V5TEC

Sustainability Report



2025

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Message from the Chairman:

Looking back on the past year, the global industrial landscape continued to evolve amidst constant change. The rapid advancement of Artificial Intelligence (AI) technologies has driven a surge in demand for applications such as High-Performance Computing (HPC), advanced packaging, and high-speed transmission. Consequently, the semiconductor industry has once again emerged as the focal point of global technological competition. Concurrently, shifts in U.S.-China trade relations and tariff policies have introduced greater uncertainty into supply chain strategies and equipment investment decisions. Against this backdrop, ***V5TEC***, as a supplier of semiconductor inspection and metrology equipment, remains committed to the principles of technological expertise and steady operations. We continuously strengthen our core competitiveness to seize new opportunities arising from structural shifts in the industry.

In response to the global wave of sustainability, we are constantly exploring ways to ensure long-term business viability. In terms of corporate governance, this translates to enhancing the operational efficacy of the Board of Directors. In 2025, the Board approved the appointment of a Corporate Governance Officer to provide Directors with the necessary information to execute their duties and assist them in regulatory compliance. Furthermore, to elevate the transparency of our information disclosure, we detail our corporate governance practices and stakeholder communication engagements on our official website. We have also established a dedicated Sustainability Committee to integrate Environmental (E), Social (S), and Governance (G) principles into our daily operations. Overall, our corporate governance framework is operating robustly and effectively.

Secondly, in light of global warming and climate change, ***V5TEC*** is committed to continuously strengthening environmental management. We are refining various environmental control measures to minimize our negative impact on the environment. The Company has proactively initiated greenhouse gas (GHG) inventories, laying a solid foundation for our future carbon reduction initiatives.

Regarding supply chain management, we have implemented a comprehensive supplier audit system. This ensures that beyond meeting quality, pricing, and delivery standards, our suppliers also strictly adhere to regulations concerning environmental protection, human rights, and occupational health and safety. Looking ahead, we will continue to bolster supply chain resilience, aspiring to achieve our sustainable management goals in collaboration with our supply chain partners.

To attract top talent, the Company offers highly market-competitive compensation and benefits packages. We have designed comprehensive training and development programs to foster employee growth, alongside various welfare initiatives aimed at enhancing organizational identification and helping employees achieve a healthy work-life balance. Simultaneously, we are dedicated to cultivating a safe and healthy workplace environment, ensuring our employees can perform their duties with complete peace of mind.

In terms of social co-prosperity, the Company actively collaborates with non-profit organizations to provide financial support to disadvantaged groups. By pooling collective goodwill, we strive to allocate resources efficiently and are fully committed to making a positive contribution to society.

Looking forward, as ***V5TEC*** continues to pursue profitability and business growth, we will also steadfastly reinforce our ESG commitments. This encompasses elevating corporate governance to safeguard shareholder rights, developing green products and services to mitigate environmental impacts, caring for the physical and mental well-being of our employees, and actively engaging in philanthropic endeavors. Through these integrated efforts, we are paving the way for the Company's robust and sustainable future.

Lin, Kun-Xi, Chairman , V5TEC

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About This Report

To pursue corporate sustainable development and enhance information transparency, ***V5TEC*** Co., Ltd. (hereinafter referred to as "***V5TEC***" or "the Company") publishes the 2025 Sustainability Report (hereinafter referred to as "this Report"). This Report aims to explain to stakeholders the measures and performance the Company has continuously undertaken in building ethical governance, implementing green sustainability, and safeguarding employee welfare under the goal of sustainable operations. The Company hopes that stakeholders will continue to follow ***V5TEC*** and provide valuable suggestions, enabling the Company to take significant strides forward on the path of implementing corporate sustainable management.

ESG Information Disclosed

Revealed Categories	Coverage
Duration	Entire 2025. Any content that spans different years of operations will be explained separately in the text of this report.
Business Location	● **TW** HSP(HQ), Taichung(Office), Kaohsiung(Office)
Financial Data	Individual
Data on environmental safety and hygiene, employees and public welfare activities	Same as the circumscription of *Business Location*
Information Recompilation	This report is published for the first time.
List of subsidiaries not disclosed in the report	***V5med Inc.***

Reporting Basis and Information Verification

- The Company has established operational procedures for the preparation and assurance of the Sustainability Report. Upon completion of the Report's compilation, internal responsible departments first conduct a preliminary review of the information's accuracy. It is then submitted to the sustainability promotion organization to confirm that it comprehensively covers material topics. Furthermore, it is planned to report the execution status of sustainable development to the Board of Directors at least once a year, and this ESG Report must be submitted to the Board of Directors for resolution and approval prior to filing at the end of August each year. In addition, the information disclosed in this Report is regularly reviewed through the internal control system to comply with the requirements of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" and the "Regulations Governing Establishment of Internal Control Systems by Public Companies. “
- This Report is compiled independently by ***V5TEC*** and has not been subjected to external third-party assurance/verification.
- The writing framework of this Report is based on the 2021 Global Reporting Initiative Standards (GRI Standards 2021) published by the Global Reporting Initiative (GRI). It also references the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" and the Sustainability Accounting Standards Board (SASB) Standards. The appendix of this Report provides a GRI Content Index and a SASB Industry-Specific Metrics Index for stakeholders' reference.
- The financial data disclosed in this Report has been audited and certified by Ernst & Young (EY) in accordance with the International Financial Reporting Standards (IFRS), and is denominated in thousands of New Taiwan Dollars (NTD). Data related to environmental protection, employees, and occupational safety are compiled by the respective responsible departments, verified by department heads, and calculated using internationally recognized indicators.

Issuance Frequency

This is the first sustainability report published by V5TEC, and it will be issued annually hereafter. To enhance the transparency and accessibility of the information disclosed, the full electronic version of this Report is available for download on the Company's official website.

Publication Date: August, 2026
Next Report Publication Date: August, 2027

Download the report here

Feedback

If you have any advice or suggestion, please contact us.

- ESG聯絡窗口:
- Tel: (03)623-3089 #23323
- Email: IR@v5.com.tw
- Our website: https://www.v5.com.tw/tw

Performance of Sustainable Work

Sustainable work in 2025

- Independent directors account for 40% of the Board; no independent director has served for more than three consecutive terms.
- Only 2 directors concurrently serve as managerial officers of the Company.
- The results of the self-assessment of performance for the Board of Directors, Audit Committee, and Remuneration Committee were 96, 95, and 98 points, respectively.
- In August 2025, the Head of the Finance Department was appointed as the Corporate Governance Officer, having completed 6 hours of continuing education for the year.
- Total continuing education hours for all directors amounted to 36 hours.
- Participation in ethical corporate management training reached 117 person-times.
- The signing rate of the Integrity Commitment by directors, employees, and major suppliers reached 100%.
- Received zero whistleblowing reports regarding unethical conduct by personnel; recorded zero legal violations; and found no significant deficiencies in the internal control system.
- Participation in information security training reached 1,045 person-times.
- Successfully passed the ISO 27001:2022 Information Security Management System certification and obtained the certificate. No major information security incidents disrupting the Company's operations occurred during the year, nor were there any breaches of customer privacy.

Environment



- Successfully passed the ISO 14001:2015 Environmental Management System certification and obtained the certificate.
- Implemented the ISO 14064-1:2018 Greenhouse Gas (GHG) accounting standard and completed a voluntary inventory. Annual energy consumption was 7,175.5430 GJ, with an energy intensity of 3.4816 (Unit: Gigajoules (GJ) / NT$ million revenue). Energy intensity decreased by 13.88% compared to the previous year.
- Annual total greenhouse gas emissions for Scope 1 and Scope 2 combined were 936.5142 metric tons of CO2e, with an emission intensity of 0.4544 (Unit: metric tons CO2e / NT$ million revenue). Emission intensity decreased by 11.82% compared to the previous year.
- Received zero complaints related to hazardous substances; do not procure conflict minerals.
- Recorded zero violations of environmental regulations.
  A total of 12 major suppliers signed the ESG Evaluation Form.
  Conducted on-site audits for 7 suppliers.
- The signing rate of the Integrity Commitment by major suppliers reached 100%.
- Zero supply chain disruptions occurred due to suppliers violating environmental, human rights, or occupational safety regulations.

Social



- Participation in general human rights training for active employees reached 232 person-times.
- To safeguard employees' long-term employment rights, all employees are full-time workers under indefinite-term contracts.
- The ratio of female employees is 18.97%; the ratio of female senior executives is 16.67%.
- The average standard monthly salary for entry-level employees is more than 1.8 times the local minimum wage.
- Implemented the ISO 45001:2018 Occupational Health and Safety Management System.
- Zero occupational injuries or occupational diseases occurred among all employees.
- Conducted an employee opinion survey, identifying no items requiring improvement.
- Recorded zero violations of labor regulations.
- Recorded zero labor-management disputes.
- Organized 4 public welfare activities.

Stakeholder Engagement

1.1 Sustainability Governance Structure
1.2 Stakeholder Communication
1.3 Identification of Material Topics

01



Conducted **internal meetings** to identify primary stakeholders and their areas of concern

Developed a **sustainability issues questionnaire** with reference to the **GRI Standards 2021 edition** and peer ESG reports.

Online poll

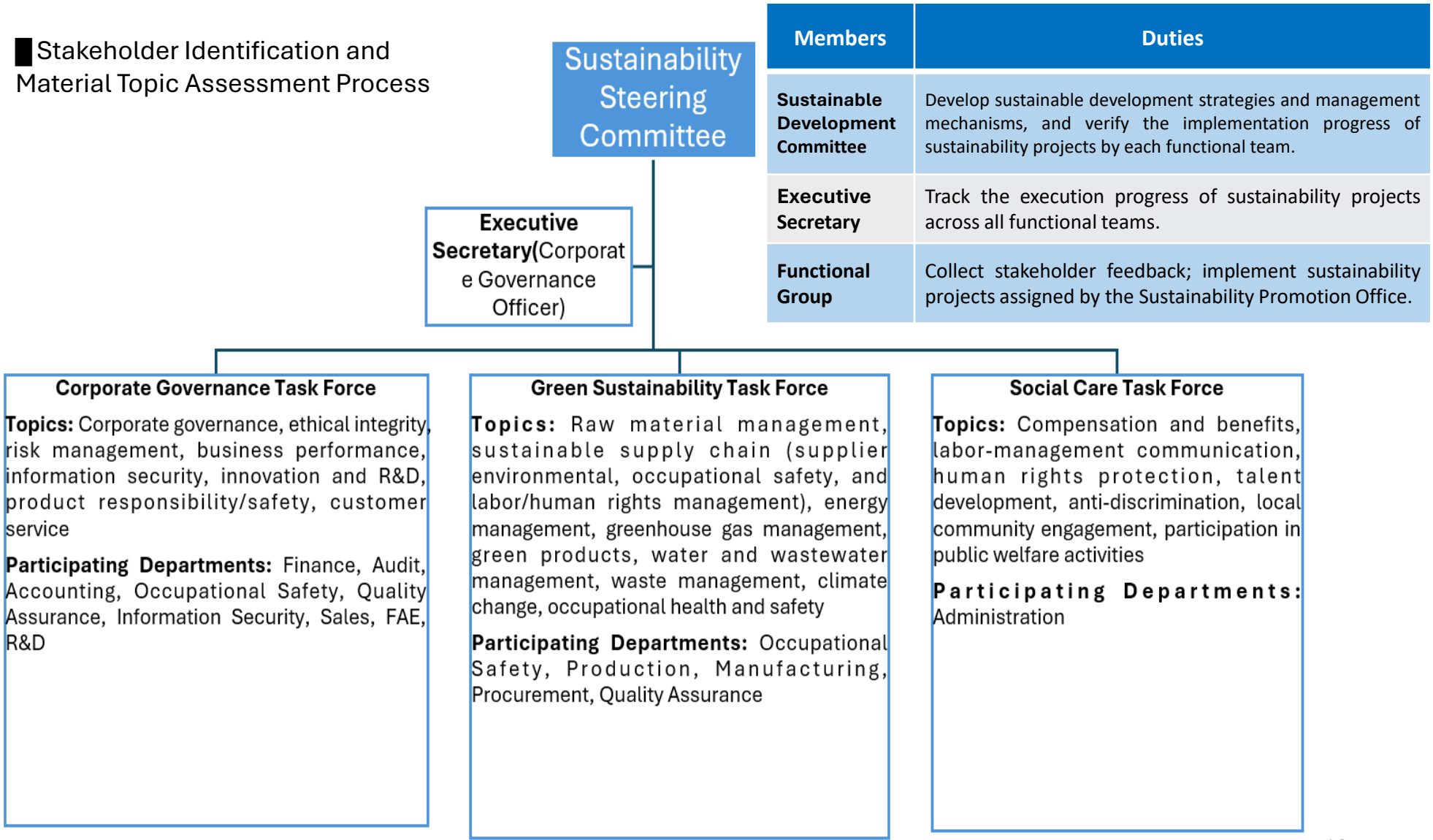
Established a **material topic prioritization process** to rank issues based on stakeholder significance and organizational impact.

Mapped the prioritized material topics to the **corresponding GRI disclosure items** for transparent reporting..

1.1 Sustainability Promotion Organization

First, in response to stakeholders' expectations and to establish a governance framework for promoting the Company's sustainable development, ***V5TEC*** Board of Directors has adopted the Sustainable Development Best Practice Principles and established a Sustainability Promotion Organization. The committee consists of at least three members, including but not limited to the General Manager, Directors, Chief Financial Officer, or other senior executives, with the General Manager serving as the Chairperson. The Corporate Governance Officer serves as the Executive Secretary. The organization comprises three functional working groups, with the heads of the respective responsible departments serving as group leaders.

Stakeholder Identification and Material Topic Assessment Process



Members	Duties
Sustainable Development Committee	Develop sustainable development strategies and management mechanisms, and verify the implementation progress of sustainability projects by each functional team.
Executive Secretary	Track the execution progress of sustainability projects across all functional teams.
Functional Group	Collect stakeholder feedback; implement sustainability projects assigned by the Sustainability Promotion Office.

The Sustainability Promotion Organization convenes meetings on an ad-hoc basis. Prior to the meetings, the Corporate Governance Officer issues meeting notices. Each functional working group compiles stakeholders' opinions and submits them to the Corporate Governance Officer for consolidation. These are then discussed and resolved during the meetings, and finally submitted by the General Manager to the Chairman for approval. In addition, after the functional working groups compile environmental (E), social (S), and governance (G) related data (hereinafter referred to as ESG) to prepare the sustainability report, the General Manager will convene the sustainability

Groups	Future Goals
Corporate Management Team	Consistently improve in annual corporate management assessments and continuously strengthen employees' cybersecurity awareness
Sustainability Team	Maintaining zero occupational accidents and establish a company-wide greenhouse gas inventory system
Social care Team	Increase average employee training hours and actively participate in charity activities.

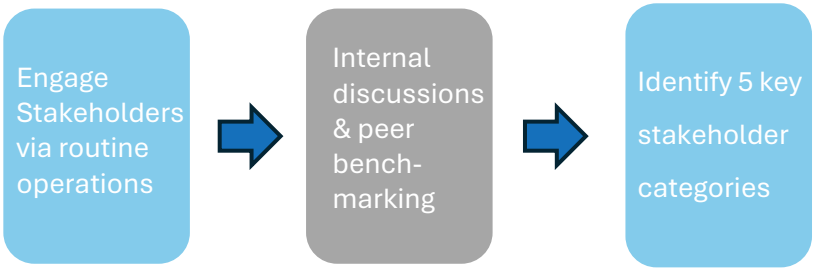
Secondly, in compliance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies," V5TEC has added management procedures for sustainability information to its internal control system. The Company's Corporate Governance Officer reported the annual sustainability execution status to the Board of Directors in September 2025, and plans to report to the Board at least once a year in the future. After hearing the report, the Board of Directors will evaluate the feasibility of ESG strategies and, when necessary, provide suggestions to urge the Sustainability Promotion Organization to make adjustments, ensuring the Board's substantial participation in the Company's ESG practices.

Finally, the compiled sustainability report is planned to be first submitted to the Board of Directors for resolution and approval, and subsequently announced and filed on the information platform designated by the competent authority by the end of August each year.

1.2 Stakeholder Communication

Stakeholders are defined as groups that influence or are influenced by the Company. Each department initially screens the types of stakeholders engaged during routine business operations. Subsequently, based on the frequency of interaction, degree of mutual influence, and overall importance of each stakeholder group to the Company, 5 primary categories of stakeholders significant to ***V5TEC*** were ultimately identified through internal discussions and benchmarking against industry peers. These include investors/shareholders, customers, employees, suppliers, and government agencies.

The Company has established a dedicated stakeholder section on its official website and maintains continuous, constructive engagement with stakeholders through diverse channels, allowing them to stay informed about the Company's operational status in a timely manner. Concurrently, the Company is able to grasp and promptly respond to stakeholders' requirements and expectations. The Corporate Governance Officer reported the status of stakeholder engagement to the Board of Directors in September 2025, and plans to report to the Board at least once a year going forward.



https://www.v5.com.tw/tw/SDGList/4/22

The Company collects sustainability issues raised by key stakeholders via diverse channels, which are then consolidated by the Corporate Governance Officer. By referencing the GRI Standards 2021 and peer ESG reports, a total of 17 sustainability issues covering all aspects of ESG have been identified. This ensures that the sustainability information disclosed by the Company fulfills the requirements for completeness and diversity under the GRI Standards.

Key Stakeholders	Significance to the Company	Dedicated Contact for Key Issues	Communication Channels / Annual Frequency	Communication Practices and Statistics
Government	The government is both a key regulator and a collaborative partner in the company's operating environment. Compliance with government regulations is not only a corporate responsibility but also the foundation for maintaining market order and ensuring sustainable operations. The company actively aligns with government policies to promote industrial upgrading, environmental sustainability, and social well-being, while taking concrete actions to give back to society and fulfill corporate social responsibility.	Corporate Governance Greenhouse Gas Management Occupational Safety Regulatory Compliance	**Point of Contact:** Mr. Huang, Accounting Department (Support@v5.com.tw) **Regulatory Authority Policy Briefings:** Held on an ad hoc basis **Market Observation Post System (MOPS):** Updated on an ad hoc basis **Company Website:** Updated on an ad hoc basis **Communication Methods:** Telephone, E-mail, and Official Documents, on an ad hoc basis	• All company operations are conducted in full compliance with relevant laws and regulations, with no violations reported. • In accordance with official communications from regulatory authorities, the Company has established and implemented key internal policies.

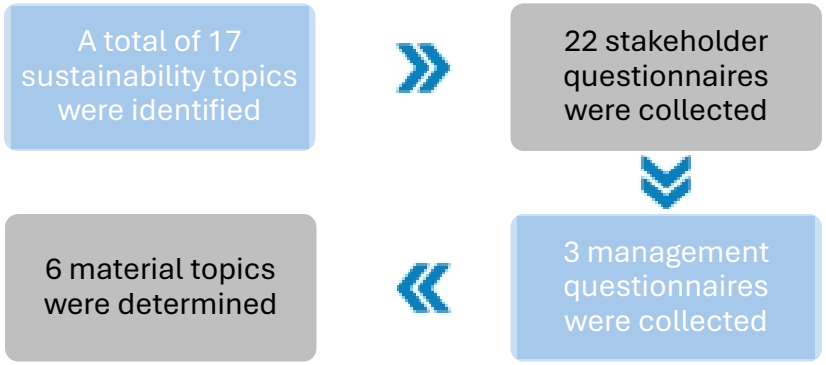
Key Stakeholders	Significance to the Company	Dedicated Contact for Key Issues	Communication Channels / Annual Frequency	Communication Practices and Statistics
Shareholders	Shareholders are vital supporters of the Company's sustainable development. Their capital and trust enable us to continuously invest in research and development, expand markets, and pursue long-term growth. The Company values sound governance and transparent information disclosure, striving to enhance corporate value and deliver stable operating results as a return for shareholder support.	Operating Performance Corporate Governance Risk Management Regulatory Compliance Information Security	**Shareholder Services Agent:** KGI Securities Shareholder Services Number **Company Contact:** Ms. Lin, Finance Department (IR@V5.com.tw) Annual Shareholders' Meeting Investor Relations section on the Company website (monthly updates) Market Observation Post System (ad hoc) Institutional Investor Conferences (ad hoc)	Average attendance rate at shareholders' meetings: **79%** **40** material announcements released Investor hotline operating effectively

Key Stakeholders	Significance to the Company	Dedicated Contact for Key Issues	Communication Channels / Annual Frequency	Communication Practices and Statistics
Suppliers	Suppliers are indispensable partners within the Company's value chain, providing stable supply and technical support to ensure the continuous delivery of high-quality products and services. The Company maintains a cooperative relationship with suppliers based on integrity and mutual benefit, jointly promoting innovation and sustainable operations to build long-term, stable industrial partnerships.	Sustainable Supply Chain Green Procurement Greenhouse Gas Management	Ms. Wu, Procurement Department (Support@v5.com.tw) Factory Audits (ad hoc) Supplier Meetings (ad hoc) Telephone, E-mail (ad hoc)	Suppliers signed the Integrity Commitment Statement. A total of **12 key suppliers** responded to the Supplier Sustainability Self-Assessment Questionnaire. On-site audits of **7 suppliers' quality systems** were conducted, with no major deficiencies identified.

Key Stakeholders	Significance to the Company	Dedicated Contact for Key Issues	Communication Channels / Annual Frequency	Communication Practices and Statistics
Customers	Customers are the foundation of the Company’ s existence and the greatest driving force behind continuous innovation. Guided by customer needs, the Company provides high-precision, high-performance solutions and pursues excellence in product and service experiences, working hand-in-hand with customers to create competitive advantages and achieve long-term success.	Corporate Governance Regulatory Compliance Operating Performance Innovation and R&D Green Products Product Responsibility Customer Relations Information Security	Mr. Wang, Sales Department (Support@v5.com.tw) Customer Meetings (ad hoc) Business Visits (ad hoc) Telephone, E-mail (ad hoc)	No customer complaints received. Regular discussions of customer feedback, providing timely and accurate solutions to technical needs or inquiries.

Key Stakeholders	Significance to the Company	Dedicated Contact for Key Issues	Communication Channels / Annual Frequency	Communication Practices and Statistics
Employees	Employees are the Company's most important assets and the driving force behind growth. Their expertise, innovation, and teamwork directly influence product quality and corporate competitiveness. The Company regards employees as partners in shared success, committed to providing strong career development opportunities and a safe, healthy workplace where employees and the Company grow together.	Ethics and Integrity Operating Performance Compensation and Benefits Labor-Management Communication Talent Development Occupational Safety	Ms. Jao, Administration Department (HR@v5.com.tw (v5.com.tw in Bing)) Telephone, E-mail (ad hoc) Labor-Management Meetings (quarterly) Employee Assemblies (every two months) Employee Grievance Mechanisms (ad hoc)	• **4** labor-management meetings held • **6** employee assemblies convened • No grievance cases received through employee reporting channels • Employee opinion surveys exceeded targets, with no improvement issues identified

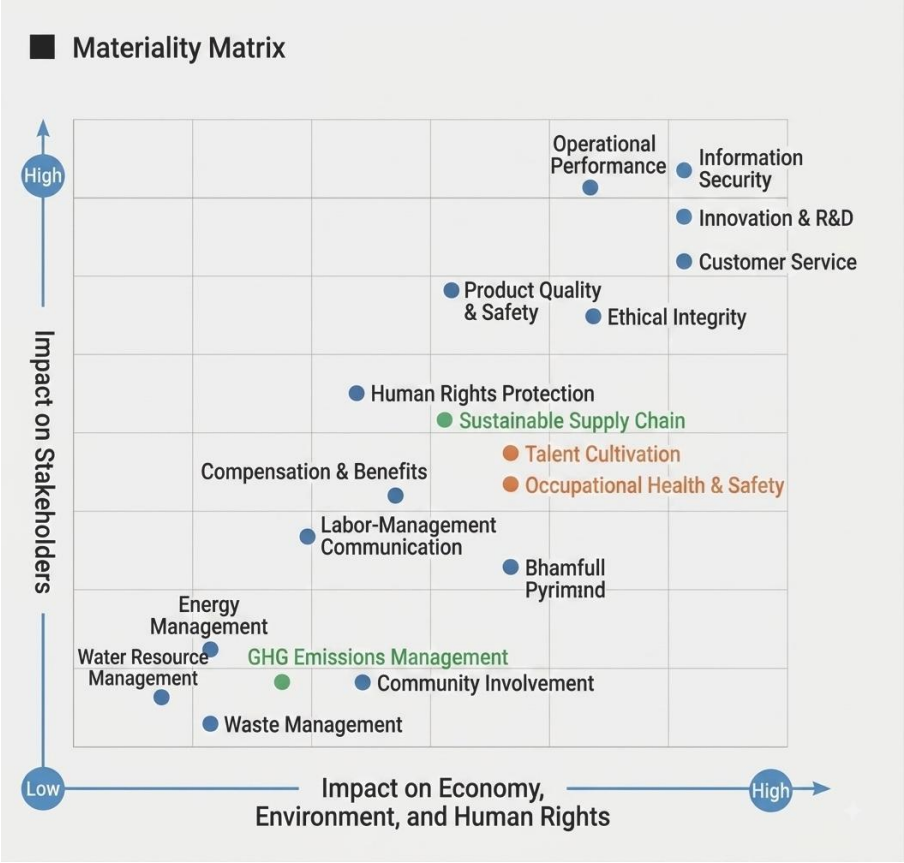
1.3 Distinguish Material Topics



Aspects	Sustainability Issues
Environmental	Energy Management, Greenhouse Gas (GHG) Management, Water Resource Management, Waste Management, Sustainable Supply Chain
Social	Compensation and Benefits, Labor-Management Communication, Occupational Safety, Talent Development, Human Rights Protection, Public Welfare Participation
Governance	Business Ethics and Integrity, Operational Performance, Innovation and R&D, Product Quality and Safety, Information Security, Customer Service

First, the Company selected 17 sustainability issues and invited stakeholders to complete an online stakeholder impact questionnaire. The survey utilized a 5-point scale, where 1 represents the lowest level of impact and 5 represents the highest. A total of 22 valid questionnaires were collected—comprising 4 from employees, 12 from suppliers, 5 from financial institutions, and 1 from other stakeholders—to obtain stakeholders' impact scores for each sustainability issue. Subsequently, questionnaires were distributed to 3 company executives to evaluate and score the degree of internal and external impact each sustainability issue has on the Company.

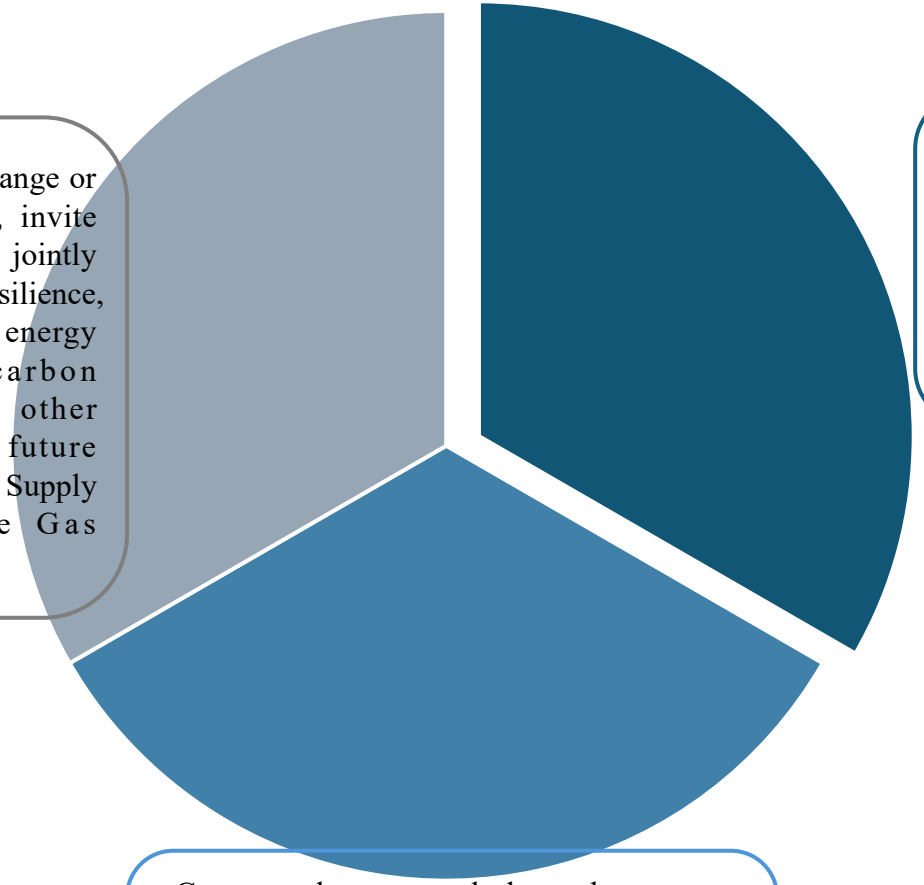
Next, the scores from both questionnaires were consolidated to generate a materiality matrix. By applying the principle of double materiality—identifying sustainability issues that pose significant impacts on both stakeholders and the Company internally and externally—these issues were designated as priorities for the Company's response. Consequently, the top two scoring sustainability issues from each of the three ESG pillars were selected as the annual material topics. It was confirmed that the 6 material topics the Company should prioritize disclosing for the current year are, in order: Information Security, Innovation and R&D, Talent Development, Occupational Safety, Sustainable Supply Chain, and Greenhouse Gas (GHG) Management. The Company assesses that all 6 of these material topics represent positive (optimistic) potential impacts for the future.



ESG Aspects	Material Topics
Environmental	Greenhouse Gas (GHG) Management, Sustainable Supply Chain
Social	Occupational Safety, Human Rights Protection
Governance	Innovation and R&D, Information Security

V5TEC will outline the management policies and related disclosure items for each material topic in this report. At the same time, to ensure balance in the sustainability report, the Company voluntarily discloses additional ESG achievements.

V5TEC has identified six material topics and consolidated them into three ESG strategic pillars for the reporting year:



In the face of climate change or other external changes, invite supply chain partners to jointly enhance sustainability resilience, effectively implement energy conservation and carbon reduction, and make other adaptations to meet future challenges. (Sustainable Supply Chain, Greenhouse Gas Management)

Continuously invest in R&D capabilities to create more revenue for the Company, and safeguard the Company's trade secrets with robust information security. (Information Security, Innovation and R&D)

Create a happy workplace that ensures employee health and safety, continuously train colleagues' professional skills, and enable them to utilize their strengths and achieve self-realization in the workplace. (Talent Development, Occupational Safety)

Principle of Report Preparation



V5TEC complies with the reporting principles of the GRI Standards to compile its ESG report.

Based on the Sustainability Context principle: Transparently disclose how the Company adopts responsive measures for actual governance, environmental, and social conditions in local operational and surrounding areas to improve or mitigate negative impacts;

Based on the Completeness principle: The information disclosed in the report should sufficiently reflect the scope of the Company's significant impacts on governance, the environment, and society;

Based on the Accuracy principle: The information in the report should be sufficiently accurate and detailed for stakeholders to evaluate the Company's ESG performance;

Based on the Balance principle: The information in the report should impartially reflect both positive and negative performance, enabling stakeholders to make reasonable assessments of the Company's ESG performance;

Based on the Clarity principle: The manner in which information is presented in the report allows it to be easily understood and accessed by stakeholders;

Based on the Comparability principle: The report discloses ESG information using internationally accepted standards, and the disclosure method allows stakeholders to analyze the Company's long-term performance;

Based on the Timeliness principle: The Company issues ESG reports regularly, providing ESG information in a timely manner for stakeholders to make informed decisions;

Based on the Verifiability principle: The Company verifies the report through internal and external personnel to ensure the accuracy of the information disclosed in the report.

ESG Pillar	Material topics	• Importance • Impact on the Company	Internal Boundary	External Boundary			GRI Standards	Report Disclosure Chapter
			Company	Investors	Suppliers	Customers		
Governance	Information Security	• In the trend of rapid digitalization and informatization, information security has become a key element of corporate sustainability. The Company fully recognizes the potential impact of cybersecurity incidents on operational stability, customer trust, and corporate reputation. Therefore, information security is incorporated into the overall risk management framework and regarded as an integral part of corporate governance. • **Positive**	●	●		●	Custom Material Topic – Information Security (Cybersecurity-1)	3.4
Governance	Innovation and R&D	• The Company is committed to product development and technological innovation, continuously expanding product application fields, widening the gap with competitors, and strengthening its leading advantage. • **Positive**	●	●		●	Custom Material Topic – Innovation (Innovation-1)	2.3

ESG Pillar	Material topics	• Importance • Impact on the Company	Internal Boundary	External Boundary			GRI Standards	Report Disclosure Chapter
			Company	Investors	Suppliers	Customers		
Social	Talent Cultivation	• The Company’ s sustainable operations and growth rely on employees fully leveraging their professional expertise and managerial capabilities. Through training and development mechanisms across different levels, the Company continuously enhances the competitiveness of employees and managers, positioning itself as a leader in semiconductor equipment technology and operations. • **Positive**	●				• GRI 404: Training and Education (2016) • （404-1～404-3）	5.2.1 5.2.2
Social	Occupational Safety	• The Company complies with all occupational health and safety regulations, providing employees with a healthy and safe workplace environment that allows them to work with peace of mind. • **Positive**	●				• GRI 403: Occupational Health and Safety (2018)（403-1～403-10）	5.3

ESG Pillar	Material topics	• Importance • Impact on the Company	Internal Boundary	External Boundary			GRI Standards	Report Disclosure Chapter
			Company	Investors	Suppliers	Customers		
Environmental, Social	Sustainable Supply Chain	• Beyond advancing its own ESG practices, the Company leverages its influence on the supply chain by requiring partners to comply with local operating regulations and the Company's sustainability policies. Together, they respond to sustainable operations, continuously improving in areas such as environmental protection and employee care. • **Positive**	●	●	●	●	• GRI 308: Supplier Environmental Assessment (2016) • **(308-1 to 308-2)** • GRI 414: Supplier Social Assessment (2016) • (414-1 to 414-2)	4.4

ESG Pillar	Material topics	• Importance • Impact on the Company	Internal Boundary	External Boundary			GRI Standards	Report Disclosure Chapter
			Company	Investors	Suppliers	Customers		
Environmental	Greenhouse Gas Management	• Carbon inventory serves as a fundamental component of ***V5TEC***'s sustainability management. Through systematic accounting and the establishment of emission baselines, the Company strengthens environmental management capabilities and enhances operational resilience. Carbon inventory not only addresses domestic and international regulatory and customer requirements but also supports the trend toward supply chain decarbonization, thereby helping to maintain market competitiveness. • **Positive**	●		●	●	• GRI 305: Emissions (2016) • (305-1 to 305-5)	4.2

About ***V5TEC***

2.1 Company Profile
2.2 Business Strategy
2.3 Innovation and R&D
2.4 Management System Operations
2.5 Participation in External Organizations

02



2.1 Company Profile

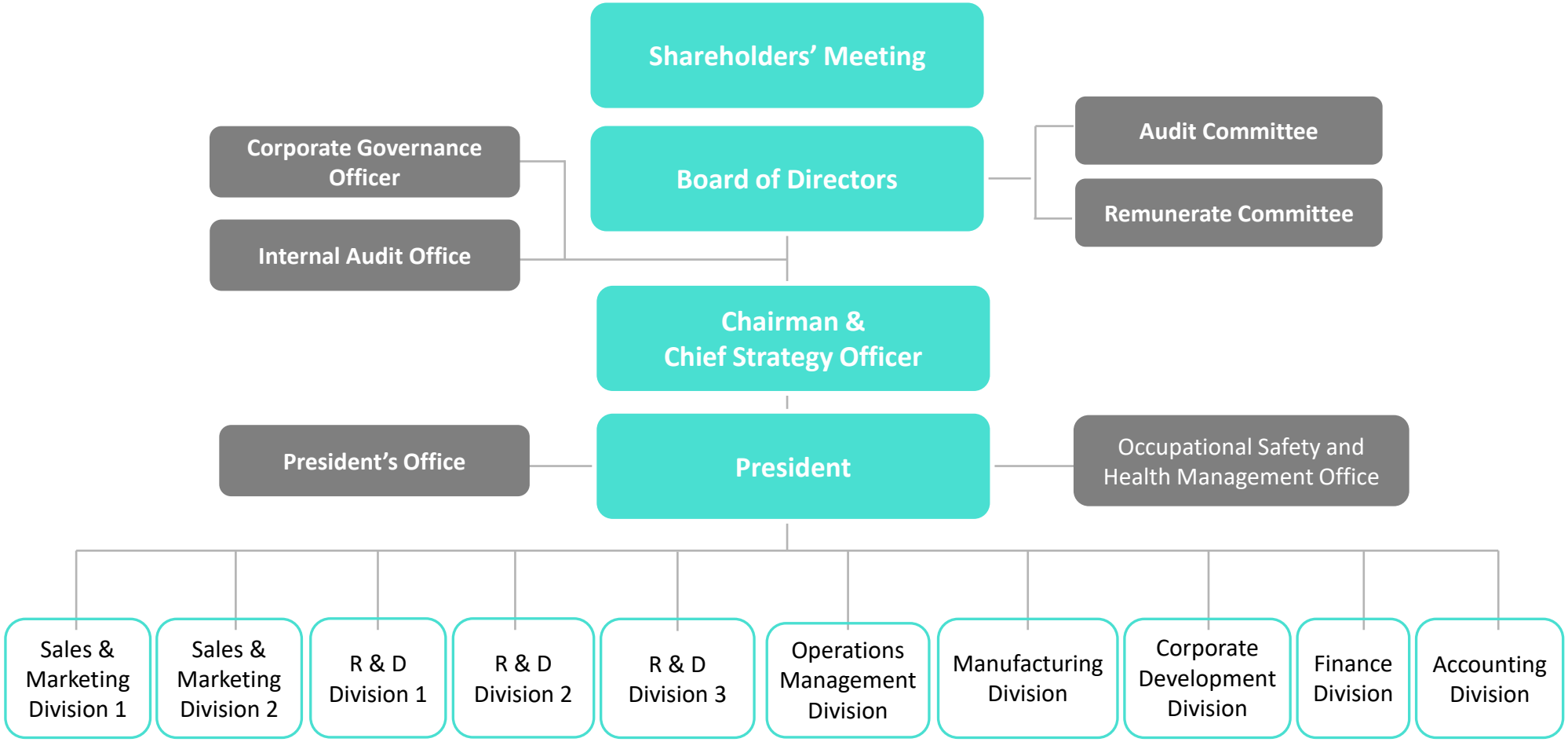
V5TEC was established in 2014, with its corporate headquarters located in the Hsinchu Science Park and additional sites in Kaohsiung and Taichung. The Company focuses on the research, development, and manufacturing of semiconductor inspection and metrology equipment. Its service scope encompasses multiple fields, including wafer manufacturing, advanced packaging, and system integration. The Company has built a robust R&D team, continuously invests significant R&D resources, and holds numerous domestic and international patents.

Leveraging core technologies such as AI smart image analysis and metrology, the Company is committed to providing customers with high-precision and high-efficiency solutions, assisting them in improving process yields and industry competitiveness.

In the future, ***V5TEC*** will continue to deepen its roots in the semiconductor sector while actively expanding into medical imaging and emerging application markets. By integrating ESG sustainability concepts, the Company is striding towards internationalization and long-term development. The Company's vision is to become the most trusted partner in the global semiconductor and emerging application fields. Through innovative technology and professional services, we assist customers in enhancing their competitiveness and jointly create long-term value that balances industrial progress with sustainable development.

*Note: For significant milestones in **V5TEC** history, please refer to the Company's official website.*

V5TEC Sustainability Promoting Organization



Company Name	**V5TEC Co., Ltd**
Industry	Listed Semiconductor Industry
Location	5f., No.7 Lixing 3rd Rd., Hsinchu Science Park, Hsinchu City
Capital(NT$ thousands)	455,607.63
Main Products	R&D, manufacturing , and sales of high-end automated optical inspection and metrology equipment
Main Product Output	Production of semiconductor automated inspection and metrology equipment reached 132 units
Annual Revenue(NT$ thousands)	2,061,436

Note:

1. ***V5TEC*** *was approved by the Taiwan Stock Exchange for listing and, as of March 30, 2026, was converted from an Emerging Stock company to a listed company.*
2. *The disclosures in this table are based on* ***V5TEC*** *individual financial data. Except for capital stock figures, which are reported as of May 13, 2026, all other data are compiled up to the end of 2025.*

Main Products (Service)

- **Automated Optical Inspection and Metrology Equipment:**

Equipment used for inspection and metrology in advanced semiconductor packaging processes. It features macro inspection, micro inspection, and high-magnification metrology capabilities, and can measure EBR, Overlap, CD, Fineline, etc

- **Smart Image Data Analysis System:**

Upgrades semi-automated optical inspection and metrology equipment used in semiconductor fabs to fully automated AI functions to meet the demands of next-generation automated factories, providing real-time online monitoring and analysis.

- **AI Smart Medical System:**

Developed an auxiliary lung image interpretation system to assist in identifying and marking nodules in bilateral lung CT images. This AI computer-aided detection software assists in identifying and marking nodules in lung CT image series during regular examinations by physicians, and displays the marked results during their routine interpretation of the CT image series.



V5TEC Products Introductions

Note: In 2023, V5TEC spun off its smart medical system business, which is now managed by its subsidiary, V5med Inc.

Core Technologies and Values

Algorithmic Image Processing Technology

- Long-term, in-depth collaboration with semiconductor customers, accumulating optical metrology and inspection experience as well as extensive function libraries through customization.

AI Deep Learning Image Processing Technology

- Accumulated analysis experience from billions of semiconductor product images; in 2022, led the industry in achieving a PPM (Parts Per Million) level missed detection rate.

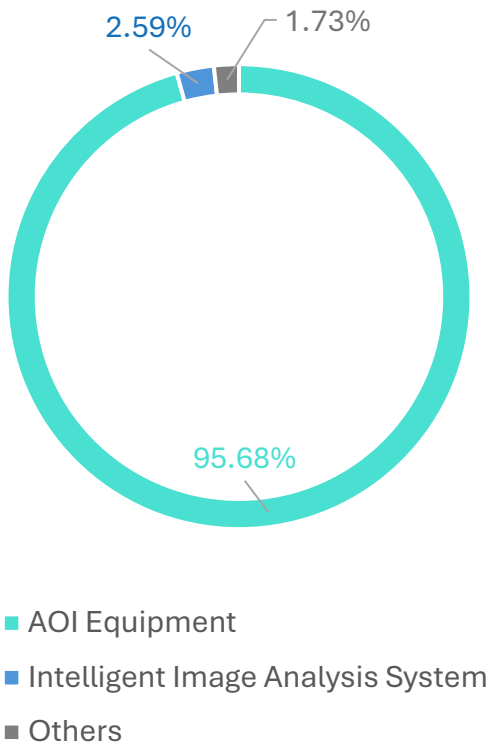
Integration and System Development of Optics, Mechanics, Electrical Control, Software, and Algorithms

- Possesses highly efficient hardware and software integration capabilities that outperform other equipment suppliers.

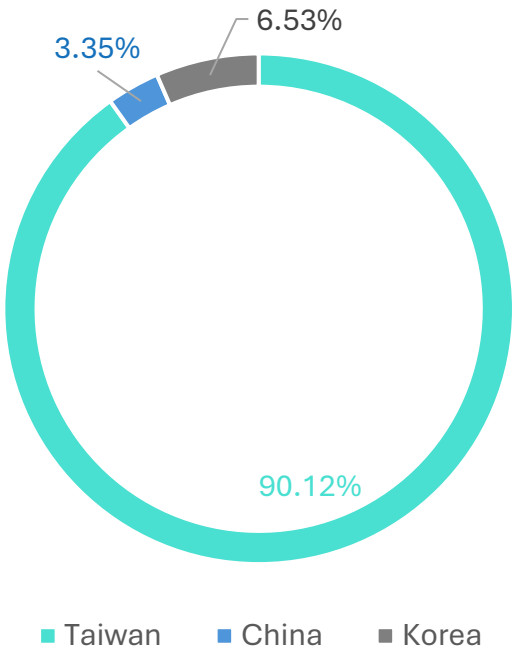
Domain Knowledge of Semiconductor Processes and Products

- Key management has cultivated deep expertise in the semiconductor industry for many years, which continues to serve as the driving force behind our core competitiveness.

Sales Ratio of Major Products



Revenue Ratio by Region



V5TEC products are primarily applied in the semiconductor wafer manufacturing and packaging and testing industries. The main components can be categorized into optical parts, mechanical parts, electrical control parts, and the application of software and algorithms. The Company provides solutions tailored to customer needs, helping customers improve product yields and production efficiency to meet rapidly changing market demands. The products provided by the Company are positioned in the midstream and downstream of the industry it operates in.



2.2 Business Policy

V5TEC focuses on research and development, manufacturing, and sales within the semiconductor industry. Our core business encompasses high-end automated optical inspection and metrology equipment, as well as AI medical products. We are committed to providing high-precision, high-efficiency solutions to meet the diverse needs of our global customers.

We focuses on the field of AI applications, integrating cutting-edge technologies spanning optics, mechanics, electronics, software, and algorithms. These are widely applied in advanced manufacturing and smart healthcare, enabling us to consistently serve as a trusted AI smart solutions partner for our customers. Concurrently, we prioritize talent development by building a comprehensive platform for professional growth, caring for our employees and their families, and actively fulfilling our corporate social responsibilities.

Adhering to our core spirit of being "Innovative" and "People-Oriented," the Company is fully dedicated to promoting technological products that enhance social progress and human well-being, jointly creating a better future for global industries and society.

The Company has deeply cultivated the R&D, application, and manufacturing of imaging technology, establishing a solid foundation. As artificial intelligence leads the new era, automation will increasingly become the key driving force for industrial upgrading. Leveraging our professional capabilities and closely aligning with industry trends, the Company will continuously enhance product adaptability and competitiveness. Through flexible and professional execution, we are advancing toward a leadership position in comprehensive imaging technology.

Future Outlook

- **Short-term Business Development Plan**
  - **Equipment R&D:**
    Continuously invest development resources in equipment corresponding to the advanced packaging processes of key Taiwanese customers. Focusing on several key domestic customers in advanced packaging processes, we continue to invest and maintain a position as a global technology leader. The Company continuously cooperates with customers and invests significant R&D resources for long-term collaborative development, securing an industry-leading position to establish a firm foothold in the advanced packaging inspection and metrology market in the coming years.

  - **Continuous Increase the Depth and Breadth of AI:**
    In terms of AI visual recognition, the Company will continue to strengthen system integration with customers and provide corresponding development directions to continuously increase product diversification, meeting the future demands of customers' smart factories. Starting with multiple development projects, we are gradually shifting our R&D focus toward Inline AI and various online functional applications. It is expected that the products will progressively stabilize and go online within two to three years.

- **Mid-term Business Development Plan**
  - **Develop Key Equipment Required for Advanced Packaging Processes:**
    Looking at the development of advanced packaging, multiple overlapping stacking processes and Panel Level Packaging (PLP) will be the technological focus of semiconductor advanced packaging. Therefore, the Company will target this area as a key focus for future technology development to support customers' technical metrology and inspection needs. We will continuously elevate quality and service standards, grasp future semiconductor process trends, and create value for customers.

Future Outlook

- **Long-term Business Development Plan**
  - **Develop Comprehensive Supporting Technologies for AI and Inspection/Metrology:**

    The application of AI software in semiconductor processes is still in its infancy; therefore, developing a complete AI smart factory platform and applications that meet information security requirements will be one of the development trends for AI applications in manufacturing. The Company has already achieved initial results in the AI sector and will continuously and progressively realize comprehensive AI inspection and metrology functions in the future. The most complete solution is for customers to provide real-time images from relevant online automated vision stations (hardware and optics), which the Company's AI smart software can instantly recognize and output inspection and metrology results based on corresponding conditions. This aims to achieve the goals of zero error and zero time difference, thereby perfecting the online machine vision system of smart factories. The Company will dedicate itself to refining the technologies of AI software and inspection/metrology equipment, continuously advancing alongside cutting-edge technology and the times.

Future Technological Development Directions

- Higher-resolution optical technologies.
- 3D and depth inspection/metrology capabilities.
- AI and edge computing.
- High-speed / high-throughput inspection.
- Adaptive smart algorithms and dynamic adjustment of optical parameters.

2.3 Innovation and R&D

V5TEC utilizes AI deep learning algorithms and high-end optical inspection and metrology as its core technologies. In terms of innovation and R&D, the Company continuously invests substantial R&D resources and has successfully launched fully automated optical microscopes and AI-powered smart defect classification software. These innovations resolve the shortcomings of traditional equipment, making the Company a vital supplier to leading foundry and advanced packaging customers. Regarding product safety and quality, the Company's equipment is highly embedded with automation, achieving 100% comprehensive product inspection and standardized tracking. In addition, the smart medical products of the Group's subsidiary have won the Silver Award at the National Pharmaceutical Technology and Research Development Awards, the National Healthcare Quality Award, and the National Innovation Award. Utilizing highly secure software and hardware that comply with medical regulations, we strictly control product quality and process yield for our customers across the board.

Category	Description
Significance to the Company	R&D is the source of V5TEC core value and a crucial cornerstone for maintaining market leadership. Through continuous investment of R&D resources, the Company is able to enhance product performance, introduce innovative technologies, optimize manufacturing processes, and establish differentiated competitive advantages. R&D achievements not only support the Company in expanding into new markets but also strengthen the quality and reliability of existing product lines, accelerating the Company's accumulation of intellectual property rights, and thereby driving the Company's sustainable growth. The Company continues to strategically layout patents for product and manufacturing technologies, which, in addition to strengthening technical capabilities and accelerating development timelines, enhances the Company's market competitiveness.
Policies/ Commitment	***V5TEC*** actively develops international business with globalization as its goal. Product manufacturing actively incorporates smart factory operations, rooted in platformization and extensibility, focusing on applications in the imaging field. In the future, the Company will continue to invest resources in technological R&D, combining our own expertise with future trends to meet professional industry requirements. This allows for rapid product adjustment and the flexible application of professionalism and practical experience, as we strive to become a technological pioneer leading industry transformation.

Goals	**Short-term**	• Continuously invest development resources in equipment corresponding to the advanced packaging processes of key Taiwanese customers, engaging in long-term collaborative development with customers to secure an industry-leading position. • Continuously strengthen the integration of AI technology with customer systems and provide corresponding development directions to continuously increase product diversification, meeting the future smart factory demands of customers.
	Mid & Long-term	• Develop key equipment required for advanced packaging processes to support customers' technical metrology and inspection needs. We will continuously elevate quality and service standards, grasp future semiconductor process trends, and create value for customers. • Continuously and progressively realize comprehensive AI inspection and metrology functions, dedicating ourselves to refining the technologies of AI software and inspection/metrology equipment, and continuously coexisting with cutting-edge technology and the times. This aims to achieve the goals of zero error and zero time difference.
Responsible Department /Grievance Mechanism		Responsible Department: R&D Department. Grievance Mechanism: Official Website / Stakeholder Section, Employee Mailbox.
Resource Invested in the Current Year		• The Company's R&D Department is responsible for core technology R&D, product integration, and performance testing. R&D personnel generally possess professional academic degrees or industry experience in related fields; in 2025, personnel with master's degrees or above accounted for over 60% of the R&D department. Relying on professional talent and continuous technological investment, the Company has built a robust and deep R&D foundation, effectively supporting product innovation and market competitiveness. • The Company's R&D expenses invested in 2025 accounted for approximately 10% of operating revenue. Through stable and continuous technological investment, product performance and system integration capabilities are constantly enhanced, thereby elevating product value.
Evaluation Mechanism/Results		• The R&D department regularly reviews R&D achievements and leverages the business department to understand market trends and adjust resource allocation. • Annual R&D expenses invested.

Products (Techniques) developed this year

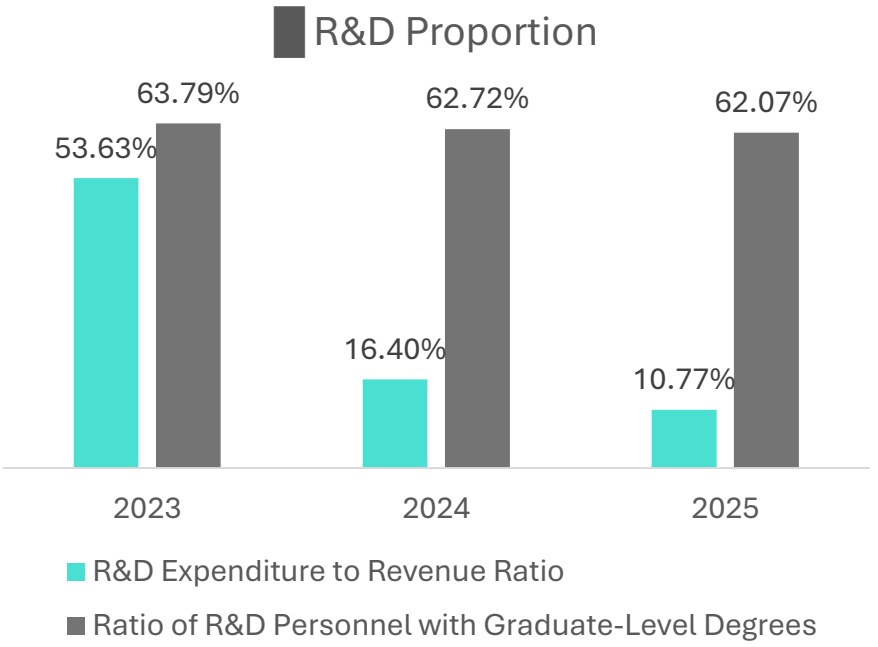
Automated Optical Inspection and Metrology Equipment:

- Equipment used for inspection and metrology in advanced semiconductor packaging processes, featuring **macro inspection**, **micro inspection**, and **high-magnification metrology** capabilities. Under macro and micro inspection modes, the system performs **defect detection**, including contamination, particles, bubbles, scratches, discoloration, non-uniform coating, edge chipping, and edge recesses. Under high-magnification metrology, it performs **photoresist dilution (EBR) metrology**, **overlay (OVL) metrology**, **critical dimension (CD) metrology**, and **fine-line metrology**.

Intelligent Visual Data Analysis System:

- Upgrade semiconductor fabs' **semi-automatic optical inspection (AOI) and metrology equipment** to **AI-enabled full automation**, providing real-time online monitoring and analysis to meet next-generation automated fab requirements, and offering customers **customized hardware and software services or turnkey solutions**.

R&D in 3 years	2023	2024	2025
R&D expenses (NT$ thousands)	113,359	115,764	222,031
R&D number (people)	100	110	116



2.4 Management System Operation

V5TEC has progressively implemented management systems in recent years to enhance industry competitiveness and meet stakeholder expectations. The Company has adopted **ISO 14001 Environmental Management System**, **ISO 27001 Information Security Management System**, and **ISO 45001 Occupational Health and Safety Management System**, and has obtained and maintains valid **certifications** for each on an annual basis. In response to decarbonization trends, the Company has also voluntarily implemented the **ISO 14064-1 Greenhouse Gas Accounting Standard** to identify internal emission sources and initiate carbon-reduction measures. Through effective operation of these management systems, the Company builds an operational foundation with strong resilience:

Build green supply-chain competitiveness (ISO 14001 and ISO 14064-1)
The Environmental Management System and the Greenhouse Gas Accounting Standard serve as the Company's green entry ticket to international supply chains. The Environmental Management System reduces resource waste and pollution through systematic controls; the greenhouse gas accounting standard enables precise quantification of GHG emissions, directly addressing external demands for corporate carbon reduction. These measures not only mitigate the risk of carbon levies but also demonstrate the Company's environmental responsibility and secure an early advantage in customers' green procurement decisions.

Strengthen digital and information security resilience (ISO 27001)
In the era of AI and big data, the Company's core technologies and customer data are critical assets. The Information Security Management System helps establish a cybersecurity risk management framework to prevent hacking, data breaches, and system outages, protecting R&D outcomes and commercial reputation while substantially reducing the risk of operational disruption.

Safeguard human capital (ISO 45001)
Talent and labor are central to Company operations. The Occupational Health and Safety Management System, through preventive measures and emergency response mechanisms, significantly reduces workplace incidents and protects employee health and life. This not only lowers legal liabilities and production losses from occupational accidents but also strengthens internal cohesion and workforce stability by increasing employee trust in a safe working environment.

Enhance ESG ratings and market reputation
These management systems form the backbone of the Company's sustainable development. Standardized processes enable consistent delivery of high-quality products and foster long-term customer relationships, increasing customer retention and elevating brand image, thereby creating sustainable growth momentum for the Company.

Management System	ISO 14001:2015	ISO 27001:2022	ISO 45001:2018
Verification Agency	SGS	SGS	G-CERTI
Duration	2025.11.13~ 2028.11.13	2025.06.28~ 2028.06.28	2026.03.31~ 2029.03.30

2.5 Participate in external Organization

Besides focusing on enhancing its product competitiveness, ***V5TEC*** also actively participates in industry associations, maintaining constructive interactions with members to stay abreast of the latest industry developments.

External association name	Participation role
3DIC Advanced Packaging Manufacturing Alliance	Member

Integrity in Corporate Governance

3.1Governance Practices
3.2Risk Management
3.3Financial Performance
3.4Information Security

03



Sound corporate governance encompasses a robust board of directors, rigorous internal controls, and stable financial management. These elements not only help mitigate operational risks but also enhance corporate competitiveness and build brand value. By fostering a corporate culture grounded in integrity and compliance with applicable laws, and by operating an effective governance framework, the Company ensures healthy business development and protects the rights and interests of investors and other stakeholders.

V5TEC has established its corporate governance framework in accordance with the Taiwan Securities and Exchange Act and related regulations. To better safeguard shareholder rights, strengthen board functions, respect stakeholder interests, and improve information transparency, the Board has adopted a **Corporate Governance Practice Code**, implemented fair, impartial, and open director nomination procedures, and appointed independent directors to reinforce the Board's management and supervisory capabilities. The Board has also approved an **"Internal Material Information Handling Procedure"** that prohibits insiders—including directors, managers, and employees—from profiting from non-public market information. In addition, the Company adheres to principles of accuracy, timeliness, and fairness in disclosure, maintaining a comprehensive information disclosure system that publishes operational, financial, board, and shareholders' meeting information on the Company website and the public disclosure platform to ensure shareholders have access to the latest company information.

V5TEC has established multiple grievance and contact channels. In the stakeholder section of the Company website, dedicated contact points and communication channels are provided for different stakeholder groups. Through two-way communication, the Company seeks to understand stakeholders' needs and expectations and strives to meet them.

3.1 Governance Practice

Corporate Governance Practice

Corporate Governance Situation in the Current Year

- **Independent directors** account for **40%** of the Board; no independent director has served more than **three consecutive terms**.
- **Only two directors** concurrently hold managerial positions within the company.
- **Self-performance evaluation scores:** Board **96**, Audit Committee **95**, Remuneration Committee **98**.
- **In August 2025**, the Head of Finance was appointed **Corporate Governance Officer** and completed **6 hours** of professional training in that year.

The General Meeting of Shareholders, composed of all shareholders, is the Company's highest decision-making body for major corporate matters and regularly receives reports from the Board of Directors. The Board of Directors is the supreme governance body, and all directors discharge their duties with the care of a prudent manager. The Chairman sets the Company's strategic direction, while the General Manager together with other management team members formulate operational policies, short-, medium-, and long-term business objectives, and sustainability strategies; these are submitted to the Chairman for approval and then reported to the Board. The Board regularly reviews financial performance and ensures compliance with applicable laws and regulations. To strengthen governance and corporate competitiveness, the Board has established an Audit Committee and a Remuneration Committee to improve Board operations. An independent Internal Audit Office also reports periodically to the Audit Committee and the Board on audit findings.

V5TEC places great importance on corporate governance, pursues sustainable growth and integrity in operations, and continuously strengthens its governance framework. Adhering to principles of transparent disclosure and supported by effective internal controls, the Company protects stakeholder interests. In accordance with regulations for publicly listed companies, the Company has designed and implemented an Internal Control System tailored to its overall operations, and conducts ongoing reviews to respond to internal and external changes, ensuring the continued effectiveness of the system. Through robust management mechanisms, the Company seeks to improve operational performance and achieve sustainable business objectives.

To enhance support for directors in performing their duties and to improve Board effectiveness, the Board resolved in August 2025 to appoint the Head of Finance as the Corporate Governance Officer. The Corporate Governance Officer is responsible for assisting directors in executing their duties, providing required information and arranging professional training, handling matters related to Board and shareholders' meetings in accordance with law, and supporting compliance with Board and shareholders' resolutions as well as investor relations. During the year, the Corporate Governance Officer actively promoted governance initiatives, producing marked improvements across governance assessment items and substantially raising the Company's overall score. Through well-functioning Board and committee operations, enhanced information transparency, strengthened internal controls, and stakeholder engagement, the Company has met multiple assessment criteria, reflecting continuous optimization of its governance system and the effective implementation of a governance culture

Board Sustainability Engagement Plan

- Annually report to the Board on the Company's sustainability performance and implementation.
- Annually report to the Board on the outcomes of key stakeholder communication and engagement.
- Annually report to the Board on the implementation results of ethical business practices (integrity management).
- Annually report to the Board on the status of risk management implementation.
- Annually report to the Board on the status of information security implementation.
- Submit the annual ESG report to the Board for approval before public disclosure and filing.

The Company's financial statements are regularly audited and certified by a certified public accounting firm. All disclosures required by law are completed accurately and in a timely manner, and designated responsible personnel handle external information disclosure. A spokesperson system has been established to ensure that material information is disclosed promptly and appropriately for shareholders and stakeholders to reference regarding the Company's financial and business matters. Looking ahead, strengthening Board operations, enhancing information transparency, and progressively integrating sustainability governance into the corporate governance framework remain the Company's ongoing objectives.

3.1.1 Board of Director

The Board formulates the Company's business strategy and is accountable to shareholders and other stakeholders. Directors faithfully perform their duties and exercise the care of a prudent manager. They exercise their authority with prudence; matters related to the execution of business and the operation of governance systems and arrangements shall be resolved by the Board, except for items that, by law or the Articles of Association, must be decided by the shareholders' meeting. The election of the Company's directors (including independent directors) follows the candidate nomination system prescribed in the Articles of Association. After review and approval by the Board, a slate of director (including independent director) candidates is submitted under the nomination system and elected by the shareholders' meeting; the election procedures are conducted in accordance with applicable regulations.

Board Meeting Procedures

Borad of Directors Performance Evaluation Method

Board of Directors' Major Resolutions

Pursuant to the Corporate Governance Practice Code, no more than one-third of Board seats should be held by directors who concurrently serve as company managers. The Company's Board operations, business model, and development needs inform periodic updates to its diversity policy, which covers, but is not limited to, two major dimensions: basic qualifications and values, and professional knowledge and skills, to ensure that Board members generally possess the knowledge, skills, and attributes necessary to perform their duties. Currently, the Company's directors have management or operational experience across various industry sectors. The diversity policy will be revised as needed to align with Board operations and the Company's evolving needs to ensure directors continue to possess the requisite knowledge, skills, and attributes to fulfill their responsibilities. The Board convenes at least once each quarter.

The current Board comprises **10 directors** (including **4 independent directors**) with a **three-year** term. There is **1 female director**, and **only 2 directors** concurrently serve as company managers. All independent directors' consecutive terms **do not exceed three terms**, in compliance with applicable regulations. The **Chairman and the General Manager are not the same person** and are not spouses or first-degree relatives; **no more than half of the Board seats** are held by directors who are spouses, relatives within the second degree, or representatives of the same legal entity.

Notes: *For details regarding the main academic and professional backgrounds of* ***V5TEC's*** *board members, as well as the professional competencies of the board, please refer to the Company's official website.*

The Board		
Job Title	**Name**	**Actual Attendence(%)**
Chairman	Lin, Kun-Xi	88.88%
Director	**Jiuwang Investment Co., Ltd** Representative: Cheng, Tsui-Lian	100%
Director	**United Renewable Energy Co., Ltd (URE)** Representative: Hung, Chuan-Xian	100%
Director	**Heshunxing Smart Mobility Limited Partnership** Representative: Li, Bo-Ning	100%
Director	Huang, Jian-Zhong	100%
Director	Wang, Yi-Min	100%

The Board		
Job Title	**Name**	**Actual Attendence(%)**
Independent Director	Weng, Ming-Zheng	75%
Independent Director	Liou, Shang-Zhi	100%
Independent Director	Tai, Chung-He	100%
Independent Director	Zeng, Dong-Liang	100%

Note: *Participation in board meetings via video conferencing is considered attendance. However, proxy attendance is not included.*

Board Diversity Statistics / Year		2023		2024		2025	
		Number	Proportion	Number	Proportion	Number	Proportion
Gender	M	4	80%	5	83.33%	9	90%
	F	1	20%	1	16.67%	1	10%
Age	Under 50	0	0%	1	16.67%	1	10%
	51~60	2	40%	2	16.67%	2	20%
	60 Above	3	60%	3	33.33%	7	70%
Education	Ph.D.	3	60%	3	50%	4	40%
	Master	2	40%	3	50%	5	50%
	Bachelor	0	0%	0	0%	1	10%

To establish sound Board procedures, strengthen oversight, and ensure independent directors can perform their duties impartially, the Board has adopted the Board Meeting Rules, which clearly define the responsibilities of independent directors. Directors adhere to a high standard of self-discipline and implement conflict-of-interest avoidance. For any Board matter in which a director or the legal entity they represent has an interest, the director must disclose the material facts at the meeting; if the interest could harm the Company's interests, the director must not participate in discussion or voting and must recuse themselves, and may not act as a proxy for another director's vote.

To improve the quality of Board decision-making, the Board has also adopted the **Board Performance Evaluation Procedures**. The Board, individual directors, and functional committees undergo an annual internal performance assessment. The Board Secretariat distributes self-assessment questionnaires to Board members for completion. In addition, an external evaluation is conducted every three years by an independent professional organization or a team of external experts and academics. Results of the Board performance evaluation may be used as a reference for future director selection or nomination; individual director evaluation results may also serve as a reference when determining that director's remuneration.

Board Performance Evaluation Mechanism

- **Annual** questionnaire self-assessment
- **External expert** evaluation every three years

2025 Self-Assessment Results

Board: 96 points
Audit Committee: 95 points
Remuneration Committee: 98 points

All departments routinely engage with stakeholders through established communication channels. If a stakeholder issue or sustainability matter is identified that could potentially cause a material adverse impact on operations, the responsible department conducts due diligence across financial, business continuity, regulatory compliance, environmental pollution, labor rights, and occupational health and safety dimensions, and reports the specific findings to the General Manager and the Chairman. Management then assesses whether those findings would have a material effect on the Company's overall operations. For any critical material incidents, the responsible department is required to report the handling status to the Board. In 2025, the Company did not encounter any events that posed potential material adverse impacts; therefore, no matters were reported to the Board.

Due Diligence Process

- **Commitment and remediation framework** The Company is committed to preventing direct or indirect environmental pollution, exacerbation of climate change, occupational accidents, or human rights infringements arising from its operations. If adverse impacts occur, the Company shall establish **transparent, legally protected grievance channels** and implement standardized investigation, mediation, and compensation procedures. Remediation will be led by the Company or conducted in cooperation with affected parties to ensure substantive remedies, fair treatment of victims, and implementation of preventive measures.

- **Board participation role** The Board will review investigation findings and, for material risks identified through due diligence, require management to propose **concrete corrective and mitigation measures** and to continuously monitor their implementation. The Board's oversight ensures that transaction decisions and responses align with the Company's long-term development strategy and sustainability objectives.

V5TEC purchases **Directors and Officers (D&O) liability insurance** to strengthen risk management and encourage qualified professionals to serve on the Board. The policy relieves directors of personal concern when performing their duties, while reducing and diversifying the risk that errors or omissions by directors could cause material losses to the Company and its shareholders. The Company reports to the Board each year after executing the renewed insurance policy.

Considering the compliance and governance issues directors may face when participating in corporate decision-making, the Company actively encourages and arranges professional development for directors. In the reporting year, all directors **completed a total of 36 hours** of continuing education. The Corporate Governance Officer will further plan to expand directors' training, including courses related to corporate sustainability. The Company believes that a Board grounded in integrity and rich industry experience will drive stronger business performance and advance the Company's sustainable development.

3.1.2 Functional Committee

To strengthen supervisory functions and enhance management capabilities, the Board has established an **Audit Committee** and a **Remuneration Committee**. Functional committees, except where law requires them to exercise independent authority, report to the Board and submit their proposals for Board resolution.These committees support the Board by performing specialized reviews, advising on governance matters, and preparing recommendations that the Board considers and decides upon.

3.1.2.1 Audit Committee

The Audit Committee assists the Board in overseeing the quality of the Company's accounting, auditing, financial reporting processes, and financial controls, and submits its assessment results to the Board for discussion. The Board has adopted the **Audit Committee Charter** and established an Audit Committee composed of all independent directors, one of whom serves as convener, with at least one member possessing accounting or financial expertise. The committee meets at least quarterly.

The Chief Internal Auditor reports on the execution of internal audits to all independent directors at least once per quarter; in the reporting year, the independent directors and the Chief Internal Auditor held three meetings, and overall communication was smooth. The Company also plans to arrange regular meetings between independent directors and the engagement certified public accountants (external auditors); in addition to reporting the audit results of the financial statements to the independent directors, the auditors are expected to provide regulatory briefings and exchange views during those meetings.

Audit Committee	
Auditor	Actual Attendence(%)
Weng, Ming-Zheng (Convener)	66.67%
Tai, Chung-He	100%
Liou, Shang-Zhi	100%
Zeng, Dong-Liang	100%

Audit Committee Organizational Procedures

Vital Resolutions of the Audit Committee

3.1.2.2 Remuneration Committee

To establish a sound remuneration system for directors and senior management and to assess whether their performance and compensation are fair and reasonable, the Board has adopted the "Remuneration Committee Charter" and established a Remuneration Committee under the Board. A majority of the committee members shall be independent directors, and the committee elects an independent director as convener and chair. The committee meets at least **twice annually**. The current term's committee members are all independent directors.

The Remuneration Committee's primary authorities include formulating and periodically reviewing the performance assessment and compensation systems and standards for directors and senior management, and regularly evaluating their remuneration. The committee performs these duties in accordance with the duty of care of a prudent manager, faithfully executing policies, systems, standards, and structures for performance assessment and compensation, and periodically evaluating and determining directors' and senior management's remuneration. The committee's recommendations are submitted to the Board for deliberation.

The remuneration of the Company's non-executive directors is governed by the Articles of Association. When the Company's annual financial statements show a profit, after taxes, offsetting accumulated losses, and appropriating the legal reserve or special reserve, directors' remuneration shall not exceed **six percent (6%)** of the remaining distributable profit. Directors' remuneration is paid in cash. The Company determines remuneration based on each director's level of participation in operations and contribution, and with reference to domestic industry standards and market conditions. Remuneration proposals are reviewed and approved by the Remuneration Committee, submitted to the Board for consideration of industry conditions, the Company's cash needs, and future financial planning, and are allocated after being reported to the shareholders' meeting. Directors who do not concurrently serve as company managers do not receive monthly fees.

For independent directors, during their term of office and when performing Company duties or serving concurrently as members or conveners of functional committees, a monthly fee for independent directors is set with reference to domestic industry standards and market conditions. The Remuneration Committee reviews and approves the fee and submits it to the Board for resolution. Independent directors do not participate in the Company's profit distribution.

In addition to the provisions set forth in the Articles of Association, the Board in 2025 adopted the **"Remuneration Management Measures for Directors, Managers and Functional Committee Members,"** which specify the Company's cash compensation policies for both non-executive and independent directors.

The Articles of Association also stipulate that, if the Company reports a profit for the year, **employee remuneration shall be appropriated at no less than 6%** of distributable earnings after taxes, offsetting accumulated losses, and appropriating the legal reserve or special reserve. Employee remuneration may be paid in cash or in shares. The distribution of directors' and employees' remuneration shall be resolved by a vote with at least **two-thirds of the directors present** and approved by a **majority of the attending directors**, and the outcome shall be reported to the shareholders' meeting.

To align with the amendment to Article 14-6 of the Securities and Exchange Act, which encourages listed companies with annual profits to allocate a portion of earnings to adjust base salaries or distribute remuneration to frontline employees—thereby reinforcing corporate governance and promoting corporate social responsibility toward employees—the Company amended its Articles at the 2025 shareholders' meeting to require that **no less than 8% of the total employee remuneration** be allocated for distribution to frontline employees.

At present, the Company is still in the process of implementing its sustainability program and has not yet linked sustainability targets or performance to the compensation of senior executives. The Company will continue to monitor sustainability trends and, once internal implementation is more mature, the Remuneration Committee will evaluate and develop appropriate mechanisms to integrate sustainability performance into executive remuneration.

Remuneration Committee

Auditor	Actual Attendence(%)
Tai, Chung-He (Convener)	100%
Liou, Shang-Zhi	100%
Zeng, Dong-Liang	100%
Weng, Ming-Zheng	66.67%

Remuneration Committee Organizational Regulations

Vital Resolutions of Remuneration Committee

3.1.3 Internal Audit

The purpose of the Company's internal audit is to assist the Board and management in examining and reviewing deficiencies in the internal control system, assessing the effectiveness and efficiency of operations, and providing timely recommendations for improvement, thereby ensuring the continued effective implementation of internal controls and serving as a basis for reviewing and revising those controls. In accordance with the "Rules Governing the Establishment of Internal Control Systems by Public Companies," the Company, taking into account the operations of itself and its subsidiaries, has established effective internal control systems and continuously reviews and improves them to respond to changes in internal and external environments, ensuring that the design and execution of internal controls remain effective.

To ensure that audit personnel carry out audit work with impartiality and independence, the Company has established an independent Audit Office under the Board and staffed it with full-time internal auditors. The appointment and removal of the Chief Internal Auditor shall be approved by the Audit Committee and submitted to the Board for resolution. The appointment, performance evaluation, and remuneration of internal audit personnel are proposed by the Chief Internal Auditor and approved by the Chairman.

In addition, the Company complies with the "Rules Governing the Establishment of Internal Control Systems by Public Companies" and the "Regulations Governing the Preparation and Submission of Sustainability Reports by Listed Companies," and has established procedures for preparing and assuring the sustainability report. Internal controls are used to review sustainability information, and, pursuant to the annual audit plan, the sustainability information disclosed in this report is audited before the end of each year.

In addition to conducting internal control self-assessments, the Board and management review each department's self-assessment results and the Audit Office' s audit reports at least annually. The Chief Internal Auditor attends Board meetings as required to report on audit activities and attends Audit Committee meetings at least quarterly to report to the independent directors on the execution of internal audits and the operation of internal controls.

The Audit Office annually reviews the internal control self-assessment reports of the Company's units and subsidiaries and, together with any identified internal control deficiencies and irregularities and their remediation status, provides these findings to the Board and the General Manager as the basis for evaluating the overall effectiveness of the internal control system and for issuing the internal control statement.

Furthermore, to strengthen the professional capabilities of audit personnel, the Company arranges continuing education and internal audit training organized by competent authorities so as to enhance and maintain audit quality and effectiveness; in the reporting year audit staff received 18 hours of training. Through continuous monitoring by audit personnel of the Company's implementation of operational procedures, the Company establishes sound governance practices and risk-control mechanisms and fosters a sustainable operating environment.

In the reporting year the Audit Office conducted 43 audit engagements, achieving a 100% compliance rate; no items requiring follow-up remediation were identified. If any deficiencies requiring correction are discovered, the relevant units will be required to complete remediation within the prescribed timeframe.

3.1.4 Ethical Integrity

Integrity Implementation Results for the Year

- **117 training attendances** for integrity training.
- **100%** of directors, employees, and key suppliers signed the **Integrity Commitment Letter**.
- **No complaints** were received from stakeholders.
- **Internal audit** identified **no material deficiencies**.

Integrity-driven operations are the cornerstone of ***V5TEC's*** governance framework. The Company believes that only by upholding the principles of **integrity, transparency, and fairness** throughout its operations can it strengthen internal control mechanisms, reduce the risk of unlawful or improper conduct, and enhance corporate resilience. By fostering a culture of integrity, the Company builds long-term mutual trust with customers, suppliers, employees, and investors, thereby laying a solid foundation for sustainable development.

Accordingly, the Company bases its operations on compliance and places integrity at the core of its corporate values. To ensure the internal implementation of this principle, the **Corporate Governance Officer** leads the **Corporate Governance Taskforce** as the unit responsible for promoting integrity, and the Taskforce formulates related internal integrity policies, which are implemented after Board approval. The Company discloses these integrity policies on its corporate website for stakeholder reference and provides a contact channel for stakeholders to submit feedback. Employees with questions about the integrity policies may consult the website or contact the Corporate Governance Taskforce via email, telephone, or other channels.

During onboarding, the Human Resources Department introduces the Company's integrity policies to new hires to cultivate integrity awareness. Management is also required to lead by example and adhere to integrity principles, thereby shaping the Company's overall integrity culture over time.

Ethical Corporate Management Best Practice Principles

Codes of Ethical Conduct

Procedures for Ethical Management and Guidelines for Conduct

Report System

Internally, to strengthen corporate ethics awareness, the Company not only regularly provides employees with online integrity management training but also requires all employees to sign an **Integrity Commitment Letter**. In addition, based on procurement value and supplier significance, the Company has required key suppliers to sign the commitment starting in 2025; the signing rate among directors, all employees, and key suppliers has reached **100%**. Within the internal control cycle for R&D, research and development information, files, documents, and records are maintained by designated personnel and may not be accessed or used without authorization; electronic files must be properly backed up and access permissions established to prevent alteration or duplication. Moreover, upon hiring, employees are required to sign an **Intellectual Property and Confidentiality Agreement**, which includes confidentiality provisions stipulating that, during employment, confidential information shall not be disclosed to any third party in any form without consent, and confidential materials must be returned upon termination.

The Company's **Integrity Management Procedures and Code of Conduct** and **Whistleblowing Policy** also establish mechanisms for reporting internal and external breaches of integrity.

The Company's **'Procedures and Code of Conduct for Ethical Management'** and **'Whistleblowing System'** also establish internal and external reporting mechanisms for violations of ethical management. A whistleblowing mailbox and hotline are provided, ensuring smooth communication channels, with the Administration Department and Audit Office assisting in handling subsequent investigations.

The Company has established rules for handling reported integrity violations: in addition to clarifying the facts of the report and, depending on the severity, referring cases to judicial or law-enforcement authorities, the Company reviews and revises internal controls to prevent recurrence. Whistleblower identities and report contents are kept confidential, and the Company has specified whistleblower reward measures and penalties for violations. In 2025 the Company received no whistleblowing reports or complaints, indicating that internal controls and an integrity culture have been effectively implemented and that stakeholders have a high level of trust in operational processes. The Company will continue to strengthen integrity promotion to ensure sound corporate governance and a sustainable operating foundation.

Integrity Training Program Title	Number of Participants	Total Training Hours	Average Training Hours per Person
Compliance with Ethical Business Practices	177	26.55	0.15

Statistics on Signing of Integrity Commitment Letters	Board of Directors (Number of individuals)	Employees (Number of individuals)	Key Suppliers (Number of companies)
Total number	10	232	16
Number signed	10	232	16
Signing Rate	100%	100%	100%

Externally, when conducting business, employees must explain the Company's integrity policies and related rules to counterparties and explicitly refuse to directly or indirectly offer, promise, solicit, or accept any form or guise of improper benefits. Employees should also avoid engaging in commercial transactions with agents, suppliers, customers, or other business partners known to be involved in dishonest conduct. If a business partner or collaborator is found to have engaged in dishonest behavior, the Company will evaluate whether to designate them as a refused-to-do-business party in order to enforce the Company's integrity policy. When entering into contracts with counterparties, the Company shall fully assess the counterparty's integrity practices and incorporate compliance with the Company's integrity policy into contractual terms. Contracts should, to the greatest extent possible, include provisions requiring either party to promptly disclose, with supporting evidence and cooperation in any investigation, the identity of any personnel who are found to have offered, promised, solicited, or accepted commissions, kickbacks, or other improper benefits, together with the manner, amounts, or other benefits involved. If one party suffers damage as a result, it may claim damages equal to a percentage of the contract value and deduct such amount from payments due under the contract. If either party is involved in dishonest conduct in the course of commercial activities, the other party reserves the right to unconditionally terminate or rescind the contract at any time.

The Corporate Governance Officer supervises the implementation and effectiveness of internal integrity policies and prevention measures and reports on annual implementation results to the Board at least once a year.

3.1.5 Compliance with Regulations

Compliance is fundamental to corporate operations. In addition to introducing our integrity policies and requiring new hires to sign the Integrity Commitment Letter during onboarding, each department maintains timely interactions with government authorities to stay informed of regulatory amendments. Departments then provide internal and external training to staff as needed to ensure the Company's operations comply with applicable laws and regulations.

In terms of corporate governance, the Company has established an Audit Committee to oversee financial operations and internal control systems, and has adopted the **Corporate Governance Best Practice Principles** and the **Board Performance Evaluation Procedures** to promote active Board participation in major corporate decisions. The Company has also appointed a **Corporate Governance Officer** to support Board operations and provide professional advice, thereby strengthening Board functions.

Regarding personnel management, the Company has promulgated internal integrity policies that emphasize integrity and honesty as core values. Through a combination of policy formulation, implementation, self-assessment, accessible whistleblowing channels, and whistleblower protection mechanisms, we have built a comprehensive compliance firewall. Management leads by example and requires all employees to ensure their business conduct complies with laws, Company policies, and internal rules. Compliance is monitored through annual internal control self-assessments and internal audits.

The Company issues guidelines for employees' business conduct and requires all personnel, regardless of position, grade, or work location, to adhere to the integrity policies. By competing with integrity and fairness, we foster a culture of compliance and build a trustworthy and respected corporate reputation.

On environmental, health, and safety (EHS) matters, the Company ensures that products comply with environmental protection and occupational safety regulations throughout their life cycles, and effectively implements environmental and occupational safety management measures. Through the management cycle we identify potential issues and take timely control measures to prevent harm to the Company.

With respect to overall compliance practices, the Company has had no records in recent years of violations involving corporate governance, securities trading, environmental protection, labor rights, occupational safety, customer privacy breaches, marketing labeling, or product liability.

Note: *The Company has had no legal violations in recent years. For the purposes of this report, a single penalty of* ***NT$100,000 or more*** *is defined as the threshold for a material violation.*

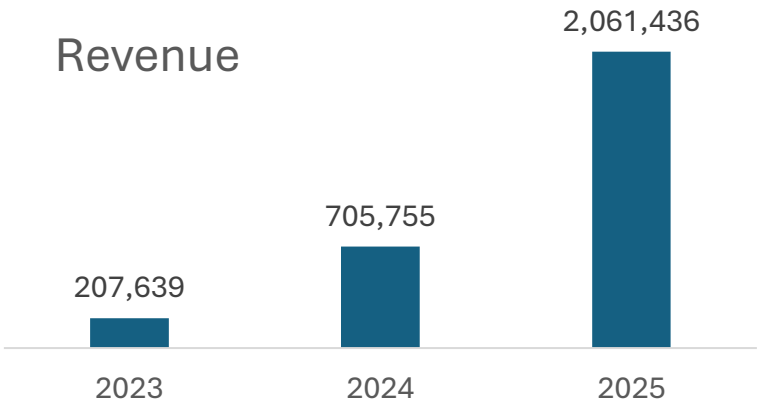
3.2 Risk Management

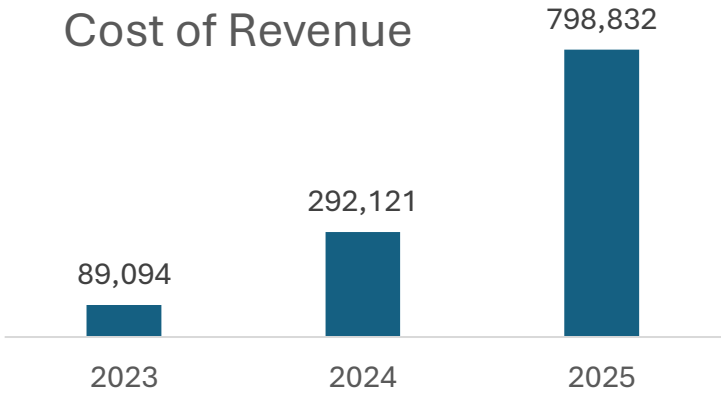
V5TEC's sustainability promotion unit, guided by the ESG materiality principle, identifies material topics related to the Company's operations across environmental, social (people), and governance aspects through an online questionnaire, and develops risk-response strategies for potential adverse impacts these material topics may pose to the Company. The Company's risk management framework is centered on the respective responsible departments to carry out subsequent risk control activities. The Company will also evaluate the need to establish formal risk management policies and procedures in the future, and plans for the Corporate Governance Officer to report on risk management implementation to the Board at least once annually, thereby strengthening the Board's oversight of the Company's potential risks and the effectiveness of its internal control systems.

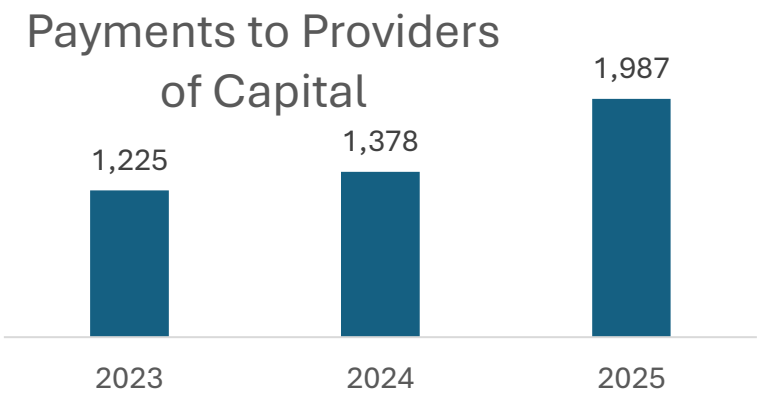
Risk Category	Description of Major Risk	Risk Response
Sustainability — Environment	Inability to reduce greenhouse gas emission intensity	• Implement ISO 14064-1 greenhouse gas inventory to accurately identify emission sources • Replace with energy-efficient equipment such as lighting and high-efficiency appliances • Raise employee energy-saving awareness and launch electricity-saving initiatives.
	Insufficient supply chain resilience (e.g., unstable supplier quality; supplier suspension due to regulatory penalties; over-concentration of supply sources)	• Conduct annual supplier evaluations • Establish alternative suppliers for critical components to avoid overreliance on a single vendor • Maintain safety stock levels for key components
Employee Care	Workplace accidents involving employees	• Conduct regular occupational safety training and safety awareness campaigns.
	Company fire incidents	• Provide annual fire safety training and fire drills; verify proper operation of fire-fighting equipment annually.
	Insufficient employee competency training and unfamiliarity with job responsibilities	• **Comprehensive training program:** design onboarding training, on-the-job continuing education, and professional certification courses. • **Digital learning platform:** implement online courses and micro-learning to improve learning accessibility. • **Performance indicator monitoring:** use KPIs to evaluate training effectiveness and job performance. • **Feedback mechanism:** collect employee feedback on training content for continuous optimization.

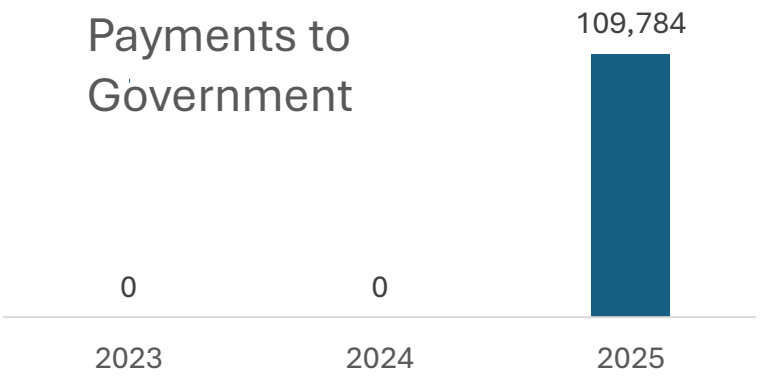
Risk Category	Description of Major Risk	Risk Response
Corporate Governance	Insufficient Product Competitiveness	• Strengthen market research and customer feedback mechanisms to ensure R&D outcomes align with actual needs. • Focus on core technology areas and future trends to ensure long-term product competitiveness, and attract and retain R&D talent with strong innovation capabilities.
	Information Security Incidents	• Implement the ISO 27001 Information Security Management System and continuously maintain its effectiveness. • Conduct annual information security risk assessments and implement remediation plans for high-risk items. • Perform annual risk assessments and vulnerability scans. • Conduct annual information security incident drills and establish emergency response procedures. • Regularly review software changes, patch management, and access control.

3.3 Financial Performance

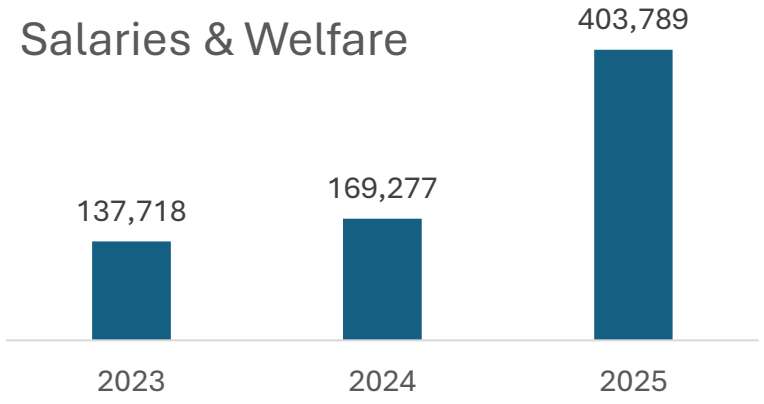


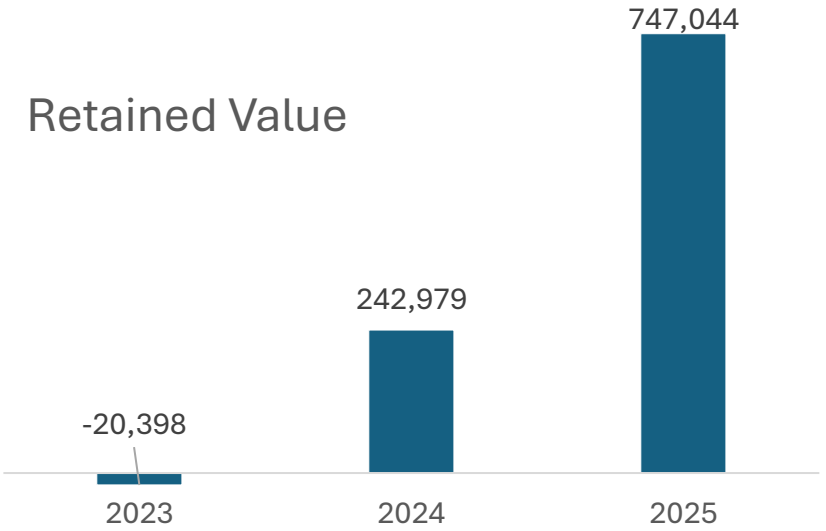






3.3 Financial Performance





Note:

- ***Definition of Revenue****: Includes net sales plus income derived from financial investments and asset disposals.*
- ***Definition of Operating Costs****: Includes cash expenditures paid outside the organization for raw materials, product components, facilities, and services.*
- ***Definition of Employee Compensation and Benefits****: Includes total salaries (covering employee wages and amounts paid to the government on behalf of employees) plus total benefits (excluding costs for training, protective equipment, or other items directly related to employees' job responsibilities).*
- ***Definition of Payments to Capital Providers****: Includes dividends paid to all shareholders plus interest paid to lenders.*
- ***Definition of Payments to Government****: Includes all taxes and fines paid in accordance with international, national, and local standards. Taxes may include business tax, income tax, and property tax.*
- ***Community Investment****: Not disclosed, as a data disclosure mechanism has not yet been established.*

3.4 Information Security

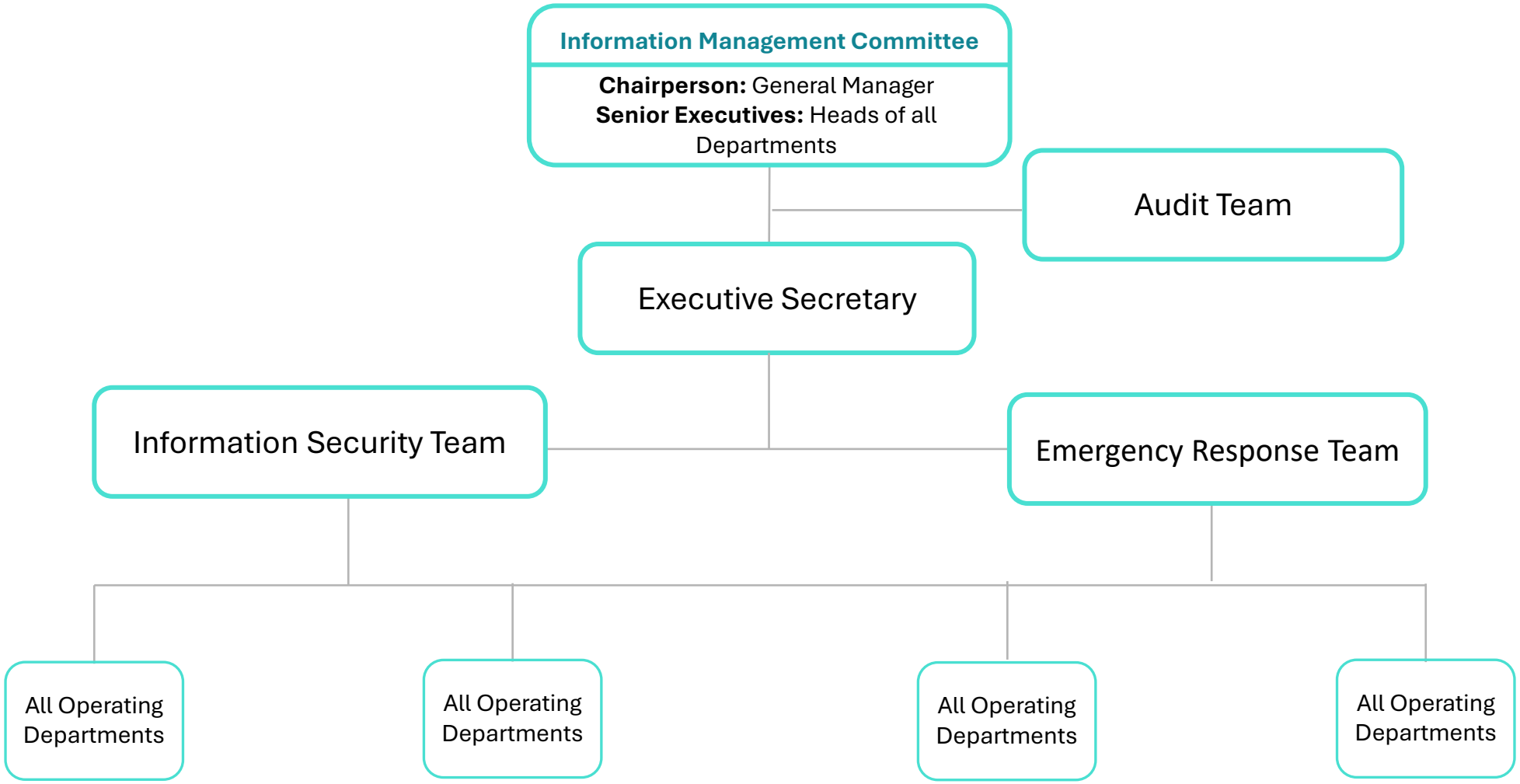
Material Topic	Information Security
Significance to the Company	Under rapid digitalization and information technology development, information security has become a critical factor for corporate sustainability. An information security incident could severely damage operational stability, customer trust, and brand reputation.
Policy / Commitment	To protect customer data, maintain business continuity, and enhance corporate credibility, ***V5TEC*** actively promotes an information security management system based on the three core principles of confidentiality, integrity, and availability, and adopts international information security standards to strengthen information protection mechanisms.
Goals	**Short-term** • Implement an ISO 27001 management system and complete certification verification. • Roll out information security education and training to raise employee security awareness. • Complete an inventory of current information security status and conduct a risk assessment.
	Mid & Long-term • Strengthen supply-chain information security management. • Establish information security audit and continuous improvement mechanisms.
Responsible Department / Complaint Mechanism	• **Responsible department:** Information Technology Department. • **Complaint mechanism:** Company website / Stakeholder portal; employee mailbox.

Material Topic	Information Security
Resources Invested This Year	• Collect and analyze threat intelligence monthly to adjust protection strategies and technical configurations. • Implement ISO/IEC 27001:2022 information security management system and obtain third-party certification. • Conduct annual vulnerability scans and remediate all 22 critical and 90 high-risk findings. • Complete two business continuity drills for information systems. • Provide information security training for incumbent and new employees. • Conduct regular company-wide social engineering drills.
Evaluation Mechanism / Results	• Maintain the validity of the ISO 27001 certificate annually. • Report information security implementation status to the Board at least once a year. • No major information security incidents or breaches of customer privacy occurred during the year.

The Company integrates information security into its enterprise-wide risk management framework and regards it as a key element of corporate governance. In 2024, it established an Information Management Committee and adopted an information security policy.

Our information security governance is led by the Information Management Committee, with the General Manager serving as the committee chair. Members include the Vice President of Business and the heads of each department, and the committee is responsible for the formulation, revision, implementation, and oversight of information security policies. The committee reports annually to the Board on the adequacy of information security policies, risk assessment results, and remedial actions to ensure that information security strategy is aligned with the Company’ s operational objectives. In September 2025, the committee reported the annual information security implementation status to the Board.

Information Security Governance Architecture



V5TEC advances four risk-oriented information security strategies to comprehensively enhance its information security defenses:

Information Security Strategies and Action Plan

Strengthen defensive capabilities

- Build a multi-layered defense architecture covering networks, endpoints, application systems, and cloud environments.
- Deploy anomaly-behavior detection technologies and automated defense mechanisms to improve real-time incident response capabilities.
- Conduct regular vulnerability scans and penetration tests to ensure system security and stability.

Improve information protection measures

- Implement information classification and access control policies to ensure the confidentiality, integrity, and availability of all information assets.
- Strengthen data encryption, backup, and disaster recovery mechanisms to reduce the risk of operational disruption.

Deepen security awareness and culture

- Promote company-wide information security education and training to strengthen employees' security awareness and operational skills.
- Hold information security awareness activities every two months.
- Require all new hires to complete a 25-minute information security training and assessment; new-hire completion rate reached 100%.

Enhance information security management

- Establish an information security management system that meets international standards and implement a continuous improvement mechanism.
- The Company formally obtained ISO 27001 information security management system certification in June 2025, demonstrating a strong commitment to and execution of information security governance.

We have established comprehensive information security control mechanisms. For critical systems, a data backup framework is in place, and annual cybersecurity incident drills are conducted to ensure systems can be restored promptly. These measures reduce the risk of unexpected natural disasters or human errors causing system interruptions, thereby safeguarding business continuity.

*Note: In 2025, **V5TEC** implemented an Information Security Management System and established a comprehensive information collection mechanism. Therefore, data prior to 2024 is not disclosed.*

Statistics / Year	2025
Number of Participants in Information Security Training	1,045
Total Hours of Information Security Training	448.33

Sustainable Environment

4.1Environmental Policy
4.2 Energy Conservation and Carbon Reduction
4.3 Water and Waste Management
4.4 Sustainable Supply Chain

04



4.1 Environmental Policy

V5TEC, committed to balanced development and sustainable operations, has had the General Manager sign and establish an **Environmental, Occupational Safety and Health (EHS) Policy**, publicly affirming the Company's determination to protect the environment and workplace safety. Internally, employees are required to enhance their professional capabilities and to pursue green design—developing environmentally friendly, energy-efficient products that benefit the public—taking environmental sustainability and a healthy workplace as fundamental considerations for the Company's long-term viability. The Company began conducting an ISO 14064-1 greenhouse gas inventory in 2025, designating 2024 as the baseline year for the inventory; it also undergoes regular annual internal audits, incorporates audit findings into improvement priorities, and ensures the EHS management system complies with regulations and adheres to the principle of continuous improvement.

Environmental Safety and Health Policy

1. **Comply with government regulations** and align with international EHS and energy trends, green product legislation, and other applicable requirements.
2. **Conserve energy** to reduce greenhouse gas emissions.
3. **Promote eco-friendly packaging and resource recycling** to minimize resource consumption.
4. **Provide a safe and healthy work environment** to reduce the risks employees face while performing workplace tasks.
5. **Maintain ongoing communication and broaden consultation and participation** with employees, contractors, and the public to ensure effective implementation of EHS, energy, and green product management policies.

4.2 Environmental Policy

Material Topic	Greenhouse Gas Management
Significance to the Company	Greenhouse gas accounting is a fundamental task for the Company's sustainability management. Through systematic inventories and the establishment of an emissions baseline, it helps strengthen environmental management capabilities and enhance operational resilience. Carbon accounting not only responds to domestic and international regulations and customer requirements but also supports the supply chain's low-carbon transition, helping to maintain market competitiveness.
Policy / Commitment	• The Company follows ISO 14064 to establish greenhouse gas inventory and management systems, regularly accounting for Scope 1, Scope 2, and major Scope 3 emissions as the basis for decarbonization strategies.
Policy / Commitment	• The Company commits to promoting energy conservation, increasing the use of renewable energy, and adopting low-carbon design. The Sustainability Promotion Unit is responsible for coordinating target setting, tracking performance, and reporting annually to management to ensure carbon management is integrated into operational decision-making.
Goals – Short-term	• Establish a greenhouse gas inventory system. • Complete ***V5TEC's*** corporate greenhouse gas inventory. • Use low-energy products to improve energy efficiency in offices and facilities. • Reduce greenhouse gas emission intensity by 1%.
Goals – Mid & Long-term	• Complete greenhouse gas inventories for ***V5TEC*** and its subsidiaries. • Reduce greenhouse gas emission intensity by 2%.
Responsible Department / Complaint Mechanism	• **Responsible department:** Accounting Department. • **Contact:** Support@v5.com.tw

Resources Invested This Year	• Implemented greenhouse gas accounting in 2025 and completed corporate inventories for ***V5TEC*** for 2024 and 2025. • Adopted the ISO 14064-1 greenhouse gas inventory standard.
Evaluation Mechanism / Results	• Hold regular meetings to report on the implementation of energy-saving and carbon-reduction measures. • Greenhouse gas emissions volume.

Energy & Greenhouse Gas management Policy

- Comply with national energy laws and regulations
- Improve energy use efficiency
- Procure equipment bearing energy-efficiency certification/labels

Energy Usage

Unit: GJ

Year	Electricity	Gasoline	Total
2024	2,543.6913	310.5619	2,854.2532
2025	6,863.0548	312.4883	7,175.5430

The calorific value of purchased electricity is **3.60082 GJ per million kWh**; the calorific value of automotive gasoline was **7,800 kcal/L** in 2024 and **7,586 kcal/L** in 2025. These conversions were made using the unit calorific values table for energy products published by the Bureau of Energy, Ministry of Economic Affairs. **1 kcal = 4,187 J; 1 GJ = 10^9 joules.**

Energy Intensity

Unit: GJ/NT$1M

Year	Total energy consumption(GJ)	Revenue (NT$ million)	Energy intensity (GJ / NT$1M)
2024	2,854.2532	706	4.0429
2025	7,175.5430	2,061	3.4816

Greenhouse Gas Emissions

Although the Company is not a large energy consumer, we recognize that greenhouse gas emissions and the extreme weather they drive have become a major global environmental challenge. As a member of the global community, we regard mitigating greenhouse gas emissions as a corporate responsibility and a sustainability objective. Accordingly, the Company has initiated its own greenhouse gas inventory. By systematically reviewing current energy use and trends, we proactively plan countermeasures and continuously estimate emissions arising from energy consumption to serve as a key basis for tracking and improving energy-saving and carbon-reduction performance.

Direct Greenhouse Gas Emissions (Scope 1)

Direct emissions from sources owned or controlled by the Company are primarily from gasoline combustion, refrigerant leakage, and septic tank emissions.

Indirect Greenhouse Gas Emissions (Scope 2)

The Company's indirect emissions mainly arise from purchased electricity, including electricity used by equipment, offices, and common areas.

Other Indirect Greenhouse Gas Emissions (Scope 3)

In accordance with the Financial Supervisory Commission's "Sustainability Roadmap for Listed Companies," the Company is not yet required by regulators to mandatorily disclose Scope 3 emissions; therefore, no related data are available at this time. The Company will continue to monitor government and industry developments on decarbonization and will incorporate relevant Scope 3 data when required by law or regulation.

V5TEC CO., Inc Scope1&2 Emissions Stats

Emission source type		Scope 1	Scope 2	Total emissions
		Direct emissions	Energy indirect	
2024	tonnes CO_2e / year	29.0095	334.8431	363.8526
2025	tonnes CO_2e / year	33.0845	903.4297	936.5142

Unit: tonnes CO_2e / year

Emission Intensity

Year	Total emissions (tonnes CO_2e)	Entity revenue (NT$ million)	Emission intensity (tonnes CO_2e / NT$1M revenue)
2024	2,854.2532	706	0.5153
2025	7,175.5430	2,061	0.4544

Energy-saving Performance

- **Lighting system optimization**

V5TEC has implemented a comprehensive upgrade of its lighting systems, gradually replacing conventional fluorescent tubes with high-efficiency LED fixtures. LED lighting offers lower power consumption and longer service life, effectively reducing electricity use and maintenance costs. As a result, overall lighting electricity demand has declined significantly and associated carbon emissions have been reduced, demonstrating ***V5TEC'***s ongoing improvements in energy management.

- **Employee dormitory energy-efficiency plan**

To enhance employee convenience and reduce transport-related energy use, the Company has provided employee dormitories within a 1.5 km radius of the plant. This measure shortens commuting distances, lowers emissions from transportation, and improves employees' quality of life and work efficiency. The initiative aligns environmental sustainability with social responsibility and reflects the Company's integrated approach to ESG management.

4.3 Water and Waste Management

The Company is a manufacturer and seller of semiconductor equipment. No industrial/process water is required in our production processes; only domestic/potable water is used, all of which is supplied by third-party municipal sources. The Company is located in the Hsinchu Science Park in Taiwan and, based on assessment, is situated in a **non-water-stressed area**; therefore, our operations are not expected to have a material impact on local water resources or watershed ecosystems. We will continue to monitor water-resource management issues and conduct regular reviews of water consumption to ensure our operations align with sustainability objectives.

Water Resource Management Policy

- ✓ Improve water use efficiency.
- ✓ Assess water-related risks and response measures to manage water-scarcity risk

Water Resource Usage

Year	Total water withdrawal (ML)	Total discharge (ML)	Net water consumption (ML)
2024	1.056	1.056	0
2025	3.452	3.452	0

Waste Management

All waste generated by the Company is classified as **general business waste**, primarily consisting of employees' **domestic/office waste** and **equipment packaging materials**. Domestic/office waste is collected and removed by the waste contractor contracted by the landlord, while packaging cartons and paper are processed through recycling channels. To reduce waste generation, the Company encourages employees to use reusable plates in the company cafeteria to decrease the volume of disposable food containers and single-use chopsticks.

Water Disposal Volumes (Unit: tonnes)

Waste category	2024	2025	Disposal method	Disposal location
General business waste	17.10	26.36	Incineration	Off-site

Note: *The calculation method for waste disposal volume references the Ministry of Environment's average municipal solid waste generation per person of* ***1.377 kg/day****, and is computed as:*

Waste (tonnes)
= 1.377 kg/person/day×0.33 day (working hours factor)×250 average working days×year-end total number of employees ÷ 1000

4.4 Sustainable Supply Chain

Material Topic	Sustainable Supply Chain
Significance to the Company	• **Sustainable supply chains** are a fundamental basis for the Company's operational stability and long-term competitiveness. By establishing a resilient, transparent, and accountable supply chain system, the Company can reduce the risk of disruption to critical component supplies, ensure product quality and delivery reliability, and maintain regulatory compliance, thereby enhancing customer trust and brand value. • As the semiconductor industry's requirements for quality, reliability, and sustainability continue to rise, the Company regards **supply-chain sustainability** as a key strategy to support business growth, risk management, and corporate sustainability.
Policy / Commitment	• The Company is committed to building long-term, stable, and trust-based relationships with suppliers, and to integrating sustainability principles — including business integrity, quality management, environmental protection, and labor rights — into procurement and supply-chain management processes. • For critical suppliers, the Company uses evaluation and communication mechanisms to encourage continuous improvement in operational resilience and sustainability management capabilities, jointly developing a competitive and sustainable supply-chain system.
Goals – Short-term	• Promote awareness of **business integrity** and **sustainability requirements** to new and critical suppliers. • Assess the feasibility of **diversifying supply sources** or identifying alternative options for critical components.
Goals – Mid & Long-term	• Continuously enhance overall supply-chain resilience to reduce the risk of supply interruptions for critical parts. • Deepen collaboration with core suppliers to advance their sustainability management capabilities and information transparency. • Cooperate with suppliers to respond to industry trends and regulatory changes, building a **long-term competitive and sustainable supply chain**.

Responsible Department / Complaint Mechanism	• Procurement Department — Ms. Wu • Contact email: Support@v5.com.tw
Resources Invested This Year	• **12** major suppliers signed the ESG assessment form. • **7** supplier on-site audits conducted. • **100%** of major suppliers signed the anti-corruption integrity commitment.
Evaluation Mechanism / Results	• **Internal and external audits** found no material nonconformities. • During the course of transactions or cooperation, the Company's major suppliers were not involved in any incidents that caused significant adverse environmental or social impacts.

Our management is committed to providing customers with high-quality, compliant, and safe products and services, and to preventing occupational accidents, protecting the environment, and preventing pollution as part of fulfilling corporate social responsibility. The Company has planned to establish supply-chain management procedures that incorporate assessments of **human rights, environment, safety, health, and management systems** to monitor suppliers' management and implementation in EHS matters. We continuously encourage suppliers to uphold business ethics, protect labor rights, prioritize safe and healthy working conditions, and develop materials and processes that reduce environmental impacts.

Supplier selection is not based solely on price; rather, it is grounded in a comparison of suppliers' strengths against associated risks. Maintaining good relationships with suppliers is paramount. The Company conducts regular evaluations of raw-material suppliers to ensure that supplier quality, delivery performance, and service meet procurement requirements.

Beginning in 2025, the Company requires partners to sign an **Anti-Corruption Commitment Statement**. At the same time, we launched a **Supplier Sustainability Self-Assessment** mechanism for key suppliers; by 2025, 12 suppliers (75% of the target group) completed the self-assessment. From 2026 onward, we will strengthen supplier ESG evaluations to implement related supplier assessment procedures. Suppliers that cannot cooperate will receive flexible guidance for timely improvement; if a supplier is found to violate prescribed procedures and causes significant environmental or social impacts to the supplier community, the Company may terminate or rescind the contract at any time and designate the supplier as a restricted/blacklisted counterparty.

In addition to ensuring supplier product quality, delivery, and responsiveness, we urge suppliers to take social responsibility seriously. Since 2025 we have implemented supplier ESG self-assessment questionnaires to jointly fulfill corporate social responsibility with our suppliers and to strengthen risk management and business continuity planning.



Note: *The Company's* ***major suppliers*** *are defined as those whose transaction amounts account for the top* ***80% of total procurement expenditure****.*

Supply Chain Profile and Local Procurement

V5TEC principal products are **semiconductor testing equipment**, and its supply chain is extensive. Nevertheless, we consistently prioritize **local procurement** as a core strategy. Currently, over **90%** of our raw materials and components are supplied by **Taiwan-based vendors**, which not only supports local industry development and job creation but also effectively reduces carbon emissions associated with international transportation. Through long-term collaboration with local suppliers, we jointly enhance product quality and technological innovation while building robust supply-chain resilience. This approach demonstrates the Company's commitment to environmental sustainability and underscores our dedication to supporting the local economy and fulfilling corporate social responsibility.

Local Procurement Ratio

Key operating location	2024	2025
Taiwan	100%	100%

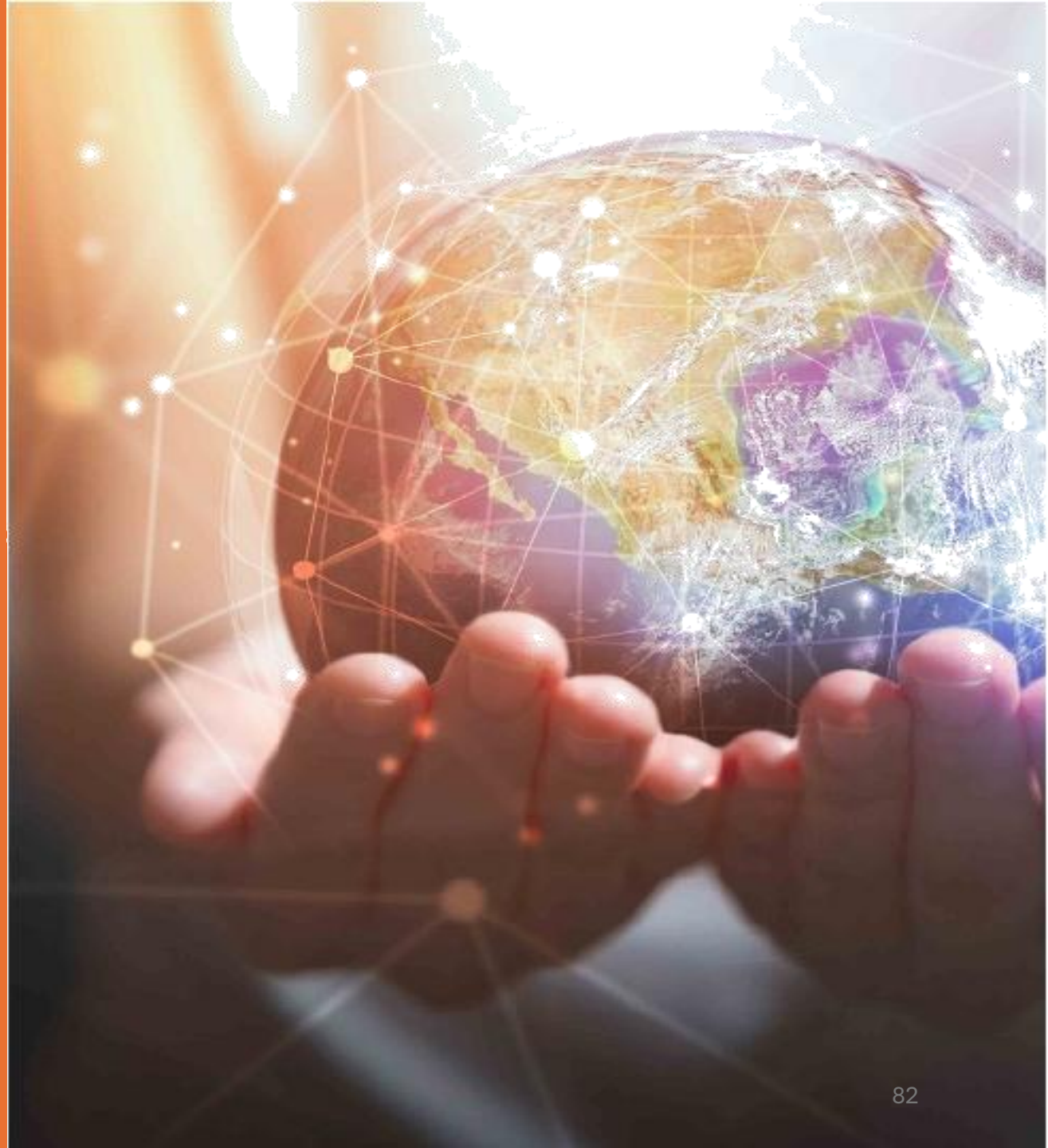


Note: *The Company's* ***major suppliers*** *are defined as suppliers whose transaction amounts account for the top* ***80% of total procurement expenditure****.*
Note: *Excludes foreign companies*

Social Care and Responsibility

5.1 Workforce Profile
5.2 Talent Development and Placement
5.3 Occupational Health and Safety
5.4 Community Engagement

05



V5TEC places great importance on employees' labor rights and strives to create a happy and safe workplace. We provide employees with friendly and equal employment opportunities, implement gender-equality policies, and foster a culture of mutual respect. We offer market-competitive compensation to strengthen employee loyalty, reduce turnover, and support stable business operations. In addition, the Company maintains a comprehensive training system and regularly conducts various training programs to enhance employees' professional competencies and workplace competitiveness. We maintain transparent promotion pathways so employees can anticipate potential career development. Through constructive labor-management interaction, employees can voice opinions via multiple communication channels, and the Company responds in good faith to reach mutual agreement. Moreover, the Company has implemented the ISO 45001 Occupational Safety and Health Management System to strengthen performance in occupational safety and health and effectively safeguard employees' physical and mental well-being. Finally, committed to giving back to society, the Company not only achieves strong financial performance but also actively participates in charitable activities and supports vulnerable groups, fulfilling our corporate social responsibility.

5.1 Employee Profile

V5TEC treats employees equitably and implements various equality measures to eliminate any labor conditions that could create workplace disparities, thereby safeguarding employees' labor rights.

5.1.1 Human Rights Protection

The Company values employee rights and fosters a human-rights-friendly environment. Our human rights policy is formulated in accordance with principles set forth in the Universal Declaration of Human Rights, the United Nations Global Compact, the UN Guiding Principles on Business and Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work. We recognize internationally accepted fundamental rights, including freedom of association, protection of vulnerable groups, prohibition of child labor, elimination of all forms of forced labor, elimination of employment and hiring discrimination, prevention of any acts that infringe on human rights, protection of gender equality, and fair treatment of all employees. Our compensation policy also ensures that salary determinations are not influenced by an individual's gender, age, race, religion, or political beliefs.

The Company complies with labor and human-rights regulations and provides new hires and incumbent employees with information on human-rights protection and labor rights. During the reporting year, we conducted human-rights awareness training for employees, with **232** participants and a total of **27.84** training hours. We also provide a whistleblowing channel for employees; reports are handled by designated personnel who conduct due-diligence investigations and maintain the confidentiality of whistleblowers' personal data. If allegations are substantiated, we commit to protecting whistleblowers from retaliation. In the reporting year, the Company recorded **no human-rights violations**. Going forward, depending on the maturity of our human-rights implementation, we will evaluate reporting annual human-rights performance to the Board.

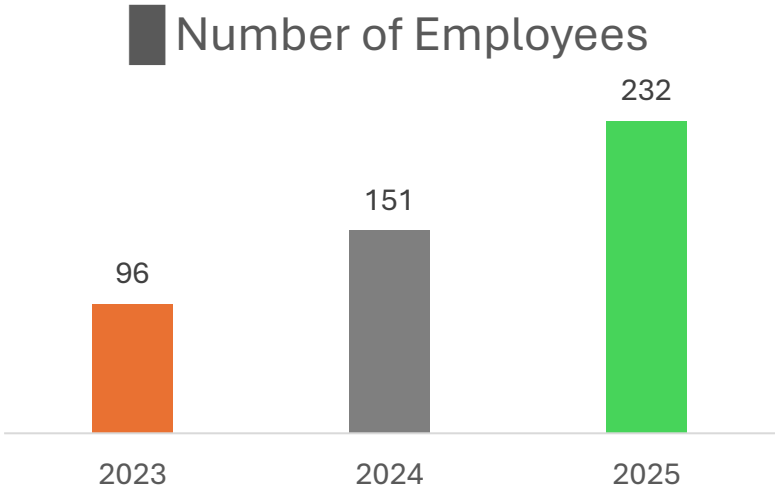
Human Rights Policy

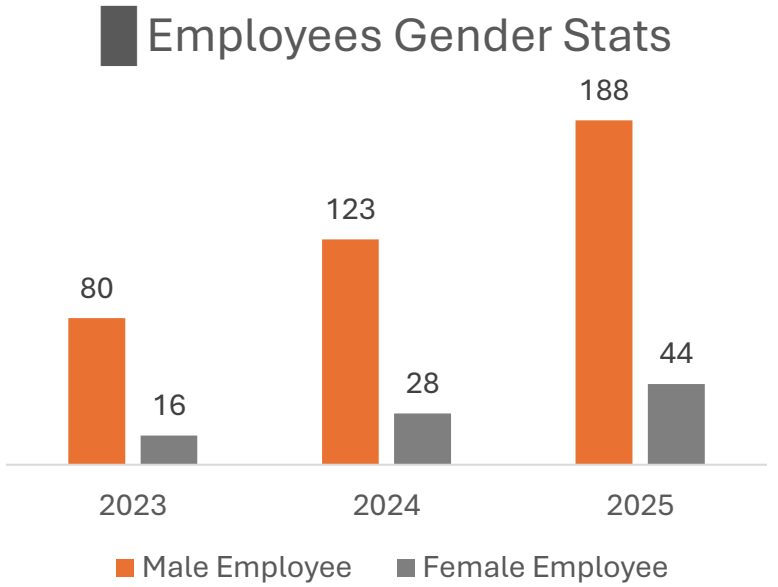
Reporting System

Target Group	Human Rights Training Program Title:	Participants	Total Training Hours
Employee	Employee Human Rights General Training	232	27.84

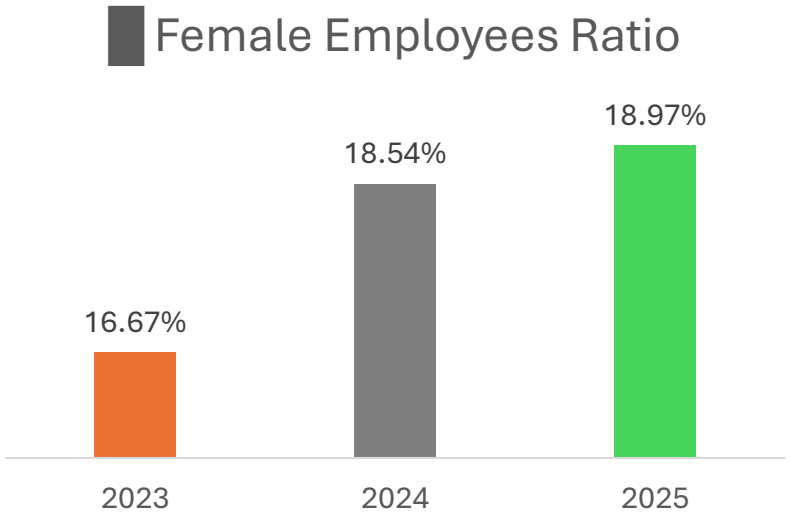
5.1.2 Employees' Stats

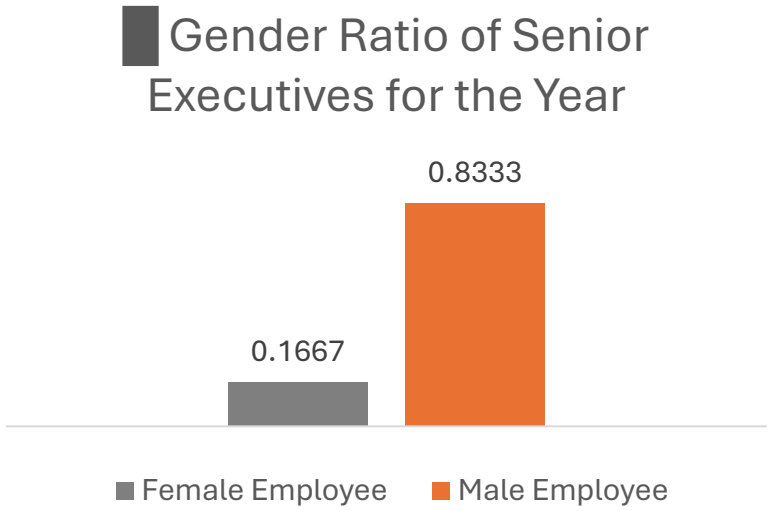
In recent years, as the Company's operations have expanded and business volume has grown, demand for personnel has increased; consequently, we have continued to recruit professional staff, resulting in year-over-year headcount growth. Combined with market-competitive compensation, this has attracted outstanding talent to join the Company.





Note: For the purposes of this report, the Company defines "senior management" as managers listed in the annual report, including personnel at the ***Associate Manager level (inclusive) and above****.*





All of the Company's employees are engaged under open-ended contracts (i.e., regular full-time employees) and work full time; there are no fixed-term or part-time employees, nor any non-employee workers. This indicates the Company provides long-term, stable employment, allowing employees to devote themselves to their work without concerns and helping to safeguard their economic well-being.

Note: For the purposes of this report, the Company defines "senior management" as managers listed in the annual report, including personnel at the ***Associate Manager level (inclusive) and above****.*

Stats/Year		2023		2024		2025	
Total number of employees(Note1.)		96		151		232	
Employment Contract(Note2.)		Irregular	Regular	Irregular	Regular	Irregular	Regular
Gender	Male	80	0	123	0	188	0
	Female	16	0	28	0	44	0
Employment Type(Note3.)		Full Time	Part-time	Full Time	Part-time	Full Time	Part-time
Gender	Male	80	0	123	0	188	0
	Female	16	0	28	0	44	0

Note 1 *For 2023 and 2024, statistics are compiled as of* ***31 December*** *of each year. For 2025, to align with the Company's listing timetable, statistics are compiled as of* ***18 December****. All above statistics exclude student workers. Directors who do not hold employee status are* ***not*** *included in employee counts. The Chairman is included in employee statistics because the Chairman concurrently serves as the Chief Executive Officer. The General Manager, Chief Executive Officer, and other listed positions are employees.*

Note 2 *Employment contracts are classified into:* ***indefinite-term contract employees*** *(regular/permanent employees) and* ***fixed-term contract employees*** *(temporary, seasonal, or project-based; and original employees on maternity leave/parental leave).*

Note 3 *Employment types are classified as* ***full-time employees*** *(weekly working hours meet or exceed the statutory weekly working-hours threshold) and* ***part-time employees*** *(weekly working hours fall below the statutory threshold; includes hourly-paid staff and company-employed medical personnel).*

Secondly, the Company classifies employees primarily as **direct** and **indirect** personnel. Direct employees, due to the production-line nature of their work, are predominantly male; indirect employees, who are mainly engaged in R&D and sales, are likewise predominantly male. The Company continues to strive to increase the proportion of female employees, and the share of female staff has grown year-on-year in recent years.

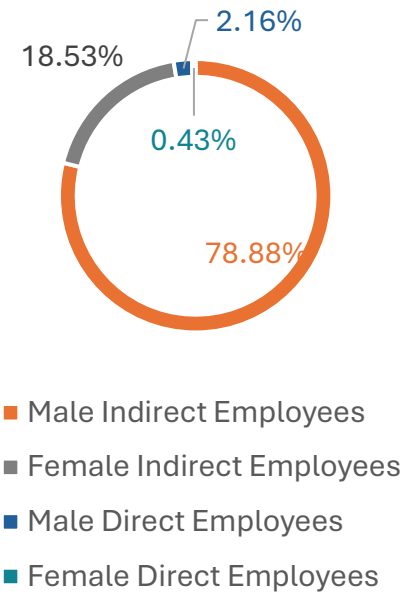
With respect to age distribution, in recent years both direct and indirect employees under 50 years old together account for approximately **90%**, indicating that the Company's current workforce is largely composed of mid-career employees. Experienced supervisors with practical expertise lead younger teams to drive performance; the workforce structure is stable and there is no risk of a manpower shortfall.

The proportion of senior management who are nationals is **100%**, demonstrating the Company's willingness to work with the local community to develop talent and attract outstanding professionals to work locally, which helps secure local community recognition and further supports the regional economy.

Diverse Stats/Year			2023		2024		2025	
			Number	Proportion	Number	Proportion	Number	Proportion
Employee-**Directive**	Gender	M	3	3.13%	3	1.99%	5	2.16%
		F	0	0.00%	1	0.66%	1	0.43%
	Ages	30↓	0	0.00%	0	0.00%	1	0.43%
		30-50	3	3.13%	4	2.65%	5	2.16%
		50↑	0	0.00%	0	0.00%	0	0.00%
	Education	Master	0	0.00%	1	0.66%	2	0.86%
		Bachelor	2	2.08%	2	1.32%	3	1.29%
		Other	1	1.04%	1	0.66%	1	0.43%

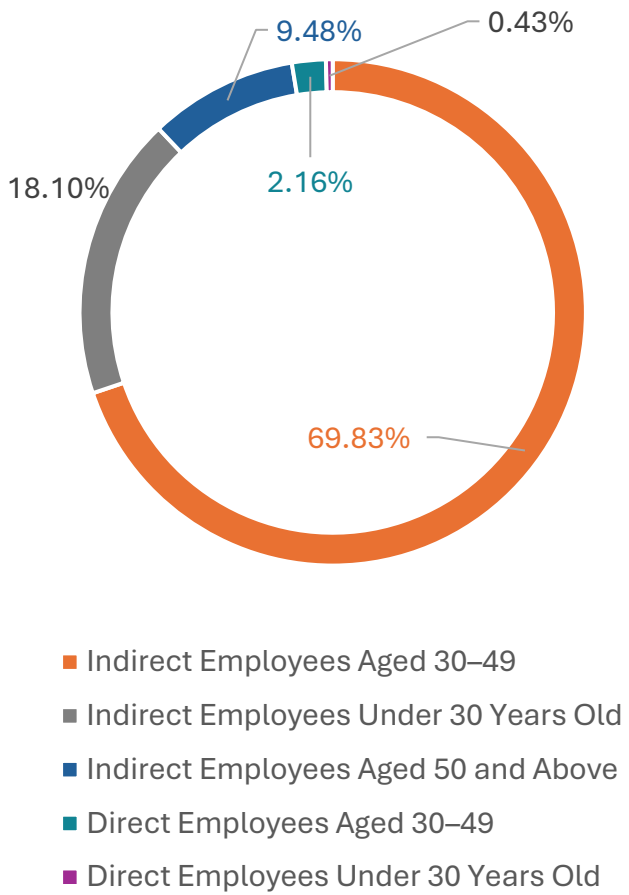
Diverse Stats/Year			2023		2024		2025	
			Number	Proportion (Note2.)	Number	Proportion (Note2.)	Number	Proportion (Note2.)
Employee-**Indirective**	Gender	M	77	80.21%	120	79.47%	183	78.88%
		F	16	16.67%	27	17.88%	43	18.53%
	Ages	30↓	5	5.21%	18	11.92%	43	18.10%
		30-50	73	76.04%	114	75.50%	162	69.83%
		50↑	15	15.63%	15	9.93%	22	9.48%
	Education	Master	41	42.71%	63	41.72%	91	39.22%
		Bachelor	46	47.92%	77	50.99%	128	55.17%
		Other	6	6.25%	7	4.64%	7	3.02%

Employee Gender Ratio for the Year



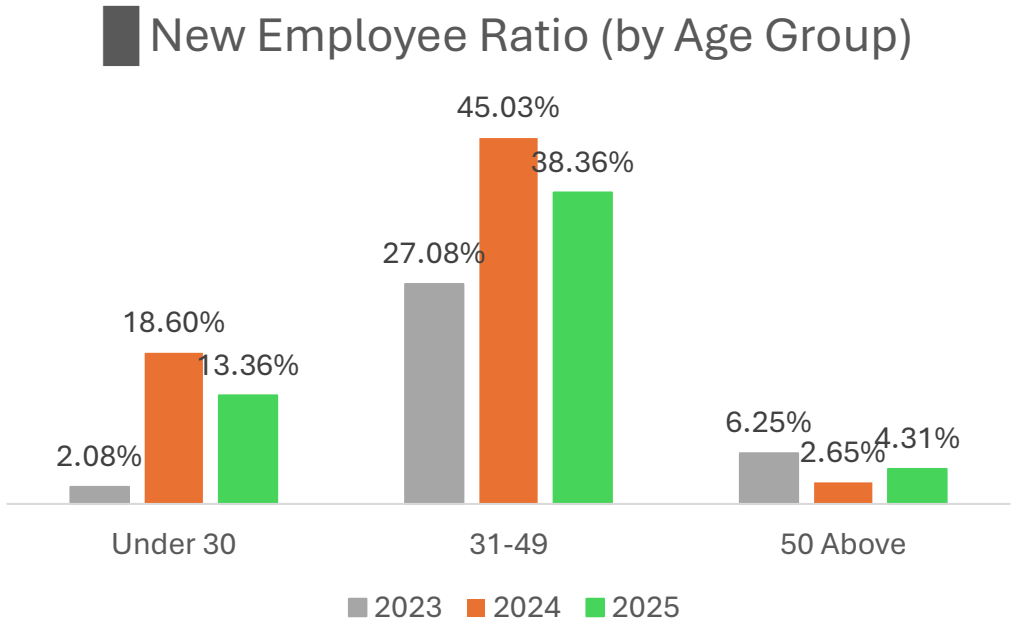
As the Company's operations continue to expand, we have been steadily increasing our workforce, resulting in year-over-year headcount growth. In addition, the Administration Department conducts individual exit interviews with departing employees to gather their views on the Company, using the feedback as a reference for future measures to improve employee retention.

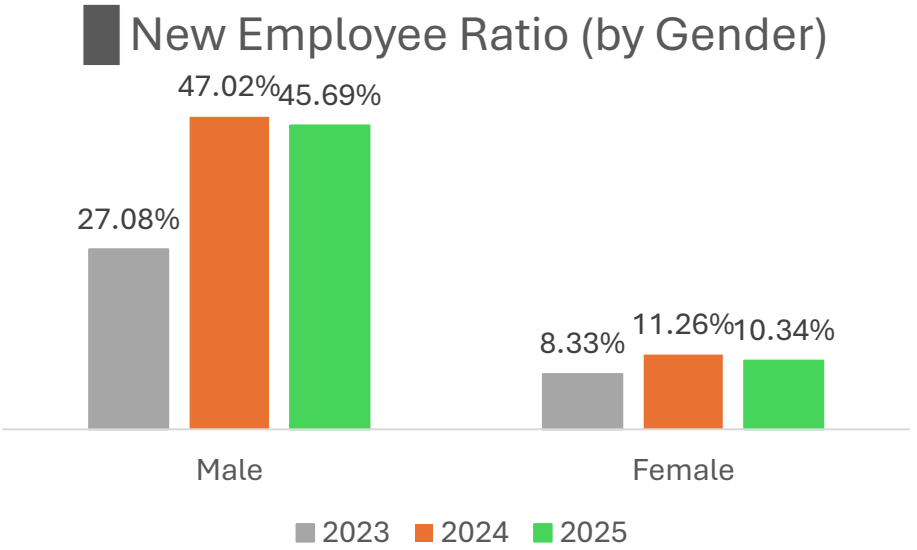
Employee Age Distribution for the Year



Stats/Year		2023		2024		2025	
Total number of employees That Year		96		151		232	
New Employment Stats		Number	Proportion (Note2.)	Number	Proportion (Note2.)	Number	Proportion (Note2.)
Ages	30↓	2	2.08%	16	10.60%	31	13.36%
	30-50	26	27.08%	68	45.03%	89	38.36%
	50↑	3	6.25%	4	2.65%	10	4.31%
Gender	Male	26	27.08%	71	47.02%	106	45.69%
	Female	8	8.33%	17	11.26%	24	10.34%
Education	Master	15	15.63%	32	21.19%	51	21.98%
	Bachelor	18	18.75%	55	36.42%	78	33.62%
	Other	1	1.04%	1	0.66%	1	0.43%

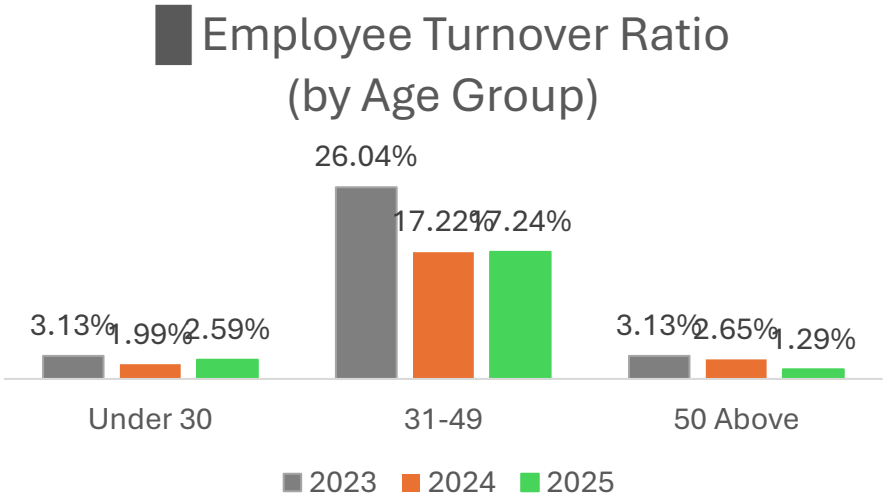
Note 1: ***V5TEC*** classifies employees into direct employees and indirect employees.
Note 2: Ratio calculation = (Number of employees in the specific category ÷ Total number of employees for the year) x 100.

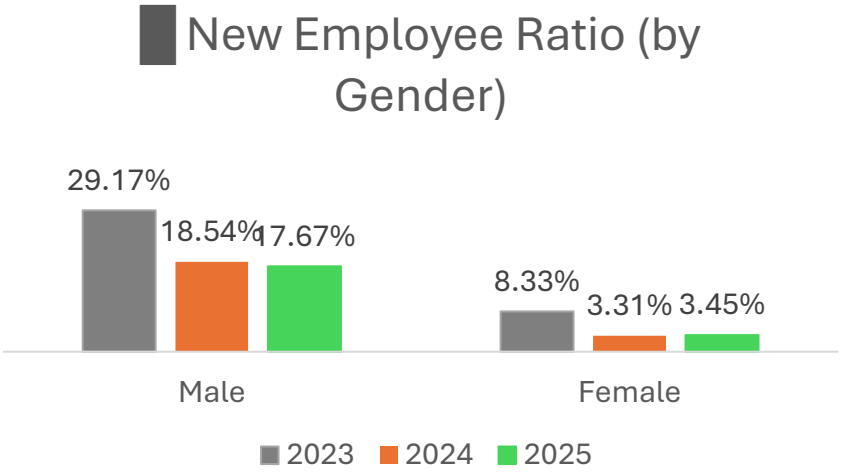

New Employee Ratio (by Age Group)
2.08%
18.60%
13.36%
27.08%
45.03%
38.36%
6.25%
2.65%
4.31%
Under 30
31-49
50 Above
2023
2024
2025


New Employee Ratio (by Gender)
27.08%
47.02%
45.69%
8.33%
11.26%
10.34%
Male
Female
2023
2024
2025

Stats/Year		2023		2024		2025	
Total number of employees by Year		96		151		232	
New Employment Stats		Number	Proportion	Number	Proportion	Number	Proportion
Ages	30↓	3	3.13%	3	1.99%	6	2.59%
	30-50	25	26.04%	26	17.22%	40	17.24%
	50↑	3	3.13%	4	2.65%	3	1.29%
Gender	Male	28	29.17%	28	18.54%	41	17.67%
	Female	3	3.13%	5	3.31%	8	3.45%
Education	Master	14	14.58%	8	5.30%	22	9.48%
	Bachelor	15	15.63%	24	15.89%	26	11.21%
	Other	2	2.08%	1	0.66%	1	0.43%

Note: *Employee turnover rate = (Total number of separations in the specific category during the year ÷ Total number of employees for the year) x 100.*





The Company promotes family-friendly childcare policies, and in recent years employees have applied for childcare leave without pay. In 2023 and 2024, both male and female employees achieved a 100% return-to-work and retention rate, demonstrating a high level of employee commitment and willingness to resume service with the Company.

Note 1: *The number of employees eligible for childcare leave is based on the number of male and female employees who applied for maternity or paternity leave in the past three years.*
Note 2: *The number of employees who actually returned to work after childcare leave includes those who returned early.*
Note 3: Return-to-work rate
*=(Total number of employees who actually returned in the year/Total number of employees due to return in the year)*100*
Note 4: Retention rate
*=(Number of employees who remained employed 12 months after returning in the previous year/Number of employees who actually returned in the previous year)*100*

Employees on childcare leave / Year	Gender	Stats		
		2023	2024	2025
Number of employees eligible for childcare leave (Note 1)	Male	5	0	7
	Female	1	0	0
Number of employees who applied for childcare leave	Male	3	0	0
	Female	1	0	0
Number of employees due to return to work at the end of childcare leave	Male	2	1	0
	Female	1	0	0
Number of employees who actually returned to work after childcare leave ended (Note 2)	Male	2	1	0
	Female	1	0	0
Return-to-work rate (Note 3)	Male	100%	100%	-
	Female	100%	-	-
Number of employees who returned from childcare leave in the previous year and remained employed 12 months after returning	Male	2	2	0
	Female	1	1	0
Retention rate (Note 4)	Male	100%	100%	0%
	Female	100%	100%	-

5.2 Right Person, Right Position

A robust human resources function is critical to ***V5TEC***'s sustainable operations. To attract top talent, the Company offers market-competitive compensation and benefits, rewarding both performance and long-term contributions. Upholding the principle of equal treatment, the Company has established transparent performance appraisal and reward/discipline systems to foster a fair competitive environment among employees. This encourages staff to invest effort beyond routine duties and helps cultivate a corporate culture that attracts and retains talent. As a result, employees demonstrate stronger organizational commitment and greater willingness to participate in company affairs.

5.2.1 Compensation and Benefits

V5TEC determines employee compensation based on annual operational target achievement and company profitability, providing remuneration that exceeds local statutory requirements and remains competitive in the market. To ensure that individual performance is appropriately reflected in pay, all employees—except for the Chairman and General Manager who undergo separate board and managerial performance evaluations—regularly receive performance appraisals.

Appraisal results are incorporated into considerations for promotion and career development, enabling employees with specialized technical skills to advance into recognized experts through their efforts, while those with managerial aptitude and leadership potential progress into management roles, thereby offering broad career development opportunities.

Overall, the Company's salary determinations primarily consider individual tenure, educational background, and professional competence, and do not differentiate pay on the basis of physiological or psychological characteristics. As employees' tenure increases and their industry knowledge and experience mature, the Company shares its profitability with employees.

Furthermore, the Company's average base monthly salary for frontline employees exceeds the local minimum wage by more than 1.8 times. In addition, to promote work efficiency, the Company provides a range of employee benefits and a comfortable office environment, and periodically organizes employee welfare activities to help reduce work-related stress and enhance positive interactions among colleagues.

2025 Assessment Statistics		Number of Employees Assessed	Number of Employees	Assessment Percentage
Gender	Male	186	188	98.94%
	Female	44	44	100.00%
Employee Category	Direct	6	6	100.00%
	Indirect	226	226	100.00%

Note 1: *If a director concurrently holds a managerial position in the Company, they are included in employee statistics; the Chairman concurrently serves as Chief Executive Officer and is therefore counted in the employee headcount.*
Note 2: *Some male employees were not included in the employee performance appraisal because the Chairman and the General Manager undergo separate board-level and managerial performance evaluations and thus do not participate in the employee-level appraisal.*

Frontline employee category	Gender	Ratio of standard base salary to local minimum wage
Taiwan	Male	189.06%
	Female	178.02%

Note 1: *The Company defines frontline employees as those whose monthly salary is less than* ***NT$63,000****.*
Note 2: Standard salary *refers to the fixed, recurring monthly salary paid to frontline full-time employees.*
Note 3: Calculation formula *= (Average monthly recurring salary of male (female) frontline employees ÷ Local minimum wage) x 100.*

Employee benefits provided to full-time staff by the Company and the Labor-Management Welfare Committee

- Flexible working hours
- Group insurance
- Marriage and funeral subsidies
- Bonuses for the three major festivals
- Year-end bonus
- Transportation allowance
- Maternity allowance

Last but not the least, to safeguard employees' retirement financial planning, the Company has fully implemented the new labor pension system. In accordance with the Labor Pension Act, the Company contributes no less than **6% of each employee's monthly salary** to the employee's labor pension account every month and handles retirement matters in accordance with the pension regulations.





5.2.2 Elite Cultivation

Material Topic	Talent Development
Significance to the Company	• The Company's sustainable operations rely on employees fully exercising their professional and managerial capabilities. Through training and development mechanisms tailored to different levels, we continuously enhance the competitiveness of both staff and supervisors, enabling the Company to become a leader in semiconductor equipment technology and operations
Policy / Commitment	• The Company has established a dedicated unit to design career-enhancement training and development plans for employees and supervisors at each job level and role. The Company provides corresponding training and learning resources to support the development of job competencies and career progression.
Goals	**Short-term** • Achieve 100% competency training completion for new hires. • Ensure average training hours per employee reach 10 hours per year across all employee categories. • Strengthen managerial competency requirements to address the Company's future challenges and growth. • Reassess the leadership learning and development roadmap in response to environmental changes to cultivate leaders equipped for future challenges. • Provide personal-effectiveness and professional training courses to support employees' career development.
	Mid & Long-term • Achieve 100% competency training completion for new hires. • Ensure average training hours per employee reach 10 hours per year across all employee categories. • Enhance leadership at all supervisory levels through competency-development oriented management training programs. • Continue to host advanced technology forums and courses to foster employees' innovative thinking and competitiveness. • Improve employees' and supervisors' professional technical and managerial capabilities to maintain the Company's technological competitiveness.

Responsible Department / Grievance Mechanism	• Responsible department: Administrative Management Department. • Grievance channels: Company website — Stakeholders section; Employee mailbox.
Resources Invested This Year	• **Review of leadership competencies:** Reassess the leadership competency model in 2025 and engage company supervisors to align and focus leadership development directions. • **Learning platform revamp:** Enhance user experience and accessibility. • **Knowledge transfer:** The Company encourages employee participation in R&D to increase patent filings and technological innovation; a patent incentive program has been established, with a cumulative total of **16 patents** to date.
Resources Invested This Year	• Performance appraisal and rewards: The Company is committed to building a competitive talent development environment, conducting comprehensive annual performance appraisals to ensure fair evaluation of employee performance, and using appraisal results as key inputs for career planning, training, and employee compensation.
Evaluation Mechanism / Results	• Annual per-employee training hours target met. • Post-training satisfaction surveys. • Technical professional examinations. • Employee performance appraisals.

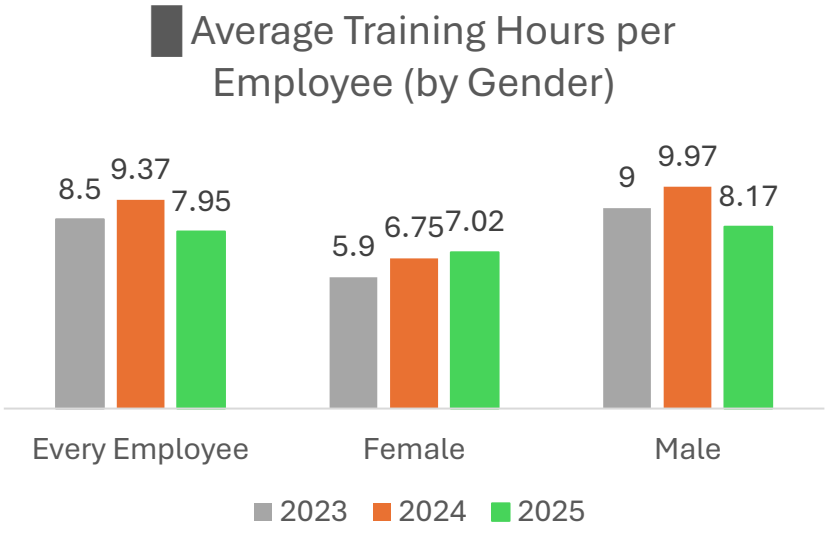
V5TEC upholds the principle that "**employees are the Company's most valuable asset and that employee growth is the driving force behind the Company's sustained development**." The key to corporate sustainability lies in employees' continuous learning and growth; therefore, training and development are essential to ensuring the ongoing appreciation of human capital. Accordingly, ***V5TEC*** places great emphasis on competency training for its workforce.

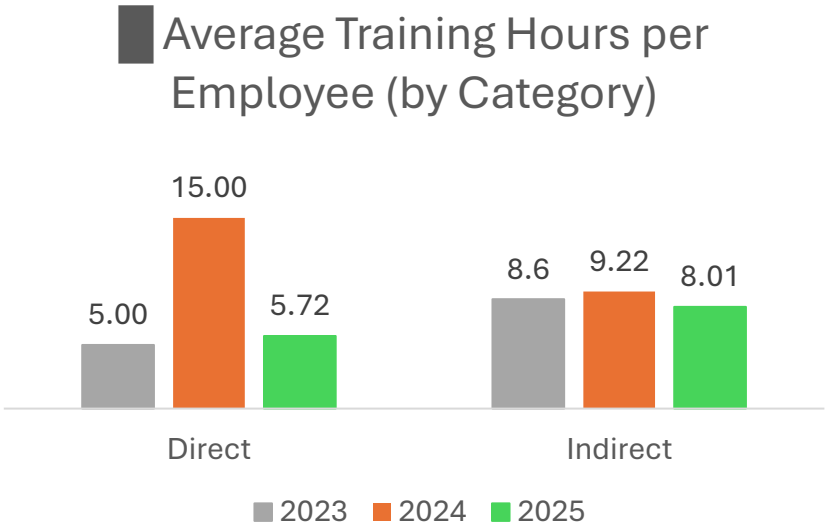
The Company's overall learning and development strategy is grounded in **on-the-job training**, supplemented by **new-hire orientation** and **role-specific professional training** as its core components. Aligned with annual objectives and the needs of different business functions, the Company has established a comprehensive training system.

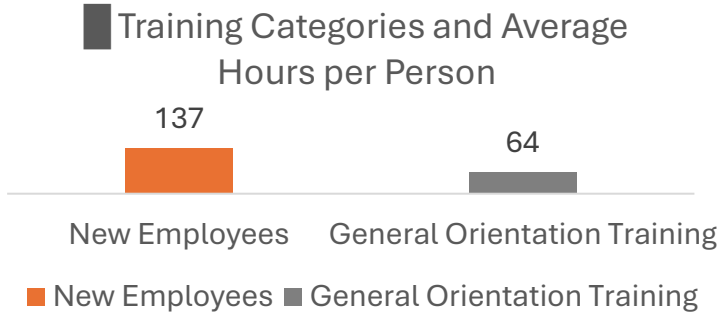
Upon onboarding, new employees receive dedicated briefings on internal policies and occupational safety matters, followed by specialized training conducted by their respective departments. The Company actively encourages employees to pursue professional courses within their scope of work. Centered on continuous employee development, the Company offers diverse learning channels to enable employees to apply their expertise and achieve personal growth.

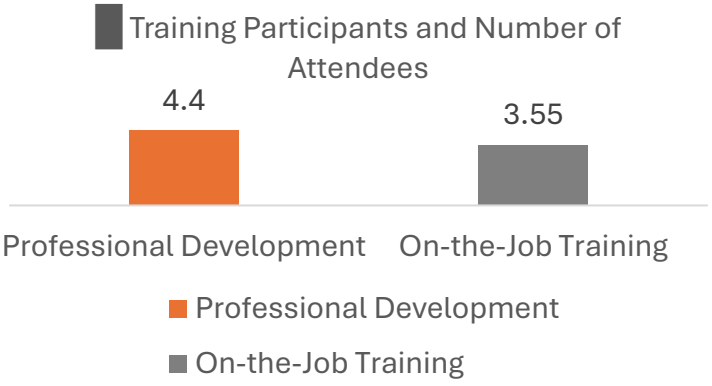
Each department develops and implements its annual training plan according to operational needs. Employee development activities are categorized as internal or external training. Internal training is arranged by departments to have qualified personnel deliver courses tailored to actual business requirements. For external training, the Company has established management procedures and provides training subsidies; departments may submit applications based on business needs, and, upon approval, designated staff attend courses offered by external institutions. Trainees then share their learning outcomes with colleagues so that knowledge can be applied across the organization. Through these diversified training approaches, the Company aims to enable employees to continually refine their skills, learn, and grow.

Beginning in 2025, the Company will introduce an **online learning platform** to offer a broader range of professional courses for employees to enroll in, while enabling the Company to more accurately track employees' competency development and continuing education.









External training	Professional Competency Statistics
Number of certifications obtained	**43 certificates**
Company subsidy amount	**NT$158.32 thousand (NT$158,320)**

5.2.3 Elite Cultivation

Smooth communication between labor and management facilitates cooperation, helps employees understand the Company's operational plans and business status, and enables management to stay informed of employees' working conditions so as to build a more employee-friendly workplace based on staff needs. ***V5TEC*** complies with applicable laws and ensures that internal personnel and administrative management conform to local labor regulations. In accordance with the law, the Company convenes labor-management meetings every three months; through regular bilateral dialogue, labor-management cooperation is promoted, employees can voice opinions and request improvements to working conditions, and workers' standing is effectively enhanced.

The Company also maintains multiple communication channels to enable two-way exchanges so employees can fully express their views and the Company can respond in a timely manner, converting suggestions into policies for implementation.

Notes

•***Scoring scale for the employee opinion survey:*** *5-point scale, where **5** is the highest and **1** is the lowest.*

•***Follow-up action:*** *Topics scoring below **3** are designated as annual priority improvement items.*

In 2025 the Company conducted its first employee survey on topics including group catering, the work environment, and departmental supervisors' leadership styles; scores for all topics exceeded preset targets and no items required corrective action. Nevertheless, the Company is not complacent and has proactively proposed improvement plans for the lowest-scoring topics to better meet employee expectations. In recent years labor-management relations at the Company have been harmonious, with no labor disputes reported.

Employees' Opinion Investigation

Survey department	Administrative Management Department
Questionnaire response rate	82%
Survey topics	Group catering; Work environment; Department supervisors' leadership style
Survey frequency	Annually
Survey period	Full year 2025

•***Questionnaire response rate =***
*Number of completed questionnaires/Total number of employees in the year * 100%*

5.3 Occupational Safety and Health

Material Topic	Occupational Safety and Health
Significance to the Company	• **Safe production is essential to product quality.** The Company's employees are its greatest asset, and the Company must protect these "assets" and be accountable for employee safety. • **Protecting personnel while ensuring quality** reduces safety incidents and occupational illnesses during the production process.
Policy / Commitment	• Comply with applicable national and governmental environmental, occupational safety, and health regulations. • Promote environmental, safety, and health management training to raise employee awareness and encourage active participation in implementation. • **Continuously improve EHS performance** through pollution prevention, accident prevention, energy conservation, and responsible care.
Policy / Commitment	• Emphasize source control and process waste reduction, and upgrade safety and health facilities to prevent pollution and reduce risks. • Maintain clear communication channels to convey the Company's environmental, health, and safety policies to employees, suppliers, related organizations, and the public • Promote environmental, health, and safety management training to raise employees' EHS awareness and encourage their active participation in implementation. • Continuously improve environmental and occupational safety and health performance through pollution prevention, accident prevention, energy conservation, and responsible care. • Emphasize pollution source control and process waste reduction, and upgrade safety and health facilities to achieve pollution prevention and risk reduction. • Establish effective communication channels to continuously convey the Company's environmental, health, and safety policies to employees, suppliers, relevant organizations, and the public.

5.3 Occupational Safety and Health

Goals	**Short-term**	• Maintain a zero incidence of occupational accidents. • Establish or strengthen an occupational health and safety management system (e.g., ISO 45001). • Introduce a hazard identification and risk assessment (HIRA) system — conduct at least once every three years and update whenever changes occur. • Complete a compliance audit of occupational safety regulations for office spaces and R&D environments. • Achieve an average of 1 hour of occupational safety and health training per employee.
	Mid & Long-term	• Maintain a zero incidence of occupational accidents. • Establish or strengthen an occupational health and safety management system (e.g., ISO 45001). • Introduce a hazard identification and risk assessment (HIRA) system — conduct at least once every three years and update whenever changes occur.

Goals	**Mid & Long-term**	• Complete a compliance audit of occupational safety regulations for office spaces and R&D environments. • Implement a workplace safety inspection program (at least once per month). • Achieve 100% coverage of employee occupational safety and health training. • Achieve an average of 1 hour of occupational safety and health training per employee.
Responsible Department / Grievance Mechanism		• Responsible department: Occupational Safety Office. • Grievance channels: • Email: jerry.hf.chen@v5.com.tw • Phone: 03-6233089
Resources Invested This Year		• Conduct two fire drills annually. • On-the-job occupational safety and health training. • Implement ISO 45001 system.
Evaluation Mechanism / Results		• Employee occupational safety and health training hours. • Number of occupational accident incidents.

Occupational Safety and Health Management System

V5TEC implemented an Occupational Health and Safety Management System (ISO 45001) certification in 2026. The system scope covers ***V5TEC***'s factory and office areas (Hsinchu Park Headquarters, Taichung Office, and Kaohsiung Office), and applies to all workers of the Company, including regular employees and contract staff.

Through risk management and continuous improvement, the Company seeks to reduce the occurrence of occupational incidents. In addition, the Occupational Safety Office conducts annual safety and health education and training, emergency response drills, and related activities to instill correct safety and health concepts and hazard-prevention awareness among all employees, thereby lowering operational risks, enforcing workplace safety and health management, and creating a high-quality working environment.

Beyond implementing occupational safety and health activities, the Company promotes employee physical and mental well-being by continuously advancing programs such as **workplace maternal protection**, **abnormal workload management**, **prevention of unlawful impairment, human-factor hazard prevention**, and **protection for middle-aged and older workers**. Each program follows the central competent authority' s guidance for hazard identification, assessment, and control. The Company also regularly organizes health-promotion activities, including health talks and educational materials, to foster workplace physical and mental health.

Employees are the Company's greatest asset. ***V5TEC*** cares for employee safety and health and continuously improves the workplace so that every colleague can work with peace of mind and share in the Company's prosperous future.

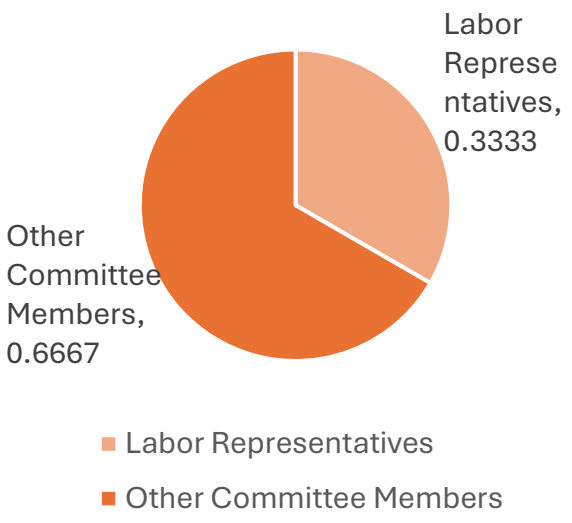
Worker Participation, Consultation and Communication

V5TEC has established an **Environment and Occupational Safety and Health Committee (EHS Committee)** in accordance with legal requirements. The committee is chaired by the **General Manager**, with the **management representative** appointed to assist in handling committee affairs. The EHS Committee comprises **seven members**. Members are drawn from departmental managers, occupational safety and health personnel, and worker representatives; **six worker representatives** were selected from various units. The worker representative ratio of **85.7%** meets the statutory requirement of at least one-third. The committee has adopted the **Safety and Health Work Rules**.

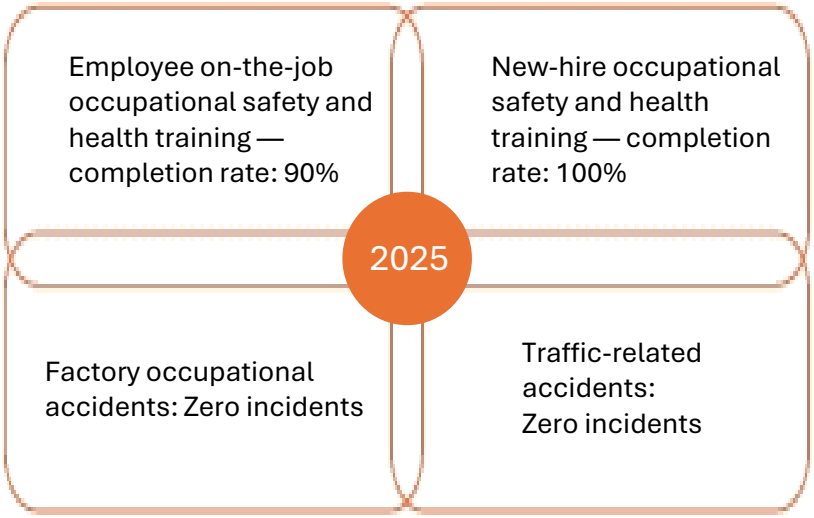
The committee convenes **quarterly** and is responsible for reviewing, coordinating, and advising on occupational safety and health matters; resolving and approving occupational accident investigation findings; reviewing the results of workplace environment monitoring; and proposing health management and health-promotion initiatives as well as safety and health management performance measures. These activities aim to prevent occupational hazards and ensure a safe and healthy working environment for employees.

Starting in **August 2025**, the Company implemented the committee and held **one committee meeting by the end of October 2025**. No major occupational accidents occurred during the year. To encourage employee participation in occupational safety and health activities and to handle safety-related complaints, the Company has established an **employee mailbox** managed by safety personnel; **no occupational safety and health complaints were received in 2025**.

EHS Committee



Occupational Safety and Health Training Zero traffic-related Goals



Occupational Safety and Health Training Zero traffic-related Training

In accordance with occupational safety regulations, safety courses include new-hire occupational safety and health orientation and on-the-job occupational safety training; all such courses are provided free of charge. The Administrative Management Department has implemented the **eLearn** online platform so employees are not required to attend centralized classes and can complete training during their own available time. All courses require completion of a post-training assessment to evaluate training effectiveness. We verify that employees follow safety standard operating procedures to reduce workplace injuries. When occupational accident reports occur in related industries, we analyze the causes and conduct on-site safety briefings addressing similar risks. The Company retains all training records, maintains training attendance logs, and includes training participation as a component of employee performance evaluations.

Occupational Safety Related Statistics

Training

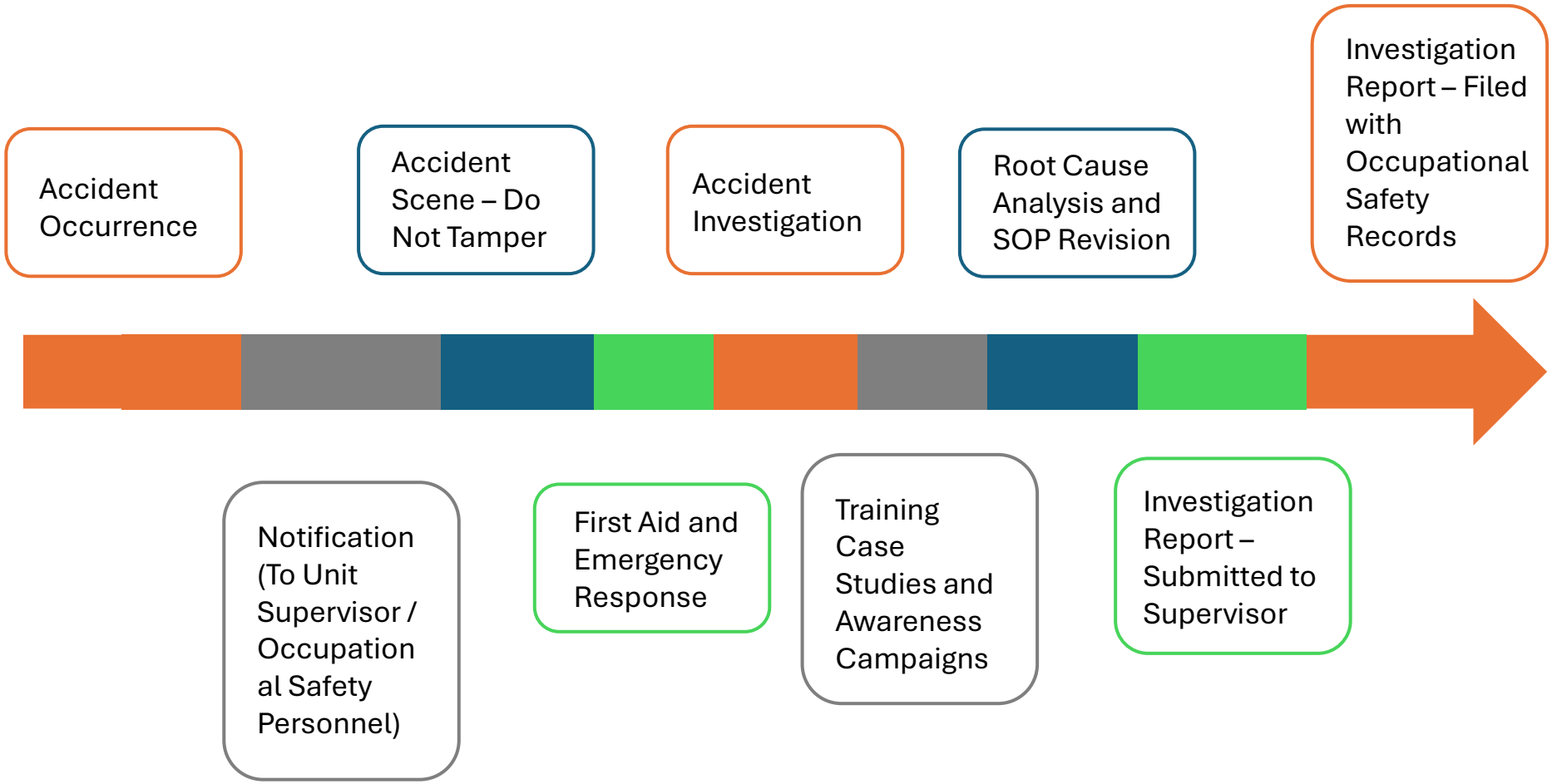
Training Item	Total Trainees	Total Training Hours
New-hire occupational safety and health training	30	15
On-the-job occupational safety and health training	218	261.6
Fire drill training (first half)	55	44
Fire drill training (second half)	78	62.4

Hazard Identification, Risk Assessment and Incident Investigation

V5TEC has established a Hazard Identification and Risk Assessment Management Procedure in accordance with ISO 45001. Pursuant to this procedure, hazard identification and risk assessments were conducted across the plant; departmental hazard identification and risk assessments were completed in November 2025. A total of 338 hazard/risk items were identified across departments, all classified as low hazard and low risk. In line with ISO 45001, the Company has also established an Occupational Accident Investigation Procedure. No occupational accidents occurred on-site or in transit in 2025 (zero occupational accidents), and therefore there are no incident investigation records for the year.

Additionally, the Company has implemented incident reporting and investigation measures to ensure thorough investigation and management of incidents. These measures include recording near-miss events and policies that permit workers to remove themselves from work situations they reasonably believe could cause injury or illness. If any work-related injury occurs, the reporting and corrective action process will be carried out according to the following procedure.

Accident Investigation Flowchart



Prevention and Mitigation of Occupational Health and Safety Impacts Directly Related to Business Operations

The Company has established a "**Contractor Management Procedure"** in accordance with ISO 45001. Outsourced contractors are required to complete contractor work permit/application forms and related documentation prior to site entry and are thoroughly informed of hazard factors and occupational safety and health requirements. After acknowledging these items, contractors sign a Contractor Safety and Health Management Undertaking to confirm their understanding of construction precautions.

Occupational Injury Statistics Analysis

According to the statistics and analysis of employee occupational injuries and occupational diseases shown in the table below, from **2023 to 2025** no employees experienced any fatal occupational injuries or occupational disease cases (including recordable occupational diseases), thereby achieving the target of **zero occupational incidents**.

Note 1 *— Definition of total exposure hours: Total exposure hours are the sum of actual working hours for all employees during the year (this must include overtime hours and must exclude all types of leave taken by all employees).*
Note 2 *— Base for rate calculation and rounding: The Company uses 200,000 work-hours as the base for rate calculations. Round results to two decimal places (round half up).*
Note 3 *— Serious occupational injury: A serious occupational injury is an injury (excluding fatalities) that prevents or substantially impairs an employee from returning to their pre-injury health status within six months.*
Serious injury rate *formula:*
(Number of serious occupational injuries (excluding fatalities) /Total exposure hours)*200,000
Note 4 *— Recordable occupational injuries are those resulting from any of the following: death, absence from work, restricted work or job transfer, medical treatment beyond first aid, loss of consciousness, or significant injury diagnosed by a physician or other licensed health professional (even if they did not result in death, absence, restricted work, job transfer, medical treatment beyond first aid, or loss of consciousness). The statistics must include the number of fatalities and cases of severe occupational injury, but exclude commuting-related incidents. It should also be specified whether minor injuries (workplace injuries resolved with simple first aid) are included or excluded.*
Formula:
Recordable Occupational Injury Rate =
(Number of Recordable Injuries (including fatalities and severe in juries)/ Total Hours Worked*200,000

Stats/Year		2023		2024		2025	
		Employee	Non-Employee Workers	Employee	Non-Employee Workers	Employee	Non-Employee Workers
Total Hours Worked (Note 1.)		195,584	0	228,904	0	385,880	0
Fatalities from Occupational Injuries	Number	0	0	0	0	0	0
	Ratio (Note2)	0	0	0	0	0	0
Severe Occupational Injuries (Note3)	Number	0	0	0	0	0	0
	Ratio	0	0	0	0	0	0
Recordable Occupational Injuries (Note4)	Number	0	0	0	0	0	0
	Ratio	0	0	0	0	0	0
Fatalities from Occupational Diseases	Number	0	0	0	0	0	0
	Ratio (Note5)	0	0	0	0	0	0
Recordable Occupational Diseases	Number	0	0	0	0	0	0
	Ratio	0	0	0	0	0	0

Note 1 *— Definition of total exposure hours: Total exposure hours are the sum of actual working hours for all employees during the year (this must include overtime hours and must exclude all types of leave taken by all employees).*
Note 2 *— Base for rate calculation and rounding: The Company uses 200,000 work-hours as the base for rate calculations. Round results to two decimal places (round half up).*
Note 3 *— Serious occupational injury: A serious occupational injury is an injury (excluding fatalities) that prevents or substantially impairs an employee from returning to their pre-injury health status within six months.*
Serious injury rate *formula:*
(Number of serious occupational injuries (excluding fatalities) /Total exposure hours)*200,000

Note 4 *— Recordable occupational injuries are those resulting from any of the following: death, absence from work, restricted work or job transfer, medical treatment beyond first aid, loss of consciousness, or significant injury diagnosed by a physician or other licensed health professional (even if they did not result in death, absence, restricted work, job transfer, medical treatment beyond first aid, or loss of consciousness). The statistics must include the number of fatalities and cases of severe occupational injury, but exclude commuting-related incidents. It should also be specified whether minor injuries (workplace injuries resolved with simple first aid) are included or excluded.*
Formula:
Recordable Occupational Injury Rate =
(Number of Recordable Injuries (including fatalities and severe injuries)/ Total Hours Worked*200,000

Note 5 — Occupational Disease Fatality Rate = (Number of Deaths Caused by Occupational Diseases/Total Hours Worked) * 200,000
Note 6 — Recordable Occupational Disease Rate = (Number of Recordable Occupational Diseases (including fatalities) / Total Hours Worked) * 200,000

Emergency Response

V5TEC has established an **Emergency Response Plan** and organized an **Emergency Response Team**. In the event of an emergency, the Emergency Response Team is responsible for immediate response and incident handling. Drill results demonstrate that each team is capable of performing **firefighting**, **first aid**, **evacuation guidance**, and **emergency evacuation** tasks.

On-duty personnel receive **emergency response training and fire drills semiannually**. Through hands-on simulation exercises conducted by drill teams, employees develop practical emergency response skills and personal safety-management capabilities, enabling them to take appropriate actions before an incident escalates and thereby reduce the impact and harm of a crisis.

In 2025, emergency response drills were carried out in accordance with the Emergency Response Plan. Exercises were organized by functional roles—**on-site incident commander**, **notification team**, **evacuation guidance team**, **firefighting team**, and others—to ensure employees can respond promptly to emergencies and minimize personnel injuries and environmental impacts.

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



Healthy Workplace Promotion

The Company arranges employee health examinations each year that exceed statutory requirements. In addition to the standard regulatory items, the examinations include supplementary checks such as ultrasound and electrocardiogram. After receiving the health examination reports, medical staff stratify results by risk level and provide medical follow-up and care for employees identified as medium-to-high risk, enabling employees to gain a clearer understanding of their health status.

In accordance with regulations, on-site nursing services are provided six times per month and physician visits are conducted six times per year to deliver employee care and counseling. Medical personnel offer guidance on diet, disease prevention, management of metabolic risk factors, and appropriate exercise.

Effectiveness of Four Major Programs

- **Abnormal Workload Management**

The Administrative Management Department strictly monitors total overtime hours to prevent excessive working hours. For employees who exceed allowable hours, the Company arranges welfare interviews and coordinates workload adjustments to safeguard employee physical and mental health and maintain work efficiency.

- **Human-Factor Hazard Prevention and Protection for Middle-Aged and Older Workers**

The Company continues to implement measures to prevent human-factor hazards and plans to formally design and implement a protection program for middle-aged and older workers in 2026, ensuring employees of all age groups can work in a safe and healthy environment.

Healthy Workplace Promotion

- **Prevention of Workplace Unlawful Acts**

All 14 departments across the plant have undergone risk assessments, which indicate a low-to-medium risk level. The Company continues to promote training and preventive measures to ensure workplace safety and a culture of respect.

- **Maternal Protection Program**

The Company continues to implement measures to prevent human-factor hazards and plans to formally design and implement a protection program for middle-aged and older workers in 2026, ensuring employees of all age groups can work in a safe and healthy environment.

The Administrative Management Department is committed to advancing workplace health promotion. Each year it invites on-site medical staff to conduct health interviews covering physical and mental health topics and to review health examination results, providing practical assistance to help employees better understand their personal health.

5.4 Community Engagement

As a member of society that is interdependent with investors, employees, local communities, and other stakeholders, ***V5TEC*** seeks to **lead by example** and leverage its influence to fulfill corporate social responsibility. We collaborate with local organizations to ensure resources reach those who are genuinely in need. In 2025, we organized **four events**, mobilizing collective goodwill and allocating resources for maximum impact, with the aim of contributing to a better society.

Charitable Donation Recipients	Donation amount
Children Are Us Foundation	**Donation amount:** NT$8,300 *Notes: Co-organized by the company; donated by employees.*
	Event: Charity sale — donation **Donation amount:** NT$17,250 **Notes:** Co-organized by the company; donated by employees.
	Item donated: Receipts (invoices) **Quantity:** 3,572 receipts **Notes:** Co-organized by the company; donated by employees.
	Event: charity sale donation **Donation amount:** NT$17,655 **Notes:** Co-organized by the company; donated by employees.
	Event: monthly meeting boxed-lunch purchase **Donation amount:** NT$14,500 **Notes:** Donated by the company.
Huashan Social Welfare Foundation	**Event:** "30 Food For The Poor" New Year's meal delivery **Donation amount:** NT$161,000 **Notes:** Co-organized by the company; donated by employees.





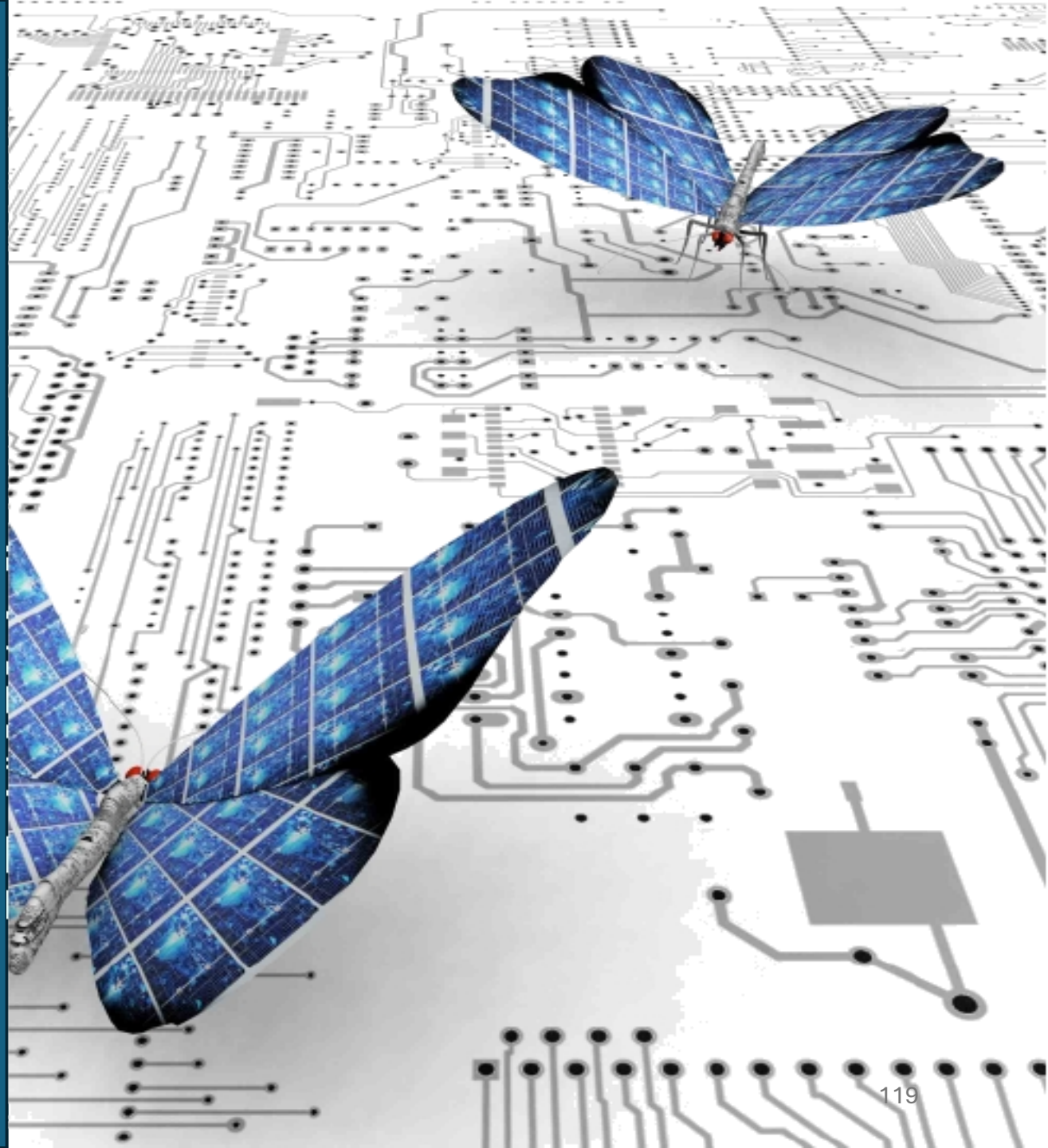






Appendices

Appendix I: GRI Content Index
Appendix II: SASB Content Index



Appendix I: GRI Content Index

Statement of Use | V5 Technology Co., Ltd. has reported the information for the period January 1, 2025 to December 31, 2025 in accordance with the GRI Standards.
GRI 1 Used | GRI 1: Foundation 2021
Applicable GRI Sector Standards | Not Applicable

Topic	Disclosure Item	Description	Chapter	Page Number	Omission Reason / Necessary Explanation
GRI 2: General Disclosures 2021					
Organizational and Reporting Practices	2-1	Organizational Details	2.1 Company Profile	21	
	2-2	Entities Included in the Sustainability Repor	About This Report / ESG Information Disclosure	04	
	2-3	Reporting Period, Frequency, and Contact Point	*About This Report / ESG Information Disclosure, Publication Frequency, Feedback*	04	
	2-4	Restatements of Information	*About This Report / ESG Information Disclosure*	04	
	2-5	External Assurance	About This Report / Basis of Preparation and Information Verification	04	

Topic	Disclosure Item	Description	Chapter	Page Number	Omission Reason / Necessary Explanation
GRI 2: General Disclosures 2021					
Activities and Workers	2-6	Activities, Value Chain, and Other Business Relationships	2.1 Company Profile	21	
	2-7	Employee	5.1.2 Employee Statistics	85	
	2-8	Non-Employee Workers	5.1.2 Employee Statistics	85	Our company has workers who are not employess
Governance	2-9	Governance Structure and Composition	3.1.1Board of Directors	45	
	2-10	Nomination and Selection of the Highest Governance Body	3.1.1Board of Directors	45	
	2-11	Chair of the Highest Governance Body	3.1.1Board of Directors	45	
	2-12	Role of the Highest Governance Body in Overseeing Impact Management	1.2 Stakeholder Communication 3.1.1Board of Directors	12 45	
	2-13	Responsible Person for Impact Management	1.2 Stakeholder Communication	12	
	2-14	Role of the Highest Governance Body in Sustainability Reporting	1.1 Sustainability Governance Structure	09	
	2-15	Conflicts of Interest	3.1.1Board of Directors	45	

Topic	Disclosure Item	Description	Chapter	Page Number	Omission Reason / Necessary Explanation
GRI 2: General Disclosures 2021					
Governance	2-16	Communication of Key Significant Events	3.1.1 Board of Directors	45	No potential negative significant events occurred during the year.
	2-17	Collective Knowledge of the Highest Governance Body	3.1.1 Board of Directors	45	
	2-18	Evaluation of the Performance of the Highest Governance Body	3.1.1 Board of Directors	45	
	2-19	Remuneration Policies	3.1.2.2 Compensation Committee	52	
	2-20	Process for Determining Remuneration	3.1.2.2 Compensation Committee	52	
	2-21	Annual Total Compensation Ratio			Confidentiality Provision / Compensation is considered confidential within the company and therefore not disclosed.
	2-22	Statement on Sustainable Development Strategy	Message from Management	03	
	2-23	Policy Commitments	4.4 Sustainable Supply Chain 5.1.1 Human Rights Protection	78 83	

Topic	Disclosure Item	Description	Chapter	Page Number	Omission Reason / Necessary Explanation
GRI 2: General Disclosures 2021					
Governance	2-24	Embedding Policy Commitments	4.4 Sustainable Supply Chain 5.1.1 Human Rights Protection	78 83	No potential negative significant events occurred during the year.
	2-25	Processes to Remediate Negative Impacts	1.2 Stakeholder Communication 3.1.1 Board of Directors	12 45	
	2-26	Mechanisms for Seeking Advice and Raising Concerns	1.2 Stakeholder Communication	12	
	2-27	Compliance with Laws and Regulations	1.2 Stakeholder Communication 3.1.1 Board of Directors	12 45	
	2-28	Membership in Associations	2.5 Participation in External Organizations	41	
	2-29	Approach to Stakeholder Engagement	1.2 Stakeholder Communication	12	
	2-30	Collective Bargaining Agreements	Message from Management	03	Not Applicable / The company has not established a labor union nor signed collective agreements with employees. Instead, two-way interaction is conducted through quarterly labor-management meetings. Labor relations remained harmonious during the year.

Topic	Disclosure Item	Description	Chapter	Page Number	Omission Reason / Necessary Explanation
GRI 3: Significant Topic 2021					
Significant Topic	3-1	Process to Determine Material Topics	1.3 Identification of Material Topics	18	No potential negative significant events occurred during the year.
	3-2	List of Material Topics	1.3 Identification of Material Topics	18	
Economic Aspect					
Economic Performance					
GRI 201:Economic Performance 2016	201-1	Direct Economic Value Generated and Distributed	3.3 Financial Performance	63	
Market Presence					
GRI 202: Market Presence 2016	202-1	Ratio of Standard Entry-Level Wage by Gender Compared to Local Minimum Wage	5.2.1 Compensation and Benefits	97	
	202-2	Proportion of Senior Management Hired from the Local Community	5.1.2 Employee Statistics	85	
Procurement Practices					
GRI 204: Procurement Practices 2016	204-1	Proportion of Spending on Local Suppliers	4.4 Sustainable Supply Chain	78	

Topic	Disclosure Item	Description	Chapter	Page Number	Omission Reason / Necessary Explanation
★ Information Security					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	3.4 Information Security	65	
Custom Material Topic	IS-1	Significant Information Security Incidents During the Year	3.4 Information Security	65	No significant information security incidents occurred during the year.
★ Innovation and R&D					
GRI 3: Material Topics 2021	3-3	Proportion of Spending on Local Suppliers	2.3 Innovation and R&D	37	
Custom Material Topic	IN-1	R&D Investment During the Year	2.3 Innovation and R&D	37	

Topic	Disclosure Item	Description	Chapter	Page Number	Omission Reason / Necessary Explanation
Environmental Aspect					
Energy					
GRI 302: Energy 2016	302-1	Energy Consumption Within the Organization	4.2 Energy Conservation and Carbon Reduction	72	
	302-3	Energy Intensity	4.2 Energy Conservation and Carbon Reduction	72	
	302-4	Reduction of Energy Consumption	4.2 Energy Conservation and Carbon Reduction	72	
Water and Effluents					
GRI 303: Water and Effluents 2018 – Management Approach	303-1	Interactions with Water as a Shared Resource	2.3 Innovation and R&D	37	
	303-2	Management of Water Discharge-Related Impacts	2.3 Innovation and R&D	37	
GRI 303: Water and Effluents 2018	303-3	Water Withdrawal	4.3 Water and Waste Management	76	
	303-4	Water Discharge	4.3 Water and Waste Management	76	
	303-5	Water Consumption	4.3 Water and Waste Management	76	

Topic	Disclosure Item	Description	Chapter	Page Number	Omission Reason / Necessary Explanation
Environmental Aspect					
★Emissions(Greenhouse Gas Management)					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	4.2 Energy Conservation and Carbon Reduction	72	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG Emissions	4.2 Energy Conservation and Carbon Reduction	72	
	305-2	Energy Indirect (Scope 2) GHG Emissions	4.2 Energy Conservation and Carbon Reduction	72	
	305-3	Other Indirect (Scope 3) GHG Emissions	4.2 Energy Conservation and Carbon Reduction	72	
	305-4	GHG Emissions Intensity	4.2 Energy Conservation and Carbon Reduction	72	
	305-5	Water Consumption	4.2 Energy Conservation and Carbon Reduction	72	
	305-6	Reduction of GHG Emissions	-	-	Not Applicable / The company does not emit any ozone-depleting substances (ODS).
	305-7	Emissions of Ozone-Depleting Substances (ODS)	-	-	Not Applicable / The company does not emit NOx, SOx, or volatile organic compounds (VOC).

Topic	Disclosure Item	Description	Chapter	Page Number	Omission Reason / Necessary Explanation
Environmental Aspect					
Waste					
GRI 306: Waste 2020 – Management Approach	306-1	Waste Generation and Significant Waste-Related Impacts	4.3 Water and Waste Management	76	
	306-2	Management of Significant Waste-Related Impacts	4.3 Water and Waste Management	76	
GRI 306: Waste 2020	306-3	Waste Generated	4.3 Water and Waste Management	76	
	306-4	Waste Diverted from Disposal	4.3 Water and Waste Management	76	
	306-5	Waste Directed to Disposal	4.3 Water and Waste Management	76	
★ **Supplier Environmental Assessment (Sustainable Supply Chain)**					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	4.4 Sustainable Supply Chain	78	
GRI 308: Supplier Environmental Assessment 2016	308-1	New Suppliers Screened Using Environmental Criteria	4.4 Sustainable Supply Chain	78	
	308-2	Negative Environmental Impacts in the Supply Chain and Actions Taken	4.4 Sustainable Supply Chain	78	

Topic	Disclosure Item	Description	Chapter	Page Number	Omission Reason / Necessary Explanation
Social (Including Human Rights) Aspects					
Employment					
GRI 401: Employment 2016	401-1	New Employee Hires and Employee Turnover	5.1.2 Employee Statistics	85	
	401-2	Benefits Provided to Full-Time Employees (Excluding Temporary or Part-Time Employees)	5.2.1 Compensation and Benefits	85	
	401-3	Parental Leave	5.1.2 Employee Statistics	85	
Labor/Management Relations					
GRI 402: Labor/Management Relations 2016	402-1	Minimum Notice Periods Regarding Operational Changes	5.2.3 Labor-Management Communication	104	
★ Occupational Health and Safety					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	5.3 Occupational Health and Safety	105	

Topic	Disclosure Item	Description	Chapter	Page Number	Omission Reason / Necessary Explanation
Social (Including Human Rights) Aspects					
★ Occupational Health and Safety					
GRI 403: Occupational Health and Safety 2018 – Management Approach	403-1	Occupational Health and Safety Management System	5.1.2 Employee Statistics	85	
	403-2	Hazard Identification, Risk Assessment, and Incident Investigation	5.2.1 Compensation and Benefits	97	
	403-3	Occupational Health Services	5.1.2 Employee Statistics	85	
	403-4	Worker Participation, Consultation, and Communication on Occupational Health and Safety	5.3 Occupational Health and Safety	49	
	403-5	Worker Training on Occupational Health and Safety	5.3 Occupational Health and Safety	105	
	403-6	Promotion of Worker Health	5.3 Occupational Health and Safety	105	

Topic	Disclosure Item	Description	Chapter	Page Number	Omission Reason / Necessary Explanation
Social (Including Human Rights) Aspects					
★ Occupational Health and Safety					
GRI 403: Occupational Health and Safety 2018 – Management Approach	403-7	Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked to Business Relationships	5.3 Occupational Health and Safety	105	
GRI 403: Occupational Health and Safety 2018	403-8	Workers Covered by the Occupational Health and Safety Management System	5.3 Occupational Health and Safety	105	
	403-9	Work-Related Injuries	5.3 Occupational Health and Safety	105	
	403-10	Work-Related Ill Health	5.3 Occupational Health and Safety	105	

Topic	Disclosure Item	Description	Chapter	Page Number	Omission Reason / Necessary Explanation
Social (Including Human Rights) Aspects					
★ **Training and Education (Talent Development)**					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	5.2.2 Talent Development	100	
GRI 404: Training and Education 2016	404-1	Average Hours of Training per Employee per Year	5.2.2 Talent Development	100	
	404-2	Programs for Upgrading Employee Skills and Transition Assistance	5.2.2 Talent Development	100	
	404-3	Percentage of Employees Receiving Regular Performance and Career Development Reviews	5.2.1 Compensation and Benefits	45	
Employee Diversity and Equal Opportunity					
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of Governance Bodies and Employees	3.1.1 Board of Directors 5.1.2 Employee Statistics	45 85	

Topic	Disclosure Item	Description	Chapter	Page Number	Omission Reason / Necessary Explanation
Social (Including Human Rights) Aspects					
★ **Supplier Social Assessment (Sustainable Supply Chain)**					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	4.4 Sustainable Supply Chain	78	
GRI 414: Supplier Social Assessment 2016	414-1	New Suppliers Screened Using Social Criteria	4.4 Sustainable Supply Chain	78	
	414-2	Negative Social Impacts in the Supply Chain and Actions Taken	4.4 Sustainable Supply Chain	78	

Appendix II: SASB Content Index

V5TEC is classified under the Technology & Communications sector / Semiconductor industry, with the applicable version being December 2023.

SASB Topic	Code	Metric	Category	Unit of Measure	Response to Metric
Greenhouse Gas Emission	TC-SC-110a.1	(1) Total Global Scope 1 Emissions (2) Total Emissions from Perfluorinated Compounds (PFCs)	Quantitative	Metric Tons (t) of CO_2 Equivalent (tCO_2e)	**(1) Total Global Scope 1 Emissions:** 33.0845 tCO_2e **(2) Total Emissions from Perfluorinated Compounds (PFCs):** 0 tCO_2e

SASB Topic	Code	Metric	Category	Unit of Measure	Response to Metric
Greenhouse Gas Emission	TC-SC-110a.2	Discussion and Analysis of Short-Term and Long-Term Strategies or Plans for Managing Scope 1 Emissions, Emission Reduction Targets, and Performance Against These Targets	Discussion and Analysis	-	The Company is committed to promoting energy conservation, increasing the use of renewable energy, and adopting low-carbon design. A Sustainability Development Task Force is responsible for coordinating target-setting, performance tracking, and annual reporting to management, ensuring that carbon management is integrated into operational decision-making. Short-Term Initiatives: Establish a greenhouse gas inventory system. Complete the Company's individual greenhouse gas inventory. Use energy-efficient products to improve energy efficiency in office and plant facilities. Reduce greenhouse gas emission intensity by 1%. Long-Term Initiatives: Complete greenhouse gas inventories for ***V5TEC*** and its subsidiaries. Reduce greenhouse gas emission intensity by 2%.

SASB Topic	Code	Metric	Category	Unit of Measure	Response to Metric
Manufacturing Energy Management	TC-SC-130a.1	**(1) Total Energy Consumption, (2) Percentage of Grid Electricity, (3) Percentage of Renewable Energy**	Quantitative	Gigajoules (GJ), Percentage (%)	**(1) Total Energy Consumption:** 7,175 GJ **(2) Grid Electricity Percentage:** 100% **(3) Renewable Energy Percentage:** 0%
Water Management	TC-SC-140a.1	(1) Total Water Withdrawal, and Percentage from Areas of High or Extremely High Baseline Water Stress (2) Total Water Consumption, and Percentage from Areas of High or Extremely High Baseline Water Stress	Quantitative	Thousand Cubic Meters (m^3), Percentage (%)	**(1) Total Water Withdrawal:** 3,452 m^3 **(2) Total Water Consumption:** 3,452 m^3 (3) According to the World Resources Institute (WRI), the Company's operating sites are not located in areas of high or extremely high baseline water stress; therefore, the percentage for these indicators is **0%**.

SASB Topic	Code	Metric	Category	Unit of Measure	Response to Metric
Waste Management	TC-SC-150a.1	(1) Weight of Hazardous Waste Generated in Manufacturing Processes (2) Percentage Recycled	Quantitative	Metric Tons (t), Percentage (%)	**(1) Hazardous Waste Generated:** 0 t **(2) Recycling Percentage:** 0%
Occupational Health and Safety	TC-SC-320a.1	Efforts to Assess, Monitor, and Reduce Worker Exposure to Human Health Hazards Qualitative – Discussion and Description	Discussion and Analysis	Thousand Cubic Meters (m^3), Percentage (%)	The Company does not use toxic gases or hazardous solvents internally. Workplace environmental testing is conducted twice annually (in May and November). Efforts may include: Risk assessment and continuous monitoring, participation in long-term health studies, air quality monitoring in cleanroom environments, implementation of engineering controls to reduce worker exposure, provision of personal protective equipment (PPE) Process automation to minimize direct exposure, elimination, substitution, or adoption of safer alternatives for hazardous substances.

SASB Topic	Code	Metric	Category	Unit of Measure	Response to Metric
Occupational Health and Safety	TC-SC-320a.2	Total Monetary Losses Resulting from Legal Proceedings Related to Violations of Employee Health and Safety	Quantitative	Amount ($)	In 2025, there were no incidents of violations related to employee health and safety. Accordingly, the total monetary losses from legal proceedings amounted to **0**.
Recruitment and Management of Global and Technical Workforce	TC-SC-330a.1	Percentage of Employees Requiring Work Visas	Quantitative	Percentage (%)	The Company has no overseas employees requiring work visas.
Product Lifecycle Management	TC-SC-410a.1	Percentage of Revenue from Products Containing Substances Requiring Declaration under IEC 62474	Quantitative	Percentage (%)	The Company has no revenue from products containing substances requiring declaration under IEC 62474.
	TC-SC-410a.2	Processor Energy Efficiency at the System Level for (1) Servers, (2) Desktop Computers, and (3) Notebook Computers	Quantitative		As the Company is not an end-product manufacturer, the metric on processor energy efficiency at the system level for servers, desktops, and notebooks is **not applicable**.

SASB Topic	Code	Metric	Category	Unit of Measure	Response to Metric
Materials Sourcing	TC-SC-440a.1	Description of Risk Management Related to the Use of Critical Materials	Discussion and Analysis		**Supply Chain Diversification:** Develop multiple sourcing channels to avoid reliance on a single supplier. **Safety Stock Levels:** Maintain secure inventory thresholds to ensure production continuity during unexpected disruptions. **Regulatory Compliance:** Conduct regular reviews and adhere to relevant regulations and international standards to mitigate legal risks.
Recruitment and Management of Global and Technical Workforce	TC-SC-520a.1	Total Monetary Losses Resulting from Legal Proceedings Related to Violations of Anti-Competitive Regulations	Quantitative	Amount ($)	In 2025, there were no incidents of violations related to anti-competitive behavior. Accordingly, the total monetary losses from legal proceedings amounted to **0**
Activity Metrics					
	TC SC-000.A	Total Produced Amount	Quantitative	Units	Production from owned facilities amounted to **132 units of Automated Optical Inspection (AOI) equipment**.
	TC SC-000.B	Output from Company-Owned Sites	Quantitative	Percentage (%)	100%

