

Stock Code : 6485



點序科技股份有限公司
ASolid Technology Co., Ltd.

2025 Sustainability Report

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About the Report

Preparation Principles:

This is Sustainability Report published by ASolid Technology Co., Ltd. (hereinafter referred to as the Company, ASolid Technology, or "we"). The report is prepared in accordance with the GRI Standards 2021 issued by the Global Reporting Initiative (GRI Standards 2021). It provides stakeholders with sustainability-related information.

Reporting Period:

The data and content disclosed in this report mainly cover the year 2025 (January 1, 2025 to December 31, 2025). For completeness and comparability, some data are traced back to 2023 and 2024 to present relevant trends.

Scope and Boundary:

The disclosure scope of this report is limited to ASolid Technology parent company only, excluding subsidiaries. If any section has a different scope, it is specified separately. Unless otherwise noted, financial data are based on audited individual financial statements (in NT\$ thousand), while other information is compiled internally based on international standards, local regulations, industry norms, or practices. When quantitative indicators carry special significance, explanatory notes are provided.

Date of Publication:

The Company publishes a Sustainability Report annually, which is available for viewing and download on the Company's website.

Current report publication date: August 2026 (approved by the Board of Directors on August 11, 2026).

Next report expected: August 2027.

Information Restatement:

No information presented in previous Sustainability Reports has been restated in this year's report.

Report Assurance:

The content of this report was prepared internally and reviewed by relevant departments. It has not been independently assured by a third-party agency.

Feedback:

For comments or suggestions regarding this Report or ASolid Technology's sustainability development, please contact us:

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Message from the Chairman

While technological advancements provide people with more enjoyable lives, they also present challenges to environmental protection. Due to the rapid pace of technological product upgrades, ESG (environment, society, and governance) and sustainable development have gradually become key issues in corporate operations to prevent the environmental burden of technology. We understand that only by integrating technological research and development with ESG and sustainable development concepts can we create long-term value while fulfilling our corporate social responsibility.

Our vision is that wherever storage devices are within human reach, there will be ASolid's products, making life better through memories. Our mission is to enable people to safely and joyfully preserve and savor moving memories through cutting-edge technology and services. We integrate environmental, social, and governance considerations into our operational strategies.

On the environmental front, we have established GHG inventory and verification schedules and have proactively conducted self-inventories for 2023–2025 to understand the current situation and response strategies. On the social front, we provide diverse benefits for employees and emphasize talent development, striving to be a happy workplace with high employee satisfaction and strong team cohesion. On the governance front, we adhere to the core values of “Innovation, Service, and Sharing” to generate shareholder value and remain committed and accountable to all stakeholders.

Looking ahead, we will adhere to sustainable development principles, embed environmental protection and social responsibility into product development and operations, and align with government policies: complete subsidiary GHG inventories by 2027, individual company GHG assurance by 2028, and subsidiary GHG assurance by 2029, moving steadily toward the goal of net-zero carbon emissions by 2050.

We sincerely thank all employees, customers, partners, and investors for their support and trust, and wish everyone peace, health, and happiness.

Chairman: Kevin Liu



1. Sustainable Management

1.1 About ASolid Technology

Founded in February 2008, ASolid Technology is a supplier of flash memory controllers. Guided by our core values of “Innovation, Service, and Sharing”, we deliver forward-looking and competitive solutions quickly. We have become one of the leading companies in controller chip technology. Our product applications include SSD controllers, SD/microSD controllers, eMMC controllers, and UFD controllers. Through key technologies such as wear-leveling algorithms, error correction code (ECC), and bad block management, our customers’ products achieve stability and performance enhancements.

Basic Company Information	
Full Company Name	ASolid Technology Co., Ltd.
Short Name	ASolid Technology
Establishment Date	February 13, 2008
Headquarters	8F-1, No. 31, Huanke 1st Rd., Zhubei City, Hsinchu County (Chang Yi Science & Industrial Park, Building C)
Chairman	Kevin Liu
Co-President	Andy Yen, Jimmy Chen
Industry Category	Semiconductor
Stock Code	6485
Listing Date (TPEX)	November 17, 2015
Paid-in Capital	NT\$473,664,930
Main Products	SD/microSD controllers, UFD controllers, eMMC controllers, SSD controllers
Operation Sites	Hsinchu HQ: 8F-1, No. 31, Huanke 1st Rd., Zhubei City, Hsinchu County (moved from 7F-1, No. 83, Sec. 2, Gongdao 5th Rd., Hsinchu City in March 2025) Taipei Office: 9F-2, No. 51, Hengyang Rd., Zhongzheng Dist., Taipei City
Memberships	ITMA (Intelligent Terminal Memory Association) JEDEC Solid State Technology Association SD Association TWCRT Cybersecurity Alliance

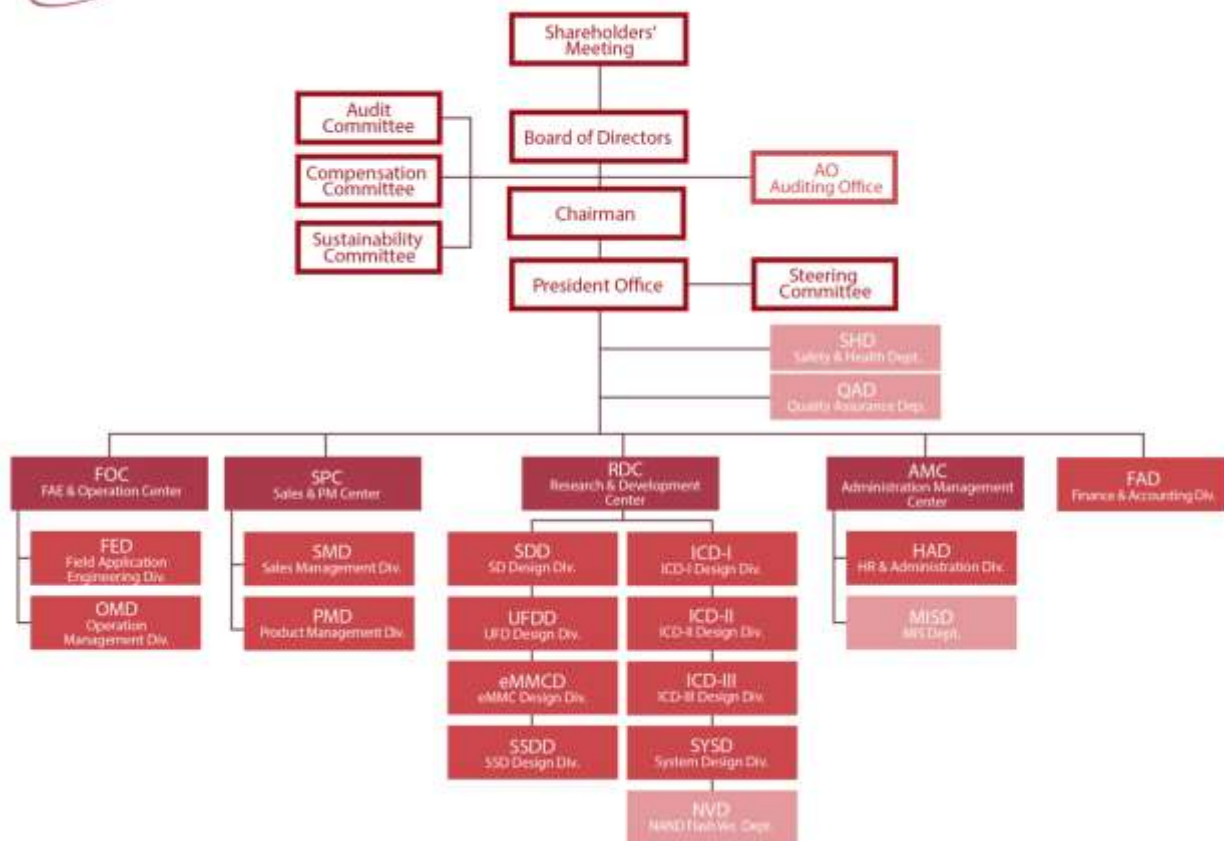


1.2 Sustainability Governance Framework

ASolid Technology upholds the concept of sustainable management. In line with the “Corporate Sustainability Best Practice Principles”, the FAD is designated as the unit responsible for corporate governance and sustainability promotion. The Company reports sustainability implementation to the Board of Directors once a year. On November 11, 2025, a governance execution report was presented to the Board of Directors.

The Company established the Sustainability Development Committee pursuant to a resolution of the Board of Directors on November 11, 2025, and formulated the “Sustainability Development Committee Charter.” The Committee shall convene at least once a year and may convene meetings at any time as necessary.

■ Organizational Structure of ASolid Technology



1.3 Business Operations and Financial Status

In 2025, ASolid Technology reported revenue of NT\$1,474,489 thousand, an increase of about 17% compared to the previous year. The Company distributed the direct economic value it generated, with a portion returned to stakeholders and the remainder retained to support future business operations and development. The retained economic value in 2025 was NT\$9,591 thousand. Driven by factors such as the gradual recovery in end-market demand, the Company's overall operating performance improved steadily, resulting in an increase of NT\$93,772 thousand in retained economic value compared with loss NT\$ 84,181 thousand in 2024.

■ Financial Performance in the Past Three Years

Unit: NT\$ thousand

Item/Year	2023	2024	2025
Direct Economic Value Generated	1,702,075	1,270,761	1,497,827
Direct Economic Value Distributed:			
– Operating Costs & Expenses	1,194,843	921,005	1,013,103
– Employee Salaries & Benefits	404,380	419,893	459,342
– Interest & Dividend Payments	58,286	27,907	26,661
Income Tax Expenses (Benefits)	4,457	(13,863)	(10,870)
Retained Economic Value	40,109	(84,181)	9,591

Note: Data sourced from audited standalone financial statements.

■ Government Subsidies

Unit: NT\$ thousand

Item/Year	2023	2024	2025
Ministry of Labor Stabilization Program	1,125	75	-
Youth Employment Flagship Program	-	-	483

Note: Data sourced from audited standalone financial statements.

1.4 Stakeholder Engagement and Communication

ASolid Technology identifies stakeholders using the AA1000 SES (Stakeholder Engagement Standard 2015), considering past experience and industry characteristics. Six key stakeholder groups are identified: government and regulatory authorities, employees, shareholders and investors, customers, suppliers, and community organizations and residents. ASolid Technology has established transparent and efficient communication channels to understand the issues of concern to each stakeholder group, continuously improving to meet their expectations and needs.

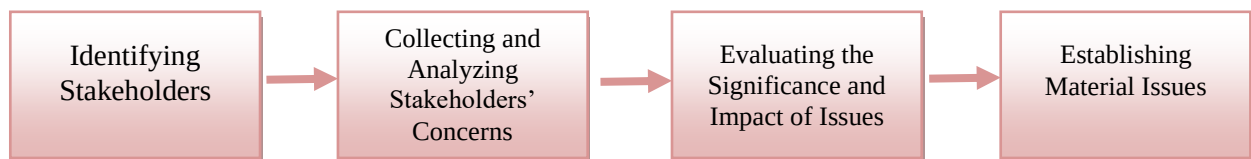
Stakeholders	Key Concerns	Communication Channels & Frequency	2025 Achievements
Government and regulatory authorities	1.Regulatory Compliance 2.Corporate Governance 3.Communication with Regulatory Authorities 4.Risk Management	Irregular participation in policy discussion meetings and seminars organized by regulatory authorities. Occasional correspondence with regulatory authorities. Establishment of a designated contact window to maintain good interactions with regulatory authorities. Contact person: Director Chen, FAD, Tel: +886-3-5736032	Participate in regulatory authority briefing sessions and maintain effective communication channels with regulatory authorities.
Employees	1.Employee Benefits 2.Employee Performance Appraisal Mechanism 3.Operational Performance 4.Labor-Management Relations 5.Corporate Image	Internal website or internal email announcements: Irregular announcements on various employee benefits (e.g., health checkups, group insurance), employee welfare committee updates, key company operational information, training course details, and annual performance management processes. Quarterly employee welfare committee meetings and labor-management meetings. Contact person: Director Wang, HAD, Tel: +886-3-5736032	Distribution of employee performance bonuses and incentive bonuses, annual employee trip and organization of employee training and activities.

Stakeholders	Key Concerns	Communication Channels & Frequency	2025 Achievements
Shareholders & Investors	Governance, Sustainability strategy, Performance	News disclosure / material information: Important information such as corporate governance, major business developments, and operational performance that concerns shareholders and investors is disclosed in real time through the media or the Market Observation Post System (MOPS). An annual shareholders' meeting is held, and an annual report is published. A dedicated shareholder services and investor relations contact window is established to facilitate two-way communication Contact person: Director Chen, FAD, Tel: +886-3-5736032	Annual General Meeting of Shareholders. Investor Conference. Irregular material information and announcements in both Chinese and English.
Customers	Protection & Communication, Service quality	Irregular customer visits Provision of a customer service email for business inquiries Contact person: Deputy Director Tsao, SMD, Tel: +886-3-5736032	Diverse media communication platforms and channels
Suppliers	Info security, Sustainability strategy, Supplier management	Regular supplier audits Irregular supplier visits Contact person: Manager Sung, MMD, Tel: +886-3-5736032	Annual Supplier Assessment
Community & Residents	Corporate image, Labor rights, Community care	Irregular social charity activities Provision of communication channels such as website, telephone, and email Contact person: Director Wang, HAD, Tel: +886-3-5736032	The Company organized charity fundraising activities, including a mobile phone charity sale and donation campaign, a charity meal fundraising campaign, and other charitable initiatives. Beneficiaries included the Mustard Seed Mission, 1919 Food Bank, Eden Social Welfare Foundation, Double Blessing Foundation, and Taiwan Care Foundation.

1.5 Identification and Analysis of Material Topics

In accordance with “Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies”, ASolid Technology applies GRI Universal Standards 2021 to identify material stakeholders and assess the impact of sustainability issues. Beyond serving as a management guideline for the sustainability report, this approach allows the company to review its sustainability performance, continuously advance related policies, and foster shared value for both society and the company.

■ Process for Materiality Assessment



Step 1. Identification of Stakeholders

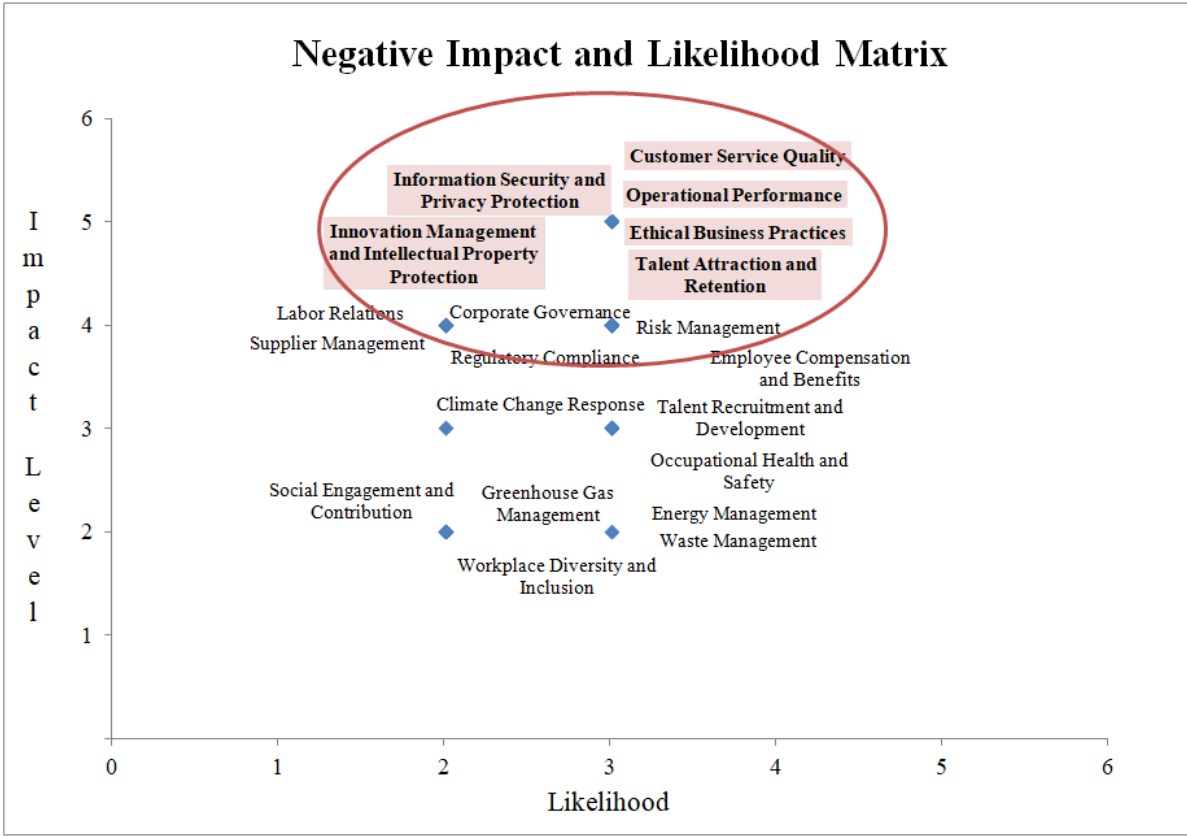
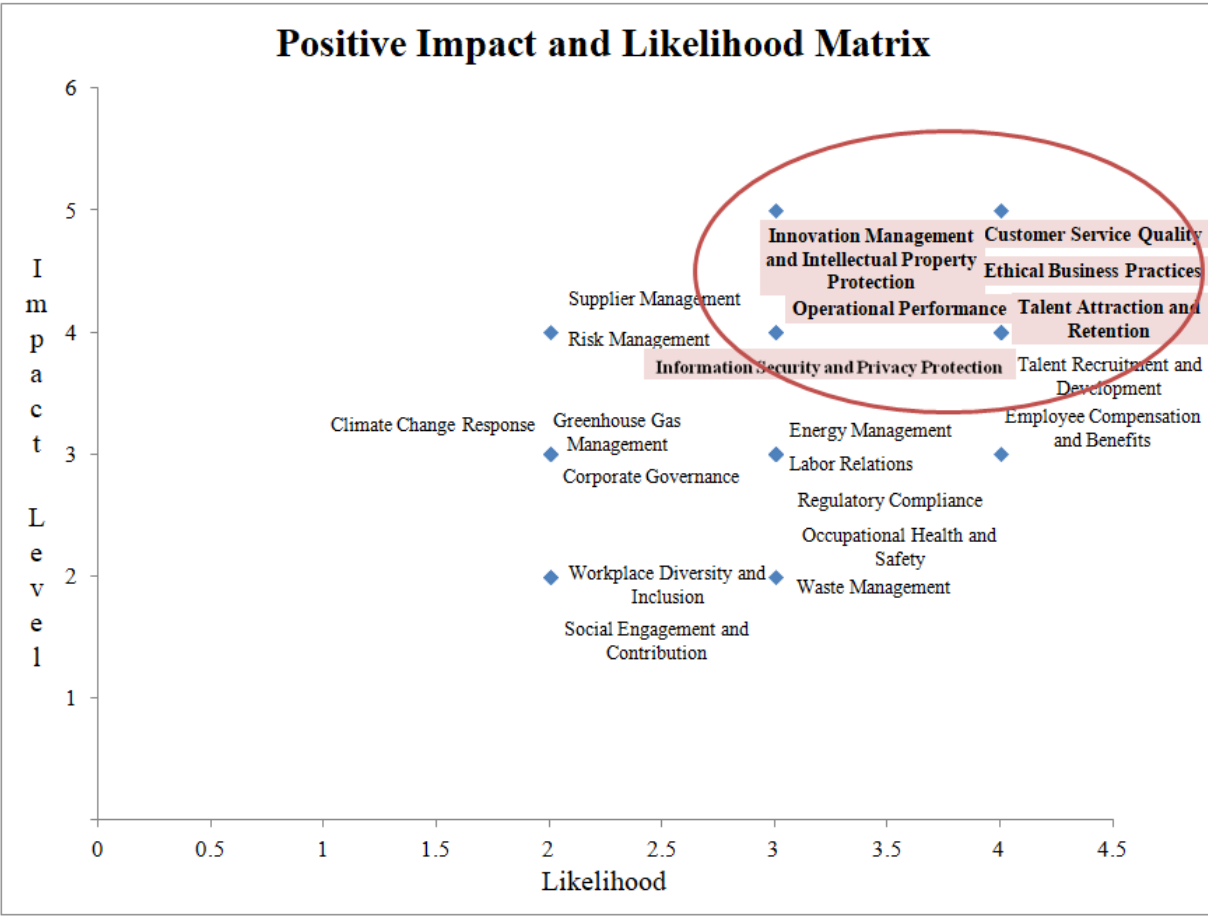
ASolid Technology identifies its stakeholders in accordance with the AA1000 Stakeholder Engagement Standard (SES, 2015). Based on past experience and industry characteristics, the company has selected six categories of stakeholders: government and regulatory authorities, employees, shareholders and investors, customers, suppliers, and community organizations and residents.

Step 2. Survey of Stakeholders' Issues of Concern

Considering the company's industry characteristics and internal topics of concern, and with reference to GRI Standards, industry benchmarks, and peer sustainability disclosures, the company identified and consolidated 20 sustainability topics.

Step 3. Assessment of the Impact of Issues of Concern

1. The management team evaluates the impact and likelihood of each issue of concern.
2. Based on the results of management's evaluation, an analysis is conducted to map the positive/negative impact and likelihood in a matrix.



Step 4. Establishing Material Issues

Based on the consolidation of Steps 2 and 3, and according to management's evaluation, ASolid Technology has identified six material topics: operational performance, integrity management, information security, innovation management and intellectual property protection, customer service quality, and talent attraction and retention.

■ ASolid Technology's 2025 Material Topics and Value Chain

Dimension	Material Topic	Significance to ASolid Technology	Employees	Customers	Suppliers	Shareholders / Investors	Government / Regulators	Community Organizations / Residents	Corresponding GRI Standards	Disclosure Section
Governance	Operational Performance	The economic benefits generated during operations, including operating revenue, operating costs, indirect economic impacts, tax policy management, and related risks.	●	●	▲	●	---	---	201-1 201-4 3-3	1.3 Business Operations and Financial Status
Governance	Integrity Management	Commitment to anti-corruption, compliance with business ethics, and operating with transparency and integrity.	●	●	●	●	---	---	2-23 2-24 2-26 205-1~ 205-3 3-3	2.2 Integrity Management
Governance	Information Security	Establish an information security management system to safeguard the information security of the Company, its customers, and supply chain partners, and to mitigate the risks of business interruption and information leakage.	●	●	●	●	●	---	3-3 418-1	2.5 Information Security
Governance	Innovation Management and Intellectual Property Protection	Continue to invest in R&D, innovation, and intellectual property management to enhance technological competitiveness, protect R&D achievements, and strengthen the Company's capacity for long-term development.	●	●	---	▲	▲	---	3-3	2.6 Innovation Management and Intellectual Property Protection

Dimension	Material Topic	Significance to ASolid Technology	Employees	Customers	Suppliers	Shareholders / Investors	Government / Regulators	Community Organizations / Residents	Corresponding GRI Standards	Disclosure Section
Governance	Customer Service Quality	Providing efficient customer service and solutions, conducting customer satisfaction surveys, and exploring potential customers and market demand.	▲	●	▲	▲	---	---	2-6 3-3 416-1	4.1 Customer Relationship Management
Social	Talent Attraction and Retention	Creating a friendly work environment for retaining talent, effectively establishing training and succession planning systems, and implementing mechanisms and measures to attract and retain diverse talent.	●	▲	---	▲	---	---	2-21 201-3 3-3 401-1 401-2 401-3 404-1 404-3	5.2 Talent Attraction and Retention

Note: ● represents direct impact; ▲ represents indirect impact; --- represents no relevance.

ASolid Technology identifies material topics and discloses relevant information in accordance with the material topic management principles of the Global Reporting Initiative (GRI Standards), taking into consideration both the level of stakeholder concern and the impact on the Company's operations.

■ Managing Material Topics

Material Topic	Management Policy	Management Mechanism & Responsible Unit	Goals & Actions	Performance & Review
Operational Performance	Core strategy of steady operations to enhance efficiency and financial performance, creating long-term shareholder value.	FAD and management team report regularly to the Board of Directors.	● Continuously adjust product mix to optimize operational efficiency ● Enhance profitability through innovation and quality products	In 2025, driven by factors such as the gradual recovery in end-market demand, the Company's overall revenue increased by 17% compared with 2024. Earnings per share (EPS) improved from a loss of NT\$1.36 per share in 2024 to earnings of NT\$0.71 per share in 2025, indicating a gradual improvement in the Company's operating performance. Going forward, the Company will continue to monitor changes in market demand, strengthen product competitiveness and cost management mechanisms, maintain steady growth momentum, and create long-term value.
Integrity Management	Compliance with laws and business ethics; preventing corruption and improper benefits	Finance Department as dedicated unit responsible for formulating and overseeing integrity policies and preventive measures; all departments assist with promotion and implementation	● Annual completion of integrity training courses by employees ● Report at least once annually to the Board of Directors on the implementation of integrity management policies	In 2025, 62 participants completed integrity training, totaling 124 hours. The company also established the Code of Integrity Management and Code of Ethical Conduct.
Information Security	Strengthen information security governance and implement information security risk management and protection mechanisms	MISD is the responsible unit, overseeing the formulation of information security policies, establishment of information security management plans, and planning and	● Enhance information security protection, reduce information security risks, and ensure business continuity. ● Conduct off-site data backups and disaster recovery drills.	The information security management and implementation status was reported to the Board of Directors on November 11, 2025.

Material Topic	Management Policy	Management Mechanism & Responsible Unit	Goals & Actions	Performance & Review
		implementation of information security operations.	● Report information security management and implementation status to the Board of Directors at least once a year.	
Innovation Management and Intellectual Property Protection	Promote R&D innovation and technological advancement, establish a comprehensive intellectual property management system, and protect the Company's intellectual property rights.	The RDC is responsible for technology development and reviewing innovation achievements, while LGD coordinates the application for and management of patents and trademarks.	● Ensure that employees complete intellectual property rights and trade secret training annually. ● Report the implementation status of the intellectual property management plan to the Board of Directors at least once a year.	In 2025, a total of 62 participants completed intellectual property rights and trade secret training, totaling 124 training hours.
Customer Service Quality	Practicing lean management with a focus on customer satisfaction; upholding product quality to achieve cost efficiency and excellence	Customer satisfaction surveys conducted by the business unit; results reviewed and tracked for continuous improvement; customer complaints are monitored and used as references for quality enhancement	● Achieve customer satisfaction of 90% or higher ● Provide customers with timely product delivery and scheduling	Customer satisfaction reached 93% in 2025.
Talent Attraction and Retention	Providing fair treatment, career development, and a supportive environment; emphasizing talent cultivation and retention	Managed by Human Resources Department: recruitment, training, employee care, and performance management	● Maintain turnover rate below 15% ● Provide diverse training opportunities to enhance career development	Employee turnover rate was 15% in 2025; total employee training hours reached 3,199 hours.

1.6 Taxation

ASolid Technology's tax governance principles and transfer pricing policies comply with relevant tax laws and regulations. All intercompany transactions follow the arm's length principle. The Company does not use tax havens for avoidance purposes. The company complies with the tax regulations of the countries where its sales locations operate and assesses potential tax risks. Under tax governance and risk management practices, the company actively responds to international tax governance trends, supports government tax incentive policies, and upholds the principle of honest taxation. By fulfilling its corporate citizenship responsibilities, the company aims to achieve sustainable corporate development and enhance shareholder value.

■ Tax Risk Management

ASolid Technology's main operating regions are Taiwan and China. The company therefore closely monitors changes in tax policies in these regions and assesses potential tax risks that may arise from conducting business locally.

Region	Type of tax	Risk Description
Taiwan China	Corporate Income Tax	1. Uncertainty and ambiguity in tax regulations, leading to potential tax disputes.
	Value-Added Tax (VAT)	2. Failure to implement tax management policies or to promptly assess and respond to changes in tax laws or business models, resulting in additional tax costs.
	Others	3. Changes in tax laws or incentive programs that may affect the company's existing tax planning.

2. Business Governance

2.1 Corporate Governance

Item	Content
Policy, Commitment, and Importance	To ensure sustainable operations, ASolid Technology places strong emphasis on the transparency of corporate governance. The Company will continuously strengthen board functions and optimize governance mechanisms to maximize the interests of both the Company and shareholders. We have established effective communication mechanisms between independent directors, the audit committee, and internal audit supervisors. In addition to self-evaluation of internal controls, the Board of Directors, the Audit Committee, and management review self-assessment results annually and examine audit reports to ensure feasibility. ASolid Technology strictly complies with relevant laws and regulations on corporate governance, integrity management, environmental protection, and labor rights. We are committed to raising employee awareness of regulatory compliance, ensuring compliance in behavior and practices. This not only reduces risks but also enhances the Company's reputation and external image.
Short, Medium, and Long-Term Goals	■ Short-Term : 1. Average board training hours ≥ 6 hours. 2. Board attendance rate $\geq 90\%$. 3. Audit committee attendance rate $\geq 90\%$. 4. Remuneration committee attendance rate $\geq 90\%$. 5. Corporate governance evaluation score ≥ 60. 6. Majority of directors and audit committee conveners personally attend shareholder meetings. ■ Medium/Long-Term : 1. Strengthen board functions and governance capabilities. 2. Implement corporate governance evaluation and deepen stakeholder engagement. 3. Conduct annual performance evaluations of the Board and committees, with average scores ≥ 4.7.

Item	Content
Action Plan	1. To ensure effective communication and supervision, the Audit Committee and the Board of Directors shall convene at least once every quarter. The internal audit results shall be reported to the Board of Directors, and the audit plan for the following year shall be approved by the end of the current year. At least once a year, a meeting shall be held between independent directors, external auditors, and the chief audit executive, during which the chief audit executive reports the results of internal audits and the external auditors explain the results of financial report audits, ensuring full communication among independent directors, external auditors, and the chief audit executive. 2. The Audit Committee, composed entirely of independent directors, assists in strengthening the supervisory function of the Board of Directors and enhancing governance performance, ensuring effective oversight. 3. The Remuneration Committee is responsible for establishing performance evaluation standards for directors and managers, and for regularly assessing the achievement of their performance objectives. These assessments serve as the basis for determining individual compensation. The Remuneration Committee ensures that the remuneration of directors and managers is aligned with their contributions and performance.
Performance	1. The Company discloses information related to the Board of Directors in its annual report and on the corporate website, and conducts self-assessments in accordance with the “Board Performance Evaluation Regulations” to ensure transparency and effectiveness. 2. The Company performs an annual self-assessment under the Corporate Governance Evaluation System to ensure the effectiveness of its corporate governance. In the 2025 Corporate Governance Evaluation, the Company was ranked within the 36%–50% percentile among TPEX-listed companies. 3. The Company provides communication channels for stakeholders on its official website to understand their needs and respond in a timely manner. 4. The Company has established an independent internal audit unit to oversee various operational activities through its internal audit mechanism.
Appeal Mechanism	Stakeholders may communicate directly with the Company through its official website. Material events of the Company are also disclosed from time to time on the official website and the Market Observation Post System (MOPS).

2.1.1 Company Structure and Board Composition

The Company follows Article 20 of the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies” and has established a Board diversity policy to ensure the implementation of sound corporate governance, enhance the Board’s functions, and improve its structure. In accordance with the Company’s business model and operational needs, the Board has formulated diversity guidelines, and the selection of directors has gradually moved toward greater diversity. Through diversified recruitment practices, we have attracted talents with different professional backgrounds, expertise, and industry experience, thereby continuously strengthening corporate governance and operational synergies.

The Company’s eighth Board of Directors consists of eight directors, including five non-independent directors and three independent directors. Among the Board members, two are women, representing 25% of the total Board membership. The term of office was from June 20, 2023, to June 19, 2026. The directors range in age from 41 to 70 and possess professional backgrounds in finance, accounting, management, and technology. Each director has extensive industry experience. By incorporating the diverse professional backgrounds and expertise of its Board members, the Company is able to consider various strategic perspectives when formulating its business strategies and direction. The Board of Directors was fully re-elected at the 2026 Annual General Meeting of Shareholders, and the relevant information has been disclosed on the Market Observation Post System (MOPS).

The Company encourages members of the Board of Directors to pursue continuous learning in order to strengthen their professional expertise and competencies, remain up to date with current industry trends and regulatory developments, and apply the latest management strategies. Such efforts also broaden the Board’s perspective on corporate governance and enhance its ability to assess and respond to changes in the business environment. During the year, Board members engaged in professional development through training programs, seminars, and forums. In 2025, the Board convened six meetings, with an overall attendance rate of 97.91% by all directors. For details on the Board’s key resolutions, please refer to pages 37–40 of the Company’s 2025 Annual General Meeting Report.

■ Board Members and Backgrounds

Job title	Name	Gender, age	Date of election / appointment to current term	Term of office	Principal work experience and academic qualifications	Positions held concurrently in the company and/or in any other company
Chairman	Kevin Liu Investment Co., Ltd.	-	2023.06.20	3 Years	-	-
	Representative: Kevin Liu	Male 51~60	2023.06.20	3 Years	M.S. in Electronics, National Chiao Tung University EMBA, National Cheng Chi University Chairman of MMCA Technical Committee Chief Technology Officer, InCOMM Technologies Co., Ltd.	Chairman, ASolid Technology Chairman, Advanced Memory Technology

Job title	Name	Gender, age	Date of election / appointment to current term	Term of office	Principal work experience and academic qualifications	Positions held concurrently in the company and/or in any other company
Director	Andy Yen	Male 51~60	2023.06.20	3 Years	M.S. in Electrical and Control Engineering, National Chiao Tung University Director of IC Design Department, InCOMM Technologies Co., Ltd.	Director, Advanced Memory Technology Co-President, ASolid Technology Co., Ltd.
Director	Jeremy Lin	Male under 50	2023.06.20	3 Years	M.S. in Electrical Engineering, San Jose State University Senior Engineer of IC Design Department, InCOMM Technologies Co., Ltd.	Senior Director of IC Design Div., ASolid Technology Co., Ltd.
Director	Kingston Technology Corporation	-	2023.06.20	3 Years	-	-
	Representative: Jerry Chou	Male under 50	2023.06.20	3 Years	B.A. in Electrical Engineering, National Taipei University of Technology	Technical Director of Kingston Flash Engineering Division
Director	Yann Yuan Investment Co., Ltd.	-	2023.06.20	3 Years	-	-
	Representative: Wan-Ling, Cheng	Female under 50	2023.06.20	3 Years	M.S. in Accounting , State University of New York at Buffalo	Director, Hsun Chieh Investment Co., Ltd. Director of Silicon Integrated Systems Corp. Director of Novatek Microelectronics Corp.
Independent Director	Victor Tsan	Male 61~70	2023.06.20	3 Years	Ph.D. in Information Management, National Central University M.S. in Business Administration, National Cheng Chi University B.S. in Electrical Engineering, National Central University Chairman, Asia Pacific Industrial Analysis Association (APIAA) Member of the Executive Yuan National Development Fund Investment Review Conference Electronic information industry, industry Layout Group Review Committee Director of MIC, Institute for Information Industry	Chief Executive Officer of TPIDC, National Taiwan University Adjunct Professor of Business Administration, National Taiwan University Director, Information Technology Total Services Co.,Ltd Independent Directors, CTCI Advanced Systems Inc. Independent Directors, Partner Tech Corp. Director, CHT Security

Job title	Name	Gender, age	Date of election / appointment to current term	Term of office	Principal work experience and academic qualifications	Positions held concurrently in the company and/or in any other company
						Co.,Ltd
Independent Director	Toshiba Cheng	Male under 50	2023.06.20	3 Years	M.S. in Electrical Engineering, National Taiwan University B.S. in Electrical Engineering, National Taiwan University Director of System Integration, Advanced Taiwan Ltd.(ADB) General Manager, Taiwan Nagra Vision Ltd.	Chief Technology Officer, China Network Systems(CNS) Chairman, Telefirst Cable Communication Co.,Ltd. Chairman, Twinstar CATV Co.,Ltd. Chairman, Suncrown CATV Co.,Ltd.
Independent Director	Emily Wu	Female 51~60	2023.06.20	3 Years	M.S. in Materials Science and Engineering, Stanford University B.S. in Materials Science and Engineering, National Tsing-Hua University Director, Yayatech Co. Ltd. Director, WinWay Technology Co., Ltd. Senior Project Manager, ITE Tech. Inc. Senior Account Manager, United Microelectronics Corp. IDT (NASDAQ:IDTI) Wafer Product Engineer	Partner/Director, Darwin Venture Management Corporate Director Representative, Jubo Health Technologies, Inc. Corporate Director, Spirit Scientific Co., Ltd. Corporate Director, Sino Applied Technology Taiwan Co., Ltd. Corporate Supervisor, Yayatech Co. Ltd. Director, Dachen Venture Capital Corp. Supervisor , Dajun Asset Management Co., Ltd. Director, Darjun Venture Capital Corp. Director, Wison Technology Corp. Independent Director, UltraChip Inc.

■ Director training in 2025

In 2025, the total training hours for all directors reached 48 hours, with each director completing 6 hours of training. The board training details are as follows:

Title / Name	Class date	Course Title	Hours
Chairman- Kevin Liu Inventment ,Ltd Representative: Kevin Liu	2025/08/13	U.S.–China Economic Outlook and Taiwan Industry Prospects under Trump 2.0	3
	2025/11/11	AI Development and Cybersecurity Risks	3
Director- Andy Yen	2025/08/13	U.S.–China Economic Outlook and Taiwan Industry Prospects under Trump 2.0	3
	2025/11/11	AI Development and Cybersecurity Risks	3
Director- Jeremy Lin	2025/08/13	U.S.–China Economic Outlook and Taiwan Industry Prospects under Trump 2.0	3
	2025/11/11	AI Development and Cybersecurity Risks	3
Director- Kingston Technology Corporation Representative: Jerry Chou	2025/08/13	U.S.–China Economic Outlook and Taiwan Industry Prospects under Trump 2.0	3
	2025/11/11	AI Development and Cybersecurity Risks	3
Director- Yann Yuan Investment Co., Ltd. Representative: Wan-Ling, Cheng	2025/07/29	Personal Data Security Audit	3
	2025/07/29	Enhancing Corporate Governance Resilience	3
Independent Director- Victor Tsan	2025/02/21	Corporate Governance and Securities Regulations	3
	2025/05/06	Economic Trends under Geopolitics: Future Market Outlook from Global Financial Development.	3
Independent Director- Toshiba Cheng	2025/08/13	U.S.–China Economic Outlook and Taiwan Industry Prospects under Trump 2.0	3
	2025/11/11	AI Development and Cybersecurity Risks	3
Independent Director- Emily Wu	2025/08/13	U.S.–China Economic Outlook and Taiwan Industry Prospects under Trump 2.0	3
	2025/11/11	AI Development and Cybersecurity Risks	3

2.1.2 Board Member Nomination and Selection

According to the Company's Articles of Incorporation, the Board of Directors shall consist of five to ten members. The number of independent directors shall be no less than three and shall comprise at least one-third of the total number of board seats. Directors serve a term of three years and are elected through a candidate nomination system. Directors must be individuals with legal capacity and may be re-elected. The qualifications, shareholding, limitations on concurrent positions, nomination and selection procedures, exercise of powers, and other related matters concerning independent directors shall be handled in accordance with the relevant regulations set by the securities regulatory authority.

In addition, as stipulated in the Articles of Incorporation, the Board of Directors is formed by its members and must elect a Chairperson by a vote of more than two-thirds of the directors in attendance, with approval from more than half of those present. The Chairperson represents the Company externally. Currently, Kevin Liu serves as the Chairman, and Andy Yen and Jimmy Chen serve as Co-President.

To avoid conflicts of interest, the Company's "Rules of Procedure for Board Meetings" clearly stipulate that directors shall recuse themselves in the event of conflicts of interest: if a director or the legal entity they represent has a vested interest in any agenda item, they must explain the nature and importance of the interest during the board meeting. Those with a conflict of interest must recuse themselves from discussion and voting on the matter and are prohibited from voting on behalf of other directors. For information regarding the implementation of directors' recusal from matters involving conflicts of interest in 2025, please refer to page 15 of the Company's 2025 Annual Report.

2.1.3 Functional Committees

To enhance corporate governance and ensure effective discussion and conflict-of-interest avoidance in major board proposals, the Company has established the Audit Committee, the Compensation Committee, and the Sustainability Committee to optimize the functions of the Board of Directors. The responsibilities and composition of each functional committee are outlined in the table below.

■ Functions and Composition of Functional Committee

Functional Committee	Primary Responsibilities and Oversight Items	Composition
Audit Committee	The Company's Audit Committee operates in accordance with the Audit Committee Charter. Its annual key responsibilities include reviewing financial statements; assessing the effectiveness of the internal control system; supervising major asset transactions; overseeing the raising or issuance of securities; approving the appointment or dismissal of accounting and internal audit officers; amending the procedures for acquiring or disposing of assets; establishing internal control systems in accordance with Article 14-1 of the Securities and Exchange Act and evaluating the independence of the external auditors.	The Audit Committee is composed of three members, all of whom are independent directors, with a gender ratio of 2:1 (male to female). The Fourth Audit Committee of the Company served a three-year term from June 20, 2023, to June 19, 2026. The Audit Committee convenes at least once per quarter and held a total of five meetings in 2025, with an overall attendance rate of 93%.
Compensation Committee	All members of the Company's Compensation Committee are required to possess professional qualifications and independence, and must meet the eligibility criteria stipulated by applicable laws and regulations. The Committee functions in a professional and objective capacity to evaluate the Company's policies and systems for director and managerial compensation, and provides recommendations to the Board of Directors as a reference for decision-making.	The Compensation Committee is composed of three members, all of whom are independent directors, with a gender ratio of 2:1 (male to female). The Fifth Compensation Committee of the Company served a three-year term from June 20, 2023, to June 19, 2026. The Compensation Committee convenes at least twice per year and held a total of two meetings in 2025, with an overall attendance rate of 83%.
Sustainability Committee	The Company established the Sustainability Committee pursuant to a resolution adopted by the Board of Directors on November 11, 2025, and adopted the Sustainability Committee Charter. The primary responsibilities of the Committee are as follows: (1) To formulate, promote, and strengthen the Company's sustainability policies, annual plans, and strategies. (2) To review, monitor, and revise the	The Sustainability Committee consists of six members, including two members of the Board of Directors. The term of the Company's First Sustainability Committee is from November 11, 2025, to June 19, 2026. The Committee shall convene at least once a year and may hold additional meetings whenever necessary. In 2025, the Sustainability Committee held one meeting, with an

Functional Committee	Primary Responsibilities and Oversight Items	Composition
	implementation and effectiveness of the Company's sustainability initiatives. (3) To oversee sustainability-related disclosures and review the Sustainability Report. (4) To supervise the implementation of the Company's Sustainability Best Practice Principles and other sustainability-related matters as resolved by the Board of Directors.	overall attendance rate of 100%.

2.1.4 Performance Evaluation

To implement sound corporate governance and enhance the effectiveness of the Board of Directors and its functional committees, ASolid Technology has established performance objectives to improve board operational efficiency. In accordance with the Company's "Board Performance Evaluation Measures," the Board of Directors and functional committees are required to complete a self-evaluation process before the end of the first quarter of the following fiscal year. An external evaluation by an independent professional institution or external team is to be conducted at least once every three years, as needed.

During the self-evaluation process, board members are required to complete the "Board Performance Self-Evaluation Questionnaire" and the "Board Member Performance Self-Evaluation Questionnaire." The "Functional Committee Performance Self-Evaluation Questionnaire" is completed by independent directors. Upon collection, the results are compiled based on scoring criteria and documented in an evaluation report, which is submitted to the Board of Directors for review and improvement.

Based on the current year's performance evaluation results for the Board of Directors, functional committees, and individual board members, the evaluations indicate strong performance. The results will be reported to the Board of Directors in the first quarter of 2026 and will serve as a basis for continuous improvement to further enhance the Board's operational effectiveness.

■ Board self-assessment: 99.17% rated "Excellent" or "Outstanding"

Evaluation Aspects	Number of Questions	Weighting (%)	Average Score / Total Score
A. Participation in the Company's Operations	12	26%	4.84 / 5.00
B. Enhancement of the Quality of Board Decisions	12	26%	4.84 / 5.00
C. Composition and Structure of the Board	7	16%	4.95 / 5.00
D. Appointment and Ongoing Education of Directors	7	16%	4.88 / 5.00
E. Internal Control	7	16%	4.86 / 5.00
Total	45	100%	

■ Director self-assessment: 98.37% rated “Excellent” or “Outstanding”

Evaluation Aspects	Number of Questions	Weighting (%)	Average Score / Total Score
A. Understanding of the Company’s Goals and Mission	3	13%	5.00 / 5.00
B. Awareness of Directors’ Responsibilities	3	13%	4.96 / 5.00
C. Participation in the Company’s Operations	8	35%	4.75 / 5.00
D. Internal Relationship Management and Communication	3	13%	4.92 / 5.00
E. Professionalism and Continuing Education of Directors	3	13%	4.96 / 5.00
F. Internal Control	3	13%	4.96 / 5.00
Total	23	100%	

■ Audit Committee self-assessment: 100% rated “Excellent” or “Outstanding”

Evaluation Aspects	Number of Questions	Weighting (%)	Average Score / Total Score
A. Participation in the Company’s Operations	4	18%	4.92 / 5.00
B. Awareness of the Responsibilities of Functional Committees	5	22%	5.00 / 5.00
C. Enhancement of the Decision-Making Quality of Functional Committees	7	32%	5.00 / 5.00
D. Composition and Member Selection of Functional Committees	3	14%	5.00 / 5.00
E. Internal Control	3	14%	5.00 / 5.00
Total	22	100%	

■ Remuneration Committee self-assessment: 100% rated “Excellent” or “Outstanding”

Evaluation Aspects	Number of Questions	Weighting (%)	Average Score / Total Score
A. Participation in the Company’s Operations	4	21%	4.83 / 5.00
B. Awareness of the Responsibilities of Functional Committees	5	26%	5.00 / 5.00
C. Enhancement of the Decision-Making Quality of Functional Committees	7	37%	5.00 / 5.00
D. Composition and Member Selection of Functional Committees	3	16%	5.00 / 5.00
Total	19	100%	

2.1.5 Remuneration Policy

According to Article 24 of the Company's Articles of Incorporation, if the company has profits in a given fiscal year (where "profits" refers to pre-tax earnings before the distribution of employee compensation and directors' remuneration), 7% to 17% of the profits shall be allocated as employee compensation (of which no less than 1% of the profits shall be allocated to grassroots employees), and no more than 5% shall be allocated as directors' remuneration. However, if the company has accumulated losses (including adjustments to retained earnings), such losses shall be covered before any distributions. Directors' remuneration shall be allocated based on a weighting system that reflects their level of participation in company operations and the value of their contributions.

The compensation policy for the General Manager and Deputy General Managers takes into account industry salary levels, the scope of responsibilities associated with their positions, and their contributions to the company's operations. Reasonable remuneration is granted based on the company's overall business performance and individual performance. The reasonableness of the aforementioned compensation is reviewed by the Compensation Committee to ensure a balance between sustainable business development and risk management.

The Company's Compensation Committee regularly reviews and evaluates the performance assessment criteria for directors and managerial officers, as well as their short-term and long-term performance goals, and the policies, systems, standards, and structures of their compensation. Based on the achievement of performance objectives by directors and managerial officers, the Committee ensures that performance evaluations and compensation decisions adhere to reasonable standards, safeguard the Company's interests, and demonstrate ASolid's commitment to regular review and transparency in its compensation system.

2.1.6 Governance and Sustainability

The Board of Directors is the Company's highest governance body, while the Audit Committee serves as the supervisory unit. In addition to executing business matters in accordance with laws, regulations, the Articles of Incorporation, and resolutions of the Shareholders' Meeting, the Company's annual and semi-annual financial reports, assessments of the effectiveness of the internal control system, the appointment or dismissal of external auditors, and the appointment or removal of managerial officers must all be reviewed and approved by both the Audit Committee and the Board of Directors. The Board of Directors convenes regular and ad hoc meetings multiple times throughout the year. On governance-related economic, environmental, and social issues, the Board authorizes the Chairman to handle matters with delegated authority or directly assigns them to the relevant departments.

■ Board Reports and Promotion of Meetings Related to Corporate Governance and Sustainable Development

Date	Board Reports and Promotion of Meetings Related to Corporate Governance and Sustainable Development
2025/11/11	■ Report on the Implementation of Risk Management in 2025. ■ Report on the Implementation of Corporate Governance in 2025. (including Integrity Management, Intellectual Property Management, Stakeholder Communication, and Information Security Management) ■ Approved the establishment of the Sustainability Committee and adopted the Sustainability Committee Charter.

2.2 Integrity Management

2.2.1 Anti-Corruption

The Company has established a "Code of Integrity and Business Ethics" and a "Code of Ethical Conduct". The FAD serves as the dedicated unit responsible for formulating and supervising the implementation of integrity management policies and preventive measures. Each department within the Company assists in promoting awareness and managing prevention efforts. For business activities within the Company's scope that carry a higher risk of unethical conduct, the Company prohibits the offering or acceptance of improper benefits and political donations, among other measures. The implementation of the integrity management policy is reported to the Board of Directors at least once a year, ensuring its effective enforcement.

Code of Integrity and Business Ethics	Code of Ethical Conduct
➤ The Company's directors, managerial officers, employees, and actual controllers shall not, in the course of conducting business, directly or indirectly offer or accept improper benefits from customers, agents, contractors, suppliers, public officials, or other stakeholders. ➤ The Company and its directors, managerial officers, employees, and actual controllers shall exercise the duty of care of a prudent manager to prevent unethical conduct, regularly review the effectiveness of the implementation, and continuously improve measures to ensure the effective enforcement of the integrity management policy. ➤ The Company discloses the status of implementation of the Code of Integrity and Business Ethics in its annual report and public offering prospectus, and also publishes the content of the Code on the Market Observation Post System (MOPS). ➤ The Company closely monitors developments in domestic and international integrity-related regulations, encourages directors, managerial officers, and employees to provide suggestions, and uses such input to review and improve the Company's Code of Integrity and Business Ethics, thereby enhancing its effectiveness.	➤ The Company's Code of Ethical Conduct guides the behavior of internal personnel to align with the following ethical standards and helps stakeholders better understand the Company's values: ■ Prevention of conflicts of interest ■ Avoidance of opportunities for personal gain ■ Duty of confidentiality ■ Fair dealing ■ Protection and proper use of company assets ■ Compliance with laws and regulations ➤ The Company encourages the reporting of any illegal activities or violations of the Code of Ethical Conduct. ➤ If any employee of ASolid Technology violates the Company's Code of Ethical Conduct, the Company shall impose disciplinary actions in accordance with its Reward and Disciplinary Management Regulations. The Company shall also promptly disclose, through the Market Observation Post System (MOPS), information regarding the violation, including the violator's title and name, the date of the violation, the nature of the violation, the provisions breached, and the disciplinary actions taken. If the disciplined employee considers the disciplinary action to be unfair, he or she may submit a written appeal, together with supporting explanations and relevant evidence, to the Audit Committee to seek appropriate relief.

2.2.2 Whistleblower System

According to the Company's "Procedures for Handling Reports of Illegal, employees of the Company and its subsidiaries, as well as relevant external parties, may report any violations of the Company's Code of Integrity Management, Sustainability Practice Principles, or incidents of unlawful workplace conduct, including but not limited to discrimination, sexual harassment, harassment, or other inappropriate workplace behavior, through the responsible department or the whistleblowing channels established by the Company. Whistleblower email address: wb.asolid@asolid-tek.com. The Company did not receive any reports in the year 2025.

Reports will not be accepted under the following circumstances:

- Reports that are manifestly malicious, defamatory, or based on false allegations.
- Reports that do not fall within the scope of the reporting subjects specified.
- Reports involving the same facts that have already been reviewed and determined to be inadmissible or have been duly investigated and closed. However, this restriction shall not apply if the whistleblower provides new evidence demonstrating that the case warrants reinvestigation.
- Anonymous reports that lack sufficient specific information for verification and for which supplementary information or supporting documents are requested, but the reporter cannot be contacted or fails to respond.
- Reports submitted by a whistleblower who fails to provide valid contact information or who, after reasonable attempts to establish contact, cannot be reached or fails to respond.
- Reports concerning the same matter that have already been submitted by the same whistleblower through another reporting channel of the Company and have been accepted for handling.

The safety of the whistleblower shall be protected. If the whistleblower is an employee of the Company, the Company commits to ensuring that the individual will not be subject to any improper treatment as a result of the report. Personnel handling whistleblower cases must strictly maintain the confidentiality of the whistleblower's identity and the content of the report.

If the person handling a report is related to the whistleblower or the reported individual within the second degree of kinship, has a conflict of interest with the matter reported, or if any other circumstance exists that may affect the fairness of the investigation or handling of the case, the person must voluntarily recuse themselves. The whistleblower or the reported individual also has the right to request recusal of such personnel.

All documentation related to the acceptance, investigation process, and results of the report must be retained in written form for a period of five years. Electronic storage is permitted. If a lawsuit related to the reported matter arises before the retention period ends, the relevant documents must continue to be preserved until the conclusion of the legal proceedings.

For any reported case that is verified to be substantiated, the responsible handling unit shall, together with the heads of the relevant departments, review the case and formulate corrective actions to prevent the recurrence of similar misconduct.

Where a substantiated reported case is material in nature or may expose the Company to significant damage, the responsible handling unit shall prepare a written report on the handling of the case and the subsequent corrective and improvement measures, and submit it to the Board of Directors.

2.3 Risk Management

2.3.1 Risk Management Framework and Responsibilities

To enhance corporate governance and risk control capabilities, the Company adopts a tiered management approach and establishes various internal regulations to assess and manage different types of risks. This enables the Company to respond effectively to a rapidly changing external environment, with the aim of minimizing the impact of risks, seizing future development opportunities, and realizing its vision of sustainable development.

■ Risk Management Framework and Responsibilities of ASolid Technology

Organization Name	Scope of Responsibilities
Board of Directors	The Company's highest decision-making body for risk management, responsible for effectively identifying, assessing, and controlling various risks to ensure they remain within acceptable levels arising from business activities.
Audit Committee	Supervise risk management.
Senior Management	Implement the risk management policies formulated by the Board of Directors, coordinate cross-departmental risk management efforts, and monitor the achievement of risk management objectives across all units.
Auditing Office	Audit daily risk management operations.
Departments	Consolidate and execute day-to-day risk management tasks.

2.3.2 Key Risks and Strategies

The Company, through its risk assessment unit, conducts annual reviews of industry risk trends. Based on different dimensions, the Company identifies and consolidates potential risks related to its current operations. Risk factors are categorized, and corresponding response strategies and current statuses are reviewed to ensure that all identified risks are maintained within a reasonable level of control. In 2025, the Company identified four major risk categories: strategic risk, operational risk, financial risk, and environmental risk. The table below outlines the Company's risk management policies and corresponding response strategies for each of these risks.

- The following is the 2025 report on risk assessment items, risk management policies, and preventive measures:

Material Topic	Risk Assessment Item	Risk Management Policy and Preventive Measures
Strategy	Strategic Risk	■ Established a Steering Committee to integrate cross-functional resources, drive key strategic decisions, formulate the direction of new product development, and enhance operational profitability in support of the Company's sustainable development strategy. ■ Held regular Executive Management Committee meetings to discuss key business matters and monitor operations, thereby preventing and mitigating strategic risks.
Operation	Market Risk	■ Continuously monitor the latest market trends and collect customer feedback to analyze industry developments, and implement appropriate controls and response measures to address potential market risks. ■ Closely monitor fluctuations in raw material prices, maintain strong relationships with suppliers, anticipate raw material price trends, and establish procurement plans in advance to mitigate the impact of price increases.
	Operational Risk	■ Strengthen product quality control and implement appropriate contingency measures to address emergencies or unexpected incidents arising from human or natural factors, thereby minimizing their impact on product development, manufacturing, sales, delivery schedules, customer service, and other customer-related interests. ■ Strengthen the internal control system to mitigate the risk of losses arising from improper operations, human error, or system failures within the Company, as well as external events, including legal risks. ■ Regularly hold sales and operations coordination meetings to adjust production and sales strategies and effectively manage target inventory levels for raw materials and finished goods.
	Information Security Risk	■ Establish a defense-in-depth cybersecurity framework to safeguard the Company's intellectual property, trade secrets, and internal information, and implement appropriate protection measures based on information classification levels. ■ Enhance employees' cybersecurity awareness through training programs and regular communications. ■ Regularly assess the adequacy and effectiveness of information security operations and implement improvement projects to continuously strengthen security controls and reduce cybersecurity risks. ■ Participate in the Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC) to strengthen the Company's cybersecurity incident response capabilities.
Finance	Interest Risk	■ Maintain strong credit relationships with partner banks, closely monitor interest rate movements, and actively negotiate with partner banks to secure the most favorable financing terms and interest rates.

Material Topic	Risk Assessment Item	Risk Management Policy and Preventive Measures
	Foreign Exchange Risk	■ The Company's foreign exchange policy is based on a prudent and conservative approach. Major export sales and import purchases are denominated in foreign currencies, and natural hedging is adopted by matching foreign currency receipts and payments. ■ The Company maintains close relationships with financial institutions and continuously monitors exchange rate fluctuations to mitigate the impact of cost changes on its financial performance.
	Liquidity Risk	■ A management mechanism has been established to measure, monitor, and control liquidity positions and risks, ensuring the Company is able to meet its financial obligations as they come due.
Environment	Climate Change Risk	■ Identify climate-related risks and opportunities, continuously implement greenhouse gas inventory and trend analysis, establish subsequent carbon reduction targets based on the results, carry out emission reduction initiatives, and periodically review the effectiveness of energy-saving measures.

2.4 Regulatory Compliance

Compliance with laws and regulations is a fundamental responsibility of any enterprise and demonstrates corporate accountability. At ASolid Technology, we adhere to this principle by proactively monitoring regulatory changes and making timely adjustments to ensure compliance. The Company has in-house legal personnel to ensure adherence to government-issued laws and administrative orders.

ASolid Technology complies with all applicable domestic regulations related to governance, environment, economy, and society, and has no material deficiencies. The Company has not been involved in any incidents related to fraud, insider trading, anti-competitive behavior, antitrust violations, or monopolistic practices. Furthermore, no relevant legal actions or penalties occurred in 2025. We regard our clients as key strategic partners and are committed to meeting their needs and expectations. The Company strictly safeguards client confidentiality and information protection. All business information, including documents and data exchanged with clients, is securely stored within our internal information systems. With the increasing threat of cybersecurity risks, we have strengthened our information security measures to enhance operational safety and personal data protection. These efforts ensure the confidentiality of customer information and prevent the theft or leakage of trade secrets and intellectual property. The Company undergoes regular ISO 9001 audits each year to inspect and document the performance of control points and conduct follow-up reviews. This helps establish a comprehensive information security environment, avoid significant incidents or penalties, and protect the reputation of both the Company and its clients. In terms of regulatory compliance, we define a "material event" based on the regulations governing the verification and public disclosure of material information for listed companies in Taiwan. An event resulting in cumulative fines of NT\$1 million or more is considered material. During the reporting period, ASolid Technology incurred no penalties.

2.5 Information Security

2.5.1 Information Security Governance Structure and Responsibilities

The unit responsible for information security at ASolid Technology is MISD, which is tasked with establishing information security policies, developing the information security management program, and planning and executing related operations. The AO serves as the supervisory unit for information security oversight. It is responsible for supervising the implementation of internal information security measures. When deficiencies are identified through audits, the audited unit is required to submit improvement plans and specific corrective actions. The AO also conducts regular follow-ups to evaluate the effectiveness of these improvements and to mitigate internal information security risks.

2.5.2 Information Security Management Strategy

ASolid Technology has established an Information Security Management Policy and related internal control systems for all employees to follow. An information security management program has been implemented, including controls over email management, firewall setup, antivirus software deployment, system and program data access controls, and internet intrusion prevention. Regular reviews of system logs for various network services and information systems are conducted to track abnormal data access. Access rights are assigned based on employees' roles and responsibilities, and information security awareness is promoted regularly to enhance employee awareness. Annual internal audits, CPA IT audits, and ISO information security audits are carried out to strengthen the management of information and communication security. On February 24, 2025, the Company issued a major announcement on the public information observation platform, stating that some of our information systems had been subjected to a cyberattack. MISD immediately activated relevant defense mechanisms and recovery procedures, and collaborated with technical experts from an external cybersecurity company to handle the situation. During the incident, the company's operations were unaffected and continued to operate normally. Following the incident, our company has comprehensively reviewed the security of our information systems and continues to strengthen cybersecurity measures to enhance our overall information security management capabilities. A report on the company's information security management and its implementation status was presented to the Board of Directors on November 11, 2025.

To ensure that the company's confidential information, information security policies, operational procedures, trade secrets, and personal data are properly controlled and protected—and to prevent corporate losses in the event of attacks or destructive risks—the company's information security policies are designed to comply with relevant domestic and international laws, regulations, and international standards. The specific management measures and resources dedicated to information and communications security are as follows:

Item	Description	Specific Management Measures and Resources
Account permission management	Management of various information system accounts and related permissions	Open relevant accounts and corresponding system permissions (access level, read, write, delete) according to the signed information system application form.

Item	Description	Specific Management Measures and Resources
Password management	Password management for various information systems	1. Change system password regularly. 2. Confidential system password is independent. 3. Password complexity and number of characters rules.
Network management	Prevent informal devices from accessing information systems through the network	1. Network segmentation management for each department. 2. If an irregular device is detected to be connected to the network, it will be disconnected immediately.
External threats	System vulnerability protection measures	1. The equipment is regularly updated (delivered) with system updates. 2. Install anti-virus software and update virus codes.
System availability	Information system availability assessment and handling of system service interruptions	1. System data is backed up as scheduled. 2. Local and off-site backup and recovery mechanisms. 3. Conduct regular disaster recovery drills. 4. System service interruption.
Access control management	Computer room access control and personnel management	1. If there are no information personnel in the computer room, the room will remain locked. 2. Manufacturers must be accompanied by information personnel when entering the computer room and fill in the computer room entry and exit registration book.
Security personnel	Information security team, responsible for performing information security related operations	1 information security manager and 1 information security personnel have been deployed
Information Security Meeting	Holds information security meetings every month	1. Information security meetings are held regularly to discuss and track information security issues and events. 2. Ensure meeting minutes and information security incident records.

2.5.3 Information Security Education and Training

Access permissions are granted based on employees' job functions, and information security awareness is continuously promoted to enhance employees' cybersecurity consciousness. Regular internal audits, auditor-led IT reviews, and ISO information security audits are conducted annually to strengthen information and communication security management.

2.6 Innovation Management and Intellectual Property Protection

In accordance with our development strategy and operational goals, we continue to invest in research and development and technology development, and have established an intellectual property management system to protect our research results and core technologies.

2.6.1 Innovation R&D Management

Based on market demand and technological development trends, our company continuously invests in the research and design of flash memory controller chips and related technologies. We have established a product development and project management mechanism, with our R&D team responsible for technology development, product planning, and project execution. We conduct technology evaluations and results reviews according to the development progress to assess whether the R&D direction aligns with market demands and the company's development strategy.

2.6.2 R&D Investment and Innovation Achievements

The Company continues to invest in R&D resources, focusing on the development of key technologies and product innovation to enhance product competitiveness and create long-term corporate value. As of the end of 2025, the Company's R&D team consisted of 230 employees, accounting for 73% of total employees. The annual R&D investment amounted to approximately NT\$507,485 thousand, representing 34% of revenue. Through continuous enhancement of its R&D capabilities, the Company completed various product development and technology optimization projects during the year, while continuing to improve product performance, reliability, and power management. These efforts support customers in enhancing product application value and market competitiveness. Looking ahead, the Company will continue to strengthen its core technology capabilities, enhance product differentiation advantages, and actively expand into emerging application markets to create greater innovation value.

2.6.3 Intellectual Property Management System

Intellectual property is one of the Company's important intangible assets. To protect its R&D achievements and innovation outcomes, the Company complies with applicable domestic and international intellectual property laws and regulations, and has established an intellectual property management system covering the acquisition, maintenance, protection, and utilization of intellectual property rights. The Company also continues to implement and strengthen related management practices.

■ Patent Management

The R&D department is responsible for technology development and the identification of innovative achievements. Based on technology development needs, the Company engages external patent firms to assist with patent searches, application filings, and global patent portfolio planning. The Company has established Patent Management Regulations and formed

a Patent Review Committee in accordance with these regulations. The Committee, comprising the President and R&D executives, convenes as needed to review internal patent proposals and enhance the quality of patent applications. In addition, patent incentives are awarded based on the type of patent to encourage employees to propose innovative ideas and submit patent applications.

■ Trademark Management

The LGD in collaboration with external trademark firms is responsible for trademark applications, portfolio planning, and maintenance based on the Company's business operations and market development needs. These efforts aim to safeguard the Company's trademark rights and enhance its brand value.

■ Trade Secret Management

The Company clearly stipulates employees' confidentiality obligations in employment contracts and relevant internal policies, including the following:

- (1) Employees are obligated to keep confidential any proprietary or confidential information they access or become aware of in the course of their duties.
- (2) During and after their employment, employees shall not disclose or improperly use the Company's confidential information. Any violation may result in disciplinary actions in accordance with the Company's internal regulations, as well as legal liability and claims for damages where applicable.
- (3) Employees shall not disclose or use the trade secrets or confidential information of any former employer or other third parties.

2.6.4 Intellectual Property Achievements

The Company reports its intellectual property management plan and its implementation status to the Board of Directors at least once a year. The 2025 IP management plan and its implementation status were reported to the Board of Directors on November 11, 2025.

As of December 31, 2025, the Company had accumulated the following intellectual property rights:

■ Patent

- (1) Taiwan: 52 invention patents and 2 utility model patents
- (2) China: 26 invention patents and 2 utility model patents
- (3) United States: 3 invention patents

■ Trademarks

- (1) Taiwan: 9 registered trademarks
- (2) China: 6 registered trademarks

The Company will continue to strengthen its intellectual property portfolio and implement its IP management system to safeguard its core technologies and R&D achievements, thereby enhancing its overall competitiveness.

3. Environmental Sustainability

3.1 Climate Change Management

3.1.1 Climate Governance

Global warming and climate Change, global temperatures reached record highs, with increasingly frequent extreme weather events. Climate change not only threatens human safety but also creates risks for business operations, making it a critical factor in corporate risk management. ASolid adopts the Task Force on Climate-related Financial Disclosures (TCFD) framework, referencing industry characteristics and relevant climate-related laws and regulations, to identify potential climate risks and opportunities. Corresponding strategies and action plans are developed to enhance resilience while promoting the Company's transformation toward energy conservation and low-carbon operations.

The Board of Directors is the highest governance body for climate change management, while the Audit Committee supervises related risk management. On November 11, 2025, the Company established the Sustainability Committee under the Board of Directors to promote climate risk management and implement its sustainability strategy. The Committee reports to the Board of Directors at least annually and is responsible for promoting and making decisions on the Company's climate-related strategic direction. The Board of Directors oversees the effectiveness of the strategies and policies implemented by the responsible units and may periodically review their implementation outcomes to ensure timely adjustments and continuous improvement.

3.1.2 Climate Change Response Strategies

Based on the TCFD framework, ASolid assesses climate risks and opportunities from both transition and physical perspectives, as well as identifying potential business opportunities.

■ Key Climate-Related Risks, Opportunities, and Response Strategies

Category	Issue	Time Horizon	Climate Risk and Opportunity Manifestation	Response Strategies and Management Measures
Transition Risk	Increasing climate-related regulatory and disclosure requirements imposed by regulatory authorities	Short-Medium Term (within 5 years)	1. In accordance with the requirements of the competent authorities, the Company is required to disclose its standalone greenhouse gas inventory for 2025 in the 2026 Annual Report, its consolidated greenhouse gas inventory for 2026 in the 2027 Annual Report, its assurance status of the standalone greenhouse gas inventory for 2027 in the 2028 Annual Report, and its assurance status of the consolidated greenhouse gas inventory for 2028 in the 2029 Annual Report. 2. The Company is required to disclose IFRS Sustainability Disclosure Standards information for 2028 in the 2029 Annual Report and, in accordance with the filing schedule for the 2028 financial statements, file the Annual Report and financial statements concurrently.	1. The greenhouse gas inventory and verification schedule has been submitted to the Board of Directors. 2. Familiarize with greenhouse gas inventory methodologies to enhance employees' awareness and understanding. 3. Conduct an internal inventory of greenhouse gas emissions to understand the current status and trends and prepare for future developments. 4. Develop a timeline and implementation plan for the IFRS Sustainability Disclosure Standards to comply with the sustainability disclosure requirements of the competent authorities.
Physical Risk	Increasing severity and frequency of extreme weather events	Short Term (within 3 years)	1. Extreme weather (e.g., typhoons and heavy rainfall) may affect employee commuting safety; severe flooding may hinder employee access to workplaces and disrupt normal operations. 2. Extreme weather may damage facilities and equipment, causing operational interruptions.	1. Establish a remote work mechanism that enables employees to work from home in the event of force majeure circumstances that prevent them from entering the office. 2. Install a 24-hour uninterruptible power supply (UPS) system to prevent the impact of regional temporary power reductions on equipment. 3. Establish emergency response and business continuity management mechanisms.

Category	Issue	Time Horizon	Climate Risk and Opportunity Manifestation	Response Strategies and Management Measures
Opportunity	Stricter global carbon regulations raise demand for low-carbon products	Short Term (within 3 years)	In response to the government's net-zero roadmap and international regulatory requirements, companies adopting energy-saving and carbon-reduction measures may improve competitiveness and brand reputation while reducing operational and compliance costs. Conversely, companies that fail to take action may face rising operational and regulatory expenses.	- Promote energy conservation and carbon reduction. - As an IC design company without manufacturing facilities, the Company continues to evaluate and actively increase the proportion of low-carbon energy usage or assess the adoption of green electricity.
	Strengthen Supply Chain Resilience and Enhance Customer Trust	Medium- Long term (More than 5 years)	As customers increasingly demand sustainable supply chains, strengthening supply chain management can help enhance customer trust and market competitiveness.	- Conduct supplier evaluations through on-site and document-based audits, and regularly follow up on improvement actions. - Strengthen supply chain risk management and diversify the supplier base.

3.2 Energy and Greenhouse Gas (GHG) Management

3.2.1 Energy Management and Usage

In response to climate change, governments and enterprises worldwide are strengthening carbon management and reduction measures. As a member of the global village, ASolid Technology is committed to minimizing the environmental impact of its operations. Therefore, the Company regards carbon reduction and energy conservation as key management priorities.

ASolid Technology is a fabless IC design company, and its primary energy consumption comes from electricity used in its offices. Accordingly, the Company's energy conservation strategy focuses primarily on energy-saving measures and controls in its offices. In 2025, ASolid Technology's total consumption of non-renewable energy was 3,557 gigajoules (GJ), with an energy intensity of 2.41 GJ per NT\$ million. All of the Company's energy consumption was attributable to purchased electricity, accounting for 100% of total energy consumption. The Company's energy consumption decreased in 2025 compared with 2024, mainly due to its relocation to the Zhubei office in 2025, which is equipped with energy-efficient temperature control and air-conditioning systems.

■ Energy Consumption in the Past Three Years

Internal Energy Consumption / Year	2023	2024	2025
Purchased Energy – Purchased Electricity (kWh)	1,020,664	1,147,232	987,961
Total Energy Consumption (GJ)	3,674	4,130	3,557
Energy Intensity (GJ/NT\$ million revenue)	2.18	3.27	2.41

Note 1: Electricity consumption is converted at the rate of 1 kWh = 0.0036 GJ.

Note 2: The scope of energy consumption data covers the Company's Hsinchu, Zhubei, and Taipei offices.

Note 3: The denominator of energy intensity is the Company's total annual revenue (in million NTD).

3.2.2 Energy Management Plan

ASolid Technology is a fabless IC design company and does not operate production equipment for manufacturing, packaging, or testing. Its operating spaces primarily consist of offices, with energy consumption mainly attributable to air conditioning, followed by lighting, computer and IT equipment, and laboratory equipment. In response to the trend toward energy conservation and carbon reduction, the Company has established this Energy Management Plan to systematically implement energy-saving measures, improve energy efficiency, reduce operating costs, and strengthen its sustainability and ESG performance. Through systematic management, the Company also seeks to reduce energy intensity and greenhouse gas emissions arising from its operations, promote energy inventories and data transparency, align with government policies, and steadily advance toward its net-zero transition goals.

■ Energy Action Plans and Energy-Saving Measures

1. Equipment Energy Efficiency Improvements

- Optimize air-conditioning systems: Set air-conditioning temperatures no lower than 26°C, regularly clean filters, and establish automatic start-up and shutdown schedules.
- Install centralized lighting controls: Turn off lighting in designated areas after employees leave work.
- Implement computer energy-saving settings: Set personal computers to power-saving mode, automatically entering a low-power sleep state after 10 minutes of inactivity.

2. System and Data Management

- Install smart electricity meters: Monitor electricity consumption in major power-consuming areas, such as laboratories, in real time.
- Prepare monthly energy reports: Track and analyze electricity consumption on a monthly basis.

3. Employee Energy-Saving Practices

- Promote energy-saving awareness: Encourage employees to take the stairs instead of using elevators.
- Conduct internal training and awareness campaigns: Promote energy conservation through employee training and energy-saving posters.

■ 2025 Implementation

1. Relocated to the Zhubei office: Adopted an environmental control system and a VRV air-conditioning system, with temperatures set no lower than 26°C and automatic start-up and shutdown schedules established.
2. Installed centralized lighting controls: Turn off lighting in designated areas after employees leave work.
3. Implemented computer energy-saving settings: Set personal computers to power-saving mode.

3.2.3 GHG Emissions Management

In recent years, with increasing global concern over greenhouse gas (GHG) emissions and climate change, ASolid Technology has proactively responded to the global decarbonization trend by incorporating GHG inventory management into its key operational initiatives. To more accurately calculate emissions and establish effective reduction plans, the Company has implemented GHG inventories to identify emission sources and estimate emission volumes and develop the best feasible carbon reduction measures to reduce greenhouse gas emissions.

ASolid Technology has conducted self-inventories of GHG emissions for 2023–2025. In 2025, the Company’s total GHG emissions amounted to 540 metric tons of CO₂e, of which Scope 1 direct emissions accounted for 10%, primarily from refrigerant leakage in chillers, while Scope 2 accounted for 90%, mainly from electricity consumption in equipment, offices, and common areas. The Company’s emission intensity was 0.37 metric tons CO₂e per million NTD in revenue. The Company’s greenhouse gas emissions decreased by 25% in 2025 compared with 2024, mainly due to its relocation to the Zhubei office in 2025, where more energy-efficient environmental control and air-conditioning systems were introduced, thereby improving energy efficiency and reducing electricity consumption. Looking ahead, ASolid Technology will continue to conduct routine GHG inventories to track progress and review the achievement of its short-, medium-, and long-term carbon reduction targets.

■ Greenhouse Gas (GHG) Emissions and Intensity – Scope 1 and Scope 2, Past Three Years

Year/ Emissions Company / Item		2023		2024		2025	
		tonCO ₂ e	%	tonCO ₂ e	%	tonCO ₂ e	%
Parent Company	Scope 1	47.2315	8%	47.2315	8%	50.5998	10%
	Scope 2	519.5181	92%	566.7316	92%	468.2935	90%
	Subtotal	566.7496	100%	613.9631	100%	518.8933	100%
Subsidiaries	Scope 1					0.9118	4%
	Scope 2					20.2396	96%
	Subtotal					21.1514	100%
Consolidated Company	Scope 1					51.5116	10%
	Scope 2					488.5331	90%

Year/ Emissions Company / Item		2023		2024		2025	
		tonCO ₂ e	%	tonCO ₂ e	%	tonCO ₂ e	%
	Subtotal					540.0447	100%
Emission Intensity (tonCO ₂ e/NT\$ million revenue)		0.34		0.49		0.37	
Increase (Decrease) Compared with the Previous Year		24%		45%		-25%	

Note 1: The greenhouse gas (GHG) inventory covers the parent company's offices in Hsinchu, Zhubei, and Taipei, as well as all subsidiaries included in the consolidated financial statements.

Note 2: GHG emission factors applied:

2023–2024: Greenhouse Gas Emission Factor Management Table, Version 6.0.4, issued by the Environmental Protection Administration (EPA).

2025: 2024 Guidelines for Greenhouse Gas Emissions Inventory issued by the Ministry of Environment and electricity carbon dioxide emission factors published by the Ministry of Ecology and Environment of the People's Republic of China for Guangdong Province.

Note 3: Inventory methodology: GHG Protocol.

3.2.4 Reduction Targets and Action Measures

Reduction Target	Implementation Measures	Performance / Achievement Status
As the Company relocated to the Zhubei office in March 2025, 2026 is proposed as the baseline year. The reduction target will be based on the number of employees, with the goal of reducing electricity consumption per employee by 1% within two years. The Company will implement energy-saving and carbon-reduction measures to progressively reduce energy consumption and waste.	1. Gradually replacing outdated fluorescent lighting with energy-efficient LED fixtures. 2. Switching off air conditioning and lighting in meeting rooms and laboratories when not in use to conserve energy. 3. Promoting paperless operations by implementing electronic approval systems, such as employee leave requests and travel applications. 4. Raising awareness and promoting energy conservation and carbon reduction. 5. Investing in environmental control systems to improve energy efficiency. 6. Prioritizing the procurement of energy-saving equipment and products when replacing or purchasing new devices.	The implementation of all measures is currently underway. Moving forward, the Company will continue to conduct routine GHG inventories and review progress to track the achievement of reduction targets.

3.3 Waste Management

3.3.1 Waste Management System

The primary source of ASolid Technology's waste comes from industrial waste generated during outsourced packaging processes, mainly defective ICs produced in IC packaging operations. All waste is stored in designated warehouses in compliance with regulations, with dedicated personnel responsible for periodic monitoring and total volume reporting. No waste removal was conducted in 2025. At the Hsinchu and Taipei offices, general domestic waste is produced. Plastic, metal, and paper waste are sorted according to the office's waste classification standards and handled by certified third-party contractors engaged by the building management. In 2025, ASolid Technology identified no instances of illegal dumping or violations by waste disposal contractors.

3.3.2 Waste Generation

In 2025, ASolid Technology generated a total of 107.81 metric tons of waste, primarily consisting of general industrial waste from office activities. In 2025, the number of employees increased slightly by 6%, and the corresponding 6% increase in total waste generation is considered reasonable. ASolid Technology has established Waste Management Regulations to govern employees' waste sorting and disposal practices, with the aim of ensuring proper waste control and reducing waste generation. Looking ahead, we will continue to monitor trends in various types of waste and gradually improve product yield and resource recycling rates, thereby reducing the environmental impact of our operations.

■ Waste Generation in the Past Three Years

YEAR	2023	2024	2025
General Industrial Waste (tons)	96.69	101.54	107.81
Hazardous Industrial Waste (tons)	0	0	0
Total Waste (tons)	96.69	101.54	107.81
Annual Growth Rate (%)	7%	5%	6%
Waste Intensity (tons per Million NTD Revenue)	0.0574	0.0805	0.0731

Note 1: Scope of coverage: the parent company, including the Hsinchu, Zhubei and Taipei offices. As general waste from the Hsinchu and Taipei offices is uniformly handled by the building management committee with no actual data available, the total amount of general industrial waste has been estimated based on the Ministry of Environment's published per capita daily general waste generation multiplied by ASolid Technology's average number of employees.

Note 2: Per capita daily general waste generation published by the Ministry of Environment: the averages for 2023, 2024, and 2025 were 1.359 kg/day, 1.37 kg/day, and 1.38 kg/day, respectively.

Note 3: In the past three years, only general industrial waste was generated, with no hazardous industrial waste reported or disposed of.

3.3.3 Reduction Targets and Improvement Measures

Reduction Target	Implementation Measures	Performance / Achievement Status
ASolid Technology has set 2025 as the baseline year	1. Strictly enforce the separation and recycling of general waste and kitchen	The implementation of all measures

Reduction Target	Implementation Measures	Performance / Achievement Status
and aims to reduce waste intensity by 1% within two years.	waste to promote resource reuse. 2. Promote paperless operations and encourage the reuse of recycled paper. 3. Raise awareness on waste reduction and minimizing unnecessary consumption.	is currently underway. Going forward, the Company will continue to monitor waste generation trends and evaluate waste calculation methods to further reduce the environmental impact of its operations.

3.4 Water Resource Management

3.4.1 Water Resource Risk Assessment

ASolid Technology's primary operational sites include Hsinchu, Zhubei and Taipei offices, with all water sourced from municipal water plants. Water consumption is relatively low and straightforward, primarily consisting of office use such as drinking water, environmental cleaning, and sanitation. The Company does not generate any industrial wastewater.

3.4.2 Water Withdrawal, Consumption, and Discharge

ASolid Technology's main operational sites are the Hsinchu, Zhubei, and Taipei offices, with water entirely supplied by third-party municipal water companies. In 2025, ASolid Technology's total water withdrawal was 1.9 million liters, representing a 58% decrease compared with 2024. This decrease was primarily attributable to the Company's relocation to its Zhubei office in March 2025. The method of calculating water consumption was changed from an estimation based on the building's water charges and the Company's floor area to a measurement based on an independent water meter, making the data more accurate and representative. ASolid Technology's operational activities are primarily office-based, and the Company does not engage in product production or manufacturing. Therefore, water consumption is mainly for domestic use in office activities, resulting in relatively low and straightforward water consumption. Regarding wastewater discharge, the wastewater generated by ASolid consists of general domestic sewage, which is discharged into the municipal sewage system. In 2025, there were no incidents of non-compliance with local wastewater discharge regulations.

■ Water Withdrawal Statistics for the Past Three Years:

Water Source Type	Withdrawal Destination / Year	2023	2024	2025
Water Withdrawal	From municipal water companies, public supply, or wastewater treatment plants (Unit: million liters)	4.7269	4.6192	1.9337
Water Intensity (million liters per million NTD revenue)		0.0028	0.0037	0.0013

Note 1: Scope of coverage: parent company, including the Hsinchu and Zhubei offices.

Note 2: Both the Hsinchu and Taipei offices obtain water from third-party municipal water companies. As water fees are included in the building management fees, actual water consumption data for the Taipei office is not available. Given its immateriality, water consumption is estimated based on the Hsinchu office's data using the following formula:

Total building water consumption $\times$ (ASolid's occupied area $\div$ Total building area).

Note 3: Water consumption at the Zhubei office is calculated based on readings from a dedicated water meter.

3.4.3 Reduction Targets and Improvement Measures

Reduction Target	Implementation Measures	Performance / Achievement Status
As the Company relocated to its Zhubei office in March 2025, 2026 is designated as the baseline year. Based on employee headcount, the Company aims to reduce water consumption per employee by 1% within two years.	1. Conduct regular employee awareness campaigns on water conservation and encourage practices such as turning off taps after use. 2. Promptly repair damaged or leaking water facilities to prevent water waste. 3. Evaluate the installation of water-saving devices. 4. Prioritize equipment with the “Water Conservation Label” when replacing old facilities.	All initiatives are currently underway. In the future, we will continue to understand changes in water consumption trends and track the achievement of reduction targets.

3.5 Environmental Management System

ASolid has established the “Environmental Operation Control Procedure” to ensure that environmental aspects—such as air emissions, chemicals, waste, noise, energy resources, and drinking water—are properly identified and managed. To enhance internal environmental management effectiveness, the Company jointly promotes environmental management initiatives through the Occupational Safety and Health Department and the Human Resources & Administration Department. Internal training and awareness campaigns are also conducted to strengthen employees’ environmental awareness and energy-saving actions.

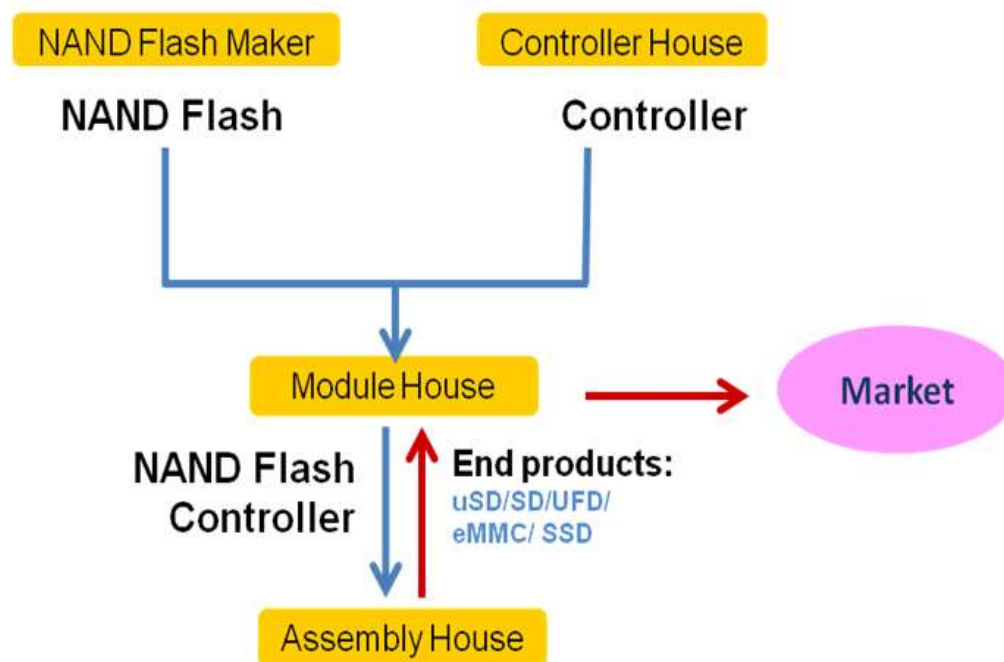
■ Annual Implementation Status

1. Relocated to the Zhubei office, where all lighting fixtures have been replaced with LED lights to reduce energy consumption.
2. Installed resource-sorting bins and food waste bins on office floors to reinforce employees’ waste-sorting awareness.
3. Promoted energy-saving and conservation awareness.

4. Supply Chain Management

4.1 Customer Relationship Management

The Company is engaged in the research and design of flash memory controller chips, operating within the IC design sector of the semiconductor industry. As illustrated in the following figure (NAND Flash Supply Chain), the upstream of the semiconductor industry primarily consists of IC design companies (Controller Houses) and silicon wafer manufacturers (Wafer Fabs, also known as NAND Flash makers). IC design companies develop circuit diagrams based on market demand, while wafer fabs use polysilicon as raw material to manufacture silicon wafers. In the midstream, module companies (Module Houses) purchase controllers and NAND Flash, then send them to assembly and testing companies (Assembly Houses) for packaging and testing. These are then manufactured into NAND Flash end-market application products such as memory cards, USB flash drives (UFDs) and eMMC. Finally, the finished products are distributed by module companies to retailers and distributors in the consumer electronics market.

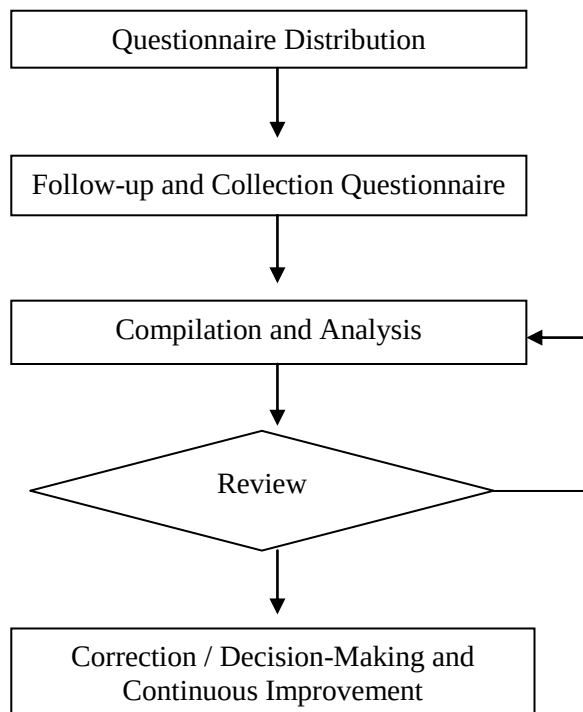


ASolid Technology's customer relationship management policy is primarily built on establishing long-term partnerships with both upstream and downstream business partners. On one hand, the Company maintains strategic collaborations with wafer fabs and assembly and testing houses to ensure a stable supply of chips, product quality, and price competitiveness. On the other hand, ASolid Technology fosters lasting relationships with key customers to secure overall operational stability. In addition to delivering the most competitive and cost-effective chip solutions, the Company also provides prompt and professional technical support services, thereby maintaining strong and enduring relationships with its customers.

4.1.1 Customer Satisfaction Survey

ASolid Technology is committed to enhancing its core technologies. Guided by our core values of Innovation, Service, and Sharing, we provide customers with high-quality products and solutions tailored to meet diverse needs. To strengthen customer relationships, the Company conducts annual customer satisfaction surveys to gather feedback on products and services, as well as to review customers' suggestions for product improvements, which form the basis for related enhancement plans. The scope of the satisfaction survey covers aspects such as service, delivery, quality and reliability, design, engineering support, and suggestions. The surveys are administered and collected by the sales department through various channels, including phone, fax, and email. The results are subsequently tracked, reviewed, and used to drive continuous improvement.

■ Customer Satisfaction Survey Workflow



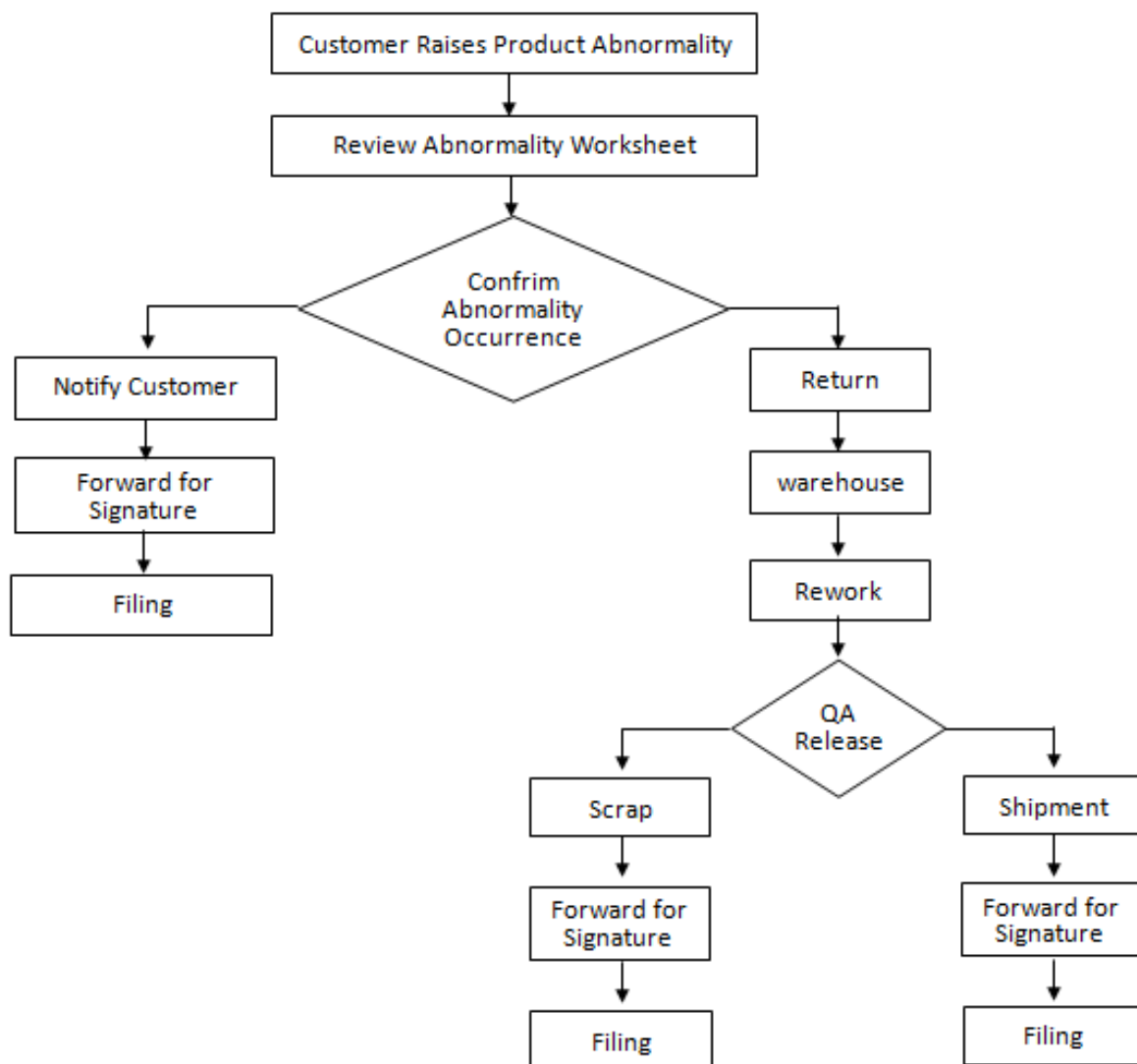
- The customer satisfaction survey results for the past three years are shown below. All results exceeded the target satisfaction rate of 90%.

Customer Satisfaction / Year	2023	2024	2025
Total Score (Maximum 70)	63.8	64.6	65.2
Percentage of Satisfied Customers (%)	91	92	93

4.1.2 Customer Rights Policy

ASolid Technology places great importance on customer relationship management and the protection of customer rights and is committed to providing timely, professional, and effective consultation and services. To ensure that customer feedback and complaints are properly addressed, the Company has established comprehensive customer feedback procedures. The Sales Department is responsible for receiving customer feedback and complaints and, based on the nature of each case, referring them to the appropriate responsible departments for analysis, evaluation, and the development of corrective actions. Upon completion of the corrective actions, the Sales Department confirms the resolution with the customer before closing the case. In addition, the Company regularly monitors and analyzes customer complaints, using the results as an important basis for continuously improving product quality, service processes, and customer satisfaction.

■ Customer Complaints and Improvement Process :



In addition, the Company has established a Customer Rights Policy to safeguard customer rights throughout its operations, including product design, marketing communications, customer service, and after-sales support, ensuring that customers receive fair, transparent, and comprehensive services. To facilitate diverse and effective communication, the Company has established dedicated contact channels to provide business inquiries, technical support, and complaint-handling services. By actively listening to customers' needs and feedback, the Company seeks to strengthen mutual trust and long-term partnerships while creating shared value. To provide customers with convenient and diversified communication channels, the Company has established the following dedicated contact points:

- Sales and Marketing: sales.asolid@asolid-tek.com
- Technical Support: service.asolid@asolid-tek.com
- Complaint mailbox: wb.asolid@asolid-tek.com

4.1.3 Product Quality

ASolid Technology has obtained ISO 9001:2015 certification. In addition to focusing on enhancing product functionality and quality, the Company also fulfills its corporate social responsibilities, aspiring to become a global enterprise committed to developing energy-saving and environmentally friendly products. All employees actively support energy conservation initiatives and contribute to protecting our planet. ASolid Technology shares the same objectives with upstream and downstream partners and customers in developing, manufacturing, and marketing products that comply with relevant standards and regulations. Our Quality Policy is as follows:

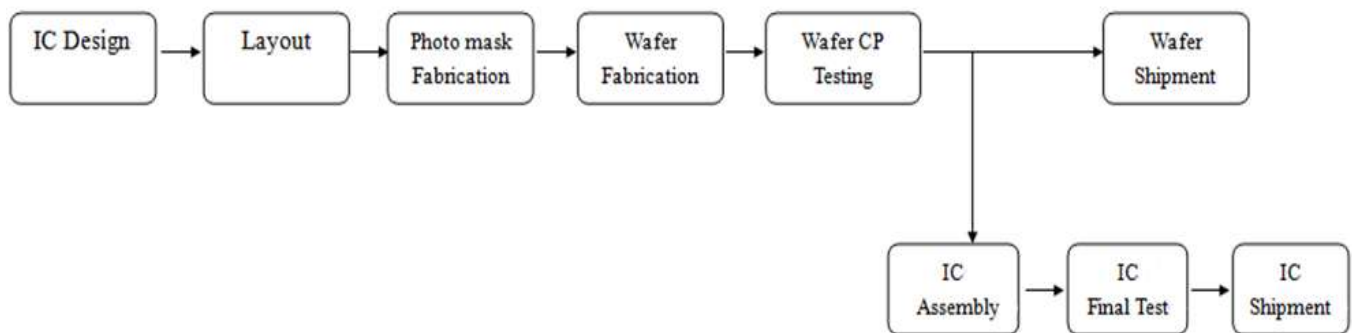
- Strictly comply with and meet applicable environmental regulations to fulfill our responsibility to protect the environment.
- Provide customers with appropriate and necessary support.
- Conduct multi-dimensional analysis of compliant products to enhance competitiveness.
- Produce compliant products in a cost-effective manner.
- Maintain regular measurement and certification within the supply chain to ensure continuous compliance.

4.2 Sustainable Supply Chain

4.2.1 Supply Chain Management

ASolid Technology is an IC design company specializing in flash memory controller chips, with core competencies in chip design, planning, and development. Wafer fabrication, wafer testing, and packaging processes are outsourced to external professional partners. Given that suppliers play a critical role in product quality, delivery schedules, and sustainability risk management, the Company actively promotes the establishment of a sustainable supply chain management system. Environmental protection, social responsibility, and corporate governance (ESG) principles are integrated into supplier management. Through responsible governance and institutionalized management, ASolid Technology builds stable and reliable partnerships within its supply chain.

Primary Production Process is as follows :



Through this institutionalized management framework, ASolid Technology also assists its partners in understanding global sustainability trends and stakeholder expectations, working together to achieve compliance with regulations and advance toward shared sustainability goals.

4.2.2 Supplier Selection and Evaluation

The Company recognizes that a stable and sustainable supply chain is fundamental to its long-term operations, product quality, and risk management. As an IC design company, wafer fabrication, wafer probing (CP testing), and semiconductor packaging are outsourced to qualified suppliers. Accordingly, the Company continues to strengthen environmental management and responsible business practices throughout its supply chain and incorporates sustainability requirements into its supplier management system to mitigate supply chain risks and enhance overall supply chain resilience.

To fulfill its sustainability commitments, the Company has established an open, fair, and transparent supplier selection and management mechanism. Through supplier qualification, assessment, and ongoing performance evaluations, the Company ensures that its business partners meet its requirements regarding environmental protection, labor and human rights, occupational health and safety, information security, privacy protection, and ethical business conduct, thereby building a stable and sustainable supply chain.

■ Supplier Selection Mechanism

The Company has revised its Supplier Management Procedures by incorporating environmental management and sustainability requirements into its supplier selection criteria. In addition to fundamental commercial considerations such as quality, cost, delivery performance, and technical capability, suppliers' sustainability management capabilities are also included as key evaluation criteria.

For new suppliers, ISO 9001 Quality Management System certification is a mandatory requirement, while ISO 14001 Environmental Management System certification serves as an important selection criterion to verify suppliers' environmental management capabilities. In addition, the Company evaluates suppliers' performance in sustainability-related areas, including environmental protection, occupational health and safety, labor and human rights, information security, privacy protection, and ethical business conduct, through certification documents, publicly available information, and documentary reviews. Where necessary, on-site assessments or interviews may be conducted based on the level of risk to verify that suppliers operate in accordance with the Company's sustainable supply chain management principles. The Company also plans to introduce a Supplier Sustainability Self-Assessment Questionnaire to further enhance the systematic and transparent implementation of its supplier selection process.

■ Supplier Evaluation and Management

The Company conducts annual supplier evaluations to monitor suppliers' performance in quality, delivery, service, and sustainability management. Environmental management and Responsible Business Alliance (RBA) practices are also incorporated into the annual supplier evaluation process.

✓ Environmental Management System

Environmental management requirements have been incorporated into the Company's supplier management policy. Suppliers are required to comply with applicable environmental regulations and establish environmental management systems to reduce environmental risks throughout the supply chain and strengthen overall sustainability performance.

The Company has completed an assessment of ISO 14001 Environmental Management System certification for its major suppliers and has incorporated certification status into the annual supplier evaluation process. The validity of each supplier's certification is reviewed regularly to ensure continued compliance and strengthen environmental management across the supply chain.

Major Suppliers	Suppliers Certified to ISO 14001
9	9

✓ Responsible Business Alliance (RBA) Management and Due Diligence

To strengthen responsible business practices throughout the supply chain, the Company has adopted the Responsible Business Alliance (RBA) Code of Conduct as the basis for establishing ASolid's Supplier Code of Conduct and related supplier management requirements. Suppliers are required to review and sign the Sustainable Supplier Commitment Letter.

Where suppliers are unable to sign the commitment letter due to internal policy restrictions, they are required to provide evidence of RBA certification or equivalent internal management policies as alternative supporting documentation to demonstrate compliance with responsible business requirements. Furthermore, beginning in 2025, the Company incorporated supplier due diligence into its supplier evaluation process. Through supplier self-assessments, the Company evaluates suppliers' management practices relating to environmental protection, labor, human rights, occupational health and safety, and business ethics. The assessment results serve as a basis for supply chain risk management and continuous improvement. As of the end of 2025, all major suppliers had either signed the Sustainable Supplier Commitment Letter or provided RBA certification or equivalent management policy documentation.

Major Suppliers	Number of Suppliers with Signed Commitments (Including Suppliers with RBA Certification or Equivalent Management Policies)
9	9

4.2.3 Procurement Practices

ASolid maintains long-term partnerships with high-quality suppliers to ensure a stable supply of wafers and other raw materials, while adjusting prices periodically in response to global supply conditions and cost fluctuations. Our procurement strategy adheres to the principles of fairness, impartiality, and integrity, while integrating sustainability considerations into purchasing decisions to balance operational efficiency with sustainable value. When selecting suppliers, in addition to evaluating quality, cost, and delivery, we also place importance on their performance in environmental protection, labor rights, and ethical governance. For new suppliers, we require the submission of basic company information and confirmation of RBA (Responsible Business Alliance) certification or equivalent sustainability commitments. For existing suppliers, we regularly monitor their certification status to ensure continued compliance with the Company's sustainable supply chain requirements. Looking ahead, ASolid will continue to strengthen its sustainable procurement system and progressively establish a comprehensive supplier evaluation and management mechanism, working hand in hand with suppliers to build a sustainable value chain.

■ Local Procurement

Outsourced packaging and testing are carried out in accordance with the principle of local procurement, aiming to reduce carbon emissions from transportation and appropriately lower production risks. Outsourced semiconductor packaging and testing vendors are located in Asia, with Taiwanese vendors accounting for more than half of the total.

OSAT Procurement	Supplier Share (%)		Procurement Share (%)	
	Taiwan	Asia	Taiwan	Asia
Year 2023	83%	17%	90%	10%
Year 2024	62%	38%	77%	23%
Year 2025	64%	36%	53%	47%

Note: "Local" is defined as suppliers located in Taiwan.

4.2.4 Conflict Minerals Management

To safeguard human rights, labor safety, health, and the environment in areas where minerals are mined and materials are produced, and to fulfill our corporate social responsibility, the Company is committed to avoiding the use of conflict minerals originating from the Democratic Republic of the Congo (DRC) and adjoining areas affected by armed conflict. The Company seeks to prevent mineral trading from contributing to armed conflicts, human rights violations, or environmental damage.

The Company continuously monitors the relevant standards and international trends of the Responsible Minerals Initiative (RMI) and has established a Conflict Minerals Management Policy, requiring suppliers to comply with the same requirements to enhance supply chain transparency and responsible management.

- **Supply Chain Due Diligence**
The Company requires suppliers to conduct investigations and verification of their supply chains. Through the submission of the Conflict Minerals Reporting Template (CMRT) and Extended Minerals Reporting Template (EMRT), the Company identifies the sources of 3TG smelters and refiners within the supply chain and verifies that the minerals used in its products, including Tin, Tungsten, Tantalum, Gold (collectively, “3TG”), Cobalt, and Mica, do not originate from conflict-affected areas or involve illegal armed groups.
- **Responsible Sourcing**
The Company supports responsible mineral sourcing and gives priority to suppliers that source minerals from smelters and refiners certified. The Company also requires suppliers to communicate conflict minerals requirements to their upstream supply chains to strengthen overall supply chain compliance management.
- **Transparency and Compliance**
The Company is committed to maintaining good relationships with suppliers, continuously enhancing supply chain information transparency, and complying with customer requirements as well as applicable international laws, regulations, and industry standards to ensure the integrity and compliance of supply chain management.
- **Continuous Improvement**
The Company continuously monitors international supply chain management trends and relevant industry standards and follows the international management framework of the RMI to continuously optimize its conflict minerals management mechanisms and supply chain due diligence processes.

4.2.5 Hazardous Substances Management

Foundries conduct annual inspections through third-party testing and provide corresponding reports. Packaging partners also conduct regular surveys and complete material declaration forms to ensure that all materials comply with RoHS and REACH SVHC requirements.

5. Happy Workplace and Social Inclusion

5.1 Employee Human Rights Protection

5.1.1 Promotion of Workplace Human Rights Protection

ASolid Technology values the fundamental human rights of its employees and acknowledges and supports international conventions such as the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, and the International Labour Organization Conventions. The Company prohibits any form of human rights violations, ensuring that all employees are treated fairly and with dignity. To this end, ASolid Technology has established human rights policies and management measures, which include respecting employees' freedom of association, caring for disadvantaged groups, prohibiting child labor, eliminating all forms of forced labor, eradicating discrimination in employment and occupation, protecting gender equality, and ensuring fair treatment for all employees.

These principles are clearly defined in the Company's "Work Rules" and "Human Rights Policy and Management Measures," which state that in matters relating to employment, compensation and benefits, training opportunities, promotion, termination, or retirement, employees and job applicants must not be subject to unfair treatment based on race, class, language, ideology, religion, political affiliation, nationality, place of birth, gender, sexual orientation, age, marital status, appearance, physical features, disability, astrological sign, blood type, or any other discriminatory factor. To further promote awareness, ASolid Technology provides important information on human rights protection and labor rights to new hires and current employees, while also offering integrity-related training programs for managers and all employees. These programs cover topics such as the Code of Integrity, Code of Ethical Conduct, Human Rights Policy and Management Measures, and Occupational Health and Safety Policy. Corporate governance training is also incorporated into the Company's orientation program for new employees.

To enhance employees' awareness of human rights and compliance, the Company regularly communicates information on human rights protection and labor rights to both new and existing employees. The Company also provides training on ethical business conduct, human rights policies, and occupational safety and health, and incorporates corporate governance-related courses into new employee orientation. In addition, the Company continues to promote training on the prevention of unlawful acts in the workplace to enhance employees' awareness and ability to prevent workplace violence, harassment, and other forms of inappropriate conduct. The Company also communicates its complaint and handling mechanisms to jointly foster a safe, respectful, and inclusive work environment.

5.1.2 Human Rights Due Diligence and Risk Management

ASolid Technology conducts human rights due diligence with reference to the human rights due diligence process outlined in the Human Rights Due Diligence Guidelines (Draft) developed by the Ministry of Economic Affairs. The process includes the following key steps: issue identification (identifying and assessing adverse human rights impacts), response measures (preventing, mitigating, and remediating adverse human rights impacts), and risk mitigation (monitoring implementation and effectiveness). The relevant results are disclosed in this Report.

The Company conducts human rights due diligence covering employees and suppliers. With reference to international standards and relevant disclosures by companies in the electronics industry, the Company has identified the following material human rights issues:

Scope	Employees	Suppliers
Human Rights Issues	1. Health and Safety 2. Wages and Working Hours 3. Privacy	1. Health and Safety 2. Wages and Working Hours

The Company will prioritize high-risk issues with a high likelihood of occurrence and significant potential impacts, and implement remedial measures and risk mitigation actions. The details are as follows:

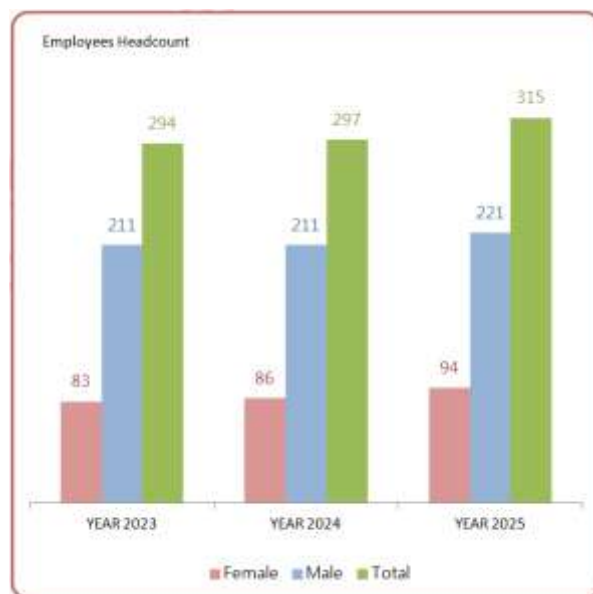
Stakeholder Group	Identified Issues	Response Measures	Risk Mitigation (Monitoring Implementation and Effectiveness)
Employees	Health and Safety	Provide health care, guidance, and health education to employees who have suffered work-related injuries.	1. Provide health consultations by nurses and physicians. 2. Conduct annual employee health examinations. 3. Conduct regular workplace inspections. 4. Organize health promotion activities, such as health seminars and stress assessments.
	Wages and Working Hours	Review the labor market to maintain competitive compensation and respond to the trend toward reduced working hours.	1. Each year, determine the salary adjustment budget based on the Company's operating conditions, market salary levels, and economic indicators. Implement performance management by evaluating employees' achievement of goals and competency performance, and conduct salary adjustments and promotions accordingly. 2. Provide more flexible working hours to accommodate employees' personal

Stakeholder Group	Identified Issues	Response Measures	Risk Mitigation (Monitoring Implementation and Effectiveness)
			schedules and family needs. Arrange early dismissal before consecutive holidays to reduce commuting time and facilitate holiday planning.
	Privacy	The Company complies with the Personal Data Protection Act and other applicable laws and regulations. In the event of personal data leakage, loss, theft, or other incidents that infringe upon the rights and interests of individuals, the Company will immediately initiate internal notification and investigation procedures and take necessary remedial, notification, and corrective measures based on the impact of the incident to minimize the impact on employees, customers, suppliers, and other stakeholders.	1. Establish mechanisms for the collection, processing, use, and retention of personal data in accordance with the Personal Data Protection Act. 2. Conduct regular training on personal data protection and information security to enhance employees' compliance awareness. 3. Establish access control and review procedures for personal data to prevent unauthorized access or use.
Suppliers	Wages and Working Hours	Require suppliers to submit written improvement plans specifying how they will adjust working hours and wages.	1. Review overtime records to ensure compliance with applicable laws and regulations. 2. Require suppliers to provide proof of insurance coverage in compliance with local laws and regulations.
	Health and Safety	Conduct regular assessments by incorporating environmental health and employee health indicators into annual supplier evaluations.	1. Require suppliers to provide records of fire safety inspections and fire drills. 2. Conduct on-site inspections to verify that chemicals are properly labeled with Safety Data Sheets (SDS) and that adequate personal protective equipment is provided.

5.1.3 Workforce Structure and Workplace Diversity

ASolid Technology is a supplier of flash memory controller chips. As of the end of 2025, the Company had a total of 315 employees, with R&D personnel accounting for more than 70% of the Company's total workforce. The number of employees increased by 6% in 2025 compared with 2024, with no significant fluctuations.

The Company values employee diversity and workplace gender equality. Across the workforce, male employees account for approximately 70%, while female employees account for about 30%. Women hold approximately 17% of managerial positions, demonstrating that ASolid provides a supportive and inclusive workplace environment that enables female employees to fully leverage their expertise and create meaningful impact.



ASolid Technology embraces multiculturalism and workplace inclusiveness. In 2025, the Company employed persons with disabilities and foreign employees in compliance with applicable laws and regulations, with an average employee tenure of four years. In 2025, ASolid Technology did not receive any reports or findings of discrimination, child labor, or forced or compulsory labor.

■ Employee Composition in 2025

Employee Diversity Statistics – Note1

			2023					2024					2025				
			Male		Female		Total	Male		Female		Total	Male		Female		Total
			Head count	% Head	Head count	% Head		Head count	% Head	Head count	% Head		Head count	% Head	Head count	% Head	
Regular Employees	Position	Manager	32	11.1%	6	2.1%	38	34	11.7%	6	2.1%	40	50	16.3%	10	3.3%	60
		Staff	174	60.6%	75	26.1%	249	173	59.5%	78	26.8%	251	164	53.6%	82	26.8%	246
	Region	Hsinchu	186	64.8%	80	27.9%	266	187	64.3%	83	28.5%	270	182	59.5%	90	29.4%	272
		Taipei	20	7.0%	1	0.3%	21	20	6.9%	1	0.3%	21	32	10.4%	2	0.7%	34
	Role	R&D Personnel	175	61.0%	43	15.0%	218	171	58.8%	42	14.4%	213	175	57.2%	47	15.3%	222
		External	16	5.6%	16	5.6%	32	21	7.2%	18	6.2%	39	22	7.2%	20	6.5%	42
		Administrative Staff	15	5.2%	22	7.7%	37	15	5.2%	24	8.2%	39	17	5.8%	25	8.2%	42
	Age Group	≤ 30 years	76	26.5%	19	6.6%	95	65	22.3%	21	7.2%	86	62	20.2%	30	9.8%	92
		31-50 years	111	38.7%	57	19.9%	168	118	40.5%	58	19.9%	178	123	40.2%	50	18.3%	170
		≥ 51 years	19	6.6%	5	1.7%	24	24	8.2%	5	1.7%	29	28	9.5%	6	2.0%	35
	Education Level	≤ High School	1	0.3%	1	0.3%	2	1	0.3%	1	0.3%	2	1	0.3%	1	0.3%	2
		Bachelor's Degree	86	30.7%	68	23.7%	156	88	30.2%	69	23.7%	157	94	30.7%	71	23.2%	165
		≥ Master's Degree	117	40.8%	12	4.2%	129	118	40.5%	14	4.8%	132	119	38.9%	20	6.6%	139

Note 1: According to the GRI Standards, the proportion is calculated based on the number of employees at the end of the reporting year.

Note 2: Proportion calculation: The number of full-time employees in Taiwan is used as the denominator.

Employee Diversity Statistics – Note1

			2023					2024					2025				
			Male		Female		Total	Male		Female		Total	Male		Female		Total
			Head count	% Note2	Head count	%		Head count	%	Head count	%		Head count	%	Head count	%	
Part Time Employees	Position	Manager	0	-	0	-	0	0	-	0	-	0	0	-	0	-	0
		Staff	5	71.4%	2	28.6%	7	4	66.7%	2	33.3%	6	7	77.8%	2	22.2%	9
	Region	Hsinchu	5	71.4%	2	28.6%	7	4	66.7%	2	33.3%	6	7	77.8%	2	22.2%	9
		Taipei	0	-	0	-	0	0	-	0	-	0	0	-	0	-	0
	Role	R&D Personnel	5	71.4%	2	28.6%	7	4	66.7%	2	33.3%	6	6	66.7%	2	22.2%	8
		External	0	-	0	-	0	0	-	0	-	0	0	-	0	-	0
		Administrative Staff	0	-	0	-	0	0	-	0	-	0	1	11.1%	0	-	1
	Age Group	≤ 30 years	3	42.9%	2	28.6%	5	2	33.3%	2	33.3%	4	2	22.2%	2	22.2%	4
		31-50 years	2	28.6%	0	-	2	2	33.3%	0	-	2	5	55.6%	0	-	5
		≥ 51 years	0	-	0	-	0	0	-	0	-	0	0	-	0	-	0
	Education Level	≤ High School	1	14.3%	1	14.3%	2	0	-	1	16.7%	1	0	-	1	11.1%	1
		Bachelor's Degree	4	57.1%	1	14.3%	5	4	66.7%	1	16.7%	5	7	77.8%	1	11.1%	8
		≥ Master's Degree	0	-	0	-	0	0	-	0	-	0	0	-	0	-	0

Note 1: According to the GRI Standards, the proportion is calculated based on the number of employees at the end of the reporting year.

Note 2: Proportion calculation: The number of full-time employees in Taiwan is used as the denominator.

5.1.4 Smooth Communication Channels

Effective labor-management communication helps foster mutual understanding and cooperation. ASolid Technology complies with labor regulations by regularly convening administrative meetings related to labor-management issues, serving as a channel for both parties to communicate and ensuring harmonious labor relations. Through regular dialogue, both sides promote information exchange and the expression of opinions, maintaining positive labor-management relations. In addition, the Company organizes an annual employee assembly at the end of each year and provides multiple communication channels such as employee suggestion boxes, performance reviews, and departmental meetings. These mechanisms allow employees to raise concerns, thereby improving work efficiency.

ASolid Technology has also established grievance channels to provide employees with a work and service environment free from sexual harassment. Appropriate preventive, corrective, disciplinary, and handling measures are implemented to protect the rights and privacy of affected individuals.

5.2 Talent Attraction and Retention

5.2.1 New Hires and Turnover

In 2025, ASolid Technologies recruited a total of 62 new full-time employees, representing a new hire rate of approximately 20%, while 46 full-time employees left the Company, representing a turnover rate of approximately 15%. The employee turnover statistics for the past three years are as follows:

Employee Turnover Statistics – Note1

				2023					2024					2025				
				Male		Female		Total	Male		Female		Total	Male		Female		Total
				Head count	% Total	Head count	%		Head count	%	Head count	%		Head count	%	Head count	%	
New Hires	Regular Employees	Age Group	≤ 30 years	26	52.0%	3	6.0%	29	24	53.3%	8	17.8%	32	26	41.9%	11	17.7%	37
			31-50 years	12	24.0%	7	14.0%	19	8	13.3%	4	8.9%	10	10	16.1%	6	9.7%	16
			≥ 51 years	2	4.0%	0	-	2	3	6.7%	0	-	3	7	11.3%	2	3.2%	9
		Education Level	≤ High School	0	-	0	-	0	0	-	0	-	0	0	-	0	-	0
			Bachelor's Degree	11	22.0%	6	12.0%	17	6	13.3%	6	13.3%	12	10	16.1%	10	16.1%	20
			≥ Master's Degree	29	58.0%	4	8.0%	33	25	55.6%	8	17.8%	33	33	53.2%	9	14.5%	42
				Male		Female		Total	Male		Female		Total	Male		Female		Total
				Head count	% Total	Head count	%		Head count	%	Head count	%		Head count	%	Head count	%	
	Part-Time Employees	Age Group	≤ 30 years	1	33.3%	1	33.3%	2	1	50.0%	1	50.0%	2	2	40.0%	1	20.0%	3
			31-50 years	1	33.3%	0	-	1	0	-	0	-	0	2	40.0%	0	-	2
			≥ 51 years	0	-	0	-	0	0	-	0	-	0	0	-	0	-	0
		Education Level	≤ High School	0	-	1	33.3%	1	0	-	1	50.0%	1	1	20.0%	0	-	1
Bachelor's Degree			2	66.7%	0	-	2	1	50.0%	0	-	1	3	60.0%	1	20.0%	4	
≥ Master's Degree			0	-	0	-	0	0	-	0	-	0	0	-	0	-	0	

Employee Turnover Statistics – Note1

				2023					2024					2025				
				Male		Female		Total	Male		Female		Total	Male		Female		Total
				Head count	% Total	Head count	%		Head count	%	Head count	%		Head count	%	Head count	%	
Employee Turnover	Regular Employees	Age Group	≤ 30 years	14	42.4%	3	9.1%	17	16	41.0%	2	5.1%	18	19	41.30%	5	10.87%	24
			31-50 years	8	24.2%	7	21.2%	15	10	25.6%	7	17.9%	17	9	19.57%	6	13.04%	15
			≥ 51 years	1	3.0%	0	0.0%	1	3	7.7%	1	2.6%	4	6	13.04%	1	2.17%	7
		Education Level	≤ High School	1	3.0%	0	0.0%	1	0	0.0%	0	0.0%	0	0	0.00%	0	0.00%	0
			Bachelor's Degree	6	18.2%	6	18.2%	12	6	15.4%	5	12.8%	11	5	10.87%	6	13.04%	11
			≥ Master's Degree	16	48.5%	4	12.1%	20	23	59.0%	5	12.8%	28	32	69.57%	3	6.52%	35
	Part-Time Employees	Age Group	≤ 30 years	2	66.67%	0	0.00%	2	1	33.33%	2	66.67%	3	1	50.00%	0	0.00%	1
			31-50 years	0	0.00%	1	33.33%	1	0	0.00%	0	0.00%	0	0	0.00%	1	50.00%	1
			≥ 51 years	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%	0
		Education Level	≤ High School	0	0.00%	1	33.33%	1	1	33.33%	1	33.33%	2	1	50.00%	0	0.00%	1
			Bachelor's Degree	1	33.33%	1	33.33%	2	1	33.33%	0	0.00%	1	0	0.00%	1	50.00%	1
			≥ Master's Degree	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%	0

Note 1: According to the GRI Standards, percentages are calculated based on the number of employees at the end of the reporting year.

Note 2: Percentages are calculated using the number of regular employees in Taiwan as the denominator.

Note 3: Percentages are calculated using the number of part-time employees in Taiwan as the denominator.

In 2025, the Company's employee turnover rate increased by 1.6 percentage points compared with 2024, mainly due to the relocation of the Hsinchu office. Changes in commuting distances for some employees had a slight impact on employee retention. As the Company's workforce is primarily composed of male R&D personnel, male employees continued to account for the majority of employee departures. Employees aged 30 and below represented a relatively high proportion of departures, indicating higher workforce mobility among younger employees in the early stages of their careers. Meanwhile, the number of departures among mid-career employees aged 31 to 50 slightly decreased, indicating that the Company's efforts in talent retention and workforce stability have gradually yielded positive results.

Overall, the primary reasons for employee departures included career development, external employment opportunities, job adaptation, and personal career planning. Going forward, the Company will continue to strengthen talent development and career development mechanisms and promote a friendly workplace and employee care initiatives to improve employee retention and organizational stability, thereby supporting the Company's sustainable development.

5.2.2 Comprehensive Compensation System

ASolid Technology determines employee compensation based on academic background, work experience, job responsibilities, and professional seniority, without any differences due to gender, race, or age. Compensation and rewards are linked to both company performance and individual performance, allowing employees to share in the Company's achievements.

To ensure that employees' work performance is appropriately reflected in their compensation, all employees undergo quarterly performance evaluations. The results of these assessments are incorporated into career development and promotion considerations. Employees with specialized technical expertise are able to advance as professionals in their respective fields through their own efforts, while those with management capabilities and leadership potential are promoted to managerial roles, providing broad career development prospects.

■ Average Salary (Non-Manual Full-Time Employees)

Item	2024	2025	Difference
Full-Time Employees Not in Managerial Positions (Headcount)	268	285	17
Average Salary of Full-Time Employees Not in Managerial Positions (NTD Thousand)	1,140	1,127	(13)
Median Salary of Full-Time Employees Not in Managerial Positions (NTD Thousand)	974	950	(24)
Average Salary of Full-Time Employees Not in Managerial Positions in Peer Companies (NTD Thousand)	1,307	1,400	93

The average and median salaries of full-time employees in non-managerial positions decreased in 2025 compared with 2024, mainly because the Company's compensation policy is based on operating performance and employee contributions and is implemented in accordance with the established compensation and incentive mechanisms. As performance evaluations and bonus calculations are completed after the end of each fiscal year, there is a timing difference between the payment of bonuses and the year in which the corresponding profits are recognized. Accordingly, the compensation associated

with the Company's 2025 operating performance will be reflected progressively in subsequent years. The Company will continue to enhance its compensation system, regularly review compensation competitiveness and incentive mechanisms, and align compensation with both the Company's operating performance and individual performance to strengthen talent retention and the linkage between compensation and performance.

5.2.3 Comprehensive Employee Benefits

In terms of employee benefits, ASolid Technology provides a variety of incentive policies, welfare measures, and a comfortable working environment to enhance work efficiency. In addition, the Company organizes various employee welfare activities on an irregular basis to help relieve work-related stress and foster positive interaction among colleagues.

■ Employee Welfare Programs

Benefit	Policy
Compensation and Incentives	✓ Long-Service Awards: Employees with 5, 10, and 15 years of service are recognized by the General Manager at the annual year-end banquet, where they are presented with commemorative gold coins and gifts in appreciation of their long-term contributions. ✓ Diverse Compensation System: Includes holiday bonuses, performance bonuses, patent awards, incentive bonuses, referral bonuses, and employee stock options.
Leave and Attendance	✓ Flexible Working Hours: Implementation of a flextime system that allows employees flexibility in their working schedules. ✓ Leave Benefits Beyond Legal Requirements: Leave entitlements exceeding Taiwan's Labor Standards Act, with paid leave and annual vacation days granted immediately upon onboarding. ✓ Starting in 2026, the Company introduced reduced working hours on the day preceding consecutive holidays.
Insurance and Health	✓ <u>Insurance</u> Labor insurance, national health insurance, and free group insurance fully covered by the Company (including life, accident, hospitalization, and occupational injury insurance). Coverage may also be extended to spouses, children, and parents, allowing family members to enjoy the same protection provided by the Company. ✓ <u>Free Health Checkups</u> ASolid Technology provides annual health examinations that exceed statutory requirements, ensuring the well-being and care of all employees. ✓ <u>Health and Wellness Environment</u> Provide a lactation room and a medical room for employees who need to use these facilities.
Employee Travel Subsidy	✓ The Company provides annual travel subsidies, enabling employees to create memorable experiences with colleagues and family.
Family Day	✓ Organized annually by the Employee Welfare Committee, inviting employees and their families to join the event. ✓ In 2025, Family Day was held at the Green World.

Benefit	Policy
	
Other Benefits	✓ Various clubs such as music band and badminton are established, with subsidies provided for club activities. ✓ Meal boxes are provided free of charge for employees working overtime. ✓ Includes birthday celebrations and refreshments to enhance workplace interaction. ✓ Condolence and congratulatory payments provided for weddings, funerals, and childbirth. ✓ Organized to promote team bonding and communication. ✓ Foreign Language Proficiency Enhancement Incentives. ✓ Priority parking spaces provided for pregnant employees and those with mobility difficulties. ✓ Financial support available for employees in urgent need. ✓ Gift vouchers distributed for Labor Day, Mid-Autumn Festival, Dragon Boat Festival, and employee birthdays.

■ Retirement Plan

To ensure that ASolid Technology employees can work with peace of mind during their careers and maintain financial security after retirement, the Company follows the Labor Standards Act and the Labor Pension Act under the new pension system. In accordance with government regulations, the Company contributes 6% of each employee's monthly wage, based on the official wage scale, to the employee's individual pension account at the Bureau of Labor Insurance. Additionally, employees may choose to make voluntary contributions, which the Company assists in coordinating. Furthermore, for employees eligible under the Labor Standards Act provisions regarding retirement benefits, the Company processes retirement matters in compliance with the applicable pension regulations.

5.2.4 Family-Friendly Marriage, Childbirth, and Family Care

ASolid Technology recognizes the importance of supporting employees in balancing work and family caregiving responsibilities and is committed to creating a warm and family-friendly workplace. The Company organizes annual Family Days, employee trips, and other activities to encourage

meaningful family interactions and quality time. In 2025, a total of 330 employees participated in these activities, with a total Company expenditure of NT\$2.134 million. Starting in 2026, the Company introduced reduced working hours on the day preceding consecutive holidays, allowing employees to leave work early at 4:00 p.m. By providing more flexible working arrangements, the Company supports employees in balancing family caregiving responsibilities with career development, enhances employee well-being, and promotes a family-friendly workplace culture.

The Company also supports employees in pursuing pregnancy and parenthood with peace of mind by providing employees during pregnancy and for one year after childbirth with regular health education and consultation, care consultations, physician guidance, and a maternity care gift. During the breastfeeding period, postpartum employees are provided with access to a lactation room, which is managed by designated personnel and equipped with dedicated cleaning supplies and a breast milk refrigerator. In 2025, a total of two female employees received maternity-related care benefits and support from the Company. The Company's Maternal Employee Health Protection Program is as follows:

Program Focus	Pregnancy	Childbirth	Breastfeeding	Childcare
Purpose	Reduce uncertainty	Relieve physical and mental stress	Encourage breastfeeding	Promote work-life balance
Policy Focus	Establish psychological support Provide pregnancy-related information	Provide financial childbirth support Offer leave benefits beyond statutory requirements	Provide a breastfeeding-friendly environment Ensure privacy and safety	Provide comprehensive return-to-work support Enhance family care
Specific Measures	✓ Regular health education and care consultations for employees during pregnancy and for one year after childbirth ✓ Physician consultation ✓ Maternity care gift	✓ Comprehensive group insurance, with coverage available for immediate family members ✓ Childbirth allowance	✓ Family care leave ✓ Lactation room with access control, managed by designated personnel ✓ Dedicated cleaning supplies and a breast milk refrigerator provided in the lactation room	✓ Parental leave without pay ✓ Partner with childcare institutions to provide more affordable and secure childcare resources and information

ASolid Technology has established a comprehensive unpaid parental leave system in accordance with the Gender Equality in Employment Act. Both male and female employees are eligible to apply, enabling employees to devote themselves fully to caring for their new family members.

Year	2023		2024		2025	
Gender	Male	Female	Male	Female	Male	Female
Number of Employees Applying for Parental Leave ¹	0	8	0	7	0	5
Number of Employees Due to Return After Parental Leave (A) ²	0	6	0	3	0	3
Number of Employees Who Actually Returned After Parental Leave (B) ³	0	6	0	3	0	2
Number of Employees Still Employed 12 Months After Returning from Parental Leave in the Previous Year (C) ⁴	0	2	0	6	0	3
Return-to-Work Rate (B/A) ⁵	0%	100%	0%	100%	0%	66.7%
Retention Rate (Current Year C / Previous Year B) ⁶	0%	100%	0%	100%	0%	100%

Note 1: Actual number of employees taking parental leave during the year.

Note 2: Number of employees scheduled to return from parental leave during the year.

Note 3: Number of employees scheduled to return and who actually returned during the year.

Note 4: Number of employees who returned in the previous year and remained employed for 12 months after returning.

Note 5: Return-to-Work Rate = (Total number of employees who actually returned in the year (B) ÷ Total number of employees due to return in the year (A)) × 100%.

Note 6: Retention Rate = (Total number of employees still employed 12 months after returning (C) ÷ Number of employees who actually returned in the previous year (B)) × 100%.

5.3 Talent Development and Growth

Talent is ASolid Technology's most important core asset. The Company seeks suitable professionals through diverse recruitment channels, including its official website, job banks, the Research and Development Substitute Military Service Program, and other recruitment activities. In addition, ASolid has established the Referral Bonus Management Policy to encourage employees to recommend outstanding candidates to join the Company.

Management Policy	Talent Development and Retention
Policies and Commitments	To support the development of supervisors and employees at all levels and in different positions, ASolid Technology provides diverse learning channels and training systems to assist in both work performance and career growth.
Management Measures	➤ Continue to organize training courses to enhance the capabilities required by employees. ➤ Plan internal and external training programs annually through each department's training plan. ➤ Provide an E-Learning system to encourage self-directed learning. ➤ Offer subsidies for English-related training programs.
Goals	➤ <u>Short-term</u>: Effectively arrange on-the-job training to strengthen work capabilities. ➤ <u>Mid-to-long-term</u>: Establish a reserve management talent pool and promote a high-potential talent training program.

Management Policy	Talent Development and Retention
Evaluation Mechanisms	➤ Post-training satisfaction reports to evaluate course effectiveness. ➤ Training participation rate as a performance indicator.
Responsible Department	➤ Human Resources Department
Grievance and Communication Channels	➤ Labor-Management Meetings ➤ Grievance Mailbox ➤ Grievance Hotline ➤ Employee Welfare Committee Meetings ➤ Management Meetings ➤ Company Meeting

5.3.1 Talent Development Management

ASolid Technology places great importance on talent cultivation, providing a sound training environment and a wide range of professional development opportunities. Through diversified training and development programs, the Company enhances employees' knowledge and skills, ensuring the capacity for innovation and R&D while maintaining the agility to respond to global industry changes and challenges. In alignment with organizational development and annual goals, ASolid formulates training plans and arranges in-person courses, including new employee orientation, departmental professional training, competency development training, and individual development plans. Post-training satisfaction surveys are conducted to gather employee feedback on course effectiveness. On their first day, new employees receive an introduction to internal company regulations and related knowledge, followed by specialized training from their respective departments. This helps them understand relevant workflows and resources while identifying directions for professional growth, serving as the foundation for planning individual career paths. The various training programs are described as follows:

Training Category	Description
 New Employee Training	New employees complete orientation and training programs within three months of joining the Company to facilitate rapid adaptation to the work environment and integration into the team. Department managers provide job-specific professional training, and employees also participate in company-wide general training courses.
 General Training	Conducted in accordance with the annual training plan through various formats, including seminars and workshops. Topics cover computer skills, language proficiency, interpersonal communication, workplace etiquette, physical and mental well-being, and other areas to enhance employees' general competencies.
 Professional Training	Professional courses and practical learning are planned according to job requirements. Each department develops an annual training plan to strengthen professional knowledge, technical skills, and practical capabilities and to develop specialized talent.

Training Category	Description
 Management Training	Management competency courses are designed for senior, middle-level, and frontline managers. Professional instructors are invited to strengthen leadership, communication, and execution capabilities and to build high-performing management teams.
 Self-Directed Learning	Employees are encouraged to independently plan their learning based on their career development goals and interests. Courses cover professional skills, cross-disciplinary knowledge, and industry trends to foster a culture of continuous learning and enhance competitiveness.
 In-Person Training	Enhances professional skills and practical application through face-to-face interaction, hands-on exercises, and real-time feedback, while developing teamwork and problem-solving capabilities.
 Online Training	Provides flexible, self-paced learning opportunities through video materials, assessments, and online discussions, enabling employees to acquire new knowledge and improve work efficiency anytime and anywhere.
 Blended Training	Combines the advantages of in-person and online learning to balance interaction and flexibility. Digital platforms are used to extend learning outcomes and enhance knowledge retention and practical application.
 Internal Training	Conducted by internal experts or managers, with content closely aligned with the Company's business operations and practical needs. The training helps employees understand organizational processes, professional skills, and corporate culture.
 External Training	Employees are encouraged to participate in external courses, seminars, and professional forums to acquire industry knowledge and best practices, broaden their perspectives, and enhance professional capabilities.

In 2025, a total of 2,469 employee participations were recorded in the Company's training programs, with an average of 9.6 training hours per employee.

		2023		2024		2025	
		Number of Participants	Training Hours	Number of Participants	Training Hours	Number of Participants	Training Hours
Employee Training Hours	R&D Personnel	1,265	1,294.2	1,646	1,809.2	1,825	1,547.8
	External	191	369.2	311	588.1	379	1,026.1
	Administrative Staff	193	331.6	329	478.2	265	625.1
Course Training Hours	General Education Courses	721	271	820	412.5	1,884	506.7
	Professional Competency Courses	631	756	536	800.7	489	725.2
	Managerial Competency Courses	297	968	930	1,662.3	96	1,967.1
Total		1,649	1,995	2,286	2,875.5	2,469	3,199
Average Hours*		6.3 hrs/person		8.8 hrs/person		9.6 hrs/person	

Note1 : Average Hours : Total Training Hours ÷ Average Headcount of the year

5.3.2 Performance Evaluation Mechanism

ASolid Technology conducts fair, objective, and appropriate evaluations of employees' work performance and results. The assessment outcomes serve as references for future job adjustments, career development, rewards and disciplinary actions, and salary adjustments. Through the performance evaluation process, the Company aims to support employee growth while aligning career planning with organizational development.

Evaluation Period	Subjects'	Evaluation Method					Performance Development		
Q1-Performance Appraisal	Regular Employees	Supervisors are required to provide improvement suggestions and ratings for the performance, capabilities, and attitudes of employees under evaluation each quarter. It is recommended that the discussion content be documented in the evaluation form. At the end of each year, supervisors must review the overall annual performance, assign an annual performance rating, and discuss as well as provide recommendations for the employee's goals for the following year. Supervisors are required to conduct performance interviews with the employees being evaluated, and the interview must be documented in the performance interview section of the fourth-quarter evaluation form.					Promoting Employees' Career Growth		
Q2-Performance Appraisal									
Q3-Performance Appraisal									
Q4-Performance Appraisal									
Performance Evaluation Statistics	2023			2024			2025		
	Number of Employees Subject to Evaluation	Number of Employees Actually Evaluated	%	Number of Employees Subject to Evaluation	Number of Employees Actually Evaluated	%	Number of Employees Subject to Evaluation	Number of Employees Actually Evaluated	%
Male	194	194	100%	200	200	100%	208	208	100%
Female	78	78	100%	78	78	100%	86	86	100%
Non-Managerial Employees	236	236	100%	236	236	100%	234	234	100%
Managerial Employees	36	36	100%	42	42	100%	60	60	100%

Note: Employees excluded from the performance evaluation include those who have been employed for less than three months, employees on leave who have not yet returned to work, and the General Manager.

5.4 Occupational Safety and Health

5.4.1 Occupational Safety and Health Policy and Management System

As an IC design company, ASolid Technology operates in a relatively simple office environment. To ensure a safe and secure workplace, the Company complies with the Occupational Safety and Health Act and related regulations, and has established standard fire safety and environmental control facilities. In accordance with legal requirements, the Company has set up a first-level Occupational Safety and Health Department responsible for formulating, planning, supervising, and promoting safety and health management measures, guiding relevant departments in implementation, and regularly reporting occupational accident statistics as required.

Relevant occupational safety and health regulations are communicated through bulletin boards and training sessions to ensure that all employees are informed of safety practices. Current workplace safety measures include at least one annual fire protection maintenance operation and on-site drill, 24-hour access control through ID card entry, employment of professional occupational health nursing staff, and monthly on-site physician consultations to provide employees with occupational health services, thereby safeguarding their health and workplace safety.

5.4.2 Hazard Identification and Risk Assessment Management

Each year, ASolid coordinates with office park management to conduct regular fire safety seminars and drills. In the afternoon of the same day, a dynamic disaster-prevention drill is carried out, involving evacuation and emergency response exercises for all park employees. The office park has a management committee responsible for overseeing safety and cleanliness. Dedicated security personnel are stationed at the main gate to ensure employee entry and exit safety, while designated committee members are tasked with managing environmental safety and cleanliness in common areas throughout the park.

■ Major Risk Items and Response Measures

High-Risk Operational Items	Description of Risk	Response Measures
Laboratory Soldering Operations	■ Inhalation of toxic fumes due to improper soldering operations. ■ Prolonged repetitive tasks may cause ergonomic hazards such as back or wrist strain.	■ Use lead-free solder and activate exhaust ventilation during operations to avoid inhalation of toxic fumes. ■ Provide ergonomically adjustable chairs and allow adequate rest breaks. ■ Offer annual blood lead level testing for employees.

High-Risk Operational Items	Description of Risk	Response Measures
Constant Temperature and Humidity Chamber Operations	■ Extended product testing may result in poor heat dissipation from the chamber, leading to elevated ambient temperatures and potential hazards. ■ High internal temperatures during equipment operation may pose burn risks when opened.	■ Constant temperature and humidity chambers are installed in independent laboratories equipped with air conditioning and energy recovery ventilators to support heat dissipation, along with temperature monitoring devices to ensure environmental stability. ■ Protective gloves are provided to reduce operational risks. ■ Strict implementation of standard operating procedures (SOP) and personnel training for chamber operations.

5.4.3 Occupational Safety and Health Training

ASolid Technology values the establishment of a strong safety culture and regards employees as its most important asset. To safeguard the health and safety of every employee, the Company enforces comprehensive workplace safety management. To ensure that all employees understand occupational safety and health regulations and are familiar with the Company's safety and health management mechanisms, ASolid provides safety and health education and training in accordance with legal requirements and job responsibilities.

Employees regularly participate in fire safety training organized by the office building management, including hands-on training in the use of fire extinguishers and fire hydrants, as well as evacuation drills, to ensure compliance with fire safety regulations in the workplace.

The Company employs certified environmental, safety, and health (ESH) professionals as follows:

- ✓ 2 Occupational Safety and Health Officers
- ✓ 1 Occupational Safety and Health Administrator
- ✓ 1 Occupational Health Nurse
- ✓ 1 Fire Safety Manager
- ✓ 11 First Aid Personnel

5.4.4 Occupational Health Services and Promotion Activities

To create a safe and healthy workplace, ASolid Technology complies with the Occupational Safety and Health Act and implements the Four Major Labor Health Protection Programs: the Workplace Violence Prevention Program, the Prevention of Diseases Induced by Abnormal Workloads Program, the Ergonomic Hazard Prevention Program, and the Maternal Health Protection Program. These initiatives ensure that employees' physical and mental well-being are properly safeguarded, thereby enhancing employee engagement and cohesion while strengthening the Company's competitive advantage.

Item	Action Plan
Workplace Violence Prevention Program	■ Conduct sexual harassment prevention training. ■ Establish relevant handling procedures and provide a grievance hotline.
Prevention of Diseases Induced by Abnormal Workloads Program	■ Use mental health assessment questionnaires to identify employee stress levels and provide appropriate assistance based on the results. ■ Annually identify employees at high risk of illness due to abnormal workloads and arrange physician consultations or work adjustments with HR and supervisors. ■ Organize relevant health seminars and activities.
Ergonomic Hazard Prevention Program	■ Provide annual free health checkups and musculoskeletal surveys, followed by physician consultations or on-site occupational safety visits as needed. ■ Provide adjustable chairs for all employees to reduce back pain and improve ergonomics. ■ Conduct related health seminars and activities.
Maternal Health Protection Program	■ Provide a breastfeeding-friendly environment with designated lactation rooms. ■ Allow the wearing of flat shoes in the workplace. ■ Offer statutory maternity and paternity leave. ■ Provide return-to-work assistance measures. ■ Arrange physician consultations and provide maternity gift packages.

■ Health Checkups

ASolid Technology designs comprehensive health examination programs that exceed legal requirements, ensuring suitability for employees. In addition to annual health checkups, pre-employment physical examinations are arranged for new hires. Each year, two to three hospitals are designated for employees to choose from. In 2025, a total of 243 employees received health checkup services. Family members are also eligible for the same examination items and preferential pricing.

■ On-Site Health Services

In accordance with the Ministry of Labor's Regulations on Labor Health Protection, ASolid employs professional occupational health nurses and collaborates with physicians from National Taiwan University Hospital Hsinchu Branch to promote the Four Major Occupational Safety and Health Programs. On-site services assist employees in analyzing and following up on health checkup results, while also providing health education, hygiene guidance, physical and mental health protection, and health promotion consultations.

■ Health Promotion

In 2025, seven employees were assessed under the maternal health protection and abnormal workload programs, and no medium- or high-risk cases were identified. The Company regularly holds health seminars, walking competitions, and distributes health e-newsletters to provide employees with multiple channels for health education and information.

5.4.5 Occupational Injuries and Occupational Diseases

To ensure the effectiveness of occupational safety and health (OSH) management measures, ASolid Technology uses occupational injury and disease statistics as key indicators to evaluate OSH performance, track root causes of issues, and continuously improve management policies. Over the past three years, ASolid has reported zero workplace injury incidents.

Item	Content / Year	2023	2024	2025
Occupational Injury Incidents ¹	Number of Disabling Injury Cases On-Site	0	0	0
	Number of Employees with Disabling Injuries On-Site	0	0	0
	Number of Disabling Injury Cases During Business Trips	0	0	0
	Number of Employees with Disabling Injuries During Business Trips	0	0	0
	Lost Workdays	0	0	0
Commuting Traffic Accidents	Number of Injury Cases	3	3	2
	Lost Workdays	1.6	5	10.3
Total Working Hours ²		571,312	571,312	653,648
Disabling Injury Frequency Rate (FR) ³		0	0	0
Disabling Injury Severity Rate (SR) ⁴		0	0	0
Occupational Disease Rate (ODR) ⁵		0	0	0

Note 1: According to GRI 403-9 guidelines, occupational injury data exclude commuting traffic accidents.

Note 2: Total Working Hours refers to the total working hours of all employees.

Note 3: Disabling Injury Frequency Rate (FR) = (Number of occupational injury cases × 1,000,000) ÷ Total Working Hours.

Note4: Disabling Injury Severity Rate (SR) = (Total lost workdays × 1,000,000) ÷ Total Working Hours. In accordance with the Occupational Safety and Health Administration's regulations, calculation results are rounded down to the nearest whole number (decimal places are discarded).

Note 5: Occupational Disease Rate (ODR) = (Number of occupational disease cases ÷ Total Working Hours) × 200,000.

Note6: The definition of Major Occupational Incidents includes: 1.Fatal incidents.2.Incidents involving three or more affected employees.3.Incidents involving at least one employee requiring hospitalization.4.Other incidents designated and announced by the central competent authority.

5.5 Community Engagement

ASolid Technology places great importance on social welfare and community development and promotes charitable activities, including donations and internal fundraising sales. In 2025, the Company organized a mobile phone charity sale, raising a total of NT\$68,000, which was donated to the Mustard Seed Mission. The Employee Welfare Committee also purchased handmade gift boxes from the Meng-En Bakery for the Deaf and Hearing-Impaired and distributed them to employees. A total of 315



employees participated, with a total expenditure of NT\$102,000. In addition, the Employee Welfare Committee promoted the purchase of handmade gift boxes from the bakery operated by the Syinlu Social Welfare Foundation, with employees voluntarily participating in the charitable initiative. The total amount was NT\$43,000.



6. Appendix 1: GRI Standards Index

Statement of Use	ASolid Technology has prepared the Sustainability Report in accordance with the GRI Standards. The reporting scope of data and information covers the period from January 1, 2024 to December 31, 2024.
GRI 1 Standard Used	GRI 1: Foundation 2021
Application of GRI Sector Standards	Not Applicable

■ GRI 2 : General Disclosures 2021

GRI Standards	Disclosure Number & Title	Report Contents or Explanation	Page
The organization and its reporting practices	2-1 Organizational Details	1.1 About ASolid Technology	4
	2-2 Entities included in the organization's sustainability reporting	About the Report	2
	2-3 Reporting period, frequency and contact point	About the Report	2
	2-4 Restatements of information	About the Report	2
	2-5 External assurance	About the Report	2
Activities and workers	2-6 Activities, value chain and other business relationships	1.1 About ASolid Technology 4.1 Customer Relationship Management 4.2 Sustainable Supply Chain	4 49 53
	2-7 Employees	5.1.3 Workforce Structure and Workplace Diversity	60
	2-8 Workers who are not employees	5.1.3 Workforce Structure and Workplace Diversity	60
Governance	2-9 Governance structure and composition	2.1.1 Company Structure and Board Composition	18
	2-10 Nomination and selection of the highest governance body	2.1.2 Board Member Nomination and Selection	22
	2-11 Chair of the highest governance body	2.1.2 Board Member Nomination and Selection	22
	2-12 Role of the highest governance body in overseeing the management of impacts	2.1.6 Governance and Sustainability	26
	2-13 Delegation of responsibility for managing impacts	1.2 Sustainability Governance Framework 2.1.6 Governance and Sustainability	5 26
	2-14 Role of the highest governance body in sustainability reporting	1.2 Sustainability Governance Framework 2.1.6 Governance and Sustainability	5 26
	2-15 Conflicts of interest	2.1.2 Board Member Nomination and Selection	22
	2-16 Communication of critical concerns	2.1.6 Governance and Sustainability	26
	2-17 Collective knowledge of the highest governance body	2.1.1 Company Structure and Board Composition	18
	2-18 Evaluation of the performance of the highest governance body	2.1.4 Performance Evaluation	24
	2-19 Remuneration policies	2.1.5 Remuneration Policy	26

GRI Standards	Disclosure Number & Title	Report Contents or Explanation	Page
	2-20 Process to determine remuneration	2.1.5 Remuneration Policy	26
	2-21 Annual total compensation ratio	In accordance with the principle of confidentiality, remuneration information is not disclosed.	NA
Strategy, policies and practices	2-22 Statement on sustainable development strategy	Message from the Chairman	3
	2-23 Policy commitments	2.2 Integrity Management	28
	2-24 Embedding policy commitments	2.2 Integrity Management	28
	2-25 Processes to remediate negative impacts	1.4 Stakeholder Engagement and Communication	7
	2-26 Mechanisms for seeking advice and raising concerns	2.2.2 Whistleblower System	29
	2-27 Compliance with laws and regulations	2.4 Regulatory Compliance	34
	2-28 Membership associations	1.1 About ASolid Technology	4
Stakeholder engagement	2-29 Approach to stakeholder engagement	1.4 Stakeholder Engagement and Communication	7
	2-30 Collective bargaining agreements	The Company has not established a labor union.	NA

■ GRI 3: Material Topic Disclosure 2021

GRI Standards	Disclosure Number & Title	Report Contents or Explanation	Page
Material Topics	3-1 Process to determine material topics	1.5 Identification and Analysis of Material Topics	9
	3-2 List of material topics	1.5 Identification and Analysis of Material Topics	9
	3-3 Management of material topics	1.5 Identification and Analysis of Material Topics	9

■ Topic-specific Disclosures

GRI Standards	Disclosure Number & Title	Report Contents or Explanation	Page
GRI 200 : Economic			
GRI 201 : Economic Performance	201-1 Direct economic value generated and distributed	1.3 Business Operations and Financial Status	6
	201-2 Financial implications and other risks and opportunities due to climate change	3.1 Climate Change Management	40
	201-3 Defined benefit plan obligations and other retirement plans	5.2.3 Comprehensive Employee Benefits	64
	201-4 Financial assistance received from government	1.3 Business Operations and Financial Status	6
GRI 204 :	204-1 Proportion of spending on local suppliers	4.2.3 Procurement Practices	55

GRI Standards	Disclosure Number & Title	Report Contents or Explanation	Page
Procurement Practices			
GRI 205 : Anti-corruption	205-1 Operations assessed for risks related to corruption	2.2.1 Anti-Corruption	28
	205-2 Communication and training about anti-corruption policies and procedures	2.2.1 Anti-Corruption	28
	205-3 Confirmed incidents of corruption and actions taken	2.2.1 Anti-Corruption	28
GRI 206 : Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.4 Regulatory Compliance	34
GRI 207 : Tax	207-1 Approach to tax	1.6 Taxation	15
GRI 300 : Environmental			
GRI 302 : Energy	302-1 Energy consumption within the organization	3.2.1 Energy Management and Usage	42
	302-3 Energy intensity	3.2.1 Energy Management and Usage	42
	302-4 Reduction of energy consumption	3.2.2 Energy Management Plan	43
GRI 303 : Water	303-1 Interactions with water as a shared resource	3.4.1 Water Resource Risk Assessment	47
	303-3 Water withdrawal	3.4.2 Water Withdrawal, Consumption, and Discharge	47
GRI 305 : Emissions	305-1 Direct (Scope 1) GHG emissions	3.2.3 GHG Emissions Performance	44
	305-2 Energy indirect (Scope 2) GHG emissions	3.2.3 GHG Emissions Performance	44
	305-4 GHG emissions intensity	3.2.3 GHG Emissions Performance	44
GRI 306 : Effluents and Waste	306-2 Management of significant waste-related impacts	3.3.1 Waste Management System	46
	306-3 Waste generated	3.3.2 Waste Generation	46
	306-4 Waste diverted from disposal	3.3.2 Waste Generation	46
	308-1 New suppliers that were screened using environmental criteria	4.2.2 Supplier Selection and Evaluation	53
GRI 400 : Social			
GRI 401 : Employment	401-1 New employee hires and employee turnover	5.2.1 New Hires and Turnover	62
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.2.3 Comprehensive Employee Benefits	64
	401-3 Parental leave	5.2.4 Family-Friendly Marriage, Childbirth, and Family Care	65
GRI 403 : Occupational Health and Safety	403-1 Occupational health and safety management system	5.4.1 Occupational Safety and Health Policy and Management System	71
	403-2 Hazard identification, risk assessment, and incident investigation	5.4.2 Hazard Identification and Risk Assessment Management	71

GRI Standards	Disclosure Number & Title	Report Contents or Explanation	Page
	403-3 Occupational health services	5.4.4 Occupational Health Services and Promotion Activities	72
	403-4 Worker participation, consultation, and communication on occupational health and safety	5.4.1 Occupational Safety and Health Policy and Management System	71
	403-5 Worker training on occupational health and safety	5.4.3 Occupational Safety and Health Training	72
	403-6 Promotion of worker health	5.4.4 Occupational Health Services and Promotion Activities	72
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.4.2 Hazard Identification and Risk Assessment Management	71
		5.4.4 Occupational Health Services and Promotion Activities	72
	403-8 Workers covered by an occupational health and safety management system	5.4.1 Occupational Safety and Health Policy and Management System	71
	403-9 Work-related injuries	5.4.5 Occupational Injuries and Occupational Diseases	74
	403-10 Work-related ill health	5.4.5 Occupational Injuries and Occupational Diseases	74
GRI 404 : Training and Education	404-1 Average hours of training per year per employee	5.3.1 Talent Development Management	68
	404-3 Percentage of employees receiving regular performance and career development reviews	5.3.2 Performance Evaluation Mechanism	70
GRI 405 : Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	5.1.3 Workforce Structure and Workplace Diversity	60
GRI 406 : Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	5.1.1 Promotion of Workplace Human Rights Protection	57
GRI 408 : Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	5.1.1 Promotion of Workplace Human Rights Protection	57
GRI 414 : Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	4.2.2 Supplier Selection and Evaluation	53
GRI 416 : Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	4.1.3 Product Quality	52
		4.2.5 Hazardous Substances Management	56
GRI 418 Customer Privacy	418-1 Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	2.5 Information Security	35

Appendix 2: Climate-Related Information of TWSE/TPEX Listed Company

Item	Implementation status
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	3.1.1 Climate Governance
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	3.1.2 Climate Change Response Strategies
3. Describe the financial impact of extreme weather events and transformative actions.	3.1.2 Climate Change Response Strategies
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	3.1.2 Climate Change Response Strategies
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.	NA
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.	NA
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	NA
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	NA
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).	3.2.3 GHG Emissions Management 3.2.4 Reduction Targets and Action Measures