proven in Taiwan and expansion tinto APAC
7.6 Billion NTD
38 Billion NTD
Source: "Occupational Accident Statistics in 2023, ROC"


Intelligent Edge– Edge Applications Meets AI
Smart Home
HMI System
Access Control
Service Robotics
Smart Digital Signage
Industrial Automation
Gaming
EV Charger
Smart Fitness


VIA Intelligent Solutions Future Growth Strategy
• Vertical Market Penetration Deepening
Provide end-to-end solutions tailored for specific industries with deep understanding of customer problem and bottom-line improvement opportunities
• AI-Driven Platform Upgrade
Develop next-generation Edge AI architecture, rapid and continuous AI model optimization for customers with deployment
• Partnership & Channel Expansion
Leveraging existing market channel's open opportunity for new technology and operational-insight driven decision making

| R&D Expenses in Recent Years | | | Unit: NT$ thousands; % |
|---|---|---|---|
| Item / Year | 2023 | 2024 | 2025 |
| **R&D Expenses** | 1,791,657 | 1,989,587 | 1,872,451 |
| **Percentage of revenue** | 14.18 | 12.50 | 19.61 |

Note: Data are presented as group consolidated figures.

## Intellectual Property (IP) Management

The company provides employees with intellectual property rights education and training to enhance their awareness of IP protection. To foster innovation and strengthen product competitiveness, the company has established a patent incentive system that rewards employee contributions and recognizes achievements through patent awards.

In 2025, a total of 43 patent approvals were granted, including 41 invention patents and 2 utility model patents. These patents cover key high-tech regions such as Taiwan, mainland China, the United States, Europe, Japan, and Korea, ensuring the market integrity of the patent portfolio.

In addition, for patent quality control, the patent team identifies high-quality ideas and develops targeted invention proposals through proposal review meetings and relevant mechanisms, while also conducting regular reviews of granted patents to maintain the company's competitive advantage in the industry. Through the replacement of outdated technologies and the activation of patent assets, the company achieves optimal value from its patent portfolio. The 2025 intellectual property management performance was reported to the Board of Directors on March 11, 2026.

## Customer Health and Safety

| Material Topics | Customer Health and Safety |
|---|---|
| **Policies and Commitments** | · Green design, green manufacturing, green products, product safety, regulatory compliance |
| **Targets** | · Compliance with Regulations and Green Product Requirements<br>· All products are fully RoHS compliant |
| **Responsible Department / Complaint and Whistleblowing Mechanism** | · Responsible Department: Quality Assurance<br>· Complaint and whistleblowing mechanism: The company has established a stakeholder section on its website and a customer relations contact point to facilitate green product consultation for customers. Whistleblower identities are protected, and whistleblowers shall not be subject to any improper treatment as a result of their reports. |
| **Resources Invested** | · Maintain the continuous operation of the QC 080000 system<br>· The company reviews controlled substance standards based on customer prohibited and restricted substance requirements and communicates with customers accordingly.<br>· Sign a prohibited substances letter of commitment with suppliers.<br>· Suppliers are regularly required to submit third-party test reports confirming compliance with RoHS and halogen-free standards.<br>· Annual RoHS restricted substances review meetings are conducted to ensure continuous alignment with evolving regulatory frameworks and updated customer requirements regarding prohibited and restricted substances. |
| **Evaluation Mechanism** | · QC 080000 annual internal audit and management review meeting.<br>· 2025 results are as follows:<br>- There were no instances of products violating green product regulations or customer requirements.<br>- Updated all regulatory compliance frameworks and customer specific requirements.<br>- All new suppliers have signed the letter of commitment in accordance with regulations.<br>- No incidents infringing on customer health and safety were recorded, and zero relevant customer complaints or safety incidents were reported. |

## Customer Health and Safety Policy

| Policies | Specific actions |
|---|---|
| **Implementation of product safety certification** | All products comply with international safety standards (such as ISO 13849, EN 1175, and CE certification) and undergo regular third-party testing to ensure compliance with industrial safety regulations. |
| **Adhere to safety-by-design principles** | Product design prioritizes operator and environmental safety through features such as the forklift anti-collision system and dashcam fatigue driving warning to minimize the risks of human error. |
| **Clear Instructions for Use** | We provide comprehensive operating manuals, safety warning labels, and multilingual illustrated instructions to ensure correct installation and use by customers. |
| **Regular Security Updates** | Regular firmware updates are provided for software-based products (such as dashcam systems) to patch potential security vulnerabilities and optimize functionality. |
| **Customer Safety Education** | Provide online instructional videos or on-site training (as needed) to enhance customers' awareness and application of security features. |
| **Risk Assessment and Mitigation** | Establish a product safety feedback mechanism to collect customer usage data, conduct regular risk assessments, and propose improvement plans. |

| Policies | Specific actions |
|---|---|
| **Whistleblowing and Complaint Channels** | Establish diverse complaint channels:<br>- "Contact Us" form on the official website<br>- Customer service email: mkt@via.com.tw<br>- 24-hour customer hotline: +886-2-2218-5452 |
| **Complaint Handling Process** | Initial responses are issued within 48 hours of complaint receipt, with comprehensive investigations and corrective actions completed within 7 working days; high-priority handling is immediately allocated to major incidents. |
| **Privacy and Confidentiality** | Whistleblower information is kept strictly confidential and accessible only to the Customer Service Department; it shall not be disclosed to external parties without consent. |

The company complies with relevant laws and international standards regarding the marketing and labeling of its products and services, prohibiting any deceptive, misleading, or fraudulent behavior, or any other actions that undermine consumer trust or infringe upon consumer rights. Regarding customer privacy, the company has established personal data protection management measures. All employees have executed non-disclosure agreements, which are fully integrated into our information security management frameworks to ensure the absolute protection of both corporate and customer confidential data.

In addition, to ensure that the company's products comply with international environmental regulations (RoHS, REACH, etc.) and customers' green product requirements, thereby preventing environmental pollution and risks to human health, the company has established comprehensive prohibited substance management across product design, procurement, production, and sales processes. We also require suppliers and contractors to incorporate green product requirements into their management systems to ensure the delivery of hazardous-substance-free products that meet customer expectations.

| Item | Management Strategy |
|---|---|
| **Regulatory Compliance and Customer Requirement Management** | · Customer environmental prohibited and restricted substance management requirements are reviewed through the contract/external document system review. The Quality Management Unit conducts reviews of compliance with major international regulations on an ad hoc basis and consolidates customers' special environmental requirements to support the ongoing improvement of VIA's restricted substances management.<br>· In accordance with specific customer requirements for managing prohibited and restricted substances or regulatory mandates, supplier environmental prohibited and restricted substance surveys are conducted on an ad hoc basis for substances not yet included in the VIA Technologies substance control standard. Key instances include the biannual updates to the REACH SVHC candidate list and the annual revisions of the Sony SS-00259 standard. |
| **Lifecycle management** | · VIA Technologies has established the prohibited and restricted substances management standard document, Environmental Restricted and Prohibited Substances Management Standard, to comply with the RoHS, REACH, and SS-00259 regulations. Customer requirements related to environmental prohibited and restricted substances are reviewed through the contract review and external document control processes.<br>· The RoHS management system tracks ICP reports, achieving a 100% completion rate for key partners alongside an annual update of all supplier information.<br>· 100% signing rate of environmental protection statements by key suppliers |

## Conflict Minerals Management

As a good corporate citizen, VIA Technologies is committed to fulfilling its social responsibilities, respecting human rights, and remaining attentive to conflict minerals issues. We strive to conduct thorough supply chain due diligence to ensure that metal materials such as tin (Sn), tantalum (Ta), tungsten (W), gold (Au), and cobalt (Co) are not sourced from mines controlled by armed groups in the Democratic Republic of the Congo or its neighboring countries.
Accordingly, VIA Technologies has formulated the following policies:
The company is committed to prohibiting the use of metals sourced from conflict-affected areas. It explicitly communicates its responsible sourcing policy to suppliers and contractors, ensuring operations do not support or utilize "conflict minerals" extracted via armed conflict, illegal mining, or exploitative working conditions. The company also conducts due diligence on the sources of tantalum (Ta), tin (Sn), gold (Au), tungsten (W), and cobalt (Co) contained in its products and discloses smelter information for contractors and suppliers in accordance with the Responsible Business Alliance (RBA) Code of Conduct.

# 3.2 Customer Service

| Material Topics | Customer Service |
|---|---|
| **Policies and Commitments** | Quality First, Customer Satisfaction |
| **Targets** | · Continuously provide products and services that meet customer needs |
| **Responsible Department / Complaint Mechanism** | · Responsible Departments: Sales and Marketing/Customer Service Engineering/Quality Assurance<br>· Complaint mechanism: The company has established a stakeholder section and a customer relations contact point on its official website to facilitate customer inquiries. |
| **Resources Invested** | · Maintained the continuous operation of the ISO 9001 Quality Management System.<br>· Established a new factory to enhance product delivery flexibility across regions<br>· Annual customer satisfaction surveys are conducted.<br>· QC 080000 Hazardous Substance Process Management System<br>· ISO/IEC 27001 Information Security Management System |
| **Evaluation Mechanism** | · ISO 9001 annual internal audit and management review meeting.<br>· Reducing information security incidents<br>· 2025 results are as follows:<br>No major customer complaints resulted in customer loss or compensation |

The company maintains dedicated a sales and marketing team, customer service engineers, and a quality assurance team. In compliance with ISO 9001 quality management system standards, we have established protocols for customer communication, order fulfillment, technical support, grievance resolution, and after-sales service. These measures elevate service quality across all touchpoints, fostering deep customer trust and driving the company’s long-term profitability.
To respond promptly to customer feedback and requirements, we have established multiple communication channels, through which our sales and marketing, customer service engineer, and quality assurance team members objectively gather and listen to the voice of the customer.

## Diverse Customer Service and Communication

| Item | Description | Implementation Approach | Benefits |
|---|---|---|---|
| **Irregular sales and marketing and customer meetings** | Share innovative technologies in alignment with the company's product development roadmap and applications | Update technology on an irregular basis and engage with customers | Enhance customer understanding of new technology applications |
| **Customer Service Engineer Technical Support** | Resolve customers' technical problems or clarify early-stage issues | Address customer complaints quickly through communication and testing. | Team collaboration enhances customer complaint resolution efficiency |
| **Annual Customer Satisfaction Survey Management Mechanism** | Conduct annual customer satisfaction surveys, compile the results, and propose improvement measures. | Following the survey, the scoring results and recommendations are communicated to relevant departments and senior executives, while high-priority feedback is addressed via telephone or in-person visits. | Zero customer complaints regarding contract violations or product prohibited and restricted substance regulations (RoHS, REACH) in 2025 |
| **Comprehensive After-Sales Service** | Seamless Online Support Services | The website serves as a comprehensive resource hub where you can browse and download assets for all major products, including image toolkits, video files, presentation materials, white papers, product brochures, and more. A dedicated Drivers and Applications section has been established to provide consumers with various resources and Q&A services | Provide customers with timely services |

## 3.3 Supply Chain Sustainability

Suppliers that deliver consistent quality and sustainable services remain a vital cornerstone of VIA Technologies' long-term sustainable development strategy. In recent years, environmental changes and the greenhouse effect have driven up production costs, compelling us to place greater emphasis on the sustainability of the entire supply chain. With sustainable development as our vision, VIA Technologies integrated economic, environmental, and social pillars directly into the company's sustainable supply chain management framework. We actively collaborate with our partners to build a sustainable supply chain, requiring all key suppliers to execute the Corporate Social Responsibility (CSR) Self-Declaration and the Ethical Management Agreement.

VIA Technologies' management is committed to providing customers with high-quality, safe products and services that comply with relevant laws, regulations, and standards. Furthermore, the company is dedicated to preventing occupational disasters, protecting the environment, and ensuring pollution prevention, thereby fulfilling its corporate social responsibility. The company's procurement of raw materials and consumables complies with relevant laws and regulations, as well as environmental and safety requirements. To achieve this goal, we pursue continuous improvement by adhering to the requirements of international management system standards, including ISO 9001, ISO 14001, ISO 45001, and RBA.

VIA Technologies has established a supply chain management system that incorporates the RBA (Responsible Business Alliance Code of Conduct) into its supply chain and requires suppliers to sign a letter of commitment. We continue to encourage our suppliers to uphold business ethics, protect labor human rights, prioritize the labor working environment, safety and health, and develop materials and processes that minimize environmental impact.

In 2025, VIA Technologies added 23 new suppliers, 14 of which passed sustainability evaluations. During the same year, a total of 207 active suppliers were audited, with 147 having implemented and passed sustainability evaluations in alignment with the company's requirements. VIA Technologies completed sustainability evaluations for all suppliers in 2025.

| Item | 2024 | 2025 |
|---|---|---|
| Number of new suppliers | 28 | 23 |
| Number of new suppliers undergoing sustainability assessment | 16 | 14 |
| Number of new suppliers qualified through sustainability assessment | 16 | 14 |
| New supplier sustainability assessment passing rate | 100% | 100% |
| Total number of active suppliers engaged during the current year | 253 | 207 |
| Number of suppliers passing sustainability assessment | 163 | 147 |
| Supplier sustainability assessment passing rate | 64% | 71% |

Note: Nine new suppliers in 2025 were onboarded before the implementation of the sustainability assessment; all have passed standard quality assessments.

## Supply Chain Integration and Risk Diversification Response

VIA Technologies has always regarded its suppliers as strategic partners, maintaining a firm belief in mutual support and shared growth. With its main operational base in Taiwan, VIA Technologies prioritizes collaboration with local suppliers to promote local industrial clusters and support regional economic development. The company's main raw materials are wafers and substrates, both of which are sourced locally from long-term partners providing excellent service. The procurement of critical raw materials is guided by a dual-sourcing strategy and a commitment to diversifying supply sources to mitigate operational risk. There is currently no concentration of sales regarding products or single customers.

## Minimizing the environmental impact of raw material transportation

As technology advances and industrial output rises, the resulting environmental hazards have also increased, prompting greater global focus on environmental protection issues. The 2023 United Nations Climate Change Conference (COP28) aimed to reach binding measures to address climate change and curb global temperature rise. While this year’s objective maintains the determination to limit global warming to 1.5 degrees Celsius, it also highlights a clear global commitment to phasing out fossil fuels. VIA Technologies also adheres to this principle when selecting suppliers by taking their geographical location into account. In addition to considering lead times, timeliness, and transportation costs, this approach reduces the potential environmental impact and harm caused by fossil fuel consumption during the long-distance transport of raw materials.

In addition to localization, supplier selection must account for the risks associated with centralized procurement in a single region. Our management approach focuses on maximizing vehicle and container capacity while prioritizing shipping by vessel over air freight whenever possible. Carbon dioxide emissions from ships are significantly lower than those from air transportation, effectively reducing the carbon footprint of our logistics.

## Procurement Policy

VIA Technologies values long-term partnerships with suppliers and extends the scope of its sustainable supply chain management to encompass corporate social responsibility across economic and governance, environmental protection, and social co-prosperity aspects. Labor rights, environmental protection, safety and health, ethics, and management systems are all incorporated as key criteria for selecting and auditing key suppliers. Through this approach, the company establishes risk management items and identifies high-risk suppliers, formulating corrective actions based on evaluation results and assisting suppliers to engage in ongoing improvement. These efforts aim to enhance the effectiveness of sustainable supply chain management and lower supply chain operational risk, ultimately fostering partnerships for sustainable growth. We also promote localized procurement to enhance supply flexibility, shorten new product development time, and reduce production costs, aiming to lower the overall supply chain transportation carbon emissions. In 2025, local suppliers, defined as those with transaction amounts denominated in New Taiwan Dollars (NT$), accounted for 84% of our total vendor base.

VIA Technologies has established a procurement and supplier management system in accordance with the ISO 9001 quality management system and RBA Responsible Business Alliance Code of Conduct requirements. This system effectively manages the quality of supplier deliveries and requires suppliers to comply with sustainable development policies, ensuring that all operations adhere to environmental and labor laws as well as international corporate social responsibility standards. Suppliers are required to sign the Corporate Social Responsibility (CSR) Self-Declaration and the Ethical Management Agreement, and their compliance is confirmed through annual sustainability evaluations.

To maintain a reliable supply of materials that satisfy requirements for quality, safety, green product, delivery, service, and cost, while enhancing supplier management and achieving mutual success, VIA Technologies selects suppliers in accordance with its material approval procedures and supplier selection mechanisms. The selection process includes material evaluations, assessments by professional teams, and supplier guidance.

# 3.4 Operational Performance

| Material Topics | Economic Performance |
|---|---|
| **Policies and Commitments** | • By anchoring our economic performance management on operational stability, financial transparency, R&D innovation, and market expansion, we continuously drive the company's long-term competitiveness and enhance stakeholder value.<br>• We are committed to addressing customer needs for AI, IoT, computer vision, edge computing, and enhanced security performance through intelligent automotive, industry, building, healthcare, and edge products and solutions, as well as x86 processor platforms and chips.<br>• Consolidated and annual financial statements are publicly disclosed in the Investor Relations section to maintain transparency in financial information for investors and stakeholders.<br>• Governance and risk management for economic performance-related topics are supported through the company's corporate governance framework, the operation of the Board of Directors and its committees, internal audit system, the Corporate Governance Best Practice Principles, the Ethical Corporate Management Best Practice Principles, the Risk Management Policy, and the Sustainable Development Best Practice Principles. |
| **Targets** | **Short-term goals (Within 3 Years)**<br>• Continue to optimize the functions of intelligent automotive, industry, building, healthcare, and edge solutions, as well as x86 processor platform products to enhance product flexibility, scalability, and market competitiveness.<br>• Completed the proof of concept (POC) for key fields to verify the accuracy of the digital twin engine in multi-machine collaboration and spatial modeling, and strengthened global sales, marketing, and business development activities.<br>**Medium- to long-term goals (4 years or more)**<br>• Expanded the deployment of intelligent automotive, industry, building, healthcare, and edge solutions across diverse industries and global markets, while establishing a more comprehensive network of distribution, channel, and system integration partners.<br>• Standardize and modularize industrial visual inspection, safety inspection, intelligent healthcare platform, and edge AI product portfolio offerings to enhance scaled deployment capabilities and market share.<br>• Continue to develop next-generation x86 server platforms, new-generation GPU architecture cores, 4D+ industrial spatial intelligence, and digital twin platforms to bolster our product competitiveness in delivering high performance, low power consumption, and optimal cost-effectiveness.<br>• Improve the resilience of our long-term corporate profitability and reinforce the foundation for sustainable growth through product innovation, patent deployment, global business expansion, and operational efficiency improvement. |

| Material Topics | Economic Performance |
|---|---|
| **Responsible Department/ Complaint Mechanism** | • Responsible department: The Board of Directors and the senior management team supervise the economic performance strategy, which is implemented by the finance, R&D, sales, product business, corporate governance, and sustainability-related responsible units based on their respective functions.<br>• Complaint/communication mechanism: Stakeholder section; for investor-related issues, please contact the investor relations contact point. |
| **Resources Invested** | • In 2025, R&D expenses reached NT$1,872,451 thousand, accounting for 19.61% of annual revenue; these funds were allocated to R&D projects including intelligent automotive, industry, building, healthcare, and edge solutions, as well as x86 processor platform and chips.<br>• In 2025, a total of 43 patents were granted approval, including 41 invention patents and 2 utility model patents. These patents cover key high-tech regions such as Taiwan, Mainland China, the United States, Europe, Japan, and Korea, aimed at enhancing the completeness of patent portfolio.<br>• Invested in the development of products and platforms such as the vCare platform cloud service, Mobile360 forklift safety system, FireWatch 365 detection solution, visual and safety inspection, intelligent nursing station management platform, edge AI device, and 16nm x86 processor SoC. |
| **Evaluation Mechanism** | • Financial Performance Tracking: The company regularly tracks core financial and distribution indicators, including operating revenue and costs, employee compensation and benefits, payments to capital providers and governments, community investments, and retained economic value, alongside R&D expenses and R&D-to-revenue ratios.<br>• Public Disclosure Mechanism: Quarterly consolidated financial statements and annual financial statements are provided via the investor relations section on the official website, serving as the basis for external stakeholders to review the company's financial performance.<br>• Governance and Audit Mechanism: Through the Board of Directors, committees, internal audits, corporate governance policies and regulations, risk management measures, and status of sustainable development promotion, the company regularly reviews operating performance, governance effectiveness, and material risks.<br>• R&D and Innovation Performance Evaluation: Monitor R&D expenditure, progress in the development of key solutions, proof-of-concept performance, the advancement of product standardization and modularization, as well as the annual number of patent grants and geographic coverage of the patent portfolio.<br>• Stakeholder feedback: Feedback is collected through dedicated communication channels for investors, shareholders, customers, employees, and the media, serving as a mechanism to inform and refine our management approaches and operational activities.<br>• Operating revenue in 2025 was NT$9,546,428 thousand. |

The company specializes in the design, R&D, manufacturing, and sales of integrated circuit chips, serving as a leading global provider of highly integrated embedded platforms and hardware and software system solutions. With over 2 decades of expertise and accumulated experience in core logic, graphics, microprocessor, and communication chip design, we have established a leading position in the rapidly evolving markets for intelligent automotive, industrial, building, and edge solutions by integrating innovative AI (Artificial Intelligence), ML (machine learning), edge aware, and cloud technologies. Guided by our commitment to sustainable development, we deliver diverse compact integrated solutions that empower corporate clients in their digital transformation, optimizing operational safety and resource efficiency as we advance our vision of becoming a sustainable enterprise.

In 2025, revenue contraction was primarily driven by two factors: reduced shipments from our subsidiary, VIA Next Technologies, due to tightened US semiconductor export regulations, and a YoY decline in sales within our CPU and intelligent business product lines. Overall financial performance is illustrated below:

| Item | 2023 | 2024 | 2025 |
|---|---|---|---|
| **Operating revenue** | 12,639,087 | 15,910,668 | 9,546,428 |
| **Operating costs** | 9,443,755 | 11,987,064 | 7,398,334 |
| **Employee compensation and benefits** | 2,168,639 | 2,448,639 | 2,380,595 |
| **Payments to capital providers** | 150,013 | 107,854 | 145,320 |
| **Payments to government** | 295,606 | 343,231 | 339,967 |
| **Community investment** | 23,704 | 11,256 | 2,514 |
| **Retained economic value** | 557,370 | 1,012,624 | (720,302) |

Note:
- Revenue is defined as net sales plus income from the provision of services.
- Operating costs are defined as expenses paid to external organizations for the purchase of raw materials, product components, facilities, and services.
- Employee compensation and benefits are defined as total wages (including employee salaries and amounts paid to the government on behalf of employees) plus total benefits (excluding education and training, PPE costs, or other cost items directly related to employee job duties).
- Payments to capital providers are defined as dividends paid to all shareholders plus interest paid to lenders.
- Payments to government are defined as income tax payments made by the organization in accordance with international, national, and local standards.

# CH 4

# Environmental Protection



## Sustainability Performance

| SDGs | Sustainability Goals | Track Record |
|---|---|---|
| 13 Climate Action | 13.2 Integrating Climate Change Measures into Business Plans<br>13.b Implement effective climate change planning and management | · The headquarters completed the GHG inventory in April 2026.<br>· Aligned with IFRS S2 Climate-related Disclosures and completed the sustainability report disclosure. |
| 7 Affordable and clean energy | 7.3 Energy Efficiency Improvements | · Compared to 2024, energy consumption decreased by 0.33 GJ. |
| 12 Responsible consumption and production | 12.5 Significantly reduce waste generation through prevention, reduction, recycling, and reuse | · In 2025, hazardous waste was reduced by 0.05 metric tons compared to 2023, representing a reduction rate of 33.3%. |

While pursuing balanced development, VIA Technologies remains committed to environmental protection. In alignment with government green procurement policies, the company actively sources products certified by 5 major environmental standards, the Green Mark, Energy Label, Water Efficiency Label, Green Building Material Label, and Carbon Footprint Label, to promote green consumption. Having pledged our commitment to environmental protection and occupational safety on our official website, we anchor these values internally through ongoing employee education and training. By embedding green design principles into our product development, we deliver solutions that maximize energy efficiency and expedite industrial digital transformation, cementing environmental stewardship as the foundation of our corporate sustainability.

## Our Approach

### Energy Conservation and Carbon Reduction

- Through annual energy conservation projects, we maximize energy efficiency to reduce carbon emissions. These efforts are incorporated into management objectives to progressively lower carbon emissions, thereby fulfilling our responsibility as a corporate citizen.
- The office air-conditioning temperature is set to 26 degrees Celsius to minimize carbon emissions.

### Waste Reduction - Waste Sorting

- Promote waste sorting and install recycling bins to achieve waste reduction.
- Promote zero disposable tableware usage to reduce municipal solid waste volume.

### Industrial Waste

- Industrial waste is managed in accordance with regulatory requirements and sorted and stored based on their respective chemical properties. Disposal is then entrusted to an authorized contractor approved by the competent authority.

### Green Procurement

- Committed to providing products that are free of Substances of Very High Concern (SVHC) as defined by the European Union's REACH regulation.
- We comply with the European Union's RoHS directive and advance green procurement protocols, mandating that all supplier-provided raw materials and manufacturing processes are free of restricted hazardous substances.

## Our Approach

### Green Products

VIA Technologies has established a comprehensive environmental restricted substance management process, and the primary practices are outlined below:

- Suppliers are required to sign a statement to ensure full compliance with RoHS and REACH international environmental regulations and customer requirements
- Conduct regular material test report reviews to implement and maintain the QC 080000 hazardous substance process management system.
- Implement supplier green product management audits

  In 2025, no incidents of non-compliance with green product regulations or customer requirements occurred.

### Emergency Response

- VIA Technologies has established an emergency response plan, command center, and emergency response team. In the event of an emergency, the team implements appropriate mitigation and containment measures. Emergency response training and fire drills are conducted semi-annually. Through realistic simulations and practical exercises led by a dedicated drill team, employees enhance their emergency preparedness and personal safety capabilities. This proactive training ensures personnel can take immediate, appropriate action to contain incidents before they escalate, thereby minimizing the impact and harm of a crisis.
- Collaborate regularly with local fire departments to equip employees with professional training in fire evacuation, first aid, and comprehensive emergency response techniques.

  In 2025, an emergency response drill was completed in accordance with the emergency response plan. Emergency drills are carried out in accordance with a predefined incident command structure, with designated personnel serving as the on-site incident commander, emergency medical responders, security and communications personnel, evacuation coordinators, and safety officers. This enables employees to respond rapidly to emergency incidents, minimizing personal injury and environmental impact.

# 4.1 Climate Change Management

VIA Technologies has established an internal control system and an internal audit system, and in 2020, it established risk management measures to implement integrated risk management across environmental, social, and governance (ESG) dimensions to support the company's sustainable operations. With extreme weather events caused by global warming and the growing significance of energy and climate change issues, VIA Technologies has adopted the Task Force on Climate-related Financial Disclosures (TCFD) framework since 2022 to mitigate the impacts of climate change on its operations. Starting from 2025, the company has aligned with IFRS S2, building upon the previous year's framework to disclose climate-related information regarding governance, strategy, risk management, and metrics and targets. Members of the Sustainable Development Committee identify climate-related risks and opportunities and formulate subsequent response strategies. These matters are reported to the Board of Directors annually to monitor overall implementation effectiveness. The scope of IFRS S2 in this chapter encompasses all parent and subsidiary companies within the consolidated financial statements.

## 4.1.1 Governance

## Oversight and Governance of Climate-Related Risks and Opportunities by the Board of Directors and Management

VIA Technologies recognizes the profound impact of climate change on the global economy and corporate operations. To ensure sufficient climate resilience and capture green transition opportunities, the company has established a top-down climate governance framework, integrating climate-related risks and opportunities into its overall business strategy.

- **Board of Directors' Oversight Responsibilities**

  The Board of Directors is the highest guidance and oversight body for VIA Technologies' climate governance. The company has established a "Sustainable Development Committee," with the Chairman of the Board personally serving as the chair of the risk management function (which includes the oversight of climate-related risks and opportunities). The Sustainable Development Committee reports to the Board of Directors annually on the implementation of sustainability risk management initiatives. The Board of Directors is responsible for overseeing the formulation of climate-related strategies, target setting, and the evaluation of implementation performance. Through regular reporting mechanisms, the Board of Directors ensures that management effectively addresses the challenges of climate change and incorporates climate-related considerations into significant capital expenditures, mergers and acquisitions, and strategic planning.

- **Management's Role in Assessment and Management**

  In terms of management, VIA Technologies collaborates with the heads of all first-level departments to promote climate risk management through the "Sustainable Development Office". The specific division of responsibilities is as follows:

| Governance body | Description of Climate Governance-related Responsibilities |
| --- | --- |
| **Sustainable Development Office** | Responsible for gathering climate and environmental information, initiating the climate risk assessment process, and monitoring project implementation. Regularly review the inventory plan and implementation results of each department, conduct climate risk and opportunity and operational impact analysis, and assist in determining material risks. |
| **Heads of all first-level departments** | Responsible for monitoring risks associated with the business activities under its management, evaluating risk sources and categories, and implementing risk identification, assessment, and response measures. |
| **Sustainable Development Committee** | Composed of representatives from the finance and other departments, the committee combines qualitative assessments with objective operational data to identify risks and evaluate their potential impact. The results of all risk identification and assessment activities are documented in the "Risk and Opportunity Assessment Management Form." The Risk Management Team is also responsible for establishing implementation strategies and setting goals, and it conducts annual rolling reviews of their effectiveness through ESG committee meetings. |

Through this rigorous governance structure, VIA Technologies ensures that climate change issues receive full attention and are effectively addressed, bridging top-level executive strategy with daily operational execution.

### 4.1.2 Strategy

### Impact of Climate-Related Risks and Opportunities on the Business Model and Value Chain

As a global leader in AI and edge computing solutions, VIA Technologies recognizes the profound impact of climate change on the electronics industry's supply chain and end-market demand. The company has identified short-, medium-, and long-term climate risks and opportunities that may affect operations through a systematic identification process (short-term is 1-3 years, medium-term is 4-5 years, and long-term is 6-10 years).

- **Material Climate Risk Identification and Value Chain Impacts**

The company categorizes climate-related risks into transition and physical risks, conducting comprehensive analyses of their potential impacts across the value chain (including upstream suppliers, internal operations, and downstream customers):

| Risk Category | Material Risk Items | Time Horizon | Analysis of Potential Impacts on the Value chain |
|---|---|---|---|
| **Transition risks** | Increase GHG emission pricing | Short- and medium-term | Upstream: Suppliers pass through carbon-related costs, leading to increased raw material procurement costs.<br>Own operations: The implementation of carbon fees or carbon fee mechanisms in various countries directly increases operating costs.<br>Downstream: Customer requests for product carbon footprint data lead to increased inventory management and certification costs. |
| **Transition risks** | Rising raw material costs | Short-, medium-, and long-term | Upstream: Extreme weather affecting mining capacity or the implementation of "dual control over the volume and intensity of energy use" policies by various countries has led to fluctuations in key metal prices and supply chain disruption risk.<br>Own operations: Rising procurement costs compresses gross margin.<br>Downstream: Product price increases may lead to a loss of orders. |
| **Transition risks** | Requirements and Regulations for Existing Products and Services | Short-term | Own operations: If the EU CBAM is extended to electronic products, it will increase export costs.<br>Downstream: Products must comply with new regulatory standards to meet customer requirements. |
| **Transition risks** | Costs of transitioning to low-carbon technologies | Short- and medium-term | Own operations: Meeting market demand for high-efficiency products requires significant investment in R&D resources and equipment upgrade costs. |
| **Physical risks** | Changes in rainfall patterns and extreme weather | Medium- and long-term | Upstream: Delivery delays resulting from disaster-related damage to supplier facilities.<br>Own operations: Damage to plant and equipment or production disruption.<br>Downstream: Delays in product delivery may result in liability for contractual penalties. |

### · Identification of Significant Climate Opportunities and Value Chain Impacts

In addition to risk management, VIA Technologies also actively identifies potential business opportunities arising from climate change:

| Opportunity Category | Significant Opportunity Items | Time Horizon | Analysis of Potential Impacts on the Value chain |
|---|---|---|---|
| **Resource Efficiency** | Reduce water withdrawal and water consumption, as well as engage in water recycling and reuse | Medium- and long-term | Own operations: Reduce utility expenses and improve resource use efficiency.<br>Upstream: Driving suppliers to jointly promote a circular economy. |
| **Energy Sources** | Adopt low-carbon energy and transition to more energy-efficient buildings | Medium- and long-term | Own operations: Reduce GHG emissions and carbon fee expenditure risk while enhancing corporate image. |
| **Products and Services** | Replace existing products with low-carbon alternatives and adopt new technologies | Medium- and long-term | Own operations: Create product premium and enhance market competitiveness.<br>Downstream: Assist customers in achieving their carbon reduction targets and deepening partnerships. |

### · Impacts of climate-related risks and opportunities on financial position, financial performance, and cash flows

VIA Technologies assesses the potential impacts of identified material climate risks on the company's financial position and formulates corresponding strategic measures:

| Material climate risks | Scenario Assumptions | Potential Financial Impact Assessment | Response Strategy and Financial Planning |
|---|---|---|---|
| **GHG emissions pricing** | · Implementation of a carbon fee in Taiwan (Per metric ton of $CO_2$, calculated at NT$300)<br>· EU CBAM's extension to electronic products (full Implementation in 2030) | · Financial performance (increased costs): Increasing annual carbon fee expenses and supply chain costs may result in a 5–10% reduction in gross margin.<br>· Financial performance (revenue impact): Increasing costs of exporting to the European Union (additional tariffs of 10-15%); increasing costs of carbon footprint inventory and certification. | · Cash flow (capital expenditure): Installation of renewable energy equipment.<br>· Strategic actions: Enhance energy efficiency, carbon credit procurement or offset, establish low-carbon product lines, and implement supply chain localization to minimize transportation emissions. |
| **Heavy Rainfall and Extreme Climate** | · Operations in China affected by flooding (annual likelihood increased to 10%)<br>· Taiwan headquarters facing long-term drought (water and electricity rationing system) | · Financial position (asset impairment): Damage to business locations is expected to result in direct losses of approximately NT$20 million.<br>· Financial performance (revenue reduction): Delivery delays could result in contractual penalties (1–3% of revenue); production interruptions could reduce monthly revenue by 3–5%.<br>· Cash flow (operating expenses): Costs for purchasing water tankers and adding new water storage equipment. | · Cash flow (capital expenditure): Strengthening flood prevention facilities at business locations (e.g., flood gates) and implementing water recycling systems (e.g., process wastewater recycling).<br>· Strategic actions: Diversify production sites (establishing plants in Southeast Asia), purchase climate-related insurance, and negotiate priority water supply agreements with local governments. |

| Material climate risks | Scenario Assumptions | Potential Financial Impact Assessment | Response Strategy and Financial Planning |
|---|---|---|---|
| **Raw material cost fluctuations** | · Key metal prices rose by 50% (due to the impact of extreme climate on mining capacity)<br>· 2. China's "dual control over the volume and intensity of energy use" policy restricts raw material production | · Financial performance (increased costs): Annual procurement costs increased by 5-8%; the use of air freight as an alternative mode of transport increased logistics costs (+10%).<br>· Financial performance (revenue impact): Product price hikes may lead to a loss of orders (2–3% decline in market share); supply chain disruption risk (capacity utilization rate drops to 70%). | · Strategic actions: Mitigate cost risks by entering into long-term supply agreements to stabilize prices, developing alternative materials, improving inventory turnover, diversifying the supplier base, and negotiating cost-sharing arrangements with customers. |

## Climate resilience (scenario analysis)

To assess the company's operational resilience under various climate scenarios, VIA Technologies utilized scenario analysis to evaluate both physical and transition risks. The company referenced the 2degrees Celsius scenario (2DS) for discussion during the Sustainable Development Committee meeting and utilized tools provided by the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP) as a reference for assessing the physical climate risk scenario.

- **Physical Risk Scenario (RCP 2.6/2DS)**

  Active global emissions reductions aimed at limiting end-of-century warming to 2 degrees Celsius. In this scenario, while the frequency and intensity of extreme weather events have increased, they remain relatively manageable.
  Resilience assessment: VIA Technologies possesses sufficient physical resilience to cope with the climate impacts in this scenario through adaptation strategies such as strengthening plant flood control facilities, introducing water circulation systems, and diversifying production locations.

- **Transition Risk Scenario (2DS)**

  Governments worldwide are implementing strict carbon pricing policies (such as carbon fees and CBAM) and mandating more stringent energy efficiency standards for products.
  Resilience assessment: VIA Technologies plans to introduce renewable energy. Through continuous R&D investment and supply chain management, the company possesses a high degree of transition resilience, enabling it to transform regulatory requirements into competitive market advantages.

### 4.1.3 Risk Management

## Processes for identifying, assessing, prioritizing, and monitoring climate-related risks and opportunities

To ensure that the potential impacts of climate change are effectively controlled, VIA Technologies has officially integrated climate risks and opportunities into the routine operations of each department and the overall risk management measures. The company has established a systematic, cross-departmental climate risk management process, which is divided into the following 5 core steps:

| Management Steps | Responsible Department | Specific Implementation Details and Methodology |
|---|---|---|
| Information Collection and Initiation | Sustainable Development Office | Continue to monitor domestic and international climate change trends, regulatory developments, and industry best practices, and complete the collection of climate and environmental background data. Based on this information, the company conducts annual climate risk assessments and establishes monitoring mechanisms to track the progress of related projects. |
| Department-Level Monitoring and Preliminary Assessment | Heads of all first-level departments | For the business scope under management, the company continuously monitors potential sources of climate risk and conducts preliminary assessments of risk categories and their potential impacts. |
| Cross-departmental Identification and Prioritization | Sustainable Development Committee | Meetings are held on a regular basis to facilitate thorough discussions, drawing on both subjective observations and objective operational data. The severity of various risks is identified and assessed through a comprehensive evaluation of their "likelihood" of occurrence and potential "level of impact". All identification and assessment results are recorded in detail in the "Risk and Opportunity Assessment Management Form". The Sustainable Development Office further reviews the inventory plans and implementation results of each department, conducts climate risk and opportunity and operational impact analysis, and ultimately determines the material climate risk items for the entire company. |
| Strategy Formulation and Target Setting | Sustainable Development Committee | Establish specific implementation strategies for identified material climate risks and opportunities, and set corresponding quantitative management targets to ensure risks are maintained within acceptable thresholds while maximizing the benefits of climate opportunities. |
| Oversight and Rolling Review | Sustainable Development Committee, Board of Directors | Through annual ESG Committee meetings, the Sustainability Committee conducts rolling reviews of the implementation progress and achievement of climate-related strategies and targets. Relevant review results and annual sustainability risk management issues are reported to the Board of Directors on a regular basis for final oversight and guidance, ensuring the continuous and effective operation of the climate risk management mechanism. |

### 4.1.4 Metrics and Targets

### Information Related to Cross-Industry Metric Categories (Climate-Related Metrics)

VIA Technologies recognizes that GHG emissions data is the foundation for climate risk management and carbon reduction strategy formulation. The company continues to conduct greenhouse gas (GHG) inventories in strict accordance with the ISO 14064-1:2018 standard, strengthening data transparency across its website and public disclosures. The GHG emissions inventory results for the company's main business locations in 2025 are as follows:

| Emissions Category/Indicators | 2025 Emissions | Scope and Remarks |
|---|---|---|
| Scope 1 (direct emissions) | 48.5309 metric tons $CO_2e$ | Include direct emission sources (e.g., company vehicles, generator fuel, refrigerant leakage, etc.) at major business locations. |
| Scope 2 (energy indirect emissions) | 1,171.9052 metric tons $CO_2e$ | Include purchased electricity for the main business locations. |
| Scope 1+2 Total Emissions | 1,220.4361 metric tons $CO_2e$ | Scope 1+2 total emissions constitute the primary carbon footprint of the company’s operations. |
| Scope 3 (other indirect emissions) | 13,630.2228 metric tons $CO_2e$ | Other indirect emissions involving the upstream and downstream segments of the value chain (such as purchased goods and services, and the use of sold products) are a key focus of the company's value chain carbon management. |

(Note: The data coverage is limited to the parent company of VIA Technologies)

**Energy Management, Efficiency, and Carbon Reduction Measures**

VIA Technologies actively responds to global climate change challenges by prioritizing energy management and supporting government initiatives on environmental protection and energy conservation. The company implements energy conservation and carbon reduction measures to enhance energy efficiency and minimize GHG emissions.

- **Energy Management Policy and Commitment**

Energy conservation policy: Employees must turn off office lights during lunch breaks and ensure all lighting and air conditioning systems are powered down upon leaving the office Strengthen energy conservation awareness and engage all employees in energy conservation initiatives to reduce unnecessary electricity consumption. Energy-efficient lighting is used in major access areas, with priority given to energy-saving equipment, and lighting is turned off in non-operational areas.
Green procurement commitment: Continue to promote "green procurement" and prioritize products with green labels (Green Mark, Energy Label, Water Efficiency Label, and Carbon Footprint Label, etc.)

· **Energy Consumption and Intensity**

Currently, 100% non-renewable energy is used. Total energy consumption at the headquarters is as follows:

| Item | 2023 | 2024 | 2025 |
|---|---|---|---|
| Total Energy Consumption (GJ) | 7,668.58 | 7,650.81 | 7,676.36 |
| Energy intensity (GJ/NT$ million revenue) | 0.607 | 0.481 | 0.804 |

Disclosure of information on climate-related risk or opportunity targets (climate-related targets)

In response to global climate action, VIA Technologies has set specific short-, medium-, and long-term emission reduction targets and formulated corresponding strategic action plans to progressively achieve its vision of net-zero emissions.

· **Climate-Related Quantitative Management Targets**

Short-term goal (annual): Achieve an annual electricity saving rate of 1%, using the previous year's electricity consumption as the baseline.
Long-term goal (2050): Achieve net-zero emissions, covering Scope 1, Scope 2, and significant Scope 3 emissions

· **Key Strategic Actions and Timelines for Achieving the Targets**

To ensure that the above carbon reduction targets are achieved as scheduled, the company has developed and is currently implementing the following specific action plans:

| Strategic Action Pillars | Specific Implementation Programs and Plans | Expected Benefits and Alignment with Goals |
|---|---|---|
| Implementation of Green Procurement | We promoted green procurement by purchasing eco-labeled infrastructure equipment and completely replacing refrigeration and air conditioning systems with class 1 energy-efficient equipment. | Ensure the short-term goal of 1% annual electricity savings is achieved to reduce Scope 2 emissions. |
| Expanding Renewable Energy Usage | Actively assess the feasibility of installing solar power generation systems or purchasing renewable energy certificates. | Incrementally increase the proportion of renewable energy mix to pave the way for realizing net-zero emissions by 2050. |
| Supply Chain Carbon Management | Require suppliers to conduct GHG inventories and promote supply chain localization to reduce transportation emissions. | Lower the environmental impact of the overall value chain and effectively manage Scope 3 emissions risks. |

# 4.2 Biodiversity

## Biodiversity and Zero-Deforestation Policy

VIA Technologies recognizes biodiversity as a vital foundation for maintaining ecosystem services, climate resilience, water resource circulation, and people's well-being. While the company's core business activities, integrated circuit design, testing, and office administration, are not considered land-intensive, associated with forest conversion, or characterized by water-intensive manufacturing processes, biodiversity protection and a zero-deforestation commitment have been integrated into the company's sustainability management framework. Guided by the principle of prevention, mitigation, and value chain responsibility, the company strives to minimize the direct and indirect pressures that its operations and procurement activities place on natural resources and ecosystem services.

VIA Technologies is committed to implementing its biodiversity and zero-deforestation policy across its daily operations, office management, procurement practices, supplier communications, and employee initiatives. The company will avoid the destruction, conversion, or illegal logging of high conservation value areas, legally protected areas, key habitats, primary forests, and peatlands. For any future additions of business locations, major renovations, or other activities involving land use change, the company will evaluate the impact on biodiversity, water resources, land use, and surrounding communities in accordance with regulatory requirements and risk levels. Based on these assessments, management measures such as avoidance, mitigation, restoration, or compensation will be implemented.

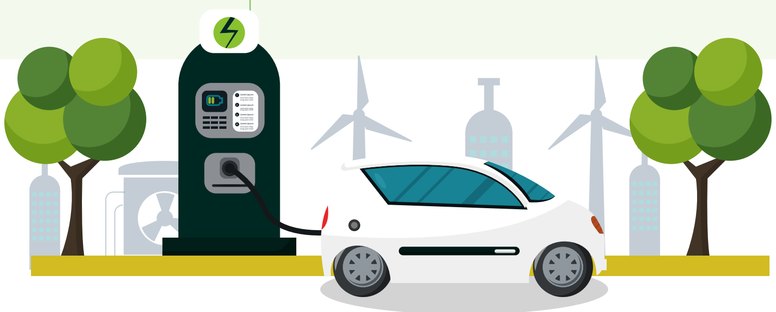
| Policy Aspect | Commitment | Response |
|---|---|---|
| Biodiversity Protection | Avoid significant habitat destruction caused by operating activities and apply the principle of prevention to mitigate pressure on ecosystem services. | Promote energy and water conservation, waste reduction, and resource circulation in offices to mitigate the indirect impacts of energy use, water consumption, and waste generation on the natural environment. |
| Zero-deforestation commitment | Support zero illegal logging, zero conversion of natural forests, and avoiding procurement from sources associated with deforestation. | Gradually incorporate zero-deforestation and legal sourcing requirements into supplier communication and procurement evaluations for paper, wood and bamboo, packaging materials, and related administrative procurement. |
| Water Resources and Ecosystem Services | Conserve water resources and mitigate water stress, while preventing effluent from impacting aquatic ecosystems. | The company does not require process water for its operations. All water is supplied through the municipal water system, and the company continues to implement water-efficient equipment and water reduction initiatives. |
| Waste and Pollution Prevention | Prevent waste from causing land or water pollution by implementing waste reduction, reuse, recycling, and environmentally compliant waste treatment practices. | Industrial waste is handled by qualified Class A waste collection and treatment contractors in compliance with regulatory reporting requirements. The company also implements the 5R principles: Reduce, Reuse, Recycle, Repair, and Refuse. |
| Supply Chain and Product Responsibility | Support effective resource utilization by optimizing product durability, improving performance, maintaining supply chain communication. | The company develops, designs, and tests integrated circuits while maximizing the sustainable use of resources through improvements in product durability and performance. |

The Sustainable Development Committee is responsible for promoting the biodiversity and zero-deforestation policy and providing overall coordination, while cross-functional policy execution is jointly driven by the administrative, procurement, financial, environmental safety, information, and relevant operational departments. The company regularly reviews biodiversity risks, natural resource utilization, supply chain zero-deforestation requirements, opportunities related to natural carbon sinks, and annual performance through its sustainability report. Progress is monitored using annual environmental performance, regulatory compliance, supplier communication records, and employee participation data.

## 2025 Biodiversity Policy Implementation Actions and Outcomes

VIA Technologies faced no potential risks in 2025 related to major land development, forest conversion, wetland development, process water discharge, or operations in high ecological sensitivity areas. The company's operations primarily consist of office administration and integrated circuit design. All water is sourced from the municipal supply and used for domestic purposes, with no requirement for process water. According to the WRI Aqueduct Water Risk Atlas, the company's locations are considered as low-medium water risk areas and are not situated in water stress areas. Building on this foundation, the company will reduce the indirect pressure of operating activities on natural resources and ecosystem services through initiatives such as energy conservation, water conservation, waste reduction, GHG inventory, and regulatory compliance in 2025.

| Policy Implementation Aspect | Specific Actions for 2025 | 2025 Performance or Management Results |
|---|---|---|
| Water Resource Management | The company uses dual-flush toilets, faucets with water-saving labels, and sensor-flush urinals, and has set a target to reduce water consumption by at least 3% compared to the 2023 base year. | Water consumption in 2025 decreased by 18.49% compared to 2023; water withdrawal and water discharge were both 17.85 million liters, with zero consumptive use. |
| Energy and Carbon Reduction | We encourage employees to turn off lights during lunch breaks, utilize security patrols to verify shutdowns during nights and holidays, and have implemented an application system for after-hours air conditioning usage. Furthermore, we have installed occupancy sensor lighting in selected parking areas and stairwells, as well as regularly maintained and replaced air conditioning equipment. | In 2025, 91 kWh of electricity were saved, equivalent to 0.33 GJ, with an energy intensity of 0.804 GJ per NT$ million revenue. |
| GHG Management | The company adopted the ISO 14064-1:2018 GHG inventory in 2024 and completed third-party verification of the 2025 inventory results in 2026. | In 2025, the combined Scope 1+2 emissions decreased by 13.3184 metric tons $CO_2e$ compared to the 2023 base year, representing a reduction of 1.08%. |
| Waste and Pollution Prevention | Implement the 5Rs: Reduce, Reuse, Recycle, Repair, and Refuse; industrial waste is handled by qualified Class A waste collection and treatment contractors in compliance with regulatory reporting requirements. | In 2025, hazardous industrial waste amounted to 0.10 tons, representing a 33.3% reduction from the 2023 base year. Since its establishment, the company has received no environmental penalties from the competent authority for any violation of environmental regulations. |
| Operational Risk Identification | The company does not engage in product manufacturing and has no demand for process water, as its business location is situated within a commercial office building. | With reference to the World Database on Protected Areas (WDPA) (https://www.protectedplanet.net/en/thematic-areas/wdpa?tab=WDPA) and the National Ecological Conservation Green Network Blueprint" (https://conservation.forest.gov.tw/0002174), the location of VIA's head-quarters does not affect biodiversity (as there are no protected areas nearby). |



### Natural Carbon Sink Strategy and Measures

VIA Technologies supports the national net-zero transition and natural carbon sink policy. Based on the characteristics of its office operations, IC design services, and global customer value chains, the company prioritizes four major strategies: "Low-carbon operations as the basis for supporting natural carbon sinks," "Green procurement and zero-deforestation supply chain," "Employee and community nature engagement," and "Natural carbon sink project evaluation and disclosure. At present, the company is focusing on strengthening its GHG inventory, energy conservation and carbon reduction, and internal data governance-related measures, while gradually assessing opportunities for natural carbon sink partnerships that are credible, measurable, reportable, and verifiable.

| Natural Carbon Sink Strategy | Description of Measures | In alignment with the natural carbon sink key strategy | 2025 Progress or Achievement Status |
|---|---|---|---|
| Strategy 1: Support Forest Carbon Sinks and zero-deforestation Procurement | Progressively integrate zero illegal logging, legal sourcing, reduced use of single-use paper, and the promotion of sustainably sourced paper, wood, and bamboo products into our administrative procurement policies and supplier communication. We also evaluate participation in legally compliant and credible tree-planting, forest conservation, and ecosystem restoration programs. | Consistent with the goals of “increasing forest area,” “enhancing the utilization of domestically sourced timber,” and “strengthening forest management,” the company supports ecological reforestation, promotes the use of domestically sourced wood and bamboo materials, and encourages the reuse of residual wood and bamboo materials. | In 2025, the company reduced resource consumption through office reduction, energy conservation, and waste management; paperless practices were also encouraged by prioritizing green procurement for paper products. |
| Strategy 2: Support Soil Carbon Sinks and Circular Utilization | Promote office waste reduction, resource recycling, and the compliant management of electronic components, while assessing opportunities to support the reuse of agricultural residual resources, the maintenance of community green spaces, and environmental education initiatives. | In alignment with the goals of “strengthening soil management” and “developing carbon-negative farming practices,” the company supports initiatives to increase soil organic matter, establish a monitoring, reporting, and verification (MRV) system for soil carbon sinks, and encourage the use of agricultural residues. | In 2025, the company implemented the 5R principles, lowering hazardous industrial waste by 33.3% compared to 2023. All industrial waste was handled by qualified contractors and reported in accordance with regulations, with 100% of the waste sent for recycling and treatment. |
| Strategy 3: Support Marine and Wetland Carbon Sink Conservation | The company supports wetland conservation, coastal forest management, waterbody clean-up, and aquatic vegetation restoration through environmental initiatives, employee volunteer activities, and external partnerships. The company does not make claims regarding carbon sink achievements unless they have been measured and verified. | Correspond to the goals of “developing methodologies for measuring carbon sinks in marine and wetland ecosystems,” “establishing carbon sink enhancement management measures and aquatic plant restoration,” and “advancing integrated aquaculture models”. | In 2025, the company completed its water resource risk identification and assessed its water saving effectiveness. Its locations are not situated in water stress areas, and water consumption decreased by 18.49% compared to 2023. |
| Strategy 4: Low-carbon Operations and Natural Carbon Sink Data Governance | Prioritize the completion of the GHG inventory, energy management, and water resource management, followed by an evaluation of the additionality, permanence, leakage risk, and third-party verification feasibility of the natural carbon sink project. | Uphold the spirit of natural carbon sink MRV and align with the scientific management direction of the national net-zero pathway. | In 2024, the company introduced the ISO 14064-1:2018 GHG inventory, and third-party verification was completed in 2025; Scope 1+2 emissions were decrease by 1.08% in 2025 compared to 2023. |

## 4.3 Energy Management

| Material Topics | Energy Management |
|---|---|
| **Policies/Commitments** | Energy conservation and carbon reduction<br>Continuous improvement |
| **Targets** | · Improve energy efficiency<br>· Priority is given to Level 1 energy-efficient refrigeration and air-conditioning systems.<br>· Energy intensity is below 1 GJ per NT$ million revenue<br>· Achieve 10% renewable energy utilization rate by 2030<br>· Achieve net-zero emissions by 2050 |
| **Resources Invested and Key Achievements for the Year** | · Promotion and Implementation of Energy Conservation Measures<br>· Planning for follow-up energy conservation projects<br>· Implementation of GHG inventory operations |
| **Responsible Departments/Complaint Mechanism** | Responsible Department: GHG Inventory Promotion Committee<br>Complaint Mechanism<br>EMAIL: JimmingChen@via.com.tw |
| **Evaluation Mechanisms/Results** | · Completed GHG inventory<br>· Electricity consumption decreased by 0.33 GJ compared to 2024.<br>· Energy intensity was 0.80 GJ per NT$ million revenue. |

Given the finite nature of the Earth's energy resources, VIA Technologies, whose operations are primarily office-based, consumes energy mainly for office administration. The company is committed to effective energy management to minimize unnecessary waste. The company’s energy consumption includes electricity, diesel for generators, and gasoline for company vehicles, while water is the primary resource consumed in its operations.

### Energy Consumption

VIA Technologies - Energy Consumption Statistics Unit: GJ

| Year | Electricity (kWh) | Electricity (GJ) | Diesel (L) | Diesel (GJ) | Gasoline (L) | Gasoline (GJ) | Total Energy Consumption |
|---|---|---|---|---|---|---|---|
| 2023 | 2,130,034 | 7,668.12 | 13 | 0.46 | - | - | 7,668.58 |
| 2024 | 2,117,761 | 7,623.94 | 7.5 | 0.27 | 837.8 | 26.60 | 7,650.81 |
| 2025 | 2,117,670 | 7,623.61 | 627.9 | 22.70 | 946.3 | 30.05 | 7,676.36 |

Note 1: 1 kWh is 3.6 megajoules and 1 GJ is10^9 1 billion joules; 1 kcal is 4,186 joules. Based on the latest calorific values published by the MOENV, Taiwan, the calorific value of diesel is 8,636 kcal per liter, and the calorific value of gasoline is 7,586 kcal per liter.
Note 2: Energy consumption is disclosed for the company's headquarters based on the reporting boundary defined in this sustainability report.

### Energy intensity

VIA Technologies - Energy Intensity Unit: GJ/NT$ million revenue

| Year | Electricity | Diesel | Gasoline | Total Energy Consumption |
|---|---|---|---|---|
| 2023 | 0.607 | 0.00004 | - | 0.607 |
| 2024 | 0.479 | 0.00002 | 0.00167 | 0.481 |
| 2025 | 0.799 | 0.00238 | 0.00315 | 0.804 |

Note: The company's consolidated revenue was NT$12,639 million in 2023 and increased to NT$15,911 million in 2024. For 2025, consolidated revenue reached NT$9,546 million.

## Energy Saving Effectiveness

### Energy Management Plan

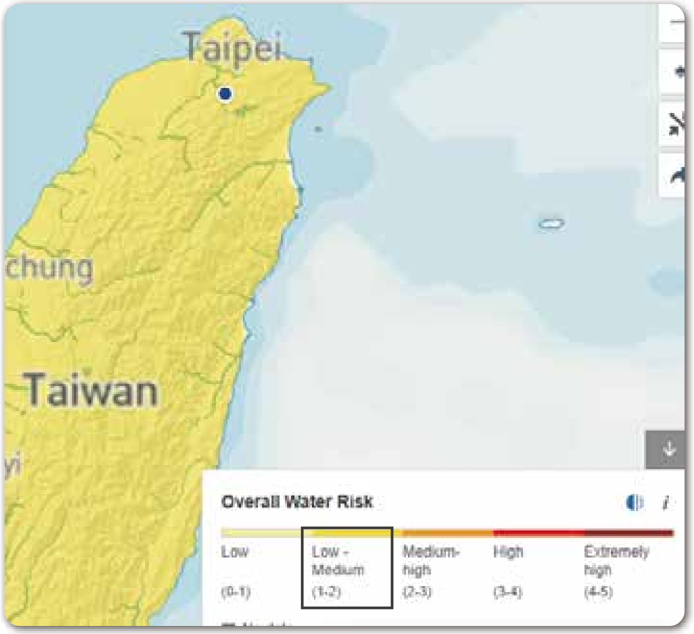
- Continue to implement energy conservation management mechanisms, such as turning off lights during office lunch breaks, having security personnel patrol and turn off lights at night and on holidays, and requiring applications for air conditioning use during off-hours, to minimize electricity consumption.
- Energy conservation management: Occupancy sensors were installed for half of the lighting fixtures in the B2 and B3 parking areas and across half of the stairwells in all areas, reducing lighting electricity consumption by 50%.
- The company performs annual, quarterly, and monthly maintenance on air-conditioning systems, including chillers, blowers, and total heat exchangers, to decrease equipment failure rates and enhance operational efficiency. In addition, an annual budget is allocated for the replacement of obsolete air-conditioning equipment with high failure rates or low operating efficiency.

### Energy consumption savings

Compared to 2024, 91 kWh of electricity were saved, equivalent to a reduction of 0.33 GJ.

## 4.4 Water Resource Management

The company's operating activities are primarily office-based. Since we do not engage in the production or manufacturing of products, there is no demand for process water. Moreover, the company’s water withdrawal is entirely sourced from the municipal water supply and is used solely for domestic purposes. The company is located in a commercial office building in northern Taiwan. According to the World Resources Institute water risk assessment and analysis, the site is situated in a low-medium water risk area and is not considered a water stress area; therefore, the company does not cause significant environmental impact on water resources or nearby ecological environment. The company continues to promote water conservation and the use of water-saving label products, including dual-flush toilets, water-saving label faucets, and sensor-flush urinals. The company has set target of decreasing water consumption by over 3% compared to the 2023 base year. In 2025, the actual reduction in water consumption reached 18.49% compared to 2023, successfully achieving the target.




Note: Water risk assessments were conducted using the World Resources Institute (WRI) Aqueduct Water Risk Atlas. https://www.wri.org/applications/aqueduct/water-risk-atlas/

| Water Consumption | | | |
|---|---|---|---|
| **Year** | 2023 | 2024 | 2025 |
| **Water withdrawal (Million liters)** | 21.90 | 15.47 | 17.85 |
| **Water discharge (Million liters)** | 21.90 | 15.47 | 17.85 |
| **Consumptive use (Million liters)** | 0 | 0 | 0 |

Note: As the company only uses domestic water for commercial buildings, water withdrawal is equal to water discharge, resulting in no consumptive use.

## 4.5 Waste Management

We are a professional integrated circuit design company primarily engaged in the development, design, and testing of various integrated circuits. By enhancing product durability and performance, we aim to maximize the sustainable utilization of resources. General domestic waste from employee office areas makes up the bulk of waste generated. The company's industrial waste stream is primarily generated from the disposal of obsolete and slow-moving inventory, with the resulting byproducts classified as mixed metal hazardous waste. These include waste electronic component scraps, defective products, and printed circuit boards with components. Annual scrap disposal is executed each December in strict compliance with the Waste Disposal Act and the internal IC Scrap Working Instructions. This disposal process is initiated after an inventory count has been conducted and verified by the Finance and Accounting Department and a CPA.

Industrial waste disposal is handled by qualified Class A waste collection and treatment vendors. In accordance with the relevant provisions of the Waste Disposal Act, the "Waste Removal Plan" has been submitted to the New Taipei City Environmental Protection Department, and the generation, temporary storage, and removal of industrial waste have been reported in compliance with relevant regulations. Since its establishment, the company has not been subject to any environmental penalties from the competent authority for any violation of environmental regulations.

The company has implemented domestic waste reduction measures. Recycled items are centralized in the resource recycling area designated by the management committee and entrusted to qualified Class B waste collection vendors for centralized recycling and reuse. The company set a waste reduction target to reduce hazardous waste by 5% compared to the 2023 base year. In 2025, the actual reduction reached 33.3% compared to 2023, successfully meeting the target.

### Domestic waste disposal

**Reduce**

Reduce office waste through initiatives such as reducing paper consumption and minimizing the use of paper cups.

**Reuse**

Office supplies can be repurposed or reused through measures such as recycling used paper for double-sided printing.

**Recycle**

Office supplies used in the office were fully recovered and sorted, including items such as waste batteries, waste paper, and iron and aluminum cans.

**Repair**

Repair and reuse salvageable office equipment to eliminate resource waste and reduce corporate procurement costs.

**Refuse**

Promote green consumption in the office by avoiding the purchase and use of environmentally harmful or non-eco-friendly products.

| Waste disposal volume | | | | | Unit: Metric tons |
|---|---|---|---|---|---|
| **Waste categories** | 2023 | 2024 | 2025 | Disposal method | Disposal site |
| **Hazardous industrial waste** | 0.15 | 0.10 | 0.10 | Recycling | Off-site |

Note: Domestic waste is disposed of centrally by building management and has not been quantified; hazardous industrial waste is calculated based on the actual reported disposal volume.

## 4.6 Greenhouse Gas (GHG) Management

Extreme weather caused by GHGs is a major environmental problem facing the world today. Although VIA Technologies is not a major energy consumer, we recognize that as global citizens, GHG reduction is a shared corporate goal. Consequently, VIA Technologies voluntarily conducts a GHG inventory, aiming to understand current status and trends to facilitate proactive responses. We continue to estimate the GHGs generated by the company's energy consumption to serve as a reference for subsequent energy saving and carbon reduction performance. We implemented the ISO 14064-1:2018 GHG inventory in 2023 and obtained third-party verification for the 2024 inventory results in 2025.

### Comparison of the Company's Emission Scopes and Sources

| Category | | By Equipment (Emission Source) |
|---|---|---|
| Scope 1 Category 1 | 1.1 Stationary Combustion | Emergency generators (diesel) ($CO_2$, $CH_4$, $N_2O$) |
| | 1.2 Mobile Combustion | Company vehicles (gasoline) ($CO_2$, $CH_4$, $N_2O$) |
| | 1.4 Anthropogenic systems/Fugitive emissions | WD-40($CO_2$); refrigerants(HFCs)from air conditioning equipment, chillers, refrigerators, water dispensers, dehumidifiers, industrial equipment, and company vehicles; septic tanks($CH_4$); and fire extinguishers($CO_2$, HFC-227ea) |
| Scope 2 Category 2 | 2.1 Purchased Electricity | Electrical equipment ($CO_2$, $CH_4$, $N_2O$) |
| Scope 3 Category 3 | 3.1 Upstream Transportation | Raw material transportation ($CO_2$, $CH_4$, $N_2O$) |
| | 3.2 Downstream Transportation | Product Transportation ($CO_2$, $CH_4$, $N_2O$) |
| | 3.5 Business Travel | Employee business travel (private vehicle, taxi, or high-speed rail) ($CO_2$, $CH_4$, $N_2O$) |
| Scope 3 Category 4 | 4.1 Purchase of Goods | Carbon footprint (from paper procurement, upstream extraction and transmission/ distribution of electricity, upstream extraction and transmission/distribution of diesel, and upstream extraction and transmission/distribution of gasoline) ($CO_2$, $CH_4$, $N_2O$) |
| | 4.4 Waste Disposal and Removal | Emissions from waste removal and disposal |

### Emissions Summary Table for the 7 Major Category 1 GHGs

| Item | $CO_2$ | $CH_4$ | $N_2O$ | HFCs | PFCs |
|---|---|---|---|---|---|
| $CO_2$ equivalent emissions (metric tons CO2e/year) | 3.7652 | 16.4974 | 0.0819 | 28.1864 | 0.0000 |
| Percentage by Gas Type (%) | 7.76% | 33.99% | 0.17% | 58.08% | 0.00% |

| Item | $SF_6$ | $NF_3$ | Other | Annual Category 1 GHG Emissions in $CO_2$ Equivalent |
|---|---|---|---|---|
| $CO_2$ equivalent emissions (metric tons CO2e/year) | 0.0000 | 0.0000 | 0.0000 | 48.5309 |
| Percentage by Gas Type (%) | 0.00% | 0.00% | 0.00% | 100.00% |

## VIA Technologies – Analysis of GHG emissions by emission source type

| Emission source type | | Scope 1 Direct emissions | Scope 2 Energy indirect | Scope 3 Other indirect | Total $CO_2$ equivalent emissions |
|---|---|---|---|---|---|
| **2023** | $CO_2$ equivalent emissions (metric tons $CO_2e$/year) | 61.8533 | 1,171.9012 | 282.5997 | 1,516.3542 |
| | Percentage by Gas Type (%) | 4.08 | 77.28 | 18.64 | 100.00 |
| **2024** | $CO_2$ equivalent emissions (metric tons $CO_2e$/year) | 64.9073 | 1107.0441 | 280.0950 | 1452.0464 |
| | Percentage by Gas Type (%) | 4.47 | 76.24 | 19.29 | 100.00 |
| **2025** | $CO_2$ equivalent emissions (metric tons $CO_2e$/year) | 48.5309 | 1,171.9052 | 13,630.2228 | 14,850.6589 |
| | Percentage by Gas Type (%) | 0.33 | 7.89 | 91.78 | 100 |

Note 1: The electricity emission factor for 2023 was 0.494 $kgCO_2$/kWh, and the electricity emission factor for 2024 was 0.474 $kgCO_2$/kWh. The emission factors for each emission source were based on the GHG emission factors published by the MOENV, Taiwan, and the IPCC Sixth Assessment Report.

Note 2: Since 2023, the company has conducted comprehensive GHG inventories in accordance with the ISO 14064-1:2018 standard. In 2025, additional Scope 3 emission sources were incorporated into the inventory boundary; therefore, the reported $CO_2$ equivalent emissions were substantially higher than those of the previous 2 years.

Note 3: Starting from 2024, the company has commissioned third-party verification for its inventory results. The inventory results for 2025 are expected to undergo third-party verification in June 2026.

Note 4: Scope 1+2 total emissions in 2025 decreased by 13.3184 metric tons of $CO_2e$ emissions compared to the base year 2023, representing an annual reduction of 1.08%.

## Emissions intensity

| Year | Revenue (NT$ million) | Total emissions (Metric tons $CO_2e$) | Emissions intensity (Metric tons $CO_2e$/ NT$ million revenue) |
|---|---|---|---|
| 2023 | 12,639 | 1,516.3542 | 0.12 |
| 2024 | 15,911 | 1,452.0464 | 0.09 |
| 2025 | 9,546 | 14,850.6589 | 1.57 |

| Year | Scope 1+2 emissions (Metric tons $CO_2e$) | Scope 1+2 emission intensity (Metric tons $CO_2e$/ NT$ million revenue) | Scope 3 Emission Intensity (Metric tons $CO_2e$/ NT$ million revenue) |
|---|---|---|---|
| 2023 | 1,233.7545 | 0.0976 | 0.0224 |
| 2024 | 1,171.9514 | 0.0737 | 0.0176 |
| 2025 | 1,220.4361 | 0.1278 | 1.4278 |

# CH 5 Social Engagement



## Sustainability Performance

| SDGs | | Track Record |
|---|---|---|
| 5 Gender Equality; 8 Decent work and economic growth; 10 Reduced inequality | 5.1 End all forms of discrimination against all women and girls everywhere<br>8.7 Prohibition of child labor and eradication of forced labor<br>10.2 Empower and promote the social, economic and political inclusion of all<br>10.3 Ensure equal opportunity and reduce inequalities of outcome | · A total of 3 employees were eligible for and applied for unpaid parental leave, with 1 employee returning to work after completing their full leave period<br>· The company implements its Human Rights Policy in accordance with established procedures and raises employee awareness through new employee training and ongoing training programs. The company has also established a complaint channel. During the reporting year, no violations of the Human Rights Policy were recorded.<br>· Female employees accounted for 36.1% of the total workforce.<br>· 100% of employees, regardless of gender or level, participated in performance appraisal. |
| 4 Quality Education | 4.3 Ensure equal access to education and training opportunities regardless of gender | · The average training hours for female and male employees of the company were 15.04 hours and 11.97 hours, respectively. |
| 3 Good Health and Well-Being; 8 Decent work and economic growth | 3.7 Ensure the inclusion of healthcare considerations in operational planning<br>3.8 Access to quality essential health-care services<br>8.8 Protect labor rights and promote safe and secure working environments for all workers | · Employee health check-ups are conducted every two years, exceeding regulatory requirements.<br>· A total of 300 participants attended the emerging occupational disease prevention course.<br>· In 2025, 8 health promotion activities were held for 482 participants, achieving an overall satisfaction rate of 98%.<br>· Maintained zero occupational accidents |

| SDGs | | Track Record |
|---|---|---|
| 1 No Poverty | 1.3 Implement social protection systems and measures for underprivileged groups | · In 2025, a total of 155 people were involved in the after-school tutoring care program for elementary and junior high students, with 51 service stations established, benefiting approximately 27,091 people.<br>· In 2025, the company extended its community support to a total of 1,460 institutions, mobilizing 145 dedicated personnel to benefit 272,449 people, including 920 home visits to elderly individuals living alone.<br>· The 2025 Second-hand Book Donation and Accompanied Reading Campaign donated 267 books contributed NT$950 in cash proceeds.<br>· Supported the Step30 "Used Shoes Save Lives" initiative by collecting 237 pairs of shoes, 20 bags, and 274 pieces of clothing to help overseas students.<br>· Invited 10 underprivileged groups to host a charity bazaar. |

Guided by its mission to "connect the world through innovation and care," VIA Technologies prioritizes employee labor rights and workplace safety, striving to foster a happy, friendly, and equitable work environment. The company provides equal employment opportunities and fosters a workplace culture of gender equality and respect for diversity. By offering benefits that exceed regulatory requirements and maintaining market-competitive remuneration, the company enhances employee identification and retention willingness to support stable business operations.

Within its human resource development framework, VIA Technologies has established a comprehensive education and training system. The company organizes general knowledge, management, and professional competency courses through both scheduled and specialized sessions to continually elevate employee expertise and market competitiveness, while supporting clear career progression through a transparent promotion mechanism. The company values open labor-management relations, actively utilizing labor-management meetings to collect employee feedback, facilitate two-way communication, and build consensus.

Furthermore, VIA Technologies continues to implement occupational safety and health management and strengthen work environment risk control to bolster the physical and mental well-being of its employees. The company also upholds the spirit of giving back to society by actively engaging in public welfare activities and supporting underprivileged groups. In doing so, it fulfills its corporate social responsibility and continues to generate sustainable value and shared benefits for its employees, the enterprise, and society.

## 5.1 Employee Structure

VIA Technologies treats all employees equally. Through facilities such as nursing rooms and fitness centers, along with maternity protection programs and equal opportunity measures ensuring that compensation is not influenced by gender, race, or sexual orientation, the company strives to create an inclusive environment. By fostering disability inclusion and eliminating structural inequalities, VIA Technologies safeguards the labor rights of all employees. In addition, the company promotes a harmonious labor-management relationship through open communication and complaint mechanisms, ethical and performance evaluations, various welfare measures, as well as physical and mental well-being activities.

### 5.1.1 Human Rights Protection

VIA Technologies is committed to creating a work environment that respects human rights and dignity, built on the core values of integrity, respect, and labor-management harmony. The company refers to and supports international human rights and labor standards, including the *Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights*, the *ILO Declaration on Fundamental Principles and Rights at Work, and the UN Global Compact*. Furthermore, the company has formulated and disclosed its Human Rights Policy based on international standards and the local labor, human rights, occupational health and safety, and equal opportunity regulations across its global business locations. The Human Rights Policy applies to VIA Technologies' regular employees, contract personnel, temporary personnel, and other workers affected by the company's operations; suppliers, contractors, and vendors are managed through supplier management and annual audits. The company's Human Rights Policy encompasses commitments relating to the prohibition of forced labor and child labor, fair wages and working hours, diversity, inclusion and non-discrimination, a friendly workplace, occupational health and safety, freedom of association, harmonious labor-management relations, complaint mechanisms, as well as regular reviews and ongoing improvement.

The Human Rights Policy is announced and implemented upon approval by the Board of Directors. The Sustainable Development Committee/Secretaryoversees the integration of sustainability and human rights management information. The HR Departmentis responsible for employee human rights, labor relations, compensation and working hours, education and training, and the complaint mechanism. The occupational safety and health department manages health and safety risk management, while procurement and quality assurance departments handle supplier human rights and sustainable supply chain management.

VIA Technologies maintains a whistleblowing channel for all personnel. After receiving a report, a designated personnel conducts due diligence while ensuring the whistleblower's identity remains confidential. For all substantiated claims, the company enforces a zero-retaliation policy, guaranteeing that the reporting individual is protected from any form of adverse treatment. VIA Technologies had no record of human rights violations in 2025.

## Human Rights Due Diligence Process and Annual Implementation Status

| Procedure | Implementation Method | 2025 Implementation Status Disclosure |
|---|---|---|
| Policy Commitments | The Human Rights Policy has been approved by the Board of Directors and is publicly disclosed on the official website. This policy covers the prohibition of forced labor and child labor, wages and working hours, non-discrimination, a friendly workplace, health and safety, freedom of association, labor-management harmony, and a complaint mechanism. | The company continues to promote employee and supply chain human rights management in accordance with its Human Rights Policy, incorporating policy requirements into internal management, training and awareness, and supplier management procedures. |
| Boundary definition | Identify the company's business locations, regular employees, contract personnel, temporary personnel, job seekers, customer contact points, suppliers, vendors, and contractors. | The human rights due diligence scope for the year covers employees, job seekers, customer interaction processes, suppliers, vendors, and contractors, prioritizing those with a higher relevance to the company's business activities and supply chain. |
| Issue Identification | Identify material human rights issues with reference to international human rights norms, labor laws and regulations, complaint cases, labor-management meetings, occupational safety and health records, and supplier assessment results. | Material human rights issues identified for the year include: salary and working hours, health and safety, non-discrimination and anti-harassment, prohibition of child labor and forced labor, freedom of association and labor-management communication, personal data and complaint confidentiality, as well as supplier labor human rights and safety and health risks. |
| Risk Assessment | Issues are evaluated based on the likelihood of occurrence, the level of impact, the vulnerability of affected groups, regulatory requirements, and the level of stakeholder concern to distinguish between general risks and higher-risk topics. | The annual evaluation results indicated that for employees, the primary management focuses included working hours and leave management, occupational safety and health, workplace misconduct and harassment, and sexual harassment prevention; for the supply chain, the primary management focuses were labor rights, safety and health, business ethics, environmental management, and conflict minerals sourcing. |

| Procedure | Implementation Method | 2025 Implementation Status Disclosure |
|---|---|---|
| Mitigation and Remediation | For identified risks, the company adopted mitigation measures including education and training, policy revisions, stakeholder communication meetings, complaint investigations, corrective action monitoring, supplier guidance, audits, and necessary remedial measures. | During the year, the company conducted labor safety and health education and training, disaster and fire prevention training, health check-ups, health lectures, and labor-management meetings, and provided employee complaint channels and exclusive complaint channels for sexual harassment/workplace misconduct and harassment. For all substantiated cases, the company implemented corrective, improvement, management adjustment or necessary remedial measures according to corporate procedures. |
| Tracking and Disclosure | Regularly review human rights management performance, evaluate human rights systems and management operations, and disclose relevant policies and achievements in the sustainability report and on the official website. | During the year, the company's responsible department tracked the progress of human rights risk improvements and included the implementation status in the sustainability report to enhance the human rights awareness of employees, suppliers, and stakeholders. |

| Survey Scope | Material Human Rights Issues | 2025 Mitigation or remedial measures |
|---|---|---|
| Employees | Wages and working hours, leave management, health and safety, non-discrimination and anti-harassment, freedom of association, and labor-management communication. | Manage salaries, working hours, leave, and statutory holidays in accordance with the law; organize education and training on occupational safety and health, disaster and fire prevention training, health check-ups, and health lectures; and regularly hold labor-management meetings while maintaining an employee complaint email, suggestion box, and other communication channels. |
| Job applicants and new hires | Non-discrimination, prohibition of child labor, personal data protection, and fair recruitment. | Recruitment and employment are conducted without discrimination based on nationality, region, skin color, race, religion, gender, sexual orientation, social class, education, occupation, age, or political stance. Age is verified at the time of hiring to mitigate child labor risks, and job application data is managed confidentially in accordance with the law. |
| Women, persons with disabilities, and foreign workers | Equal opportunity, friendly workplace, sexual harassment prevention, workplace misconduct and harassment. | Promote gender equality, zero harassment, and a zero bullying culture; establish a dedicated complaint hotline and email for sexual harassment prevention and workplace misconduct and harassment; and ensure confidentiality during the complaint investigation process to protect the complainant from retaliation or adverse treatment. |
| Customers | Product Safety, Privacy Protection, Customer Complaint Handling, and Fair Service. | We have established customer communication, order processing, technical support, customer complaint handling, and after-sales service processes in accordance with the ISO 9001 quality management system, and have facilitated improvements through customer satisfaction surveys and customer complaint tracking. |
| Suppliers, vendors, and contractors | Labor human rights, working environment, safety and health, business ethics (including privacy and information security), and environmental management. | The RBA Responsible Business Alliance Code of Conduct was introduced into the supply chain, where suppliers were asked to sign a letter of commitment. Labor rights, environmental protection, safety and health, ethics, and management systems were integrated into the selection and audit criteria for key suppliers. Improvements were mandated based on evaluation results, and continuous follow-up were conducted to ensure compliance. |

## 5.1.2 Employee Statistics

VIA Technologies is a professional integrated circuit design company in the high-tech professional field. Given our requirements for high-caliber personnel and the challenges of talent development, we strive to minimize personnel turnover and achieve talent sustainability through a comprehensive welfare system and a friendly workplace environment.

The integrated circuit design industry relies on a stable and long-term workforce. Accordingly, the vast majority of the company's employees are employed under open-ended employment contracts (i.e., full-time employees). By offering secure, long-term employment, the company ensures career stability and financial peace of mind for our workforce, thereby supporting their overall economic well-being. The company is led by seasoned leadership team that actively mentors emerging talent. This balanced workforce structure supports organizational stability and minimizes the risk of workforce shortages.

VIA Technologies maintains a 100% local hiring rate for senior executives at its Taiwan location, reinforcing our governance strategy of fostering community-centric leadership. This approach successfully retains top professional talent within the regional ecosystem, cultivating strong community alignment while stimulating local economic growth.

| Statistics/Year | | 2023 | | 2024 | | 2025 | |
|---|---|---|---|---|---|---|---|
| Total Number of Employees(Note1) | | 370 | | 377 | | 368 | |
| Employment contract (Note2) | | Permanent Employees | Temporary Employees | Permanent Employees | Temporary Employees | Permanent Employees | Temporary Employees |
| Gender | Male | 236 | 0 | 238 | 1 | 228 | 7 |
| | Female | 124 | 10 | 126 | 12 | 121 | 12 |
| Region | Taiwan | 360 | 10 | 364 | 13 | 349 | 19 |
| Employment Type (Note 3) | | Full-time | Part-time | Full-time | Part-time | Full-time | Part-time |
| Gender | Male | 236 | 0 | 238 | 1 | 229 | 6 |
| | Female | 128 | 6 | 129 | 9 | 127 | 6 |
| Region | Taiwan | 364 | 6 | 367 | 10 | 356 | 12 |

Note 1: Based on the total number of employees as of the end of the year (December 31).

Note 2: Permanent employees refer to those who have signed contracts with no fixed term, as defined according to the GRI Standards. Temporary employees are those who have signed fixed-term contracts.

Note 3: Employment types are categorized into full-time employees (weekly working hours reach the statutory working hours limit) and part-time employees (weekly working hours do not reach the statutory working hours limit; the company's part-time employees consist of interns engaged in semester-based internship programs, with weekly working hours of fewer than 40 hours).

Note 4: Employee with no guaranteed hours: The company has no employees of this type.

Note 5: The company employed 8 full-time foreign employees, representing 2.17% of the total workforce.

## Workers who are not employees

| Statistics/Year Total number of workers | | 2023 | | 2024 | | 2025 | |
|---|---|---|---|---|---|---|---|
| | | 20 | | 19 | | 16 | |
| Contract Type | | Agency workers | Other workers | Agency workers | Other workers | Agency workers | Other workers |
| Gender | Male | 4 | 0 | 3 | 0 | 3 | 0 |
| | Female | 16 | 0 | 16 | 0 | 13 | 0 |
| Region | Taiwan | 20 | 0 | 19 | 0 | 16 | 0 |

Note: The company's agency workers are primarily engaged in clerical support, switchboard operation, and general administration.

| Diversity Statistics/Year Total number of employees (Note 1) | | | 2023 | | 2024 | | 2025 | |
|---|---|---|---|---|---|---|---|---|
| | | | 370 | | 377 | | 368 | |
| | | | Headcount | Percentage | Headcount | Percentage | Headcount | Percentage |
| Permanent Employees | Gender | Male | 236 | 63.78% | 239 | 63.40% | 235 | 63.86% |
| | | Female | 134 | 36.22% | 138 | 36.60% | 133 | 36.14% |
| | Age | Under 30 years old | 26 | 7.03% | 28 | 7.43% | 33 | 8.97% |
| | | 30–49 years old | 214 | 57.84% | 202 | 53.58% | 175 | 47.55% |
| | | Aged 50 and above | 130 | 35.14% | 147 | 38.99% | 160 | 43.48% |
| | Educational | Master/Ph.D. | 143 | 38.65% | 141 | 37.40% | 137 | 37.23% |
| | | Bachelor | 222 | 60.00% | 228 | 60.48% | 221 | 60.05% |
| | | Other | 5 | 1.35% | 8 | 2.12% | 10 | 2.72% |

Note: The company has hired 2 employees with severe disabilities

In 2025, the company hired 31 new employees, an increase of 2 from 2024. This reflects the company's ongoing efforts to recruit talent in alignment with organizational development needs. Of these, 18 new hires were under the age of 30, representing the primary recruitment demographic, which helps to strengthen the talent pipeline and enhance organizational vitality. However, the number of resignations increased to 40 in 2025, representing an increase of 17 compared to 2024. These departures were primarily concentrated among employees aged 30 to 49 and those with a college or university education, indicating higher turnover among experienced professionals. The main reasons for this include personal career planning, career transition, family factors, industry talent turnover, and the retirement or phased career transitions among select senior personnel. The company will continue to strengthen talent retention and the continuity of critical functions through compensation and benefits review, education and training, communication between supervisors and employees, career development mechanisms, and exit interviews.

| New Hire and Turnover Statistics/Annual | | 2023 | | 2024 | | 2025 | |
|---|---|---|---|---|---|---|---|
| | | Total | Percentage | Total | Percentage | Total | Percentage |
| New hires | | | | | | | |
| Age | Under 30 years old | 19 | 5.14% | 13 | 3.45% | 18 | 4.89% |
| | 30–49 years old | 6 | 1.62% | 12 | 3.18% | 9 | 2.45% |
| | Aged 50 and above | 2 | 0.54% | 4 | 1.06% | 4 | 1.09% |
| Gender | Male | 9 | 2.43% | 12 | 3.18% | 16 | 4.35% |
| | Female | 18 | 4.86% | 17 | 4.51% | 15 | 4.08% |
| Educational Background | Graduate school | 7 | 1.89% | 5 | 1.33% | 8 | 2.17% |
| | Colleges and universities | 20 | 5.41% | 21 | 5.57% | 19 | 5.16% |
| | Other | 0 | 0.00% | 3 | 0.80% | 4 | 1.09% |
| Resigned employees | | | | | | | |
| Age | Under 30 years old | 9 | 2.43% | 7 | 1.86% | 9 | 2.45% |
| | 30–49 years old | 13 | 3.51% | 9 | 2.39% | 22 | 5.98% |
| | Aged 50 and above | 0 | 0.00% | 7 | 1.86% | 9 | 2.45% |
| Gender | Male | 8 | 2.16% | 9 | 2.39% | 21 | 5.71% |
| | Female | 14 | 3.78% | 14 | 3.71% | 19 | 5.16% |
| Educational Background | Graduate school | 5 | 1.35% | 8 | 2.12% | 12 | 3.26% |
| | Colleges and universities | 17 | 4.59% | 14 | 3.71% | 28 | 7.61% |
| | Other | 0 | 0.00% | 1 | 0.27% | 0 | 0.00% |

Note 1: Figures based on the total number of employees as of the end of the year.

Note 2: New hire rate = (Total number of new hires in the category for the year / Total number of employees at the end of the year) * 100%.
For example, the female new hire rate = (total number of female new hires for the year / total number of employees at the end of the year) * 100%.
Turnover rate = (total number of resigned employees of the specific category in the year / total number of employees at the end of the year) * 100%.
Turnover rate for employees under 30 = (number of employees under 30 who resigned in the year / total number of employees at the end of the year) * 100%.

## 5.2 Talent Sustainability

| Material Topics | Talent Development and Retention |
|---|---|
| **Policies/Commitments** | Recognizing talent as the core capital for business transformation, the company has established systems for diverse and equitable recruitment, tiered talent development, cross-generational knowledge transfer, international collaboration, and employee retention and well-being. These efforts foster a fair, inclusive, and development-oriented workplace that supports continuous learning. |
| **Targets** | • Continuously strengthen employees' professional competencies and AI application capabilities to sustain the transfer of learning into workplace performance, while enhancing managers' leadership and innovative decision-making capabilities.<br>• Expand training on industry trends, information security, human rights, ethical corporate management, and workplace safety training.<br>• Minimize key talent attrition risk through new hire care, career development, internal recruitment, and retention incentives.<br>• Achieved an annual average of 10 hours or more of training per employee. |
| **Resources Invested and Key Achievements for the Year** | • In 2025, the company established strategic partnerships with 3 schools, participated in 2 corporate information sessions and 5 campus recruitment fairs, and successfully recruited 13 interns.<br>• In 2025, the overall training hours averaged 13.08 hours per employee. In particular, female employees achieved an average of 15.04 hours compared to 11.97 hours for male employees. Meanwhile, management personnel averaged 15.10 hours of professional development, while non-management personnel averaged 12.38 hours. |
| **Responsible Departments/ Complaint Mechanism** | Responsible Department: Human Resources<br>Complaint Mechanism:<br>EMAIL: PeggyChung@vianextech.com |
| **Evaluation Mechanisms/ Results** | • Annual Training Outcome Review<br>• Implementation Results Disclosed in the Annual Sustainability Report |

VIA Technologies is committed to a people-centered management philosophy and has established fair and legally compliant employment policies in accordance with applicable laws and regulations. Taking into account the legal requirements and operational needs of each business location, the company periodically reviews employment conditions, compensation and benefits, and internal management systems to protect employees' fundamental rights as well as foster stable and harmonious labor-management relations. The company continues to provide market-competitive salary levels and a diversified benefits system. In 2025, the median salary for full-time non-managerial employees was NT$1,537 thousand, and the average salary for full-time employees was NT$1,728 thousand, demonstrating the company's commitment to employee livelihood protection and compensation fairness.

To enhance employee communication and the protection of their interests, VIA Technologies has established diverse communication channels, including the employee website/feedback section, employee suggestion boxes, the channel for reporting workplace misconduct, regular labor-management meetings, and regular or ad hoc communication meetings between supervisors and subordinates within each department. In 2025, a total of 5 feedback submissions were received via the employee suggestion box, 100% of which were addressed and successfully resolved within target timelines. The company conducted all scheduled quarterly labor-management meetings during the year, resulting in zero formal labor dispute cases. The company also continues to refine its internal management system and work environment through internal activities, projects, and post-training feedback provided by employees.

To support employee physical and mental health, VIA Technologies provides professional counselors who deliver initial mental health assistance and necessary referrals. The company also employs onsite nurses and arranges for external physicians to provide health consultations for employees. The company also encourages employees to establish various clubs and participate in activities to promote work-life balance and foster a friendly, diverse, and cohesive workplace.

### 5.2.1 Compensation and Benefits

VIA Technologies has established a fair, reasonable, and competitive compensation system based on the company's operating conditions, profitability, market salary trends, industry standards, as well as individual performance and contributions. In addition to base salary and allowances, compensation items include project bonuses, retention bonuses, R&D patent bonuses, and year-end bonuses to recognize employee contributions and enhance retention willingness.

The company regularly conducts performance and career development reviews, incorporating the results into compensation adjustment, promotion, and career development considerations. Salaries and promotions are determined based on job category, seniority, education and experience, professional skills, and work performance. We ensure zero differential treatment based on gender/individual background, thereby upholding fair employment principles, equal pay for equal work, and comprehensive gender equality.

Regarding retirement protection, the company has established old and new retirement pension systems in accordance with the law. The company regularly contributes retirement reserve funds or pensions to dedicated accounts and assists employees with voluntary contributions to safeguard their retirement interests. Defined benefit plan (old pension system): The company has established a Supervisory Committee of Business Entities' Labor Retirement Reserve according to labor retirement regulations. Each month, the company deposits a labor retirement reserve fund equivalent to 2% of total recognized salaries into a dedicated account at the Bank of Taiwan to safeguard statutory labor rights. Defined contribution plan (new pension system): On July 1, 2005, the company adopted the government's new pension system, under which 6% of an employee's total monthly salary is contributed to their individual pension account. For employees who make voluntary contributions, an additional amount is deducted from their monthly salary based on their voluntary contribution rate and remitted to their individual pension accounts at the Bureau of Labor Insurance. Through comprehensive compensation and benefits, profit-sharing, and career development programs, VIA Technologies fosters employee commitment and a sense of belonging, supporting the company's sustainable development.

#### Average and Median Compensation of Full-Time Non-Executive Employees over Two Years

| Full-time Non-executive Employees | Average Compensation (NT$ thousand per person) | Median Compensation (NT$ thousand per person) |
|---|---|---|
| 2024 | 1,866 | 1,652 |
| 2025 | 1,728 | 1,537 |
| Difference | -7.4% | -6.96% |

Note: The YoY change in the median compensation of full-time non-managerial employees from 2024 to 2025 was mainly due to stronger profitability in the previous year, resulting in higher provis for employee profit-sharing bonuses and incentive bonuses.

To enhance employee productivity, we provide a range of benefits and a comfortable office environment, while regularly organizing wellness activities to help staff relieve stress and foster positive peer interactions. Recognizing the importance of balancing work and family life, we encourage employees to take parental leave to support their family care needs.

| Full-Time Employee Benefits |
|---|
| Employee insurance (including life insurance, accident and medical insurance) |
| Marriage, bereavement, and special occasion allowances/emergency relief fund |
| Holiday and birthday cash gifts |
| Labor Day gifts |
| Year-end bonus |
| Regular health check-up |
| Employee stock ownership |
| Five days of paid sick leave per year |
| Parental leave, maternity leave, and paternity leave |
| Pension |
| Massage services |
| Employee Club Activities |
| Afternoon tea refreshments |
| Employee fitness center |

## Employee welfare activity photo highlights

Daily Afternoon Tea Refreshments Menu


Labor Day Gifts

Massage Services


Christmas Party


Christmas Party

Christmas Party

Art and Lifestyle Lectures

Art and Lifestyle Lectures

Art and Lifestyle Lectures

Team Building Activity


Team Building Activity


Team Building Activity

| Employee unpaid parental leave/Year | Statistics | | | |
|---|---|---|---|---|
| | Gender | 2023 | 2024 | 2025 |
| Number of employees eligible for unpaid parental leave | Male | 8 | 8 | 6 |
| | Female | 5 | 3 | 5 |
| Number of employees who applied for unpaid parental leave | Male | 0 | 0 | 1 |
| | Female | 2 | 1 | 2 |
| Number of employees due to return to work after unpaid parental leave (A) | Male | 0 | 0 | 1 |
| | Female | 2 | 2 | 1 |
| Number of employees who actually returned to work after completing unpaid parental leave (B) (including early returns) | Male | 0 | 0 | 1 |
| | Female | 2 | 2 | 0 |
| Return-to-work rate (B/A) | Male | - | - | 100% |
| | Female | 100% | 100% | 0% |
| Number of employees who returned to work after completing unpaid parental leave in the previous year and remained employed 12 months after reinstatement (C) | Male | 0 | 0 | 0 |
| | Female | 1 | 1 | 1 |
| Retention rate (C/previous year B) | Male | 0% | - | - |
| | Female | 100% | 50% | 50% |

Note 1: The number of employees eligible for parental leave is based on the number of male and female employees who applied for maternity leave and paternity leave in the past 3 years.
Note 2: Return-to-work rate = (total number of employees who actually returned to work during the year / total number of employees due to return to work during the year) * 100%.
Note 3: Retention rate = (total number of employees who remained employed 12 months after reinstatement in the previous year / Actual number of employees reinstated in the previous year) * 100%.

VIA Technologies appreciates long-serving employees and presents commemorative gold coins and thank-you cards to those who have reached 5, 10, 20, and 30 years of service. In addition, the company produced a special interview video featuring senior employees to express gratitude for their long-term contributions to VIA Technologies.

## 5.2.2 Talent Development

With over 3 decades of experience in the semiconductor and AI fields, VIA Technologies has transformed from IC design into a provider of AI intelligent applications (such as intelligent automotive systems, edge, building, and industrial solutions.). The company considers talent as the most important capital supporting its corporate transformation. Despite limited training resources, the average training effectiveness conversion rate was over 80% (87.5%). The company considers "talent development" as one of the key ESG issues for 2025, aiming to build a resilient, innovative, and sustainable organization within the rapidly evolving AI market.

### I. Tiered Academy Framework: Precisely Enabling Competency Transformation

Centered around "tiered academies and precise development," a five-academy system has been established and systematically planned training blueprints based on differences in job ranks and competencies:

- Leadership Management Academy: Conducted 2 sessions of the “Critical Thinking and Innovation with AI” course for participants ranging from The course integrates generative AI tools to cultivate advanced systemic thinking among management, thereby optimizing operational workflows, expanding strategic horizons, and embedding digital transformation leadership across the management structure.
- Professional Academy: Through an in-depth partnership with the Market Intelligence & Consulting Institute (MIC), the company invited industry analysts to deliver 9 lecture series, covering topics such as “Trump 2.0 supply chain dynamics,” “semiconductor/AI chip trends,” “humanoid robot applications,” “edge-based generative AI computing,” and the “global quantum computing ecosystem". Through external analysts’ perspectives, employees can gain a deeper understanding of ICT industry transformations and bolster their technical acumen.
- Self-Development and Foundational Academy: To address the challenges of digital transformation, the company enhances employees' information security awareness and behavior, broadens their understanding of the international political and economic landscape, and complies with internationally recognized human rights standards. The company also promotes ethical corporate management and provides labor health and safety training to create a cohesive workplace.

### II.Experience Transfer and International Collaboration: Optimizing Human Capital Resilience

With nearly 60% of its workforce consisting of employees with over 15 years of service, VIA Technologies is committed to transforming "experience” into “competitiveness” and revitalizing its human capital through 2 major programs offered by the “External Academy”.

- Talent Pioneer Program: An internship training mechanism is established with prestigious domestic and foreign schools to shape a corporate social image. Newcomers are led by senior experts in conducting on-the-job training (OJT) practical projects, achieving the transfer of critical technologies and ensuring that 30 years of R&D heritage can be transformed into the cornerstone of innovation in the AI era.
- International technical cooperation: Continued to collaborate with the University of California, Berkeley's "Robot Open Autonomous Racing (ROAR™)" project to promote autonomous driving technology and extreme robotics application research. Maximize R&D capabilities through technical exchanges with premier universities around the world to attract and retain specialized technical talent.

### III. Creating Long-term Value and Sustainable Operations

VIA Technologies effectively optimizes organizational resilience through AI empowerment and cross-generational knowledge transfer. Even at financial turning points, the company remains committed to investing in employees' digital capabilities and international development. This approach creates long-term value for the company, its shareholders, and investors, while strengthening the human capital foundation that supports sustainable business development.

<table>
<tr><th colspan="2">Statistics/Year</th><th>2023</th><th>2024</th><th>2025</th></tr>
<tr><td colspan="2">Average training hours per employee</td><td>11.96</td><td>14.21</td><td>13.08</td></tr>
<tr><td rowspan="2">Average training hours per employee by gender</td><td>Female</td><td>12.99</td><td>15.30</td><td>15.04</td></tr>
<tr><td>Male</td><td>11.38</td><td>13.58</td><td>11.97</td></tr>
<tr><td rowspan="2">Average training hours per employee by category</td><td>Management position</td><td>13.69</td><td>15.96</td><td>15.10</td></tr>
<tr><td>Non-management position</td><td>11.31</td><td>13.67</td><td>12.38</td></tr>
</table>

Note 1: The average training hours for all employees is calculated as (total training hours for all employees during the year / total number of employees at the end of the year).
Note 2: The average training hours per female employee is calculated as (total training hours for female employees during the year / total number of female employees at the end of the year).
Note 3: Training hours are calculated based on courses managed by the HR Department; projects and professional skill training organized independently by individual departments are not included.

## 5.2.3 Talent Attraction and Recruitment

VIA Technologies upholds the core values of “integrity,” “positivity,” “innovation,” “discipline,” and “customer trust” to create a diverse, innovative, and trusting work environment that attracts global talent, fostering mutual prosperity and sustainable development.

### ■ Diverse and Equal Talent Recruitment and Comprehensive Recruitment Policy

With a global perspective and adhering to the core principle of "merit-based employment," the company hires employees based on the alignment of their academic background and work experience with job fit. We provide equal employment opportunity regardless of race, gender, religion, skin color, nationality, age, political affiliation, sexual orientation, pregnancy status, disability status, or social background. In compliance with local laws and regulations, we strictly enforce a non-discrimination policy, maintain a prohibition of child labor, provide labor protection, and implement a spirit of fair and inclusive recruitment. Furthermore, we have established the "Personnel Recruitment and Employment Management Regulations" to recruit outstanding domestic and international talent who identify with our corporate culture.

### ■ Multi-level Verification Mechanisms and Comprehensive Recruitment Processes

With the advent of AI and digitization, to mitigate the risks of AI-forged resumes, fraudulent identification, and video interviews utilizing deepfake technology, an online-merge-offline (OMO) integration model has been implemented. By combining online Teams interviews with offline in-person meetings, this approach transcends time and distance constraints, establishing an agile recruitment mechanism. In addition, our recruitment process and methods utilize multi-factor authentication, including post-interview verification, pre-employment validation of academic transcripts and salary certificates, and background checks conducted with the candidate's authorization. Furthermore, identity verification is performed upon reporting for duty, and employees are required to sign a confidentiality agreement. These measures effectively reduce employment risk and protect the interests of both the employer and the employees. No recruitment or placement fees are charged to candidates during the selection process, ensuring a secure and cost-free interview experience.

### ■ Diverse Recruitment Channels and Tech-Enabled Marketing

In addition to internal referrals and recruitment platforms such as 104 Job Bank, Cakeresume, and LinkedIn, we also maintain an official website and a social media presence on platforms such as Facebook, Instagram, Threads, PTT, and Dcard. The company attracts a wide range of domestic and international talent by utilizing these diverse digital marketing channels. Furthermore, the "aptitude test platform" was designed through user experience optimization to provide a seamless interface and visual experience, thereby enhancing our employer brand.

### Forging Campus Connections and Cultivating Elite Talent

We have actively expanded our engagement with the next generation of professionals by forging strategic partnerships with 3 premier academic institutions. Within the AI tech sector, our internship programs assist students in bridging the gap between classroom theory and workplace realities, broadening their professional horizons and fostering robust academic/industry exchange to fulfill our commitment to campus talent cultivation. Recruitment and promotion were conducted at key schools across northern, central, and southern Taiwan. In 2025, the company participated in 2 corporate information sessions and 5 campus recruitment fairs to enhance employer brand exposure and campus engagement. These efforts were followed by the annual domestic and international summer internship program, which recruited 13 interns in 2025. Throughout the internship, dedicated supervisors and senior employees offered guidance to facilitate workplace adaptation. The program also featured an opening ceremony, cross-group/company field trips, course activities, and a graduation achievement presentation, enabling interns to acquire professional knowledge, master practical application skills, and explore future career possibilities.

Campus Recruitment Briefing

Summer Internship Activities

| VIA Technologies' Talent Retention Measures | |
|---|---|
| Interview Stage | Communicate job descriptions and understand candidate expectations to minimize turnover resulting from information gaps. |
| New Employee Training and Support | During the orientation phase, dedicated floor managers assist new hires in navigating administrative procedures and the workplace. This operational support is complemented by the HR department's comprehensive introduction to our core organizational values, culture, product portfolios, corporate policies, and benefits systems, while departmental mentors provide professional guidance and support to facilitate a seamless transition. |
| Benefits system | We provide a high-quality work environment supported by a competitive compensation system and comprehensive benefits. Furthermore, we plan and implement annual salary adjustments, incentive bonuses, medium- to long-term retention incentives, and other programs to motivate and retain top talents. |
| Transfer Arrangements | The company seeks to understand employees' reasons for leaving through exit interviews. Where appropriate, supervisors and employees jointly discuss and agree on feasible solutions, including adjustments to job responsibilities or transfer to another work location, allowing employees to continue working for the company. |
| Internal Recruitment | Guided by the principles of placing the right talent in the right position and supporting career development, employees may apply for internal transfers to suitable vacancies upon obtaining their supervisor's approval. |
| Management Training | Organize regular and ad hoc courses or lectures on leadership for supervisors and personal management for general employees to help them formulate short-, medium-, and long-term career plans. |
| Friendly Workplace | We are committed to promoting the values of DEI and respecting differences to provide a fair, non-discriminatory, diverse and inclusive, and supportive workplace. By strengthening holistic care for our employees' physical, mental, and spiritual well-being, we ensure they can achieve their full potential with peace of mind. |
| Counseling and Support | The company offers a complimentary employee assistance program that provides personal, legal, and financial support. Through these services, the company promotes work-life balance, reinforces supportive relationships with employees and their families, and enhances employee cohesion and engagement to foster a happy workplace. |

### 5.2.4 Labor-Management Communication

Open communication between labor and management facilitates cooperation, enabling employees to understand the company's business plans, operations, and market conditions. At the same time, it allows management to stay informed of employees' working conditions in a timely manner, better positioning the company to build a friendly workplace centered on employees' needs. VIA Technologies rigorously adheres to local regulatory frameworks, ensuring all internal personnel administration aligns with the labor laws of each business location. In compliance with statutory requirements, the company convenes formal labor-management committees at least quarterly. Management is represented by the General Manager, the Corporate Governance Manager, and the Head of human resources, while labor representatives are elected by the workforce to maintain 50/50 representation. The company maintains harmonious labor-management relations through regular labor-management meetings and dialogue. These mechanisms promote collaboration, provide employees with channels to express their views and advocate for better employment conditions, and improve employee representation in the workplace.

VIA Technologies has also established diverse communication channels to facilitate two-way dialogue, allowing employees to fully express their views. The company responds to this feedback in a timely manner and translates suggestions into actionable policies. Consequently, VIA Technologies has maintained harmonious labor relations in recent years, with no labor disputes occurring.

If a factory closure or the establishment of a new factory results in employee redundancies or changes in work locations, the company complies with the Act for Worker Protection of Mass Redundancy by submitting the required notification to the local labor authority at least 60 days in advance and complying with the statutory notice period.

## 5.3 Occupational Safety and Health

VIA Technologies is committed to providing a safe and healthy working environment for its employees and implementing an occupational safety and health management system. Our commitment:

- Provide customers with high-quality, safe products and services that are compliant with regulatory standards.
- Prevent occupational accidents, promote health, and build a friendly workplace.
- Continuously improve the work environment, minimize risks, and prevent occupational injuries and diseases.

In accordance with the occupational safety and health management system and relevant international regulations, we actively comply with occupational safety and health regulations to create a safe and healthy workplace and fulfill our corporate social responsibility.

### A Sound Occupational Safety and Health Management System

- The annual "Occupational Accident Prevention Plan" is formulated and measures are implemented to minimize occupational accidents.
- The company employs in-house security personnel responsible for routine patrols and self-inspections (including electrical safety inspections), as well as assisting with the management of abnormalities.
- Implementation of routine inspections: The company has formulated a self-inspection implementation plan for electrical equipment, fire safety facilities, and the operating environment to proactively identify potential hazard factors and rectify deficiencies, thereby effectively controlling risks. These include biennial building safety inspections, annual fire safety inspection/filing, and yearly maintenance of the main gate switch box. Furthermore, maintenance and infrared thermal imaging inspections are performed for the sub-switch boxes in data centers on each floor every March, June, September, and December. Improvement measures such as replacing extension cords with fixed sockets and enhancing power circuit loads have also been implemented to mitigate potential safety hazards.
- Hazard identification is conducted for employees' operations; PPE (such as safety shoes, goggles, and electrical insulating gloves) is provided for operations with higher hazard risks (e.g., construction).
- Provide each employee with a personal emergency kit that includes a smoke escape hood, a flashlight, an emergency response handbook, and a whistle.
- Regularly conduct fire self-defense drills, AED usage, and first aid training to enhance employees' emergency response capabilities.
- In accordance with the "Measures for the Implementation of Labor and Work Environment Monitoring," the company commissions an operating environment measurement institution approved by the Ministry of Labor to perform monitoring. Every six months, measurements are conducted for the operating environment, including carbon dioxide ($CO_2$), illuminance, organic solvents (ethanol, n-bromopropane, isopropanol), lead (Pb), and electromagnetic waves,. Relevant test data shall be circulated to the employees in accordance with the "Measures for the Implementation of Labor and Work Environment Monitoring" issued by the Administration Department, and shall serve as a reference basis for the Administration Department and Construction Department to implement environmental improvement and energy conservation measures across all regions.
- First aid personnel are stationed at each regional office and undergo retraining according to regulations.
- Regular audits and awareness campaigns are conducted for electrical safety and chemical handling. Following the investigation of any occupational accident, relevant educational materials are developed and distributed periodically by internal employee emails.

For many years, the company has been committed to employee support, health, and safety. In fulfilling its corporate social responsibility and advancing sustainable business development, the company has always believed that the health and safety of its employees are its most valuable assets!

## Safety and Health Activities: Highlights from Emergency Response and Fire Drills




## Occupational Safety and Health Training

| 2025 Occupational Safety and Health Training Effectiveness | | |
|---|---|---|
| **Training Courses** | **Description** | **2025 Achievement Rate** |
| **Workplace Safety and First Aid Training** | “Citizen/Simplified" CPR and AED training course | To encourage employees to review and improve their first aid skill proficiency, 48 employees participated in first aid safety training courses this year. With a 100% pass rate for both written and practical tests, the program effectively enhanced workplace first aid response capability. |
| **Fire Evacuation Guidance Training** | Fire self-defense drills are conducted every 6 months | A total of 42 employees from VIA, VIA Next Technologies, and VIA Labs participated in the annual firefighting drill, achieving a training attendance rate of over 90%; a total of 105 employees attended the drill. |
| **Emerging occupational disease prevention course and health promotion education** | Four Major Occupational Health and Safety Prevention/Promotion Initiatives | This year's emerging occupational disease prevention course included technological fitness, healthy walking, healthy weight loss, healthy diet, and body composition and blood pressure measurement. The course was saw 300 participants, achieving a satisfaction rate of 96%. |

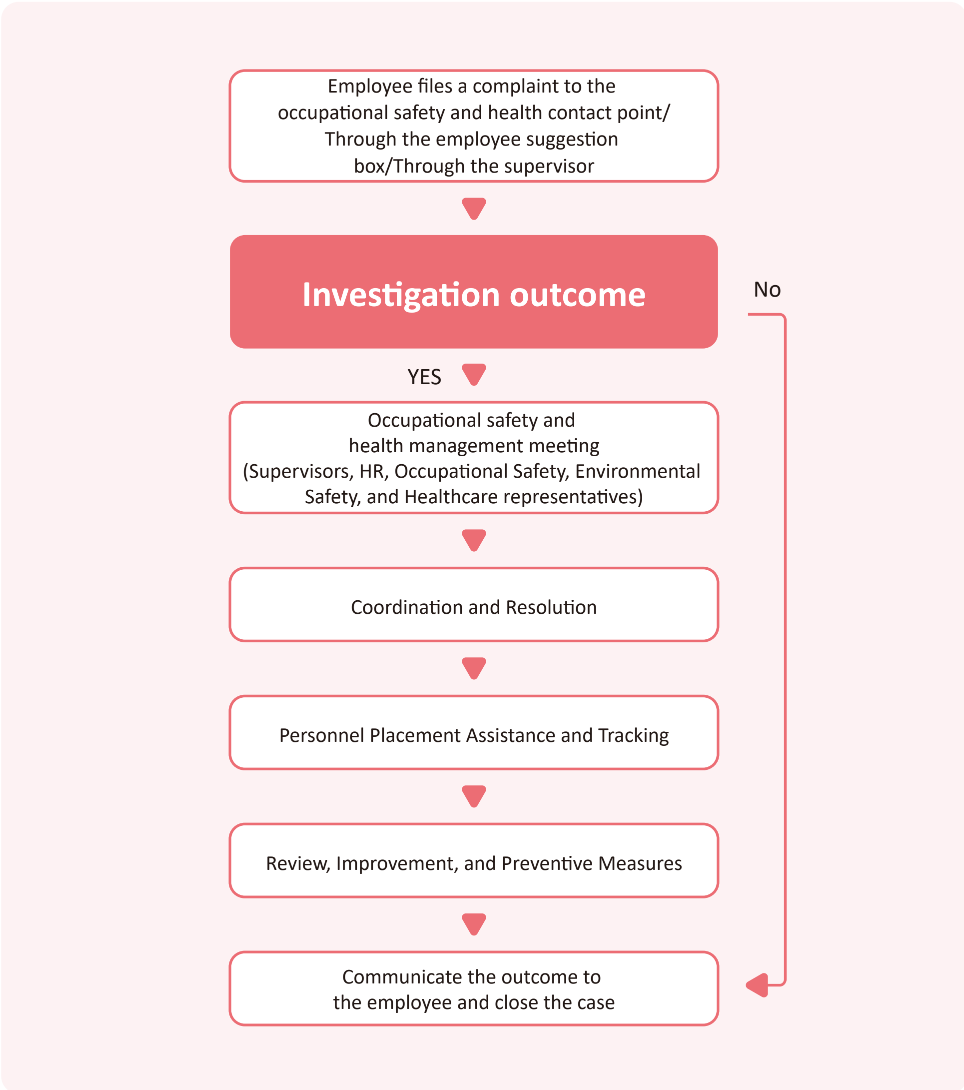
### 5.3.1 Worker Participation, Consultation, and Communication

The company has established an occupational safety and health team comprising occupational safety and health personnel, psychologists, nurses, and retained occupational medicine specialist, working together to ensure the safety and health of employees. We hold occupational safety and health management meetings or return-to-work assistance meetings from time to time. Additionally, we use email communications to promote awareness of emergency first aid, fainting, and physical discomfort, ensuring employees know they can reach out to the occupational safety and health contact window 24/7 for immediate assistance. In addition, an "employee feedback section" is available on the internal employee portal to encourage employees to leave messages, ask questions, file complaints, or provide suggestions, with the option to remain anonymous. Employees may choose to share their feedback with the entire workforce or restrict it to specific individuals. The system forwards these comments to the relevant departments for processing and requires them to provide a response to the employees online. All internal employee suggestion box systems and formal complaint protocols prioritize complainant anonymity/confidentiality above all else. Employees can feel confident in reporting concerns via the employee suggestion box, through written letters, or by directly calling the occupational safety and health contact window. In 2025, 5 submissions were received via the employee suggestion box. These covered updating the process for using smoke escape hoods in emergency evacuation kits, addressing noise during lunch breaks, encouraging employees with persistent coughs to seek medical attention, and promoting influenza vaccination through incentive programs. The company has responded to and addressed each of the above recommendations through measures including encouraging the appropriate use of meeting rooms, improving noise management in office areas, strengthening influenza prevention and vaccination initiatives, providing health education and care to employees with persistent coughs, and promoting proper cough etiquette.

## 2025 Occupational Safety and Health Specialist In-Service Training

| Course Name | Date | Headcount | Hours | Categories |
|---|---|---|---|---|
| 2025 3-Hour Labor Safety and Health Education and Training (Session 1) | 2025/9/19 | 115 | 3 | In-house training |
| 2025 3-Hour Labor Safety and Health Education and Training (Session 2) | 2025/10/14 | 107 | 3 | In-house training |
| 2025 3-Hour Labor Safety and Health Education and Training (Session 3) | 2025/10/28 | 91 | 3 | In-house training |
| 2025 3-Hour Occupational Safety and Health Education and Training (Online Make-up Course) | 2025/12/1-12/25 | 30 | 3 | In-house training |
| 2025 Radiation Protection Education and Training: Practical Radiation Protection and Radiation Safety for Consumer Products | 2025/5/15 | 1 | 3 | External training |
| 2025 Occupational Health Promotion and Occupational Disease Prevention Seminar | 2025/4/23 | 1 | 8 | External training |
| Class C Occupational Safety and Health Supervisor Refresher Training | 2025/4/30 | 3 | 6 | External training |
| Class A Labor Safety Manager In-service Training (2-year Refresher Training) | 2025/3/3-3/4 | 1 | 12 | External training |
| Home Healthcare: A Seamless Transition from Hospital to Home | 2025/5/20 | 1 | 6 | External training |
| Fire Prevention Manager Retraining | 2025/11/18 | 1 | 6 | External training |
| Total | | 351 | 53 | |

## Occupational Safety Complaint Process




## 5.3.2 Hazard Identification, Risk Assessment, and Incident Investigation

VIA Technologies' employees primarily work in an office-based environment. To support them, we provide health protection services, including health promotion activities, health check-ups, and abnormality management. Every 2 years, in conjunction with employee health check-ups, we conduct the 4 major occupational safety and health plan questionnaire survey. This survey encompasses the "mental fatigue scale," "human factors musculoskeletal symptom scale," "depression assessment scale," and "maternal health protection" to mitigate occupational disease risks such as abnormal workload, repetitive musculoskeletal disorders, as well as psychogenic depression and anxiety. In addition, to ensure the safety of our employees in the workplace, we provide annual physical examinations for employees engaging in special operations and oversee the implementation of relevant protective measures.

VIA Technologies' potential occupational health and safety risks include abnormal workloads and ergonomic hazards. To ensure effective hazard identification and risk assessment, we have established the Ergonomic Hazard Prevention Plan, the Prevention of Diseases Caused by Abnormal Work-Related Load, and the Occupational Safety and Health Act Work Rules. During the hazard identification process for abnormal workload-related risks, the company evaluates routine operational safety risks as well as safety risks associated with changes in cardiovascular health. Risks are classified into 4 levels based on their severity, and corresponding control measures are implemented for each risk level. Upon approval by the General Manager, the relevant departments implement these measures in accordance with the company's occupational health and safety objectives and programs, with implementation effectiveness monitored by occupational safety and health personnel. “Ergonomic hazard” identification and control are conducted through questionnaire surveys. Based on the reported location of pain and associated risk, ergonomics specialists are invited to provide training and guidance on ergonomic practices and preventive care to minimize the risk of work-related musculoskeletal disorders.

Employees' emotional stress is assessed through the "depression self-assessment scale" to help them understand their psychological state. For high-risk employees, psychologists provide follow-up care and support to enhance their psychological quality and stress resistance. We conduct a comprehensive assessment of various areas, including general health check-ups, special health check-ups, and occupational safety and health check-ups, to analyze employee health status and plan annual health lectures and awareness campaigns, aiming to provide courses and training that meet the physical and mental health needs of our employees.

In 2025, 4 high-risk cases for "diseases triggered by abnormal workload" were tracked and offered occupational physician referrals and health education services. Additionally, new hire health check-up and care were provided to 28 individuals; preventive occupational disease health check-up was conducted for one individual; tuberculosis contact examination and tracking were provided to 60 individuals; and occupational specialist physicians offered individual consultations, risk assessments, and care services to 40 individuals. Furthermore, occupational nurse health services reached a total of 527 visits.

In addition, the company has established an accident reporting and investigation process to ensure that occupational injuries and accidents are addressed and that corrective measures are implemented. All occupational injury incidents undergo formal reporting, investigation, and corrective action procedures. Investigation results are presented at labor-management meetings and disseminated through the company's intranet to strengthen employee awareness.

## VIA Occupational Accident Investigation Flowchart

**Duty/commute-related accidents and occupational accidents**

**Report accidents to the HR department/ administration department within 1 hour**

Major Note 1

Occupational Health and Safety Emergency Response Platform

Non-major

The HR Department medical and nursing team provide medical treatment and collaborate with the Administration Department's environmental safety personnel to review the cause of the accident.

Case Closed

Coordinated Collaboration

### Administration Department

1. The Administration Department is responsible for the preservation of the accident scene, as well as capturing photographs and videos.
2. Report to the labor inspection authority within 8 hours of an accident.
3. Complete the occupational accident investigation and report within 5 days of an accident.
4. The department supervisor responsible for the injured employee shall cooperate with labor inspectors in conducting occupational safety and health inspections.
5. Conduct reviews based on labor inspection results and ensure the implementation and follow-up of improvement measures.

### HR Department

1. The medical team is responsible for providing emergency medical treatment, arranging medical transport, as well as contacting the department supervisor and family members.
2. Regularly provide support to injured employees and follow up on their recovery progress.
3. Provide care and necessary assistance to employees' families.
4. Assisting with applications for occupational injury leave, occupational accident-related benefits, and condolence payments.
5. Assist employees recovering from occupational injuries in their return-to-work transition and promote their physical and mental well-being.

Occupational accident statistics, review, and improvement meeting

Note 1 Definition of Major:

1. A fatal accident has occurred.
2. An accident resulting in more than 3 casualties has occurred.
3. An accident resulting in more than 1 casualty requiring hospitalization has occurred.
4. Other accidents as announced by the central competent authority.

### 5.3.3 Occupational Accident Statistical Analysis

Based on the statistics and analysis of employees' occupational injuries and occupational diseases in the table below, from 2023 to 2025, there were no fatalities resulting from occupational injuries or cases of occupational disease (including recordable occupational disease) among all employees, successfully achieving our target of zero occupational accidents.

| Statistics/Year | | 2023 | 2024 | 2025 |
|---|---|---|---|---|
| Total hours worked | | 728,000 | 742,656 | 718,096 |
| **Occupational injury-related fatalities** | Headcount | 0 | 0 | 0 |
| | Percentage | 0 | 0 | 0 |
| **High-consequence occupational injury** | Headcount | 0 | 0 | 0 |
| | Percentage | 0 | 0 | 0 |
| **Recordable occupational injury** | Headcount | 0 | 0 | 0 |
| | Percentage | 0 | 0 | 0 |
| **Occupational disease** | Headcount | 0 | 0 | 0 |
| | Percentage | 0 | 0 | 0 |
| **Recordable occupational disease** | Headcount | 0 | 0 | 0 |
| | Percentage | 0 | 0 | 0 |


Note 1: The company has opted to calculate the rates based on every 200,000 hours worked.
Note 2: High-consequence occupational injury: An occupational injury that results in death, or an injury from which the worker cannot, or is unlikely to, recover to pre-injury health status within 6 months; however, the number of fatalities are excluded from these statistics.
Note 3: Recordable occupational injury or disease: An occupational injury or occupational disease resulting from any of the following circumstances: death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness; or a significant injury or disease diagnosed by a physician or other licensed healthcare professional (even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness). However, statistical data must include the number of fatalities.
Note 4: Commuting accidents are not included in occupational injury statistics.
Note 5: No occupational accidents involving non-employee workers occurred in 2025.

### 5.3.4 Healthy Workplace Promotion

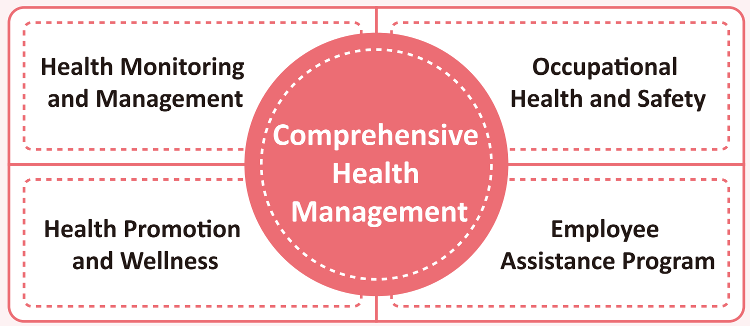
In response to social and economic shifts, the International Labour Organization (ILO) and the World Health Organization (WHO) advocate that occupational safety and health services for workers should be regarded as a fundamental right. VIA Technologies upholds the spirit of the ILO and WHO, actively promoting the planning and implementation of health initiatives in accordance with relevant laws and regulations. These efforts cover the following 3 dimensions: health services, health education, and a healthy work environment.

In line with the company's mission of "To enable global connection with innovation and care," healthy workplace promotion focuses on comprehensive employee healthcare and a philosophy of holistic care that balances the body, mind, and spirit. To this end, besides focusing on talent selection, development, utilization, and retention, the HR Department established a dedicated health promotion team to incorporate employee health and safety into its talent management strategy, emphasizing the principles of "selection, development, utilization, retention, and safety." The health promotion team comprises a full-time psychologist, a full-time nurse, and a retained occupational medicine specialist, providing integrated multidisciplinary services to safeguard employees' physical and mental well-being and foster a healthy, supportive work environment.

We adopted a holistic health management model for employee care, protecting the well-being of our employees through 4 major pillars: "health monitoring and management," "occupational safety and prevention," "health promotion and maintenance," and the "employee assistance program. These initiatives are designed to enhance employees' health, well-being, and happiness, contributing to a healthier workplace and an improved quality of life. The company regularly organizes health promotion activities, health seminars, and employee assistance programs to strengthen employees' awareness of physical and mental health. These initiatives help minimize the impact of health-related issues on employees' work and family life while promoting holistic physical, mental, and spiritual well-being.

Medical Consultation Room

**Holostic Health Management Service Model**



VIA Technologies has long been committed to supporting employees' health and family well-being by helping them maintain a healthy balance between work and family life. To promote preventive healthcare, the company provides biennial employee health check-ups that exceed regulatory requirements. For each health check-up cycle, employees can choose from a range of high-quality health check-up centers or hospitals. Health check-up subsidies are provided according to job level, and eligible family members are also covered. By extending these benefits to employees' families, the company supports the health and well-being of the entire household and enables employees to work with peace of mind. The most recent employee health check-up was conducted in 2024, and the next is scheduled for 2026.

## • Occupational Safety and Prevention

To enhance emergency response efficiency, implement workplace safety, and prevent sudden death incidents in the technology industry, the company organizes annual first aid training and has installed 7 AEDs in office corridors and the fitness center. This year, the company conducted "Hands-Only CPR + AED" training, which included practical demonstrations and assessments, achieving a 100% pass rate.


First Aid Drill

CPR+AED First Aid Safety Training Course

## • Maternity Health Protection

The company has long promoted maternal health protection policies and established a comprehensive identification and tracking mechanism covering employees who are pregnant, within one year postpartum, or breastfeeding. In 2025, a total of 3 employees were included in the maternity health protection plan. In accordance with the "Maternity Protection Plan," we conduct work environment risk assessments, individual medical consultations, and necessary work adjustments. We also provide ongoing care and follow-up after employees return to work. This comprehensive support spans from pregnancy, childbirth, and breastfeeding to childcare, offering a series of care measures, risk assessments, and health education. These initiatives enable employees to balance work and health within a friendly and supportive workplace environment.

## • Employee Assistance Program (EAP)

The company not only prioritizes occupational health and safety but also focuses on employees' behavioral safety and emotional well-being. To this end, we have developed Employee Assistance Programs (EAPs) tailored specifically for technology professionals. By addressing challenges faced by employees across health, work, and personal life, and through multi-level planning based on occupational health psychology, we implement management at the organizational source as primary prevention. When employees or teams encounter a source of stress, we strengthen their coping skills and resources as secondary prevention. Finally, individual consultations or referrals are utilized as tertiary interventions. These measures enable employees to focus on their work with a healthy body and mind, thereby enhancing performance, minimizing the sunk costs associated with tardiness, absenteeism, and turnover, and ultimately improving employee welfare. In addition, the company provides timely psychological support during emergencies, such as accidents, incidents, or cancer diagnoses. We also offer support to employees affected by involuntary termination or layoffs to facilitate their career transition. In 2025, the company provided 25 sessions of confidential individual EAP counseling.

## Friendly, Diverse and Inclusive Workplace

The company promotes a friendly workplace through diversified employee management initiatives and a strong commitment to work-life balance, helping employees carry positive workplace experiences into their family lives and enhancing positive work-family spillover. To achieve workplace equality, we have established complaint channels for reporting workplace misconduct such as discrimination, sexual harassment, stalking, gender inequality, and bullying. These accessible reporting mechanisms provide employees with a convenient way to voice concerns, helping to cultivate a warm, friendly workplace culture that fosters diversity and inclusion.

| Friendly Workplace | Description | Implemented in 2025 |
|---|---|---|
| **Infirmary** | This service is available to all employees and their families, customers, vendors, suppliers, and other stakeholders. | In service |
| **Lactation room** | The facility is available to all employees and their families, customers, vendors, suppliers, and other stakeholders. Lactation breaks provided to employees are fully compensated and deemed paid working hours. | In service |
| **Daycare center** | Formed partnerships and discount programs with nearby daycare centers. | Signed contracts with 5 kindergartens and infant care centers. |
| **Sexual harassment and stalking reporting channel** | The company's regulations were revised in accordance with the new Gender Equality in Employment Act, adding provisions for the workplace sexual harassment reporting system and the sexual harassment investigation professional talent database. The information is posted on the employee portal and announced to all staff. | There were zero reported incidents regarding gender inequality. |

| Friendly Workplace | Description | Implemented in 2025 |
|---|---|---|
| **Workplace misconduct reporting channel** | In alignment with the government's release of the fourth edition of workplace misconduct guidelines, the company updated its complaint procedures and regulations, and conducted regular awareness campaigns for its complaint channels. | Following a complaint submitted by a foreign employee regarding verbal harassment by a supervisor, the company conducted an investigation, enforced disciplinary measures, and resolved the case. |
| **Other gender equality-related benefits** | · All employees are entitled to 5 days of paid sick leave (including menstrual leave)<br>· Marriage and childbirth bonuses are provided<br>· Maternity care and protection measures during pregnancy<br>· Reinstatement after unpaid parental leave Employees with children under the age of<br>· 3 may apply for flexible working hours. | Continue to be implemented |
| **Employee and family care programs** | In the event of an employee accident, disease, or major family emergency, the company immediately activates a comprehensive care mechanism for employees and their families. This includes personal visits, psychological support, necessary financial aid, and assistance in managing emergency responses and funeral arrangements. | In cases of employee emergency, hospitalization, or the passing of an immediate family member, company management extends direct care by conducting hospital visitations, attending memorial services, and offering condolences to the family. |

## Health Promotion and Maintenance

Regarding health promotion, in response to the long periods of sedentary office work and high-stress levels characteristic of the technology industry, we organized numerous health seminars and courses to help employees alleviate stress. These activities covered topics such as dietary supplement knowledge, healthy weight management, TABATA introductory exercise, wellness, Chinese herbal foot bath pack workshops, and HRV heart rate variability autonomic nervous system tests. In 2025, a total of 8 activities were held, reaching 482 participants with an overall satisfaction rate of 98%.

Furthermore, with nearly 50% of the workforce comprising mature employees in predominantly sedentary roles, health evaluations across the Group revealed that 30.7% of employees present a moderate or elevated risk of metabolic syndrome. To address this, the company established an annual employee health management program, organizing a two-month group weight reduction campaign complemented by a three-month weight maintenance phase. Through "brisk walking initiatives" that progressively increase weekly step counts, the company encourages employees to cultivate and sustain active, healthy lifestyles outside of work. In collaboration with the Walkii online sports platform, the initiative utilizes mobile apps and wearable devices to deliver personalized exercise routines alongside targeted nutritional guidance, encouraging employees to build regular exercise habits and enhance personal health self-management.

Performance: For the 8-week group weight loss initiative, the Group enrolled 40 employees using a team-based model designed to foster mutual support and motivation. During this period, participants lost a total of 79.8 kilograms and achieved a combined 30.3% reduction in body fat percentage, demonstrating significant health improvement results. Individual brisk walking challenge: To maintain high motivation and momentum over the 12-week program, the company introduced weekly health challenges paired with point-based incentive rewards. A total of 132 employees participated, with 116 completing their missions, resulting in a mission completion rate of 87%. By incorporating challenge-oriented designs and incentive systems, the activities not only enhance employees' willingness to participate but also promote cross-departmental interaction and the cultivation of healthy habits. Following the conclusion of the activity, the company continued to encourage employees to maintain their weight loss results through brisk walking, balanced nutrition, and regular exercise. The initiative received enthusiastic feedback and high participant satisfaction from employees.

## Health Promotion Activities

Healthy Diet Seminar

Foot Bath and Stress Relief Seminar

TABATA

Four Major Cancer Screenings

## Health Improvement Activities


Brisk Walking and
Active Living Sports Meet


Healthy Weight Loss Challenge
Cash Reward Program


Workplace Brisk Walking and Healthy Weight Loss Challenge Showcase

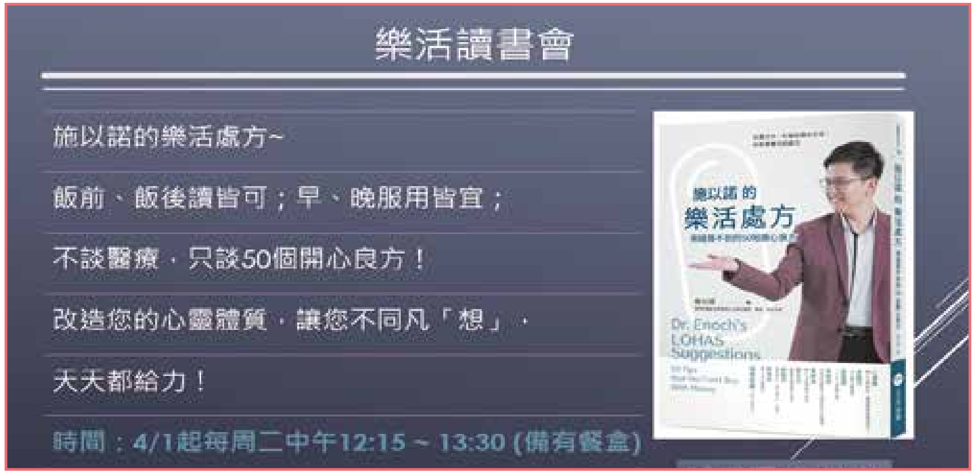
## Employee Club Activities


Jogging Club

Table Tennis Club

Badminton Club

Yoga Club




This year, the cross-departmental reading club featured the book "Dr.Enoch's LOHAS Suggestions" by author Dr.Enoch. Additionally, mindfulness workshops were held at noon on the last Wednesday of each month, featuring various speakers who shared insights on personal growth, psychological adjustment, humanistic care, and inspirational spirit.

*Spiritual Nourishment by Professor Wen-Liang Chang - "Providing Assistance in Times of Adversity"*

## 5.4 Community Engagement

As a corporate citizen, VIA Technologies recognizes that corporate sustainability is intrinsically linked to the well-being of its investors, employees, local communities, and other stakeholders. We apply our corporate influence to fulfill our social responsibilities, creating a positive ripple effect. By partnering with local community organizations across our business locations, we ensure resources are directed to those most in need, working together to build a better society.

| Annual Public Welfare Activities | |
|---|---|
| **Donate second-hand books for accompanied reading** | Long-term cooperation with the Chinese Christian Relief Association to encourage employees to donate second-hand books every day for 365 days, and support the "Underprivileged Families - Children's Accompanied Reading After School" initiative. This initiative gives employees' beloved books a second life while funding the accompanied reading program, ensuring that underprivileged children receive the support they need to thrive through our employees' assistance In 2025, the company donated 267 books and NT$950 in charitable contributions. |
| **Collecting old shoes to help students overseas** | In conjunction with the Step 30 Shoes for Life program, the company encouraged employees to donate gently used shoes to provide children in impoverished areas of Kenya, Uganda, and Tanzania with footwear. This initiative invited employees to participate in public welfare, extending their compassion to children in remote African communities. Through the donation drive, employees collected 237 pairs of shoes, 20 bags, and 274 clothing items, which were consolidated into 20 boxes of essential supplies for distribution. |
| **Donate blood to save lives public welfare activity** | In collaboration with the Senao Technical and Cultural Foundation, we organized 3 joint blood donation events in the atrium, encouraging employees to participate in blood donation to save lives and support broader public welfare by giving back to society. |
| **Christmas Charity Bazaar** | We invited 10 underprivileged groups to the charity bazaar, including the Autism Society of Taiwan, Gofe Sheltered Workshop, Garden of Hope Foundation Sweetheart Workshop, New Taipei City Daan Farm, Hsiao Tou Miao Workshop affiliated with the San Love Social Welfare Association, Children Are Use Foundation, Victory Social Welfare Foundation of Taipei City (Pure Coffee Shulin Shop of New Taipei City), Taipei Orphan Welfare Foundation, sheltered workshops affiliated with Aggregate Corporation Ember Social Welfare Association (R.O.C.), and PWSA Taiwan, raising a total of NT$56,828. |

## Event Highlights

Christmas Charity Bazaar - Gofe Sheltered Workshop

Christmas Charity Bazaar - Hsiao Tou Miao Workshop affiliated with the San Love Social Welfare Association


Collecting old Shoes to Help Students Overseas

Donate Blood to Save Lives Public Welfare Activity

## Social Investment and Contribution - VIA Faith and Love Charity Foundation

In addition to driving technological innovation, VIA Technologies has remained committed to caring for society over the years, integrating technology and compassion to generate meaningful social impact. We sponsor the VIA Faith and Love Charity Foundation to organize social welfare and charity endeavors, assist underprivileged groups, and participate in social welfare activities. These include engaging in community outreach such as visiting nursing homes and hospital wards; providing emergency relief to underprivileged groups; and helping indigenous peoples and disaster victims in remote townships improve their living environments and access medical services. We also support welfare programs for children (including orphans), adolescents, the elderly, and women both domestically and abroad, while assisting low-income households through donation activities. Furthermore, we organize lectures covering life, culture, art, information, health, spirituality, parenting, and interpersonal relationships. Our efforts extend to assisting various charitable organizations in improving the livelihoods of the poor, enhancing environments in remote townships, facilitating post-disaster reconstruction, and providing community care through spiritual counseling, and the sponsorship of various philanthropic and public welfare activities. Foster social harmony and prosperity while upholding the spirit of faith and love.

| Public welfare activities | Mission Statement | Scope of services | Annual service achievements |
|---|---|---|---|
| **Education fund for children of employees affected by major accidents** | During active employment with the company, in the event of an employee's death due to illness or accident, or upon meeting the total disability criteria defined under the group insurance policy, an education subsidy may be claimed for surviving children under 18 years of age. | A subsidy of NT$15,000 per semester is provided for each kindergarten student, NT$7,000 for elementary school students, NT$8,000 for junior high school students, and NT$10,000 for high school (vocational school) students. | Since its establishment in 2013, the company has recorded a total of 3 employee fatalities. As of 2025, 3 children continue to receive education subsidies. |
| **After-school care services for children and junior high s chool students** | Through academic tutoring and character education programs, we assist children from underprivileged families, as well as those affected by abuse or domestic violence, in building positive life values. Furthermore, we aim to ensure they build strong foundations in academic performance, character development, interpersonal skills, and problem-solving abilities, empowering them to become contributing members of society as they transition into the workforce. | 1. Organized after-school tutoring classes for elementary and junior high school students to provide academic support.<br>2. Organized regular character development camps to instill positive values in students.<br>3. Organized winter and summer camps for elementary and junior high school students. | Community outreach program for elementary and junior high school after-school tutoring<br>· A total of 155 employees were deployed to support this initiative<br>· Established 51 implementation locations<br>· The initiative benefited approximately 27,091 individuals |
| **Elderly care services** | In response to the super-aged society, we care for the physical, mental, and spiritual well-being of residents in nursing homes or senior care facilities. By upholding senior dignity and encouraging active community participation, we empower older adults to achieve healthy, fulfilling aging. | We deliver care and compassion through diverse activities, including group recreational activities, educational courses, holiday and birthday celebrations, theater performances, bedside companionship, and guided walks. | · The initiative benefited 1,460 institutions<br>· A total of 145 employees were deployed to support this initiative<br>· A total of 272,449 individuals benefited from the initiative<br>· We conducted outreach visits to 920 elderly individuals living alone |

## Children and Junior High School Student After-School Care Services










## Elderly Care Services

## LearnMode Promotes Sustainable Development in Digital Education

### Connecting Technology to Sustainability, Creating Shared Value through Education

Amid climate change, shifting international dynamics, and rapid social change, education has evolved beyond the mere transfer of knowledge; it now plays a pivotal role in cultivating civic literacy, emotional resilience, and the ability to drive sustainable action. VIA Technologies has long been committed to digital education. Through its digital learning platform LearnMode, the company leverages technology as a bridge to address core issues such as environmental sustainability, social responsibility, and good governance (ESG), while continuously expanding the positive impact of education. With "technology-enabled education" at its core, LearnMode integrates AI application with the needs of the classroom to help teachers reduce their workload and enhance student engagement. This ensures that children from different regions and backgrounds have equal access to quality learning resources. By collaborating with the government and educational partners, we transform technology into actionable public education initiatives. In 2025, LearnMode focuses on 3 key pillars: environmental education, citizen safety, and social emotional learning. By promoting representative ESG action plans that incorporate soil and water conservation education, international security issues, and SEL curriculum, the initiative aims to guide children in understanding the world, others, and themselves, partnering with the education community to embrace a sustainable future.

From picture books to action: LearnMode partners with the Agency of Rural Development and Soil and Water Conservation to promote the Soil and Water Conservation Classroom and implement campus environmental sustainability education

The "Soil and Water Conservation Classroom - Thank You, Leafhopper" course starts with picture book stories that resonate with students' daily lives, transforming soil and water conservation, biodiversity, and food and agriculture education into understandable and engaging learning scenarios, seamlessly integrating environmental sustainability issues into the campus. The course provides teachers with versatile digital materials and instructional designs that reduce lesson preparation burdens while supporting cross-disciplinary teaching practices. For students, the use of real-world ecological cases and task-based learning fosters environmental responsibility and an awareness of action. This ensures that sustainability education extends beyond theoretical knowledge to be actively integrated into campus learning and daily life.


The first step to becoming a global citizen: LearnMode promotes international security and outbound travel safety education via an ESG framework

Through collaboration with the Bureau of Consular Affairs, Ministry of Foreign Affairs, the LearnMode platform has transformed overseas safety and international exchange knowledge into game-based learning tasks, helping schools introduce practical civic safety education in an engaging and accessible manner. Digital courses and teaching resources can be flexibly integrated into existing teaching processes and courses, helping teachers minimize their preparation burden and enhancing convenience in the classroom. For students, scenario-based tasks and role-play guidance help them learn to identify risks and develop self-protection abilities for traveling, studying, or working holidays abroad. These resources cultivate safety awareness and international mobility, ensuring that overseas safety is no longer just a slogan but a practical life skill.



Cultivating children's intrinsic social competencies:
VIA Education promotes SEL in schools through an ESG lens

Driven by a commitment to corporate social responsibility, VIA Technologies' "people-oriented" ESG values promote social and emotional learning (SEL) centered on the physical and mental development of students. Through the "Social-Emotional Learning Hub" courses on our learning platform, we systematically integrate competencies such as emotional awareness, empathy, and responsible action into campus instruction. By consolidating these with teacher workshops held in collaboration with schools, we help educators understand the course philosophy and practical operations, enhancing the effectiveness of applying these curricula to existing teaching and classroom management. Through a dual approach of curriculum deployment and professional educator training, we have addressed critical campus needs for mental health and interpersonal education while driving the adoption of positive teaching practices across schools. These efforts demonstrate VIA Technologies' concrete actions to reinforce students' long-term social adaptability and cultivate a positive campus culture through educational investment, thereby strengthening the company's educational influence within the "social dimension" of ESG.

# Appendix



# APPX.

## Appendix I: GRI Standards Content Index

| | |
|---|---|
| **Statement of Use** | VIA Technologies, Inc. has prepared this report in accordance with the GRI Standards, covering the reporting period from January 1 to December 31, 2025. |
| **GRI 1 used** | GRI 1: Foundation 2021 |
| **Applicable GRI Sector Standards** | The company operates in Taiwan's listed semiconductor industry. No applicable GRI Sector Standard is currently available. |
| **Note** | Topics marked with an asterisk (*) are material topics |

| Topic | Disclosure Item | Item Description | Chapter | Page Number | Omissions/Notes |
|---|---|---|---|---|---|
| **GRI 2: General Disclosures 2021** | | | | | |
| **The Organization and its Reporting Practices** | 2-1 | Organizational Details | 1.1 Company Profile | 8 | |
| | 2-2 | Entities Included in the Organization’s Sustainability Reporting | Editorial Policy | 5 | |
| | 2-3 | Reporting Period, Frequency, and Contact Point | Editorial Policy | 5 | |
| | 2-4 | Restatement of Information | Editorial Policy | 5 | |
| | 2-5 | External Assurance | Editorial Policy | 5 | |
| **Activities and Workers** | 2-6 | Activities, Value Chain and Other Business Relationships | 1.1 Company Profile | 8 | |
| | 2-7 | Employees | 5.1 Employee Structure | 81 | |
| | 2-8 | Non-employee workers | 5.1 Employee Structure | 81 | |
| **Governance** | 2-9 | Governance Structure and Composition | 2.1 Governance Practices | 22 | |
| | 2-10 | Nomination and selection of the highest governance body | 2.1 Governance Practices | 22 | |
| | 2-11 | Chair of the highest governance body | 2.1 Governance Practices | 22 | |

| Topic | Disclosure Item | Item Description | Chapter | Page Number | Omissions/Notes |
|---|---|---|---|---|---|
| Governance | 2-12 | Role of the highest governance body in overseeing the management of impacts | 2.1 Governance Practices<br>2.3 Risk Management | 22/31 | |
| | 2-13 | Delegation of responsibility for managing impacts | 2.1 Governance Practices<br>2.3 Risk Management | 22/31 | |
| | 2-14 | Role of the highest governance body in sustainability reporting | 1.2 Strategies in Sustainable Development | 12 | |
| | 2-15 | Conflicts of Interest | 2.1 Governance Practices | 22 | |
| | 2-16 | Communication of critical concerns | 2.1 Governance Practices | 22 | |
| | 2-17 | Collective knowledge of the highest governance body | 2.1 Governance Practices | 22 | |
| | 2-18 | Evaluation of the performance of the highest governance body | 2.1 Governance Practices | 22 | |
| | 2-19 | Remuneration policies | 2.1 Governance Practices | 22 | |
| | 2-20 | Process to determine remuneration | 2.1 Governance Practices | 22 | |
| | 2-21 | Annual total compensation ratio | -- | -- | Subject to confidentiality restrictions; classified as company confidential information |
| Strategies, Policies, and Practices | 2-22 | Statement on Sustainable Development Strategy | Letter from the Management | 3 | |
| | 2-23 | Policy Commitments | 1.2 Strategies in Sustainable Development | 12 | |
| | 2-24 | Embedding policy commitments | 1.2 Strategies in Sustainable Development | 12 | |
| | 2-25 | Processes to remediate negative impacts | 2.1 Governance Practices<br>2.3 Risk Management | 22/31 | |
| | 2-26 | Mechanisms for Seeking Advice and Raising Concerns | 2.1 Governance Practices | 22 | |
| | 2-27 | Compliance with Laws and Regulations | 2.2 Ethical Management and Regulatory Compliance | 30 | |

| Topic | Disclosure Item | Item Description | Chapter | Page Number | Omissions/Notes |
|---|---|---|---|---|---|
| **Strategies, Policies, and Practices** | 2-28 | Membership associations | 1.3 Participation in External Organizations | 17 | |
| **Stakeholder Engagement** | 2-29 | Approach to stakeholder engagement | 2.4 Stakeholder Management | 37 | |
| | 2-30 | Collective bargaining agreements | 5.2.4 Labor-Management Communication | 93 | |
| **GRI 3: Material Topics 2021** | | | | | |
| **Material Topics** | 3-1 | Process to determine material topics | 2.4 Stakeholder Management | 37 | |
| | 3-2 | List of Material Topics | 2.4 Stakeholder Management | 37 | |
| ***Corporate Governance** | | | | | |
| **GRI 3: Material Topics 2021** | 3-3 | Management of Material Topics | 2.1 Governance Practices | 22 | |
| ***Operational Risk Management** | | | | | |
| **GRI 3: Material Topics 2021** | 3-3 | Management of Material Topics | 2.3 Risk Management | 31 | |
| ***Innovation and R&D** | | | | | |
| **GRI 3: Material Topics 2021** | 3-3 | Management of Material Topics | 2.4 Stakeholder Management<br>3.1 Product Overview | 37/46 | |
| ***Information Security** | | | | | |
| **GRI 3: Material Topics 2021** | 3-3 | Management of Material Topics | 2.4 Stakeholder Management<br>2.3 Risk Management | 37/31 | |
| ***Customer Health and Safety** | | | | | |
| **GRI 3: Material Topics 2021** | 3-3 | Management of Material Topics | 2.4 Stakeholder Management<br>3.1 Product Overview | 37/46 | |

| Topic | Disclosure Item | Item Description | Chapter | Page Number | Omissions/Notes |
|---|---|---|---|---|---|
| ***Customer Service** | | | | | |
| **GRI 3: Material Topics 2021** | 3-3 | Management of Material Topics | 2.4 Stakeholder Management<br>3.2 Customer Service | 37/56 | |
| **Economic Aspects** | | | | | |
| ***Financial Performance** | | | | | |
| **GRI 3: Material Topics 2021** | 3-3 | Management of Material Topics | 3.4 Operational Performance | 59 | |
| **GRI 201: Economic Performance 2016** | 201-1 | Direct economic value generated and distributed | 3.4 Operational Performance | 59 | |
| | 201-2 | Financial implications and other risks and opportunities due to climate change | 4.1 Climate Change Management | 64 | |
| | 201-3 | Defined Benefit Plan Obligations and Other Retirement Plans | 5.2 Talent Sustainability | 86 | |
| **Social Engagement** | | | | | |
| **GRI 203: Indirect Economic Impacts 2016** | 203-1 | Infrastructure investments and services supported | 5.4 Community Engagement | 104 | |
| **Environmental Aspects** | | | | | |
| **Biodiversity** | | | | | |
| **GRI 101: Biodiversity 2024** | 101-1 | Policies to halt and reverse biodiversity loss | 4.2 Biodiversity | 71 | |
| | 101-2 | Management of Biodiversity Impacts | 4.2 Biodiversity | 71 | |
| ***Energy Management** | | | | | |
| **GRI 3: Material Topics 2021** | 3-3 | Management of Material Topics | 2.4 Stakeholder Management<br>4.3 Energy Management | 37/74 | |

| Topic | Disclosure Item | Item Description | Chapter | Page Number | Omissions/Notes |
|---|---|---|---|---|---|
| GRI 302: Energy 2016 | 302-1 | Energy consumption within the organization | 4.3 Energy Management | 74 | |
| | 302-2 | Energy consumption outside of the organization | - | - | Information unavailable / External energy consumption includes the upstream and downstream value chain; at this stage, the energy consumption of the upstream and downstream value chain cannot be obtained. |
| | 302-3 | Energy intensity | 4.3 Energy Management | 74 | |
| | 302-4 | Reduction of energy consumption | 4.3 Energy Management | 74 | |
| | 302-5 | Reductions in energy requirements of products and services | - | - | Currently unable to quantify. As the energy consumption of the company's products during the use phase differs substantially according to customers' application scenarios, system configurations, and software functionalities, a reasonable estimate cannot currently be derived using a single set of assumptions. |
| **GHG emissions** | | | | | |
| GRI 305: Emissions 2016 | 305-1 | Direct (Scope 1) GHG emissions | 4.6 Greenhouse Gas (GHG) Management | 77 | |
| | 305-2 | Energy indirect (Scope 2) GHG emissions | 4.6 Greenhouse Gas (GHG) Management | 77 | |
| | 305-3 | Other indirect (Scope 3) GHG emissions | 4.6 Greenhouse Gas (GHG) Management | 77 | |
| | 305-4 | GHG Emission Intensity | 4.6 Greenhouse Gas (GHG) Management | 77 | |
| | 305-5 | GHG emission reduction | 4.6 Greenhouse Gas (GHG) Management | 77 | |
| **Water Resource Management** | | | | | |
| GRI 303: Water and Effluents 2018 | 303-3 | Water withdrawal | 4.4 Water Resource Management | 75 | |
| | 303-4 | Water discharge | 4.4 Water Resource Management | 75 | |

| Topic | Disclosure Item | Item Description | Chapter | Page Number | Omissions/Notes |
|---|---|---|---|---|---|
| **GRI 303: Water and Effluents 2018** | 303-5 | Water consumption | 4.4 Water Resource Management | 75 | |
| **Waste Management** | | | | | |
| **GRI 306: Waste 2020** | 306-3 | Waste Generation | 4.5 Waste Management | 76 | |
| | 306-4 | Waste Diverted from Disposal | 4.5 Waste Management | 76 | |
| | 306-5 | Waste directed to disposal | 4.5 Waste Management | 76 | |
| ***Supply Chain Sustainability** | | | | | |
| **GRI 3: Material Topics 2021** | 3-3 | Management of Material Topics | 2.4 Stakeholder Management | 37 | |
| **GRI 308: Supplier Environmental Assessment 2016** | 308-1 | New suppliers that were screened using environmental criteria | 3.3 Supply Chain Sustainability | 57 | |
| | 308-2 | Negative environmental impacts in the supply chain and actions taken | 3.3 Supply Chain Sustainability | 57 | |
| **GRI 414: Supplier Social Assessment 2016** | 414-1 | New suppliers that were screened using social criteria | 3.3 Supply Chain Sustainability | 57 | |
| | 414-2 | Negative social impacts in the supply chain and actions taken | 3.3 Supply Chain Sustainability | 57 | |
| **Social Aspects** | | | | | |
| **Labor-Management Relations** | | | | | |
| **GRI 3: Material Topics 2021** | 3-3 | Management of Material Topics | 2.4 Stakeholder Management<br>5.1 Employee Structure | 37/81 | |
| **GRI 401: Employment 2016** | 401-1 | New Hires and Employee Turnover | 5.2 Talent Sustainability | 86 | |
| | 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | 5.2 Talent Sustainability | 86 | |

| Topic | Disclosure Item | Item Description | Chapter | Page Number | Omissions/Notes |
|---|---|---|---|---|---|
| **GRI 401: Employment 2016** | 401-3 | Parental leave | 5.2 Talent Sustainability | 86 | |
| | TWSE/ TPEx-listing requirements | Salaries of Full-time Non-managerial Employees | 5.2 Talent Sustainability | 86 | |
| **Labor-management relations** | | | | | |
| **GRI 402: Labor/Management Communication 2016** | 402-1 | Minimum Notice Periods Regarding Operational Changes | 5.2 Talent Sustainability | 86 | |
| **Occupational Safety and Health** | | | | | |
| **GRI 403: Occupational Safety and Health 2018 Management Approach** | 403-1 | Occupational safety and health management system | 5.3 Occupational Safety and Health | 93 | |
| | 403-2 | Hazard identification, risk assessment, and incident investigation | 5.3 Occupational Safety and Health | 93 | |
| | 403-3 | Occupational Health Services | 5.3 Occupational Safety and Health | 93 | |
| | 403-4 | Worker Participation, Consultation, and Communication on Occupational Safety and Health | 5.3 Occupational Safety and Health | 93 | |
| | 403-5 | Worker Training on Occupational Safety and Health | 5.3 Occupational Safety and Health | 93 | |
| | 403-6 | Worker Health Promotion | 5.3 Occupational Safety and Health | 93 | |
| **GRI 403: Occupational Safety and Health 2018** | 403-9 | Work-related injuries | 5.3 Occupational Safety and Health | 93 | |
| | 403-10 | Occupational diseases | 5.3 Occupational Safety and Health | 93 | |
| ***Talent Development and Retention** | | | | | |
| **GRI 3: Material Topics 2021** | 3-3 | Management of Material Topics | 2.4 Stakeholder Management<br>5.2 Talent Sustainability | 37/86 | |
| **GRI 404: Training and Education 2016** | 404-1 | Average hours of training per year per employee | 5.2 Talent Sustainability | 86 | |

| Topic | Disclosure Item | Item Description | Chapter | Page Number | Omissions/Notes |
|---|---|---|---|---|---|
| **GRI 404: Training and Education 2016** | 404-2 | Programs for upgrading employee skills and transition assistance programs | 5.2 Talent Sustainability | 86 | |
| | 404-3 | Percentage of employees receiving regular performance and career development reviews | 5.1 Employee Structure | 81 | |
| **Diversity and Equal Opportunity** | | | | | |
| **GRI 405: Diversity and Equal Opportunity 2016** | 405-1 | Diversity of Governance Bodies and Employees | 5.1 Employee Structure | 81 | |

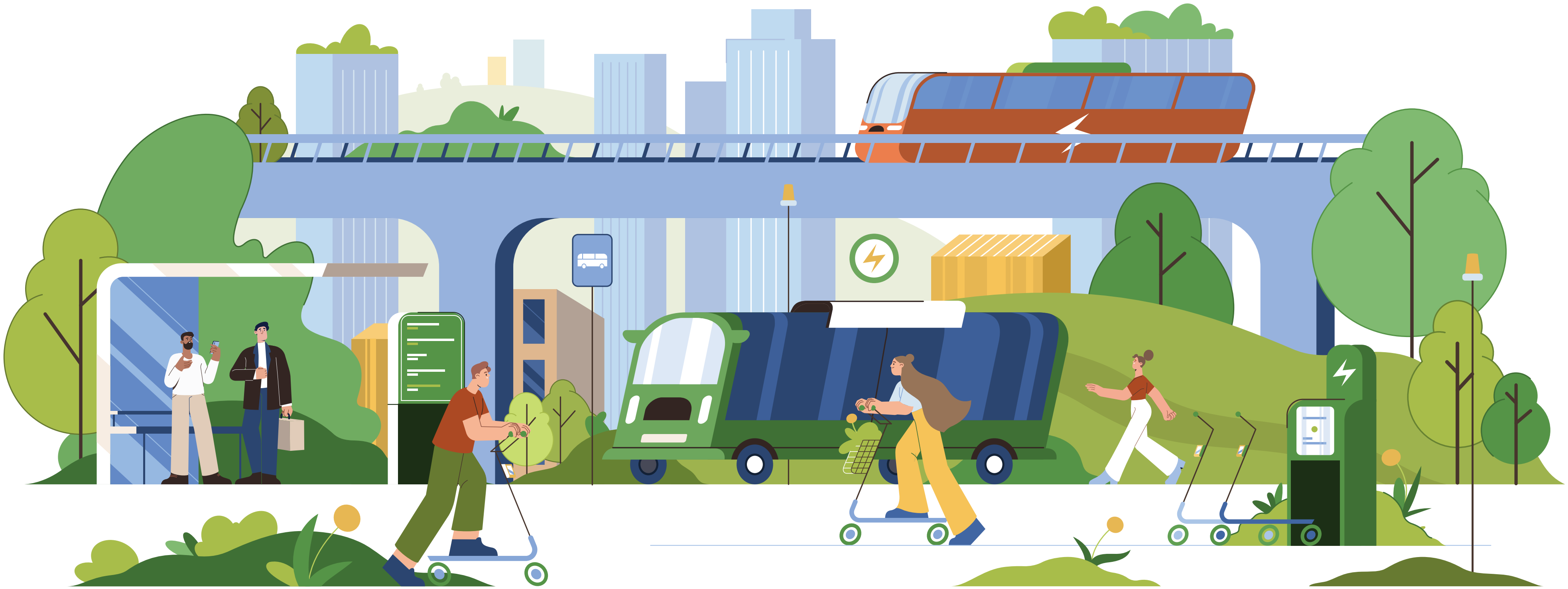
## Appendix II: SASB Content Index - Semiconductor Industry

| Disclosure Topic | Indicator Number | Disclosure Indicators | Nature | Report Content Reference | Note |
|---|---|---|---|---|---|
| **GHG emissions** | TC-SC-110.a.1 | (Scope 1) Total Emissions<br>Amount of total emissions from perfluorinated compounds | Quantitative | 4.6 Greenhouse Gas (GHG) Management | The company does not operate any factories; total perfluorinated compound emissions were nil |
| | TC-SC-110.a.2 | Discuss long-term and short-term strategies or plans, emission reduction targets, and performance analysis related to the management of Scope 1 emissions | Qualitative | 4.6 Greenhouse Gas (GHG) Management | |
| **Manufacturing Energy Management** | TC-SC-130.a.1 | Total Energy Consumption<br>Percentage of Total Energy Consumption from the Grid<br>Percentage of Renewable Energy in Total Energy Consumption | Quantitative | 4.3 Energy Management | Off-grid energy and renewable energy were not used, representing 0% of total energy consumption |
| **Water Management** | TC-SC-140.a.1 | Total Water Withdrawal and Percentage From Areas With High Water Stress<br>Total Water Consumption and Percentage From Areas With High Water Stress | Quantitative | 4.4 Water Resource Management | The company's business locations are situated in northern Taiwan, which is not a high water stress area. |
| **Waste Management** | TC-SC-150.a.1 | Amount of hazardous waste from manufacturing, percentage recycled | Quantitative | 4.5 Waste Management | |

| Disclosure Topic | Indicator Number | Disclosure Indicators | Nature | Report Content Reference | Note |
|---|---|---|---|---|---|
| **Occupational Health and Safety** | TC-SC-320.a.1 | Description of efforts to assess, monitor and reduce employees' exposure to human health hazards | Quali-tative | 5.3 Occupational Safety and Health | |
| | TC-SC-320.a.2 | Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations | Quanti-tative | 2.2 Ethical Management and Regulatory Compliance | There were no regulatory violations in 2025 and the total loss was $0 |
| **Recruitment and Management of a Global and Skilled Workforce** | TC-SC-330.a.1 | Percentage of employees requiring work visas | Quanti-tative | 5.1 Employee Structure | The scope for the current year primarily encompasses Taiwan operations, which includes eight employees holding work visas, representing 2.17% of the total workforce. |
| **Product Lifecycle Management** | TC-SC-410.a.1 | Percentage of revenue from products containing declarable substances according to IEC62474 | Quanti-tative | 3.1 Product Overview | Revenue from products containing IEC62474 declarable substances accounted for 0%. |
| | TC-SC-410.a.2 | System-level Processor Energy Efficiency:<br>(1) Servers (2) Desktop Computers (3) Notebook Computers | Quanti-tative | -- | This disclosure is not applicable because the company is not an end-product manufacturer. |
| **Material Sourcing** | TC-SC-440.a.1 | Description of risk management related to the use of critical materials | Quali-tative | 3.1 Product Overview | |
| **Intellectual Property Protection and Competitive Behavior** | TC-SC-520.a.1 | Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations | Quanti-tative | 2.2 Ethical Management and Regulatory Compliance | There were no violations of laws and regulations related to anti-competitive behavior in 2025, and the amount of associated losses was NT$0. |

## Activity Metrics

| Activity Metrics | Code | Category | Note |
|---|---|---|---|
| **Total Production Volume** | TC-SC-000.A | Quantitative | 96,256 thousand units of ICs<br>903 thousand pieces of system boards |
| **Percentage of total output produced in-house** | TC-SC-000.B | Quantitative | The company has no factories, and in-house production volume is 0% |



## TWSE Sustainability Disclosure Indicators - Semiconductor Industry

| No. | Indicator | Indicator Type | Unit | Report Section Reference |
|---|---|---|---|---|
| I. | Total amount of energy consumed, the proportion derived from grid electricity, and the proportion originating from renewable sources | Quantitative | Gigajoules (GJ), percentage (%) | 4.3 Energy Management<br>The company did not use renewable energy |
| II. | Total Water Withdrawal and Total Water Consumption | Quantitative | Thousand cubic meters ($m^3$) | 4.4 Water Resource Management |
| III. | Total weight of hazardous waste generated and the percentage that is recycled or otherwise recovered | Quantitative | Metric tons (t), percentage (%) | 4.5 Waste Management |
| IV. | Description of the number of recordable occupational injuries and rate | Quantitative | Percentage (%), Quantity | 5.3 Occupational Safety and Health |
| V. | Disclosure of product lifecycle management: The weight of discarded products and electronic waste and the percentage of these products and waste recycled | Quantitative | Metric tons (t), Percentage (%) | 4.5 Waste Management |
| VI. | Description of risk management related to the use of critical materials | Qualitative description | Not applicable | 3.1 Product Overview |
| VII. | Total monetary losses from legal proceedings associated with anti-competitive behavior regulations | Quantitative | Reporting Currency | No related litigation occurred in 2025, with a total loss of $0 |
| VIII. | Production Volume of Major Products by Product Category | Quantitative | Varies by product type | 96,256 thousand units of ICs<br>903 thousand pieces of system boards |

## Appendix III: IFRS S2 Climate-related Disclosures and Climate Chapter

| Dimension | Disclosure Item | Corresponding Chapter | Page Number |
|---|---|---|---|
| **Governance** | Role of the Governing Body in the Governance of Climate-related Risks and Opportunities | 4.1 Climate Change Management | 64 |
| | Role of Management in the Governance of Climate-Related Risks and Opportunities | 4.1 Climate Change Management | 64 |
| **Strategy** | Climate-related risks and opportunities that can be reasonably expected to affect the entity's outlook | 4.1 Climate Change Management | 64 |
| | Information on the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain | 4.1 Climate Change Management | 64 |
| | Information on the Impact of Climate-Related Risks and Opportunities on the Entity's Strategy and Decision-Making | 4.1 Climate Change Management | 64 |
| | Climate-Related Scenario Analysis and Assessment of Climate Resilience | 4.1 Climate Change Management | 64 |
| | Impact of climate-related risks and opportunities on an entity's current and anticipated financial position, financial performance, and cash flows | 4.1 Climate Change Management | 64 |
| **Risk Management** | Processes for identifying, assessing, prioritizing, and monitoring climate-related risks and opportunities | 4.1 Climate Change Management | 64 |
| **Indicators and Targets** | Information related to cross-industry indicator categories | 4.1 Climate Change Management | 64 |
| | Information on Industry-based Indicators | 4.1 Climate Change Management | 64 |
| | Disclosure of information on climate-related risk or opportunity targets | 4.1 Climate Change Management | 64 |

# Climate-Related Information of TWSE/TPEx Listed Company

## Climate Change Risks, Opportunities, and Relevant Response Measures Adopted by the company

<table>
<tr><th>Item</th><th>Corporate Response</th></tr>
<tr><td>1. Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities</td><td>1. Climate risk and opportunity governance is reported to the Board of Directors annually alongside sustainability risk management issues, with the Board of Directors overseeing the effectiveness of implementation. The 2025 annual results were reported to the Board of Directors on March 11, 2026.<br>• The Chairman of the Board serves as the Chairman, leading committee members in performing risk identification, assessment, and mitigation.</td></tr>
<tr><td>2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).</td><td rowspan="2">
<table>
<tr><th>Risk and Opportunity Items</th><th>Financial Impact and Response Mechanisms</th></tr>
<tr><td>Increase GHG emission pricing</td><td>The Climate Change Response Act legally establishes Taiwan’s 2050 net-zero emissions target, with carbon fees to be imposed on high-emitting industries with direct or indirect emissions beginning in 2026. The financial impact of this risk dimension is an increase in operating costs; however, as the company is not currently classified as a carbon-intensive industry, the overall financial impact on operations is not significant. The company conducted a comprehensive GHG inventory in 2025. Considering future plans to evaluate the purchase of green electricity, bioenergy, and carbon credits, as well as to set carbon reduction targets, the financial impact is assessed based on the 2025 total Scope 1 and Scope 2 emissions of 1,220 metric tons of $CO_2e$. At an estimated cost of NT$300 per metric ton, the annual increase in expenses is projected at NT$366,000, totaling NT$1.83 million over a five-year short-term period, which represents a low impact.</td></tr>
<tr><td>Changes in precipitation patterns and extreme shifts in climate patterns</td><td>The increase in extreme weather events has led to a higher frequency of typhoons and heavy rain, which may cause flooding in office buildings and disrupt company operations. Following an assessment, this is estimated to result in low financial losses. The company’s response measures involve implementing drainage system maintenance and establishing an emergency response plan for typhoons and heavy rains to mitigate immediate risks. The building has completed waterproofing projects, obtained natural disaster insurance and additional flood barriers, and implemented monthly maintenance for drainage pump facilities; therefore, the impact of this risk on overall operations is not significant.</td></tr>
<tr><td>Increased raw material costs</td><td>Climate change-related developments, including the EU's Carbon Border Adjustment Mechanism, which entered its transitional reporting period in 2023 and is expected to become effective in 2027, are anticipated to increase the production and transportation costs of bulk raw materials, with potential impacts on the company's operations. Countermeasures include module minimization design to reduce raw material usage and increasing the ratio of localized procurement within the supply chain to mitigate rising raw material and transportation costs. Additionally, the company reduces carbon costs through green and environmental design. Short-term procurement costs are estimated to increase by approximately 5-10%, representing a moderate impact.</td></tr>
<tr><td>Rising average temperatures</td><td>Rising average temperatures have led to increased energy consumption and operating costs. According to statistics from Taiwan Power Company, a 1°C increase in the average temperature across Taiwan leads to a 6% increase in electricity consumption. Assuming a stable electricity unit price and based on the current 1.5°C warming control target, the short-term five-year increase in electricity consumption and derived electricity costs is estimated at approximately 45%, representing a moderate impact. Response measures include updating refrigeration and air-conditioning equipment and increasing the renewable energy usage ratio.</td></tr>
</table>
</td></tr>
<tr><td>3. 3Describe the financial impact of extreme climate events and transition actions</td></tr>
</table>

| Item | Corporate Response |
| --- | --- |
| 4. Describe how the climate risk identification, assessment, and management process is integrated into the overall risk management system. | The following are implemented in accordance with the risk management policy:<br>• When evaluating ESG risks, members of the Sustainable Development Committee simultaneously conduct assessments of climate risks.<br>• The Sustainable Development Committee discussed and resolved material ESG and climate risks, which were then approved by the Chairman of the Board.<br>• Establish strategic implementation goals based on the approved ESG and climate risks.<br>• The implementation status of ESG and climate risks is reported to the Board of Directors annually; the most recent report was presented on March 11, 2026. |
| 5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described. | The company referred to the 1.5°C (Net Zero Scenario) as the transition risk scenario for discussion during Risk Committee meetings. The carbon cost impact is significant; based on an estimated cost of NT$ 300 per ton of carbon and projected total Scope 1 and Scope 2 emissions of 1,220 metric tons for 2025, the annual cost will increase by approximately NT$ 366,000. The company utilized tools provided by the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP) as a reference for evaluating physical climate risk scenarios. Ultimately, the RCP8.5 scenario was selected as the company's physical climate risk scenario. Under this scenario, temperatures are projected to increase by 1.9°C by mid-century 2050. According to statistics from Taiwan Power Company, a 1°C increase in the average temperature across Taiwan results in a 6% increase in electricity consumption; consequently, electricity consumption and costs are projected to increase by 11.4% annually. |
| 6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks. | Rising average temperatures:<br>1. Upgraded the air conditioning system by replacing it with Energy Efficiency Grade 1 equipment.<br>2. Installed energy storage systems to improve energy efficiency.<br>Resource Efficiency Improvement and Low-Carbon Products:<br>1. Strengthened supply chain management to enhance industrial energy conservation and carbon reduction.<br>2. The R&D center's response to industry carbon emission issues has also been oriented toward energy efficiency and carbon emission monitoring; low-carbon product development was completed to meet corporate demand for energy-saving products.<br>Relevant Indicator Targets:<br>1. Annual energy saving of 1%.<br>2. Continuously improve product performance, minimize production energy consumption, and increase gross profit margin by proposing at least one project each year. |
| 7. Where internal carbon pricing is used as a planning tool, the basis for pricing should be specified. | Internal carbon pricing has not yet been implemented |

<table>
<tr><th>Item</th><th>Corporate Response</th></tr>
<tr><td>8. If climate-related targets are set, the activities covered, GHG emissions scopes, planning timeline, and annual progress toward such targets shall be disclosed. If carbon offsets or renewable energy certificates (RECs) are used to achieve these targets, the source of carbon reduction credits and their quantity, or the quantity of renewable energy certificates, shall be disclosed.</td><td>
<table>
<tr><th>Emission reduction target</th><th>Strategic Actions</th></tr>
<tr><td>Compared to the 2023 base year<br>20% reduction in Scope 1 + Scope 2 GHG emission by 2030<br>30% reduction in Scope 1 + Scope 2 GHG emission by 2040<br>2050 net-zero emissions</td><td>1. Procure infrastructure and equipment with eco-labels through green procurement (2025-2030)<br>2. Full replacement of refrigeration and air conditioning systems with Energy Efficiency Grade 1 equipment (2025–2030).<br>3. On-site solar power system installation for self-consumption (2030–2040).<br>4. Purchase of Renewable Energy Certificates (2030-2040)</td></tr>
</table>
</td></tr>
<tr><td>9. GHG Inventory and Assurance, Emissions Reduction Targets, Strategies, and Specific Action Plans (Fill in 1-1 and 1-2 Separately).</td><td>As shown in the table below</td></tr>
</table>

## 1-1 GHG Inventory Information

State the GHG emissions (metric tons of CO2e), intensity (metric tons of CO2e / NT$ million), data coverage, and assurance status for the most recent two years.

The company conducts its GHG emissions inventory in accordance with ISO 14064-1:2018. To enhance inventory quality, the data has been verified by an external third-party verification body since 2023.

| Category | 2025 | | 2024 | | Assurance Provider and Description of the Assurance Engagement (Verification Statement) |
|---|---|---|---|---|---|
| Scope 1 | Total emissions (metric tons $CO_2e$) | Intensity (metric tons $CO_2e$/NT$ million) | Total emissions (metric tons $CO_2e$) | Intensity (metric tons $CO_2e$/NT$ million) | Third-party assurance has been conducted since 2023; verification statements for 2024 and 2025 are attached. |
| Taiwan Region | 48.5309 | 0.0051 | 64.9073 | 0.0041 | |
| Scope 2 | Total emissions (metric tons $CO_2e$) | Intensity (metric tons $CO_2e$/NT$ million) | Total emissions (metric tons $CO_2e$) | Intensity (metric tons $CO_2e$/NT$ million) | |
| Taiwan Region | 1,171.9052 | 0.1228 | 1,107.0441 | 0.0696 | |
| Scope 3 | Total emissions (metric tons $CO_2e$) | Intensity (metric tons $CO_2e$/NT$ million) | Total emissions (metric tons $CO_2e$) | Intensity (metric tons $CO_2e$/NT$ million) | |
| Taiwan Region | 13,630.2228 | 1.4278 | 280.0950 | 0.0176 | |

Note: Annual revenue reached NT$ 15,911 million in 2024 and NT$ 9,546 million in 2025; subsidiaries will complete the inventory according to the schedule required by the competent authority.

## 1-2 GHG reduction targets, strategies, and specific action plans

Describe the GHG reduction baseline year and its data, reduction targets, strategies, specific action plans, and progress toward achieving the reduction targets.

| Emission reduction target | Strategic Actions | Project Timeline |
|---|---|---|
| Compared to the 2023 base year<br>20% reduction in Scope 1 + Scope 2 GHG emission by 2030<br>30% reduction in Scope 1 + Scope 2 GHG emission by 2040<br>2050 net-zero emissions | 1. Procure infrastructure and equipment with eco-labels through green procurement<br>2. Full replacement of refrigeration and air conditioning systems with Energy Efficiency Grade 1 equipment<br>3. On-site solar power system installation for self-consumption<br>4. Purchase of renewable energy certificates | 1. 2025–2030<br>2. 2025–2030<br>3. 2030–2040<br>4. 2030–2050 |

Using 2023 as the base year, the company's scope 1 + scope 2 emissions totaled 1,233.7545tCO2e in 2023. In 2025, scope 1 + scope 2 emissions decreased by 1.08% compared to 2023, meeting the interim target.

# Appendix IV : Third-Party Assurance Statement

格瑞國際驗證有限公司
GREAT International Certification Co., Ltd.

**Independent Assurance Statement Based on**
**2025 Sustainability Report of VIA Technologies, Inc.**

Statement No.: [illegible]

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 2025 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, 2025 to December 31, 2025;
- 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.
- According to the type 1 of AA1000 Assurance Standard v3, evaluate whether VIA Technologies has disclosed compliance with applicable SASB Standards.
- 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 2025, 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 and SASB Standards.

**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).
- To review the management process of the topics and metrics described in the company report and its related SASB Standards.

**Conclusion**

The results of a detailed review of the AA1000 Accountability Principles (2018) including inclusivity, materiality, responsiveness, impact and GRI sustainability reporting standards and SASB 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 communities, etc., and will launch a series of stakeholder activities in 2025, involving corporate governance, environment and society, a series of major themes. In terms of our professional opinion, this report covers the inclusivity issues of VIA Technologies.

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格瑞國際驗證有限公司
GREAT International Certification Co., Ltd.

- **Materiality**

  The report has stated that VIA Technologies focuses on economy, environment and society topics, and identified 10 major topics including operational risk management, corporate governance, financial performance, information security, innovative R&D, customer services, talent development and retention, supply chain sustainability, energy management, and customer health and safety, 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 monitoring station, visits by supervisory authorities/policy briefings/official document exchanges, shareholder meetings, corporate briefings, monthly/quarterly financial reports, supplier/outsourcer meetings/audits, customer meetings/satisfaction survey/audits, labor-management meeting, employee grievance email, employee committee meetings, bank visits, community meetings, phone calls and email, 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.

- **SASB Standards**

  VIA Technologies provides the self-declaration of compliance with the SASB Standards (Technology & Communications-Semiconductors Sustainability Accounting Standard, TC-SC, 2023-12 version) and relevant information. Based on the results of the review, we confirm that the report refers to the sustainability topics, metrics, and accounting data of the SASB 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 sustainability topics and accounting metrics of the applicable SASB Standards.

**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 04, 2026, GREAT International Certification Co., Ltd.***

***Taiwan, Republic of China***

Signed by General Manager W. J. Chen

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VIA Technologies, Inc.

SUSTAINABILITY REPORT