



A partner you can count on

華泰電子股份有限公司

2025 ESG Sustainability Report



Environmental
Team

- Environmental protection
- Facility
- Manufacturing



Social Inclusion
Team

- Human Resources
- Industrial Safety



Corporate
Governance Team

- Accounting
- Legal Affairs
- Finance



Information
security Team

- Information Center



Supply chain
cooperation Team

- Procurement
- Quality Assurance
- Business
- R&D

Foreword

[About This Report 3](#)

[A Message from the Chairman 4](#)

[2025 Performance Highlights 5](#)

Contents

[1. Operations and Governance](#)

[2. Honesty and Integrity](#)

[3. Environmental Sustainability](#)

[4. Supply Chain and Product Management](#)

[5. Sustainable Talent Development](#)

[6. Inclusive Community](#)

[Appendix](#)

1	CH 1 <u>Operations & Governance</u>	
<u>1.1</u>	<u>About OSE</u>	<u>8</u>
<u>1.2</u>	<u>Sustainable Practices</u>	<u>13</u>
<u>1.3</u>	<u>Stakeholder Engagement</u>	<u>20</u>
<u>1.4</u>	<u>Analysis of Major Themes</u>	<u>27</u>
2	CH 2 <u>Honesty & Integrity</u>	
<u>2.1</u>	<u>Corporate Governance</u>	<u>32</u>
<u>2.2</u>	<u>Ethical Operations</u>	<u>44</u>
<u>2.3</u>	<u>Economic Performance and Tax Governance</u>	<u>48</u>
<u>2.4</u>	<u>Risk Management and Legal Compliance</u>	<u>50</u>
3	CH 3 <u>Environmental Sustainability</u>	
<u>3.1</u>	<u>Environmental Responsibility and Commitment</u>	<u>59</u>
<u>3.2</u>	<u>Climate Change and Greenhouse Gas Management</u>	<u>61</u>
<u>3.3</u>	<u>Water Resources Management</u>	<u>73</u>
<u>3.4</u>	<u>Waste Management</u>	<u>77</u>

4	CH 4	Supply Chain & Product Management	
4.1	<u>Sustainable supply chain</u>		<u>81</u>
4.2	<u>Customer Relationship Management</u>		<u>88</u>
4.3	<u>Product Quality and Safety</u>		<u>91</u>
4.4	<u>Innovation and R&D</u>		<u>94</u>
5	CH 5	Sustainability Talent Management	
5.1	<u>Sustainability Talent Management</u>		<u>100</u>
5.2	<u>Friendly Workplace</u>		<u>108</u>
5.3	<u>Talent Development and Education</u>		<u>115</u>
5.4	<u>Occupational Health and Safety</u>		<u>122</u>
6	CH 6	Inclusive Community	
6.1	<u>Local Care</u>		<u>134</u>
6.2	<u>Youth Empowerment</u>		<u>136</u>

Appendix

Appendix I	GRI Standard Index	138
Appendix II	SASB Index	143
Appendix III	TWSE Industrial Sustainability Disclosure	145
Appendix IV	Taiwan Climate Information Disclosure Index for Listed Companies	145
Appendix V	Summary of Selected Subject Matter Information	147
Appendix VI	Independent Limited Assurance Report for Chinese Report	148



[Contents](#)

[Foreword](#)

[About This Report](#)

[A Message from the Chairman](#)

[2025 Performance Highlights](#)

[1. Operations and Governance](#)

[2. Honesty and Integrity](#)

[3. Environmental Sustainability](#)

[4. Supply Chain and Product Management](#)

[5. Sustainable Talent Development](#)

[6. Inclusive Community](#)

[Appendix](#)

[About This Report](#)

GRI 2-2~2-5

In support of the United Nations Sustainable Development Goals (SDGs) and the principles of sustainable development, Orient Semiconductor Electronics, Ltd. (OSE) adheres to the goals of protecting the environment, giving back to society, and achieving effective corporate governance. It hopes that, in accordance with the standards and norms of international reporting certification, this report will concretely present OSE's actions in fulfilling its corporate social responsibility, convey OSE's concept and actions of sustainable development, and effectively respond to stakeholders' concerns about various related issues of the company.

[Scope of the Report](#)

This report covers OSE's guidelines and initiatives in economic, governance, social, and environmental aspects for the year 2025 (January 1 to December 31). Except for the financial figures in the economic performance section, which are based on consolidated financial statements audited by PricewaterhouseCoopers (PwC) Taiwan, the disclosed scope includes all OSE operational locations within the Nanzih Technology Industrial Park. Additional entities within the OSE enterprise group will be included as necessary. The OSE factories in Nanzih Technology Industrial Park include Central 3rd Factory (HQ), Jin 3rd Factory (AT), East 2nd Factory, East 3rd Factory (FP), Neihuan S. 1st Factory (IC), and Neihuan S. 2nd Factory (SSD).

[Reporting guidelines](#)

This sustainability report follows major material reporting frameworks, including:

- Global Reporting Initiative (GRI) Standards 2021
- Corporate Rules Governing the Preparation and Filing of Sustainability Reports by Taiwan Stock Exchange (TWSE) Listed Companies
- Task Force on Climate-Related Financial Disclosures (TCFD) Framework
- Sustainability Accounting Standards Board (SASB) Semiconductor Industry Standard 2018

An index of reporting guidelines and corresponding page references is included in the Appendix. The disclosed information also aligns with the United Nations SDGs.

[Report Management Internal Control](#)

According to OSE's internal procedures and controls, all data and information disclosed are reviewed and approved by responsible department managers. All financial figures are presented in New Taiwan Dollars (NTD). Data collection, measurement, and calculation methods follow relevant international or local regulations; where these are absent, industry standards or best practices are applied.

The 2025 OSE Sustainability Report was prepared by the ESG Integration Team, reviewed by department managers, and approved by the ESG Committee and Board of Directors.

[Report Management](#) [External Assurance](#)

This report has undergone limited assurance by PwC Taiwan, in accordance with the Taiwan Standard on Assurance Engagements 3000 (TWSAE 3000) — "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information," issued by the Accounting Research and Development Foundation of the Republic of China (ROC). The assurance report is included in the Appendix.

[Report Management](#) [International Management System](#)

To enhance the credibility of disclosed data, OSE maintains certifications for international management systems including ISO 14001, ISO 45001, ISO 46001, ISO 50001, and ISO 14064-1. Data verified by third parties or estimated values are noted accordingly in the Appendix or relevant chapters

[Report Published](#)

Our Sustainability Report is published annually, and publication information is as follows:

- ◆ First Published December 2018
- ◆ Previous Edition: August 2025
- ◆ Current Edition: August 2026
- ◆ Next Edition: August 2027

[Contact Information and Feedback Chennel](#)

OSE adheres to the business philosophy of honesty and integrity in all its business activities . If you have any comments or feedback regarding the company or other matters represented by the company , please let us know:

[ESG Committee](#)

- ◆ Address : No. 9, Central 3rd St., Nanzih Dist., Kaohsiung City, 811
- ◆ Telephone: 886-7-3613131
- ◆ Fax : 886-7-3652441
- ◆ E-mail: csr@ose.com.tw



[Company website](#)



[ESG website](#)

[Contents](#)

[Foreword](#)

[About This Report](#)

[A Message from the Chairman](#)

[2025 Performance Highlights](#)

[1. Operations and Governance](#)

[2. Honesty and Integrity](#)

[3. Environmental Sustainability](#)

[4. Supply Chain and Product Management](#)

[5. Sustainable Talent Development](#)

[6. Inclusive Community](#)

[Appendix](#)

[A Message from the Chairman](#)

GRI 2-22

[Chairman and Chair of the ESG Committee](#)

In a rapidly changing global environment, businesses are no longer facing a single risk, but rather a complex set of challenges shaped by climate change, regulatory transformation, industry competition and collaboration, and evolving workforce dynamics.

In 2025, record-breaking temperatures and extreme weather events continued worldwide, while expectations regarding carbon governance, sustainability disclosure, and supply chain transparency intensified, placing greater demands on business resilience and execution.

Against this backdrop, we constantly remind ourselves that success is not defined by slogans, but by our ability to move forward amid uncertainty and maintain discipline under pressure. Only through determination, continuous improvement, and the collective efforts of all employees can the Company continue to advance steadily through this era of transformation.

[Intelligent Manufacturing Sustainable Responsibility](#)

As an important part of the global semiconductor supply chain, OSE understands that technological advancement and sustainability are inseparable. In response to the dual trends of smart manufacturing and low-carbon transformation, we continue to strengthen process optimization, data governance, and cross-functional collaboration through pragmatic management practices, enhancing overall organizational resilience.

Through the operation of the Corporate Governance and Sustainable Operations Committee, sustainability issues have been formally incorporated into our business decision-making and risk management framework. Together with dedicated task forces focusing on environmental sustainability, corporate governance, social inclusion, information security, and supply chain collaboration, we ensure that sustainability initiatives are fully integrated into daily operations and future development planning.

This is not only about establishing management systems, but also about fulfilling our responsibilities throughout the journey toward intelligent transformation.

[Working Together for a New Chapter](#)

Corporate sustainability is never a task that can be accomplished by a single organization alone. OSE continues to strengthen collaboration with employees, suppliers, customers, and society through institutionalized communication mechanisms and transparent information disclosure, fostering shared expectations and common goals.

In supply chain management, we continue to enhance engagement and support for our partners, jointly improving sustainability management capabilities and risk response maturity. Only through mutual understanding and trust can the supply chain maintain resilience amid change and create new opportunities for growth at the intersection of smart manufacturing and sustainable development.

[Walking the Talk Through Action](#)

Sustainability is not a short-term initiative, but a long-term commitment that requires continuous implementation and ongoing verification.

Throughout 2025, we continued to advance energy management, greenhouse gas inventories, voluntary emissions reduction initiatives, and renewable energy deployment. At the same time, we strengthened organizational execution through training programs, management system enhancements, and process integration.

We believe that turning commitments into actions is not merely a statement, but a management philosophy. Whether in energy-saving initiatives, information security protection, supply chain risk management, or talent development, OSE transforms sustainability goals into measurable and trackable actions, while continuously improving through internal and external review mechanisms.

This commitment to execution represents our responsibility to stakeholders and serves as the foundation for long-term trust.

[Looking Ahead](#)

Sustainability is no longer an option but a core capability that companies must continuously strengthen. OSE will continue to uphold its values of integrity and pragmatism by enhancing governance, advancing low-carbon initiatives, strengthening information governance, and investing in talent development while driving continuous improvement through disciplined execution.

We will move forward with greater clarity, remain resilient in the face of challenges, build strength through collaboration, and work hand in hand with our employees and partners to create long-term, trusted value for the Company, industry, and society



Chairman and Chair of the ESG Committee



2025 Performance Highlights

Energy Transition



Renewable Energy Use
11.566 million kWh

Environmental Sustainability

- Renewable Energy Text**
- Continuously increase the use of renewable energy.
 - Reduce Scope 2 emissions and proactively respond to the expectations of low-carbon manufacturing.

Energy Efficiency



22 Energy-Saving Projects
1.655 million kWh

- Invested **NT\$10.848** million
- Equipment Replacement and Utility System Optimization

Water Resource Resilience



Water Withdrawal Intensity
28.7% Lower than the Base Year



Wastewater Recycling rate
Increases to 34.26 %

- Precise water management significantly reduced water intensity and strengthened operational resilience.
- Increase water recycling and support environmental sustainability goals.

Sustainable Workplace and Talent Development

100 % Employee Health Check Coverage Rate

- Total annual Learning hours
- Average Annual Learning Hours: **32.73** Hours per Employee

- All Sites Maintain ISO 45001 and TOSHMS Management Systems.
- Building a Safe and Respectful Workplace.

6,202 people

- Provide Human Rights and Occupational Safety Training for All Employees.
- Foster Diversity, Inclusion, and Respect in the Workplace.

Social Participation and Community Engagement

- Through Internship Programs and Rural Education Initiatives.
- Expanding Social Impact Through Corporate Expertise

- Organize Tree Planting and Beach Cleanup Activities.
- Integrating Sustainable Development with Local Communities.

Social Inclusion

- Continue Expanding Social Participation Expanding Positive Impact

- Committed to Environmental Sustainability Creating a Greener Future

- Strengthening Connections Between Business and Society Creating Long-Term Value

[Contents](#)

[Foreword](#)

[About This Report](#)

[A Message from the Chairman](#)

2025 Performance Highlights

[1. Operations and Governance](#)

[2. Honesty and Integrity](#)

[3. Environmental Sustainability](#)

[4. Supply Chain and Product Management](#)

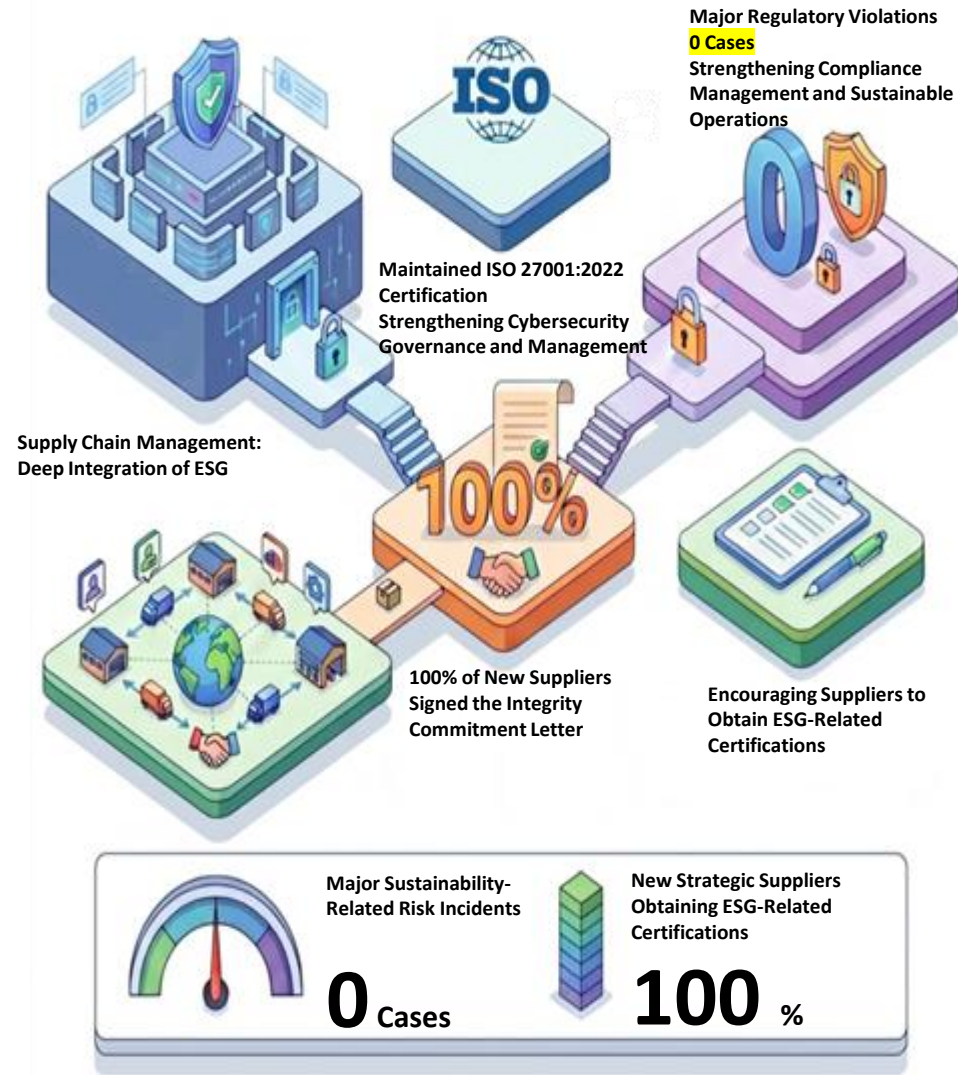
[5. Sustainable Talent Development](#)

[6. Inclusive Community](#)

[Appendix](#)

2025 Performance Highlights

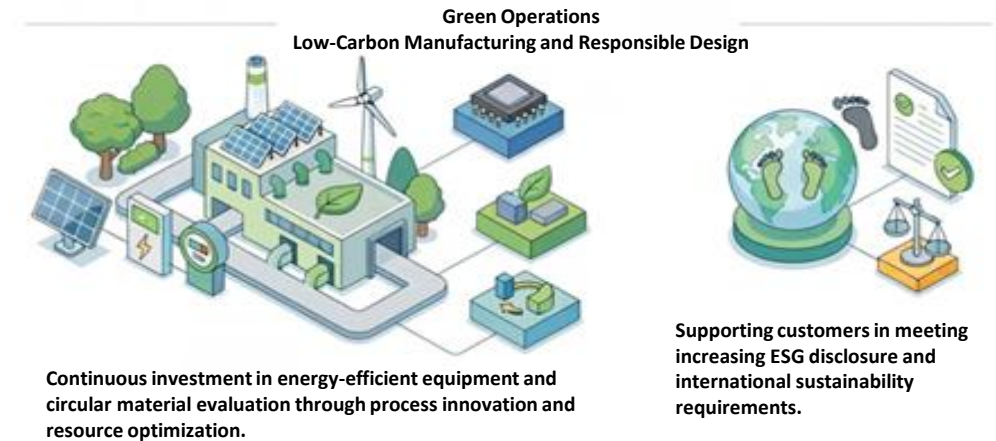
Governance Excellence



Sustainable Innovation



Sustainable Responsibility



[Contents](#)

[Foreword](#)

[1. Operations and Governance](#)

[2. Honesty and Integrity](#)

[3. Environmental Sustainability](#)

[4. Supply Chain and Product Management](#)

[5. Sustainable Talent Development](#)

[6. Inclusive Community](#)

[Appendix](#)



Operations & Governance

1. [About OSE](#)
2. [Sustainable Practices](#)
3. [Stakeholder Engagement](#)
4. [Analysis of Major Themes](#)

Contents

Foreword

1. Operations and Governance

1.1 About OSE

1.2 Sustainability Practices

1.3 Stakeholder Engagement

1.4 Analysis of Major Themes

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

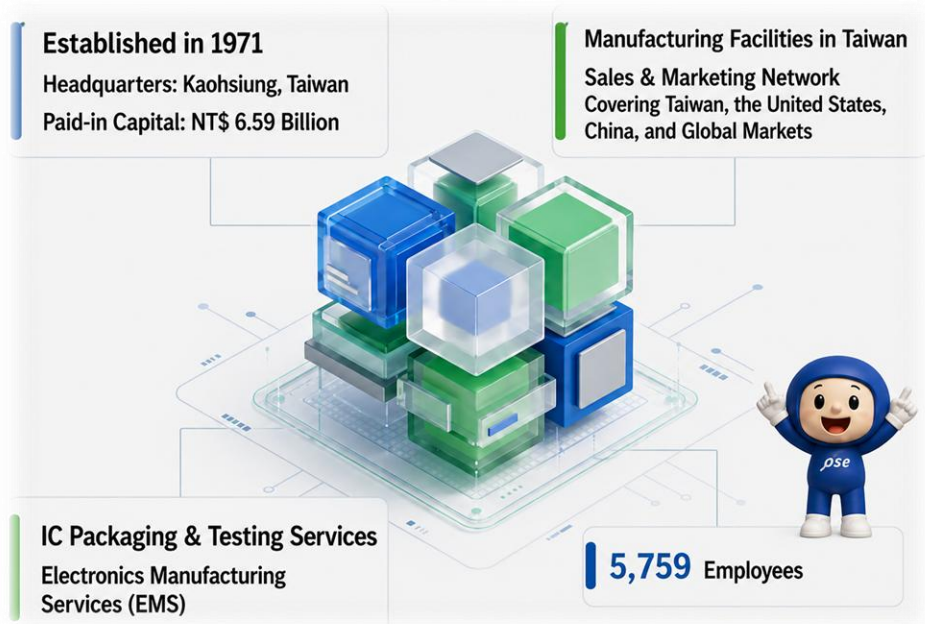
1

CH1

Operations & Governance

1.1 About OSE GRI 2-1 Company Profile

Founded in 1971 , Orient Semiconductor Electronics, Ltd. (OSE) is a professional supplier of integrated circuit packaging, testing and manufacturing services and professional electronic foundry manufacturing services. Its main business is divided into the Semiconductor Business Center and the Electronic Manufacturing Services Business Center. For a long time, OSE has focused on providing a variety of high value-added diversified service combinations, and is committed to achieving world-class customer satisfaction through customer-oriented and service-oriented quality and performance, becoming a long-term trusted business partner for coexistence and prosperity with its customers.



Bussiness locations



Company Name	Orient Semiconductor Electronics, Ltd.
Date of Establishment	June 12 , 1971
Company Headquarters	No. 9, Central 3rd St., Nanzih Dist., Kaohsiung City 811616, Taiwan (ROC)
Paid-in capital	NT\$ 6.59 Billion
Number of Employees	5,759
Main Business	IC Packaging & Testing Services (IC) and Electronic Manufacturing Services (EMS)
Business location	OSE production bases mostly located in Taiwan, selling to US, China, and other major regions.

- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
 - [1.1 About OSE](#)
 - [1.2 Sustainability Practices](#)
 - [1.3 Stakeholder Engagement](#)
 - [1.4 Analysis of Major Themes](#)
- [2. Honesty and Integrity](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
- [5. Sustainable Talent Development](#)
- [6. Inclusive Community](#)
- [Appendix](#)

OSE's Important Milestone



Since its establishment in 1971, OSE has been dedicated to semiconductor packaging and testing and electronic manufacturing services. Guided by its business philosophy of integrity, innovation, quality, and service, OSE creates long-term value and pursues excellence through technological innovation, continuous quality improvement, and sustainable development.

1971	Establishes OSE with NT\$ 11 million in paid-in capital.
1990	New plant for finished products is completed and officially begins production.
1994	Issues common shares and is officially listed on the Taiwan Stock Exchange (TWSE) on April 20 as Class I common stocks.
2002	The Finished Products Group is awarded the "Highest Overall Customer Rating" in the Global Service Excellence Awards (SEAs) for EMS, which is held by prominent international EMS journal.
2007	IC Semiconductor Group obtains TS 16949 Certification .
2008	The AT Building is completed and begins operations; IC Semiconductor Group personnel and equipment move in and begin production.
2010	- Obtains OHSAS 18001 and Taiwan Occupational Safety and Health Management System (TOSHMS) Certification. - Receives "Healthy Workplace Self-certification" from the Health Promotion Administration of Ministry of Health and Welfare (MOHW) .
2011	Obtains Talent Quality-management System (TTQS) certification and is awarded silver.
2013	- Certified in the transition of TOSHMS (Taiwan Occupational Safety and Health Management System). - The Finished Products Group obtains ISO 13485 Quality Certification.
2014	The Finished Products Group obtains ISO/TS 16949 Quality Certification.
2015	The Finished Products Group establishes dedicated SSD plant with automated lines for testing and packing.
2017	Obtains ISO 14001:2015 Environmental Management Systems Certification.
2019	- The Finished Products Group officially becomes the electronics manufacturing services (EMS) Group. - The EMS Group builds a new gaming graphics card plant. • Establishes the Audit Committee. - The EMS Group's SSD plant is certified by the RBA (Responsible Business Alliance) Validated Assessment Program (VAP). - Obtains Talent Quality-management System (TTQS) certification and is awarded silver. - OSE's EMS Group is evaluated by the Aerospace Industrial Development Corporation (AIDC) and recognized as a qualified supplier in accordance with the S300 Quality Management Standard

2020	- Forms a strategic partnership and signs a contract with Chipbond Technology Corporation as they become a major stakeholders' (OSE over 10%). - Obtains ISO 45001:2018 and TOSHMS (Taiwan Occupational Safety and Health Management System).
2021	- Obtains AS 9100 (includes compliance with ISO 9001) Aerospace Quality Management System Certification. - Obtains a Sports Enterprise Certification from the Sports Administration of the MOE. - Receives recognition from the Water Resource Agency of the MOEA for outstanding efforts in implementing water conservation guidance and improvement. - Obtains Talent Quality-management System (TTQS) certification and is awarded silver.
2022	- Obtains ISO 14064-1:2018 Greenhouse Gas Certification. - The EMS Group obtains IATF 16949 certification. - Receives first place in the 2022 Digital Transformation DTIH Strategic Blueprint Verification and Evaluation Awards. - Both the HQ and AT buildings obtain ISO 50001:2018 Energy Management System Certification. - EMS-5 plant obtained VAP certification from the RBA. - Both the HQ and AT buildings obtain ISO 46001:2019 Water Efficiency Management System Certification.
2023	- Officially filled out Carbon Disclosure Project (CDP) Questionnaire. - Obtained ISO 27001: 2022 information security management system certification. - Won the gold medal of Taiwan Talent Quality system (TTQS).
2024	- Taiwan Sustainable Energy Research Foundation. - TCSA Taiwan Corporate Sustainability Award – Talent Development Leadership Award . - TCSA Taiwan Corporate Sustainability Award – Sustainability Report Category Gold Award (2nd consecutive year) . - TSAA Taiwan Sustainable Action Award – SDG04 Quality Education Bronze Award . - Ministry of Economic Affairs Science and Technology Industrial Park: Employer Family Integration Award . - Ministry of Labor: Excellent Employment for People with Disabilities Gold Award . - Taiwan Institute of Directors: Taiwan FINI 100 Award . - Ministry of Health and Welfare National Health Administration: Health Management Award for Outstanding Healthy Workplace Promotion . - Ministry of Education and Sports Administration: Sports Enterprise Certification (2nd consecutive cycle) . 104 Job Bank: Employer Brand Award – Best Attractiveness Award . 1111 Job Bank: Happy Enterprise Selection Technology Energy R&D Silver Award (2nd consecutive year).
2025	- TCSA Taiwan Corporate Sustainability Award – Sustainability Report Category Gold Award (continued) - TSAA Taiwan Sustainability Award - SDG08 Silver Award 2025 Corporate Sustainability Report reveals top-performing companies in proactive Occupational Safety and Health performance evaluations. 2025 " 19th Golden Safety Award for Promoting Occupational Health and Safety Excellence in Engineering" (Private Enterprises Category) 1111 Job Bank: Happy Enterprise Selection Technology Energy R&D Silver Award (Continued)

Note: The timeline above highlights major events for each year. Certain developments have been selectively disclosed based on their significance.

- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
 - [1.1 About OSE](#)
 - [1.2 Sustainability Practices](#)
 - [1.3 Stakeholder Engagement](#)
 - [1.4 Analysis of Major Themes](#)
- [2. Honesty and Integrity](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
- [5. Sustainable Talent Development](#)
- [6. Inclusive Community](#)
- [Appendix](#)

1.1 About OSE

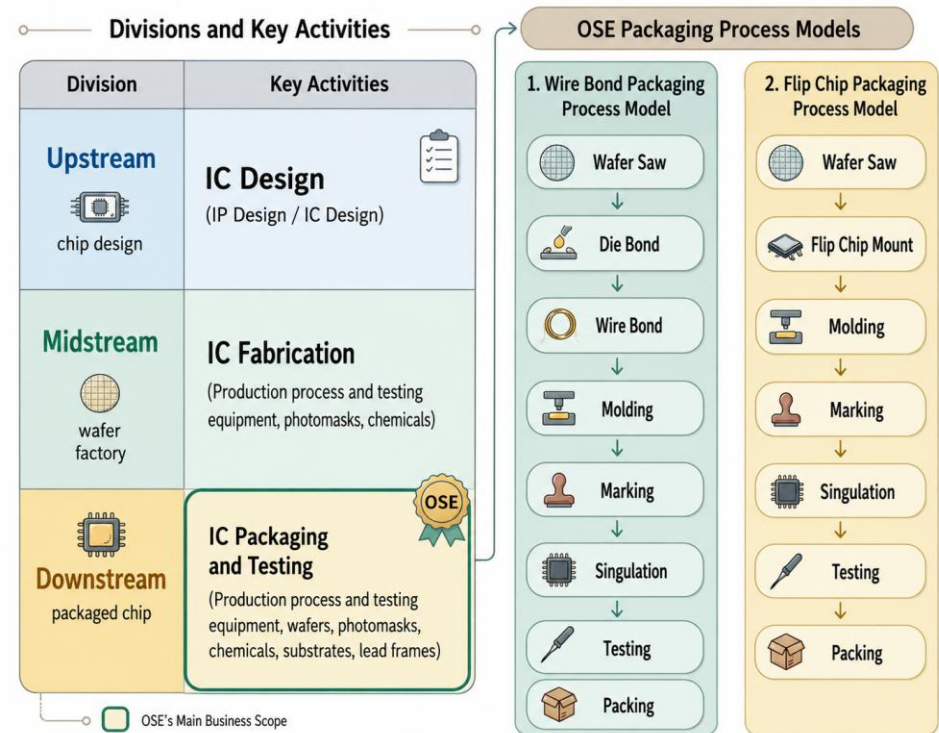
Main products and services GRI 2-6

OSE has two main business units: the IC Semiconductor Group and the Electronic Manufacturing Service Group. The company's business scope includes integrated circuits and various semiconductor components, providing research and development, design, manufacturing, assembly, processing, testing, and after-sales service for related products. Products are primarily used in various commercial applications such as computers, communications, networking, consumer electronics, telecommunications networks, industrial controllers, and digital imaging equipment.

IC Semiconductor Group

We provide high-quality integrated circuit (IC) component packaging and testing services, with substrate products, lead frame products, CSP products, and Flash- related products as our main products. Our downstream products are used in computers, communications, networks, consumer electronics, telecommunications networks, industrial controllers, digital cameras, and other commercial products.

The vertical division of labor in the semiconductor industry is divided into the following categories based on the manufacturing process :



Electronic Manufacturing Service Group

The Electronic Manufacturing Services Center provides professional Electronic Manufacturing Services (EMS), covering PCB assembly , box build , and system integration . It also offers rapid prototyping and pilot run services to support customers' product development and manufacturing needs.

Currently, the products manufactured under contract are mainly used in servers and SiP (System-in-Package). It can manufacture modules, instruments and large industrial equipment, storage systems, oil exploration and satellite-related equipment, and can also meet the manufacturing needs of special electronic products that exceed the requirements of IPC-610 Class 3 (such as those used in medical and aerospace applications), as well as products with small quantities and diverse types.

Upstream	Part Suppliers (Central processing unit (CPU), display panel, solid-state / hard-disk drives (SSD/HDD), memory, chipset, battery, passive components, power supply, keyboard, casing, circuit boards .)
Midstream	Assembly and manufacturing (Desktop computers, All-in-One computers, laptops, tablets, mobile smart devices, smart peripherals and optical components, servers, data centers, industrial computers .)
OSE's Operations	Parts Processing → SMT Assembly → Component Insertion → Automated Soldering → Automated Cleaning and Drying → Testing → Casing Assembly → Testing → Packing → Shipping
Downstream	Customers (Brand customers, retailers, consumer electronics retailers, end consumers)

Operating Environment and Sustainability

As climate change impacts intensify, sustainability regulations evolve, and expectations for supply chain responsibility and transparency continue to rise, OSE closely monitors emerging risks and opportunities.

In response to increasing customer expectations for greenhouse gas inventories, environmental disclosures, and ESG management, as well as Taiwan's carbon fee program, the Company has integrated climate-related risks and carbon pricing considerations into its operational and risk management processes, while actively advancing emissions reduction initiatives.

OSE continues to implement energy-saving and carbon reduction projects, strengthen supplier sustainability management, and incorporate sustainability and compliance assessments into supply chain management. By integrating sustainability into business operations and strategy, the Company enhances organizational resilience while responding to stakeholder expectations.

For more information, please refer to Section [【 4.1, Sustainable Supply Chain 】](#) .

- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
- [1.1 About OSE](#)
- [1.2 Sustainability Practices](#)
- [1.3 Stakeholder Engagement](#)
- [1.4 Analysis of Major Themes](#)
- [2. Honesty and Integrity](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
- [5. Sustainable Talent Development](#)
- [6. Inclusive Community](#)
- [Appendix](#)

1.1 About OSE

Participation in External Associations GRI 2-28

In addition to actively promoting sustainability-related activities internally, OSE also actively participates in the activities advocated by industry associations and guilds. It hopes to provide practical experience and opinions to the industry to help the government and relevant agencies formulate sound and feasible policies and regulations, and to establish mutually beneficial and cooperative relationships through exchanges and sharing between associations and external organizations, thereby promoting the common prosperity and development of the industry.

Overview of Participation in External Industry Associations

Organization	Event	Capacity
TSIA-Test and Packaging Industry Sustainable Development Strategy Promotion Group	1.Be a founding member of the group 2.Research and reflection on amendments to domestic and foreign environmental safety and health laws and regulations 3.Jointly promote the audit of waste sources in the packaging and testing industry 4.Jointly inspect waste treatment plants and jointly solve environmental issues 5.Promote the waste resource treatment system	member
Taiwan Space Industry Development Association	Joined in 2020 as a founding member of the association.	member
Taiwan Science and Technology Park Electrical and Electronic Industry Association	Joined and became a founding member of the Semiconductor Industry Alliance of the Electrical and Electronics Association of the Kaohsiung District	member
Kaohsiung Industrial Development Association	Share industry practical experience, improve the quality of industry talents, and further enhance the industrial technology in Kaohsiung	member
International Industry Academia Exchange Alliance	Recruitment of domestic and foreign talents, diversified talent training models, expert meetings to formulate technical scope, establishment of talent resume database for matchmaking and recommendation, etc.	member
Semiconductor Talent Creation and Value Added Strategy Development Platform and Industry-University Alliance	The Industry-University Alliance links industry university alliance partners to jointly create cross domain cooperation in digital innovation , inject diverse talents needed for industrial transformation and leapfrogging, help domestic companies find a foothold in the transformation torrent, and realize the vision of industrial digital transformation.	member
Information Directors Association of the Republic of China	Promote the exchange of information application technology and experience among IT professionals in various industries in Taiwan to help promote the electronification of enterprises	member



[Contents](#)

[Foreword](#)

[1. Operations and Governance](#)

[1.1 About OSE](#)

[1.2 Sustainability Practices](#)

[1.3 Stakeholder Engagement](#)

[1.4 Analysis of Major Themes](#)

[2. Honesty and Integrity](#)

[3. Environmental Sustainability](#)

[4. Supply Chain and Product Management](#)

[5. Sustainable Talent Development](#)

[6. Inclusive Community](#)

[Appendix](#)

1.1 About OSE

Overview of Participation in External Industry Associations(cont.)

Organization	Event	Capacity
Cybersecurity Executives Alliance	Promote the application of information security technology and experience exchange among information security managers in various industries in Taiwan, cultivate information security professionals, and comply with regulations, enhance the resilience of Taiwan's industrial information security , and promote sustainable development of enterprises.	member
Export Processing Industry Labor Relations Association of the Republic of China	Promoting the development of mutual cooperation between labor and capital	Directors
Semiconductor Packaging and Testing Industry Personnel Managers Association (SPTIA)	Semiconductor packaging and testing manufacturing industry colleagues exchange and learn about human resource management experience, work experience, and share information on human resources issues.	member
Kaohsiung Personnel Representatives Association (KPA)	Discuss human resource management practices, labor laws, company systems, regular HR-themed meetings, etc.	member
Taiwan Semiconductor Industry Association (TSIA)	Participate in the association's activities for the development of the semiconductor industry.	member
Kaohsiung Harbor City Technology 33 Association	Share industry practical experience and information, and promote different thinking through exchanges between enterprises	member
Intelligent Terminal Microelectronics Association (ITMA)	Assist in formulating product testing specifications, testing laboratory requirements , and evaluation management framework	member
SD Association (SDA)	Check international product specifications	member
JEDEC	Check international product specifications	member
IEK Industry Information Network	1. Participate in lectures and seminars 2. Obtain industry information	member

Overview of Participation in External Industry Associations(cont.)

Organization	Event	Capacity
Kaohsiung Nanzih Science and Technology Industrial Park Occupational Safety and Health Promotion Association	1. Be a founding member of the association 2. Discussion and reflection on amendments to domestic and foreign laws and regulations on occupational safety and health 3. Jointly organize on-the-job training and 6-hour training for contractors 4. Serve as an executive of the association to promote the sharing of occupational safety and health information with friendly factories	Member & Vice President
Kaohsiung Nanzih Science and Technology Industrial Park Regional Joint Defense Organization	1. Be a founding member of the organization (established in 2023) 2. Assist in promoting the regional joint defense organization charter and exercise planning	Member & Vice President



Contents

Foreword

1. Operations and Governance

1.1 About OSE

1.2 Sustainability Practices

1.3 Stakeholder Engagement

1.4 Analysis of Major Themes

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

1.2 Sustainability Practices

ESG Committee

GRI 2-13, 2-14, 2-16

To strengthen its corporate governance structure and promote sustainable operations, OSE Electronics established the "Corporate Governance and Sustainable Operations Committee" in 2022, in accordance with the company's governance and operational development needs, as an internal management and coordination mechanism for sustainable issues.

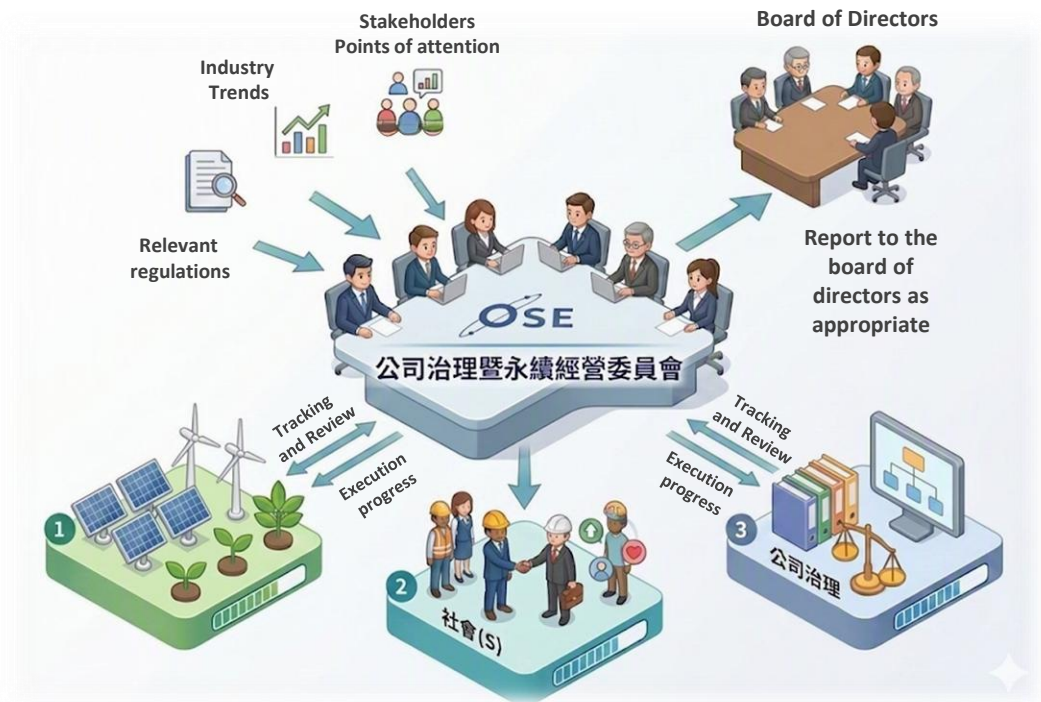
The committee is chaired by Chairman Tung Yueh-ming, with General Manager Tu Chia-jung serving as vice chairman and Deputy General Manager of the Management Center Lai Chen-ling serving as management representative. It is composed of senior executives from various departments and is responsible for the planning, implementation coordination, and tracking management of sustainability-related issues.

The committee holds regular meetings in accordance with the company's articles of association and annual plans, and reports to the board of directors at least annually on the implementation status and key issues related to sustainability, in order to help the board of directors grasp the company's sustainable development direction and ensure that environmental, social and governance (ESG) matters are incorporated into the company's overall operations and governance management processes.

Sustainable management strategy

The ESG Committee is responsible for compiling and reviewing sustainability-related issues involved in the company's operations, and coordinating relevant internal departments to promote sustainability management operations, taking into account relevant regulatory requirements, industry trends and stakeholder concerns.

Through its existing organizational structure, the committee guides the various task forces within the company (covering environmental, social, and corporate governance aspects) to carry out relevant work projects in accordance with the annual plan, tracks and reviews the progress and implementation status, incorporates key matters into internal management processes, and reports to the board of directors as appropriate.



INTEGRITY
Integrity as the foundation
Strictly abide by the law



INNOVATION
Actively innovate and seek change
Enhance competitiveness



PROACTIVENESS
Dedicated to serving customers
Pursuit of excellence

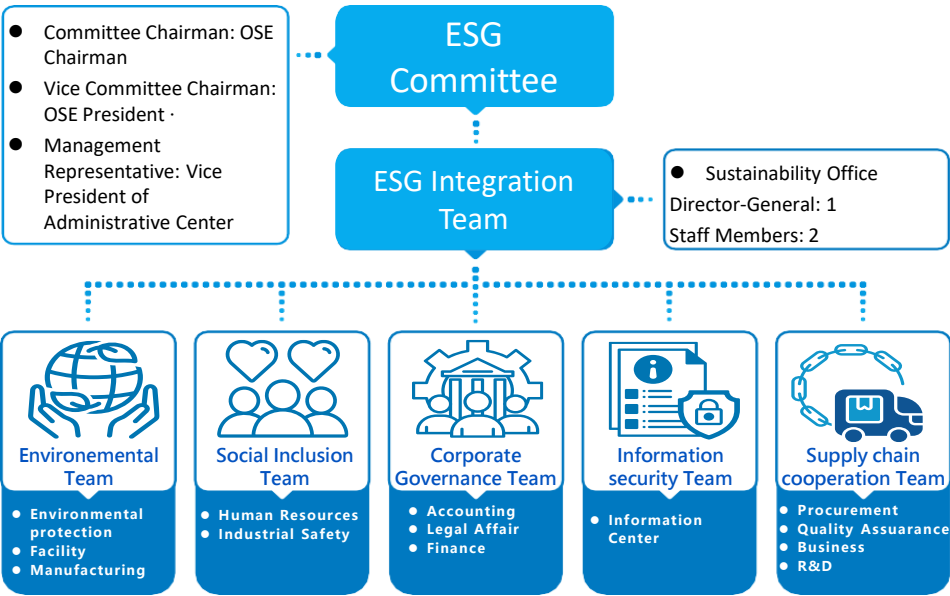


EMPATHY
Teamwork and progress
Creating sustainable value

- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
 - [1.1 About OSE](#)
 - [1.2 Sustainability Practices](#)
 - [1.3 Stakeholder Engagement](#)
 - [1.4 Analysis of Major Themes](#)
- [2. Honesty and Integrity](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
- [5. Sustainable Talent Development](#)
- [6. Inclusive Community](#)
- [Appendix](#)

1.2 Sustainability Practices

2025 ESG Committee Organizational Structure



- In 2025, each sustainability task force promoted ESG-related initiatives within its area of responsibility, including carbon management, waste management, water resources, human rights, and supplier assessment. Implementation results were consolidated and reviewed by the ESG Committee, and subsequently reported to the Board of Directors to support oversight of the Company's sustainability performance.
- During 2025, the ESG Committee held four meetings and delivered one report to the Board of Directors. The implementation results were consistent with the annual plan. Details of the Company's sustainability initiatives and achievements are presented in CH 2 to 6 of this Report.



2025 , the ESG Committee's Main Achievements

Work Projects	Content Execution content
 Comply with the speciation	● In 2025, the Committee reviewed the Company's sustainability priorities, monitored the progress of each task force, and identified the year's material sustainability topics based on the principle of materiality[1.4 Analysis of Key Themes]). ● During the year, the Committee approved two core sustainability governance documents. The 2024 Sustainability Report was reviewed and externally assured in accordance with internal procedures, and the Company completed its CDP climate disclosure submission(See [3.2.5 CDP] for details).
 Thinking establishment	● In 2025, the Company continued to promote sustainability awareness and training programs in line with operational and management needs, encouraging employee engagement in sustainability-related learning and knowledge sharing. Sustainability and ESG training and awareness activities were also conducted to strengthen organizational understanding of environmental, social, and governance topics.
 Interactive communication	● Sustainability information continued to be disclosed through the ESG section of the Company's website and its The ESG newsletter, including sustainability-related announcements published in both Chinese and English, to enhance transparency. The Company also collected stakeholder concerns and feedback through existing engagement mechanisms as input for the identification and analysis of sustainability topics.

Our Vision

OSE reviews ESG and sustainability-related topics through its Corporate Governance and Sustainability Committee, establishes sustainability strategies and short-, medium-, and long-term targets, and regularly reports progress to the Board of Directors. Through ongoing implementation and disclosure, OSE demonstrates its commitment to sustainable development and future growth.

[Contents](#)

[Foreword](#)

[1. Operations and Governance](#)

[1.1 About OSE](#)

[1.2 Sustainability Practices](#)

[1.3 Stakeholder Engagement](#)

[1.4 Analysis of Major Themes](#)

[2. Honesty and Integrity](#)

[3. Environmental Sustainability](#)

[4. Supply Chain and Product Management](#)

[5. Sustainable Talent Development](#)

[6. Inclusive Community](#)

[Appendix](#)

1.2 Sustainability Practices

Our Sustainable Goal

Theme	Key issues	Strategy	Measures	2025 Target	Implementation	2026 Target	2030 Target
Green Operations	Low-Carbon Energy	Improve energy efficiency	The electricity saving ratio achieved by implementing the energy-saving and carbon-reduction plan (equivalent to 1% of the electricity demand in 2025)	1%	0.92%	-	1%
			(New Indicator) Electricity Intensity Reduction Compared with the 2021 Base Year	-	-	12%	20%
		Use of renewable energy	% of self-generated solar energy compared to total energy consumption	0.32%	0.32%	-	0.33%
			Purchased Renewable Energy as a Percentage of Total Energy Consumption (2022 as the Base Year)	2.4%	6.4%	7.5%	12.6%
	Greenhouse Gas management	Greenhouse gas reduction	Coverage rate of plant GHG emission verification	100%	100%	-	100%
			Decrease in GHG emissions intensity compared to the baseline year	18%	22.39%	24%	45%
			Absolute reduction in scope 1 and 2 GHG emissions	18.8%	4.3%	18.8%	23.00%
	Water Management	Water Resources Management	Decrease in water intake compared to the baseline year (amount of water/revenue in millions of NTD)	16.4%	28.7%	29.5%	32.10%
			Decrease in wastewater compared to the baseline year	29%	20.6%	-	39.00%
			Wastewater recycling rate (water recycled from production / water consumption + water recycled from production)	34%	34.26%	-	44.00%
		Develop control technologies	Primary indicators of water pollution exceed regulatory standards	60%	43%	-	70.00%
	Waste and Recycling	Resource circulation	Recycling of general waste	>37%	47.1%	>47.3%	>48%
		Source reduction	Intensity of waste generation (volume of waste generation/revenue in millions of NTD)	≤ 0.180	0.141	≤ 0.140	≤ 0.136

[Contents](#)

[Foreword](#)

[1. Operations and Governance](#)

[1.1 About OSE](#)

[1.2 Sustainability Practices](#)

[1.3 Stakeholder Engagement](#)

[1.4 Analysis of Major Themes](#)

[2. Honesty and Integrity](#)

[3. Environmental Sustainability](#)

[4. Supply Chain and Product Management](#)

[5. Sustainable Talent Development](#)

[6. Inclusive Community](#)

[Appendix](#)

1.2 Sustainability Practices

Our Sustainable Goal (cont.)

Theme	Key issues	Strategy	Measures	2025 Target	Implementation	2026 Target	2030 Target
Talent Sustainable	Recruitment and Retention	Improve employees Retention rate	High-Performing Talent Retention Rate	≥98.00%	99.65%	≥98.00%	≥98.00%
			Indirect Employee Turnover Rate	≤16.67%	13.84%	-	≤16.67%
			Direct Employee Turnover Rate (Local Employees)	≤30.20%	29.98%	-	≤30.20%
			Direct Employee Turnover Rate (Foreign Employees)	≤9.36%	5.76%	-	≤9.36%
			(New Indicator) Annual Employee Turnover Rate of OSE (Note 5)	-	-	≤19%	≤19%
			RBA Working Hours Compliance Rate	100%	100%	100%	100%
		Employee Compensation and Benefits	Employee Salary Growth Rate	≥ 5.00%	5.00%	-	≥ 2.70%
	Human capital development	Employee learning momentum	Average Annual Training Hours per Employee	>27.2H	32.73H	>39H	>50.5H
			Average Annual Training Hours for Management-Level Employees	>47.9H	54.96H	-	>53.5H
			Internal Trainer Qualification Rate	>11.00%	10.60%	-	>15.00%
		Reserve future talents	Internal Promotion Rate for Vacant Positions	≥30.00%	25.75%	≥30.00%	≥35.00%
	Diversity and Inclusion	Diversity and Inclusion	Percentage of new female recruits from engineering majors	≥24.50%	26.29%	≥24.50%	25.00%
			Ratio of Employees with Disabilities Above Regulatory Requirements	≥10.00%	20.83%	≥10.00%	10.00%
		Implementing human rights management	Major Labor Law Violations (Penalties ≥ NT\$500,000 per Case)	≤0 items	≤0 items	≤0 items	≤0 items
			Human Rights Training Completion Rate	100%	100%	100%	100%
	Employee Health and Safety	Promoting safety culture	Disabling Injury Frequency Rate (FR)	< 0.55	1.33	<0.55	<0.37
			Disabling Injury Severity Rate (SR)	< 24.0	34	<24.0	<23.1
			Major occupational accidents (with losses exceeding NT\$ 1 million)	0 items	0 items	0 items	0 items

- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
- [1.1 About OSE](#)
- [1.2 Sustainability Practices](#)
- [1.3 Stakeholder Engagement](#)
- [1.4 Analysis of Major Themes](#)
- [2. Honesty and Integrity](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
- [5. Sustainable Talent Development](#)
- [6. Inclusive Community](#)
- [Appendix](#)

1.2 Sustainability Practices

Our Sustainable Goal (cont.)

Theme	Key issues	Strategy	Measures	2025 Target	Implementation	2026 Target	2030 Target
Talent Sustainable	Employee health with security	Promote a safety culture	Minor occupational accidents (losses do not exceed NT\$ 1 million)	0 items	4 items	-	0 items
			Major occupational disasters	0 Cases	2 Cases	0 Cases	0 Cases
			Completion Rate of Graded Management and Follow-up Care for Abnormal Health Check Results. (Note 8)	100%	100%	100%	100%
		Health Management	Health promotion events	15 games	16 games	15 games	20 games
			Participation rate in health promotion activities	30.00%	40.60%	30.00%	40.00%
			Number of occupational disease cases	0 items	0 items	0 items	0 items
Excellent governance	Business Ethics	Integrity management	No corruption or violation of social and economic laws	0 items	0 items	0 items	0 items
			Employee training coverage rate (new recruits and retraining)	Full staff refresher training 100%	Full staff refresher training 100%	Full staff refresher training 100%	Full staff refresher training 100%
			Percentage of Employees Who have Signed and Comply with the Employee Code of Ethics	100%	100%	100%	100%
			No confirmed internal or external ethics complaints	0 items	0 items	0 items	0 items
			Number of Sustainability-related Training Hours Completed by the Board	3 hours per person	3 hours per person	3 hours per person	-
	Risk Management	Implementation of risk management strategies	Percentage of completion in developing management procedures for each risk as defined in the Risk Management Policy and Procedures .	7 risks	7 risks	-	-
			(New Indicator) Completion of Corporate Governance Risk Identification in Alignment with IFRS Adoption.	-	-	100%	-
			Risk management training completion rate for employees at each level	The training completion rate for managers above the manager level is 100%	The training completion rate for managers above the manager level is 100%	Course Level ~Assistant Manager Completion Rate 100%	-
			Major economic, environmental, and social incidents	0 items	0 items	0 items	0 items
			Understand the carbon trading rules and mechanisms and complete the assessment report	1 item	1 item	-	-
			Three members of the governance team passed the "Sustainable Development Basic Ability Test".	All passed	All passed	-	-

- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
 - [1.1 About OSE](#)
 - [1.2 Sustainability Practices](#)
 - [1.3 Stakeholder Engagement](#)
 - [1.4 Analysis of Major Themes](#)
- [2. Honesty and Integrity](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
- [5. Sustainable Talent Development](#)
- [6. Inclusive Community](#)
- [Appendix](#)

1.2 Sustainability Practices

Our Sustainable Goal (cont.)

Theme	Key issues	Strategy	Measures	2025 Target	Implementation	2026 Target	2030 Target
excellence governance	Risk Management	Information Security Risk Management	No major security incidents	0 items	0 items	0 items	0 items
			ISO 27001 : 2022 Certification	Re-examination passed	Re-examination passed	Re-examination passed	Re-examination passed
			Employee information security education and awareness training coverage rate	100%	100%	100%	100%
			Downtime caused by major information security incidents	< 8.76 hours	0 hours	< 8.76 hours	<8.76 hours
			Conduct 4 times of social engineering drills each year	4 times	4 times	4 times	4 times
	Sustainable supply chain	Supplier Management	Percentage of suppliers signing Declaration of Integrity	100% of new manufacturers must sign	100%	100% of new manufacturers must sign	100% of new manufacturers must sign
			Percentage of strategic suppliers submitting to RBA audits	45	45	45	Completed the audit of newly added strategic suppliers
			Percentage of strategic suppliers that made improvements post-RBA audit	Improvement rate after audit 100%	100%	Improvement rate after audit 100%	Improvement rate after audit 100%
			ESG-related certifications obtained by key suppliers	90%	90%	30 ^{Note9}	60 ^{Note9}
			Green procurement amount grows	40%	69%	55%	Average annual growth rate of 5%
			Carbon reduction of 1% accounts for 20% of the number of strategic suppliers	20%	20%	-	40%
			(New Indicator) Conduct Energy Conservation and Waste Recycling Awareness Sessions	-	-	3 sessions	3 sessions
			Major manufacturers reuse 60% of chemical solvent barrels or PCB pallets	60%	60%	-	80%

- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
 - [1.1 About OSE](#)
 - [1.2 Sustainability Practices](#)
 - [1.3 Stakeholder Engagement](#)
 - [1.4 Analysis of Major Themes](#)
- [2. Honesty and Integrity](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
- [5. Sustainable Talent Development](#)
- [6. Inclusive Community](#)
- [Appendix](#)

1.2 Sustainability Practices

Our Sustainable Goal (cont.)

Theme	Key issues	Strategy	Measures	2025 Target	Implementation	2026 Target	2030 Target
Excellent Governance	Sustainable supply chain	Recycling	Waste recycling and reuse	45%	45%	20%	60%
Sustainable Innovation	Green products	Green products	Evaluate and verify the IC packaging process of using recycled gold in wire rods and applying it to all products	100%	100%	-	-
			Percentage of revenue from sustainable products	≥ 50%	59%	≥55%	≥ 50%
	Innovation Management	Recycling	(New Indicator) Assess the Feasibility and Application of Recycled Cartons for Packaging Across All Products	-	-	100%	-

Note 1: The indicators presented in this table were reported at the first-quarter meeting of the Company's Corporate Governance and Sustainability Committee on January 27, 2026.

Note 2: Following a year of practical implementation, the Sustainability Committee's task forces reviewed and adjusted, revised, or introduced sustainability targets to better align with domestic and international sustainability trends and requirements, while supporting the Company's business development objectives.

Note 3: Newly added targets are presented in bold.

Note 4: For any targets not achieved in 2025, the responsible task force shall provide a root-cause analysis and corrective action plan, report the results at the first-quarter 2026 meeting of the Corporate Governance and Sustainability Committee, and incorporate them into ongoing performance tracking.

Note 5: In response to changes in policy direction and management priorities, this indicator has been revised from separate turnover indicators to a company-wide annual employee turnover rate, providing consolidated monitoring and disclosure of employee retention performance.

Note 6: By 2025, the participation rate of internal instructors at the deputy manager level and above had reached nearly 90%. Future efforts will focus on enhancing instructor quality and strengthening the delivery of annual training programs.

Note 7: In 2025, the Engineering and Technical category refers to employees classified as Professional - Engineering. The data include full-time employees only and exclude reinstated employees and those who joined and left within the same month.

Note 8: The target description was revised to strengthen the implementation of graded health management, with the completion rate of follow-up care added as a monitoring indicator.

Note 9: A total of 54 suppliers obtained ESG-related certifications by 2025, and an additional 30 suppliers are expected to be included in 2026.

Contents

Foreword

1. Operations and Governance

1.1 About OSE

1.2 Sustainability Practices

1.3 Stakeholder Engagement

1.4 Analysis of Major Themes

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

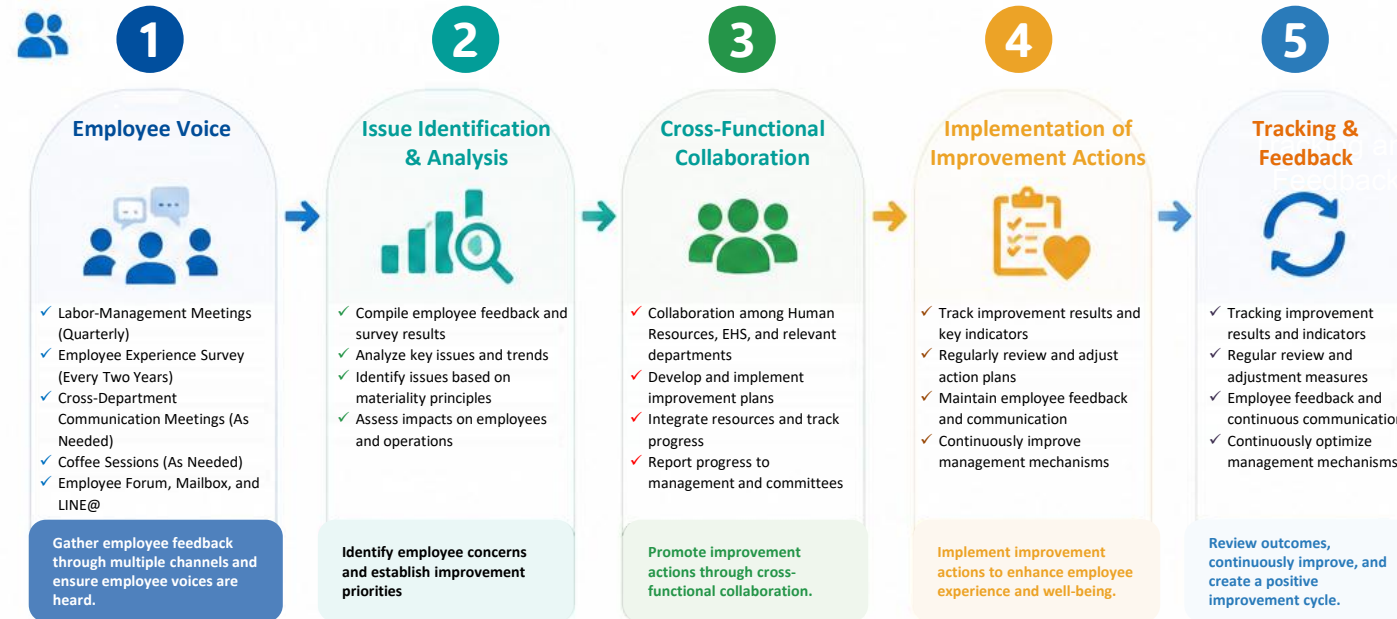
1.3 Stakeholder Engagement - Employees

Employee Voice, Workplace Growth, Sustainable Future

GRI 2-29

OSE follows the AA1000 SES to gather employee feedback, enhance workplace experience through cross-functional collaboration, and support long-term sustainable development.

Communication and Continuous Improvement Cycle



Key Employee Communication Highlights in 2025					
Labor-Management Meetings	Coffee Sessions	Rising Star Program	Outstanding Employee Recognition	Digital Communication Channels	Employee Experience Survey
4 Meetings	145 online 14 In-Person	125 participants	168 Awardees 175 Attendees		Conducted Every Two Years
- Protect employee rights and interests - Promote harmonious labor relations	Facilitate face-to-face communication between employees and management	- Encourage employee participation and engagement - Strengthen organizational cohesion	- Recognize outstanding performance - Foster a positive workplace culture	Enhance transparency through multi-channel communication and feedback	- Monitor employee satisfaction - Identify opportunities for improvement



Communication is more than listening. It is about taking action. OSE is committed to creating a safe, healthy, inclusive, and growth-oriented workplace together with its employees.

Governance and Oversight



- The ESG Committee oversees employee communication and engagement mechanisms.
- The Sustainability Office is responsible for planning, coordination, and implementation, and regularly reports progress to the Committee.
- Employee feedback and communication topics are incorporated into risk management and business decision-making processes to drive continuous improvement.

Key Employee Issues and Management Responses	
Major Issues	Management Action Focus
Occupational Safety and Health	- ISO 45001 Occupational Safety and Health Management System implementation - Hazard identification, risk assessment, and safety training - Regular health examinations and health promotion activities
Talent Attraction and Retention	- Diverse and equitable talent recruitment and development - Enhancement of compensation, benefits, and career development systems - Employee engagement and retention initiatives
Training and Career Development	- Professional skills and management competency training - New Employee Orientation and Development Program - Internal lecturer development and learning resources
Diversity and Inclusion	- Equal employment opportunity and anti-discrimination policies - Diversity, equity and inclusion (DEI) initiatives and awareness programs - Respect for employee diversity and an inclusive workplace environment
Energy Conservation and Environmental Sustainability	- Energy management and energy-saving initiatives - Resource recycling and waste reduction measures - Environmental education and employee participation

Our Commitment to Employees

- Strengthen two-way communication and continuously improve feedback mechanisms.
- Promote employee well-being and health to foster a supportive workplace.
- Advance diversity, equity, inclusion, and talent development.
- Leverage digital tools and data governance to enhance management effectiveness.
- Integrate employee feedback into sustainability strategies and risk management processes.



Date of the Most Recent Report to the Board of Directors:
April 23, 2025

Contents

Foreword

1. Operations and Governance

1.1 About OSE

1.2 Sustainability Practices

1.3 Stakeholder Engagement

1.4 Analysis of Major Themes

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

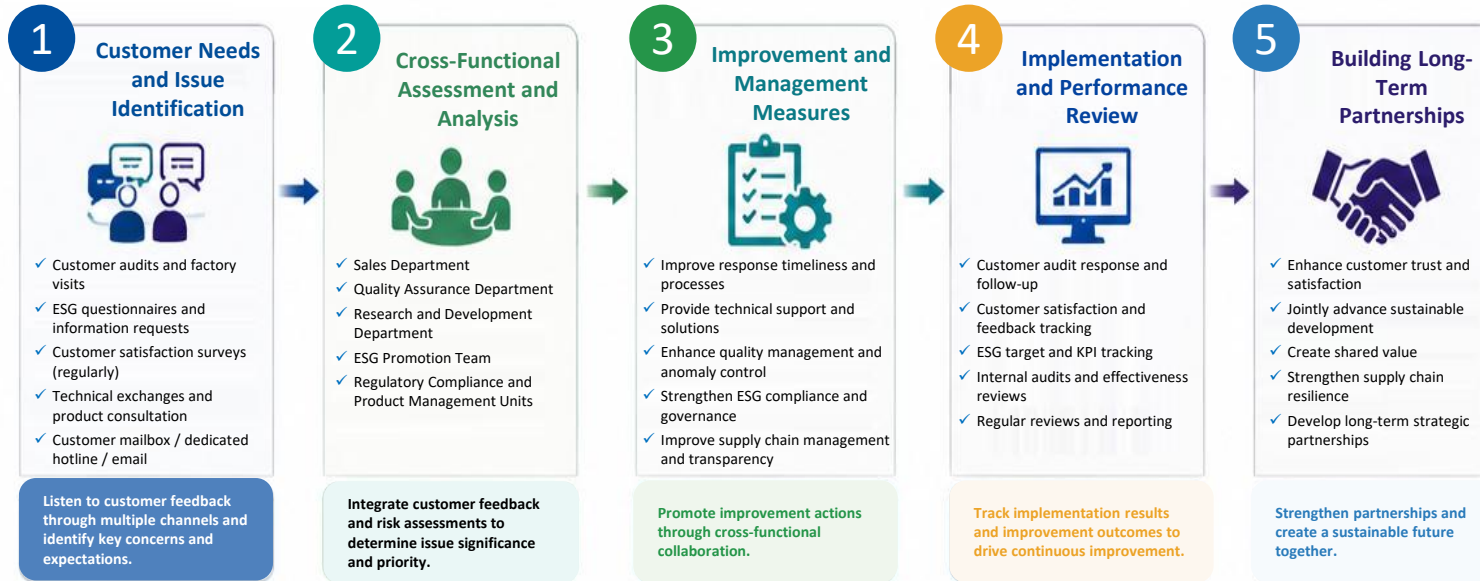
Appendix

1.3 Stakeholder Engagement - Customers GRI 2-29

Based on Quality, Guided by Integrity, and Driven by Sustainability

OSE values long-term customer partnerships and actively listens to customer needs through diverse communication channels. Through rigorous quality management and ESG initiatives, OSE continuously delivers products and services that meet

Communication and Continuous Improvement Cycle



Key Customer Communication Highlights in 2025				
Customer satisfaction survey	Information Disclosure	Customer Audits and Factory Visits	Exhibitions and Technology Exchange Activities	PDCA Improvement Mechanism
 100 %	 Regularly Conducted	 Regularly Conducted	 Ongoing	 Continuously Implemented
• Regularly collect customer feedback to support continuous improvement.	• Respond to ESG questionnaires and enhance information transparency.	• Strengthen compliance and quality management while enhancing customer trust and collaboration.	• Promote technical exchange and better understand customer needs.	• Review improvement effectiveness and continuously optimize processes and quality.



Through ongoing communication and continuous improvement, OSE strengthens customer relationships, ensures compliance with quality, regulatory, and ESG requirements, and works together with customers toward a sustainable future.

Governance and Oversight



- The Corporate Governance and Sustainability Committee oversees customer relationship management and sustainability strategies.
- Cross-functional collaboration among Sales, Quality Assurance, R&D, and relevant departments supports customer engagement and management activities.
- Progress and results are regularly reported to the Committee.

Key Customer Concerns and Management Actions	
Important Issues	Management Focus
Product Quality and Safety	• Strict quality management and inspection processes • Ensure product safety and regulatory compliance • Customer audits and anomaly management
Sustainability and ESG Requirements	• ESG questionnaires and information disclosure • Supply chain management and due diligence • Promote carbon reduction and green products
Customer Relationships and Services	• Regular customer satisfaction surveys • Rapid response and communication mechanisms • Technical support and solution services
Regulatory Compliance and Information Security	• Compliance with regulatory and customer requirements • Information security and customer data protection • Protection of customer confidential information
Innovation, R&D, and Technical Collaboration	• Technical exchange and innovation collaboration • R&D capability enhancement and product upgrades • Customized services and value creation

Our Commitment to Customers

- Deliver products and services that meet quality, safety, and regulatory requirements.
- Maintain transparent and effective communication channels to actively respond to customer needs and feedback.
- Strengthen ESG disclosure and supply chain management to advance sustainable development together.
- Continuously enhance technical capabilities and innovative services to create greater customer value.
- Build long-term partnerships based on mutual trust and shared success.



Date of the Most Recent Report to the Board of Directors: April 23, 2025

Contents

Foreword

1. Operations and Governance

1.1 About OSE

1.2 Sustainability Practices

1.3 Stakeholder Engagement

1.4 Analysis of Major Themes

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

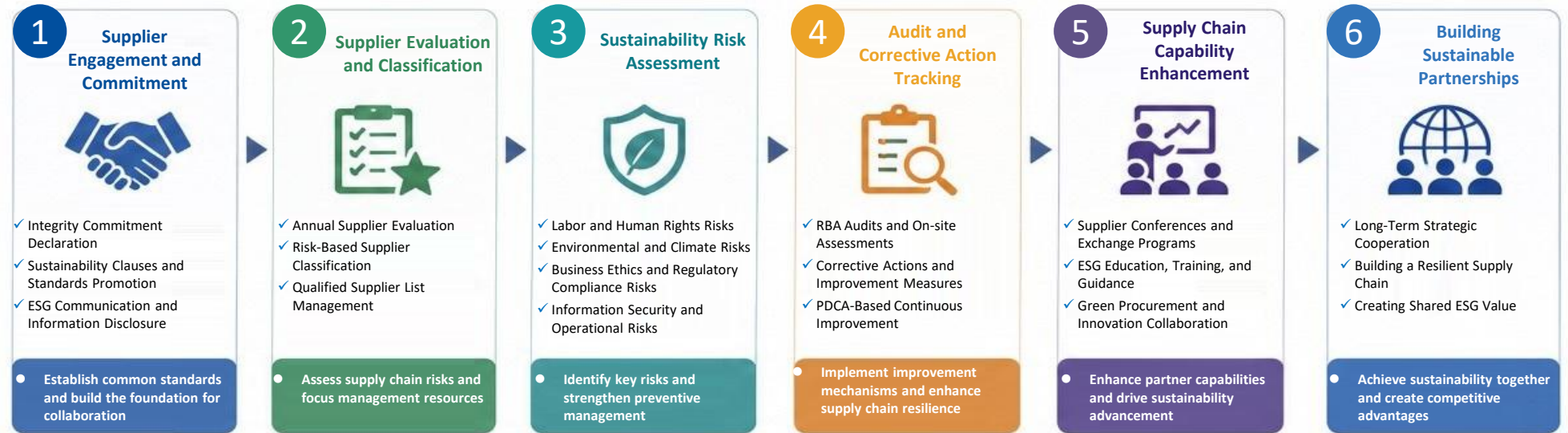
Appendix

1.3 Stakeholder Engagement - Suppliers / contractor

Working with Supply Chain Partners to Advance Sustainability GRI 2-29

OSE partners with suppliers and contractors to strengthen supply chain resilience and sustainability through effective management, communication, and ESG practices.

Communication and Continuous Improvement Cycle



2025 Supply Chain Management Highlights



OSE will continue to strengthen its supply chain management framework through effective communication and risk management, enhance overall supply chain sustainability performance, and work together with partners toward a sustainable future.

Governance and Oversight



- The Corporate Governance and Sustainability Committee oversees supply chain management strategies and implementation.
- Cross-functional collaboration among Procurement, Quality Assurance, Occupational Safety and Health, Finance, Legal Affairs, and relevant departments supports supply chain management.
- Performance and material risks are regularly reported to the Committee.

Our commitment to Suppliers / contractor

- Build fair, transparent, and integrity-based partnerships.
- Strengthen supply chain risk management and sustainability governance.
- Promote environmental, social, and governance (ESG) principles and requirements.
- Enhance supply chain resilience and sustainable competitiveness.
- Create long-term value and sustainable growth together with suppliers.



Date of the Most Recent Report to the Board of Directors: April 23, 2025

Contents

Foreword

1. Operations and Governance

1.1 About OSE

1.2 Sustainability Practices

1.3 Stakeholder Engagement

1.4 Analysis of Major Themes

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

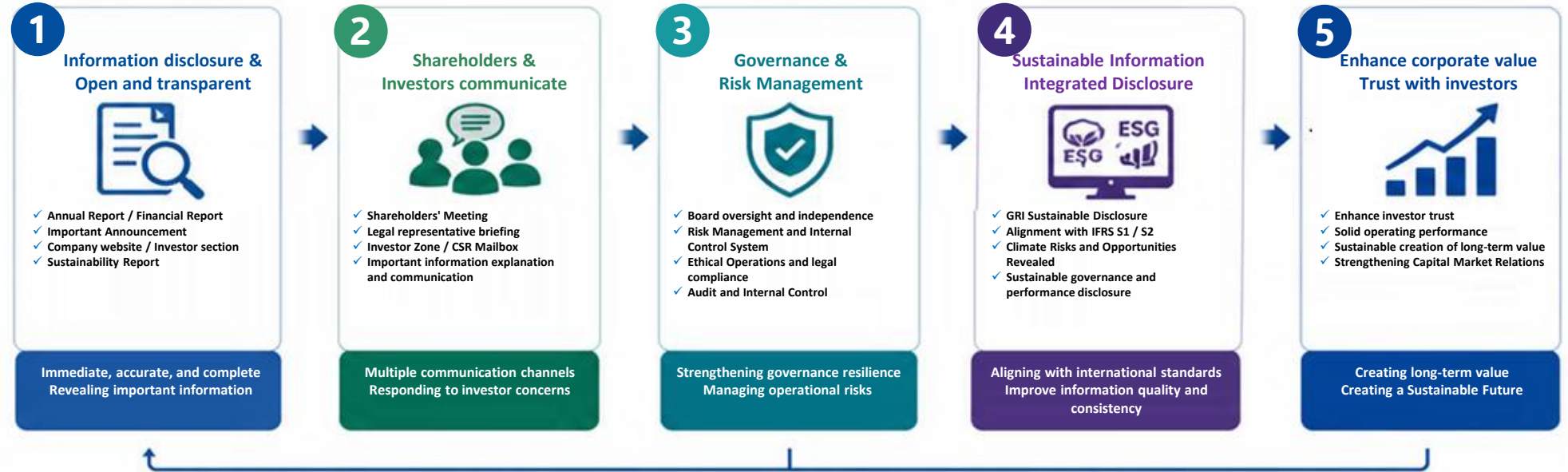
1.3 Stakeholder Engagement - Shareholders / Investors

Transparency, Governance, and Long-Term Value

GRI 2-29

OSE values shareholder rights and investor relations through transparent communication, sound governance, effective risk management, and alignment with international sustainability disclosure standards to create long-term value.

Communication and Continuous Improvement Cycle



2025 Investor Communication Highlights					
Shareholders' Meeting	Investor Conference	Material Information Announcements	Annual Report Preparation	Financial Report Disclosure	Corporate Governance Information
1 Meeting	2 Conferences	27 Announcements	1 Report	Quarterly Updates	Continuously Updated
Communicated the Company's operations and governance practices.	Presented operating results and future outlook	Disclosed material information in accordance with regulatory requirements.	Prepared and published the Annual Report in accordance with regulatory requirements.	Financial reports were disclosed on a quarterly basis	Corporate governance information was regularly updated and disclosed

Our Commitment to Investors
- Maintain transparent, timely, and comprehensive information disclosure. - Strengthen corporate governance and risk management to protect shareholder and investor interests. - Continuously enhance sustainability performance in alignment with international disclosure standards. - Maintain diverse and effective communication channels to actively address investor concerns. - Create sustainable business performance and long-term corporate value.



OSE will continue to strengthen information disclosure, corporate governance, and risk management while maintaining transparent communication with investors to create long-term sustainable value.



Date of the Most Recent Report to the Board of Directors: April 23, 2025



Governance and Oversight

- The Corporate Governance and Sustainability Committee oversees investor relations and information disclosure.
- Progress is regularly reported to the Board of Directors to ensure transparency and compliance.
- Risk management and sustainability strategies are integrated to enhance governance and resilience.

Contents

Foreword

1. Operations and Governance

1.1 About OSE

1.2 Sustainability Practices

1.3 Stakeholder Engagement

1.4 Analysis of Major Themes

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

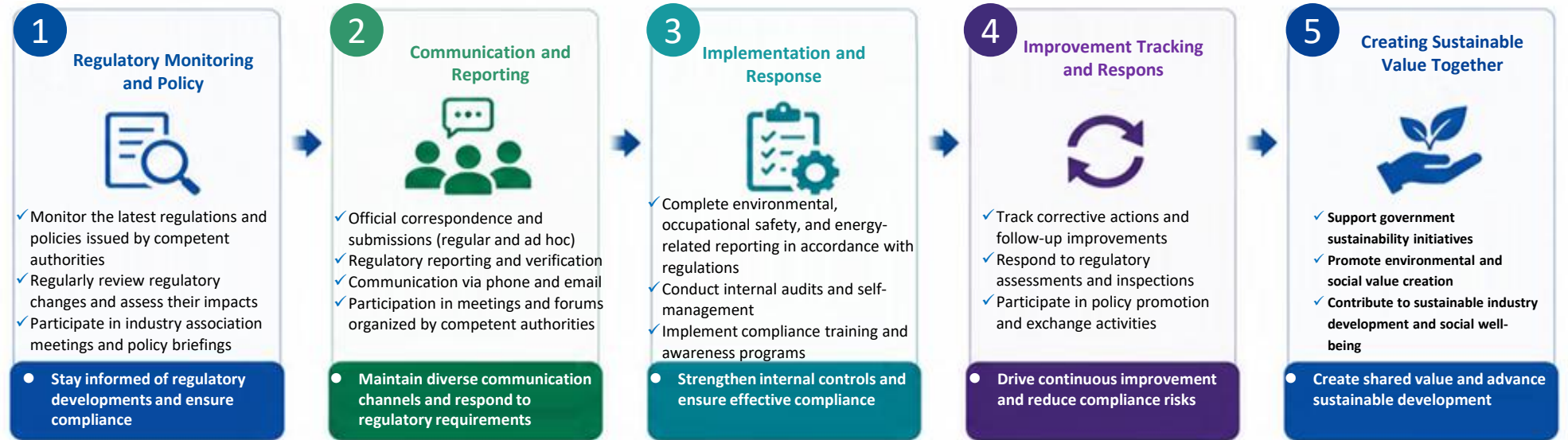
1.3 Stakeholder Engagement - Government Authorities

Compliance, Governance, and Sustainable Development

GRI 2-29

OSE maintains active engagement with government authorities and promotes sustainable development through regulatory compliance, risk management, and responsible governance.

Communication and Continuous Improvement Cycle



2025 Government Authority Engagement Highlights



OSE works closely with government authorities to ensure compliance, strengthen risk management, and contribute to sustainable development.

Governance and Oversight

- The Corporate Governance and Sustainability Committee oversees legal compliance and risk management.
- Performance and material issues are regularly reported to the Board of Directors.
- Government policies and regulations are integrated into compliance and management practices.

Our Commitment to Government Authorities

- Comply with regulations and uphold integrity and compliance management.
- Maintain timely, transparent, and effective communication.
- Support government policies and sustainable development objectives.
- Strengthen risk management and internal control mechanisms.
- Advance environmental, social, and governance (ESG) initiatives to create sustainable value.



Date of the Most Recent Report to the Board of Directors:
April 23, 2025

Contents

Foreword

1. Operations and Governance

1.1 About OSE

1.2 Sustainability Practices

1.3 Stakeholder Engagement

1.4 Analysis of Major Themes

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community Appendix

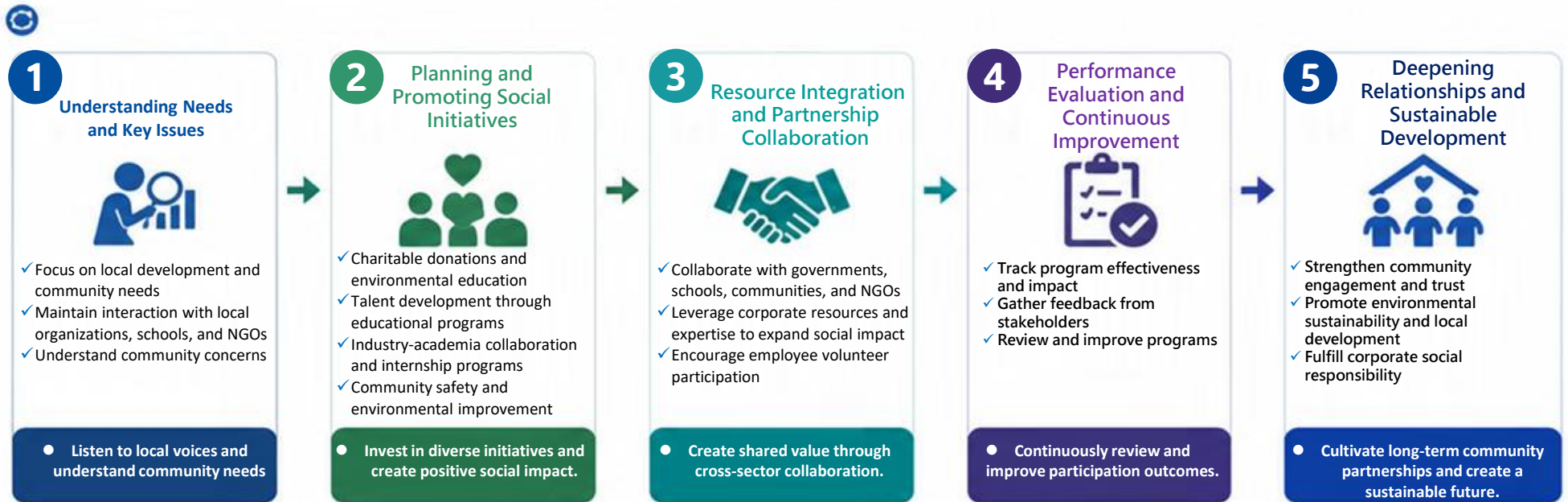
1.3 Stakeholder Engagement - Community / NGO

Community Engagement and Sustainable Development

GRI 2-29

OSE values its impact on local communities and promotes local development through community engagement, public welfare initiatives, and social contribution activities.

Communication and Continuous Improvement Cycle



Governance and Oversight



- The Corporate Governance and Sustainability Committee oversees social engagement and public welfare initiatives.
- Social impact and engagement performance are regularly reported to the Board of Directors.
- Business, talent, and environmental resources are integrated to promote community well-being and sustainable development.

2025 Community Engagement and Public Welfare Highlights

Community and Public Welfare Activities	Internship Opportunities	Internship Workshops	Environmental Education Activities	Climate & Ecological Awareness Activities	Beach Cleanup & Circular Economy Education
					
19 Activities	38 Students	4 Sessions	Ongoing	70 Participants	39 Participants
Supported local associations and community initiatives.	Provided to college and junior college students	A total of 60 students participated.	Promoted environmental awareness and conservation initiatives.	Participated in environmental and ecological education activities.	Participated in beach cleanup and environmental education activities.



OSE continues to create positive social impact through community engagement, public welfare initiatives, and sustainable local development.

Our Commitment to Communities and NGOs

- Support community engagement and public welfare initiatives to create positive local impact.
- Leverage corporate resources and expertise to generate social value.
- Collaborate with schools, communities, and NGOs to advance sustainable development.
- Encourage employee participation in volunteer and community service activities.
- Strengthen partnerships to create shared value and a sustainable future.



Date of the Most Recent Report to the Board of Directors:
April 23, 2025

Contents

Foreword

1. Operations and Governance

1.1 About OSE

1.2 Sustainability Practices

1.3 Stakeholder Engagement

1.4 Analysis of Major Themes

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

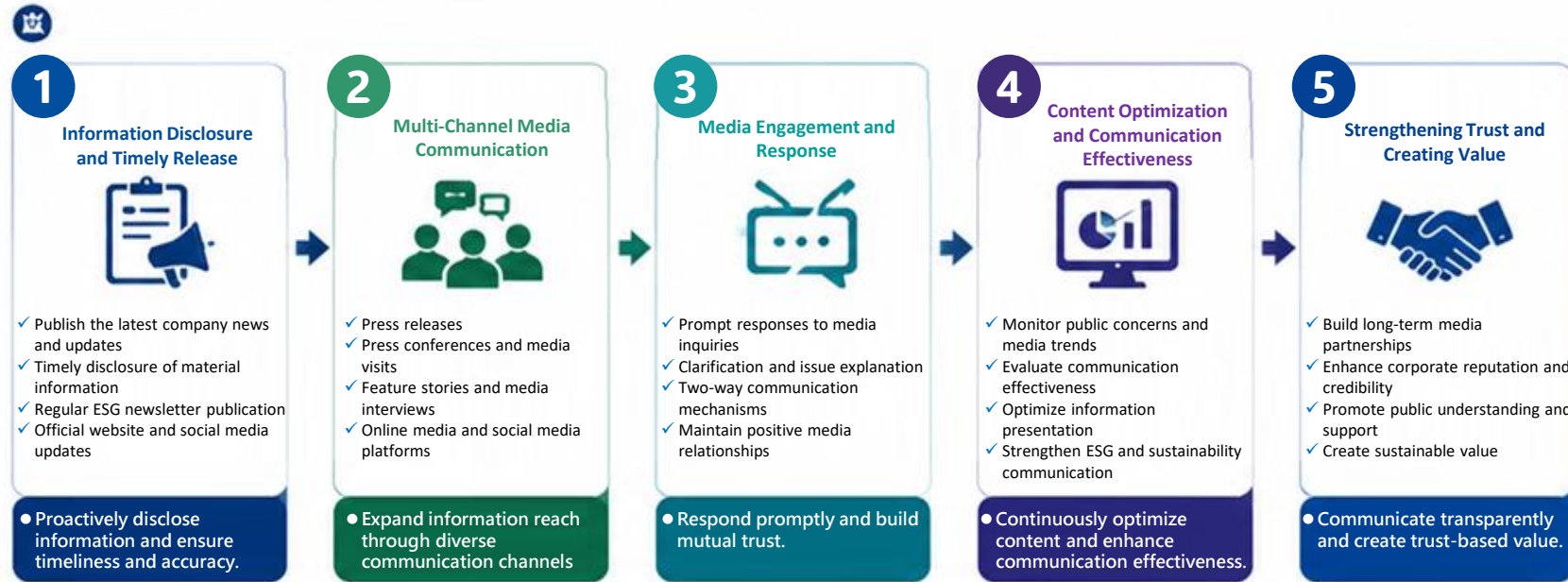
1.3 Stakeholder Engagement - Media

GRI 2-29

Transparency, Timely Communication, and Trusted Partnerships

OSE upholds transparency and integrity by providing timely disclosures on its operations, sustainability initiatives, and material issues through diverse media channels, strengthening media engagement while enhancing public trust and support.

Communication and Continuous Improvement Cycle



Governance and Oversight



- The Corporate Governance and Sustainability Committee oversees media communication strategies and implementation.
- Performance and related risks are regularly reported to the Board of Directors.
- Integrated disclosure mechanisms ensure timely, accurate, complete, and consistent communication.

Key Achievements in Media Communication by

OSE Website Visits	ESG Website Visits	ESG Quarterly Newsletter	Latest News Updates	Material Information Announcements
				
56.4K	131K	4 Issue	12 Update	27 Announcements



Through transparent disclosure and multi-channel communication, OSE continues to enhance brand trust and strengthen positive engagement with the public and media.

Our Commitment to the Media

- Maintain timely, transparent, and accurate information disclosure.
- Establish diverse and effective media communication channels.
- Actively respond to issues of concern raised by the media and the public.
- Enhance corporate reputation, credibility, and transparency.
- Build public trust and create sustainable value through open communication and information disclosure.



Date of the Most Recent Report to the Board of Directors: April 23, 2025

Contents
Foreword
1. Operations and Governance
1.1 About OSE
1.2 Sustainability Practices
1.3 Stakeholder Engagement
1.4 Analysis of Major Themes
2. Honesty and Integrity
3. Environmental Sustainability
4. Supply Chain and Product Management
5. Sustainable Talent Development
6. Inclusive Community
Appendix

1.4 Analysis of Major Themes GRI 3-1, 3-2

Major Topic Identification and Analysis

OSE values stakeholder rights and opinions and maintains effective communication mechanisms to understand stakeholder concerns and expectations regarding sustainability issues. These insights help shape the Company's sustainability strategy and disclosure priorities.

Following the GRI Standards 2021 and referencing international sustainability disclosure trends and industry practices, OSE conducted a material topic identification process in 2024 to identify sustainability issues with significant impacts on its operations. The results serve as the basis for the disclosure scope and management focus of this Report (published in 2026).

This Material Topic Identification Process Consists of Four Steps



A. Identify Sustainability Topics

Based on the GRI Standards, OSE's sustainability disclosure experience, stakeholder concerns, international sustainability trends, industry developments, and relevant disclosure requirements, sustainability topics relevant to the Company's operations were identified and compiled into a preliminary list.



B. Assess Stakeholder Concerns

A stakeholder survey was conducted to evaluate the level of concern regarding various sustainability topics and to better understand stakeholders' expectations of OSE. In 2024, a total of 859 valid questionnaires were collected and analyzed as the basis for evaluating stakeholder concern levels.



C. Assess Operational Impacts

Based on the stakeholder concern assessment, an internal impact assessment was conducted by members of the Sustainability Committee and related departments to evaluate the actual and potential positive and negative impacts of sustainability topics on OSE's operations. In 2024, 16 internal questionnaires were completed and used as the basis for impact assessment.



D. Determine Material Topics

Stakeholder concern levels and operational impact assessment results were combined and analyzed. After cross-comparison and ranking, the results were submitted to the Sustainability Committee for review and confirmation, resulting in the identification of OSE's material sustainability topics.

Determination of Material Topics

Based on a comprehensive assessment of stakeholder concerns and operational impacts, and following review and approval by the Sustainability Committee, OSE identified the following material sustainability topics:

Topic Category	Environmental	Social	Governance	Products and Services	Company-Specific Topics
Number of Topics	3	3	2	1	2 ^{Note 1}

- Note 1: Company-specific topics are determined based on OSE's operational characteristics, with a focus on sustainable supply chain management and labor rights protection.
- Management approaches and related actions for each material topic are presented in CH 2 through 6 of this Report, providing the foundation for addressing stakeholder concerns, strengthening sustainability governance, and enhancing transparency.

1. Positive Impact Assessment

Frequency of Occurrence / Scope and Scale of Impact	Low	Middle	High
High	Diversity and Inclusion	- Occupational Safety and Health - Ethical Operations	- Customer Relationships - Greenhouse Gas Management - Regulatory Compliance - Risk Management - Economic Performance
Middle		- Talent Attraction and Retention - Labor Rights - Waste Management	- Corporate Governance - Green Products - Innovation & R&D - Environmental Policy & Management - Energy Management
Low	- Talent Development and Training - Water Resources Management		Climate Change Response

■ High
 ■ Mid
 ■ Low

- As part of its 2024 material topic identification process, OSE assessed the positive impacts of various sustainability topics based on the scope and scale of impact and the frequency of occurrence. By integrating stakeholder concerns and internal impact assessments, OSE evaluated the potential positive impacts of each topic on business operations and value creation.
- As this Report is published in 2026 and no significant changes in operating conditions occurred in 2025, these assessment results continue to serve as the basis for determining the Company's material topics.

Contents

Foreword

1. Operations and Governance

1.1 About OSE

1.2 Sustainability Practices

1.3 Stakeholder Engagement

1.4 Analysis of Major Themes

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

1.4 Analysis of Major Themes GRI 3-1, 3-2



2. Negative Impact Assessment

Frequency of Occurrence / Scope and Scale of Impact	Low	Middle	High
High		- Customer Relationships - Occupational Safety and Health	- Economic Performance - Green Products - Innovation & R&D - Greenhouse Gas Management
Middle	- Diversity and Inclusion - Water Resources Management - Talent Development and Training	- Talent Attraction and Retention - Waste Management	- Risk Management - Climate Change Response - Economic Performance
Low		- Regulatory Compliance - Ethical Operations - Labor Rights - Environmental Policy & Management	Corporate Governance

■ High
 ■ Middle
 ■ Low



Negative Impact Assessment Explanation



Assessment Objectives

This section presents the results of OSE's assessment of the negative impacts of sustainability topics identified during the 2024 material topic identification process. The assessment considered two dimensions: the scope and scale of impact, and the frequency of occurrence.



Assessment Application

This matrix serves as an important tool for identifying operational risks and potential negative impacts on the business, supporting the development of appropriate management approaches and response actions.



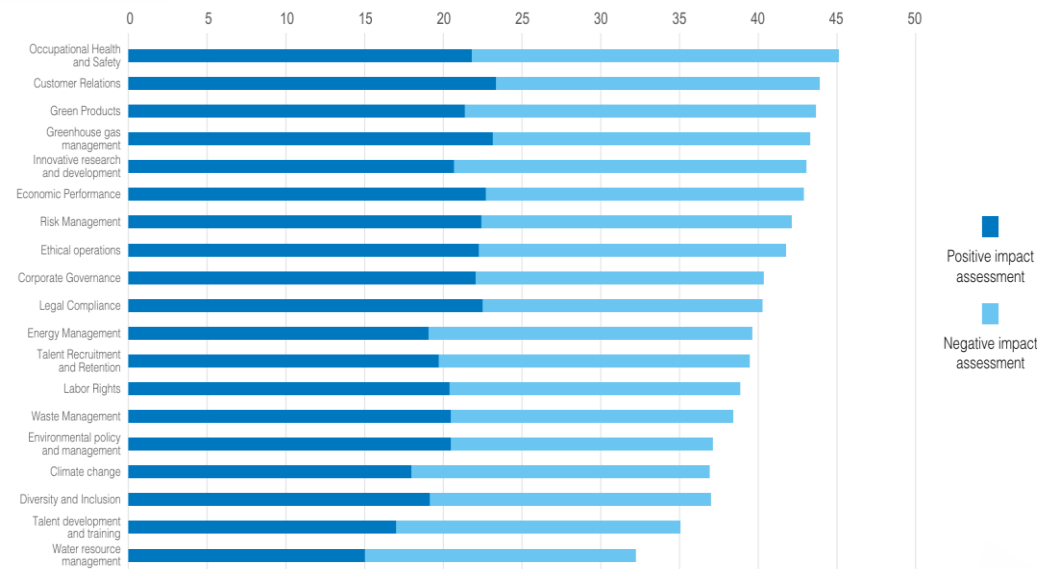
Application of Results

The assessment results serve as the basis for sustainability information disclosure in this Report and for the management and monitoring of material sustainability topics.

■ High : Priority Management and Disclosure
 ■ Medium : Ongoing monitoring and improvement
 ■ Low : Regular monitoring



3. Weighted Impact Assessment Results



- The chart above presents the ranking of OSE's material sustainability topics based on the combined results of the positive and negative impact assessments conducted during the 2024 material topic identification process.



Assessment Results and Their Application



- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
 - [1.1 About OSE](#)
 - [1.2 Sustainability Practices](#)
 - [1.3 Stakeholder Engagement](#)
 - [1.4 Analysis of Major Themes](#)
- [2. Honesty and Integrity](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
- [5. Sustainable Talent Development](#)
- [6. Inclusive Community](#)
- [Appendix](#)

1.4 Analysis of Major Themes GRI 3-1, 3-2

4 . Stability of Material Topics in 2025

OSE's material topic identification results remained unchanged in 2025, with no additions or removals of material topics. This reflects the continued relevance of the Company's core operational risks, stakeholder concerns, and sustainability management priorities. Accordingly, this Report adopts the 2024 material topic identification results as the basis for related management and performance disclosures.



a . OSE's 2025 Material Topics (Categorized into Four Dimensions)



The material topics listed above are based on OSE's actual operating conditions, with a focus on sustainable supply chain management and labor rights protection, and are aligned with the environmental and social topics disclosed in this Report.

b . Comparison of Material Topics Between 2024 and 2025



The Company's material topics remained unchanged between 2024 and 2025, with no additions or removals identified. This reflects the continued stability of OSE's operating model, sustainability priorities, and key risk profile. The results serve as the basis for resource allocation, strategy development, risk management, and sustainability disclosures, supporting the continuous enhancement of sustainability governance and management practices.

Contents
Foreword
1. Operations and Governance
1.1 About OSE
1.2 Sustainability Practices
1.3 Stakeholder Engagement
1.4 Analysis of Major Themes
2. Honesty and Integrity
3. Environmental Sustainability
4. Supply Chain and Product Management
5. Sustainable Talent Development
6. Inclusive Community
Appendix

1.4 Analysis of Major Themes GRI 3-1, 3-2

C . Value Chain Boundaries, GRI Topics, and Response

In accordance with GRI 3-3, OSE links each material topic to its value chain boundaries, relevant GRI disclosures, and corresponding Report chapters, enhancing disclosure transparency and consistency.



Key Value Chain Impacts Summary

- ◆ Most material topics affect OSE, suppliers, and customers.
- ◆ Climate change remains a key value chain focus.
- ◆ Material topics are linked to management actions for transparent and traceable disclosure.

Material Topic Value Chain Boundaries

		Upstream (Suppliers)	OSE (Organization)	Downstream (Customers)
		Raw material, equipment, and service providers	IC (Packaging & Testing) EMS (Electronic Manufacturing Services)	Customers and End Markets
Governance	Corporate Governance		●	●
	Risk Management	○	●	※
	Compliance with regulations	○	●	※
Environment	Climate Change Response	○	●	※
	Greenhouse Gas Management	○	●	※
	Environmental Policy and Management		●	
	Water Resources Management	○	●	
Product	Innovation and R&D		●	※
	Customer Relations		●	※
Society	Talent Attraction and Retention		●	
	Occupational Health and Safety	○	●	

Summary of Corresponding GRI Topics								
								
GRI 2	GRI 201	GRI 205	GRI 206	GRI 303	GRI 305	GRI 403	GRI 401	GRI 418

Note: For the complete GRI Disclosure Index, please refer to the relevant sections of this Report.



Material Topics and Corresponding Report Chapters



OSE's material topics are linked to value chain boundaries, relevant GRI disclosures, and corresponding Report chapters, ensuring consistent and traceable sustainability disclosures while supporting sustainability management, strategy development, and performance monitoring.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix



Honesty & Integrity

1. Corporate Governance
2. Ethical Operations
3. Economic Performance & Tax Governance
4. Risk Management and Legal Compliance

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

2.1 Corporate Governance

2.2 Ethical Operations

2.3 Economic Performance and Tax Governance

2.4 Risk Management and Legal Compliance

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

2

CH2

Honesty and Integrity



Material Topic Management ApproachPolicy

2.1 Corporate Governance

GRI 2-23, 2-24, 2-25

OSE strengthens corporate governance through transparency, risk management, and regulatory compliance, while protecting shareholder rights, creating long-term value, and upholding business integrity.



Impact	Through sound corporate governance and integrity management mechanisms, OSE effectively prevents risks associated with corruption, regulatory violations, and governance failures, thereby reducing potential impacts on operations, financial performance, and corporate reputation while strengthening stakeholder confidence in governance transparency and management discipline.	
	In 2025, OSE did not experience any material violations of laws and regulations or breaches of business integrity, demonstrating the effectiveness of its governance and internal control mechanisms in supporting stable operations and sustainable development.	
Management Mechanism	Policy	Through an effective corporate governance structure and board functions, we strengthen governance effectiveness and continuously create corporate value. We have established an audit committee (composed of five independent directors) and a remuneration committee to regularly evaluate the achievement of performance targets by directors and managers and determine their remuneration accordingly.
	Promise	OSE enhances corporate value through effective governance, Board oversight, the Audit Committee, and the Remuneration Committee. Governance practices comply with applicable regulations and protect shareholder rights.
	Responsibility	Accounting Division , Financial Support Division
	Resource	The Board of Directors and functional committees conduct annual internal evaluations, with external evaluations performed every three years to support continuous governance improvement.
	Grievances mechanism	OSE maintains established whistleblowing and grievance mechanisms, providing multiple reporting channels, including verbal reporting, suggestion boxes, dedicated hotlines, and email. All cases are handled confidentially and impartially by designated personnel. Through these mechanisms, OSE can identify potential misconduct and governance risks at an early stage, protect whistleblower rights, and mitigate potential legal and reputational risks. Contact: +886-7-361-3131 ext. 68688

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

2.1 Corporate Governance

2.2 Ethical Operations

2.3 Economic Performance and Tax Governance

2.4 Risk Management and Legal Compliance

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

2.1 Corporate Governance

Material Topic Management Approach (cont.)

Performance metrics		2025 Goal	2025 Achievement	2026 Goal	
Accomplishment	Targets and objectives	No corruption or violation of social and economic laws	0	0	0
		Employee training coverage rate (new recruits and retraining)	100%	100%	100%
		Percentage of Employees Who have Signed and Comply with the Employee Code of Ethics	100%	100%	100%
		No confirmed internal or external ethics complaints	0	0	0
		Number of Sustainability-related Training Hours Completed by the Board	3hr per person	3hr per person	3hr per person
	Specific Measures	Positive impact management	Annual performance evaluations are conducted in accordance with the Board of Directors Performance Evaluation Methods, with results reported to the Board of Directors.		
		Negative Impact management	OSE has established the Standard Operating Procedures for Handling Directors' Requests and the Code of Ethical Conduct to support sound governance and business integrity.		
	Effectiveness Assessment	In 2025, the Board of Directors' performance evaluation received positive results, new employee integrity commitment signing reached 100%, and no material integrity or corporate governance incidents occurred, demonstrating effective governance and internal controls.			

Note: An incident is considered material and disclosed when it meets the criteria set forth in the Public Nuisance Dispute Mediation Act or the Regulations Governing the Identification of Major Economic Crime Cases and results in a penalty of NT\$1 million or more. Incidents that receive media attention and adversely affect the Company's reputation are considered material regardless of the penalty amount.

In accordance with the Securities and Exchange Act and other applicable regulations, OSE has established a spokesperson system to ensure timely and transparent information disclosure and enhance corporate governance effectiveness. Since May 2021, OSE has appointed a Corporate Governance Officer, concurrently served by the head of the Accounting Department, who is responsible for Board and shareholders' meeting administration, preparation of meeting minutes, provision of information required by directors, assistance with directors' onboarding and regulatory compliance, and promotion of continuing education to strengthen governance practices.

To uphold business integrity, OSE has established the Code of Ethical Conduct, the OSE Supplier Code of Conduct, and the Employee Code of Ethics as the foundation for ethical business practices. The Company prohibits any form of dishonest conduct and has implemented dedicated whistleblowing channels and reporting mailboxes managed by designated personnel, while the internal audit function oversees the implementation of integrity-related practices across operating units. OSE also requires business partners to sign integrity commitments or incorporate integrity clauses into contracts to ensure a fair and transparent business environment.

To fulfill its corporate responsibilities, OSE balances economic growth, environmental stewardship, and social well-being while creating value for shareholders and stakeholders. In addition to disclosing corporate governance practices in its Annual Report, OSE maintains a dedicated Corporate Governance section on its official website to provide timely and comprehensive information on governance policies and implementation, strengthening transparency and investor relations.



Corporate Governance

The Company reviews its material topics annually based on the results of its materiality assessment to ensure that risk management remains aligned with strategic objectives and supports long-term sustainable development.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

2.1 Corporate Governance

2.2 Ethical Operations

2.3 Economic Performance and Tax Governance

2.4 Risk Management and Legal Compliance

3. Environmental Sustainability

4. Supply Chain and Product Management

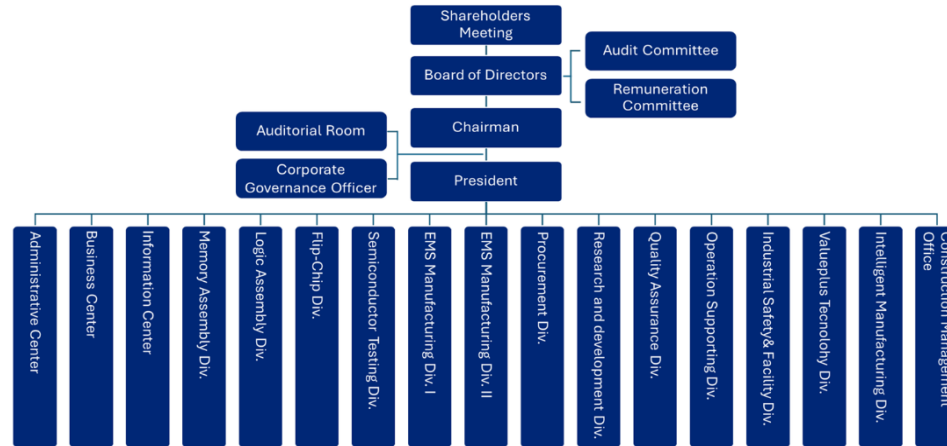
5. Sustainable Talent Development

6. Inclusive Community

Appendix

2.1.1 OSE Structure

GRI 2-9



2.1.2 The Board of Directors

GRI 2-12

OSE upholds its core philosophy of integrity and sustainable development. To strengthen corporate governance, protect shareholder rights, and enhance transparency, OSE complies with applicable regulations, fulfills its fiduciary responsibilities, and continuously improves its governance framework and ethical standards.

The Board of Directors serves as the highest governing body responsible for corporate strategies and policies. The Board convenes at least once per quarter in accordance with applicable regulations and may hold special meetings when necessary. OSE also conducts regular management meetings to review operational performance, with management reporting results to the Board as a basis for oversight and key business decisions. In 2025, the Board held four meetings with a 100% attendance rate, demonstrating a high level of commitment to corporate governance.

To enhance decision-making quality and professional oversight, the Board has established two functional committees, the Remuneration Committee and the Audit Committee, which review relevant matters and submit recommendations to the Board, strengthening governance effectiveness and protecting shareholders' interests.

2.1.2 The Board of Directors - GRI 2-10

The Nomination and Election of the Directors

OSE's Board of Directors consists of eight directors, including five independent directors, representing 62.5% of the Board. All independent directors meet the requirements of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

The Company adopts a candidate nomination system in accordance with Article 192-1 of the Company Act, under which directors and independent directors are elected by shareholders from a list of nominated candidates. Directors are eligible for re-election, ensuring that the Board maintains the professional expertise and governance capabilities necessary to fulfill its oversight and strategic guidance responsibilities.



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

2.1 Corporate Governance

2.2 Ethical Operations

2.3 Economic Performance and Tax Governance

2.4 Risk Management and Legal Compliance

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

2.1.2 The Member of the Board of Directors GRI 2-9

Title	Name	Gender	Age	Main Experience	Education
Chairman	Yueh-Ming Tung	Male	61-70	President, Orient Semiconductor Electronics, Ltd.	Master Degree of EMBA of National Sun Yat sen University
Director	Chipbond Technology Corporation Representative: Huoo-Wen Gau	Male	61-70	Head of Microelectronics Group, ITRI President of Xinbao Electronics President of Chipbond Technology Corporation	Master of Applied Chemistry, National Tsing Hua University
Director	Shyh-vey Lo	Male	61-70	Vice President of the Audit Department of PwC Taiwan	Department of Accounting, Chung Yuan Christian University
Independent Directors	Chia-Hua Hsu	Male	71-80	Finance Manager of First Steamship Group Chairperson of CHI LIN OPTOELECTRONICS CO., LTD. Independent director of Chipbond Technology Corporation	Department of Business Administration of Tunghai University
Independent Directors	Philip Wei	Male	81-90	Chairperson, Fortune Information Systems Corp. Chairman of China Airlines Independent Director of Powertech Technology Inc. Independent Director of Orient Semiconductor Electronics, Ltd.	Bachelor of Department of Transportation Management, National Cheng Kung University Master, Public Finance Institute, National Chengchi University Master of Tax Law Institute, Northrop University, USA
Independent Directors	Chi-Cheng Wu	Male	51-60	Professor and Chair, Department of Business Administration, National Sun Yat-sen University Director, Alumni Service Center, National Sun Yat-Sen University	Doctor of Business (Marketing), National Taiwan University
Independent Directors	Fang-Yu Wen	Female	61-70	Accountant, PwC Taiwan	Master of Accounting, College of Management, National Taiwan University
Independent Directors	Chien-Hui Hung	Female	61-70	Manager, Lukang Branch, Hua Nan Bank Manager, Taichung Ganglu Branch, Hua Nan Bank Assistant Vice President, Central District Channel Administrative Center, Hua Nan Bank	Department of Applied Commerce, Taichung Institute of Technology

- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
- [2. Honesty and Integrity](#)
- [2.1 Corporate Governance](#)
- [2.2 Ethical Operations](#)
- [2.3 Economic Performance and Tax Governance](#)
- [2.4 Risk Management and Legal Compliance](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
- [5. Sustainable Talent Development](#)
- [6. Inclusive Community](#)
- [Appendix](#)

2.1.2 Board of Directors – Board Diversity GRI 2-10

OSE's Board of Directors consists of eight members, including five independent directors, representing 62.5% of the Board and meeting the independence requirements applicable to publicly listed companies.

Board members possess diverse backgrounds and professional expertise, including industry knowledge, finance and accounting, crisis management, and business operations, reflecting a broad range of competencies. Board members represent all shareholders and are responsible for overseeing the Company's operations and governance, ensuring effective corporate governance.

OSE will continue to review the diversity of its Board composition in line with its development needs and actively introduce talents with expertise in environmental sustainability, Occupational Safety and Health, and labor rights. Through these efforts, OSE aims to further strengthen the Board's oversight and guidance functions and respond to evolving global sustainability trends.



The list of the Board and diversification policy

Implementation of the board diversity policy by individual directors

Diversification	Professional Background and Competencies							
Director'	Operational judgment ability	Accounting and financial analysis skills	Business management capabilities	Crisis handling ability	Industry knowledge	International Market Outlook	Leadership	Decision-making ability
Yueh-Ming Tung	v	v	v	v	v	v	v	v
Huoo-Wen Gau	v	v	v	v	v	v	v	v
Shyh-Wey Lo	v	v	v	v	v	v	v	v
Chia-Hua Hsu	v	v	v	v	v	v	v	v
Philip Wei	v	v	v	v	v	v	v	v
Chi-Cheng Wu	v	v	v	v	v	v	v	v
Fang-Yu Wen	v	v	v	v	v	v	v	v
Chien-Hui Hung	v	v	v	v	v	v	v	v

- Contents**
- Foreword**
- 1. Operations and Governance**
- 2. Honesty and Integrity**
 - 2.1 Corporate Governance**
 - 2.2 Ethical Operations**
 - 2.3 Economic Performance and Tax Governance**
 - 2.4 Risk Management and Legal Compliance**
- 3. Environmental Sustainability**
- 4. Supply Chain and Product Management**
- 5. Sustainable Talent Development**
- 6. Inclusive Community**
- Appendix**

2.1.2 Board of Directors - GRI 2-11, 2-15

Avoidance and Management of Conflicts of Interest

To strengthen corporate governance and effectively manage potential conflicts of interest, OSE has implemented the following measures:

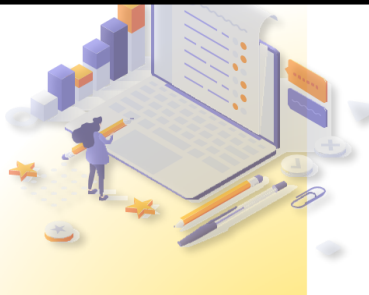
- The positions of Chairperson and President are held by different individuals, ensuring a clear separation of responsibilities and reducing the potential for conflicts of interest.
- Conflict-of-interest provisions are incorporated into the Rules of Procedure for Board Meetings and the Audit Committee Charter.
- Directors are required to disclose any personal or represented-entity interests in matters under discussion and must recuse themselves from related discussions and voting. They may not exercise voting rights on behalf of other directors in such matters.

Through these mechanisms, OSE enhances the transparency and fairness of Board operations and ensures that corporate decisions are made in the best interests of shareholders and stakeholders.



2025 The status on Directors executing the proposal of conflict of interest:

Date of Board Meeting	The status on Directors executing the proposal of conflict of interest
2025-02-26	Chairman Yueh-Ming Tung was a party to the Company’s proposal of President wage and position adjustment and has recused in accordance with the Rules for Board’s Meeting. The motion was presided over by independent director Hsu Chia-Hua on behalf of the chairman and was approved with the consent of the 7 attending directors who were not recused.
2025-04-23	Being a party involved in the motion on distribution of remuneration to the Company’s directors of 2024, Chairman Yueh-Ming Tung and Chipbond Technology Corporation’s representatives Huoo-Wen Gau and Shi-Wei Luo recused themselves from the motion according to the interest avoidance principles set forth in the Rules of Procedure for Board of Directors Meetings. The motion was presided over by independent director Chia-Hua Hsu on behalf of the chairman and was approved with the consent of the 4 attending directors who were not recused.
2025-04-23	For the Company’s 2024 managerial employee compensation distribution proposal, Chairman Yueh-Ming Tung was a related party and therefore recused himself in accordance with the Rules of Procedure for Board of Directors Meetings. The motion was presided over by independent director Hsu Chia-Hua on behalf of the chairman and was approved with the consent of the 7 attending directors who were not recused.
2025-10-29	The proposal for partial cash redemption of the company's Class C preferred shares after three years involves a transaction with Chipbond Technology Corporation, a company represented by Directors Shih-Wei Luo and Huoo-Wen Gau, and is therefore subject to conflict of interest recusal according to the Rules of Procedure for Board of Directors Meetings. This motion was approved with the consent of 6 other Directors who did not recuse themselves from the meeting.



Stakeholder
Engagement



- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
- [2. Honesty and Integrity](#)
- [2.1 Corporate Governance](#)
- [2.2 Ethical Operations](#)
- [2.3 Economic Performance and Tax Governance](#)
- [2.4 Risk Management and Legal Compliance](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
- [5. Sustainable Talent Development](#)
- [6. Inclusive Community](#)
- [Appendix](#)

2.1.2 Board of Directors - Continuing Education Status of Board Members

To strengthen Board effectiveness and professional capabilities, OSE promotes director continuing education in accordance with applicable regulations.

In 2025, directors completed an average of 9 hours of training covering sustainability, risk management, internal controls, and digital governance, supporting effective oversight and enhancing Board effectiveness in response to evolving governance and ESG trends. The course content covers key topics such as sustainability, risk management, internal control, and digital governance, enhancing directors' understanding of sustainable operation and oversight responsibilities, and continuously improving the overall operational effectiveness of the board of directors in response to corporate governance and ESG governance trends.



Directors' continuing education in 2025

Title	Board Member	Date	Organizer	Course	Hours
Chairman	Yueh-Ming Tung	2025-02-24	Greater China Financial and Economic Development Association	Trump's New Tariff Policy and the Changing Global Economy	3
		2025-03-04	Taiwan Corporate Governance Association	NVIDIA's Trillion-Dollar Breakthrough: New Thinking on the Semiconductor Industry Revolution Behind Artificial Intelligence	3
		2025-07-09		Impacts of Trump 2.0 on the Global Economy	3
		2025-08-13	Greater China Financial and Economic Development Association	Key Challenges for Taiwanese Businesses' Overseas Investment (ASEAN, India)	3
		2025-10-22		Industrial Development and Future Opportunities of Generative AI	3
Director	Huoo-Wen Gau	2025-12-03	Taiwan Corporate Governance Association	Global Trend Analysis – Risks and Opportunities	3
		2025-12-19		International trends and experience sharing on corporate integrity management and high-level accountability system	3
Director	Shyh-Wey Lo	2025-08-08	Taiwan Corporate Governance Association	Basic Legal Concepts for Listed Companies	3
		2025-08-22		Operation of the Remuneration Committee and Performance-Based Compensation Systems for Directors and Managers	3

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

2.1 Corporate Governance

2.2 Ethical Operations

2.3 Economic Performance and Tax Governance

2.4 Risk Management and Legal Compliance

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

2.1.2 Board of Directors

GRI 2-17

Directors' continuing education in 2025(cont.)

Title	Board Member	Date	Organizer	Course	Hours
Independent Directors	Ching-Tien Tsai	2025-03-04	Taiwan Corporate Governance Association	NVIDIA’s Trillion-Dollar Breakthrough: New Thinking on the Semiconductor Industry Revolution Behind Artificial Intelligence	3
		2025-05-27	Greater China Financial and Economic Development Association	U.S. Dollar Hegemony from the Perspective of Financial Markets	3
		2025-07-25	Securities and Futures Institute	The Century Wafer War: The Impact of TSMC’s Key Technologies and Global Deployment on the Semiconductor Industry	3
		2025-11-14	Taiwan Corporate Governance Association	Digital Finance Revolution: Principles of Stablecoins and Development Trends of Blockchain Virtual Assets	3
	Philip Wei	2025-01-17	Taiwan Corporate Governance Association	Current Global Economic and Financial Conditions	3
		2025-04-25		Design of Executive Compensation and ESG Performance Systems	3
	Chi-Cheng Wu	2025-07-17	Greater China Financial and Economic Development Association	Corporate Financial Decision-Making Considerations for Directors and Supervisors	3
		2025-08-13		Key Challenges for Taiwanese Businesses’ Overseas Investment (ASEAN, India)	3
	Fang-Yu Wen	2025-06-25	Taiwan Directors Association	Co-Creating a Sustainable Future: Global ESG Trends Seminar	3
		2025-07-04	The National Federation of CPA Associations of the R.O.C.	Money Laundering Control Act from the Perspective of Judicial Practice	3
		2025-07-16		Legal Liabilities for Greenwashing in Sustainability Reports	3
		2025-07-22		Recent Amendments to International Financial Reporting Standards and Practical Applications	3
		2025-07-24		Regulations and Application Practices for Sustainability Report Assurance Providers	3
	Chien-Hui Hung	2025-05-08	Taiwan Corporate Governance Association	Board of Directors (Sustainable Development Committee): Annual Sustainability Governance Strategy Management	3
		2025-06-13	Taiwan Investor Relations Institute	Leading Strategies for Enterprises in AI Transformation	3
Total hours					72

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

2.1 Corporate Governance

2.2 Ethical Operations

2.3 Economic Performance and Tax Governance

2.4 Risk Management and Legal Compliance

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

2.1.2 Board of Directors - The Board's Performance Evaluation Policy and Result

GRI 2-18

To strengthen corporate governance and enhance the effectiveness of the Board of Directors and its functional committees, OSE has established the Board of Directors Performance Evaluation Methods. In accordance with these procedures, OSE conducts annual internal performance evaluations and commissions an independent external evaluation every three years.

The evaluation process is completed before the end of the first quarter of the following year, and the results are submitted to the Board of Directors as a reference for continuous improvement. The evaluation framework covers Board operations, director performance, and functional committee performance to ensure effective governance and oversight.

This approach not only aligns with corporate governance best practices but also demonstrates OSE's commitment to sustainable development and governance excellence.

2025 Board Performance Evaluation

The 2025 evaluation covered four areas, including the Board of Directors, individual directors, the Audit Committee, and the Remuneration Committee. Overall results were positive, reflecting a sound governance structure and effective Board operations.

- Board Performance Self-Assessment: 44 indicators
- Individual Director Self-Assessment: 23 indicators (100% response rate)
- Audit Committee Self-Assessment: 23 indicators
- Remuneration Committee Self-Assessment: 19 indicators

This demonstrates OSE's commitment to continuously strengthening Board effectiveness and maintaining high standards of corporate governance.



[Board of Directors Performance Evaluation Method](#)

<u>Contents</u>
<u>Foreword</u>
<u>1. Operations and Governance</u>
<u>2. Honesty and Integrity</u>
<u>2.1 Corporate Governance</u>
<u>2.2 Ethical Operations</u>
<u>2.3 Economic Performance and Tax Governance</u>
<u>2.4 Risk Management and Legal Compliance</u>
<u>3. Environmental Sustainability</u>
<u>4. Supply Chain and Product Management</u>
<u>5. Sustainable Talent Development</u>
<u>6. Inclusive Community</u>
<u>Appendix</u>

2.1.2 Board of Directors - The Board's Performance Evaluation Policy and Result

GRI 2-18

Methods and contents of evaluation

The Board Meeting	Individual members of Board of Directors	Audit Committee	Remuneration Committee
Level of involvement in the Company's operation	Alignment of the goals and mission of the Company	Level of involvement in the Company's operation	Level of involvement in the Company's operation
Enhancement of the quality of Board decision-making	Understanding and recognition of the responsibilities of Directorship	Awareness of the duties of the Audit Committee	Awareness of the duties of the Remuneration Committee
Composition and structure of the Board of Directors	Level of involvement in the Company's operation	Enhancement of the quality of the Audit Committee decision-making	Enhancement of the quality of Remuneration Committee decision-making
The Directors' Election and Their Continuing Education	Management and communication on internal relationship	Composition of the Audit Committee and selection of members	Composition of the Remuneration Committee and selection of members
Internal control	The Directors' Election and Their Continuing Education	Internal control	Internal control
Internal control			

- In accordance with the OSE Board of Directors Performance Evaluation Methods, the Company engages an independent professional organization or academic institution to conduct a Board performance evaluation at least once every three years. In 2025, OSE commissioned the Taiwan Institute of Ethical Business to perform the external evaluation and obtain an independent assessment of Board effectiveness and governance practices.
- The external evaluator reviewed the Board performance evaluation questionnaires and supporting documentation and conducted on-site interviews. Based on its evaluation methodology, the Board received an overall average score of 4.77, indicating effective Board performance and sound governance practices. The evaluation results were formally reported to the Board of Directors on February 25, 2026.
- OSE will continue to strengthen Board effectiveness by enhancing Board diversity, deepening discussions on sustainability-related issues, and improving the independence and effectiveness of its whistleblowing mechanism, thereby further advancing corporate governance practices.
- For more information on the 2025 performance evaluations of the Board of Directors, functional committees, and individual directors, please visit the Corporate Governance section of [the OSE Corporate Governance section on the company's website](#).



2.1.2 Board of Directors –

The Remuneration Policies

GRI 2-19, 2-20, 2-21

OSE has established a Remuneration Committee to review compensation policies and structures for directors and management. Compensation is determined based on individual performance, Company operating results, and market practices, and is reviewed regularly to ensure fairness and transparency.

Compensation information is disclosed in accordance with applicable regulations. OSE has gradually incorporated ESG-related performance indicators into senior management evaluations, including carbon reduction, sustainability reporting, and stakeholder engagement, and will continue to enhance its evaluation framework and disclosure transparency.

Salary Structure and Considerations

Fixed Salary	Performance Bonus	Retirement Benefits	ESG-Linked Performance Evaluation
● Based on job responsibilities, experience, and market benchmarks	● Linked to Company and individual performance	● Provided in accordance with applicable laws and regulations	● Sustainability indicators incorporated into senior management performance evaluations

Note For detailed compensation information, please refer to the Corporate Governance Report in the Company's Annual Report.

- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
- [2. Honesty and Integrity](#)
- [2.1 Corporate Governance](#)
- [2.2 Ethical Operations](#)
- [2.3 Economic Performance and Tax Governance](#)
- [2.4 Risk Management and Legal Compliance](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
- [5. Sustainable Talent Development](#)
- [6. Inclusive Community](#)
- [Appendix](#)

2.1.2 Board of Directors – The Conduct of Corporate Governance Officer GRI 2-23

To strengthen Board effectiveness and corporate governance, OSE appointed a Corporate Governance Officer in 2021. The position is held by Ellen Chu, who possesses extensive experience in finance and meeting administration. The Corporate Governance Officer assists the Board and shareholders' meetings, supports regulatory compliance, and helps ensure effective Board operations.

Its main responsibilities include
1. Handle matters related to board of directors and shareholders' meetings in accordance with the law.
2. Prepare minutes of board of directors and shareholders meetings.
3. Assist directors in their appointment and education.
4. Provide directors with the information they need to carry out their business.
5. Assist directors to comply with laws and regulations.
6. Other matters stipulated in the company's articles of association or contract, etc.

Training Courses of Corporate Governance Officer in 2025

Date	Organizer	Name of class	Hours
2025-06-23	Taiwan Corporate Governance Association	Trump 2.0, the End of Globalization, and Regional Conflicts	3
2025-06-23		Sustainable Development Committee (Chief Sustainability Officer, Task Force) Operational Practices	3
2025-07-18		Corporate Governance Officer Compliance Practices	3
2025-10-03	Securities and Futures Institute	Seminar on Prevention of Insider Trading in 2025	3

2.1.3 Audit Committee

Purpose

The Audit Committee assists the Board of Directors in fulfilling its oversight responsibilities in accordance with applicable laws and regulations.

Main responsibilities

- ✓ Financial reporting oversight
- ✓ CPA appointment and independence
- ✓ Internal control effectiveness
- ✓ Regulatory compliance
- ✓ Risk management

The Audit Committee meets at least quarterly. In 2025, it held four meetings with a 100% attendance rate.

Committee composition

The Audit Committee consists of five independent directors, all of whom meet applicable regulatory requirements regarding professional qualifications and independence.

Chairman	Chia-Hua Hsu Independent Director
Committee member	Philip Wei Independent Director
	Chi-Cheng Wu Independent Director
	Fang-Yu Wen Independent Director
	Chien-Hui Hung Independent Director

- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
- [2. Honesty and Integrity](#)
- [2.1 Corporate Governance](#)
- [2.2 Ethical Operations](#)
- [2.3 Economic Performance and Tax Governance](#)
- [2.4 Risk Management and Legal Compliance](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
- [5. Sustainable Talent Development](#)
- [6. Inclusive Community](#)
- [Appendix](#)

2.1.4 Remuneration Committee

● Purpose

To strengthen the compensation and remuneration system for directors and management, OSE established the Remuneration Committee in accordance with the Regulations Governing the Establishment and Exercise of Powers of Remuneration Committees of Companies Whose Stock Is Listed on the TWSE or TPEX.

● Main responsibilities

- ✓ Review compensation policies and systems.
- ✓ Review performance evaluation standards and compensation structures.
- ✓ Evaluate director and management performance and determine compensation accordingly.

In 2025, the Committee held two meetings with a 100% attendance rate.

● Committee composition

The Remuneration Committee consists of five independent directors, whose qualifications and independence comply with applicable regulations. The Committee's term of office is three years, the same as the Board of Directors.

Chairman	Chia-Hua Hsu Independent Directo
Committee member	Philip Wei Independent Director
	Chi-Cheng Wu Independent Director
	Fang-Yu Wen Independent Director
	Chien-Hui Hung Independent Director

2.1.5 Internal Control and Internal Audit Management

● Organization and Operations:

OSE's Internal Audit Department is an independent unit that reports directly to the Board of Directors. In addition to reporting at regular Board meetings, Internal Audit provides quarterly and ad hoc reports to the Chairperson and the Audit Committee.

The Internal Audit Department assists the Board of Directors and management in evaluating the effectiveness of internal control systems, reviewing operational performance and efficiency, identifying deficiencies, and providing improvement recommendations to ensure the continuous effectiveness of internal control mechanisms. Its audit scope covers all operational activities and control procedures of OSE and its subsidiaries.

Audit activities are primarily conducted in accordance with the annual audit plan approved by the Board of Directors and based on identified risk areas. Special audits or reviews are performed when necessary. Audit results and follow-up reports are prepared to track the implementation of corrective actions and improvement measures.

In addition to internal audit reviews, each department conducts self-assessments of its internal control processes. The results, together with follow-up actions for identified deficiencies or abnormal findings, are consolidated and reported to the Audit Committee and the Board of Directors.

The Internal Audit Department consists of four full-time employees, including one Audit Supervisor and three audit staff members.

● Internal Audit Personnel Appointment and Removal

The appointment or dismissal of the Head of Internal Audit is subject to review by the Audit Committee and approval by the Board of Directors. The evaluation, compensation, and remuneration of internal audit personnel are administered in accordance with the Company's internal regulations and approved by the Chairperson.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

2.1 Corporate Governance

2.2 Ethical Operations

2.3 Economic Performance and Tax Governance

2.4 Risk Management and Legal Compliance

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community Appendix

2.2 Ethical Operations

GRI 2-26, 2-27, 205-2, 205-3, 206-1

2.2.1 Integrity Management Policy and Regulation

GRI 206-1

Policies and Norms

1. Integrity and trustworthiness are the company's most important core values, and we conduct all business activities upholding ethical standards.
2. The company follows the "Code of Practice for Corporate Governance of Listed Companies" and the "Corporate Governance Assessment Self-Assessment Indicators" of the Taiwan Stock Exchange Corporate Governance Center to implement corporate governance and formulate the "Code of Integrity Business Operations" and "Integrity Business Operation Procedures and Behaviors Guide", "Integrity management procedures" and "Code of Business Ethics" and other important internal norms, from the board of directors to the management, actively implement the commitment to the integrity management policy, truly implement the integrity management policy in internal management and business activities, and require all colleagues to fully participate and compliance.
3. In order to implement the ethical code of conduct and operate with integrity, the company has formulated "Complaint and Report Handling Procedures" to ensure smooth reporting channels and protect the privacy of the reporter.
4. The company's Legal Department, Human Resources Department and Accounting Department jointly form the "Dedicated Unit for Integrity Management", which is responsible for promoting the company's corporate governance such as honest operation, anti-corruption, anti-bribery and legal compliance based on the work responsibilities and scope of each unit. Ethics-related matters shall be reported to the board of directors at least once a year, with the latest report to the board of directors being October 29, 2025.



Preventive measures

① Preventing insider trading:

- 1) The company has "Internal Material Information Processing Operation Procedures" and "Internal Material Information Processing and Insider Trading Prevention Management Operations" to prohibit company insiders from using undisclosed information in the market to buy and sell securities and regard it as material information of the company. The basis for the handling and disclosure mechanism is to provide education and propaganda on insider trading prevention management to new directors and managers before taking office to ensure that they understand the relevant provisions and requirements of the law.
- 2) The company's board of directors approved the addition of Article 10 of the "Corporate Governance Code of Practice" in July 2023: The company's stock trading control measures for insiders from the date they learn about the company's financial reports or related performance contents, including (but not Limited) Directors are not allowed to trade their stocks during the closed period of 30 days before the announcement of the annual financial report and the 15 days before the announcement of the quarterly financial report. Therefore, at the beginning of the month of the board meeting, the company notifies insiders of the closed period of prohibition of trading before the announcement of each quarter's financial report and strengthens reminders before the board of directors approving the financial report to prevent directors from accidentally violating this norm.
- 3) At least once a year, the company conducts education and publicity on "Internal Major Information Processing Operation Procedures", "Internal Major Information Processing and Prevention of Insider Trading Management Operations" and related laws to insiders and supervisors and colleagues with specific positions. To concretely implement the prevention of insider trading..

② Preventing conflicts of interest:

The company stipulates in the "Integrity Business Operation Procedures and Conduct Guidelines" that directors, managers, and interested parties attending or attending the board of directors who have an interest in the resolutions listed by the board of directors, or the legal persons they represent, shall When the board of directors explains important aspects of its interests that may be harmful to the interests of the company, it is not allowed to participate in discussions and voting, and it should recuse itself from discussions and voting, and it is not allowed to exercise its voting rights on behalf of other directors.

③ Sign the integrity clause:

In order to let company members understand that OSE attaches great importance to honest management and professional ethics, an integrity commitment clause has been added to the internal "Employee Work Commitment Letter" to let colleagues understand the code of conduct that should be followed on issues of integrity and professional ethics; externally disclosed on the company website Code of Integrity Business and other relevant documents, and suppliers are required to sign the "Supplier Integrity Commitment Letter".

[Contents](#)

[Foreword](#)

[1. Operations and Governance](#)

[2. Honesty and Integrity](#)

[2.1 Corporate Governance](#)

[2.2 Ethical Operations](#)

[2.3 Economic Performance and Tax Governance](#)

[2.4 Risk Management and Legal Compliance](#)

[3. Environmental Sustainability](#)

[4. Supply Chain and Product Management](#)

[5. Sustainable Talent Development](#)

[6. Inclusive Community](#)

[Appendix](#)

[Preventive measures \(continued\)](#)

④ Regular education and training:

The company regularly holds education and training on integrity management, and the content of integrity management promotional materials is sent to company colleagues by letter, and the company's ethics policy is publicized on the company's internal bulletin board.

● Violation of ethical and integrity reporting mechanism

In order to ensure the implementation of honest management and provide a basis for handling complaints and reports when employees, suppliers and contractors suffer unreasonable treatment and circumstances at work, OSE has established a "Complaint and Report Handling Procedure" and set up internal and external The complaint hotline and mailbox have been set up, and the reporting system and channels have been disclosed on the company's website to encourage OSE's internal employees and other external stakeholders to report dishonesty and inappropriate behavior.

● Implementation of Ethical Management

1. 2025 Integrity Management Implementation Report
2. In 2025, the number of participants in the internal education and training organized by the company on related topics such as integrity management, business ethics and insider trading prevention was 5,459, totaling 5,459 hours.
3. The company will notify insiders by email on January 23, April 1, July 4 and October 3, 2025 respectively of the closed period before the announcement of each quarterly financial report to prevent insiders from accidentally violating this standard.

[OSE's code of Business Ethics](#)



[OSE's Code of Ethical Conduct and Guidelines](#)



[2.2.2 Implementation of Integrity Regulation Compliance and Training](#) GRI 205-2

- To strengthen OSE's culture of integrity, the Company promotes awareness and implementation of its Code of Conduct through communication, training, and management systems, ensuring that integrity principles are embedded in daily operations.

● Internal Awareness and Training

- All new employees are required to sign an Employee Work Commitment Letter containing integrity commitments and complete ethics-related training during onboarding. Training topics cover anti-corruption, the RBA Code of Conduct, personal data protection, and workplace ethics. In 2025, 100% of employees signed the Employee Work Commitment Letter, demonstrating OSE's commitment to integrity and ethical standards.

● Integrity Commitments with Business Partners

- OSE requires suppliers and business partners to sign an Integrity Commitment or incorporate integrity clauses into contracts prior to engagement. The Company also promotes awareness of the Supplier Code of Conduct, labor and human rights policies, business ethics, and Occupational Safety and Health requirements to strengthen responsible supply chain management.
- In 2025, 51 new suppliers signed integrity commitments. For further information, please refer to [Chapter 4: Supply Chain and Product Management](#).
- OSE will continue to strengthen integrity awareness and ethical conduct across its operations and value chain, supporting sustainable and responsible business practices.

[OSE's Code of Ethical and integrity Conduct](#)



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

2.1 Corporate Governance

2.2 Ethical Operations

2.3 Economic Performance and Tax Governance

2.4 Risk Management and Legal Compliance

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

2.2.2 Implementation of Integrity Regulation Compliance and Training

Employee Ethical Training Course in 2025

Course Categories	Name of class	Numbers of student
Enterprise operation laws	Key Practice Seminar on “Sustainability Information Management” and Internal Control & Internal Auditing	3
	2025 IFRS Sustainability Disclosure Standards Promotion Seminar	2
	CompTIA Network+ International Network Certification Course	2
	Continuing Education Program for Accounting Supervisors	1
	Decoding ISO 9001:2026 Revision — Key Changes, Impacts, and Corporate Response Measures	1
	Advanced Information Security Course – Penetration Testing	2
	2025 Corporate Governance Practice Program	1
	Special Seminar for Finance and Accounting Executives – Key Topics for the First Half of 2025 (Kaohsiung Session, 2025/3/20)	1
	CYBERDAY 2025 Information Security Industry Day	1
	EC-Council CHFI Computer Hacking Forensic Investigator Certification Course	1
	EC-Council CPENT Certified Penetration Testing Professional Course	1
	IFRS S1/S2: Practical Application for Integrating Annual Reports and ESG Reports	4
	Impacts of Trump 2.0 on Taiwan’s Economy	1
	Trump’s New Tariff Policy and the Changing Global Economy	1
	Corporate Governance Officer Compliance Practices	1
	Key Challenges for Taiwanese Businesses’ Overseas Investment	1

Course Categories	Name of class	Numbers of student
Enterprise operation laws	The Era of Intelligent Auditing: AI System Audits and AI Assisted Auditing	3
	Current Global Economic and Financial Conditions	1
	NVIDIA’s Trillion-Dollar Breakthrough: New Thinking on the Semiconductor Industry Revolution Behind Artificial Intelligence	1
	Common Labor Dispute Case Awareness Training	458
	Insider Trading Prevention Education and Training	12
	Risk Management Education and Training	223
	Social Engineering Information Security Education and Training	671
	“Winning Through Resilience and Value Co-Creation – New ESG Transformation Landscape” Corporate Forum	1
	2026 ESG Evaluation Promotion Seminar	1
	2025 Lenovo Supplier ESG Forum	1
Sustainable development	ESG Disclosure Practices and AA1000 Sustainability Assurance Professional Certification Program	1
	ISO 14067 Product Carbon Footprint Lead Verifier Training Course	1
	CPC Tainan Salon 2.0: Smart Decision-Making and a Sustainable Future	1
	Electronics Industry Net Zero Strategy Meeting – Industrial Net Zero Alliance	1
	2025 5th Taiwan Climate Action Expo (TAIWAN COP 5) and Forum Series	1
	2025 4th Asia-Pacific Sustainability Expo	6
	SMEs Moving Toward Net Zero and ESG Transformation Seminar	1
	Comprehensive Carbon Reduction Strategy Program	1
	Southern Talent Sustainability Exhibition – Energy-Saving Smart Transformation	1

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

2.1 Corporate Governance

2.2 Ethical Operations

2.3 Economic Performance and Tax Governance

2.4 Risk Management and Legal Compliance

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

2.2.2 Implementation of Integrity Regulation Compliance and Training

Employee Ethical Training Course in 2025 (cont.)

Course Categories	Name of class	Numbers of student
Sustainable development	From Dual Transformation to ESG Sustainable Management	1
	3-Day Greenhouse Gas Inventory Seed Training Program	1
	Greenhouse Gas Inventory Practical Workshop	1
	Green Factory Label Workshop	1
	Green Technology Talent Training Program	3
	Green Facility Junior Personnel Training – Sustainable Material Management Mechanisms and Planning	1
	Green Facility Junior Personnel Training – Hydrogen Energy, Bioenergy, CCUS and Negative Emission Technologies	1
	Green Facility Junior Personnel Training – Wastewater Monitoring and IoT Applications	1
	Green Facility Junior Personnel Training – Waste and Material Recycling and Value Enhancement Technologies	1
	New Future of Environmental Sustainability: Social Resilience on the Ark of Biodiversity	1
Human rights concept	2025 ATD Asia-Pacific Conference and Exhibition Participation	1
	3rd Taiwan Diversity and Inclusion Leadership Forum	1
	Corporate Sustainability and Employee Care Seminar – Trends and Value-Added Services of Employee Welfare Trusts	1
	RBA Responsible Business Alliance Code of Conduct	6,202
Total		7,627

Anti-corruption Communications in 2025

Category of Employee	Anti-corruption Communication (People)	Total (People)	%
Board of Directors	8	8	100.00
Manager level and above	111	111	100.00
Frontline Employees	3,458	3,458	100.00
Non-Frontline Employees	2,189	2,189	100.00
total	5,766	5,766	100.00

2.2.3 Reporting and Complaint Channels and Mechanisms

GRI 2-26 , 2-27 , 205-3 , 206-1 , TC-SC-520a.2

OSE maintains a comprehensive whistleblowing mechanism that provides employees, suppliers, customers, and other stakeholders with multiple reporting channels. A designated unit handles all reported cases through dedicated telephone and email channels, with reporting procedures disclosed on the Company's website. No material violations or whistleblowing cases were identified in 2025.

OSE continues to promote integrity awareness and anti-fraud measures, with oversight provided by the Board of Directors to strengthen integrity governance and accountability.

Communication Channels



Supplier	Integrity Hotline	886-7-3613131 ext.35174	Teson_Chen@ose.com.tw
Staff		886-7-3613131 ext.68885	Employee Suggestion Box ; 580@ose.com.tw
Client		886-7-3613131 ext.68900	info@ose.com.tw
Other		886-7-3613131 ext.68558	csr@ose.com.tw

- Contents**
- Foreword**
- 1. Operations and Governance**
- 2. Honesty and Integrity**
 - 2.1 Corporate Governance**
 - 2.2 Ethical Operations**
 - 2.3 Economic Performance and Tax Governance**
 - 2.4 Risk Management and Legal Compliance**
- 3. Environmental Sustainability**
- 4. Supply Chain and Product Management**
- 5. Sustainable Talent Development**
- 6. Inclusive Community**
- Appendix**

2.3 Economic Performance and Tax Governance GRI 201-1

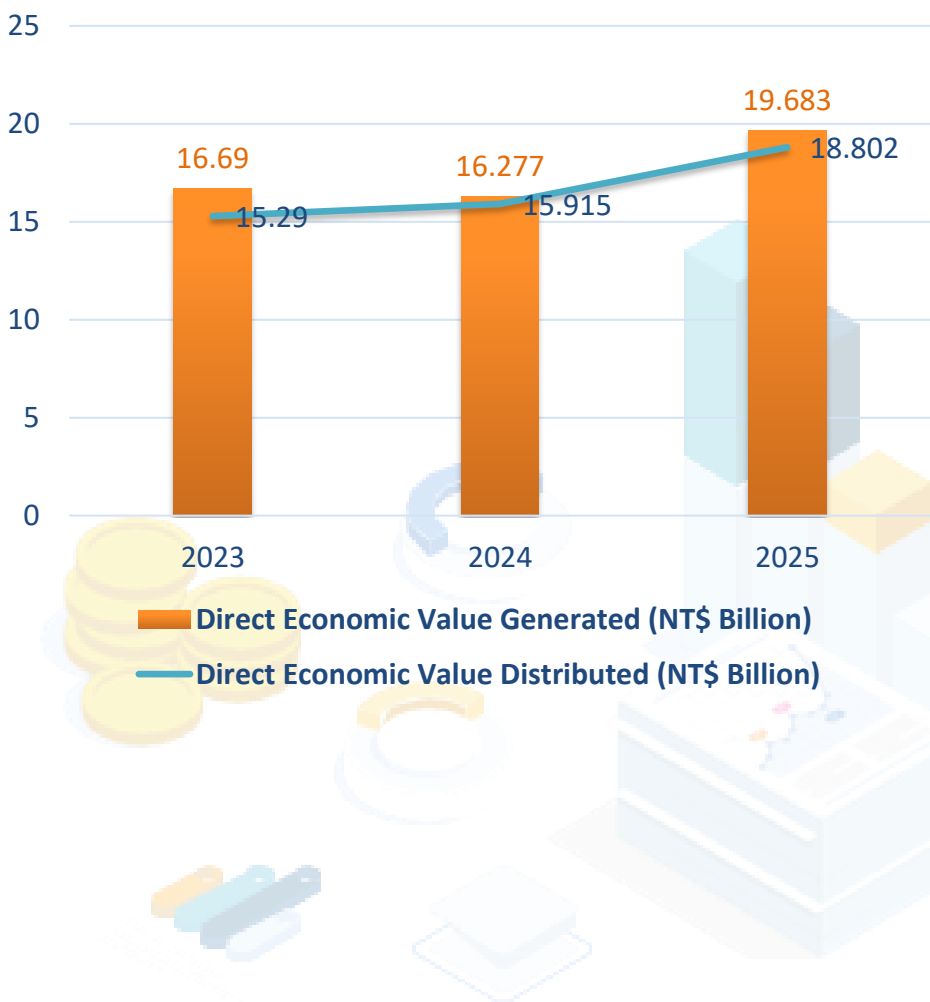
2.3.1 Operational Performance

OSE adheres to the principles of prudent management and integrity while continuously strengthening its corporate governance, financial management, and resource allocation capabilities to respond to market changes. In 2025, driven by the recovery of demand for memory packaging and testing services and stable EMS orders from AI server applications, overall operations rebounded. Consolidated revenue reached NT\$19.683 billion, representing a year-on-year increase of 20.92%, while earnings per share (EPS) reached NT\$2.45, up 43.27% from 2024. Through cost control, process optimization, and enhanced customer support, OSE continued to strengthen its operational resilience and value creation capabilities.

To present the Company's operating performance and value distribution, the following information is disclosed:

- **Direct Economic Value Generated and Distributed:** Consolidated revenue reached NT\$19.683 billion in 2025, while total direct economic value distributed amounted to NT\$18.802 billion, primarily allocated to operating costs, employee compensation and benefits, shareholder returns, government taxes, and social investments.
- **Employee Compensation and Taxes:** In addition to operating costs, employee compensation and benefits totaled approximately NT\$5.15 billion, while tax payments amounted to approximately NT\$250 million, reflecting OSE's commitment to human capital and social responsibility.
- **Consolidated Financial Information:** OSE discloses its consolidated income statement, balance sheet, and tax payments to provide a comprehensive view of its operating performance and financial position.
- **Government Financial Assistance:** This section summarizes government grants and subsidies received between 2023 and 2025 related to energy conservation, carbon reduction, R&D innovation, and talent development, demonstrating collaborative efforts to advance sustainable development.

- For detailed consolidated financial information and government assistance disclosures, please refer to the following tables and charts.
- Direct Economic Value Generated and Distributed is disclosed in Section 2.3.1.



- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
- [2. Honesty and Integrity](#)
 - [2.1 Corporate Governance](#)
 - [2.2 Ethical Operations](#)
 - [2.3 Economic Performance and Tax Governance](#)
 - [2.4 Risk Management and Legal Compliance](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
- [5. Sustainable Talent Development](#)
- [6. Inclusive Community](#)
- [Appendix](#)

2.3.1 Operational Performance

Consolidated Financial Information

Unit: NT\$ thousand

Item / Year	2023	2024	2025
Profit Before Tax	2,218,295	1,476,288	1,660,120
Income Tax Expense	-337,085	-247,680	-249,723
Net Profit for the Year	1,881,210	1,228,608	1,410,397
Income Tax Paid	-87,738	-5,810	-45,339

OSE's profit before tax reached NT\$1.66 billion in 2025, reflecting solid operating performance and financial strength.

Government Financial Assistance

GRI 201-4

OSE actively responds to government policies and leverages collaboration with government agencies, academia, and research institutions to support business development. From 2023 to 2025, the Company's government assistance portfolio underwent a significant strategic shift. Following the completion of large-scale industrial upgrading and energy conservation projects during 2023-2024, OSE focused its external resource acquisition efforts in 2025 on R&D incentives to strengthen long-term competitiveness.

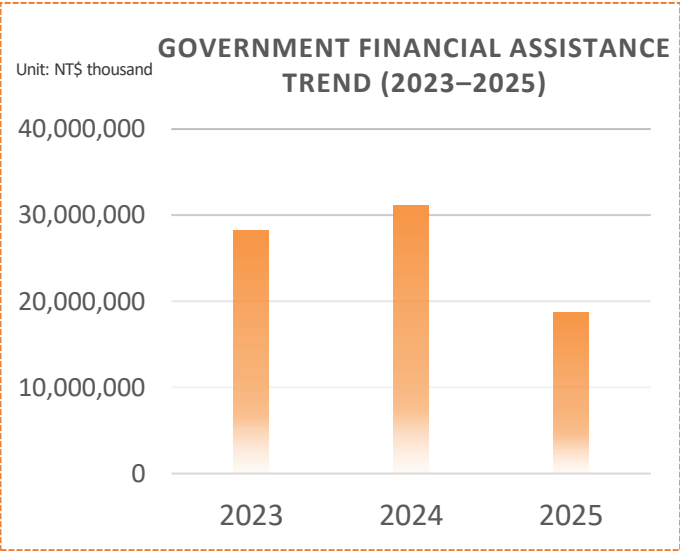
Unit: NT\$ thousand

Types of subsidies	2023	2024	2025
Energy saving	-	5,352,000	-
Startups	1,850,000	-	-
Human Resource Enhancement	1,104,163	826,328	359,735
Research and Development Grants	3,551,452	2,658,219	6,901,469
Industry Upgrade	21,655,370	22,255,370	11,460,972
Gender Equality and Friendliness	18,637	-	-
total	28,179,622	31,091,917	18,722,176

● Government financial assistance in 2025 was lower than in the previous year, primarily reflecting the completion of large-scale projects. OSE continues to enhance operational efficiency and support long-term sustainable development.

2.3.2 Tax Governance GRI 201-4

- Tax compliance is a fundamental responsibility of business operations.
- OSE upholds its core values of integrity and sustainable development through compliant tax practices and sound tax governance.
- The Company maintains a robust tax risk management framework and transparent tax policies to ensure accurate tax reporting and compliance with applicable regulations.
- OSE strictly rejects tax evasion and other improper tax practices.
- The Company complies with tax regulations in all operating jurisdictions and continuously optimizes its tax management under the principle of reasonable taxation to support sustainable value creation.



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

2.1 Corporate Governance

2.2 Ethical Operations

2.3 Economic Performance and Tax Governance

2.4 Risk Management and Legal Compliance

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

2.4 Risk Management and Legal Compliance

GRI 2-23, 2-24, 2-25, 2-27, 3-3

2.4.1 Risk Management

Material Topic Management Approach

Impact	- Failure to effectively identify and manage risks may adversely affect business operations, financial performance, regulatory compliance, and stakeholder trust. - Effective risk management enhances operational resilience, strengthens governance effectiveness, and supports sustainable development..	
Management Mechanism	Policy	Establish an integrated risk management framework to identify, assess, and manage operational, financial, regulatory, information security, supply chain, and sustainability-related risks, and incorporate risk management outcomes into corporate governance and business decision-making.
	Promise	OSE is committed to going beyond basic regulatory requirements and proactively introducing risk prevention, detection and response measures, focusing on extreme climate, cybersecurity and geopolitical risk management, extending to the supply chain and service end, to enhance overall operational resilience and sustainable development capabilities
	Responsibility	- Risk Management: Responsible Risk Management Units - Regulatory Compliance: Financial Support Department
	Resource	OSE continuously enhances risk identification and management through established management systems, internal controls, and training programs.
	Grievance Mechanism	Contact Unit: Human Resources Department Tel: 886-7-3613131 ext.68885 E-mail: 580@ose.com.tw Contact: Industrial Union Plant 3 (Corporate Headquarters Building) : 886-7-3613131 ext.68950 Neihuan South Road Plant 1 (IC): 886-7-3613131 ext.62243 E-mail: union_h_ose@ose.com.t
		Contact Person: Mr. Chen, Purchasing Department Phone: 886-7-3613131 ext.35174 E-mail: Teson_Chen@ose.com.tw
		Tel: 886-7-3613131 ext. 68900 E-mail : info@ose.com.tw

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

2.1 Corporate Governance

2.2 Ethical Operations

2.3 Economic Performance and Tax Governance

2.4 Risk Management and Legal Compliance

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

2.4.1 Risk Management Material Topic Management Approach (Cont.)

Measure				2025 Goals	2025 Implement	2026 Goals
Actions Taken	Goals and Objectives	Percentage of completion in developing management procedures for each risk as defined in the Risk Management Policy and Procedures .		7 risks	7 risks	-
		(New Indicator) Completion of Corporate Governance Risk Identification in Alignment with IFRS Adoption.		-	-	100%
		Risk management training completion rate for employees at each level		Training Completion Rate for Managers and Above: 100%	Training Completion Rate for Managers and Above: 100%	Employee Training Completion Rate: 100%
		Major economic, environmental, and social incidents ^(Note 2)		0 items	0 items	0 items
		Understand the carbon trading rules and mechanisms and complete the assessment report ^(Note 1)		1 item	1 item	-
		Three members of the governance team passed the "Sustainable Development Basic Ability Test"." ^(Note 1) .		All passed	All passed	-
	Specific actions	Negative Impact Management	Strengthen risk identification and management through risk assessments, training, and cross-functional collaboration.			
		Positive Impact Management	Maintain internal control and compliance systems to prevent major violations and incidents.			
	Effectiveness Assessment	In 2025, no material incidents, regulatory penalties, or insider trading cases were identified, demonstrating effective risk management and compliance practices.				

Note 1: This indicator was established as a phased management initiative. Following the completion of the relevant assessments and management systems, it has been incorporated into OSE's routine risk management and regulatory compliance practices. Accordingly, no further annual targets have been established.

Note 2: An incident is considered material and disclosed only when it meets the criteria defined in the Public Nuisance Dispute Mediation Act or the Regulations Governing the Identification of Major Economic Crime Cases and results in a penalty of NT\$1 million or more. However, any incident that receives media attention and adversely affects the Company's reputation will be considered material and disclosed regardless of the penalty amount.



- Through effective risk management and regulatory compliance, OSE strengthens operational resilience and supports long-term sustainable development.



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

2.1 Corporate Governance

2.2 Ethical Operations

2.3 Economic Performance and Tax Governance

2.4 Risk Management and Legal Compliance

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

2.4.1 Risk Management

Sound governance , sustainable operation , and value creation

Risk management

To achieve comprehensive risk management, OSE has established an integrated risk management framework under which each department identifies risks within its area of responsibility. The Risk Management and Sustainability Group coordinates risk management activities and reports the results to the Corporate Governance and Sustainability Committee for review and decision-making.

 Date of Most Recent Board Report: **April 23, 2025**

Organizational Structure

- Environmental Team (Environmental Protection, Facilities, Manufacturing)
- Social Inclusion Team (Human Resources, Occupational Safety and Health)
- Corporate Governance Team (Finance, Legal Affairs, Accounting, Shareholder Services)
- Information Security Team (Information Center)
- Supply Chain Collaboration Team (Procurement, Quality Assurance, Sales, R&D)

Each team is responsible for risk identification and management within its area of responsibility and continuously strengthens organizational resilience and response capabilities. resilience.



ESG Committee Structure



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

2.1 Corporate Governance

2.2 Ethical Operations

2.3 Economic Performance and Tax Governance

2.4 Risk Management and Legal Compliance

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

2.4.1 Risk Management



Risk management strategy

- OSE has established a forward-looking and systematic risk management framework to align risk management with corporate strategy and business objectives, strengthening organizational resilience and supporting long-term development.
- Through education, training, and management systems, OSE promotes risk awareness across the organization and embeds risk identification and response capabilities into daily operations and decision-making.



Risk identification

- OSE regularly identifies and assesses sustainability-related risks under the Corporate Governance and Sustainability Committee framework. Responsible units develop management measures based on operational needs, which are consolidated and reviewed through established governance mechanisms.
- In 2025, OSE completed a systematic review of risk sources, affected stakeholders, management responsibilities, and response strategies in accordance with GRI 3-3 requirements. Details are presented in the table “OSE’s Material Risks and Management Strategies in 2025.”



Reporting Mechanisms and Operational Resilience

- OSE collects stakeholder concerns through its Customer Area, Supplier Area, and Employee Communication and Grievance Channels, and develops preventive and response measures to strengthen risk management and operational resilience.
- As of the end of 2025, no material operational disruptions related to economic, environmental, or social issues were identified.



OSE Identification Risks and Management Strategies in 2025

Material Topic Category	Risk Assessment Item	Risk Management Policies and Strategies
Environment	Climate change and Environmental risks	OSE integrates climate change and environmental risks into its risk management framework and sustainability governance system. Through the implementation of ISO 14001, ISO 14064-1, ISO 46001, and ISO 50001 management systems, together with Board oversight and cross-functional collaboration, OSE continues to strengthen energy management, greenhouse gas reduction, water resource management, and waste management. To address extreme weather events, carbon policies, and energy price fluctuations, OSE enhances operational resilience through equipment upgrades, utility system optimization, and management process improvements.
	Occupational Hazard Risks	In accordance with ISO 45001 and TOSHMS, OSE conducts workplace hazard identification and risk assessments and regularly reviews high-risk operations to implement appropriate control measures. Through engineering controls, management systems, and employee training, OSE reduces occupational risks while strengthening contractor management and workplace safety requirements.
Society	Raw Material Price and Supply Chain Risks	OSE maintains supplier evaluation, audit, and classification mechanisms to ensure the quality, delivery, and compliance of raw material supplies. For critical materials, OSE monitors market fluctuations, geopolitical risks, and supply concentration risks, while enhancing supply chain resilience through diversified sourcing, backup suppliers, and alternative material assessments.
	Information Security Risk	OSE established an Information Security Governance Committee in August 2023 to oversee cybersecurity policies, information security controls, and internal audits. OSE continues to improve cybersecurity incident reporting, review, and response processes and maintains ISO 27001:2022 certification to strengthen information protection and reduce cybersecurity risks.
Corporate Governance	Financial and Investment Risks	OSE adopts prudent financial and investment strategies, carefully plans capital expenditures, and avoids excessive investment risks. Through continuous monitoring of market conditions, interest rate changes, and customer demand, OSE maintains financial stability, liquidity, and sustainable long-term returns.

Note: Based on OSE’s material topic identification results, key risks are mapped to the ESG dimensions and managed through Board oversight, the sustainability governance framework, and existing management systems, reflecting OSE’s integrated approach to sustainable operations and ethical governance.

- Contents**
- Foreword**
- 1. Operations and Governance**
- 2. Honesty and Integrity**
 - 2.1 Corporate Governance**
 - 2.2 Ethical Operations**
 - 2.3 Economic Performance and Tax Governance**
 - 2.4 Risk Management and Legal Compliance**
- 3. Environmental Sustainability**
- 4. Supply Chain and Product Management**
- 5. Sustainable Talent Development**
- 6. Inclusive Community**
- Appendix**

2.4.2 Information Security

Information Security Management Structure

OSE established the Information Security Governance Committee in August 2023 to oversee information security governance and cybersecurity risk management.

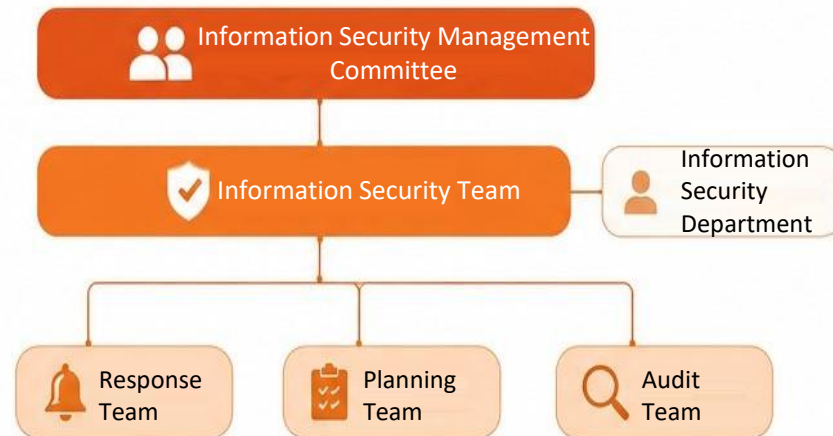
The CISO and Information Security Supervisor are responsible for information security planning, implementation, monitoring, and continuous improvement.

In November 2023, OSE established the Information Security Management Department as a dedicated cybersecurity unit staffed with at least two full-time information security professionals



OSE continues to strengthen cybersecurity capabilities to ensure business continuity, protect information assets, and enhance stakeholder trust.

Information Security Organization



OSE will continue to strengthen information security governance, enhance cybersecurity protection and risk management, and safeguard the information assets of the Company and its stakeholders.



➢ Cybersecurity Protection



➢ Continuous Monitoring



➢ Personnel Training



➢ Continuous Improvement

Information Security Governance Roles and Responsibilities

Organization	Roles and Responsibilities	
Information Security Governance Committee	Oversees, evaluates, and supervises the Company's information security management.	
CISO and Executive Secretary	Conduct management reviews of the Information Security Management System (ISMS).	
Information Security Team	Information Security Officer / ISMS Representative	Plan, implement, monitor, and continuously improve the Information Security Management System.
	Planning Team	1. Develop and maintain ISMS-related procedures and documentation. 2. Conduct risk assessments and risk management activities. 3. Plan and monitor information security objectives and performance. 4. Plan information security education, training, and awareness programs.
	Response Team	1. Implement and monitor information security controls. 2. Report and respond to information security incidents. 3. Plan and conduct business continuity and disaster recovery exercises.
	Audit Team	1. Develop the internal information security audit plan. 2. Conduct internal information security audits. 3. Prepare internal audit reports. 4. Track corrective actions and nonconformity improvements.

- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
- [2. Honesty and Integrity](#)
 - [2.1 Corporate Governance](#)
 - [2.2 Ethical Operations](#)
 - [2.3 Economic Performance and Tax Governance](#)
 - [2.4 Risk Management and Legal Compliance](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
- [5. Sustainable Talent Development](#)
- [6. Inclusive Community](#)
- [Appendix](#)

Information Security Management Program

OSE obtained ISO/IEC 27001:2022 certification in 2023 and completed recertification in 2024. The Company continues to enhance its information security management system through annual reviews and continuous improvement.

Following a Business Impact Analysis (BIA) conducted in August 2023, OSE implemented Recovery Time Objectives (RTOs), strengthened Business Continuity Planning (BCP), and evaluated relevant insurance coverage to enhance organizational resilience and operational continuity.

-  Network Usage Monitoring
-  Antivirus Threat Detection and Response
-  Firewall Blocking Records
-  Social Engineering Exercise Results
-  Cybersecurity Incident Reporting and Response Effectiveness

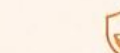
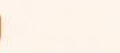
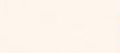
- As of the end of 2025, OSE had not experienced any material information security incidents (Note demonstrating the effectiveness of its information security controls and governance mechanisms. will continue to strengthen monitoring systems, enhance employee cybersecurity awareness, and improve incident response capabilities to safeguard information assets and maintain business continuity.

Note 1: A material information security incident refers to a circumstance defined under Article 26 of the Regulations Governing the Public Disclosure of Material Information by Companies with Listed Securities, including incidents involving data leakage, cyberattacks, service interruptions, or other events that may materially affect operations, investor decision-making, or stakeholder interests.



2025 Information Security Risk Management Measures

Focus	Implementation Measures
Infrastructure Enhancement	- Completed dual-path network switch optimization, significantly improving network performance and stability. - Optimized data center cooling systems, improving energy efficiency and reducing electricity consumption. - Established inter-site dedicated network backups, ensuring communication availability above 99.9%. - Implemented an integrated information architecture to improve data retrieval efficiency and operational visibility.
Information Security Protection	- Maintained cybersecurity protection above industry benchmarks. - Implemented network micro-segmentation to improve traffic visibility and reduce attack propagation risks. - Conducted regular social engineering simulations to strengthen employee cybersecurity awareness. - Improved file server architecture and application management processes to enhance operational efficiency.
Data Analytics and Decision Support	- Reduced full-process data query time from 180 minutes to 20 minutes, enabling faster decision-making. - Implemented automated reporting systems, reducing manual processing time by more than 90%. - Integrated end-to-end operational reports, improving cross-functional communication and data processing efficiency. - Expanded the adoption of Business Intelligence (BI) tools to support data-driven decision-making and reporting.
Advanced System Solutions	- Implemented automated invoice and account reconciliation processes. - Automated ERP month-end closing procedures, shortening processing time. - Established a secure supplier collaboration platform aligned with current cybersecurity standards.
Regulatory Compliance and Risk Management	- Maintained compliance with ISO/IEC 27001:2022 and international information security management standards. - Conducted annual policy reviews and compliance assessments in accordance with information security regulations.
Risk Mitigation	- Conducted enterprise-wide information security assessments and risk evaluations through external cybersecurity specialists. - Reviewed and tested the Business Continuity Plan (BCP) annually to ensure timely recovery of critical operations.
Awareness and Training	- Conducted quarterly phishing simulation tests. In 2025, four exercises were completed with 9,724 participants. - Provided annual cybersecurity and regulatory training for directors, managers, employees, and new hires. In 2025, 6,295 employees completed 18,885 training hours. - Information security personnel obtained professional certifications, including EC-Council CHFI, EC-Council CPENT, and CompTIA Network+.
Supply Chain Cybersecurity Risk Management	- Participated in the establishment of the Taiwan CISO Alliance to strengthen cybersecurity collaboration across industries. - Worked with supply chain risk rating service providers to conduct third-party risk assessments and cybersecurity risk management activities.

-  Strengthen Infrastructure Enhance Stability and Resilience
-  Enhance Protection Strategies Reduce Cyber Threat and Propagation Risks
-  Data-Driven Decision Making Accelerate Analysis and Decision-Making
-  System Integration and Optimization Enhance Operational Efficiency
-  Strengthen Cybersecurity Awareness Foster a Security-First Culture
-  Strengthen Compliance and Risk Management Support Sustainable Operations

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

2.1 Corporate Governance

2.2 Ethical Operations

2.3 Economic Performance and Tax Governance

2.4 Risk Management and Legal Compliance

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community Appendix

2.4.3 Legal Compliance

GRI 2-27

OSE places strong emphasis on regulatory compliance and integrates compliance management into its governance framework and daily operations. Through internal controls, regular reviews, education, and communication, OSE strengthens compliance awareness and supports sustainable business operations.

● Disclosure Threshold for Regulatory Penalties

OSE discloses material penalties in accordance with its information disclosure principles. As a general rule, penalties reaching 50% or more of the maximum statutory penalty amount are considered for disclosure.

● Materiality criteria

An incident is considered material when:

It involves circumstances defined in the Public Nuisance Dispute Mediation Act or the Regulations Governing the Identification of Major Economic Crime Cases, or results in a penalty of NT\$1 million or more.

It receives media attention and adversely affects the Company's reputation, regardless of the penalty amount.

● Compliance Incidents and Continuous Improvement

In 2025, OSE did not incur any material penalties related to corporate governance, insider trading, intellectual property rights, or competition laws.

One administrative penalty related to labor management was recorded. Although it did not meet the disclosure threshold, OSE proactively reviewed and improved related processes. Follow-up actions included strengthening working-hour management, attendance data analysis, and compliance training to enhance management effectiveness and prevent recurrence.

Administrative Penalty Explanation

Violation of the law	Content that violates regulations	Amount of penalty	Improvement
Article 36 of the Labor Standards Act	Engaging employees to work on regular days off	50,000	The Company reviewed the root causes and implemented corrective actions. Supervisors were reminded of the importance of working-hour management, and related monitoring reports were developed to strengthen controls and reduce management risks.
Article 30, Paragraph 5 of the Labor Standards Act	Failure to prepare employee attendance records in accordance with regulations or failure to retain attendance records for five years as required	100,000	The Company reviewed deficiencies in occupational safety measures and implemented corrective actions. Machine safety interlock components were inspected, stricter operating standards were established, and supervisors were reminded to pay close attention to employees' physical and mental well-being and workplace safety

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix



Environmentally Sustainability

1. Environmental Responsibility and Commitment
2. Climate Change and Greenhouse Gas Management
3. Water Resources Management
4. Waste Management

Contents
Foreword
1. Operations and Governance
2. Honesty and Integrity
3. Environmental Sustainability
4. Supply Chain and Product Management
5. Sustainable Talent Development
6. Inclusive Community
Appendix

3

CH3

Environmentally Sustainability

Sustainable performance and corresponding SDG

Based on its sustainability achievements, OSE has mapped its performance to the United Nations Sustainable Development Goals (SDGs). Covering key areas such as the environment, energy, water resources, responsible consumption, and climate action, the matrix demonstrates OSE's ESG commitment through measurable results and quantitative indicators and serves as an important reference for internal management and external communication.



SDGs	SDG Target	2025 Sustainability Performance
	SDG 3 3.9 Reduce illnesses and deaths caused by hazardous chemicals and pollution	1. Health examination completion rate: 100% ; special operation health examination completion rate: 100% . 2. Occupational disease cases: 0 . 3. Comprehensive chemical substance review, operation, and waste management procedures established.
	SDG 6 6.3 Improve water quality, wastewater treatment, and safe reuse 6.4 Improve water-use efficiency and ensure freshwater supply 6.5 Implement integrated water resource management	1. Wastewater treatment facilities were properly maintained and removal efficiency met regulatory standards. 2. Water recycling targets were established to increase water reuse rates. 3. Qualified personnel were assigned and received regular training. The Third Plant expanded its wastewater recycling system for process water reuse and continued to promote water conservation initiatives. Water monitoring points were established, and water balance and quality data were integrated to strengthen reclaimed water management and monitoring.
	SDG 7 7.2 Increase the share of renewable energy 7.3 Improve energy efficiency	Purchased renewable electricity reached 11.5663 million kWh in 2025, demonstrating enhanced energy resilience. A total of 22 energy-saving projects were implemented with an investment of NT\$10.848 million , generating annual electricity savings of approximately 1,655,742.16 kWh .
	SDG 12 12.4 Environmentally Sound Management of Chemicals and Waste 12.5 Reduce Waste Generation	Chemical substances and industrial waste were managed and disposed of in accordance with ISO-AB-0012 and ISO-AB-0013 procedures. Total waste treated reached 2,774.99 metric tons in 2025, a year-on-year increase of 12.29% ; recycling rates were 47.1% for general waste and 6.68% for hazardous waste.
	SDG 13 13.1 Strengthen Climate Resilience	Climate risks and opportunities were assessed using the TCFD framework to strengthen operational resilience.
	SDG 13 13.2 Integrate Climate Change Measures into Strategy and Planning 13.3 Improve Climate Mitigation and Adaptation Capacity	Climate change considerations were incorporated into operational planning and management systems to support long-term decision-making and investment evaluation. Climate mitigation and adaptation initiatives continued through internal capacity building and external stakeholder engagement.

Contents
Foreword
1. Operations and Governance
2. Honesty and Integrity
3. Environmental Sustainability
3.1 Environmental Responsibility and Commitment
3.2 Climate Change and Greenhouse Gas Management
3.3 Water Resources Management
3.4 Waste Management
4. Supply Chain and Product Management
5. Sustainable Talent Development
6. Inclusive Community
Appendix

3.1 Environmental Responsibility and Commitment

GRI 2-23, 2-24, 2-25, 3-3 | TC-SC-110a.2

OSE upholds its philosophy of integrity, pragmatism, and sustainable development by promoting environmental protection, Occupational Safety and Health, energy and water resource management, pollution prevention, risk management, and health promotion to fulfill its corporate responsibility and meet stakeholder expectations.

Material Topic Management Approach

Impact	Positive Impact	Emphasize natural resource protection and climate action through the implementation of ISO 14001, ISO 50001, ISO 46001, and ISO 14064-1 management systems, promoting energy conservation, carbon reduction, and sustainable resource management.	
	Negative Impact	Water or power supply disruptions may affect production and delivery schedules. Failure to address carbon reduction requirements may increase operating costs and limit access to funding opportunities.	
Management Mechanism	Policy	Promote the adoption of energy-efficient and low-carbon equipment while complying with environmental regulations to strengthen energy efficiency and pollution prevention.	
	Commitments	1. Comply with environmental and energy regulations and standards. 2. Improve water and energy efficiency. 3. Promote renewable energy and waste reduction. 4. Public Commitment	
	Responsible	Environmental Protection Management: Safety Management Department Energy and Water Resource Management: Plant Facilities Department	
	Resource	Allocate dedicated personnel and resources to support environmental objectives and initiatives	
	Appeals mechanism	Stakeholder concerns are addressed through the RBA Environmental, Safety, Health, Energy and Water Management Committee, the Corporate Governance and Sustainability Committee, and the Company's online communication platform.	

Actions Taken	Targets and Objectives	1. Energy Conservation, Carbon Reduction, and Greenhouse Gas Management • Replace high-energy-consuming equipment and prioritize energy-efficient products. • Conduct regular greenhouse gas inventories and third-party verification in accordance with ISO 14064-1. 2. Water Resource Management • Promote process water recycling and reuse. • Establish pollution prevention and emergency response mechanisms. 3. Waste Management • Implement waste classification, collection, transportation, and disposal in compliance with regulations. • Promote waste reduction and recycling. • Strengthen waste quantity control and compliance audits. 4. Environmental Risk and Opportunity Management • Establish improvement targets and conduct continuous performance tracking. • Address significant environmental issues and opportunities.
	Specific Actions	Management System Certifications: • ISO 14001 Environmental Management System • ISO 50001 Energy Management System • ISO 46001 Water Efficiency Management System • ISO 14064-1 Greenhouse Gas Inventory 2025 Implementation Results: • 4 Internal Audits • 15 Customer Audits
	Effectiveness Assessment	• The Environmental, Safety, Health, Energy and Water Management Committee convenes quarterly to review progress and performance. • At least one annual management review meeting is conducted. • All management systems have successfully completed third-party verification.

Contents
Foreword
1. Operations and Governance
2. Honesty and Integrity
3. Environmental Sustainability
3.1 Environmental Responsibility and Commitment
3.2 Climate Change and Greenhouse Gas Management
3.3 Water Resources Management
3.4 Waste Management
4. Supply Chain and Product Management
5. Sustainable Talent Development
6. Inclusive Community
Appendix

3.1 Environmental Responsibility and Commitment

OSE upholds the principles of integrity and sustainability, continuously strengthening environmental, safety, and resource management while promoting pollution prevention and risk control to fulfill its corporate responsibility and create long-term value.

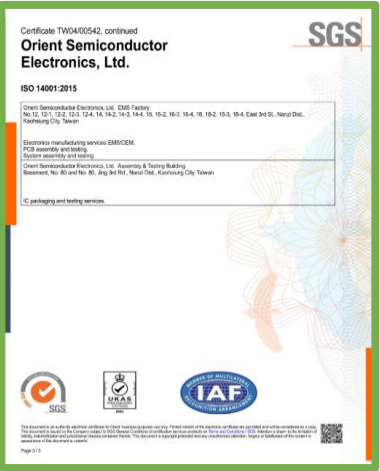
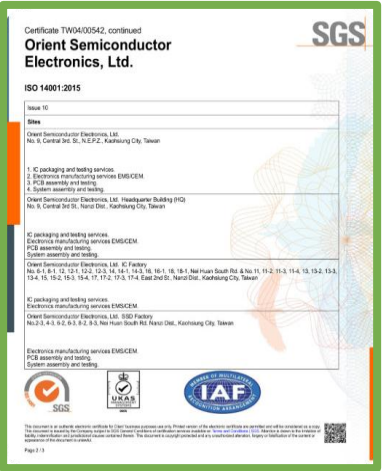
GRI 2-23 , 2-24 , 2-25 ,
3-3 | TC-SC-110a.2



Environmental Commitment Actions

Direction of Action	Management Practices	Corresponding Criteria
Policy Commitment and C	Maintain and continuously improve environmental management practices in accordance with international standards, including ISO 14001 and ISO 14064-1.	• ISO 14001 • ISO 14064-1
Due Diligence and	Implement cross-functional collaboration mechanisms to systematically identify environmental risks, establish preventive measures, and reduce operational impacts.	• GRI 2-23 • GRI 3-3
Grievance and Response Mechanism	Maintain multiple grievance and communication channels to ensure environmental concerns raised by stakeholders are addressed promptly and incorporated into decision-making processes.	• TCFD • IFRS S2
Energy Conservation, Carbon Reduction, and Resource Management	Improve resource efficiency and reduce carbon emissions through ISO management systems (ISO 14001, ISO 50001, and ISO 46001), equipment upgrades, process optimization, and water recycling initiatives.	• GRI 306
Climate Change Response and Disclosure	Assess climate-related risks and opportunities in accordance with the TCFD framework, integrate climate considerations into business planning, and strengthen organizational resilience.	• TC

ISO 14001:2015 Environmental Management System Certificate



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

3.1 Environmental Responsibility and Commitment

3.2 Climate Change and Greenhouse Gas Management

3.3 Water Resources Management

3.4 Waste Management

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

3.2 Climate Change and Greenhouse Gas Management

GRI 2-23, 2-24, 2-25, 3-3

Material Topic Management Approach

In response to climate change and the net-zero transition, OSE aligns with the TCFD framework, integrates climate-related risks and opportunities into its business strategy, and continuously strengthens organizational resilience and decarbonization efforts.

Impact	Climate change and extreme weather events may affect operations, supply chains, and resource availability. OSE integrates climate-related risks and opportunities into its business strategy and implements greenhouse gas reduction initiatives to strengthen resilience and support sustainable development.		
Management Mechanism	Policy	OSE is committed to pollution prevention, energy efficiency improvement, and environmental protection in line with its principles of integrity and sustainable development. Public Policy Link: : Environmental Sustainability	
	promise	1. Regulatory Compliance Comply with greenhouse gas inventory, verification, and disclosure requirements. 2. Energy Conservation and Carbon Reduction Promote energy-efficient equipment, energy-saving facilities, and renewable energy use. 3. Climate Awareness and Engagement Strengthen climate change and carbon reduction awareness through training and communication. 4. Environmental Protection Improve resource efficiency, reduce waste, and protect natural resources.	
	Responsibility	Corporate Governance and Sustainability Committee Environmental Sustainability Task Force	
	Resource	OSE continues to allocate human, financial, and technical resources to support energy conservation, carbon reduction, and environmental sustainability initiatives. In 2025, investment in energy conservation projects totaled NT\$10.848 million.	
	Grievance Mechanism	Stakeholders may communicate concerns through email, telephone, meetings, suggestion boxes, and other communication channels. Internal Grievance Email: 580@ose.com.tw Internal Hotline: +886-7-361-3131 ext. 68885 External Grievance Email: csr@ose.com.tw External Hotline: +886-7-361-3131 ext. 68558	

- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
- [2. Honesty and Integrity](#)
- [3. Environmental Sustainability](#)
 - [3.1 Environmental Responsibility and Commitment](#)
 - [3.2 Climate Change and Greenhouse Gas Management](#)
 - [3.3 Water Resources Management](#)
 - [3.4 Waste Management](#)
- [4. Supply Chain and Product Management](#)
- [5. Sustainable Talent Development](#)
- [6. Inclusive Community](#)
- [Appendix](#)

3.2 Climate Change and Greenhouse Gas Management GRI 2-23 , 2-24 , 2-25 , 3-3

Material Topic Management Approach(Cont.)

Actions Taken	Targets and objectives	Key issues	Strategy	Measures	2025 Target	Implementation	2026 Target
		Low-Carbon Energy	Improve energy efficiency	The electricity saving ratio achieved by implementing the energy-saving and carbon-reduction plan (equivalent to 1% of the electricity demand in 2025)	1%	0.92%	-
				(New Indicator) Electricity Intensity Reduction Compared with the 2021 Base Year	-	-	12%
			Use of renewable energy	% of self-generated solar energy compared to total energy consumption	0.32%	0.32%	-
				Purchased Renewable Energy as a Percentage of Total Energy Consumption (2022 as the Base Year)	2.4%	6.4%	7.5%
		Greenhouse Gas management	Greenhouse gas reduction	Coverage rate of plant GHG emission verification	100%	100%	-
				Decrease in GHG emissions intensity compared to the baseline year	18%	22.39%	24%
				Absolute reduction in scope 1 and 2 GHG emissions	18.8%	4.3%	18.8%
	Specific actions	- Implemented Scope 2 emission reduction initiatives through equipment replacement, energy efficiency improvements, and renewable energy adoption. - Promoted high-efficiency equipment upgrades and operational optimization to improve overall energy and resource efficiency.					
	Effectiveness assessment	To ensure the effectiveness of climate and energy management policies, OSE regularly reviews and tracks management performance: Compliance Reviews: Completed 12 regulatory compliance reviews in 2025. Governance Mechanism: The Environmental, Safety, Health, Energy and Water Management Committee convened quarterly (4 meetings), with three additional review meetings each held for energy, water resources, and environmental, safety and health topics. Implementation Results: Four annual management plans were established, three of which were completed and one remains in progress. Overall compliance rate reached 100%, and the current target achievement rate was 75%.					

Note1 Note 1: Due to adjustments in management priorities and policy direction, this indicator is no longer designated as a key annual tracking item and has therefore been removed from future reporting.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

3.1 Environmental Responsibility and Commitment

3.2 Climate Change and Greenhouse Gas Management

3.3 Water Resources Management

3.4 Waste Management

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

3.2.1 Climate-Related Financial Disclosures (TCFD) GRI 201-2, TCFD

OSE aligns with the TCFD framework and has established its climate governance structure around four dimensions: Governance, Strategy, Risk Management, and Metrics & Targets. Relevant CDP climate disclosure requirements are also incorporated to enhance disclosure consistency.

Climate-related risks and opportunities are integrated into business strategy and assessed across short-term (0-2 years), medium-term (3-8 years), and long-term (over 8 years) time horizons to evaluate potential financial and operational impacts.

Climate risk management is incorporated into the Company's overall risk management framework and assessed alongside financial, operational, and cybersecurity risks.

Each responsible unit conducts annual reviews, with results consolidated by the Risk Management and Sustainability Group and submitted for quarterly committee review to support systematic and forward-looking decision-making.

I. Governance

- The Corporate Governance and Sustainability Committee serves as the highest decision-making body for climate governance and reports annually to the Board of Directors.
- The Risk Management and Sustainability Group coordinates the five ESG task forces and regularly monitors implementation progress.
- A clear reporting and response structure supports transparent and effective climate risk governance.



II. Strategy

- Climate change considerations are integrated into OSE's medium- and long-term business strategy, with risks and opportunities assessed across short-, medium-, and long-term horizons.
- Cross-functional collaboration supports the identification of climate-related risks and opportunities and their integration into resource allocation and decision-making.
- OSE continuously monitors climate-related regulations and global market trends.



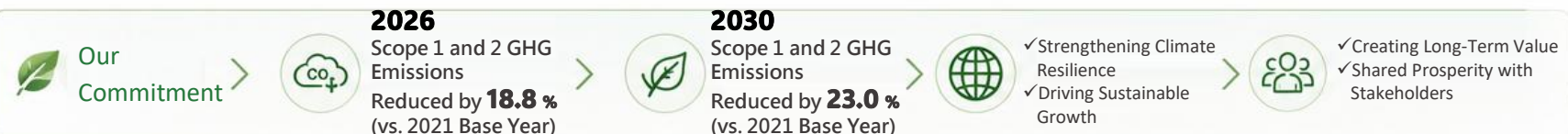
III. Risk Management

Assessment Step	Description
Topic Identification and Screening	Identify climate-related topics based on operational characteristics, climate policies, and external trends.
Department Training and Inventory	Strengthen climate risk and opportunity awareness through internal training.
Analysis of Major Themes and Financial Assessment	Assess climate-related risks and opportunities based on impact and time horizon.
Management Review and Integration	Incorporate assessment results into the Company's overall risk management framework.
Assessment results are incorporated into action plans and disclosed through the CDP platform.	



IV. Metrics & Targets

- OSE completed a company-wide greenhouse gas inventory in accordance with ISO 14064-1:2018 and obtained third-party verification.
- Climate targets have been established with 2021 as the base year:
 - ✓ 2026 Target: Reduce Scope 1 and Scope 2 greenhouse gas emissions by 18.8%.
 - ✓ 2026 Target: Reduce carbon intensity (tCO₂e per unit of production value) by 18.0%.
- OSE plans to introduce an internal carbon pricing mechanism to support climate risk management and enhance the consistency of investment and operational decision-making.



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

3.1 Environmental Responsibility and Commitment

3.2 Climate Change and Greenhouse Gas Management

3.3 Water Resources Management

3.4 Waste Management

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

Key Climate Risk Identification and Adaptation Strategies

- In accordance with the TCFD framework, OSE has established response actions for both physical and transition risks, supported by measurable indicators and medium- to long-term targets.
- The following transition action plans and strategies serve as the foundation for OSE's management and assessment of climate-related risks and opportunities.



Climate-Related Risk Issue	Potential Impact on Operations	Time Horizon	Management Strategy and Actions
 Physical Risk	• Extreme weather events (typhoons, floods, heavy rainfall, etc)	 Short / Medium / Long Term	• Install flood barriers and improve facility protection measures. • Establish backup equipment and utility systems. • Strengthen emergency response and personnel deployment mechanisms. • Enhance supplier diversification and supply chain resilience. • Improve water recycling and emergency water management capabilities. • Evaluate and procure water-saving equipment as needed.
	• Water shortages or supply disruptions may affect production continuity and operating performance.	 Short / Medium / Long Term	• Strengthen water resource monitoring and emergency response measures. • Expand wastewater recycling and reclaimed water utilization. • Improve water-saving equipment and processes. • Evaluate and develop alternative water supply measures.
 Transition Risks	• Renewable Energy Requirements and Increasing Demand	 Medium Term (3-8 Years)	• Continue investment in renewable energy and energy efficiency projects. • Increase renewable electricity procurement and utilization. • Regularly review procurement plans and renewable energy strategies. • Monitor policy developments and market trends to support low-carbon transformation.

Commitment and Goals

➢ Strengthen Climate Resilience and Operational Sustainability

➢ Implement Risk Management and Enhance Decision-Making

➢ Advance Low-Carbon Transition toward a Net-Zero Future

➢ Create Shared Value and a Sustainable Future with Stakeholders



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

3.1 Environmental Responsibility and Commitment

3.2 Climate Change and Greenhouse Gas Management

3.3 Water Resources Management

3.4 Waste Management

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

Key Climate Risk Identification and Adaptation Strategies(count.)



Climate-Related Risk Issue	Potential Impact on Operations	Time Horizon	Management Strategy and Actions
 Policy and Regulatory Risks Carbon Fee / Carbon Cost (Carbon Pricing)	As carbon-related regulations and fees are gradually implemented, operating and capital expenditures may increase due to equipment upgrades, renewable energy procurement, and carbon reduction initiatives.	Short-term (0-2 Years)	- ESG Committee oversees climate and carbon reduction management. - Maintain ISO 50001 and ISO 46001 management systems. - Promote energy conservation, renewable energy adoption, and carbon reduction projects. - Introduce internal carbon pricing assessments to support investment and energy-related decisions. - Continue improving energy efficiency and reducing Scope 1 and Scope 2 emissions.
 Strengthening Emissions Reporting Obligations	More stringent greenhouse gas inventory, verification, registration, and disclosure requirements may increase management costs and compliance risks if reporting obligations are not fulfilled.	Short-term (0-2 Years)	- Conduct annual ISO 14064-1 greenhouse gas inventories. - Complete third-party verification and maintain data management mechanisms. - Improve data collection, retention, verification, and disclosure processes. - Maintain competent personnel and external support resources for climate-related disclosures.
 Market / Customer Preference Changes	Customer demand for low-carbon products and environmental information continues to increase. Failure to provide required ESG, carbon, or environmental information may affect customer relationships and market competitiveness.	Medium-term (3-8 Years)	- Respond to RoHS, REACH, and customer sustainability requirements. - Provide environmental and carbon-related product information. - Strengthen ESG and CDP-related disclosures and reporting. - Enhance environmental data management and traceability.
 Technology / Circular Economy / Recycled Material Requirements	Growing demand for recycled or sustainable materials may increase material qualification, supplier management, and product development costs if suitable alternatives are unavailable.	Medium-term (3-8 Years)	- Continue evaluating recycled and sustainable materials. - Improve material traceability and supporting documentation. - Work with customers and suppliers on qualification requirements. - Assess alternative material solutions to reduce implementation risks.
Commitment and Goals	➢ Strengthen Climate Resilience and Operational Sustainability	➢ Implement Risk Management and Enhance Decision-Making	➢ Advance Low-Carbon Transition toward a Net-Zero Future ➢ Create Shared Value and a Sustainable Future with Stakeholders



Contents
Foreword
1. Operations and Governance
2. Honesty and Integrity
3. Environmental Sustainability
3.1 Environmental Responsibility and Commitment
3.2 Climate Change and Greenhouse Gas Management
3.3 Water Resources Management
3.4 Waste Management
4. Supply Chain and Product Management
5. Sustainable Talent Development
6. Inclusive Community
Appendix

Key Climate Opportunities and Adaptation Strategies



- To assess the potential impacts of climate change on operational resilience, OSE conducts scenario analyses across short-, medium-, and long-term horizons, incorporating regulatory trends, energy transition developments, and market demand changes.
- The assessment of climate-related risks and opportunities supports sustainability strategy development and resource allocation decisions.

Climate-Related Risk Issue	Potential Impact on Operations	Time Horizon	Management Strategy and Actions
 Resource Utilization Efficiency Energy Efficiency Improvement	OSE relies heavily on electricity for manufacturing operations. Enhancing the efficiency of air-conditioning, cooling, and lighting systems can reduce energy consumption and operating costs while improving resilience to climate-related transition requirements.	Medium-term (3–8 Years)	• Establish annual energy-saving targets and track performance. • Improve HVAC system efficiency, including chillers, pumps, cooling towers, and heat sinks. • Replace conventional lighting with energy-efficient lamps in phases. • Conduct regular energy reviews and optimize energy-intensive equipment. • Continuously improve energy management mechanisms.
 Energy Sources Use Low-Carbon Energy	Increasing the share of renewable energy and low-carbon electricity can reduce carbon-related regulatory risks, meet customer and market expectations, enhance operational resilience, and strengthen market competitiveness.	Medium-term (3–8 Years)	• Continue expanding renewable energy use through on-site solar installations and renewable electricity procurement. • Purchased renewable electricity reached 11.5663 million kWh in 2025. • Adjust renewable energy procurement strategies annually based on market conditions, cost-effectiveness, and internal assessments. • Monitor policy developments and market trends to reduce transition risks.
 Products and Services Develop or Expand Low-Carbon Products and Services	Growing demand for low-carbon, energy-efficient, and circular products and services may create new business opportunities, strengthen product competitiveness, and enhance environmental performance. However, additional R&D, validation, and implementation costs may be required.	Long-term (Over 8 Years)	• Continue investing in low-carbon, energy-efficient, and circular economy technologies and product development. • Incorporate eco-design principles into product development to improve energy efficiency and environmental performance. • Strengthen environmental data management and customer response mechanisms for low-carbon and environmental information requests.



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

3.1 Environmental Responsibility and Commitment

3.2 Climate Change and Greenhouse Gas Management

3.3 Water Resources Management

3.4 Waste Management

4. Supply Chain and Product Management

5. Sustainable Talent Development

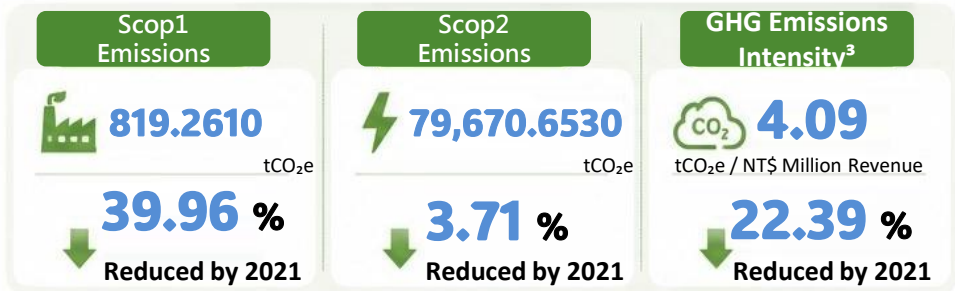
6. Inclusive Community

Appendix

3.2.2 Greenhouse Gas Management

GRI 305-1~4 | TC-SC-110a.1

- OSE completed its 2025 greenhouse gas inventory and obtained ISO 14064-1:2018 third-party verification in May 2026.
- Scope 1 emissions totaled 819.2610 tCO₂e, down 39.96% from the 2021 base year, with fugitive emissions remaining the primary source.
- Scope 2 emissions totaled 79,670.6530 tCO₂e, down 3.71% from the 2021 base year. Continued efforts in energy efficiency and renewable energy adoption remain essential.
- Total Scope 1 and Scope 2 emissions were 80,489.9140 tCO₂e, with Scope 2 accounting for 98.98% of total emissions.
- OSE has expanded the management of selected Scope 3 categories, including transportation, commuting, business travel, procurement, and waste.



- Greenhouse Gas Inventory Base Year**
OSE has designated 2021 as the base year for its greenhouse gas inventory and 2022 as the starting year for its voluntary emissions reduction initiatives. The inventory scope and disclosures are reviewed annually based on inventory results and materiality considerations.

Greenhouse Gas Emissions and Emission Intensity (2023-2025)

Item	years	2023	2024	2025
Scope 1 (tCO ₂ e) ^{Note 1}		588.5115	465.0945	819.2610
Scope 2 (tCO ₂ e) ^{Note 2}		83,815.0850	77,092.6031	79,670.6530
Scope 1 + Scope 2 (tCO ₂ e)		84,403.5965	77,557.6976	80,489.9140
Emissions intensity ^{Note 3} (tCO ₂ e / NT\$ Million Revenue)		5.06	4.76	4.09
Scope 3 (tCO ₂ e)		56,411.4185	61,937.2486	101,428.7126 ^(Note 4)

Note 1: Greenhouse gas emissions are calculated using the operational control approach. Emissions are calculated based on activity data, emission factors, and Global Warming Potential (GWP) values. Emission factors are referenced from the Greenhouse Gas Emission Factor Management Table published by the Ministry of Environment, while GWP values are based on the IPCC Sixth Assessment Report (2021). Greenhouse gases included in the inventory are carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs, including Montreal Protocol gases), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).

Note 2: The electricity emission factor is based on the FY2024 electricity emission factor announced by the Energy Administration, Ministry of Economic Affairs and published in 2025.

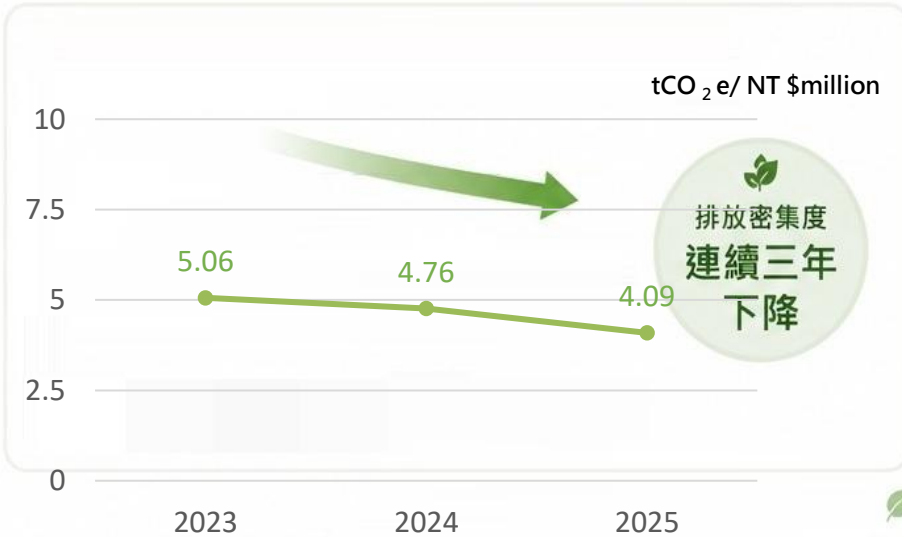
Note 3: GHG Emissions Intensity = (Scope 1 Emissions + Scope 2 Emissions) ÷ Annual Revenue (NT\$ Million).

Note 4: The significant increase in Scope 3 greenhouse gas emissions in 2025 was primarily attributable to increased upstream raw material procurement to support operational demand, resulting in substantially higher emissions from upstream transportation and distribution.

2025 Carbon Emissions Third-Party Verification Certificate



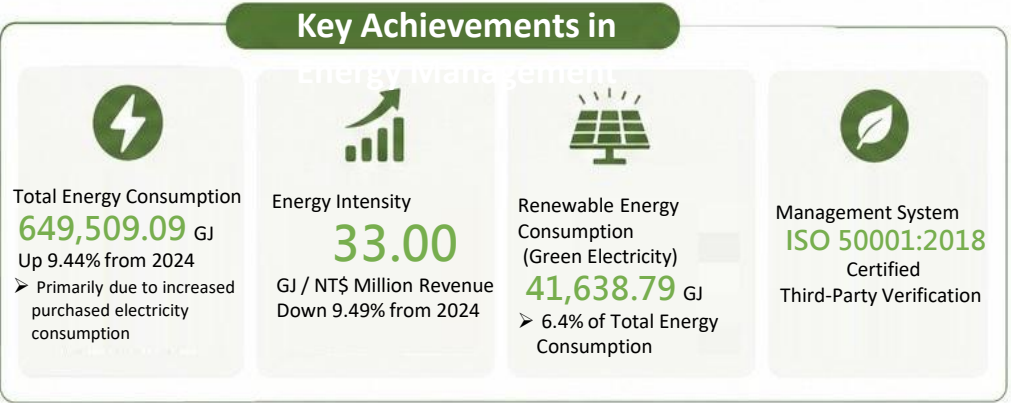
Greenhouse Gas Emissions Intensity Chart (2023-2025)



Contents
Foreword
1. Operations and Governance
2. Honesty and Integrity
3. Environmental Sustainability
3.1 Environmental Responsibility and Commitment
3.2 Climate Change and Greenhouse Gas Management
3.3 Water Resources Management
3.4 Waste Management
4. Supply Chain and Product Management
5. Sustainable Talent Development
6. Inclusive Community
Appendix

3.2.3 Energy Management GRI 302-1~3 , TC-SC-130a.1

OSE continuously enhances energy efficiency through ISO 50001 management practices, equipment upgrades, energy conservation initiatives, and renewable energy adoption, supporting its low-carbon transition and long-term sustainability goals.

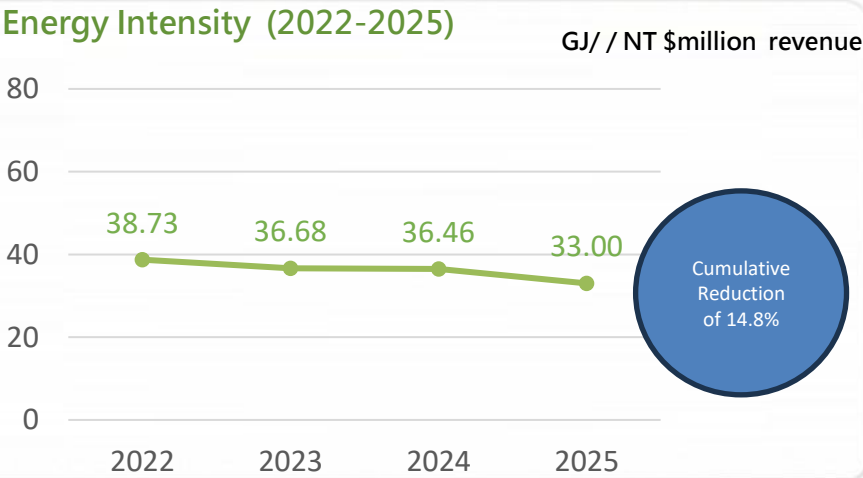


OSE Energy Use Scenarios (2022–2025)

Project	Unit ^{Note 1}	2022	2023	2024	2025
Purchased electricity	Spend	166,796,800.00	169,666,164	162,642,623	168,081,546
	GJ	600,468.48	610,798.19	585,513.44	605,093.57
Gasoline	liter	3,725.55	2,781.85	2,578.03	2,376.993
	GJ	121.67	90.69	84.04	77.49
Diesel fuel	liter	26,907.95	18,577.77	15,744.88	17,127.55
	GJ	946.37	653.39	552.65	601.18
Self-generating Solar Energy	Spend	-	175,776.30	617,498.51	582,794.1
	GJ	-	632.79	2222.99	2,098.06
Renewable Energy	Spend	-	-	1,418,037	11,566,331
	GJ	-	-	5,104.93	41,638.79
Total energy consumption	GJ	601,997.37	612,175.06	593,478.05	649,509.09
Energy Intensity ^(Note 2)	GJ / NT\$ million	38.73	36.68	36.46	33.00

Note 1:Electricity heat conversion: 1 kWh = 0.0036 GJ.
 Note 2:Gasoline heat conversion: 1 liter = 0.0326 GJ.
 Note 3:Diesel heat conversion: 1 liter = 0.0351 GJ.
 Note 4: Energy intensity = Total energy consumption (purchased electricity + gasoline + diesel + self-generated solar energy + renewable energy) / annual revenue (million NTD).

ISO 50001:2018 Energy Management Third-Party Verification Certificate





Renewable Energy Adoption and Outlook

- Solar energy for self-consumption: 2,098.06 GJ
- Renewable energy (green electricity): 41,638.79 GJ
- Renewable energy share: 6.73% of total energy consumption
- Continue expanding solar installations and renewable electricity procurement to support low-carbon operations.

- Contents
- Foreword
- 1. Operations and Governance
- 2. Honesty and Integrity
- 3. Environmental Sustainability
 - 3.1 Environmental Responsibility and Commitment
 - 3.2 Climate Change and Greenhouse Gas Management
 - 3.3 Water Resources Management
 - 3.4 Waste Management
- 4. Supply Chain and Product Management
- 5. Sustainable Talent Development
- 6. Inclusive Community
- Appendix

3.2.4 Volume Reduction Actions and Results

OSE is committed to addressing climate change and reducing the environmental impacts of its operations. Using 2021 as the base year, OSE established the following greenhouse gas reduction targets for 2025:

- 
 Electricity Savings from Energy Conservation Initiatives (Equivalent to 1% of 2025 Electricity Consumption) **1%**
- 
 Scope 1 and Scope 2 Emissions Reduction (vs. 2021 Base Year) **18.8%**
- 
 GHG Emissions Intensity Reduction (vs. 2021 Base Year) **18.0%**

Since 2020, OSE has continuously promoted energy conservation and carbon reduction initiatives through the following actions:

- 
 Optimizing equipment operating schedules to reduce unnecessary energy consumption.
- 
 Replacing aging equipment to improve overall energy efficiency.
- 
 Expanding solar power installations to increase renewable energy utilization.
- 
 Procuring renewable electricity and renewable energy certificates to strengthen the Company's low-carbon energy portfolio



Note 1: Energy savings were converted using the FY2024 electricity emission factor (0.474 kg CO₂e/kWh) published by the Energy Administration, Ministry of Economic Affairs.

Note 2: CO₂e reductions were calculated based on the FY2024 electricity emission factor (0.474 kg CO₂e/kWh), which represents the carbon emissions rate per unit of electricity consumption.

22 Energy-Saving Projects Implemented in 2025



Total Investment

NT \$ **10.848** Million



Total Electricity Savings

1,655,742.16 kWh

Based on the electricity emission factor of 0.474 kg CO₂e/kWh announced by the Energy Administration, Ministry of Economic Affairs, for FY2024 and published in 2025, the electricity savings achieved in 2025 are equivalent to a reduction of **784.8218** metric tons of tCO₂e.

Detailed results are presented in the "Overview of the 2025 Energy Saving and Carbon Reduction Project Action Results."



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

3.1 Environmental Responsibility and Commitment

3.2 Climate Change and Greenhouse Gas Management

3.3 Water Resources Management

3.4 Waste Management

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

3.2.4 Volume Reduction Actions and Results

Overview of the 2025 Energy Saving and Carbon Reduction Project Action Results

Project	Implementation Year	Energy Conservation Initiative	Annual Electricity Savings (kWh)	Equivalent GHG Reduction (tCO ₂ e)
Chiller System	2025	Replaced chilled water pumps with IE3 high-efficiency motors to improve energy efficiency	32,695	15.4974
Chiller System	2025	Replaced ice water pumps with IE3 high-efficiency motors to improve energy efficiency	4,272	2.0249
Air Compressor Upgrade	2025	Replaced aging air compressors with high-efficiency variable-frequency air compressors	175,564	83.2173
Equipment Optimization	2025	Redirected fresh air intake to the AHU return-air section and added internal return-air ducts to improve air circulation efficiency	29,324.6	13.8999
Equipment Optimization	2025	Replaced cooling tower hot-air fans with lightweight materials to reduce motor load and improve energy efficiency	54,490	25.8283
Equipment Optimization	2025	Replaced cooling tower fans with energy-efficient fan assemblies	68,256	32.3533
Equipment Optimization	2025	Optimized air compressor operation and reduced compressor loading	30,521	14.4670
Process Improvement	2025	Replaced aging Laser MK vacuum pumps (Mitsuwa)	75,596.9	35.8329
Process Improvement	2025	Replaced production workbenches and 5× magnifier lighting equipment	15,593.88	7.3915
Process Improvement	2025	Improved wafer cleaning throughput and eliminated brush-wheel processes	2,574	1.2201
Process Improvement	2025	Installed automatic lighting control and switching systems for equipment-area lighting	3,641.9	1.7263

Project	Implementation Year	Energy Conservation Initiative	Annual Electricity Savings (kWh)	Equivalent GHG Reduction (tCO ₂ e)
Process Improvement	2025	Replace Y1/Y1E workstation fluorescent lamps with LED lighting and install automatic switching controls	6,098.1	2.8905
Process Improvement	2025	Replace WB machine workstation fluorescent lighting	171.03	0.0811
Process Improvement	2025	Install auxiliary cooling equipment for Grinding chillers	2,657	1.2594
Process Improvement	2025	Increase PMC oven batch processing capacity	10,232	4.8500
Process Improvement	2025	Install thermal insulation cotton on annealing furnaces	62,899.2	29.8142
Process Improvement	2025	Eliminate the PB process for KSI/KDI products	14,604	6.9223
Process Improvement	2025	Remove cutting-water pressurization motors from YAMADA 370J models	13,230	6.2710
Process Improvement	2025	Yangfa wafer cleaning machine energy-saving improvement project – EMS II	15,584.4	7.3870
Process Improvement	2025	Replace MT workstation fluorescent lighting with LED lamps and install power-saving control switches at Plant 3	1,427.9	0.6768
Process Improvement	2025	MD station material handling energy-saving project	1,032,176	489.2514
Process Improvement	2025	Yangfa wafer cleaning machine energy-saving improvement project – Flip Chip	4,133.25	1.9592
Total			1,655,742.16	784.8218 ^{Note2}

Note 1: Energy-saving performance was estimated based on equipment specifications and operating hours.

Note 2: Equivalent CO₂e reductions were calculated using the FY2024 electricity emission factor (0.474 kg CO₂e/kWh) published by the Energy Administration, Ministry of Economic Affairs in 2025.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

3.1 Environmental Responsibility and Commitment

3.2 Climate Change and Greenhouse Gas Management

3.3 Water Resources Management

3.4 Waste Management

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

3.2.5 CDP

GRI 2-28, 201-2

- OSE continues to participate in the CDP (Carbon Disclosure Project) questionnaire and applies the CDP framework to strengthen climate and water resource governance. Through governance, strategy, actions, and disclosures, OSE enhances transparency and management effectiveness.
- This section summarizes OSE's 2025 climate and water governance performance and serves as a foundation for continuous improvement and enhanced sustainability performance.



CDP is a global non-profit organization that promotes corporate disclosure and management of climate change, water security, and forest-related issues.

2025 CDP Rating Results

Climate Change



Rating:

C

Awareness (Risks have been identified)

Water Security



Rating:

B

Management (Management approach has been established)



Continuously enhance disclosure quality and performance

CDP Management Framework (Five Key Areas)



1. Governance

The Board of Directors oversees climate and water resource governance through the Sustainability Committee and receives regular progress reports.



2. Risks and Strategies

Identify climate- and water-related risks and opportunities, assess their potential impacts on operations and financial performance, and develop corresponding response strategies.



3. Emissions and Management Action

GHG Inventories, Energy Conservation, Renewable Energy, and Energy Efficiency Improvement.



4. Carbon pricing

Introduce an internal shadow carbon price as a tool for management and investment evaluation to strengthen financial resilience against climate-related risks.



5. Disclosure and Internal Control

Establish cross-functional data collection, verification, and internal review mechanisms in accordance with the CDP disclosure process, with third-party verification of greenhouse gas inventory data.

OSE's Implementation Results (Key Actions for 2025)



Strengthen Governance

- Board oversight and regular reporting



Strengthen Carbon Management

- ISO 14064-1 inventory and third-party verification.



Advance Carbon Reduction Actions

- Energy conservation, equipment upgrades, and renewable energy adoption.



Introduce Shadow Carbon Pricing

- Climate-related investment and operational assessments.



Enhance Disclosure and Verification

- CDP participation and third-party verification.



2025 (Foundation Phase)

- Enhance data quality and internal management processes
- Improve identification of climate and water-related risks and opportunities
- Strengthen CDP disclosure completeness

2026 (Expanded Management Phase)

- Strengthen climate scenario analysis and risk assessment
- Enhance supply chain climate and water resource management
- Promote additional energy conservation and water efficiency initiatives

2027 and Beyond (Continuous Improvement)

- Improve management maturity and disclosure quality
- Strengthen climate resilience and low-carbon transition capabilities
- Create long-term environmental and business value



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

3.1 Environmental Responsibility and Commitment

3.2 Climate Change and Greenhouse Gas Management

3.3 Water Resources Management

3.4 Waste Management

4. Supply Chain and Product Management

5. Sustainable Talent Development

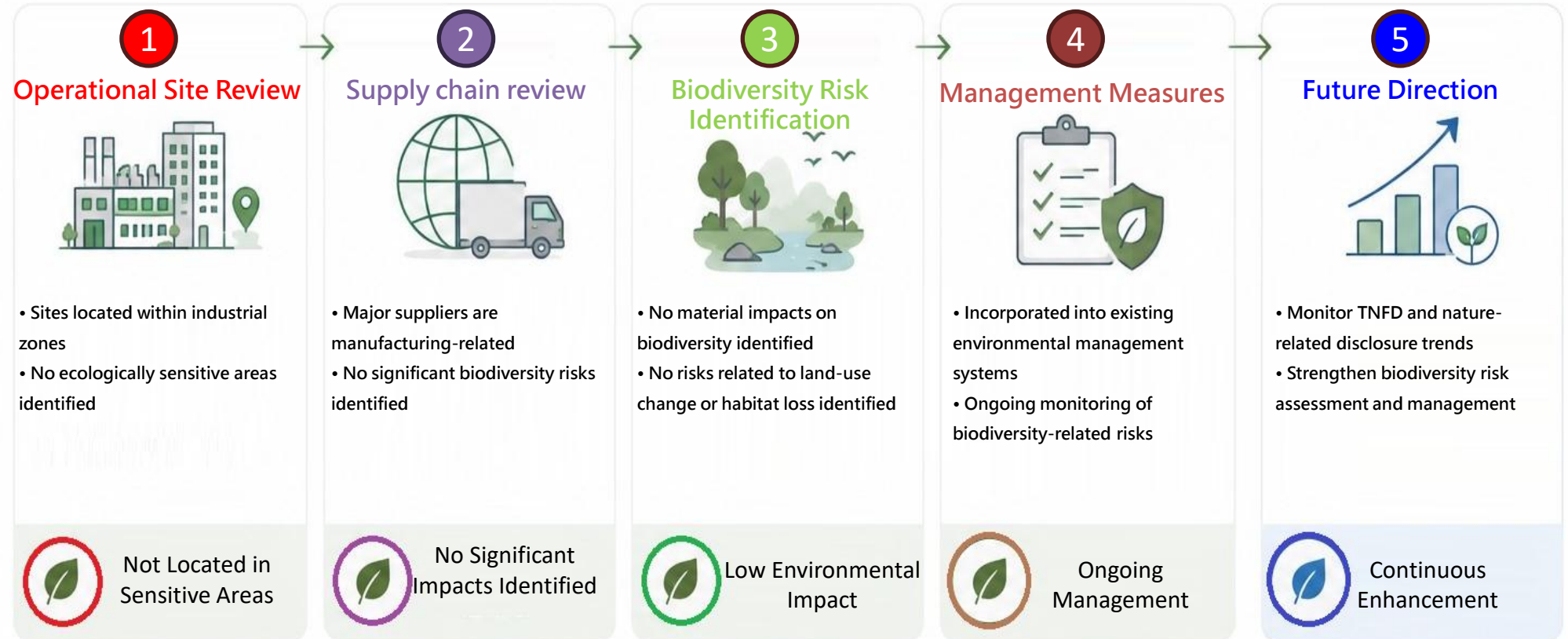
6. Inclusive Community

Appendix

3.2.6 Biodiversity GRI 101

- OSE recognizes the importance of biodiversity and natural capital to sustainable development. With reference to GRI biodiversity disclosures, ecologically sensitive area assessment principles, and the TNFD risk assessment approach, OSE conducted a preliminary assessment of biodiversity and nature-related risks across its operational sites and supply chain.
- The assessment covered operational site locations, ecologically sensitive areas, supply chain characteristics, land use, and dependencies on natural resources, providing a basis for future risk management and sustainability planning.

✓ Current Status: Low Impact
● Ongoing Monitoring and Management



Overall Conclusion



- OSE's operations do not involve large-scale land development or activities with high dependence on natural ecosystems, and no operating sites are located in ecologically sensitive areas.
- No material biodiversity impacts have been identified based on a preliminary biodiversity risk assessment.

Reference

- GRI 101 : Biodiversity
- TNFD
- Ecologically Sensitive Area Assessment

Contents
Foreword
1. Operations and Governance
2. Honesty and Integrity
3. Environmental Sustainability
3.1 Environmental Responsibility and Commitment
3.2 Climate Change and Greenhouse Gas Management
3.3 Water Resources Management
3.4 Waste Management
4. Supply Chain and Product Management
5. Sustainable Talent Development
6. Inclusive Community
Appendix

3.3 Water Resources Management

GRI 2-23 , 2-24 , 2-25 , 3-3 , 303-1~5 |TC-SC-140a.1

Water is a critical resource for OSE's operations. OSE promotes water conservation, recycling, and efficient water use to enhance water resource management, reduce operational risks, and support sustainable water stewardship.

Material Topic Management Approach

Impact	Increasing climate change impacts and regional water stress may affect water availability and operational continuity. OSE promotes water efficiency and water reuse initiatives to reduce water-related risks and strengthen operational resilience.	
Management Mechanism	Policy	OSE's water resource management policy focuses on water conservation, water recycling and reuse, and efficient water management to improve water-use efficiency and reduce overall water consumption.
	Promise	- Continuously improve water-use efficiency and reduce water withdrawal and discharge. - Increase water recycling and reuse. - Strengthen wastewater monitoring and management to ensure compliance with regulatory requirements.
	Responsibility	Plant Facilities Department Safety Management Department
	Resource	- Regularly evaluate water recycling technologies and process improvements and introduce innovative water treatment solutions. - Benchmark industry best practices to enhance water conservation performance. - Strengthen employee education and training.
	Communication	Stakeholders may communicate concerns through email, telephone, meetings, and suggestion boxes. Internal Email: 580@ose.com.tw Internal Hotline: +886-7-361-3131 ext. 68885 External Email: csr@ose.com.tw External Hotline: +886-7-361-3131 ext. 68558



Management and Results



Improve water efficiency



Promote Water Reuse



Reduce operational Rsk



Implementing Sustainable Governance

2025 Water Resource Performance



Wastewater Reduced
by **20.6%**
from the Base Year



Recycled water
up **24.24 %** from 2024

Water Intensity (Water intake / Revenue in millions of NTD)

Reduced by 28.7% from the Base Year



Advancing water conservation, water circularity, and sustainable water stewardship.



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

3.1 Environmental Responsibility and Commitment

3.2 Climate Change and Greenhouse Gas Management

3.3 Water Resources Management

3.4 Waste Management

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

3.3 Water Resources Management

Material Topic Management Approach(Cont.)

Actions Taken	Targets and objectives	Measure	Performance metrics	2025 Targer	Implementaion	2026 Target
		Water Resources Management	Decrease in water intake compared to the baseline year (amount of water/revenue in millions of NTD)	16.4%	28.7%	29.5%
			Decrease in wastewater compared to the baseline year	29%	20.6%	-
			Wastewater recycling rate (water recycled from production / water consumption + water recycled from production)	34%	34.26%	-
	Specific actions	Develop control technologies	Primary indicators of water pollution exceed regulatory standards	60%	43%	-
	Effectiveness assessment	To improve water resource management efficiency, OSEhas implemented the ISO 46001 Water Resource Efficiency Management System to systematically manage water usage processes and resource utilization efficiency. Regarding hardware improvements, the second phase of the wastewater recycling system at Plant 3 has been completed, and the third phase is being continuously evaluated to expand water recycling volume and utilization efficiency. Furthermore, the grinding wastewater recycling system at Plant 3 will begin operation in 2025 , and the company is simultaneously strengthening its autonomous management of effluent to ensure stable water quality and compliance with regulatory standards.				
		- OSE conducts monthly compliance reviews and water performance tracking, with quarterly committee meetings to review water management performance and related ESH matters. - An annual Water Efficiency Management System Review Meeting evaluates system effectiveness and target achievement, supporting sustainable water management and resource circularity.				

3.1.1 Water resource Efficiency management

As climate-related water stress increases, OSE continues to strengthen water efficiency management to support operational resilience and sustainability. Since implementing the ISO 46001:2019 Water Efficiency Management System in 2022, OSE has enhanced water-use efficiency through systematic water management and continuous improvement.

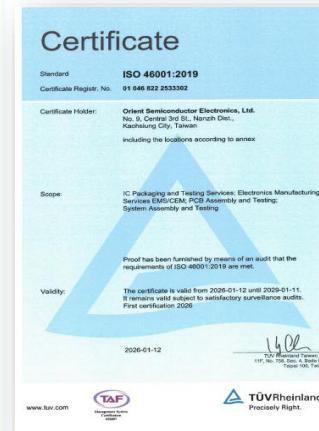
Following recognition by the Water Resources Agency in 2022, OSE continued to strengthen water conservation and recycling initiatives, with a focus on the following priorities in 2025:

- Improve process wastewater recycling and expand water reuse capacity at the Chung 3 and Ching 3 Plants.
- Increase the use of seepage water and strengthen water flow monitoring.
- Expand reclaimed water use to reduce dependence on external water supplies.
- Continue water conservation initiatives to enhance water resource resilience.

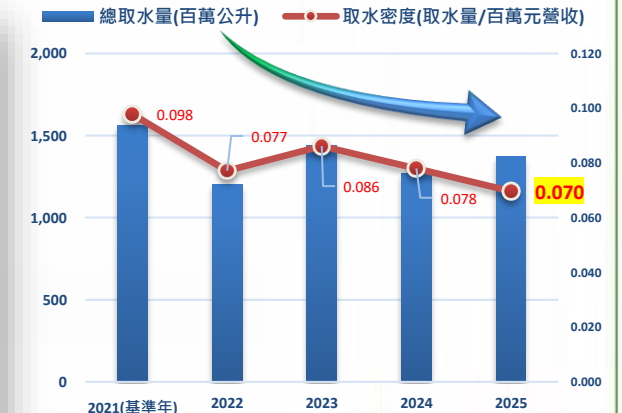
- Through integrated management and technology, OSE enhances water-use efficiency and demonstrates its commitment to environmental sustainability.

Note: Water intensity, wastewater intensity, wastewater recycling rate, and energy intensity are calculated based on the relevant performance data per NT\$ million of revenue.

ISO 46001:2019 Certificate



Density trend chart



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

3.1 Environmental Responsibility and Commitment

3.2 Climate Change and Greenhouse Gas Management

3.3 Water Resources Management

3.4 Waste Management

4. Supply Chain and Product Management

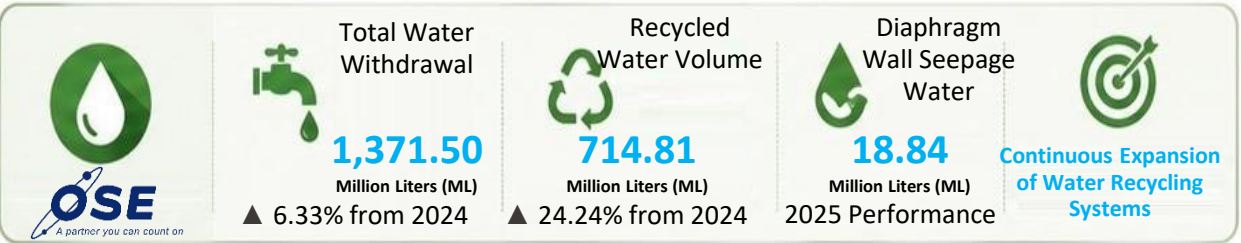
5. Sustainable Talent Development

6. Inclusive Community

Appendix

3.3.2 Water Resources Structure and Water-Stress Areas

OSE's water supply primarily comes from municipal water sourced from Fengshan and Nanhua Reservoirs, supplemented by seepage water collected within its facilities. Water is mainly used in wafer grinding, dicing, molding, cleaning processes, and employee domestic use.



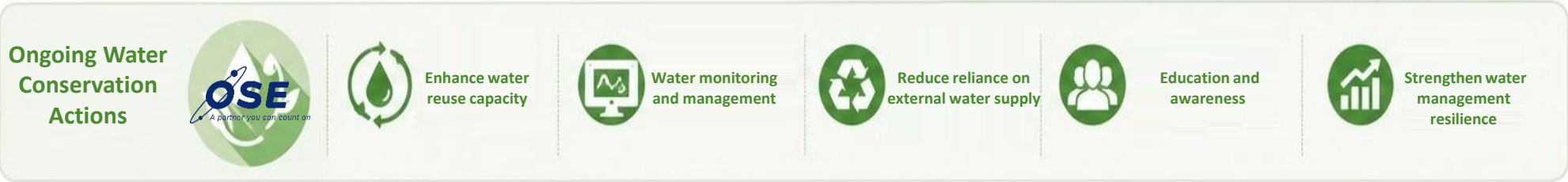
Exposure Item		unit	2023	2024	2025
Water intake	Third-party water (tap water)	Million liters	1,390.14	1,246.05	1,349.12
	Others (continuous wall seepage water)		40.56	21.76	18.84
	Others (water tank truck)		7.2 0	2.0 0	3.54
	Total water intake		1,437.90	1,2 89 .81	1,371.50
	Drainage		1,057.63	931.71	995.69
Water consumption			380.27	338.09	375.81

Note 1: All water withdrawal sources are freshwater ($\leq 1,000$ mg/L total dissolved solids, TDS). Municipal water consumption data are calculated based on annual water bills, while seepage water data from diaphragm wall systems are obtained from meter-reading records.

Note 2: Wastewater is discharged into the sewer system according to the factory's location and is treated by a wastewater treatment plant before final discharge.

Note 3: The reported discharge volume is based on wastewater operational data. The discharged wastewater is classified as "other water" ($> 1,000$ mg/L total dissolved solids, TDS). In addition, the wastewater is not reused by any other organization.

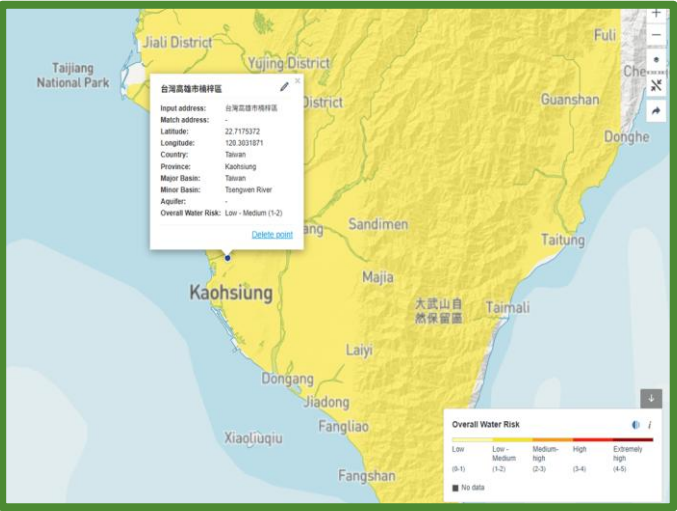
1,371.50



Water Resource Stress Assessment

OSE uses the WRI Aqueduct Water Risk Atlas to assess water resource stress at its operating sites.

Results indicate that all OSE facilities are located in areas with low to low-medium water risk, with no sites in high-risk regions. OSE continues to adopt a preventive approach to manage potential water-related risks and their operational impacts.



Note: Water resource risk assessment results are based on the WRI Aqueduct Water Risk Atlas. (Assessment date: May 2026)

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

3.1 Environmental Responsibility and Commitment

3.2 Climate Change and Greenhouse Gas Management

3.3 Water Resources Management

3.4 Waste Management

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

3.3.3 Water Pollution Prevention and Control

OSE's wastewater is collected and treated through the Nanzih Technology Industrial Park wastewater treatment system. In 2025, all effluent met regulatory standards, and all pollutant concentrations remained below legal limits.

OSE's wastewater quality monitoring results (2023-2025)

Water quality projects	2023	2024	2025	Management Standards
COD (mg/L)	14	18.6	46	<80
SS (mg/L)	7.2	3.6	9	<25
Hydrogen ion concentration	8.1	8.1	8	6~9
Copper (mg/L)	0.362	0.048	0.147	<1.5

Note 1: All wastewater quality indicators complied with the applicable sewer discharge standards during 2023-2025.

Note 2: Data are based on periodic wastewater monitoring results.

Note 3: Wastewater is discharged to the industrial park sewer system and treated by the centralized wastewater treatment plant.

3.3.4 Water recycling and Reuse

OSE has implemented the ISO 46001 Water Efficiency Management System to improve water-use efficiency and reduce reliance on external water supplies.

- Jing 3rd Factory (AT) commissioned a grinding wastewater recycling facility in 2025, further enhancing water recycling efficiency.
- Central 3rd Factory (HQ) has operated UF, ROR, wastewater recycling facilities, and a double-wall drainage recovery system since 2021.
- Total water savings reached 714.81 million liters in 2025.

OSE will continue to strengthen water recycling and optimize water management to support sustainable water resource management..

Summary of Water Conservation and Recycling Achievements (2025)

Year	Water Conservation Initiative	Description	Water Savings (Million Liters/Year)
2025	Grinding Wastewater Recycling and Reuse at Jing 3rd Factory (AT)	Recycled grinding wastewater is treated and reused as process water for production lines.	56.97
2025	ROR Wastewater Recycling at Jing 3rd Factory (AT)	ROR wastewater is recycled and reused as process water for production lines.	39.28
2025	Reuse of UF Recycled Water and Condensate at Jing 3rd Factory (AT)	Air-conditioning condensate and UF system drainage are reused for cooling towers and domestic water applications.	56.32
2025	Process Wastewater Recycling System at Central 3rd Factory (HQ)	Recycled process wastewater is treated and reused as process water for production lines.	306.19
2025	UF Drainage Recycling	UF drainage is reused as make-up water for cooling towers.	84.86
2025	ROR Wastewater Recycling at Central 3rd Factory (HQ)	ROR wastewater is recycled and reused as process water for production lines.	152.34
2025	Double-Wall Drainage Recycling and Reuse	Recovered seepage water from the double-wall drainage system is treated through the pure water system and reused in production lines.	18.85
Total			714.81

Note 4: Water savings are estimated based on average daily water recovery.



The grinding wastewater recycling system treats and reuses wastewater, improving water-use efficiency and promoting circular water resource management.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

3.1 Environmental Responsibility and Commitment

3.2 Climate Change and Greenhouse Gas Management

3.3 Water Resources Management

3.4 Waste Management

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

3.4 Waste Management

GRI 306-1~5, TC-SC-150a.1

3.4.1 Waste Impact Management

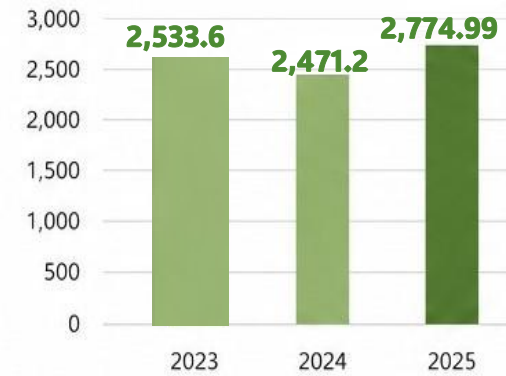
OSE is committed to waste reduction and resource recycling and has established short- and medium-term management targets. Through systematic management, OSE aims to improve the efficiency of waste segregation, recycling, and treatment. The target general waste recycling rate is at least 37.0% by 2025, increasing to 48% by 2030.

Key Waste Management Achievements in 2025



- General waste (including municipal waste, sludge, waste rubber strips, and other non-hazardous waste) accounted for approximately 94.80% of total waste generated, with a recycling rate of 47.1%.
- Hazardous waste (primarily mixed metal-containing waste and hazardous sludge) accounted for approximately 5.20% of total waste generated, with a recycling rate of 6.89%.
- OSE will continue to promote waste reduction and recycling initiatives to enhance resource efficiency and support sustainable resource management.

Waste Generation Trend (Metric Tons)



Total waste Disposal (metric tons)

Waste Composition in 2025



Waste Management Flowchart



Waste Management and Contractor Oversight

OSE manages waste in accordance with the Waste Disposal Act and internal procedures, and engages qualified contractors for waste collection, transportation, and treatment. At least one on-site contractor audit is conducted annually to review the compliance and management of waste storage, treatment, and recycling operations, ensuring effective oversight of waste disposal activities.

- Contents
- Foreword
- 1. Operations and Governance
- 2. Honesty and Integrity
- 3. Environmental Sustainability
 - 3.1 Environmental Responsibility and Commitment
 - 3.2 Climate Change and Greenhouse Gas Management
 - 3.3 Water Resources Management
 - 3.4 Waste Management
- 4. Supply Chain and Product Management
- 5. Sustainable Talent Development
- 6. Inclusive Community
- Appendix

3.4 Waste Management

GRI 306-1~5, TC-SC-150a.1

3.4.1 Waste Impact Management

OSE is committed to waste reduction and resource recycling through systematic waste management.

- The general waste recycling rate target is ≥37.0% in 2025, increasing to 48% by 2030.
- Total waste generated in 2025 was 2,774.99 metric tons, up 12.29% from 2024.
- General waste and hazardous waste accounted for 94.80% and 5.20%, respectively.
- A total of 1,104.37 metric tons was recycled in 2025, representing 39.79% of total waste generated.

OSE will continue to promote waste reduction and recycling initiatives to improve resource efficiency.

Key Waste Management Achievements in 2025



General Waste Treatment Methods (2023-2025)

Waste Category	Treatment Method	2023 (mt)	2024 (mt)	2025 (mt)
General Waste (D-0299)	Incineration (Non-energy Recovery)	581.3	523.8	507.76
Waste Rubber Strips (D-0299-0208)	Incineration (Non-energy Recovery)	127.9	108.5	104.52
Waste Chemicals (D-2399)	Incineration (Non-energy Recovery)	0.3	0.6	0
Waste Solvents (D-0899)	Incineration (Non-energy Recovery)	0	0	0
Waste Filter Media (D-0299)	Incineration (Non-energy Recovery)	0.9	1.1	0
General Sludge (D-0902)	Thermal Treatment	434.2	440.9	488.61
Waste Lubricating Oil (D-1703)	Thermal Treatment	0	0	5.04
Oily Mixtures (D-1799)	Physical Treatment	0	0	1.68
Waste Glass (D-0499)	Physical Treatment	0	1.3	0
Waste Sand (D-0499)	Physical Treatment	0	1.8	0
Plastic (D-1999)	Physical Treatment	0.8	0.6	0.75
Sludge (D-0104)	Off-site Wastewater Treatment	309.0	225.1	384.98
Designated Recyclable Waste (R Category)	Approved Recycling/Re-use	896.6	964.8	1,098.29
Waste Iron (R-0106)	Approved Recycling/Re-use	43.4	58.0	36.72
Waste Plastic Drums (D-2399)	Cleaning and Recycling	1.9	1.5	2.46
Total		2,396.3	2,328.0	2,630.81

Hazardous Waste Treatment Methods (2023-2025)

Waste Category	Treatment Method	2023 (mt)	2024 (mt)	2025 (mt)
Waste Plastic Buckets (C-0301.C-0201.C-0202)	Cleaning and Recycling	4.70	5.40	7.12
Waste Alkali (C-0201)	Chemical Treatment	0.00	0.009	0.00
Waste Acid (C-0202)	Chemical Treatment	0.31	0.38	0.00
Waste Solvents / Inks (C-0301)	Incineration (Non-energy Recovery)	6.70	7.70	6.08
Scrap Mixed Hardware (E-0217)	Physical Treatment	80.60	69.40	66.52
Circuit Board Scrap (E-0221)	Physical Treatment	38.40	46.60	54.53
Hazardous Sludge Waste (A-8801)	Approved Recycling/Re-use	6.60	13.70	9.93
Total		137.30	143.20	144.18

Note 1: Waste categories are listed in descending order based on the waste treatment volume reported for the reporting year.
Note 2: All waste is handled off-site by qualified waste management contractors.
Note 3: Information on waste treatment methods is obtained from contracts with waste management contractors and waste manifest records.



Waste Management Strategy



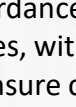
Increase general and hazardous waste recycling.



Treat non-recyclable waste to reduce environmental impact.



Ensure compliant and traceable waste management.



Manage waste in accordance with regulations and internal procedures, with regular contractor audits to ensure compliance.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

3.1 Environmental Responsibility and Commitment

3.2 Climate Change and Greenhouse Gas Management

3.3 Water Resources Management

3.4 Waste Management

4. Supply Chain and Product Management

5. Sustainable Talent Development

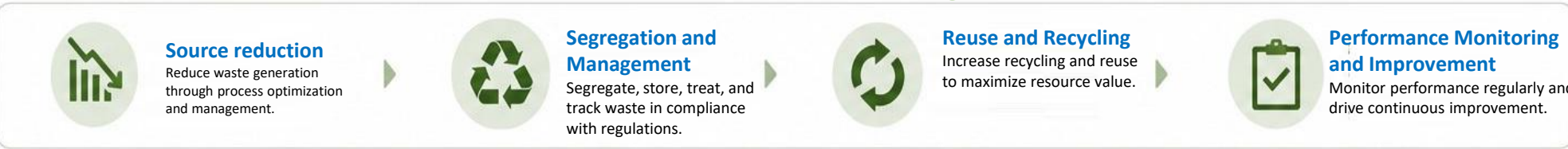
6. Inclusive Community

Appendix

3.4.2 Waste Reduction and Reuse Management Measures

OSE continues to promote waste reduction and reuse at the source, strengthen pollution prevention and resource recycling, and support the transition toward a circular economy and net-zero future.

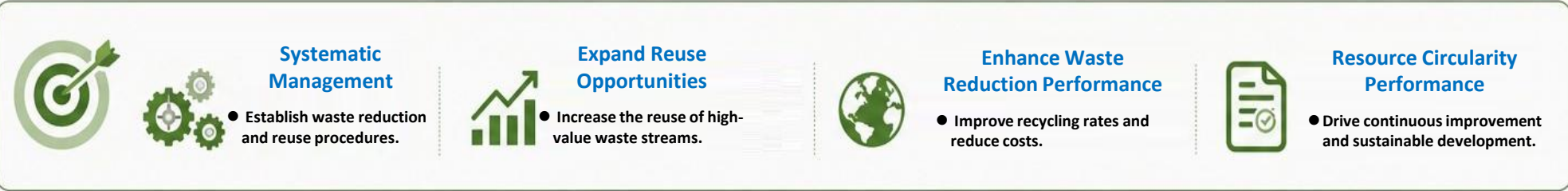
Reduction and Reuse Management



Waste Reduction and Reuse Initiatives

Project Classification	Key Measures	Implementation Summary	Corresponding Standards
Reduction	Process Optimization and Source Reduction	- Optimize process technology and equipment efficiency to reduce raw material consumption. - Improve process control to minimize waste generation.	GRI 306-2
	Regulatory Compliance and Waste Segregation	- Classify, store, and treat waste in accordance with applicable regulations. - Establish a traceable waste management process to ensure compliance and accountability.	GRI 2-24, GRI 2-25
	Employee Engagement and Awareness	- Promote waste reduction and segregation initiatives. - Conduct employee training to enhance awareness and correct waste-sorting practices.	GRI 2-23
Reuse	Waste Rubber Strip Recycling (D-0299 → R-0221)	- Assess the feasibility of converting waste rubber strips into alternative fuel. - Reduce carbon emissions while creating circular value through resource recovery.	GRI 306-4
	Outsourced Recycling and Recovery	- Collaborate with qualified recycling and recovery partners. - Direct recyclable waste streams into reuse and recovery processes.	GRI 306-4
	Continuous Assessment and Expansion	- Evaluate waste characteristics and recycling potential. - Integrate resource recycling into broader sustainability and circular economy objectives.	GRI 306-2, GRI 306-4, GRI 3-3

Note: The disclosures presented in this table are managed and reported in accordance with the GRI Standards 2021 and OSE's operational practices.



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix



Supply Chain and Product Management

1. Sustainable supply chain
2. Customer Relationship Management
3. Product quality and safety
4. Innovation and R&D



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

4.1 Sustainable Supply Chain

4.2 Customer Relationship Management

4.3 Product Quality and Safety

4.4 Innovation and R&D

5. Sustainable Talent Development

6. Inclusive Community

Appendix

4

CH4 Supply Chain and Product Management

OSE promotes sustainable supply chain management in support of SDG 12 (Responsible Consumption and Production) and SDG 16 (Peace, Justice and Strong Institutions). Through local sourcing, supplier audits, and international management systems, OSE strengthens supply chain resilience, transparency, and sustainable value creation.

SDG 12 & 16

SDGs Target	Corresponding Indicator	2025 Sustainable Supply Chain Performance Summary
 SDG 12	Responsible Consumption and Production	- Local sourcing ratio reached 23.6% for the Semiconductor Business Unit and 46.4% for the EMS Business Unit. - Received the Green Procurement Excellence Supplier Appreciation Certificate from the Kaohsiung City Government. - Maintained certifications for multiple management systems, including ISO 9001, IATF 16949, ISO 13485, and AS9100.
 SDG 16	Peace, Justice and Strong Institutions	- Completed audits of 45 core RBA suppliers, achieving 100% coverage. Zero RBA audit findings remained open, with a 100% closure rate

4.1 Sustainable Supply Chain

GRI 204-1, 308-1, 308-2, 414-1, 414-2

- Supply chain resilience and responsible governance are essential to sustainable business operations. OSE integrates ESG principles into supplier management and continuously strengthens quality, performance, and risk management to build a resilient and sustainable supply chain.
- Through a management framework aligned with international standards, OSE incorporates human rights, environmental protection, occupational safety and health, and business ethics into supplier assessment and management processes, enhancing supply chain sustainability and long-term value.



Contents
Foreword
1. Operations and Governance
2. Honesty and Integrity
3. Environmental Sustainability
4. Supply Chain and Product Management
4.1 Sustainable Supply Chain
4.2 Customer Relationship Management
4.3 Product Quality and Safety
4.4 Innovation and R&D
5. Sustainable Talent Development
6. Inclusive Community
Appendix

4.1.1 Sustainable Supply Chain Management

OSE is committed to building a responsible and sustainable supply chain. Through supplier management, risk assessment, audits, and ESG integration, OSE strengthens supply chain resilience, promotes responsible sourcing, and creates long-term sustainable value with its partners.

Supplier Sustainability Management Framework



Implement Responsible Governance Practices

- Implementation of the Responsible Business Alliance (RBA) Code of Conduct
 - RBA Sustainability Risk Assessments and On-Site Audits
 - Supplier Corrective Action and Follow-up Mechanism
 - Supplier ESG Capacity Building and Training
- OSE has established a Supplier Code of Conduct based on the RBA Code of Conduct, the UNGC, the UDHR, and SA8000. Covering human rights, labor practices, environmental protection, and business ethics, the Code supports the development of a responsible and sustainable supply chain.
- The Supplier Code of Conduct is incorporated into contractual agreements and applies to suppliers, subsidiaries, contractors, and other business partners, ensuring transparent and fair cooperation.

Supplier Environmental and Social Risk Assessment

OSE conducts compliance assessments for all new and existing suppliers during the qualification and evaluation process to ensure compliance with regulatory requirements, product safety standards, environmental protection requirements, and customer expectations.



4.1.2 Conflict Mineral Management TC-SC-440a.1

OSE is committed to responsible mineral sourcing and conducts conflict minerals due diligence in accordance with customer requirements and industry practices. Through supplier surveys and supply chain investigations, OSE promotes transparency and responsible sourcing of 3TG minerals and cobalt throughout its supply chain.

Management Policy and Action Principle

Management Policy and Action Principle	Description
Responsible Mineral Sourcing	OSE is committed to sourcing minerals from responsible and compliant smelters and refiners and prohibits the use of minerals that directly or indirectly finance armed conflict or human rights abuses.
Alignment with International Standards	OSE conducts due diligence on tin (Sn), tantalum (Ta), tungsten (W), gold (Au), cobalt (Co), and mica in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.
Supplier Declaration Requirements	Suppliers are required to sign conflict minerals declarations and ensure that sourced minerals originate from RMI-conformant smelters and refiners.
Promoting Responsible Supply Chains	Suppliers are encouraged to extend responsible sourcing requirements throughout their upstream supply chains and avoid directly or indirectly supporting armed conflict, corruption, or human rights abuses.

Conflict Mineral Management Process



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

4.1 Sustainable Supply Chain

4.2 Customer Relationship Management

4.3 Product Quality and Safety

4.4 Innovation and R&D

5. Sustainable Talent Development

6. Inclusive Community

Appendix

4.1.3 Localized Procurement

- OSE promotes localized procurement to strengthen supply chain resilience, reduce carbon emissions and operational risks, and support local economic development.
- In 2025, OSE worked with 1,249 suppliers. Procurement distribution by business unit is shown below.

 Electronic Manufacturing Services (EMS)	Local sourcing continues to increase, reflecting OSE's commitment to domestic supplier collaboration and responsiveness to customer needs.
 Semiconductor Centers (IC)	Due to reliance on overseas sources for certain key materials, local sourcing has slightly declined. OSE continues to strengthen alternative sourcing and local supplier partnerships to enhance supply chain resilience.

 **Key Supplier Identification and Management**
 OSE conducted a comprehensive supplier risk assessment and identified 63 key suppliers based on the following criteria:

			
●Supply Availability and Substitutability	●Price and Regulatory Risks	●Brand and Reputation Sensitivity	●Quality, Delivery, and Service Stability

- Key raw material categories include PCBs, ICs, substrates, leadframes, wires, DAF/epoxy, compounds, and capacitors. OSE considers these suppliers strategic partners and works closely with them to support stable product development and a sustainable supply chain.

Supplier type	Number in 2024	Purchase amount in 2024	Number in 2025	Purchase amount in 2025
Key suppliers	62	4,734,919	63	6,882,660
Other suppliers	1,136	1,597,721	1,186	3,980,327
Total	1,198	6,332,640	1,249	10,862,987

Unit: Suppliers / NT\$ Thousand

Proportion of Localized Procurement by

Center	Localized Procurement ratio ^(Note 1)		
	2023	2024	2025
Semiconductors Centers (IC)	26.86%	18.87%	23.6%
Electronic Manufacturing Services (EMS)	40.78%	57.55%	46.4%

Note 1: "Localized Procurement ratio" refers to the ratio of the local raw material purchase amount to the total raw material purchase amount.
 Note 2: "Localized Procurement" includes raw materials purchased from suppliers in Taiwan (including manufacturers who act as purchasing agents).

Supplier geographical distribution

List of main raw materials	Supply area
Printed Circuit Board	Mainland China , Taiwan , and the United States
Connector	Chinese mainland
AU WIRE	South Korea and Mainland China
Compound	Mainland China, Japan , and Taiwan
Leadframe	Taiwan
Substrate	Mainland China , Taiwan, Japan



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

4.1 Sustainable Supply Chain

4.2 Customer Relationship Management

4.3 Product Quality and Safety

4.4 Innovation and R&D

5. Sustainable Talent Development

6. Inclusive Community

Appendix

4.1.4 New Supplier Selection System

GRI 2-6, 2-27, 308-1, 414-1

To ensure supplier quality and manage sustainability risks, OSE has established a robust supplier selection system covering qualification reviews, on-site assessments, and periodic performance evaluations. Through a fair and transparent process, OSE builds long-term partnerships with responsible suppliers.

New Supplier Qualification Documents

- Supplier Basic Information
- RBA Commitment Letter
- Test Reports
- Safety Data Sheets (SDS)
- ICP Analysis Report
- Declaration of Non-Hazardous Substances
- Conflict Minerals Declaration
- Supplier Integrity Commitment Letter
- Integrity Policy Statement

Key Areas of Supplier Qualification Review

Based on the information provided by suppliers, OSE conducts qualification reviews and evaluates the following key areas with reference to relevant international standards and certifications:

- ✓ ISO 14001, ISO 45001, IECQ QC 080000, and other environmental and occupational safety certifications
- ✓ ISO 9001, IATF 16949, and other quality-related certifications
- ✓ Pricing, delivery performance, technical capabilities, and service quality
- ✓ Quality performance and reliability



New Supplier Selection Implementation Results

On-Site Assessment and Audit	Requirements for Qualified Supplier Approval	2025 Implementation Results
A cross-functional Supplier Evaluation Team, consisting of representatives from Procurement, Supplier Quality Management, and related departments, conducts on-site assessments and interviews with potential suppliers. Key evaluation areas include: - Environmental Compliance - Manufacturing Capability - Labor Practices and Human Rights - Business Integrity Management - Compliance with OSE's Hazardous Substance Policy and CSR Standards	Suppliers must complete the following requirements before being approved as qualified suppliers: Written Review: Verification of basic information, quality, environmental, and safety compliance. On-Site Assessment: Evaluation of process stability and environmental, safety, and health (ESH) conditions. Special Process / Critical Material Suppliers: Additional product qualification and technical validation are required.	New suppliers reviewed through document review and/or on-site assessment: 51 Suppliers 100% of reviewed suppliers submitted both the Conflict Minerals Declaration and RBA Commitment

New Supplier Management Process



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

4.1 Sustainable Supply Chain

4.2 Customer Relationship Management

4.3 Product Quality and Safety

4.4 Innovation and R&D

5. Sustainable Talent Development

6. Inclusive Community

Appendix

4.1.5 Qualified Supplier Audit Mechanism

OSE has established an annual supplier audit program to strengthen supply chain resilience and sustainability. Depending on supplier risk levels and operational characteristics, audits are conducted through on-site assessments or document reviews.

Audit Principles and Criteria

OSE conducts supplier audits in accordance with the Responsible Business Alliance (RBA) Code of Conduct and relevant international standards. Through supplier questionnaires, document reviews, and on-site audits, OSE evaluates supplier performance based on supplier type and risk level.

Audit results are incorporated into the supplier management system and serve as an important basis for supplier qualification reviews, supplier classification, corrective action tracking, and future business cooperation decisions.

Annual Audit Results Summary

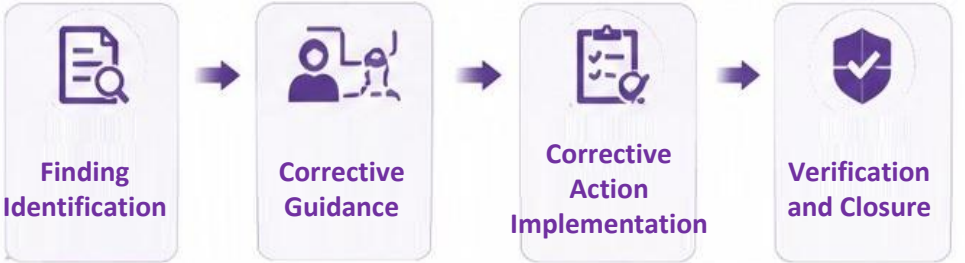
All supplier audit findings were corrected within the required timeframe, maintaining a 100% compliance rate.
OSE continues to increase on-site audits based on supplier risk levels to strengthen management effectiveness and continuous improvement.

Year	Business	Questionnaire Audits	On-Site Audits	Total Audits	Open Findings Past Due	Compliance Rate
2023	IC	0	10	10	0	100%
	EMS	0	10	10	0	100%
2024	IC	1	10	11	0	100%
	EMS	0	11	11	0	100%
2025	IC	0	11	11	0	100%
	EMS	0	7	7	0	100%

Note: All audit findings were corrected within the required timeframe, demonstrating suppliers' consistent compliance with sustainability standards. OSE primarily relies on on-site audits to strengthen oversight and drive continuous improvement.

Common Audit Findings and Corrective Action Tracking

During annual supplier audits, the most common findings generally relate to incomplete operating procedures, undocumented management systems, incomplete records, and unclear management responsibilities. Suppliers are required to implement corrective actions within the specified timeframe. To date, no suppliers have been disqualified due to audit findings.



Continue Improvement
To strengthen supplier management effectiveness, OSE continuously improves its supplier audit program by increasing the proportion of risk-based audits, integrating questionnaire assessments with on-site audit results, establishing a common findings database and improvement tracking mechanism, and implementing differentiated audit management based on supplier importance and risk levels.

Diversified Procurement Strategy and Risk Management
To reduce supply disruption risks arising from geopolitical factors and supply chain uncertainties, OSE maintains a diversified sourcing strategy and supply risk management framework. Based on supplier risk characteristics, OSE focuses on the following three key strategies:

01


Reduce single-source dependency.

02


Strengthen supply chain resilience through alternative sourcing.

03


Establish secondary sources for key materials.

Supplier Risk Assessment Mechanism
Assess high-risk and strategic suppliers to support supply chain stability and business continuity.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

4.1 Sustainable Supply Chain

4.2 Customer Relationship Management

4.3 Product Quality and Safety

4.4 Innovation and R&D

5. Sustainable Talent Development

6. Inclusive Community

Appendix

4.1.5 Qualified Supplier Audit Mechanism

Supplier Evaluation Criteria and Classification Mechanism

OSE has established a supplier evaluation and classification mechanism covering quality systems, supplier management, inspection and testing, quality records, calibration, and nonconforming product control.

Evaluation results serve as the basis for supplier qualification, annual audits, classification management, and future cooperation decisions. Suppliers that fail to meet required standards may be removed from the Approved Supplier List in accordance with established procedures.

Supplier Audit Criteria			
1  Quality System	2  Document Control	3  Supplier Management	4  Inspection and Testing
5  Quality Records	6  Calibration	7  Nonconforming Product Control	8  Process Control



Supplier Evaluation Rating Criteria

Average Audit Score (%)	Hazardous Substance Management (%)	New Supplier Qualification Result
> 80%	≥ 85%	Qualified Supplier Approved for business transactions
70% - 80%	≥ 85%	Conditionally Qualified Approved after corrective actions are completed and verified
< 70%	< 85%	Disqualified

Note: New suppliers must complete all corrective actions before re-evaluation. Suppliers that fail qualification audits more than three times will not be eligible to reapply.

Annual Supplier Audit Rating Criteria

Average Audit Score (%)	Hazardous Substance Management (%)	Annual Supplier Audit Result
< 80%	< 85%	Disqualified

Note: Suppliers that fail the annual supplier audit more than three times will be removed from the Approved Supplier List and will no longer be eligible for continued qualification.



Ensure Supply Chain Quality

Strengthen supplier quality standards and supply chain management.



Enhance Supplier Capabilities

Improve supplier management and sustainability capabilities.



Promote Long-Term Partnerships

Establish fair and transparent cooperation mechanisms and deepen supplier relationships.



Advance Sustainable Responsibility

Integrate sustainability requirements into supply chain management and promote sustainable development.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

4.1 Sustainable Supply Chain

4.2 Customer Relationship Management

4.3 Product Quality and Safety

4.4 Innovation and R&D

5. Sustainable Talent Development

6. Inclusive Community

Appendix

4.1.6 Sustainable Supply Chain Performance

Key Supplier Identification and Sustainability Partner Evaluation

OSE identifies key suppliers through a risk-based evaluation process. Assessment criteria include supply criticality, substitutability, compliance risks, and potential business impacts.

In 2025, OSE identified 63 sustainability partners, including 32 IC suppliers and 31 EMS suppliers, demonstrating strong performance in sustainability governance and operational stability.

2025 Supplier Conference

OSE held its 2025 Annual Supplier Conference to strengthen collaboration and promote smart manufacturing and sustainable supply chain development. Through policy sharing and experience exchange, OSE and its suppliers enhanced mutual understanding and reinforced their commitment to long-term partnership and collaborative innovation.



Note: The event recognized sustainability partners for their achievements while promoting experience sharing and best practice exchange, further strengthening supply chain collaboration and partnership development.

Driving Results and Future Outlook

Through continuous supplier management and engagement, OSE has achieved the following results in sustainable supply chain management:



2025 Green Procurement Excellence Award

- Promote Green Procurement
- Advance Environmental Sustainability
- Strengthen Supply Chain Responsibility
- Create Shared Sustainable Value



- OSE received the 2025 Green Procurement Excellence Award in recognition of its commitment to green procurement, environmental sustainability, and responsible supply chain management.

Contents
Foreword
1. Operations and Governance
2. Honesty and Integrity
3. Environmental Sustainability
4. Supply Chain and Product Management
4.1 Sustainable Supply Chain
4.2 Customer Relationship Management
4.3 Product Quality and Safety
4.4 Innovation and R&D
5. Sustainable Talent Development
6. Inclusive Community
Appendix

4.2 Customer Relationship Management

GRI 418-1

- OSE continuously enhances product quality, operational efficiency, and customer service to improve customer satisfaction, strengthen long-term partnerships, and enhance competitiveness.
- Through a systematic customer feedback and response mechanism, OSE collects and responds to customer needs, continuously improving customer relationships and supporting sustainable business growth.

Customer Relationship Management Process



Our Commitment

Guided by its core values of integrity, innovation, dedication, and teamwork, OSE is committed to contractual integrity and information confidentiality while continuously enhancing product quality, delivery performance, customer service, and technical support to meet customer expectations.



Classification	Item	Description
Impact	Positive Impact	Continuous improvement in product quality, process efficiency, and customer service enhances customer satisfaction and trust, strengthens long-term partnerships, and protects customer privacy and confidential information through information security and confidentiality management measures.
	Negative Impact	Failure to respond promptly to changing customer needs and market dynamics may affect order stability, revenue performance, and long-term customer relationships.
	Policy	Build long-term, stable, and mutually beneficial customer relationships through effective communication, transparency, and proactive response to customer needs.
	Commitments	Guided by OSE's core values of integrity, innovation, dedication, and teamwork, OSE complies with business ethics and contractual obligations, continuously improves products and services, and delivers customer-focused solutions.
	Responsible Unit	Business Center and relevant functional units.
	Resources	Continuously enhance customer service quality and conduct annual customer satisfaction surveys. Results are reviewed through management review meetings and follow-up improvement actions.
	Communication Mechanism	OSE maintains multiple customer feedback channels, including surveys, telephone interviews, and online communication platforms, to collect customer feedback on products, delivery, service quality, and technical support. Tel: +886-7-361-3131 ext. 68900 Email: info@ose.com.tw
Specific Actions	Targets and Objectives	Conduct customer satisfaction surveys for key customers (Top 10 FMC, Top 10 LIC, and Top 12 EMS customers). Survey topics cover quality, delivery, material substitution flexibility, responsiveness, production flexibility, and technical support. The 2025 target is an average satisfaction score above 4.0 out of 5.
	Specific Actions	1. Regularly collect customer satisfaction survey results, feedback records, and service cases. 2. Customer complaints are analyzed and addressed by the Quality Assurance Department through PDCA improvement processes. 3. Customer feedback is reviewed through management review meetings for continuous improvement and prevention of recurrence. 4. Where customer-specified materials do not meet regulatory requirements, alternative solutions and applicable restrictions are communicated.
	Effectiveness Assessment	1. The average customer satisfaction score in 2025 exceeded 4.0 out of 5 . 2. Customer feedback and follow-up mechanisms operated effectively, strengthening customer trust and long-term partnerships.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

4.1 Sustainable Supply Chain

4.2 Customer Relationship Management

4.3 Product Quality and Safety

4.4 Innovation and R&D

5. Sustainable Talent Development

6. Inclusive Community

Appendix

4.2.1 Customer Communication

OSE places customer needs at the center of its operations. Through process innovation, digital technology applications, and flexible manufacturing capabilities, OSE provides competitive semiconductor packaging and testing and EMS services while continuously strengthening communication and trust with domestic and international customers through diversified engagement channels.

OSE values long-term customer relationships and maintains high standards in product quality and delivery performance. Through ongoing communication and customer feedback mechanisms, OSE continuously enhances its understanding of customer needs, improves service quality, and strengthens market competitiveness.



Customer Feedback Drives Continuous Improvement

- Customer feedback and satisfaction surveys serve as important inputs for quality and service improvement.
- Regular engagement and feedback collection help OSE better understand customer needs and strengthen its competitiveness.
- A structured complaint and feedback management process supports timely response, continuous improvement, and service excellence.



Customer Satisfaction Survey and 2025 Performance Results

OSE conducts annual customer satisfaction surveys for key customers. The evaluation covers the following six areas



2025 Customer Satisfaction Survey Respondents

 FMC	 LIC	 EMS
Top 10 Customers	Top 10 Customers	Top 12 Customers

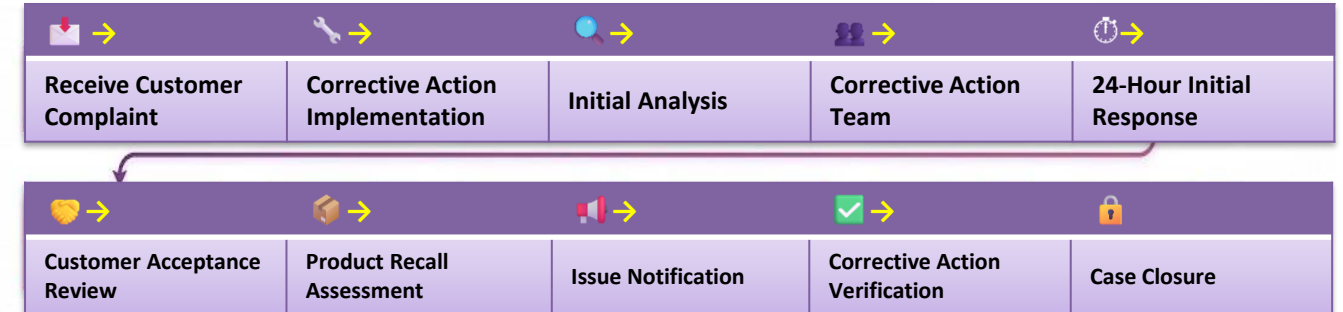


Surveyed customers represented over 80% of annual revenue. Average satisfaction scores across all six evaluation areas exceeded 4.0 out of 5, meeting the annual target.



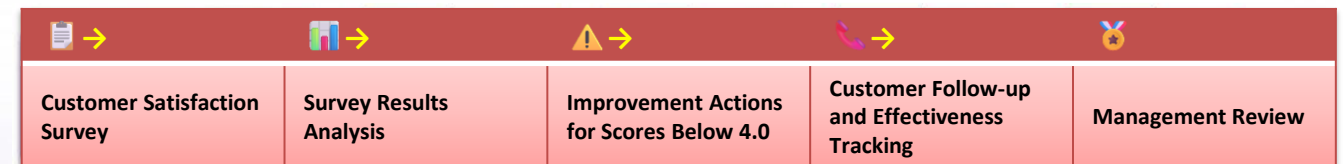
Customer Complaint Handling Process

Upon receipt of a customer complaint, the responsible unit immediately initiates follow-up actions and provides a response within 24 hours. Root cause analysis and corrective actions are then implemented based on the nature of the issue.



Customer Satisfaction Survey Process

This process demonstrates OSE's ongoing efforts to strengthen customer relationships, enhance communication and responsiveness, and implement the PDCA continuous improvement cycle, serving as a key focus of customer relationship management.

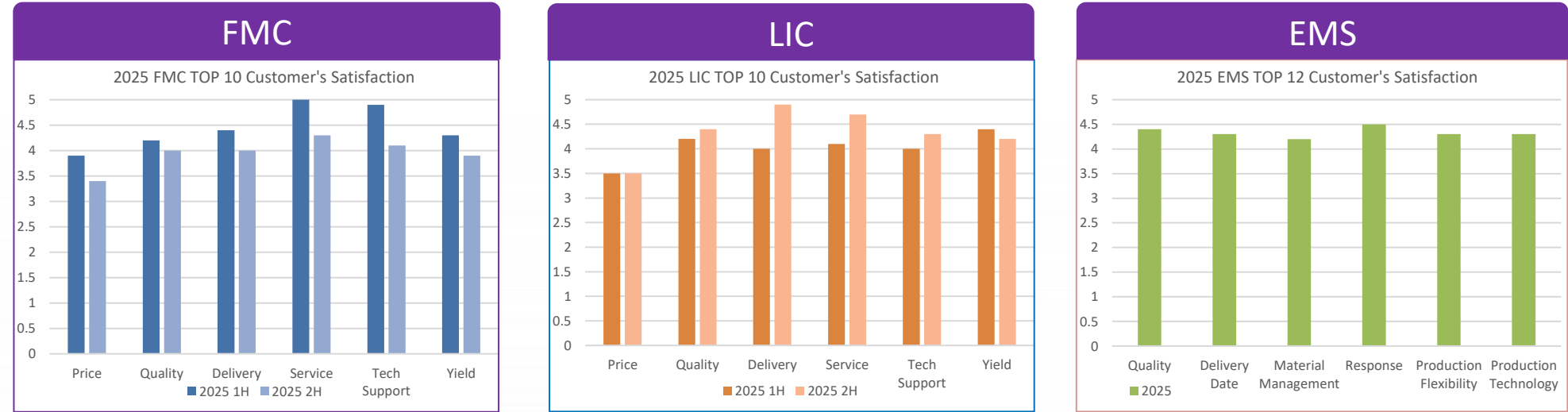


- Contents
- Foreword
- 1. Operations and Governance
- 2. Honesty and Integrity
- 3. Environmental Sustainability
- 4. Supply Chain and Product Management
 - 4.1 Sustainable Supply Chain
 - 4.2 Customer Relationship Management
 - 4.3 Product Quality and Safety
 - 4.4 Innovation and R&D
- 5. Sustainable Talent Development
- 6. Inclusive Community
- Appendix

4.2.1 Customer Communication

FMC, LIC, and EMS Customer Satisfaction

OSE completed two customer satisfaction surveys in 2025. The Company continues to align closely with customer needs by strengthening management practices, promoting customer-focused process integration, optimizing customer response mechanisms, and enhancing communication and collaboration with customers. Through these efforts, OSE works together with customers to address challenges and create mutual value.



4.2.2 Customer Relationship Management Policy

OSE upholds a customer-first philosophy, delivering comprehensive support through flexible manufacturing, reliable delivery, and value chain integration to be a trusted long-term partner for its customers.

Management Principle	Practices and Description
Customer First	Establish customer response and issue-handling mechanisms, strengthen issue tracking and root cause analysis, and enhance customer trust and satisfaction.
Friendly and Flexible Services	Develop a deep understanding of customer needs, provide diversified solutions, and improve process stability and delivery performance.
One-Stop Service	Integrate manufacturing, logistics, and supply chain resources to provide comprehensive support and enhance customer convenience.
Flexible Manufacturing	Strengthen flexible manufacturing capabilities to meet diverse customer requirements and improve responsiveness and delivery competitiveness.
Value Chain Integration	Promote digital transformation and process management systems (BPR, LMS, MES, and WMS) to enhance operational efficiency and delivery performance.

4.2.3 Customer Privacy and Confidentiality

OSE protects customer privacy and confidential information through confidentiality agreements, access controls, information security management, and internal control mechanisms.

Management Area	Practices and Description
Confidentiality Agreements	All customers are covered by NDAs to protect customer information and business secrets.
Access Control	Access to information is authorized by responsible personnel and controlled through internal information systems.
Management Systems	Document control procedures and confidential information management policies are implemented to protect sensitive information.
Information Security Framework	Information security controls are established to protect customer systems, information, and equipment assets.
Performance Indicator	Number of customer privacy incidents in 2025: 0

- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
- [2. Honesty and Integrity](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
 - [4.1 Sustainable Supply Chain](#)
 - [4.2 Customer Relationship Management](#)
 - [4.3 Product Quality and Safety](#)
 - [4.4 Innovation and R&D](#)
- [5. Sustainable Talent Development](#)
- [6. Inclusive Community](#)
- [Appendix](#)

4.3 Product Quality and Safety

4.3.1 Product Portfolio

Building on its semiconductor packaging and testing and EMS capabilities, OSE continues to focus on high-value products and diversified applications while optimizing its product portfolio in response to market demand, strengthening operational resilience and global competitiveness.



Semiconductor Business

OSE continues to strengthen its flash memory packaging technologies, including CSP, BGA, and Flip Chip solutions. Driven by growing demand from 5G, artificial intelligence (AI), the Internet of Things (IoT), and automotive electronics applications, OSE is expanding the application scope of its packaging products while advancing third-generation semiconductor technologies to enhance technical capabilities and product competitiveness.



Electronic Manufacturing Services (EMS)

OSE provides flexible manufacturing and integrated services through its dual-track production model, supporting diverse customer needs and high-reliability applications.



Cross-Functional Integration

Through collaboration between its Semiconductor and EMS Business Units, OSE expands its product portfolio and strengthens market coverage in server and related applications.



Digital Transformation and Smart Manufacturing

OSE continues to enhance automation and smart manufacturing to improve operational efficiency and strengthen competitiveness.

● Important uses and production process of major products

Business Center	Semiconductor Group	Electronics manufacturing services (EMS) Group
Important uses of major products	The major product is IC device packaging which is applied to the computer, communication, network, consumer electronics, telecommunication internet, industrial controller, digital camera, and so on.	It provides the professional electronics manufacturing services (EMS), the OEM products is mainly applied to the servers, SIP modules, instruments and large industrial equipment, storage systems, petroleum exploration, and satellite-related uses.
Production process of major products	Production process of packaging products Die sawing→ Die bonding→ Wire bonding→ Molding→ Marking→ Trimming→ Testing→ Packaging	Production process of electronic products Parts processing→ SMT assembly → Parts insertion → Auto-soldering→ Auto-cleaning and drying → Testing→ Case assembly→ Testing→ Packaging→ Shipping

● Annual Production Volume and Output Value

Unit: Thousand Units / NT\$ Thousand

Main products	2023		2024		2025	
	Production Volume	Output Value	Production Volume	Output Value	Production Volume	Output Value
Integrated Circuit	938,488	7,292,490	807,971	6,325,087	942,874	8,563,142
EMS	93,885	5,195,376	64,209	6,583,090	77,236	7,064,868
other	492,242	706,929	455,933	743,313	524,606	804,525
total	1,524,615	13,194,795	1,328,113	13,651,490	1,544,716	16,432,535

- In 2025, output value reached NT\$16.43 billion, marking a third consecutive year of strong performance and reflecting OSE's operational resilience and market strength.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

4.1 Sustainable Supply Chain

4.2 Customer Relationship Management

4.3 Product Quality and Safety

4.4 Innovation and R&D

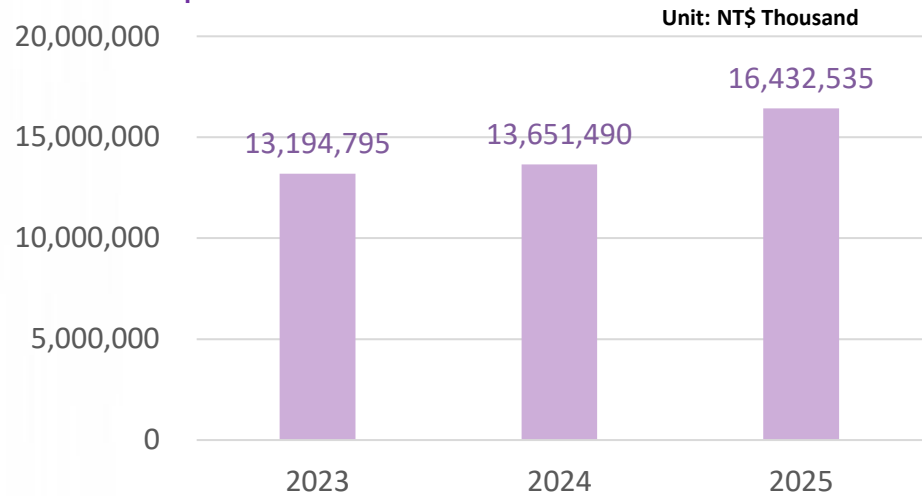
5. Sustainable Talent Development

6. Inclusive Community

Appendix

4.3.1 Product Portfolio

Annual Output Value Trend



 Output value reached a record high in 2025, reflecting steady business growth.

Technologies or products developed successfully

Fiscal Year	Technologies or products
2024	- Completed verification of high heat dissipation materials - Successfully developed high heat dissipation FCCSP products - Successfully developed strip fan-out package and achieved customer-certified mass production - Successfully completed verification of recycled gold wire - Successfully introduced DDR4 wBGA package
2025	- Completed development of the world’s smallest eMMC package (7.2 × 7.2 mm) and achieved customer-certified mass production - Completed verification and development of high heat dissipation products using sintered silver - Completed development and verification of the world’s thinnest ePoP (0.5 mm thickness) - Completed development of 300-layer 3D NAND Flash packaging technology - Successfully introduced DDR5 wBGA package into mass production

4.3.2 Product Quality Management

OSE is committed to product quality and safety. Through robust quality management systems and continuous improvement, OSE ensures product reliability, customer satisfaction, and regulatory compliance.

Quality Management System Framework	
Certification	Description
ISO 9001	Quality Management System
IATF 16949	Automotive Quality Management System
ISO 13483	Medical Device Quality Management System
AS 9100	Aerospace Quality Management System

- OSE maintains internationally recognized quality management certifications to ensure product quality, reliability, and compliance with customer and industry requirements.

Process Control and Continuous Improvement

Focus Area	Management Practices	Purpose
Multi	Conduct quality inspections and process audits at multiple production stages.	Prevent nonconforming products from entering subsequent processes.
Automation and Process Control	Implement automated equipment and process control technologies.	Reduce reliance on manual operations and improve product stability and efficiency.
Process and Manufacturing Improvement	Continuously optimize manufacturing processes and production methods.	Improve yield performance and respond to customer requirements.
TQM and Employee Training	Promote Total Quality Management (TQM) and quality-related training programs.	Strengthen quality awareness and reinforce a quality-focused culture.

- Through systematic quality management and continuous improvement, OSE reduces quality risks, enhances customer satisfaction, and ensures product safety and reliability.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

4.1 Sustainable Supply Chain

4.2 Customer Relationship Management

4.3 Product Quality and Safety

4.4 Innovation and R&D

5. Sustainable Talent Development

6. Inclusive Community

Appendix

4.3.2 Product Quality Management



GRI 416-1 , 416-2 | TC-SC-410a.1

Hazardous Substance Free (HSF) Management

In response to environmental regulations and customer requirements, OSE continuously strengthens its Hazardous Substance Free (HSF) management system. Through systematic controls and supply chain collaboration, OSE ensures compliance with regulatory and customer requirements throughout product design, procurement, manufacturing, and delivery.



Management systems and measures

Management Area	Description
IECQ QC 080000 H	Implemented the IECQ QC 080000:2017 Hazardous Substance Process Management System and obtained third-party certification in 2024 (valid through April 25, 2027) to ensure effective and consistent hazardous substance management.
Training and Internal Awareness	Completed 82 training hours to strengthen employees' awareness of hazardous substance control and regulatory compliance requirements.
Management Procedures and Material Control	Established procedures for hazardous substance management and material control in accordance with the IEC 62474 Declarable Substance List , as well as RoHS and REACH requirements.
Supply Chain Collaboration and Source Management	Collaborate with suppliers to implement hazardous substance source management across procurement, manufacturing, and inspection processes, ensuring product safety and regulatory compliance.



2025 Achievements

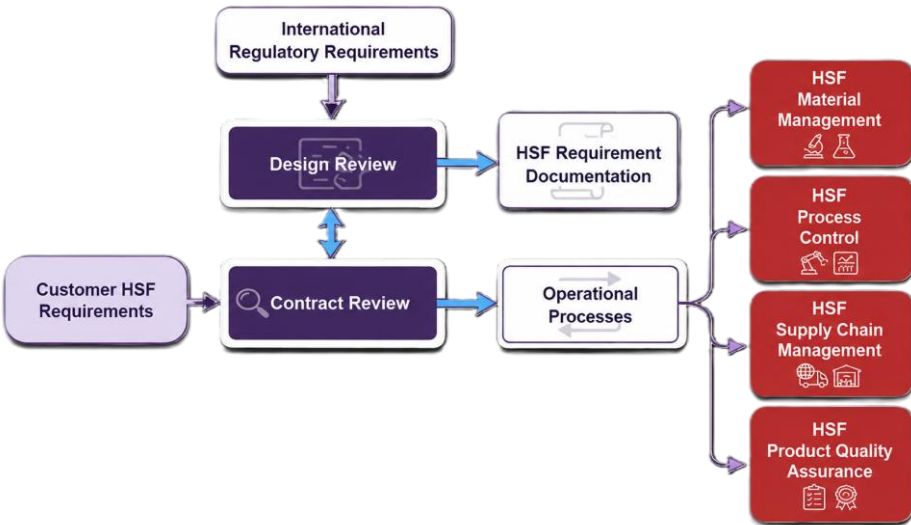
- ✔ Product Health and Safety Regulatory Violations: 0
- ✔ Controlled Substance Shipment Incidents: 0
- ✔ Maintained Product Safety and Regulatory Compliance



OSE Certifications and Hazardous Substance Compliance Standards

category	Standards / Certification
Quality Management	ISO 9001:2015 Quality Management System
	IATF 16949:2016 Automotive Quality Management System
	ISO 13485:2016 Medical Device Quality Management System
	AS9100:2016 Aerospace Quality Management System
Hazardous Substance Compliance Standards	RoHS, REACH , Halogen, WEEE, Ozone Depleting Substances, TSCA , Volatile Organic Compounds (VOCs), IEC 62474

Hazardous Substance Management Process



OSE integrates international regulatory requirements and customer HSF requirements into product design, procurement, manufacturing, and quality management processes to ensure compliance with hazardous substance regulations throughout the product lifecycle.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

4.1 Sustainable Supply Chain

4.2 Customer Relationship Management

4.3 Product Quality and Safety

4.4 Innovation and R&D

5. Sustainable Talent Development

6. Inclusive Community

Appendix

4.4 Innovation and R&D GRI 2-23 , 2-24 , 2-25 , 3-3

Innovation and technology development are key drivers of OSE's sustainable growth. By continuously investing in R&D, strengthening process innovation, and advancing smart manufacturing technologies, OSE enhances product competitiveness, operational efficiency, and long-term value creation.

Material Topic Management Approach – Innovation and R&D

Category	Item	Description
Impact	Positive Impact	Growing demand for low-carbon and innovative products creates opportunities for technology development, new business growth, and enhanced customer competitiveness.
	Negative Impact	Failure to keep pace with industry trends and technological developments may limit the Company's ability to meet evolving customer and sustainability requirements.
Management Mechanism	Policy	Promote innovation, energy-efficient technologies, and advanced manufacturing processes to enhance product competitiveness and sustainable development.
	Commitments	- Comply with applicable environmental and energy regulations. - Improve resource efficiency and product performance. - Promote innovation and advanced technology development. Public Commitment.
	Responsible Unit	R&D Department
	Resource Input	Integrate internal and external resources to accelerate technological innovation and product development. In 2025, R&D investment totaled NT\$445.11 million .
	Cross-Functional Collaboration	Cross-functional integration and KPI reviews to support innovation projects.
R&D	Suggestion and Feedback Mechanism	Collect improvement ideas and track implementation effectiveness.
	NPI Project Meetings	Review project objectives and resource allocation before new product introduction.
	Quality Review Meetings	Conduct regular reviews of quality performance and improvement plans.
	Market Meetings	Collaborate with sales and procurement teams to monitor customer needs and market trends.



[Environmental Responsibility](#)

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

4.1 Sustainable Supply Chain

4.2 Customer Relationship Management

4.3 Product Quality and Safety

4.4 Innovation and R&D

5. Sustainable Talent Development

6. Inclusive Community

Appendix

4.4 Innovation and R&D

Material Topic Management Approach – Innovation and R&D

Category	Performance Indicator	2025 Result
Targets and Objectives	Evaluation and package qualification of recycled leadframe applications across product lines	Completed package qualification and reliability verification
Specific Actions	• R&D Focus: Develop energy-saving, green, and low-carbon technologies, and integrate low-carbon materials to support product and process carbon reduction objectives. • Patent Strategy: Regularly evaluate patent value and market potential, retain key patents, and strengthen technology leadership and innovation outcomes.	Ongoing
Effectiveness Assessment	Global patent applications and approvals	4 patent applications filed and 3 patents granted in 2025

4.4.1 Technology and R&D Investment GRI 2-23 , 2-24 , 2-25 , 3-3

OSE continues to drive product value through technological innovation. By leveraging its expertise in semiconductor packaging and electronic manufacturing services, OSE invests in next-generation process technologies and advanced application development. The Company also actively incorporates low-carbon materials and environmentally friendly design concepts that comply with international environmental standards, strengthening its technology leadership and creating long-term value.

Semiconductor Group:

In addition to continuously validating and introducing mass production for each 3D NAND flash process, products related to the wafer-level packaging process were also successfully validated and introduced into mass production. We also introduce the development of advanced wafer-level packaging products, fan-out packaging, and conduct process and product development for the third-generation semiconductors targeting electric vehicles. The Company will also tailor products to customers’ demand for products with high heat dissipation rate. To fulfill the ideal of environmental protection, energy conservation, and carbon reduction, the Company continuously attends to any addition or amendment of laws at home and abroad and assess and verify new eco friendly and low-carbon materials to meet regulations and customers’ requirements.

Electronics Manufacturing Services Group:

In recent years, considering the transfer of customers' advanced technologies, the Company has developed a technology level that exceeds the highest class 3 quality standards in the industry, suitable for applications in the petroleum exploration, aerospace, satellites, and other fields. Starting from 2020, we cooperated with the government policies and smoothly completed the satellite launch. We offer our extended services to countries around the world to meet customer requirements. The Company has successively passed certification and accreditation, enabling itself to provide advanced technology to the customer base in the niche market.

- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
- [2. Honesty and Integrity](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
 - [4.1 Sustainable Supply Chain](#)
 - [4.2 Customer Relationship Management](#)
 - [4.3 Product Quality and Safety](#)
 - [4.4 Innovation and R&D](#)
- [5. Sustainable Talent Development](#)
- [6. Inclusive Community](#)
- [Appendix](#)

4.4.1 Technology and R&D Investment

R&D Resources and Performance

Unit: Persons / NT\$ Thousand

Year	R&D Personnel	R&D Expenditure (NT\$ Thousand)	R&D Expenditure as a % of Revenue
2023	56	386,747	2.32%
2024	54	405,990	2.49%
2025	56	445,117	2.26%

- R&D expenditure has continued to increase in recent years, reaching NT\$445.1 million in 2025, the highest level in recent years.
- While the ratio of R&D expenditure to revenue fluctuated slightly with changes in annual revenue, OSE continued to invest in innovation and technology development to support product innovation and technology advancement

4.4.2 Innovative R&D Achievements

GRI 2-23 ~ 2-25, 3-3

Based on the market positioning and customer needs of its Semiconductor and EMS Business Units, OSE continues to implement both short- and long-term R&D strategies. Through technology integration, application development, and product differentiation, OSE enhances value creation and strengthens future growth momentum.

Semiconductor Business Center

In the near term, the Semiconductor Business Unit focuses on strengthening customer partnerships and strategic alliances while reinforcing its core competitiveness through capacity optimization, cost management, and niche market development. Key R&D products include:

- Quad Flat No-Lead (QFN) Packages
- Chip Scale Packages (CSP)
- Flash Memory Applications
- Low-Power Double Data Rate (LPDDR) Memory Applications

OSE continues to invest in process optimization and material validation to improve manufacturing yield, thermal performance, and product reliability, supporting the growing needs of automotive, storage, and high-performance computing applications.

Electronic Manufacturing Services (EMS)

The EMS Business Unit focuses on precision manufacturing and specialized applications, with R&D efforts concentrated in three key areas:

- SSD Applications – Enhancing storage product reliability and module design flexibility.
- Specialized Electronic Products – Manufacturing in accordance with IPC-A-610 Class 3 standards for high-reliability applications, including medical, aerospace, and defense industries.
- Low-Volume, High-Mix Applications – Supporting high-growth product segments such as AIoT, networking equipment, and gaming modules.

Through highly customized manufacturing processes and cross-functional collaboration, OSE continues to deliver differentiated electronic manufacturing solutions with advanced technical capabilities.

Long-term strategy direction

The EMS Business Unit focuses on precision manufacturing and specialized applications, with R&D efforts concentrated in three key areas:

- SSD Applications .
- Specialized Electronic Products .
- Low-Volume, High-Mix Applications.

Through highly customized manufacturing processes and cross-functional collaboration, OSE continues to deliver differentiated electronic manufacturing solutions with advanced technical capabilities.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

4.1 Sustainable Supply Chain

4.2 Customer Relationship Management

4.3 Product Quality and Safety

4.4 Innovation and R&D

5. Sustainable Talent Development

6. Inclusive Community

Appendix

4.4.2 Innovative R&D Achievements

Year	Key R&D Achievements (2022–2025)
2022	OSE has developed high-speed peripheral component interconnect devices (PCIe Gen 4, SSD BGA) through its highly integrated R&D capabilities and in collaboration with major Taiwanese control chip manufacturers, which will be used in server products in the future.
	OSE has developed high-speed microSD and SD (providing PCIe high-speed peripheral component interactive connection device interface) through R&D and technology development capabilities in cooperation with major international control manufacturers and major customers.
	OSE leverages its SMT technology capabilities to collaborate with major customers to introduce DDR5 modules to meet future computer market demand.
	OSE relies on its R&D, design and process capabilities to cooperate with the world's two major control suppliers to introduce TSMC 12nm chips for SSD control chips, allowing future SSDs to advance from PCIe Gen 3 to PCIe Gen 4.
2023	OSE has successfully verified the low-temperature solder balls through cooperation with suppliers. When used in major products in the future, it will reduce CO2 e emissions by 500 tons per month.
	OSE has successfully developed a high-growth product line for SiC (silicon carbide) chips through collaboration with peers, which can effectively improve the thermal dissipation of products and reduce power loss.
2024	OSE has developed Exposed Die Flip Chip CSP (used in high-heat and high-speed computing products) by leveraging its R&D and technology development capabilities in cooperation with major international control manufacturers and major customers.
	OSE has developed advanced packaging technologies such as Exposed Die, Heat Sink, Flip Chip, and CSP, which are applied in high-temperature and high-speed SSD products. These developments leverage OSE's strong R&D and technological capabilities, in close collaboration with leading international controller manufacturers and key customers.
2025	In addition, OSE partners with global module manufacturers to apply Flip Chip packaging technology for DDR5 DRAM particle packaging. This innovation is designed to meet future market demands in areas including AIPC, mobile devices, robotics, and other smart technologies.
	Developed FCBGA (Flip Chip Ball Grid Array) solutions in collaboration with leading international controller manufacturers and strategic customers, supporting high-performance computing, high-speed transmission, AI, and server applications.

R&D Highlights (2022-2025)



Interface Technology Breakthroughs

PCIe Gen4 and microSD high-speed interface development.



Advanced Memory Applications

DDR5 modules and DDR5 DRAM packaging technologies



Advanced Process Technologies

TSMC 12nm SSD controller applications



Green Processes and Carbon Reduction

Low-temperature solder ball validation



Advanced Thermal and Packaging Solutions

Exposed Die CSP and Heat Sink Flip Chip technologies



Advanced Packaging Technologies

FCBGA solutions for AI, servers, and high-performance computing

Future research and development directions



Advanced Packaging Technologies

- Advanced packaging and testing for 5G, AI, and HPC applications.



Smart and Green Products

- Intelligent products, low-carbon materials, and green manufacturing technologies.



Strategic Partnerships and Integration

- Global partnerships, technology integration, and co-development.



Innovation and Value Creation

- Differentiated technologies and innovative applications to drive growth.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

4.1 Sustainable Supply Chain

4.2 Customer Relationship Management

4.3 Product Quality and Safety

4.4 Innovation and R&D

5. Sustainable Talent Development

6. Inclusive Community

Appendix

4.4.2 Innovative R&D Achievements Fostering an Innovative Culture

OSE encourages innovation through continuous learning, cross-functional collaboration, and employee participation, creating an environment that supports creativity, knowledge sharing, and continuous improvement.



Our goal

Strengthen innovation, product quality, and customer satisfaction through efficient R&D and a culture of continuous improvement.

Three Innovation Management Mechanisms

01

Process Optimization



- Optimize NPI processes and standardize related documentation to improve cross-functional consistency.
- Establish a design process optimization mechanism to shorten development and review cycles.
- Integrate processes and management systems to reduce human error and improve operational stability.



- Improve work efficiency.
- Strengthen cross-functional collaboration.

02

Corrective Improvement



- Standardize root-cause analysis and SOP management to improve issue resolution efficiency.
- Integrate system records and design data to enhance analysis accuracy and response speed.
- Establish knowledge-sharing mechanisms to strengthen problem-solving capabilities and experience transfer.



- Enhance problem-solving capabilities.
- Reduce recurring issues and improve quality stability.

03

Innovation Proposals



- In 2025, **294 improvement proposals** were submitted, with an implementation rate of **87%**.
- Establish regular proposal review and feedback mechanisms.
- Incorporate improvement cases into a knowledge database to facilitate sharing and reuse.
- Encourage employee participation and cultivate a culture of continuous improvement.



- Increase employee engagement and awareness.
- Strengthen innovation culture and organizational cohesion.

2025 Innovation and R&D Achievement Highlights



Improvement Proposals

294 Proposals

Total improvement proposals submitted in 2025



Implementation Rate

87%

Percentage of proposals effectively implemented



Process Improvement

Ongoing

Continuous promotion of process optimization and standardization

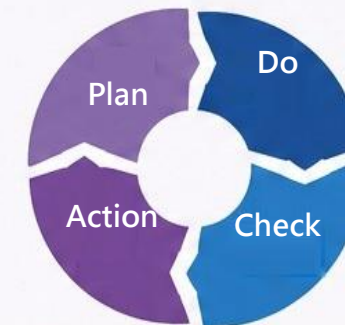


Knowledge Transfer

Institutionalized Management

Knowledge sharing and experience accumulation

Continuous improvement



- Develop improvement plans and objectives
- Implement improvement actions and corrective measures
- Evaluate effectiveness and analyze performance data
- Standardize best practices and drive continuous improvement

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix



Talent Sustainability

1. Talent Sustainability
2. Friendly Workplace
3. Talent Development and Education
4. Occupational Safety and Health



5 | CH5 Talent Sustainability

Sustainable Performance and Related SDGs

To fulfill its corporate social responsibility and foster shared growth with employees, OSE aligns its talent development, health and well-being, gender equality, and training initiatives with the United Nations Sustainable Development Goals (SDGs). Key achievements in 2025 are summarized below.



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

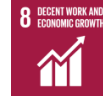
3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

SDGs	SDG Target	2025 Sustainability Performance
 SDG 3	3.3 Combat communicable diseases 3.4 Promote mental health and prevent non-communicable diseases 3.A Tobacco control	• 100% employee health examination completion rate; 8 cancer screening programs conducted with 738 participants. • Follow-up care provided to 30 high-risk employees, with 13 employees returning to work early. • 100% of sites obtained Healthy Workplace certification and Sports Enterprise certification.
 SDG 4	4.4 Improve work-related skills 4.7 Sustainability and civic education	• High-potential talent retention rate: 99.65%. • Training investment totaled NT\$5,458,693, providing 188,496.05 training hours.
 SDG 5	5.1 End discrimination against women 5.2 Eliminate workplace violence 5.5 Ensure women's participation and leadership 5.B Promote women's empowerment	• Established a diverse and inclusive culture and fair promotion system; return-to-work rate 72.73%, retention rate 89.74%. • Implemented labor and gender equality policies; no material gender discrimination incidents reported. • Women accounted for 40.84% of managers and 19.09% of senior managers. • Women represented 26.29% of new technical hires; non-STEM women's employment initiatives were promoted.
 SDG 8	8.3 Promote productive employment 8.6 Promote youth employment 8.7 Eliminate forced labor and child labor 8.8 Protect labor rights and workplace safety	• Received government subsidies totaling NT\$1,279,735 (Recharge and Takeoff Program: NT\$344,735; Talent Program: NT\$935,000). • Retained 58 employees with disabilities, supporting workplace inclusion. • Employees under age 30 accounted for 59.93% of new hires. • No fatal occupational accidents; 14 occupational injury cases and 0 contractor injury cases. • No litigation losses related to Occupational Safety and Health.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.1 Talent Sustainability

OSE believes that employees are the foundation of sustainable growth. By fostering a diverse, equitable, and inclusive workplace, OSE promotes talent development, employee well-being, and organizational excellence.

Through talent development, organizational support, and continuous improvement, OSE is committed to building an innovative and sustainable workplace where employees and the Company thrive together.

Material Topic Management Approach

Category	Item	Description
Impact	Positive Impact	OSE develops employees' professional and cross-functional capabilities through comprehensive talent development programs and competitive, equitable compensation systems, enhancing employee engagement, retention, and organizational competitiveness.
	Negative Impact	Aging populations and declining birth rates may reduce labor supply. Without proactive workforce planning, talent retention strategies, and employee well-being programs, OSE may face labor shortages, higher turnover, and operational challenges.
Management Mechanism	Policy	OSE expands diverse recruitment channels, strengthens talent retention programs and performance-based reward systems, and promotes talent development and training to ensure workforce stability and organizational resilience.
	Commitments	Guided by a people-centered philosophy, OSE is committed to fostering a diverse, equitable, and inclusive workplace while attracting and retaining talented professionals through competitive compensation, career development opportunities, and continuous learning.
	Responsible Unit	Human Resources Department
	Resources	Competitive compensation and benefits programs, employee incentive mechanisms, and training and development resources.
	Communication Mechanism	- Employee Suggestion Box - Employee Hotline: +886-7-361-3131 ext. 68885 - Employee Feedback Email: 580@ose.com.tw - Chairperson Mailbox - Labor Union Email: union_h_ose@ose.com.tw
Specific Actions	Talent Development and Workforce Planning	Plan and implement talent development strategies, workforce planning, HR policies, systems, and management processes.
	Education and Training Committee	The Education and Training Committee, led by senior management, establishes annual training policies and plans, reviews training needs, and evaluates implementation effectiveness.
	Effectiveness Assessment	Regular reviews of talent development, workforce capabilities, training effectiveness, and employee engagement to support sustainable talent development.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.1 Talent Sustainability

Targets & Objectives

Performance Metrics	2025 Target	2025 Performance	2026 Target
High-Performing Talent Retention Rate	≥ 98.00%	99.65%	≥ 98.00%
Indirect Employee Turnover Rate ¹	≤ 16.67%	13.84%	—
Direct Employee Turnover Rate (Local Employees) ¹	≤ 30.20%	29.98%	—
Direct Employee Turnover Rate (Foreign Employees) ¹	≤ 9.36%	5.76%	—
(New Indicator) Annual Employee Turnover Rate of OSE	—	—	≤ 19%
RBA Working Hours Compliance Rate	100%	100%	100%
Employee Salary Growth Rate	≥ 5.00%	5.00%	—
Average Annual Training Hours per Employee	> 27.2 Hrs	32.73 Hrs	> 39 Hrs
Average Annual Training Hours for Management-Level Employees	> 47.9 Hrs	54.96 Hrs	—
Internal Trainer Qualification Rate ²	> 11.00%	10.60%	—
Internal Promotion Rate for Vacant Positions	≥ 30.00%	25.75%	≥ 30.00%
Percentage of new female recruits from engineering majors ³	≥ 24.50%	26.29%	≥ 24.50%
Ratio of Employees with Disabilities Above Regulatory Requirements	≥ 10.00%	20.83%	≥ 10.00%
Major Labor Law Violations (Penalties ≥ NT\$500,000 per Case)	0	0	0
Human Rights Training Completion Rate	100%	100%	100%



Talent Development

- Establish a comprehensive training and development system to enhance employees' professional capabilities and competitiveness.



Friendly Workplace

- Foster a safe, healthy, diverse, equitable, and inclusive workplace.



Organizational Resilience

- Strengthen talent retention and internal mobility to build a resilient workforce.



Sustainable Value

- Protect human rights and promote responsible employment practices to create a sustainable future.

Note 1: In response to management priorities and policy adjustments, the indirect employee turnover rate indicator has been replaced by the company-wide annual turnover rate beginning in 2026.

Note 2: By 2025, the percentage of internal trainers at the assistant manager level and above had reached nearly 90%. Future efforts will focus on enhancing training quality and strengthening annual training program implementation.

Note 3: The percentage of new female hires in engineering and technical positions includes internal and external recruitment and covers employees classified as "Professional - Engineering." It excludes reinstated employees and employees who leave within the same month of employment.

- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
- [2. Honesty and Integrity](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
- [5. Supply Chain and Product Management](#)
- [5.1 Talent Sustainability](#)
- [5.2 Friendly Workplace](#)
- [5.3 Talent Development and Education](#)
- [5.4 Occupational safety and health](#)
- [6. Inclusive Community](#)
- [Appendix](#)

5.1 Talent Sustainability

Category	Item	Description
Specific Actions	Positive Impact Management	OSE actively strengthens talent recruitment and development through diversified recruitment channels and key talent programs. By integrating resources from industry, academia, and government, OSE promotes talent attraction and development through both online and offline initiatives.
	Key Industry-Academia Programs	• National Cheng Kung University – CCP Career Coaching Program • National Sun Yat-sen University – Innovation Project of Semiconductor and Key Technology Research Institute • STEM Talent Development Program and IC Packaging Capability Assessment Program • Cheng Shiu University of Science and Technology – Employment Program, Semiconductor Packaging and AI Smart Manufacturing Program, and Industry-Academia Collaboration Program • National Kaohsiung University of Science and Technology – Semiconductor Packaging Program, Industry-Academia Program, and TOP Talent Academy
	Future Talent Development	OSE continues to collaborate with universities and educational institutions to promote industry-academia programs, expert lectures, internships, and knowledge-sharing activities. In alignment with government talent policies, OSE also expands international talent development initiatives and global talent networks.
	Negative Impact Management	OSE implements human rights policies and conducts regular education and training to strengthen employee awareness of rights protection and promote a diverse, equitable, and inclusive workplace, reducing turnover risks and supporting sustainable labor relations.
	Effectiveness Assessment	● The Corporate Governance and Sustainability Committee oversees OSE's sustainable talent strategy through five cross-functional task forces, with regular reviews and performance monitoring to ensure effective implementation. ● OSE continuously enhances working hours and attendance management. In 2025, one labor compliance case related to attendance on a regular day off was identified and addressed through corrective actions. Further details are provided in Section 2.4.3 “Legal Compliance.”



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.1.1 Diverse Talent Structure

GRI 2-7, 2-8, 405-1, TC-SC-330a.1.



As of the end of 2025, OSE employed a total of **5,759** full-time employees, of whom 35.79% were male and 64.21% were female. Employees aged 30 to 50 accounted for **60.98%** of the workforce, demonstrating a stable and dynamic talent structure.

To foster a diverse and international workforce, OSE employed 2,267 foreign employees from countries including the Philippines, Vietnam, Indonesia, Thailand, and Malaysia, representing 39.36% of the total workforce. This reflects OSE's commitment to diversity and cross-cultural collaboration.

In addition, in support of inclusive employment and equal opportunity, OSE employed **58** employees with disabilities in 2025. Through suitable job design and supportive resources, the Company continues to provide an inclusive workplace and meaningful employment opportunities, fulfilling its commitment to social responsibility and workplace inclusion.



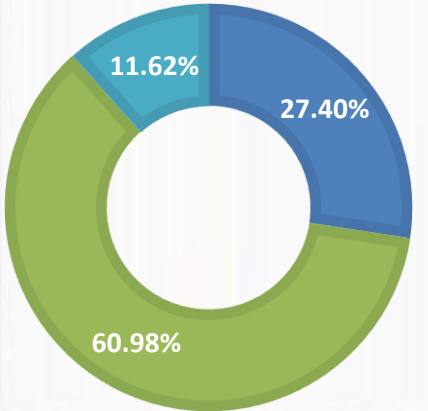
Diverse Age and Nationality Structure Demonstrating an Inclusive Workplace

Category	Group	Male		Female		Total ¹	
		Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
Age	Under 30	511	8.87%	1,067	18.53%	1,578	27.40%
	30-50	1,248	21.67%	2,264	39.31%	3,512	60.98%
	Over 50	302	5.25%	367	6.37%	669	11.62%
	Total	2,061	35.79%	3,698	64.21%	5,759	100%
Nationality	Local Employees	1,830	31.78%	1,662	28.86%	3,492	60.64%
	Foreign Employees ²	231	4.01%	2,036	35.35%	2,267	39.36%
	Total	2,061	35.79%	3,698	64.21%	5,759	100%

Note 1: Workforce data are based on the Company's active employee population as of December 31, 2025.

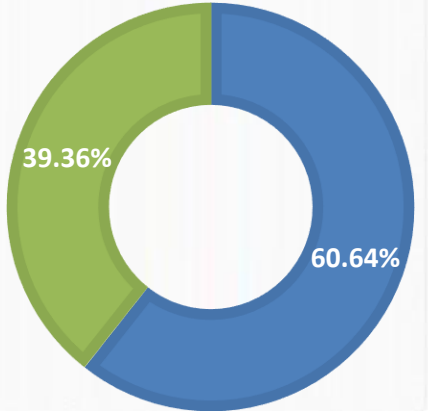
Note 2: Foreign employees include migrant workers holding valid work permits, foreign professionals, foreign technical personnel, foreign students, and foreign spouses employed in accordance with applicable regulations.

Age Distribution



■ Under 30 ■ Age 30-50 ■ Over 50

Nationality Distribution



■ Local Employees ■ Foreign Employees

The workforce composition reflects a stable talent structure, supported by a diverse and multicultural workforce.

Key Data for 2025



Total Full-Time Employees

5,759

Male 35.79% | Female 64.21%



Foreign Employees

2,267

39.36% of Workforce



Employees with Disabilities

58

Friendly Workplace • Diversity & Inclusion



As of the end of 2025, OSE maintained a diverse workforce in terms of gender, age, and nationality. Foreign employees accounted for 39.36% of the workforce, supporting cross-cultural collaboration and inclusive growth.

- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
- [2. Honesty and Integrity](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
- [5. Supply Chain and Product Management](#)
- [5.1 Talent Sustainability](#)
- [5.2 Friendly Workplace](#)
- [5.3 Talent Development and Education](#)
- [5.4 Occupational safety and health](#)
- [6. Inclusive Community](#)
- [Appendix](#)

5.1.1 Diverse Talent Structure



Foreign Employee Support Measures

- OSE follows the RBA Code of Conduct and provides a fair, legal, and inclusive workplace for foreign employees.
- The Company continuously strengthens human rights protection, labor practices, and workplace management to promote equal opportunities and workforce diversity.
- Through training programs, career development opportunities, and support resources, OSE helps foreign employees develop their skills, advance their careers, and contribute to sustainable growth.



Employees Distribution by Gender, Employment Type, and Job Category

Category	Group	Male		Female		Total	
		Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
Employment Type	Regular Employees	1,907	33.11%	1,786	31.01%	3,693	64.13%
	Temporary Employees ¹	154	2.67%	1,912	33.20%	2,066	35.87%
	Total	2,061	35.79%	3,698	64.21%	5,759	100.00%
Job Category	Production Employees	594	10.32%	2,864	49.73%	3,458	60.05%
	Professional Employees	1,157	20.09%	620	10.77%	1,777	30.86%
	Management Employees	310	5.38%	214	3.71%	524	9.09%
	Total	2,061	35.79%	3,698	64.21%	5,759	100.00%

Note 1: Temporary employees refer to foreign employees holding valid work visas and employed under fixed-term contracts for the duration specified in their employment agreements.
 Note 2: Workforce data are based on active employees as of December 31, 2025.



As of the end of 2025, women accounted for 64.21% of OSE's workforce, while women represented 40.84% of management positions.



These results reflect OSE's commitment to merit-based employment, gender equality, and an inclusive workplace that supports employee growth and development.



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.1.2 Talent Recruitment and Retention

GRI 401-1

OSE attracts and retains talented professionals through diversified recruitment channels and innovative talent strategies, strengthening workforce competitiveness and sustainable growth.

Diverse Recruitment Strategies

Social Media Platforms	Digital Promotion	Campus and Industry-Academia Collaboration	Employer Branding Activities
Facebook, LinkedIn, LINE, Instagram	Online recruitment, social media engagement, and career sharing	Internships, career talks, and job fairs	Festival events, giveaways, and employer branding campaigns

2025 New Hire Headcount and Percentage

Unit: Persons

Age Group	2023			2024			2025		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Under 30	276	402	678	205	338	543	346	649	995
Age 30-50	268	381	649	218	295	513	396	419	815
Over 50	9	4	13	11	11	22	23	12	35
Total Hires	553	787	1,340	434	644	1,078	765	1,080	1,845
Percentage ¹	10.63%	15.13%	25.76%	8.44%	12.51%	20.95%	13.28%	18.75%	32.04%

Note 1: New hire percentage = Number of new hires during the year ÷ Total workforce at year-end.

Employee Turnover Management

Exit Interview Program	Flexible Adjustment Mechanism	Return-to-Work Program
Conduct exit interviews jointly by supervisors and HR to identify resignation causes and recommend improvement actions.	Provide flexible work arrangements, including job adjustments, internal transfers, and flexible workplace arrangements.	Conduct stay interviews and follow-up with potential returnees, while retaining annual qualification records and contact information.

2025 Turnover Overview

- Employee turnover and turnover rates declined compared with 2024.
- Enhanced employee relations programs and internal communication mechanisms.
- Strengthened compensation and incentive programs to improve retention.
- Promoted work-life balance initiatives to enhance employee satisfaction.

Future Commitments

- Establish a more attractive and competitive work environment.
- Increase opportunities for promotion and career development.
- Strengthen collaboration between supervisors and HR to proactively identify talent mobility risks.



Through employee retention initiatives and a flexible rehire mechanism, OSE reduced employee turnover by **13.2%** in 2025 and will continue to strengthen its talent pipeline and workplace environment.



2025 Recruitment Highlights

Indicator	Result
Total New Hires	1,845 Employees
Employees	53.93% of new employees under 30
Key Outcome	Strengthened workforce vitality and innovation capabilities
Young Talent Recruitment	Employees under age 30 accounted for more than half of all new hires, demonstrating OSE's ability to attract the next generation of talent

- In 2025, OSE hired 1,845 new employees, with employees under age 30 accounting for 53.93% of all new hires. These results demonstrate OSE's ability to attract young talent and support long-term workforce sustainability.



Employee Turnover by Age Group (2023-2025)

Age Group	2023			2024			2025		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Under 30	136	113	249	161	138	299	122	109	231
Age 30-50	125	304	429	158	321	479	184	281	465
Over 50	27	61	88	25	53	78	14	33	47
Total Turnover	288	478	766	344	512	856	320	423	743
Turnover Rate ¹	4.55%	7.55%	12.10%	5.48%	8.15%	13.63%	4.14%	6.46%	10.60%

Note 1: Turnover Rate = Number of Employees Leaving During the Year ÷ (Beginning Workforce + New Hires During the Year).



Contents
Foreword
1. Operations and Governance
2. Honesty and Integrity
3. Environmental Sustainability
4. Supply Chain and Product Management
5. Supply Chain and Product Management
5.1 Talent Sustainability
5.2 Friendly Workplace
5.3 Talent Development and Education
5.4 Occupational safety and health
6. Inclusive Community
Appendix

5.1.3 Human Rights Protection

GRI2-30, 406-1, 408-1, 409-1

OSE respects and protects internationally recognized human rights. In alignment with the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNG), International Labour Organization (ILO) conventions, the Responsible Business Alliance (RBA) Code of Conduct, and applicable laws and regulations, OSE has established its Human Rights Policy. Through its business operations and corporate culture, OSE is committed to providing a safe, respectful, equitable, and non-discriminatory workplace for all employees.

Human Rights Commitment	Management System	Key Areas of Implementation
Human rights principles, labor standards, SDGs, and legal compliance	Human rights policies, risk assessments, training, grievance mechanisms, and continuous improvement	No child labor, no forced labor, no discrimination, safe workplace, DEI, and community support



Risk assessment boundaries

OSE's human rights risk assessment covers the Company and its consolidated subsidiaries, including all major operating sites and manufacturing facilities. The assessment boundary is consistent with those applied to the environmental and social disclosures in this Report.

Human Rights Topics and Management Priorities

No Child Labor	No Forced Labor	Equality and Non-Discrimination	Working Conditions and Working Hours Management
Age verification and protection of young workers.	No forced labor, coercion, or restriction of employee freedom.	Equal opportunity, fair treatment, and an inclusive workplace.	Compliance with labor laws, reasonable working hours, and employee welfare.

Occupational Health & Safety	Humane Treatment & Grievance Mechanisms	Support for Foreign Employees & Vulnerable Groups	Freedom of Association & Collective Bargaining
ISO 45001 & TOSHMS implementation, risk assessment, PPE, and health promotion.	Zero tolerance for harassment and abuse, with multiple grievance channels and protection mechanisms.	Equal treatment, daily life support, language assistance, and multicultural inclusion.	97.86% union participation rate and regular labor-management communication.



Regular review and disclosure

OSE regularly reviews and discloses its human rights management performance and reports progress to the Board of Directors. In 2025, a total of 6,202 employees completed 6,202 training hours of human rights-related training, and no incidents of discrimination, child labor, or forced labor were identified.





Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.2 Friendly Workplace

GRI 201-3, 401-2, 401-3, 405-2

- OSE is committed to creating a friendly, diverse, and inclusive workplace that supports employee well-being, work-life balance, and career development. Through competitive compensation and benefits, comprehensive care programs, and an employee-centered work environment, OSE strives to enhance employee engagement, organizational cohesion, and sustainable development.



Friendly Workplace Core Values



Diverse Communication and Engagement Mechanisms



Through open communication and continuous feedback, OSE strengthens employee engagement, builds organizational trust, and promotes a sustainable and inclusive workplace.



Communication

- 
Identify Employee Concerns
 Understand employee needs and feedback.
- 
Strengthen Communication and Trust
 Promote transparent and open dialogue
- 
Support Continuous Improvement
 Enhance workplace policies and employee benefits.
- 
Enhance Engagement and Cohesion
 Strengthen employee participation and organizational commitment

- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
- [2. Honesty and Integrity](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
- [5. Supply Chain and Product Management](#)
- [5.1 Talent Sustainability](#)
- [5.2 Friendly Workplace](#)
- [5.3 Talent Development and Education](#)
- [5.4 Occupational safety and health](#)
- [6. Inclusive Community](#)
- [Appendix](#)

5.2 Friendly Workplace GRI 201-3, 401-2, 401-3, 405-2

OSE is committed to fostering a supportive workplace that values employee well-being, work-life balance, and inclusion. Through diverse communication and engagement mechanisms, OSE actively listens to employee feedback, promotes open dialogue, and strengthens employee engagement and organizational trust.

Employee Engagement and Continuous Improvement Mechanisms:
Building the Foundation of a Supportive Workplace

 Open Communication	 Equality & Inclusion	 Health & Well-Being	 Shared Growth
--	--	---	---



2025 Employee Engagement Highlights			
 Survey Response Rate	 Participants	 Six Key Focus Areas	 Continuous Improvement
61%	5,145 Employees	100% Coverage	Ongoing
Employee feedback serves as an important basis for workplace improvement.	Broad employee participation strengthened engagement and trust.	Survey covered all six key employee experience dimensions.	Survey results were incorporated into workplace improvement initiatives.
 Listening, responding, and improving together to create an inclusive, healthy, and sustainable workplace.			

Note: The survey covered all active employees as of the end of 2024 (5,145 employees).



Contents
Foreword
1. Operations and Governance
2. Honesty and Integrity
3. Environmental Sustainability
4. Supply Chain and Product Management
5. Supply Chain and Product Management
5.1 Talent Sustainability
5.2 Friendly Workplace
5.3 Talent Development and Education
5.4 Occupational safety and health
6. Inclusive Community
Appendix

5.2.1 Comprehensive Employee Benefits

GRI : 401-2, 2-30, 201-3

OSE provides employee benefits beyond legal requirements, covering health care, insurance, leave, and employee care programs to foster a supportive and people-centered workplace.



Statutory and Enhanced Protection

Providing comprehensive insurance coverage and retirement benefits in accordance with applicable regulations.



Basic Protection

- Labor Insurance, National Health Insurance, and pension contributions in accordance with regulations.



Group Insurance

- Term life insurance, accident insurance, cancer insurance, and emergency assistance programs.





Employee Welfare Committee Operations

In accordance with the Employee Welfare Committee Act, OSE has established an Employee Welfare Committee composed of representatives from both management and employees. The Committee meets quarterly to coordinate welfare resources, collect employee feedback, and organize a variety of employee welfare activities to enhance employee well-being and engagement.



 **Employee Travel and Family Activities**



 **Holiday Gifts and Prize Draws**



 **Marriage, Funeral, and Emergency Assistance**



 **Arts, Sports, and Community Support**



Enhancing well-being, strengthening belonging, and creating a vibrant workplace together.



Note: Employee benefits may be adjusted based on business conditions and employee needs and are designed to exceed applicable legal requirements whenever practicable.

 Health Care	 Life Support	 Employee Engagement	 Talent Sustainability
Supporting employee well-being	Promoting work-life balance	Strengthening belonging and cohesion	Growing together with employees

2025 Employee Benefits and Activities

Category	Benefit Program	Description	Target Group
Fixed Benefits	Group Insurance	Term life insurance, accident insurance, and cancer insurance	All Employees
	Three Major Festival Bonuses	Lunar New Year, Dragon Boat Festival, and Mid-Autumn Festival bonuses	All Employees
	Monthly and Performance Bonuses	Awarded based on Company performance and employee contributions	All Employees
	Marriage, Funeral, and Hospitalization Assistance	Marriage gifts, hospitalization, employee and family funeral assistance	Employees and Family Members
	Birthday Gift	Birthday gift allowance for employees	All Employees
	Foreign Employee Support Expenses	Full coverage of ARC renewal fees, health examination fees, work permit fees, domestic agency fees, recruitment fees, and travel-to-Taiwan expenses	Foreign Employees
Flexible Benefits	Scholarships	Scholarships for employees and their family members with outstanding academic performance	Employees and Family Members
	Employee Activities	Employee Sports Day, family activities, tree-planting events, volunteer activities, departmental gatherings, year-end parties, employee clubs (basketball, badminton, table tennis, photography, yoga, etc.), arts and cultural activities, movie appreciation events, CIP activities, and visits to industry exhibitions	All Employees / Employees and Family Members

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.2.1 Comprehensive Employee Benefits

GRI: 401-2, 2-30, 201-3

2025 Employee Benefits and Activities (Cont.)

OSE promotes employee well-being and work-life balance through diverse and flexible benefit programs, fostering a positive workplace and strengthening employee engagement.

Supporting Employees at Every Stage of Life

Category	Benefit Program	Description	Target Group
Flexible Benefits	Employee Activities	Model Employee Recognition Program	Model Employees
		Long-Service Employee Recognition Program	Long-Service Employees
		New Employee Orientation Program	New Employees During Probation
		Lunar New Year Gathering and Internship Workshops	Interns and Students
		Foreign Employee Engagement Activities (VR Cinema, KTV Events, Christmas Celebrations)	Foreign Employees
	Health Care	Occupational health consultations, annual health examinations, and health promotion programs	All Employees
	Leave Benefits	Special leave, bereavement leave, marriage leave, maternity leave, and disaster leave	All Employees
	Transportation Support	Executive shuttle service and scheduled plant shuttle buses	All Employees
		Commuter shuttle bus service	Interns and Students
		Free motorcycle parking (including green parking spaces and designated parking spaces for pregnant employees)	All Employees
Life Support	Life Support	Partner merchant discounts, convenience stores within the plant, and employee lounges	All Employees
		Housing allowance, tutoring support, utility subsidies, and shuttle services	Interns and Students

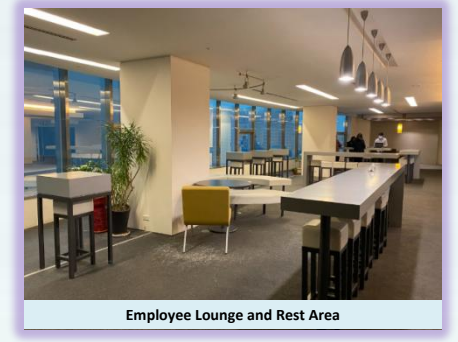
Employee Benefits and Allowances

Further Education Subsidies	Annual Holiday Gifts	Model Employee Recognition	Travel Subsidies
Tuition assistance and certification exam subsidies	Lunar New Year, Dragon Boat Festival, and Mid-Autumn Festival gifts	Recognition awards for outstanding employees	Travel subsidies and discounted travel vouchers

Note: Employee benefits may be adjusted based on business conditions and employee needs, with the goal of exceeding statutory requirements.

Health Care	Life Support	Employee Engagement	Talent Sustainability
Supporting employee well-being	Promoting work-life balance	Strengthening belonging and cohesion	Growing together with employees

Diverse Activities • Caring Culture • Vibrant Workplace



Through diverse activities and employee engagement programs, OSE promotes workplace well-being, strengthens team cohesion, and fosters an inclusive corporate culture.

- Contents
- Foreword
- 1. Operations and Governance
- 2. Honesty and Integrity
- 3. Environmental Sustainability
- 4. Supply Chain and Product Management
- 5. Supply Chain and Product Management
 - 5.1 Talent Sustainability
 - 5.2 Friendly Workplace
 - 5.3 Talent Development and Education
 - 5.4 Occupational safety and health
- 6. Inclusive Community
- Appendix

5.2.1 Comprehensive Employee Benefits

GRI 201-3



Retirement Benefit Plan

To safeguard employees' post-retirement financial security, OSE provides retirement benefits in accordance with applicable regulations. Employees are covered under either the retirement pension system stipulated in the Labor Standards Act or the Labor Pension Act, ensuring appropriate retirement protection and support after retirement.

Plan	Eligible Employees	Retirement Benefit Calculation	Contribution Method	Management
Old Pension Scheme (Applicable under the Labor Standards Act)	Employees who elected to remain under the old pension scheme	Calculated based on years of service and the average salary of the six months preceding retirement	OSE contributes 6.58% of monthly payroll to a retirement reserve account supervised by the government and deposited with the Bank of Taiwan	—
New Pension Scheme (Applicable under the Labor Pension Act)	Employees hired on or after July 1, 2005, or employees who elected to participate in the new pension scheme	—	OSE contributes 6% of each employee's monthly salary to the employee's individual pension account	Managed and administered by the government



OSE will continue to safeguard employees' retirement rights through regular reviews of retirement plans and communication mechanisms, helping employees prepare for a secure and confident retirement.



Processing Zone Cup Badminton Tournament



Special Lecture – "Dare to Transcend Life's Limits"



Internship Training Camp

Diverse benefits bring care to every day, and diverse activities keep happiness growing across the team.



New Pension Contributions and Defined Benefit Obligations

Unit: NT\$ Thousand

Item	2023/12/31	2024/12/31	2025/12/31
Present Value of Defined Benefit Obligations	958,189	168,562	196,633
Fair	(780,143)	(137,848)	(191,487)
Net Defined Benefit Liability	178,046	30,714	5,146



Foreign Christmas Party



2025: Keep the blue sea for peace of mind

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.2.2 Child-Friendly Workplace GRI 401-3



OSE is committed to fostering a Child-Friendly Workplace that supports employees in balancing their career and family responsibilities. In accordance with the Labor Standards Act, the Gender Equality in Employment Act, and other applicable regulations, OSE provides comprehensive childcare, parental leave, and maternity protection programs. Through supportive workplace policies and employee care initiatives, OSE promotes employee well-being, work-life balance, and sustainable workforce development.



Maternity and Childcare Support Programs

Maternity leave, maternity leave, miscarriage leave, paternity leave, parental leave, and childcare leave in accordance with applicable regulations.	Dedicated lactation rooms, priority parking spaces for parents, and breastfeeding-friendly facilities.
Health risk assessments and work schedule adjustments when necessary.	Employees may apply before a child reaches the age of three while retaining employment rights and benefits in accordance with applicable regulations.



Parental Leave Statistics

Item	2024 Male	2024 Female	2024 Total	2025 Male	2025 Female	2025 Total
Employees Eligible for Parental Leave ¹	127	150	277	129	156	285
Employees Who Took Parental Leave	19	94	113	16	81	97
Employees Expected to Return to Work After Parental Leave	10	43	53	12	43	55
Employees Who Returned to Work During the Reporting Period After Parental Leave	8	37	45	8	32	40
Employees Who Returned to Work During the Reporting Period After Parental Leave in the Previous Year	2	23	25	6	33	39
Employees Remaining Employed 12 Months After Returning From Parental Leave in the Previous Year	2	19	21	5	30	35
Parental Leave Utilization Rate ²	14.96%	62.67%	40.79%	12.40%	51.92%	34.04%
Return-to-Work Rate ³	80.00%	86.05%	84.91%	66.67%	74.42%	72.73%
Retention Rate ⁴	100.00%	82.61%	84.00%	83.33%	90.91%	89.74%

Note 1: Employees eligible for parental leave are calculated based on employees who applied for maternity leave or paternity leave.
 Note 2: Parental Leave Utilization Rate = Employees Who Took Parental Leave ÷ Employees Eligible for Parental Leave.
 Note 3: Return-to-Work Rate = Employees Who Returned to Work During the Reporting Period After Parental Leave ÷ Employees Expected to Return to Work After Parental Leave.
 Note 4: Retention Rate = Employees Remaining Employed 12 Months After Returning From Parental Leave in the Previous Year ÷ Employees Who Returned to Work During the Reporting Period After Parental Leave in the Previous Year.



Gender Equality



Maternity Care



Childcare Support



Work-Life Balance



Employee Well-Being

Friendly facilities



Lactation Room

Mother-and-Child Parking Spaces

2025 Parental Leave Return-to-Work Results



Employees Taking Parental Leave

97



Return-to-Work Rate

72.73 %



Retention rate

89.74 %



Female return-to-work rate

74.42 %



Through a comprehensive parental leave and return-to-work support framework, OSE helps employees balance family and career responsibilities at different life stages while fostering a flexible, inclusive, and Child-Friendly Workplace.

- OSE continues to support employees through comprehensive parental leave and childcare programs, fostering a Child-Friendly Workplace that promotes work-life balance and employee well-being.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.2.3 Fair Compensation Management

GRI405-2

- OSE adheres to the principles of fair, transparent, and non-discriminatory compensation and has established a competitive compensation system. In accordance with Article 26 of the Company's Articles of Incorporation, after offsetting accumulated losses, the Company allocates a portion of annual profits as employee compensation to reward outstanding performance and maintain market competitiveness.

Core Principles of the Compensation System



Market Salary Benchmarking

- Participate regularly in industry salary surveys.
- Adjust internal salary levels based on external market trends and business conditions.
- Maintain a competitive compensation structure.



Performance-Based Salary Adjustments

- Based on the Company's operating performance and employees' individual performance.
- Determine appropriate salary adjustment levels.
- Reward high-performing employees.



Job Grade and Promotion System

- Salary ranges are established for each job category and grade level.
- Evaluate employees' career development and compensation growth opportunities.
- Maintain flexibility and mobility within the compensation structure.

- In accordance with TWSE regulations, OSE regularly discloses on the Market Observation Post System (MOPS) information including annual compensation and benefits expenses, the number of full-time managerial employees, their average and median salaries, and year-over-year changes. The Company also discloses the average and median salaries of full-time non managerial employees and the changes compared with the previous year.



MOPS

2025 Salary Adjustment Results

Item	Description
Salary Adjustment Criteria	Based on the Company's overall operating performance and individual performance evaluation results.
Gender Pay Equity Policy	Implemented. No gender-based pay differences have been identified.

Annual Gender Pay Ratio Table

Category	2024		2025	
	Male	Female	Male	Female
Operation	1.07	1	1.04	1
Professional	1.16	1	1.19	1
Management	1.44	1	1.34	1



In 2025, OSE's standard monthly salary for entry-level employees was 1.32 times Taiwan's statutory minimum wage, reflecting the Company's commitment to offering compensation above regulatory requirements.

Unit: NT\$

Entry-level Employee Salary-to-Minimum Wage Ratio	2024	2025
Ratio of Standard Monthly Salary for Entry-Level Employees to Taiwan's Statutory Minimum Wage	1.31	1.32

Note: The ratio is calculated based on the standard monthly salary of entry-level employees (including professional and production positions) relative to Taiwan's statutory minimum wage under the Company's fixed compensation structure.

Contents
Foreword
1. Operations and Governance
2. Honesty and Integrity
3. Environmental Sustainability
4. Supply Chain and Product Management
5. Supply Chain and Product Management
5.1 Talent Sustainability
5.2 Friendly Workplace
5.3 Talent Development and Education
5.4 Occupational safety and health
6. Inclusive Community
Appendix

5.3 Talent Development and Education

5.3.1 Talent Training and Development GRI404-1, 404-2

OSE values employee competency development and career growth. Through a structured training system, the Company strengthens core capabilities and enhances organizational performance, creating shared value for employees and the Company.

Education and Training Policies and Principles

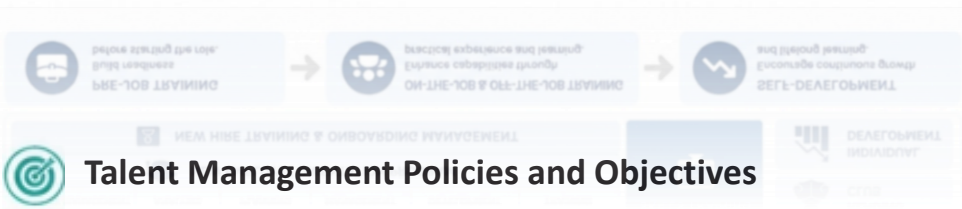
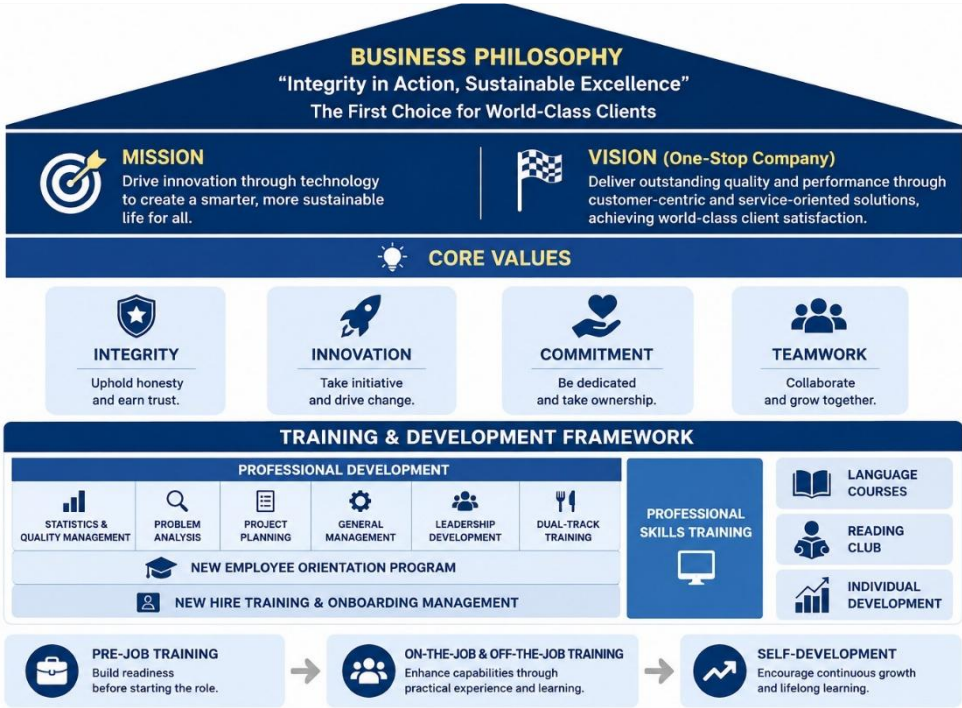
Item	Description
Training Focus	Competency-based training aligned with annual strategies, departmental KPIs, customer requirements, and regulatory needs.
Annual Planning	Training needs are reviewed annually to develop a training roadmap, which is implemented upon approval by the Education and Training Committee.
Three Principles	Systematic: Training modules are designed according to job levels and roles. Structured: Training programs align employee career development with organizational needs. Effective: Post-training evaluations and follow-up assessments ensure practical application of learning.
Training Quality Management	An internal training audit mechanism is established to regularly review training quality and implementation results, ensuring training effectiveness and continuous improvement.

Training Governance Structure and Responsibilities

Structure / Function	Description
Education and Training Committee	Establish training policies, review plans and results, and oversee training effectiveness.
Department Management	Identify training needs, support training design, and ensure effective application of learning outcomes.

Talent Development Framework and Goals

Key Focus Area	Description
Comprehensive Training System	Enhance professional skills and development potential through diverse learning resources.
Long-Term Career Development	Foster continuous learning and support long-term career growth.



Key Focus Area	Description
Fair Promotion	Provide equal opportunities for promotion and compensation growth based on performance and capabilities.
Career Mobility	Encourage cross-functional development and flexible career pathways.
Talent Development	Establish talent development mechanisms and succession pipelines to strengthen organizational resilience.
Talent Attraction and Retention	Provide clear career development opportunities and competitive compensation and benefits to enhance employee engagement and retention.

Note: Training programs and policies are subject to change based on business needs and regulatory requirements. The latest official announcements shall prevail.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.3 Talent Development and Education

Through a transparent dual-track career development framework, OSE promotes fair promotion and talent-job fit, enabling employees to grow according to their expertise and aspirations while supporting sustainable business growth.

Education and Training Planning Process

Key Element	Description
Strategic Alignment	Align training with business strategy, customer needs, and regulatory requirements.
Competency Assessment	Identify skill gaps and develop role-specific training programs.
Committee Review and Approval	Ensure training quality and effectiveness through committee oversight.

Practice-Oriented Learning Design

Objective	Approach
Training-Application Integration	Align training with workplace needs and enhance practical skills.
Dual-Track Growth	Support both organizational development and employee growth.

New Employee Training and Mentoring Program

- ✓ Standardized onboarding, skills development, and support programs.
- ✓ Mentor Program and Production Trainer Program with experienced employee mentors.
- ✓ 1,998 new employee training completions and 63 certified foreign employee mentors in 2025.
- ✓ Digital skills training, including Microsoft 365 and Office applications.
- ✓ Talent Show presentations promoting cross-functional learning and collaboration.

Talent Development: Four Key Dimensions

Core Competencies	Management Capabilities	Professional Competencies	Self-Development
- New Employee Orientation - ESG and Sustainability Courses - Digital Skills Training (Microsoft 365 and Office Applications)	- Foundational Supervisor Training (TWI, DEI, Communication Skills, etc.) - Mid-Level Management Training (MTP and Internal Programs) - Senior Management Training (Leadership Development)	- Direct-Hire Employee Training (Professional Skills and Certification Programs) - Indirect-Hire Employee Training (Functional Skills, Department-Specific Training, Compliance Training, and Annual Training Programs)	- Digital Skills Courses - Subsidies for Further Education - Industry Knowledge Sharing - Internal Trainer Development Programs

Dual-Track Career Development Program

To promote the principles of “the right person in the right role” and “fair promotion,” OSE has established a dual-track career development program that provides employees with multiple career paths based on their expertise, performance, and career aspirations.



2025 Talent Development Achievements

Leadership	80.95 %	Through talent pipeline development programs and the internal trainer system, OSE strengthens succession planning for key positions and supports knowledge transfer to enhance long-term competitiveness.
Organizational Knowledge	533 Item	Continued investment in professional skills and problem-solving training, while promoting the development of training materials to preserve critical knowledge and improve project execution quality.
Talent Succession	83.78 %	Through the internal trainer program and tiered management training, OSE strengthens knowledge sharing and builds a sustainable learning organization.
Digital and Sustainability Transformation	55 Projects 66 Certifications	Promoted digital transformation and sustainability-related learning initiatives, integrating digitalization and sustainability into OSE's organizational culture and long-term development.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.3.1 Talent Training and Development

GRI404-1, 404-2

2025 Professional and Management Training Programs

Category	Course	Course Description	Participants	Hours
Core Competencies	Internal Trainer Program	Develop internal trainers to support talent development, knowledge transfer, service quality improvement, and organizational learning while strengthening employee engagement and retention.	58	11
	Mentor Training Program	Equip mentors with the right mindset, coaching skills, communication techniques, and interpersonal guidance capabilities to support new employees.	63	6.5
	Effective Communication	Strengthen cross-functional communication skills and enhance workplace collaboration and communication effectiveness.	72	3.5
Leadership and Management	TWI Frontline Supervisor Training	Develop frontline supervisors' capabilities in job instruction, job improvement, and employee relations management.	18	18
	MTP Mid-Level Management Training	Strengthen goal setting, execution management, delegation, coaching, and cross-functional leadership capabilities.	32	14
	DEI and Inclusive Workplace Program	Enhance DEI awareness, workplace respect, and practical management capabilities while promoting a safe and inclusive work environment.	67	6
	Executive Meeting Management	Improve meeting effectiveness, decision-making processes, and organizational communication efficiency.	109	3.5

Note: The training course information presented is a summary of selected training programs and does not represent the complete list of training courses offered.

Category	Course	Course Description	Participants	Hours
Quality Management	QC Story	Strengthen employees' understanding of root-cause analysis and the application of QC tools. Through case studies and practical exercises, participants develop structured problem-solving skills.	119	52
	Design of Experiments (DOE)	Introduce practical applications of DOE, including experimental design principles, methods, and result interpretation, to enhance engineering analysis capabilities.	31	15
	JMP Statistical Software	Develop proficiency in JMP functions, data analysis, chart generation, and basic statistical analysis to support data-driven decision-making.	31	15
	IATF 16949 Six Core Tools	Enhance understanding of product design, process design, and production quality management through practical training and case-based learning.	1,220	48
Problem Solving	8D Problem Solving Methodology	Develop structured problem analysis and resolution capabilities through the 8D methodology and systematic problem-solving processes.	233	3



Executive Meeting Management



Foreign Employee Mentor Training Program

 Diverse learning programs strengthen professional and leadership capabilities, fostering a learning organization and enhancing competitiveness!

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.3.1 Talent Training and Development

GRI 404-1, 404-2

Information Security Awareness and Training

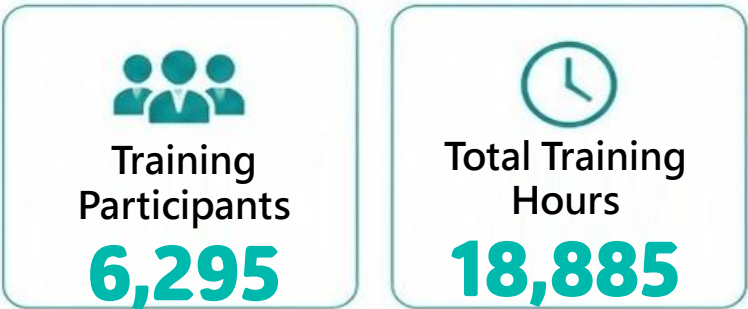
- OSE provides information security training for all employees to strengthen cybersecurity awareness and risk response capabilities.
- Training programs are tailored to different employee groups and cover information security policies, internal procedures, and regulatory requirements.



Information Security Awareness and Training Measures

- Conduct annual information security and regulatory compliance training for Board members, managers, and all employees.
- Include fundamental information security concepts in new employee orientation programs.
- Provide regular refresher courses and practical cybersecurity exercises for employees.
- Promote information security awareness campaigns on a regular basis, including Cybersecurity Awareness Month activities, anti-fraud awareness campaigns, and phishing simulation exercises, to enhance employee awareness and response capabilities.

2025 Training Results

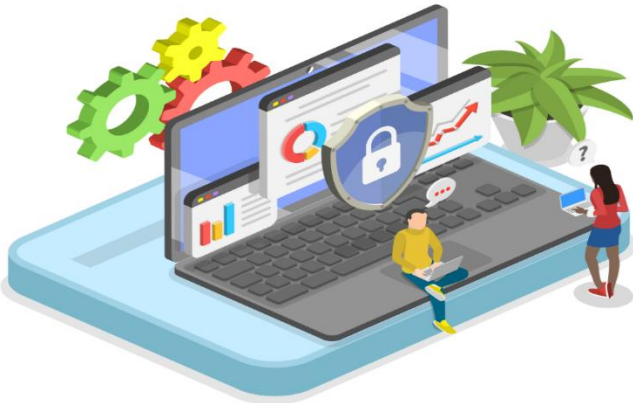


Information Security Awareness Training Programs

Course Name	Course Description	Participants	Training Hours / Frequency
Information Security and Trade Secret Protection Annual Training	Promote compliance with the Company's information security and trade secret protection policies and strengthen employees' fundamental information security awareness.	6,295	18,885 Hours
Phishing Awareness Simulation Exercises	Enhance employees' ability to identify phishing emails and strengthen information security awareness and response capabilities.	9,724	4 Exercises

Cybersecurity Professional Certification Courses

Course Name	Participants	Total Hours
EC-Council CHFI (Computer Hacking Forensic Investigator)	2	80
EC-Council CPENT (Certified Penetration Testing Professional)	2	14
CompTIA Network+ Certification	2	80



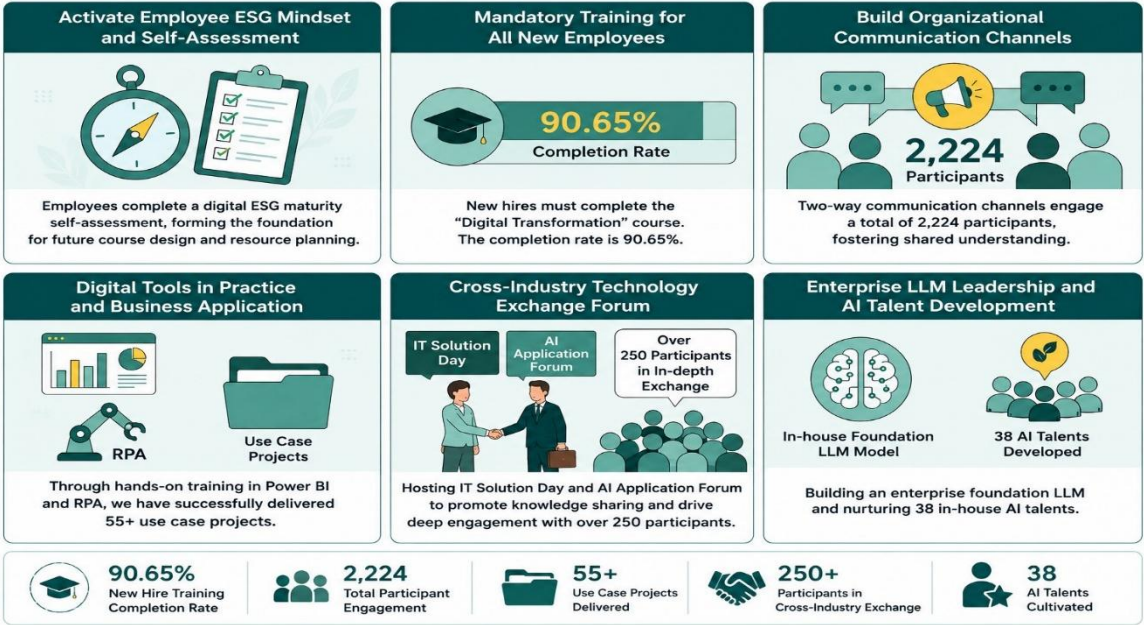
Contents
Foreword
1. Operations and Governance
2. Honesty and Integrity
3. Environmental Sustainability
4. Supply Chain and Product Management
5. Supply Chain and Product Management
5.1 Talent Sustainability
5.2 Friendly Workplace
5.3 Talent Development and Education
5.4 Occupational safety and health
6. Inclusive Community
Appendix

5.3.1 Talent Training and Development GRI404-1, 404-2

Cultivating Digital Talent to Drive Dual Transformation

As smart manufacturing and sustainable governance continue to evolve, OSE places “Digitalization × Sustainability” at the center of its transformation strategy. Through structured training and practical application, OSE develops digital talent, strengthens sustainability awareness, and drives innovation and value creation.

2025 Overview of Dual-Transformation Initiatives



2025 Digital Talent Development Courses

Course Name	Course Description	Participants	Training Hours
Dual-Transformation Series Courses	Through case studies on digital applications, AI, and smart manufacturing, employees gain a better understanding of how automation and AI can improve operational efficiency and support digital and sustainability transformation.	184	28
Digital Tools Series Courses	Integrate digital tools with practical applications to establish automated workflows, improve efficiency, and reduce human error.	251	50
Statistical Analysis – Advanced Excel Applications	Develop advanced Excel skills for data analysis, automation, and reporting to improve productivity and decision-making efficiency.	26	6
Digital Literacy – Introduction to Digital Transformation	Enhance employees' awareness of digital transformation and strengthen digital capabilities across the organization.	1,368	4

Smart Manufacturing and AI Forum



2025 OSE IT Solution Day

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.3.1 Talent Training and Development

OSE believes that talent is the driving force behind sustainable growth. Through structured training programs, professional development pathways, and diverse learning resources, OSE continuously enhances employee capabilities, strengthens organizational competitiveness, and cultivates talent for sustainable development.

Talent Development Strategy	Young Talent Development	Continuous Learning Culture
Strengthen professional expertise, leadership capabilities, and digital transformation competencies through diverse learning and development programs.	Promote industry-academia collaboration through internships, career development programs, and campus partnerships to strengthen the talent pipeline.	Foster a self-directed learning culture, encourage cross-functional knowledge sharing, and build a resilient and future-ready workforce.

2025 Internship Program Courses

Workplace Etiquette and Professional Mindset	Resume Writing and Interview Skills	Manufacturing Operations and Production Line Overview	Moments of Reflection
17 Participants 3 Hours	22 Participants 3 Hours	12 Participants 3 Hours	9 Participants 3 Hours
Sharing workplace experiences, professional attitudes, and work-life balance concepts.	Resume preparation and interview practice to enhance employability.	Understanding manufacturing processes, departmental collaboration, and value creation in manufacturing operations.	Encouraging self-discovery, personal strengths identification, and self-awareness dev

- Through practical and interactive learning experiences, OSE helps interns strengthen professional knowledge, workplace readiness, and teamwork capabilities while building a strong foundation for future career development.

Annual Training Hours by Employee Category

Employee Category	Gender	2024 Participants	2024 Training Hours	2024 Average Training Hours	2025 Participants	2025 Training Hours	2025 Average Training Hours
Production	Male	522	14,176.54	27.20	594	17,948.23	30.22
	Female	2,506	63,143.95	25.20	2,864	71,129.04	24.84
Professional	Male	1,067	34,034.02	31.90	1,157	47,730.85	41.25
	Female	562	19,030.25	33.90	620	22,890.63	36.92
Management	Male	282	14,041.14	49.80	310	18,315.26	59.08
	Female	206	8,425.75	40.90	214	10,482.04	48.98
Total		5,145	152,851.65	29.70	5,759	188,496.05	32.73

- Training hours reached 188,496 in 2025, with average training hours per employee increasing to 32.73.

Training Investment Results (2024 vs. 2025)



Training investment increased by 17.3% in 2025, reaching 188,496 training hours and further strengthening talent development and organizational competitiveness.



Unit: Persons / Hours

OSE Talent Development

- OSE aligns its training and development programs with business strategy and long-term talent objectives, strengthening professional, leadership, compliance, and digital capabilities.
- Training hours increased by more than 20% in 2025, reflecting OSE's continued investment in learning and talent development. Through its "Competency Development × Digital Empowerment" strategy, OSE continues to cultivate future-ready talent and strengthen organizational competitiveness.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.3.2 Fair Performance Appraisal

GRI 404-3

OSE conducts annual performance appraisals based on business objectives and organizational strategies. Evaluations are based solely on employee performance, with compensation and rewards linked to appraisal results to ensure fairness and merit-based recognition.

Performance Appraisal Process

Item	Employee Group	Position Level	Appraisal Method
Scope	All Employees	–	Performance appraisals apply to all employees.
Objective	All Employees	–	Regular performance reviews provide feedback on employee performance and serve as a basis for performance improvement, talent development, promotion, and reward decisions.
Execution Method	Indirect Employees	Managers (Department Manager and Above)	- Conducted annually. - Employees complete self-assessments and participate in performance discussions with supervisors. - Final appraisal results are approved by the General Manager and Chairperson.
Execution Method	Indirect Employees	Supervisors and Professional Employees	- Conducted semi-annually. - Employees complete self-assessments and participate in performance discussions with supervisors. - Appraisals include initial evaluation, secondary review, and final approval. - Department managers and the Performance Evaluation Committee finalize appraisal results before performance interviews are conducted.
Execution Method	Direct Employees	Production Employees	- Conducted monthly. - Supervisors evaluate behavioral performance (e.g., attitude and discipline) and work results (e.g., quality and productivity). - Final appraisal results are approved by supervisors at the department level or above.

Note: Performance appraisal results serve as an important basis for talent development, promotion, compensation adjustments, bonus allocation, and succession planning.

Employee Performance Appraisal Results

- 5,588 employees participated in performance appraisals in 2025, representing 97.03% of the workforce.
- Appraisal coverage increased through system enhancements and manager training.
- OSE continues to strengthen the linkage between performance management and talent development.system, strengthen two-way communication between supervisors and employees, enhance the incentive function and development-oriented value of the appraisal, and further strengthen the linkage between the organization's performance culture and talent development system.

Annual Performance Appraisal Coverage

Employee Category	2024 Male	2024 Female	2024 Total	2024 Coverage Rate	2025 Male	2025 Female	2025 Total	2025 Coverage Rate
Production	479	2,426	2,905	95.94%	589	2,807	3,396	98.21%
Professional	1,033	548	1,581	97.05%	1,100	585	1,685	94.82%
Management	270	207	477	97.75%	298	209	507	96.76%
Total	1,782	3,181	4,963	96.46%	1,987	3,601	5,588	97.03%
Coverage Rate by Gender	95.24%	97.16%	96.46%	–	96.32%	97.43%	97.03%	–

A total of 5,588 employees completed performance appraisals in 2025, representing 97.03% of the workforce.

Performance Appraisal Process



2025 Performance Appraisal Highlight



Employees Evaluated
5,588
Employees



Assessment coverage Rate
97.03 %
↑ +0.57% vs. 2024



Performance Discussion
●Performance and development dialogue.



Results Application
●Compensation, promotion, and development planning.

Note: Performance appraisal related instructions

- The performance evaluation period is from January 1 to December 31 each year.
- Employees with less than three months of service are subject to probationary evaluations and are excluded from regular performance appraisals.
- The Chairperson, General Manager, employees on unpaid leave, former employees, and employees with attendance below 50% of required working hours during the appraisal period are not subject to regular performance appraisals.
- Year-end workforce data exclude dispatched workers and contractors.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.4 Occupational Safety and Health

GRI 2-23, 2-24, 2-25, 3-3, 403-1~403-10, TC-SC-320.a.1.~2.

OSE is committed to a people-centered safety culture. Through the ISO 45001 Occupational Safety and Health Management System, OSE continuously strengthens workplace safety, health protection, and risk management while fostering a safe and healthy working environment.

Material Topic Management Approach

Category	Item	Description
Impact	Positive Impact	Promote occupational safety and health initiatives to reduce workplace injuries and illnesses, provide a safe and healthy work environment, improve employee well-being and productivity, and meet stakeholder expectations.
	Negative Impact	Failure to effectively reduce occupational injuries and illnesses or provide a safe workplace may increase operational disruption risks, employee safety risks, and reputational impacts.
Management Mechanism	Policy	OSE follows its Environmental, Safety, Health, Energy, and Water Resources Policy and continuously promotes occupational safety and health initiatives. Safety performance is monitored through the Safety Performance Index (SPI). All sites maintain ISO 45001 and TOSHMS occupational safety and health management systems. In accordance with applicable regulations, OSE has established occupational safety and health management systems and Occupational Safety and Health Committees.
	Commitments	OSE is committed to a people-centered safety culture. Through ISO 45001 and continuous improvement initiatives, OSE strengthens workplace safety, health protection, and employee engagement while fostering a safe and healthy workplace.
	Responsible Unit	Human Resources Department Occupational Safety and Facilities Department Occupational Safety and Health Committee
	Resources	Occupational safety and health implementation plans, training programs, risk assessments, and improvement resources. Safety performance and planning requirements are reviewed quarterly by the Occupational Safety and Health Committee.
	Communication Mechanism	OSE maintains internal and external communication channels for occupational safety and health issues in accordance with its grievance and whistleblowing procedures. Internal Hotline: +886-7-361-3131 ext. 68885 Internal Email: 580@ose.com.tw External Hotline: +886-7-361-3131 ext. 68557 External Email: csr@ose.com.tw 

Safety Performance Indicators (SPI)

Targets and Objectives	Performance Indicator	2025 Target	2025 Performance	2026 Target
Occupational Safety Performance	Lost-Time Injury Frequency Rate (LTIFR)	< 0.55	1.33	< 0.55

Note: LTIFR = (Number of Lost-Time Injuries ÷ Total Hours Worked) × 1,000,000.

The 2025 Lost-Time Injury Frequency Rate (LTIFR) did not meet the established target, primarily due to occupational injury incidents that occurred in certain work environments during the reporting year.

- Corrective and Preventive Actions
 - Conducted root-cause analysis and corrective action tracking for all incidents.
 - Strengthened controls for high-risk operations and standardized work procedures.
 - Enhanced safety training programs and employee safety awareness.
 - Increased the frequency of workplace inspections and behavioral safety observations.
 - Continued to promote near-miss reporting and follow-up improvement measures.
- OSE will continue to strengthen its occupational safety and health management practices and advance toward its goals of zero injuries and a safe, healthy, and employee-friendly workplace.

Occupational Safety and Health Management Priorities

- ISO 45001 and TOSHMS Management Systems
 - Maintain certified occupational safety and health management systems and drive continuous improvement.
- Hazard Identification and Risk Assessment
 - Conduct regular hazard identification and risk assessments to reduce workplace risks.
- Safety Training and Awareness
 - Strengthen employee safety awareness and emergency response capabilities through regular training programs.
- Contractor Safety Management
 - Enhance contractor qualification reviews, training, and on-site safety supervision.
- Workplace Inspections and Improvements
 - Conduct routine inspections and implement corrective actions to improve workplace safety conditions.
- Near-Miss Reporting and Prevention
 - Promote near-miss reporting, root-cause analysis, and preventive actions to avoid recurrence.

Certifications and Management Systems

- ISO 45001 Occupational Safety and Health Management System

Contents
Foreword
1. Operations and Governance
2. Honesty and Integrity
3. Environmental Sustainability
4. Supply Chain and Product Management
5. Supply Chain and Product Management
5.1 Talent Sustainability
5.2 Friendly Workplace
5.3 Talent Development and Education
5.4 Occupational safety and health
6. Inclusive Community
Appendix

5.4 Occupational Safety and Health GRI 2-23, 2-24, 2-25, 3-3, 403-1~403-10, TC-SC-320.a.1.~2.

OSE safeguards employee safety and health through systematic risk management and continuous improvement, creating a safe and healthy workplace while advancing its commitment to “Safety First, Sustainable Health.”

Performance Measurement Indicators (Targets and Actual Results)

Performance Indicator	2025 Target	2025 Performance	2026 Target
Lost-Time Injury Severity Rate (SR)	< 24.0	34	< 24.0
Serious	0 Cases	0 Cases	0 Cases
Minor Occupational Accidents	0 Cases	4 Cases	—
Number of Major	0 Cases	2 Cases	0 Cases
Completion Rate of Follow-up Mana	100%	100%	100%
Health Promotion Activities	15 Sessions	16 Sessions	15 Sessions
Participation Rate in Health Promotion Activities	30.00%	40.60%	30.00%
Number of Occupational Disease Cases	0 Cases	0 Cases	0 Cases

Specific Actions

 Positive Impact Management	 Negative Impact Management
- Establish OSH governance mechanisms and committees. - Conduct regular performance reviews and goal management. - Participate in OSH committee meetings and track improvements. - Implement hazard prevention programs and safety training.	- Conduct annual risk assessments and implement control measures. - Strengthen accident prevention and corrective actions. - Promote behavior-based safety management. - Improve workplace

2025 Occupational Safety and Health Performance Highlights		
 Employee Safety 0 Cases Employee & Contractor Fatalities 14 Cases Occupational Injury Cases (0 Non-Employee Worker Cases)	 Risk Reduction 4 Minor Occupational Accidents Improvement actions completed Continuously strengthening high-risk operation management to reduce accident occurrence.	 Health Promotion 40.60% Participation Rate in Health Promotion Activities Exceeded the target of 30.00% Enhancing health awareness and employee well-being.
Note: Details of employee health and safety-related administrative penalties and corresponding corrective actions in 2025 are disclosed in Section 2.4.3 “Regulatory Compliance” and Section 5.4.1 “Occupational Injury Management”.		

Occupational Safety and Health Management Priorities	
 Education and Training	Regularly conduct occupational safety and health training to strengthen employees' safety awareness and capabilities.
 Hazard Identification and Risk Assessment	Conduct annual hazard identification and risk assessments and implement a risk-based management mechanism.
 Work Standards and Controls	Establish and implement standard operating procedures (SOPs) for high-risk operations, including chemical handling, lifting operations, and confined space work.
 Workplace Inspections and Improvements	Conduct regular workplace inspections, track corrective actions, and implement the PDCA cycle for continuous improvement.
 Health Management and Care	Provide regular health examinations, health risk classification management, follow-up care, and health promotion activities.
 Emergency Response and Drills	Establish emergency response mechanisms and conduct regular drills to strengthen emergency preparedness and response capabilities.



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community Appendix

5.4.1 Creating a Safe Workplace

GRI 403-1, 403-8

Occupational Safety and Health Management Policies and System

OSE is committed to providing a safe, healthy, and hazard-free workplace. Through the implementation of ISO 45001 and TOSHMS, and the application of the PDCA management cycle, OSE continuously strengthens occupational safety and health management and fosters a prevention-oriented safety culture.

- 100% coverage of all employees at Taiwan operations under ISO 45001 and TOSHMS certifications.
- Annual internal and third-party audits conducted to ensure system effectiveness and compliance.

GRI 403-4, 403-7

Regulatory Compliance and Committee Governance Mechanism

OSE has established an Occupational Safety and Health Committee in accordance with applicable regulations to strengthen OSH governance, cross-functional coordination, and employee participation.

- Committee Structure
 1. Chairperson: Chairperson of the Board
 2. Vice Chairperson: President
 3. Employee Representatives: 7 union-elected representatives (1/3 of committee members)
 4. Committee Members: Representatives from business units, administrative departments, labor, healthcare, and ESH functions

- Employee Participation Mechanism

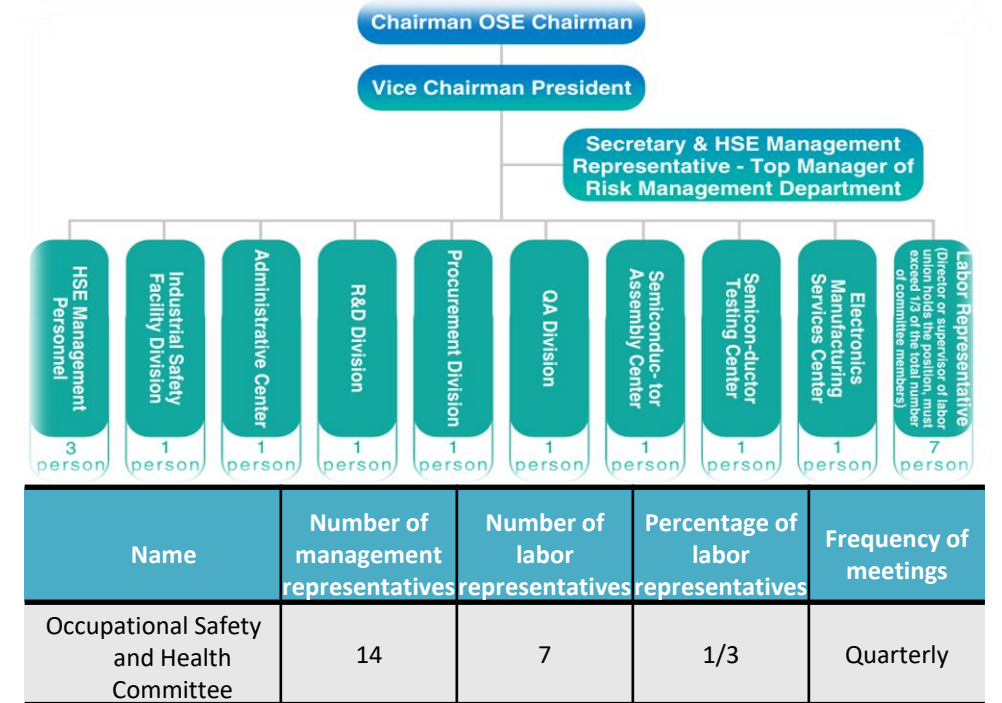
OSE promotes employee participation through its Occupational Safety and Health Communication, Participation, and Consultation Management Procedure, encouraging hazard reporting and strengthening workplace safety culture.

TOSHMS Certificate



- The Occupational Safety and Health Committee meets quarterly to review OSH performance, audit results, corrective actions, and employee feedback.
- Its objective is to prevent incidents, reduce occupational risks, and achieve zero accidents.

Occupational Safety and Health Committee Structure



ISO 45001: 2018 Certificate



Regulatory	Employee Participation	Continuous Improvement	Healthy Workplace	Sustainability Commitment
Comply with OSH regulations and international standards.	Encourage employee participation and strengthen safety culture.	Apply the PDCA cycle to drive continuous improvement.	Prevent occupational risks and promote employee well-being	Build a safe, healthy, and sustainable workplace.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

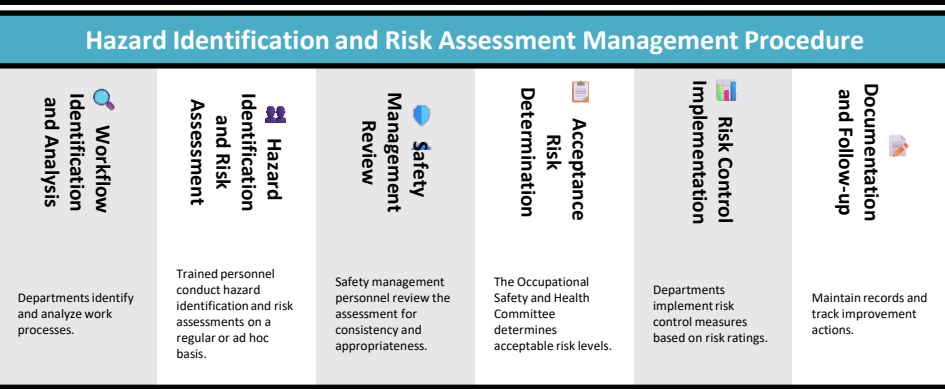
5.4.1 Creating a Safe Workplace



Hazard Identification, Risk Assessment, and Incident Investigation GRI 403-2

- OSE implements a systematic hazard identification, risk assessment, and incident investigation process to strengthen workplace safety management.
- Regular and ad hoc assessments are conducted to identify hazards, reduce risks, and promote continuous improvement in occupational safety and health performance.

Category	Management Measures
■ Training and System Establishment	• Designate Risk Assessment Representatives from each department to receive professional training and conduct departmental hazard identification and risk assessment activities. • Risk assessment representatives must complete at least 1.5 hours of annual refresher training. • Assessment process: Work Environment / Hazard Factors → Existing Control Measures → Risk Assessment → Risk Control Plan.
📄 Assessment Mechanism	• Regular Assessments: Comprehensive risk assessments are conducted annually. • Ad Hoc Assessments: Conducted when process changes, equipment modifications, emergency incidents, or major disasters occur. • Assessment Scope: Covers operating environments, equipment and facilities, personnel activities, and surrounding environmental factors. • Assessment Method: Risks are evaluated based on severity, likelihood of occurrence, and exposure frequency, with corresponding control measures established according to risk levels.
⚠️ High-Risk Operations Identification and Control	• High-risk operations such as chemical handling, lifting operations, and dust-generating activities are identified and managed. • Personnel engaged in high-risk operations are subject to: 1. Specialized occupational safety training. 2. Personal protective equipment (PPE) verification and on-site supervision. 3. Regular health surveillance and workplace safety inspections.



Strengthening risk management and fostering a safe, healthy, and hazard-free workplace for every employee.

Annual Hazard Identification and Risk Management Statistics

Item	Area	2024	2025
Hazard Identification Items	All Sites	75	76
Unacceptable Risks Identified	All Sites	1	1
Risk Control Action Plans Developed	All Sites	3	1
Risk Control Action Plans Completed	All Sites	3	0
Completion Rate	All Sites	100%	0%

- A total of 76 hazard identification assessments were completed in 2025, with risk control measures continuously implemented to strengthen workplace safety management.

2025 Implementation Results

Item	Description
Total Number of Assessed Units	76 Departments
Significant or High-Risk Hazards Identified	0 Items
Major Hazard Types Identified	Caught-in, entanglement, crushing, cuts, punctures, impact injuries, electric shock, slips, trips, falls, and exposure to high- and low-temperature hazards.
Unacceptable Risks Identified	1 Item
Improvement Project Description	The freight elevator at Factory 3 East had passed completion inspection but had not yet obtained the operating permit required by the Regulations for Installation and Inspection Management of Building Lifting Equipment (Articles 3, 5, and 6). To avoid regulatory non-compliance, the elevator was temporarily suspended from operation and a corrective action plan was implemented.
Corrective Action	Construction and compliance requirements were completed within the required timeframe, and the operating permit for the lifting equipment was obtained.
Improvement Expenditure	NT\$12,712,000

One unacceptable risk was identified and addressed through corrective actions in 2025. An investment of NT\$12.71 million was made to ensure regulatory compliance and strengthen risk management performance.

Regulatory	Employee Participation	Continuous Improvement	Healthy Workplace	Sustainability Commitment
Comply with OSH regulations and international standards.	Encourage employee participation and strengthen safety culture.	Apply the PDCA cycle to drive continuous improvement.	Prevent occupational risks and promote employee well-being	Build a safe, healthy, and sustainable workplace.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.4.1 Creating a Safe Workplace

GRI 403-2

Occupational Incident Investigation and Management Mechanism

OSE is committed to achieving zero accidents through a comprehensive incident reporting, investigation, and corrective action mechanism. By strengthening emergency response and preventive management, OSE continuously reduces occupational risks and enhances workplace safety.

Emergency Response and Investigation Mechanism

In the event of an occupational incident, OSE immediately activates its Emergency Response Procedure and implements the following measures:

Immediate Response

- 1.Evacuate personnel and secure the affected area.
- 2.Implement emergency response measures to ensure workplace safety.

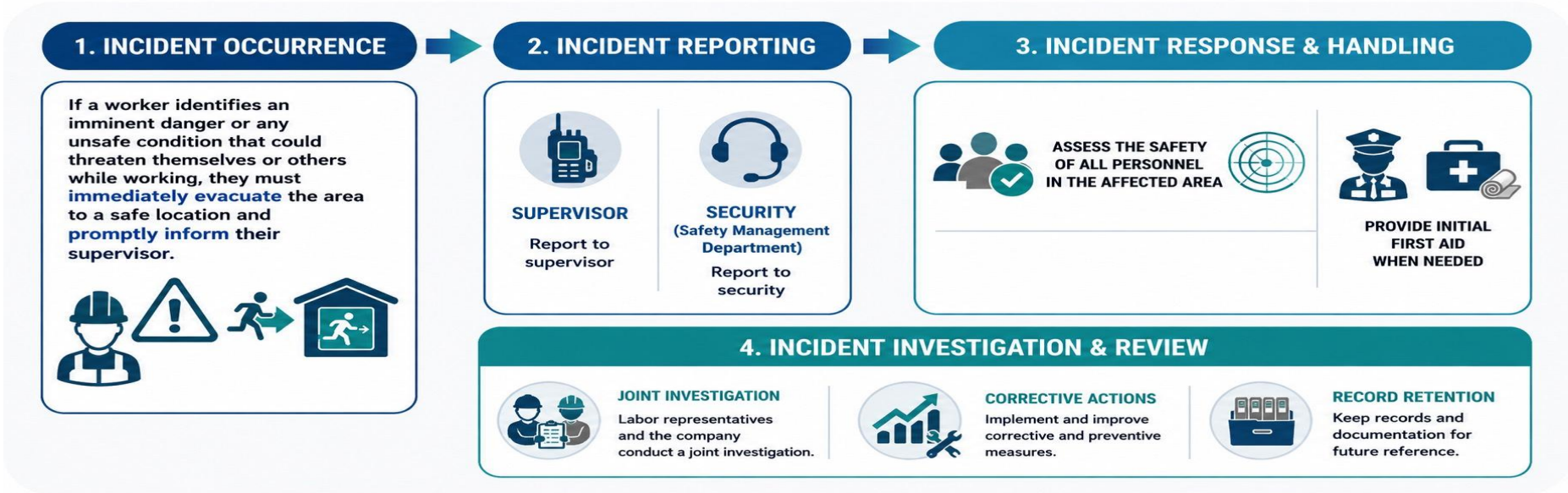
Incident Investigation

- 1.Conduct an initial investigation in accordance with the Incident Investigation Management Procedure.
- 2.The responsible department and work unit identify the circumstances and contributing factors of the incident.

Occupational Safety and Health Review

- 1.Conduct a formal review following completion of the investigation report, including:
 - 2.Root Cause Analysis (including direct and underlying causes)
 - 3.Corrective Action Planning and Follow-up
 - 4.On-Site Verification, when necessary, to confirm the effectiveness of corrective actions
- All corrective actions are incorporated into the continuous improvement process to prevent similar incidents from recurring and to enhance workplace safety performance.

OSE Accident Investigation Procedure



Post-Incident Prevention and Continuous Improvement Measures

Item	Description
Major Incident Review	Reassess work processes, equipment usage, and workforce allocation.
Enhanced Controls for High-Risk Areas	Improve working conditions and strengthen training and personal protection measures.
Safety Culture Promotion	Increase employee risk awareness and participation while promoting accident prevention education.

- OSE continuously strengthens accident prevention and safety management through post-incident reviews, enhanced risk controls, and safety culture initiatives to reduce workplace risks and prevent recurrence.



OSE continues to implement an evidence-based incident management approach, shifting from post-incident response to proactive prevention. Through continuous improvement and preventive measures, OSE is advancing toward its goal of a zero-accident, zero-injury workplace.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.4.1 Creating a Safe Workplace



Near-Miss Reporting Mechanism

GRI 403-7

To strengthen workplace awareness and prevention capabilities, OSE has established a Near-Miss Reporting Procedure. Employees are encouraged to immediately report any unsafe conditions, unsafe acts, or potential hazards to their supervisors or the ESH Department.

- ✓ Key Reporting Elements
Who, What, When, Where, and Object (5W Elements)
- ✓ Promptly activate response mechanisms.
Implement preventive actions before incidents occur.
Reduce occupational risks and prevent incident escalation.

Occupational Safety and Health Management Activities

OSH Management Activity	Description
 Hazard Identification and Risk & Opportunity Assessment	Conduct hazard identification and risk assessments in accordance with established procedures and implement effective risk control measures.
 Change, Procurement, and Contractor Management	- Strengthen risk controls through change management and procurement processes. - Manage contractors through hazard communication, training, document review, inspections, audits, and compliance monitoring to reduce operational risks.
 Chemical Management	New Chemicals: - Review Safety Data Sheets (SDS). - Establish chemical coding and source control mechanisms. Existing Chemicals: - Manage inventory, storage, usage, emergency response, and SOPs. - Promote chemical substitution and inventory reduction to minimize risks.
 Electrical Hazard Prevention Management	Establish Lockout/Tagout (LOTO) procedures and strengthen preventive measures through warning signs and on-site inspections.

Contractor Safety Management

In accordance with the Contractor and Internal Construction Management Procedure and the Procurement Environmental, Safety, Health, Energy, and Water Resources Management Procedure, OSE implements lifecycle safety management for contractor operations.

Stage	Management Measures
Pre-Work Control	- Contractors must apply at least three days prior to commencing work and complete the Environmental, Safety and Health (ESH) Work Permit. - Responsible personnel must participate in hazard communication and pre-work coordination meetings.
Work-in-Progress Supervision	- Quarterly audits, statistics, and analysis of contractor nonconformities. - Audit findings are reported to the procurement unit and incorporated into annual supplier evaluations.

Through systematic management and cross-functional collaboration, OSE strengthens contractor safety management and promotes a preventive safety culture.

Risk Prevention First, Safety Always.
Building a Safe, Healthy, and Zero-Incident Workplace.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.4.1 Creating a Safe Workplace

Occupational Injury Management

GRI 403-9, 403-10

OSE is committed to achieving zero occupational injuries through risk prevention, workplace controls, safety training, and timely reporting mechanisms, fostering a strong safety culture and reducing workplace risks.

2025 Occupational Injuries and Near-Miss Incidents Statistics

Incident Type	Cases	Remarks
 Serious Occupational Injuries	2	1 Slip, Trip, or Fall; 1 Caught-in / Entanglement Incident
 Work-Related Fatalities	0	None
 Occupational Injury Cases	14	6 Slips, Trips, or Falls; 1 Caught-in / Entanglement Incident; 2 Cuts, Lacerations, or Abrasions; 2 Contact with Harmful Substances; 1 Other Case
 Near-Miss Incidents	8	3 Slips, Trips, or Falls; 2 Cuts, Lacerations, or Abrasions; 1 Caught-in / Entanglement Incident; 1 Falling Object Incident; 1 Other Case
 Administrative Penalties and Fines	1	Following a serious occupational injury involving a caught-in / entanglement incident, the competent authority identified non-compliance with machine safeguarding requirements and imposed an administrative fine of NT\$100,000 . Corrective actions included root-cause analysis, employee retraining, machine safety interlock inspections, engineering improvements (installation of machine rail guards and hand protection devices), and revisions to operating procedures.

- All occupational incidents were investigated and followed by corrective and preventive actions to strengthen workplace safety and reduce operational risks.

2023-2025 Occupational Injury Performance Indicators

Indicator	2023	2024	2025
Lost	0.86	1.20	1.33
Lost-Time Injury Severity Rate (SR)	27.6	40.7	34.0
Frequency-Severity Indicator (FSI)	0.15	0.20	0.21
Average Lost Days per Injury	290	401	350
Lost Workdays per Injury	32	33.42	25
Lost-Time Injury Cases	9	12	14
Serious Occupational Injury Cases	0	0	2
Serious Occupational Injury Rate	0	0	0.18
Employees with Serious Occupational Injuries	0	0	2

- The FR increased slightly to 1.33 in 2025, with 14 occupational injury cases recorded. Two cases were classified as serious occupational injuries. OSE immediately implemented engineering improvements, strengthened machine safety controls, revised operating procedures, and enhanced employee care and safety management to prevent recurrence.

2025 Occupational Injury Response and Improvement Actions

In response to occupational injury incidents that occurred in 2025, OSE implemented the following corrective and preventive measures to strengthen risk control and promote a proactive safety culture.

No.	Improvement Action
1	Conducted cross-site reviews and shared corrective actions across relevant work areas.
2	Strengthened safety guidance through floor markings, electronic signboards, and on-site warning signs.
3	Implemented engineering improvements, including elevated floor replacement and workflow optimization.
4	Enhanced occupational safety training and refresher programs.
5	Strengthened machine safeguarding devices and reinforced manual operation controls.
6	Established and revised Standard Operating Procedures (SOPs).

- OSE continues to strengthen risk identification, incident feedback mechanisms, and high-risk workplace management through a data-driven safety management approach, advancing toward the goals of “Zero Accidents” and “Safety as Everyone’s Responsibility.”

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.4.1 Creating a Safe Workplace



Occupational Safety Education

GRI 403-5

OSE provides regular occupational safety and health training based on risk assessments and regulatory requirements to strengthen employees' safety awareness, hazard prevention capabilities, and emergency response skills.

Training Content and Delivery Methods

-  **Training Topics**
OSH fundamentals, fire safety, hazard communication, emergency response, first aid, and PPE usage.
-  **Training Methods**
Written assessments and practical exercises.
-  **High-Risk Operations Training**
Regular advanced training for high-risk work areas and employees.

2025 Focus Areas and Regional Disaster Prevention Participation

In response to major industrial safety and fire incidents both domestically and internationally, OSE strengthened hazardous chemical management and emergency response training in 2025. OSE also played a leadership role in regional disaster prevention collaboration and emergency preparedness initiatives.

Initiative	Description
Regional Disaster Prevention Leadership Role	Served as Vice Chair of the Nanzih Technology Industrial Park Regional Disaster Prevention Association , coordinating disaster prevention resources among neighboring enterprises.
Regional Joint Emergency Drills	Conducted cross-site emergency response drills and supported emergency supplies and rescue equipment deployment.
Cross-Organization Coordination	Strengthened disaster response coordination and mutual support mechanisms among participating organizations.
Employee-Wide Education and Awareness	Included contractors and new employees in disaster prevention training to ensure consistent awareness and preparedness.

2025 External Participation Record

Activity	Description
Regional Disaster	Served as Vice Chair of the Nanzih Technology Industrial Park Regional Disaster Prevention Association , and regularly attended coordination meetings and regional seminars.
Joint Emergency Drill	Participated in the Epic Technology Joint Emergency Drill on February 14, 2025 .
Regional Disaster Prevention Drill	Participated in the ASE Kaohsiung K7 Emergency Drill on February 27, 2025 .
Cross-Site Emergency Response Drill	Participated in the ASE Kaohsiung K24 Plant Joint Emergency Rescue Drill on June 20, 2025 .

Through regional collaboration and emergency response drills, OSE continues to strengthen emergency preparedness and organizational resilience.



Annual Occupational Safety and Health Training Programs (2024-2025)

Training Category	Training Content	Target Participants	2024 Participants	2024 Training Hours	2025 Participants	2025 Training Hours
Statutory OSH	General Occupational Safety and Health Training	All Employees	Company-wide	3	Company-wide	3
	Hazardous Chemical Safety Training	All Employees	Company-wide	3	Company-wide	3
	Professional Certification Training (Hazardous Chemicals, Specified Chemical Substances, Dust Operations, Fire Prevention Managers, Radiation Workers)	High-Risk Personnel	91	18	94	18
	Refresher Training (Radiation Workers, Organic Solvent Operators, Specified Chemical Substance Operators, Dust Workers, Fire Prevention Managers, Radiation Equipment Operators)	High-Risk Personnel	273	3-6	319	3-6
Professional Training	Traffic Safety, Risk Assessment, Heat Stress Prevention, Respiratory Protection, Workplace Monitoring, Equipment Safety, and Other Specialized Training	Employees Exposed to OSH Risks	330	2	700	2
Emergency Response Training	Earthquake Evacuation, Fire Response, Chemical Spill Response, Asset Protection, and Evacuation Drills	Employees Exposed to OSH Risks (Company-wide Participation for Evacuation Drills)	Company-wide	2-4	Company-wide	2-4
Contractor Hazard Communication Training	Hazard Communication Meetings Before Contractor Construction, Maintenance, and Operations	Contractors	400	0.5	646	0.5
Work Permit Certification Training	Work Permit Training and Certification Programs	Contractors	246	3	277	3

Regional Disaster Prevention Training



Cross-Agency Emergency Response Drill



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

5.1 Talent Sustainability

5.2 Friendly Workplace

5.3 Talent Development and Education

5.4 Occupational safety and health

6. Inclusive Community

Appendix

5.4.2 Healthy Workplace

GRI 403-3, 403-6

OSE recognizes that employee health and well-being are essential to sustainable development. Through a comprehensive occupational health management system and health promotion programs, OSE strives to prevent occupational illnesses, promote physical and mental well-being, and foster a healthy workplace.

Employee Health Management and Promotion Plan

- Health screening beyond statutory requirements, with follow-up care, referrals, and re-examinations as needed.
- Women’s Health Program : Pap smear and mammography screening services.
- Health Promotion Initiatives
 - ✓ Colorectal cancer screening and fitness assessments
 - ✓ Weight management and physical activity challenges
 - ✓ Health seminars and chronic disease prevention programs
 - ✓ Blood donation drives and self-health management promotion



100% health management coverage rate was achieved in 2025, demonstrating OSE's commitment to employee well-being.



OSE will continue to promote physical and mental well-being and a safe workplace through preventive healthcare, health promotion, and psychological support.

Occupational safety communication

GRI403-4

OSE promotes open and transparent OSH communication, encouraging employee and stakeholder participation to strengthen safety awareness, engagement, and continuous improvement.

Employee Communication and Participation Mechanisms

Category	Description
 Daily Feedback Channels	Employee suggestion boxes, dedicated hotlines, email channels, and regular training sessions enable employees to provide timely feedback on occupational safety and health matters.
 Committee Mechanism	The Occupational Safety and Health Committee meets quarterly and includes labor representatives. The Committee reviews occupational safety and health performance and discusses major safety issues and improvement actions.
 Key Issues	Policies and Procedures: Review and recommend improvements to OSH policies, management systems, and audit mechanisms. Risk Prevention: Address workplace safety, machinery hazards, and occupational disease prevention. Training and Communication: Plan OSH training programs, review safety proposals, and strengthen emergency preparedness.
 Follow-up and Feedback	Review outcomes are incorporated into management processes as a basis for continuous improvement, governance transparency, and risk management enhancement.

 Open Communication	 Employee Participation	 Continuous Improvement
Multiple communication channels and timely feedback.	Promote employee engagement and safety culture.	Strengthen risk prevention and workplace safety through continuous improvement.



Personal Data Protection and Health Data Security

-  **Paper Record Protection**
Retained and disposed of in accordance with legal requirements.
 -  **Restricted System Access**
Accessible only to authorized personnel.
 -  **Secure Employee Access**
Personal health records protected by password-controlled access.
 -  **Secure Record Retention**
Records of departing employees are securely archived and managed
- ### Epidemic Prevention and Infectious Disease Management
-  **Health Awareness Promotion**
Regular health communications and disease prevention updates.
 -  **Responsive Prevention Measures**
Timely adjustment of prevention and response procedures.
 -  **Employee Health Support**
Health consultations and support resources.



Communication mechanism for non-employees (such as contractors)

Category	Description
 Policy Communication and Risk Notification	All contractors must complete orientation on the Contractor Management Requirements and Environmental, Safety and Health (ESH) Guidelines before commencing work. Hazard communication and risk notification procedures are also conducted to ensure effective risk prevention and control.
 Construction Management and Audit Mechanism	During work execution, OSE conducts on-site inspections and risk monitoring. Audit findings and safety performance records are incorporated into supplier evaluations to strengthen contractor safety management and work quality.
 Education	OSE conducts annual Occupational Safety and Health Training for Contractors , covering regulatory updates, incident case sharing, risk awareness, and safety improvement practices to enhance contractors' occupational safety and health capabilities.

- [Contents](#)
- [Foreword](#)
- [1. Operations and Governance](#)
- [2. Honesty and Integrity](#)
- [3. Environmental Sustainability](#)
- [4. Supply Chain and Product Management](#)
- [5. Supply Chain and Product Management](#)
 - [5.1 Talent Sustainability](#)
 - [5.2 Friendly Workplace](#)
 - [5.3 Talent Development and Education](#)
 - [5.4 Occupational safety and health](#)
- [6. Inclusive Community](#)
- [Appendix](#)

5.4.2 Healthy Workplace Promoting preventive care, strengthening health awareness, and enhancing workforce vitality.

2025 Employee Health Management Plan and Health Promotion Activities

Program	2025 Results	Description
 Cancer Screening	8 Screening Programs	Health screening programs covered major cancer risks, including liver, prostate, colorectal, breast, and ovarian cancer. Additional services included mammography, Pap smears, and oral cancer screening. Family members were also eligible to participate. Employees with abnormal results received follow-up care and referrals for further medical evaluation.
 Occupational Injury Management	191 Cases Followed Up	Employees affected by occupational injuries or illnesses received follow-up care, return-to-work support, rehabilitation assistance, and workplace reintegration services provided by occupational health professionals, supervisors, ESH personnel, and HR representatives.
 Thyroid Screening Program	2,033 Participants	Thyroid blood tests and ultrasound examinations were incorporated into employee health examinations to facilitate early detection and prevention of thyroid-related diseases.
 Health Education and Wellness Programs	376 Participants	Professional healthcare providers and subject matter experts delivered health seminars covering disease prevention, nutrition, physical and mental well-being, and healthy lifestyle practices.
 Physical Fitness Assessment Program	208 Participants	Physical fitness assessments helped employees better understand their health status and identify opportunities to improve fitness and physical performance.
 10,000 Steps Challenge and Online Fitness Programs	250 Participants	Employees were encouraged to develop healthy exercise habits through step-count challenges and online fitness activities.
 Health Promotion Campaigns	420 Participants	Health promotion activities focused on healthy eating, exercise, self-health management, and weight management. The six-month Health UP Challenge resulted in a total weight reduction of 481 kg.

Program	2025 Results	Description
 Periodic / Special Hazardous Task Health Examination	2,033 Participants 100% Completion Rate	Annual health examinations and special health checkups are provided beyond regulatory requirements. Examination frequency is determined by age group and occupational risk.
 Health Examination Risk Classification and Follow-up	733 Employees Identified as Red- or Yellow-Flag Cases 100% Follow-up Rate	Employees with abnormal examination results receive follow-up care based on risk classification. All red-flag cases completed required follow-up examinations.
 Abnormal Workload-Induced Disease Prevention	High Risk: 30 Employees Moderate Risk: 243 Employees	Occupational health professionals provide health consultations, risk assessments, follow-up care, and referral services to reduce the risk of work-related illnesses.
 Human Factors Engineering Assessment	100% Completion Rate	Occupational physicians and ESH personnel conduct workplace assessments, provide improvement recommendations, and verify effectiveness through follow-up evaluations.
 Maternity Protection Program	85 Participants 100% Completion Rate	Pregnant and breastfeeding employees receive occupational health consultations, job risk assessments, workplace accommodations, and return-to-work follow-up support.
 Awards and Recognition	4 Awards Received	• Sports Enterprise Certification (Sports Administration, Ministry of Education) • Healthy Workplace Certification (Health Promotion Administration, Ministry of Health and Welfare) • 2025 Outstanding Healthy Workplace Award • Outstanding Workplace Smoking Cessation Program Award

 OSE continuously strengthens employee health management through preventive healthcare, health surveillance, maternity protection, and workplace health promotion programs, achieving a 100% health management coverage rate in 2025.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix



Inclusive Community

1. Local care
2. Youth empowerment



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

6 | CH6 Inclusive Community



Sustainable Performance and Related SDGs

OSE values employee engagement and participation, promoting open and two-way communication through diverse communication channels and participation mechanisms. OSE also actively engages in community outreach and local engagement, creating sustainable value for inclusive communities.



SDGs Target	Relevant SDG Indicator	2025 Sustainable Performance
SDG 4 	SDG 4.4 Increase the number of people with relevant skills for employment, decent jobs, and entrepreneurship	- Continued support for the Industry-Academia Collaboration Program for Overseas Chinese Students, benefiting 151 students. - Continued investment in industry-academia collaboration programs, supporting 15 students. - Conducted 4 resume review workshops, benefiting approximately 50 students. - Continued support for the College Employment Program, benefiting 16 students. - Continued participation in the National Sun Yat-sen University Semiconductor and Key Technology Research Institute Program, supporting 9 students annually under an 8-year development program.
	SDG 4.5 Eliminate disparities in education and ensure equal access to learning opportunities	Sponsored film and arts education programs at Dashu Elementary School, supporting 2 educational events and benefiting 118 students.
SDG 17 	SDG 17.17 Encourage and promote effective partnerships	- Partnered with the Qiaotou Sugar Factory to promote environmental education and ecological conservation initiatives. - Supported the Kaohsiung City Social Affairs Bureau In-Kind Bank Program through rice donation activities. - Collaborated with local farmers and charitable organizations through community support initiatives. - Employees served as volunteer career mentors and guest speakers, participating in campus recruitment events, career talks, resume review workshops, and industry-sharing activities.



OSE continues to strengthen stakeholder engagement through talent development, educational equity, and community involvement, creating sustainable value through partnership and collaboration.



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

6. Inclusive Community

6.1 Local Care

6.2 Youth Empowerment

Appendix

6.1 Local Care | Deepening Connections and Creating Shared Value

GRI 413-1, 413-2

- Guided by its people-centered values, OSE promotes community engagement through support for disadvantaged groups, local community investment, and youth empowerment.
- In 2025, OSE achieved zero significant negative impacts on local communities and continued creating shared value through meaningful community engagement and partnership initiatives.



6.1.1 Caring for the Disadvantaged |

Responding to Social Needs and Expanding Educational Opportunities

Education is key to shaping the future. OSE partners with the Kaohsiung Film Archive to deliver the "Rural Film Education Program," bringing film literacy education to schools and enhancing students' cultural literacy and creativity.

Through collaboration with educational institutions and community partners, OSE promotes educational equity and expands learning opportunities for underserved communities.



Bringing Film Education to Rural Communities: Rural Film Education Program

Since 2022, OSE has partnered with the Kaohsiung Film Archive to bring film literacy education to rural schools.

In 2025, the program benefited 118 students at Dashu Elementary School, expanding access to educational resources and enriching students' learning and cultural experiences.



Extending Care Through Rice Donations

Guided by the principle of "giving back to society," OSE puts its corporate social responsibility into action through meaningful community engagement.

In 2025, recognizing the challenges faced by disadvantaged groups in local communities, OSE donated a total of 162 kilograms of rice to the Kaohsiung City Social Affairs Bureau's Happiness Sharing Center. More than a donation of supplies, this initiative reflected OSE's commitment to supporting vulnerable communities and strengthening community connections.

Through collaboration with social welfare organizations, OSE strives to ensure resources reach those most in need. By transforming care into meaningful action, OSE hopes to bring warmth, support, and hope to local families while encouraging broader participation in building a more caring and inclusive society.



Passing on Warmth Through Action: Supporting Local Farmers and Social Enterprises

OSE integrates social engagement into everyday workplace life by organizing community market events and inviting local farmers, social enterprises, and charitable organizations to participate in on-site fairs. Through these activities, employees are encouraged to support local communities while strengthening connections between sustainable consumption and daily work experiences.

Guided by the principle of "consumption as support," OSE not only supports local agriculture and reduces environmental impacts through local sourcing, but also provides meaningful recognition and economic support to disadvantaged groups and social enterprises. Each purchase represents a contribution toward inclusion, community development, and shared prosperity, reflecting OSE's commitment to creating positive social impact and growing together with local communities.



Creating Positive Social Impact Through Education, Care, and Community Engagement.

Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

6. Inclusive Community

6.1 Local Care

6.2 Youth Empowerment

Appendix



6.1.2 Environmentally Friendly | Expanding Green Action from the Workplace to the Community

As climate change continues to present global challenges, OSE is committed not only to protecting its business operations but also to protecting the environment.

In 2025, OSE promoted environmental sustainability through tree-planting and beach cleanup activities, engaging employees in climate action and marine conservation while advancing SDG 13 and SDG 14.



Tree Planting Festival |

Planting Seeds of Sustainability and Deepening Local Connections

Sustainability is not an abstract concept, but a commitment that can be put into practice through everyday actions.

OSE continues to promote tree-planting initiatives as part of its environmental sustainability efforts. In 2025, OSE organized an environmental education event at the Qiaotou Sugar Refinery Cultural Park in Kaohsiung. A total of 70 participants, including 46 employees and 24 family members, took part in the activity.

Through guided tours and expert-led sessions at the Taiwan Carbon Museum, participants learned about local cultural heritage, natural ecosystems, and the important role of forests in carbon sequestration and climate change mitigation, enhancing awareness of climate action and ecological conservation.

The event also featured a hands-on DIY workshop that transformed household waste materials into creative potted plants, promoting resource reuse and circular economy concepts in daily life.



From the workplace to the community, OSE promotes environmental action to protect terrestrial and marine ecosystems, supporting SDG 13 (Climate Action) and SDG 14 (Life Below Water).



Beach Cleanup Activity | Protecting the Ocean and Coastline Together

Sustainability takes shape through action, from every piece of litter collected on the beach to every discarded fishing net given a second life.

Committed to marine conservation, OSE organized a beach cleanup and environmental education activity in 2025, bringing together employees and their families to take practical action against marine pollution and raise awareness of ocean conservation. Through firsthand participation, employees gained a deeper understanding of the environmental challenges facing coastal ecosystems and the importance of protecting marine resources.

The event also featured a DIY workshop led by local fishing community partners, where discarded fishing nets were transformed into useful items, promoting circular economy concepts and responsible consumption. Participants also visited Ciji Fishing Village to learn about local culture and the coexistence of communities and the environment through storytelling and community engagement.

By combining environmental action, cultural learning, and hands-on experiences, OSE encourages employees to embrace sustainability in their daily lives and contribute to a cleaner, healthier, and more sustainable future.



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

6. Inclusive Community

6.1 Local Care

6.2 Youth Empowerment

Appendix

6.2 Youth Empowerment: Cultivating Talent, Shaping the Future

- OSE continues to invest in youth development through industry-academia collaboration, government programs, and cross-sector partnerships, helping young people strengthen their skills and successfully transition into the workforce.
- By cultivating future-ready talent with professional expertise and sustainability competencies, OSE contributes to long-term social and industrial development.



Career Exploration and Development Program | Bringing Career Guidance Closer to Campus

In 2025, OSE continued its partnership with National Cheng Kung University to promote the Career Exploration and Development Program. Through a series of 10 courses totaling 20 hours, industry mentors shared practical insights and professional experience, helping students gain a deeper understanding of the semiconductor industry and explore future career opportunities.

OSE also provided career development workshops and campus career guidance services for senior high school students, university students, and job seekers, focusing on industry trends, workplace readiness, and practical experience sharing to enhance career preparedness. In 2025, a total of 41 sessions were conducted, benefiting 1,401 participants.



YS Iron Man Workplace Experience Program

OSE has participated in the YS Workplace Experience Program for eight consecutive years, helping young people aged 18 to 29 gain early workplace experience and successfully transition from school to employment while fulfilling its corporate social responsibility commitments.

In 2025, 15 applicants participated in the program, with 2 individuals ultimately joining OSE's Recruitment Team and Information Center. Through a one-week workplace experience program, participants gained hands-on experience ranging from project development to final presentations, building professional skills, workplace confidence, and a strong foundation for future career development.



Youth Development X Campus Career Talks



Through youth development initiatives, OSE creates learning and career opportunities, helping young talent build future-ready skills while supporting sustainable industry and social development.



Contents

Foreword

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Supply Chain and Product Management

6. Inclusive Community

6.1 Local Care

6.2 Youth Empowerment

Appendix



104 Career Academy Program × Resume Review × Career Readiness

In partnership with 104 Career Academy, OSE organized two career seminars in 2025, engaging 121 students. Through industry sharing, resume review activities, and project presentations, participants strengthened their understanding of the semiconductor industry and enhanced their career readiness and workplace skills.



Diverse Career Experience Programs | Bridging the Gap Between Campus and Career

Through a long-standing partnership with National Sun Yat-sen University, OSE provides students with practical workplace experiences and career development opportunities.

By 2025, the program had supported 28 students across three cohorts, helping them strengthen workplace readiness and professional skills.



Industry-Academia Partnership Program | Empowering Youth and Bridging the Gap to Employment

OSE collaborates with universities and vocational schools to create practical learning opportunities for young talent, helping students transition smoothly from education to employment while generating shared value for industry, academia, and students.

In 2025, the program supported 220 students through technical training, company visits, and workplace immersion activities, strengthening professional skills and career exploration capabilities. To support students' learning experience, OSE also provided comprehensive support measures, including internship placement services, housing subsidies, and cultural integration activities for overseas students. Total annual investment exceeded NT\$1.4 million.

By the end of 2025, OSE had supported more than 532 young talents through various industry-academia collaboration programs, with the following achievements:

- Local University Programs: 72 students participated.
- High School Partnership Programs: 115 students participated, including 52 students enrolled in internship and training programs.
- International Student Development Programs: 345 students from Vietnam, Indonesia, and other countries were cultivated, achieving a retention rate of over 90%.



Empowering Young Talent, Driving Industry Growth, and Creating a Sustainable Future Together.

Contents

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

Appendix 1 GRI Standard Index Table

Topic	Disclosure	Page	Corresponding Sections
Organizational Overview and Reporting Practices			
2-1	Organizational Details	<u>8</u>	1.1 About OSE
2-2	Entities Included in the Organization's Sustainability Reporting	<u>3</u>	About This Report
2-3	Reporting Period, Frequency and Contact Point	<u>3</u>	About This Report
2-4	Restatements of Information	-	-
2-5	External Assurance	<u>3</u>	About This Report
Organizing Activities and Workers			
2-6	Activities, Value Chain and Other Business Relationships	<u>8</u>	1.1 About OSE
2-7	Employees	<u>104~105</u>	5.1.1 Diverse Talent Structure
2-8	Workers Who Are Not Employees	<u>104~105</u>	5.1.1 Diverse Talent Structure
Governance			
2-9	Governance Structure and Composition	<u>34~35</u>	2.1 Corporate Governance
2-10	Nomination and Selection of the Highest Governance Body	<u>36</u>	2.1.2 Board of Directors
2-11	Chair of the Highest Governance Body	<u>34</u>	2.1 Corporate Governance
2-12	Role of the Highest Governance Body in Overseeing the Management of Impacts	<u>37</u>	2.1 Corporate Governance
2-13	Delegation of Responsibility for Managing Impacts	<u>13~14</u>	1.2 Sustainability Practices

Topic	Disclosure	Page	Corresponding Sections
Governance			
2-14	Role of the Highest Governance Body in Sustainability Reporting	<u>13~14</u>	1.2 Sustainability Practices
2-15	Conflicts of Interest	<u>40~43</u>	2.1 Corporate Governance
2-16	Communication of Critical Concerns	<u>14</u>	1.2 Sustainability Practices
2-17	Collective Knowledge of the Highest Governance Body	<u>39</u>	2.1 Corporate Governance
2-18	Evaluation of the Performance of the Highest Governance Body	<u>40~41</u>	2.1 Corporate Governance
2-19	Remuneration Policies	<u>42~43</u>	2.1 Corporate Governance
2-20	Process to Determine Remuneration	<u>43</u>	2.1 Corporate Governance
2-21	Annual Total Compensation Ratio	<u>43</u>	2.1 Corporate Governance
Strategy, Policies and Practices			
2-22	Statement on Sustainable Development Strategy	<u>13~14</u>	1.2 Sustainability Practices
2-23	Policy Commitments	<u>32</u> 、 <u>50</u> 、 <u>59</u> 、 <u>61</u> 、 <u>73</u> 、 <u>88</u> 、 <u>94</u> 、 <u>101</u> 、 <u>122</u>	2.1 Corporate Governance; 2.4 Risk Management and Legal Compliance; 3.1 Environmental Responsibility and Commitment; 3.2 Climate Change and Greenhouse Gas Management; 3.3 Water Resource Management; 4.2 Customer Relationship Management; 4.4 Innovation and R&D; 5.1 Talent Sustainability; 5.4 Occupational Safety and Health
2-24	Embedding Policy Commitments	<u>94</u> 、 <u>101</u> 、 <u>122</u>	
2-25	Processes to Remediate Negative Impacts	<u>44~47</u> 、 <u>50~56</u>	2.2 Ethical Operations; 2.4 Risk Management and Legal Compliance
2-26	Mechanisms for Seeking Advice and Raising Concerns	<u>44~47</u>	2.2 Ethical Operations
2-27	Compliance with Laws and Regulations	<u>44~47</u> 、 <u>50~56</u>	2.2 Ethical Operations; 2.4 Risk Management and Legal Compliance
2-28	Membership Associations	<u>11~12</u>	1.1 About OSE

Contents

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

Appendix 1 GRI Standard Index Table(cont.)

Topic	Disclosure	Page	Corresponding Sections
GRI 2: General Dis	2-29 Approach to Stakeholder Engagement	<u>20~26</u>	1.3 Stakeholder Engagement
GRI 2: General Disclosures 2021	2-30 Collective Bargaining Agreements	<u>108-114</u>	5.2 Friendly Workplace
GRI 3: Material	3-1 Process to Determine Material Topics	<u>27</u>	1.4 Analysis of Major Themes
GRI 3: Material Topics 2021	3-2 List of Material Topics	<u>27</u>	1.4 Analysis of Major Themes
Material Topics			
Corporate Governance			
GRI 3: Material Topics 2021	3-3 Management of Material Topics	<u>32</u>	2.1 Corporate Governance
Risk Management and Legal Compliance			
GRI 3: Material Topics 2021	3-3 Management of Material Topics	<u>50</u>	2.4 Risk Management and Legal Compliance
Custom Topic	Risk Management	<u>51</u>	2.4 Risk Management and Legal Compliance
Environmental Policy and Management			
GRI 3: Material Topics 2021	3-3 Management of Material Topics	<u>59</u>	3.1 Environmental Responsibility and Commitment
Custom Topic	Environmental Policy and Management	<u>59</u>	3.1 Environmental Responsibility and Commitment

Topic	Disclosure	Page	Corresponding Sections
Climate Change and Greenhouse Gas Management			
GRI 3: Material Topics 2021	3-3 Management of Material Topics	<u>61~62</u>	3.2 Climate Change and Greenhouse Gas Management
GRI 201: Economic Performance 2016	201-2 Financial Implications and Other Risks and Opportunities Due to Climate Change	<u>63~66</u>	3.2.1 Climate-related Financial Disclosures (TCFD)
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG Emissions	<u>67</u>	3.2.2 Greenhouse Gas Management
GRI 305: Emissions 2016	305-2 Energy Indirect (Scope 2) GHG Emissions	<u>67</u>	3.2.2 Greenhouse Gas Management
GRI 305: Emissions 2016	305-3 Other Indirect (Scope 3) GHG Emissions	<u>67</u>	3.2.2 Greenhouse Gas Management
GRI 305: Emissions 2016	305-4 GHG Emissions Intensity	<u>67</u>	3.2.2 Greenhouse Gas Management
GRI 305: Emissions 2016	305-5 Reduction of GHG Emissions	<u>69~70</u>	3.2.4 Volume Reduction Actions and Results
Water Resource Management			
GRI 3: Material Topics 2021	3-3 Management of Material Topics	<u>73</u>	3.3 Water Resource Management
GRI 303: Water and Effluents 2018	303-1 Interactions with Water as a Shared Resource	<u>73~76</u>	3.3 Water Resource Management
GRI 303: Water and Effluents 2018	303-2 Management of Water Discharge-related Impacts	<u>75</u>	3.3 Water Resource Management
GRI 303: Water and Effluents 2018	303-3 Water Withdrawal	<u>75</u>	3.3.2 Water Resource Structure and Water-stressed Areas
GRI 303: Water and Effluents 2018	303-4 Water Discharge	<u>75</u>	3.3.2 Water Resource Structure and Water-stressed Areas
GRI 303: Water and Effluents 2018	303-5 Water Consumption	<u>75</u>	3.3.2 Water Resource Structure and Water-stressed Areas

Contents

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

Appendix 1 GRI Standard Index Table(cont.)

Topic	Disclosure	Page	Corresponding Sections
Customer Relationship Management			
GRI 3: Material Topics 2021	3-3 Management of Material Topics	<u>88</u>	4.2 Customer Relationship Management
GRI 418: Customer Privacy 2016	418-1 Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	<u>90</u>	4.2.3 Customer Privacy and Confidentiality
Innovation and R&D			
GRI 3: Material Topics 2021	3-3 Management of Material Topics	<u>95</u>	4.4 Innovation and R&D
Custom Topic	Innovation and R&D	<u>95</u> 、 <u>98</u>	4.4 Innovation and R&D
Talent Sustainability			
GRI 3: Material Topics 2021	3-3 Management of Material Topics	<u>101</u>	5.1 Talent Sustainability
GRI 201: Economic Performance 2016	201-3 Defined Benefit Plan Obligations and Other Retirement Plans	<u>108~113</u>	5.2 Friendly Workplace
GRI 401: Employment 2016	401-1 New Employee Hires and Employee Turnover	<u>106</u>	5.1.2 Talent Recruitment and Retention
GRI 401: Employment 2016	401-2 Benefits Provided to Full-time Employees That Are Not Provided to Temporary or Part-time Employees	<u>110~112</u>	5.2.1 Comprehensive Employee Benefits
GRI 401: Employment 2016	401-3 Parental Leave	<u>113</u>	5.2.2 Child-Friendly Workplace
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of Governance Bodies and Employees	<u>104~105</u>	5.1.1 Diverse Talent Structure
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of Basic Salary and Remuneration of Women to Men	<u>114</u>	5.2.3 Fair Compensation Management

Topic	Disclosure	Page	Corresponding Sections
Occupational Safety and Health			
GRI 3: Material Topics 2021	3-3 Management of Material Topics	<u>122</u>	5.4 Occupational Safety and Health
GRI 403: Occupational Safety and Health 2018	403-1 Occupational Safety and Health Management System	<u>124</u>	5.4.1 Creating a Safe Workplace
GRI 403: Occupational Safety and Health 2018	403-2 Hazard Identification, Risk Assessment, and Incident Investigation	<u>125</u>	5.4.1 Creating a Safe Workplace
GRI 403: Occupational Safety and Health 2018	403-3 Occupational Health Services	<u>130~131</u>	5.4.2 Healthy Workplace
GRI 403: Occupational Safety and Health 2018	403-4 Worker Participation, Consultation, and Communication on Occupational Safety and Health	<u>131</u>	5.4.2 Healthy Workplace
GRI 403: Occupational Safety and Health 2018	403-5 Worker Training on Occupational Safety and Health	<u>128</u>	5.4.1 Creating a Safe Workplace
GRI 403: Occupational Safety and Health 2018	403-6 Promotion of Worker Health	<u>129~131</u>	5.4.2 Healthy Workplace
GRI 403: Occupational Safety and Health 2018	403-7 Prevention and Mitigation of Occupational Safety and Health Impacts Directly Linked by Business Relationships	<u>126</u>	5.4.1 Creating a Safe Workplace
GRI 403: Occupational Safety and Health 2018	403-8 Workers Covered by an Occupational Safety and Health Management System	<u>124</u>	5.4.1 Creating a Safe Workplace
GRI 403: Occupational Safety and Health 2018	403-9 Work-related Injuries	<u>128</u>	5.4.1 Creating a Safe Workplace
GRI 403: Occupational Safety and Health 2018	403-10 Work-related Ill Health	<u>128</u>	5.4.1 Creating a Safe Workplace

Contents

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

Appendix 1 GRI Standard Index Table(cont.)

Topic	Disclosure	Page	Corresponding Sections
Non-material Topics			

Ethical Operations

GRI 205: Anti-corruption 2016	205-1 Operations Assessed for Risks Related to Corruption	–	–
GRI 205: Anti-corruption 2016	205-2 Communication and Training about Anti-corruption Policies and Procedures	45~47	2.2.2 Implementation of Integrity Regulation Compliance and Training
GRI 205: Anti-corruption 2016	205-3 Confirmed Incidents of Corruption and Actions Taken	45~46	2.2.2 Implementation of Integrity Regulation Compliance and Training
GRI 206: Anti-competitive Behavior 2016	206-1 Legal Actions for Anti-competitive Behavior, Anti-trust, and Monopoly Practices	47	2.2.3 Economic Performance and Tax Governance

Economic Performance

GRI 201: Economic Performance 2016	201-1 Direct Economic Value Generated and Distributed	48~49	2.3 Economic Performance and Tax Governance
GRI 201: Economic Performance 2016	201-4 Financial Assistance Received from Government	48~49	2.3 Economic Performance and Tax Governance

Sustainable Supply Chain

GRI 204: Procurement Practices 2016	204-1 Proportion of Spending on Local Suppliers	83	4.1.3 Localized Procurement
GRI 308: Supplier Environmental Assessment 2016	308-1 New Suppliers that Were Screened Using Environmental Criteria	81	4.1 Sustainable Supply Chain
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative Environmental Impacts in the Supply Chain and Actions Taken	81	4.1 Sustainable Supply Chain

Topic	Disclosure	Page	Corresponding Sections
Sustainable Supply Chain			
GRI 414: Supplier Social Assessment 2016	414-1 New Suppliers that Were Screened Using Social Criteria	84	4.1.4 New Supplier Selection System
GRI 414: Supplier Social Assessment 2016	414-2 Negative Social Impacts in the Supply Chain and Actions Taken	81	4.1 Sustainable Supply Chain

Energy Management

GRI 302: Energy 2016	302-1 Energy Consumption Within the Organization	68	3.2.3 Energy Management
GRI 302: Energy 2016	302-2 Energy Consumption Outside of the Organization	68	3.2.3 Energy Management
GRI 302: Energy 2016	302-3 Energy Intensity	68	3.2.3 Energy Management
GRI 302: Energy 2016	302-4 Reduction of Energy Consumption	69	3.2.4 Volume Reduction Actions and Results

Waste Management

GRI 306: Waste 2020	306-1 Waste Generation and Significant Waste-related Impacts	77~79	3.4 Waste Management
GRI 306: Waste 2020	306-2 Management of Significant Waste-related Impacts	77~79	3.4 Waste Management
GRI 306: Waste 2020	306-3 Waste Generated	77~79	3.4 Waste Management
GRI 306: Waste 2020	306-4 Waste Diverted from Disposal	77~79	3.4 Waste Management
GRI 306: Waste 2020	306-5 Waste Directed to Disposal	77~79	3.4 Waste Management

[Contents](#)

[1. Operations and Governance](#)

[2. Honesty and Integrity](#)

[3. Environmental Sustainability](#)

[4. Supply Chain and Product Management](#)

[5. Sustainable Talent Development](#)

[6. Inclusive Community](#)

[Appendix](#)

Appendix 1 GRI Standard Index Table(cont.)

Topic	Disclosure	Page	Corresponding Sections
Product Quality and Safety			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the Health and Safety Impacts of Product and Service Categories	91	4.3 Product Quality and Safety
GRI 416: Customer Health and Safety 2016	416-2 Incidents of Non-compliance Concerning the Health and Safety Impacts of Products and Services	93	4.3.2 Product Quality Management
Talent Development and Education			
GRI 404: Training and Education 2016	404-1 Average Hours of Training per Year per Employee	120	5.3.1 Talent Training and Development
GRI 404: Training and Education 2016	404-2 Programs for Upgrading Employee Skills and Transition Assistance Programs	120	5.3.1 Talent Training and Development
GRI 404: Training and Education 2016	404-3 Percentage of Employees Receiving Regular Performance and Career Development Reviews	121	5.3.2 Fair Performance Appraisal
Human Rights Management			
GRI 406: Non-discrimination 2016	406-1 Incidents of Discrimination and Corrective Actions Taken	107	5.1.3 Human Rights Protection
GRI 408: Child Labor 2016	408-1 Operations and Suppliers at Significant Risk for Incidents of Child Labor	107	5.1.3 Human Rights Protection
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor	107	5.1.3 Human Rights Protection
Community Engagement and Public Welfare			
GRI 413: Local Communities 2016	413-1 Operations with Local Community Engagement, Impact Assessments, and Development Programs	134~135	6.1 Local Care
GRI 413: Local Communities 2016	413-2 Operations with Significant Actual and Potential Negative Impacts on Local Communities	134~135	6.1 Local Care

[Contents](#)

[1. Operations and Governance](#)

[2. Honesty and Integrity](#)

[3. Environmental Sustainability](#)

[4. Supply Chain and Product Management](#)

[5. Sustainable Talent Development](#)

[6. Inclusive Community](#)

[Appendix](#)

Appendix 2 SASB Index

SASB Topic	Metric Code	Metric Description	Corresponding Sections	Page
Greenhouse Gas Emissions	TC-SC-110a.1	Gross Global Scope 1 Emissions and Percentage Covered Under Emissions-Limiting Regulations	3.2.2 Greenhouse Gas Management	67
Greenhouse Gas Emissions	TC-SC-110a.2	Discussion of Long-term and Short-term Strategy or Plan to Manage Scope 1 Emissions, Emissions Reduction Targets, and Performance Analysis	3.1 Environmental Responsibility and Commitment	62
Energy Management in Manufacturing	TC-SC-130a.1	Total Energy Consumed, Percentage Grid Electricity, and Percentage Renewable Energy	3.2.3 Energy Management	68
Water Management	TC-SC-140a.1	Total Water Withdrawn, Percentage in Regions with High or Extremely High Baseline Water Stress, and Total Water Consumed, Percentage in Regions with High or Extremely High Baseline Water Stress	3.3 Water Resource Management	75
Waste Management	TC-SC-150a.1	Amount of Hazardous Waste Generated, Percentage Recycled	3.4 Waste Management	78
Employee Health and Safety	TC-SC-320a.1	Description of Efforts to Assess, Monitor, and Reduce Exposure of Employees to Human Health Hazards	5.4 Occupational Safety and Health	123
Employee Health and Safety	TC-SC-320a.2	Total Amount of Monetary Losses as a Result of Legal Proceedings Associated with Employee Health and Safety Violations	5.4 Occupational Safety and Health	123
Recruiting and Managing a	TC-SC-330a.1	Percentage of (1) Foreign National Employees and (2) Employees Located Offshore	5.1.1 Diverse Talent Structure	104

Contents

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix

Appendix 2 SASB Index

SASB Topic	Metric Code	Metric Description	Corresponding Sections	Page
Product Lifecycle Management	TC-SC-410a.1	Percentage of Products by Revenue that Contain IEC 62474 Declarable Substances	4.3.2 Product Quality Management	93
Product Lifecycle Management	TC-SC-410a.2	Processor Energy Efficiency at the System Level: (1) Servers, (2) Desktops, and (3) Laptops	Not Applicable	—
Raw Material Sourcing	TC-SC-440a.1	Description of the Management Risks Associated with the Use of Critical Materials	4.1 Sustainable Supply Chain	81
Intellectual Property Prot	TC-SC-520a.1	Total Amount of Monetary Losses as a Result of Legal Proceedings Associated with Anti-competitive Behavior Regulations	2.2.3 Reporting and Complaint Channels and Mechanisms	47

Activity indicators			
Indicator Code	Indicator Content	Disclosure of the situation	Page
TC-SC-000.A	Total Production	In 2025, the Company's production output consisted of 942,874 thousand units of standard plastic integrated circuits, 77,236 thousand EMS units, and other products. Please refer to Section 4.3.1 Product Portfolio of the ESG Report for details.	91
TC-SC-000.B	Percentage of Production from Owned Facilities	100% of products were manufactured using the Company's own facilities.	91

[Contents](#)

[1. Operations and Governance](#)

[2. Honesty and Integrity](#)

[3. Environmental Sustainability](#)

[4. Supply Chain and Product Management](#)

[5. Sustainable Talent Development](#)

[6. Inclusive Community](#)

[Appendix](#)

Appendix 3 TWSE Industrial Sustainability Disclosure Index- Semiconductor

No.	Disclosure Item	Metric Type	Disclosure Status	Page
1	Total Energy Consumption, Percentage of Grid Electricity and Renewable Energy Usage	Quantitative	- Total energy consumption: 649,509.09 GJ - Percentage of grid electricity: 93.17% - Renewable energy usage rate: 6.73%	<u>68</u>
2	Total Water Withdrawal and Total Water Consumption	Quantitative	- Total water withdrawal: 1,371.50 thousand m³ - Total water consumption: 375.81 thousand m³	<u>75</u>
3	Total Hazardous Waste Generated and Recycling Rate	Quantitative	- Hazardous waste generated: 144.18 metric tons - Recycling rate: 6.89%	<u>78</u>
4	Description of Occupational Injury Categories, Number of Cases and Injury Rates	Quantitative	- Occupational fatalities: 0 cases - Frequency Rate (FR): 1.33 - Severity Rate (SR): 34	<u>128</u>
5	Product Lifecycle Management: Weight of End-of-Life Products and E-waste, and Percentage Recycled	Quantitative	Not applicable, as OSE does not manufacture end-user products	-
6	Description of Risk Management Related to the Use of Critical Materials	Qualitative	Refer to Section 4.1 Sustainable Supply Chain	<u>81</u>
7	Total Monetary Losses Resulting from Legal Proceedings Associated with Anti-competitive Behavior	Quantitative	NT\$0	<u>56</u>
8	Production Volume by Product Category	Quantitative	- Standard Plastic Integrated Circuits: 942,874 thousand units - EMS: 77,236 thousand units - Others: 524,606 thousand units	<u>91</u>

[Contents](#)

[1. Operations and Governance](#)

[2. Honesty and Integrity](#)

[3. Environmental Sustainability](#)

[4. Supply Chain and Product Management](#)

[5. Sustainable Talent Development](#)

[6. Inclusive Community](#)

[Appendix](#)

Appendix 4 Taiwan Climate Information Disclosure Index for Listed Companies

Item	Disclosure	Page	Corresponding Sections
1	Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.	<u>63</u>	3.2.1 Climate-related Financial Disclosures (TCFD)
2	Describe how identified climate-related risks and opportunities affect the Company's business, strategy, and financial planning over the short, medium, and long term.	<u>64~66</u>	3.2.1 Climate-related Financial Disclosures (TCFD)
3	Describe the financial impacts of extreme climate events and transition activities.	<u>64~66</u>	3.2.1 Climate-related Financial Disclosures (TCFD)
4	Describe how climate-related risk identification, assessment, and management processes are integrated into the overall risk management framework.	<u>63</u>	3.2.1 Climate-related Financial Disclosures (TCFD)
5	If scenario analysis is used to assess resilience to climate-related risks, disclose the scenarios, assumptions, parameters, analytical factors, and major financial impacts.	<u>64~66</u>	3.2.1 Climate-related Financial Disclosures (TCFD)
6	If a climate transition plan has been developed, describe the plan and the metrics and targets used to identify and manage physical risks and transition risks.	<u>63</u>	3.2.1 Climate-related Financial Disclosures (TCFD)
7	If internal carbon pricing is used as a planning tool, disclose the basis for determining the carbon price.	-	OSE has not yet adopted an internal carbon pricing mechanism.
8	If climate-related targets have been established, disclose the activities covered, GHG emission scopes, target period, annual progress, and the use of carbon offsets or Renewable Energy Certificates (RECs), including the source and quantity of offsets or RECs.	<u>61</u> 、 <u>63</u> 、 <u>67</u>	3.2 Material Topic Management Approach; 3.2.1 Climate-related Financial Disclosures (TCFD); 3.2.2 Greenhouse Gas Management
9	GHG Inventory and Assurance Status	<u>67</u>	3.2.2 Greenhouse Gas Management

Appendix 5 Summary of Assured Indicators for 2025

No.	Selected Key Performance Indicator	Page	Assurance Criteria
1	The proportion of newly hired female employees in engineering and technical positions (including internal and external recruitment) was 26.29% in 2025.	<u>P.16</u> 、 <u>P.102</u>	Calculated based on the number of newly hired female employees in engineering and technical positions divided by the total number of newly hired engineering and technical employees in 2025.
2	Hazardous waste treated in 2025: 144.18 metric tons ; hazardous waste recycling rate: 6.89% .	<u>P.78</u>	Based on the Company's hazardous waste treatment records and environmental protection reporting data for 2025.
3	100% of newly qualified suppliers signed the Integrity Commitment Letter in 2025.	<u>P.6</u> 、 <u>P.18</u>	Calculated using the number of newly qualified suppliers that signed the Integrity Commitment Letter divided by the total number of newly qualified suppliers in 2025.
4	The total number of corruption incidents and violations of social and economic laws and regulations was zero in 2025.	<u>P.17</u> 、 <u>P.33</u>	Based on the Company's records of corruption cases and legal violations during the reporting period.
5	The number of major information security incidents in 2025 was zero .	<u>P.18</u> 、 <u>P.51</u>	Defined in accordance with the Company's Information Security Incident Response Procedures and information security management requirements.

[Contents](#)

[1. Operations and Governance](#)

[2. Honesty and Integrity](#)

[3. Environmental Sustainability](#)

[4. Supply Chain and Product Management](#)

[5. Sustainable Talent Development](#)

[6. Inclusive Community](#)

[Appendix](#)

Appendix 6

Independent Limited Assurance Report for Chinese Report

Contents

1. Operations and Governance

2. Honesty and Integrity

3. Environmental Sustainability

4. Supply Chain and Product Management

5. Sustainable Talent Development

6. Inclusive Community

Appendix



資誠

會計師有限確信報告

資會綜字第 25013597 號

華泰電子股份有限公司 公鑒：

本會計師受華泰電子股份有限公司（以下簡稱「貴公司」）之委任，對 貴公司選定西元 2025 年度永續報告書所報等之關鍵績效指標（以下簡稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係 貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於 貴公司西元 2025 年度永續報告書之「確信項目彙總表」。前述所選定之關鍵績效指標之報導範圍業於永續報告書之「報告邊界與範疇」段落述明。

管理階層之責任

貴公司管理階層之責任係依照適用基準編製永續報告書所選定之關鍵績效指標，且設計、付諸實行及維持與所選定之關鍵績效指標編製有關之內部控制，以確保所選定之關鍵績效指標未存有導因於舞弊或錯誤之重大不實表達。

先天限制

本業務多確信項目涉及非財務資訊，相較於財務資訊之確信受有更多先天性之限制，對於資料之相關性、重大性及正確性等之實質解釋，則更取決於個別之假設與判斷。

會計師之獨立性及品質管理

本會計師及本事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

資誠聯合會計師事務所 PricewaterhouseCoopers, Taiwan

110208 臺北市信義區基隆路一段 333 號 27 樓

27F, No. 333, Sec. 1, Keelung Rd., Xinyi Dist., Taipei 110208, Taiwan

T: +886 (2) 2729 6666, F: +886 (2) 2729 6686

www.pwc.tw



資誠

會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述 貴公司所選定之關鍵績效指標是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依據確信準則 3000 號之規定，本有限確信案件工作包括評估 貴公司採用適用基準編製永續報告書所選定之關鍵績效指標之妥適性、評估所選定之關鍵績效指標導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估所選定之關鍵績效指標之整體表達。有關風險評估程序（包括對內部控制之瞭解）及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述 貴公司所選定之關鍵績效指標所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

- 已對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前述資訊之流程、所應用之資訊系統，以及攸關之內部控制，以辨認重大不實表達之領域。
- 基於對上述事項之瞭解及所辨認之領域，已對所選定之關鍵績效指標選取樣本進行包括查詢、觀察、檢查等測試，以取得有限確信之證據。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對 貴公司所選定之關鍵績效指標在所有重大方面，是否依照適用基準編製，表示合理確信之意見。

此報告不對西元 2025 年度永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信。

有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述 貴公司所選定之關鍵績效指標在所有重大方面未有未依照適用基準編製之情事。

www.pwc.tw



資誠

其它事項

貴公司網站之維護係 貴公司管理階層之責任，對於確信報告於 貴公司網站公告後任何所選定之關鍵績效指標或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

資誠聯合會計師事務所

會計師 張瑞婷 張瑞婷

西元 2026 年 7 月 29 日

www.pwc.tw

OSE



華泰電子股份有限公司

高雄市楠梓區中三街9號

TEL : 07-361-3131 FAX : 07-365-2441

<https://www.ose.com.tw>

