2340

Stock Code

TASC

Taiwan-Asia Semiconductor Corporation

2025 Annual Report

Annual Report Website	mops.twse.com.tw
TASC Website	www.tascsemi.com
Printing Date of Annual Report	May 15, 2026

I. The name, title, telephone number and e-mail of the spokesperson and Deputy spokesperson

Spokesperson

Name: Steven Lai Title: Assistant Vice President

Tel: 886-3-5638951 E-mail: Steven.Lai.@tascsemi.com

II. The Address and telephone number of the company and manufactories

The company

Address: No. 1, Lixing 5th Rd., Hsinchu Science Park, Hsinchu 300094, Taiwan. R.O.C.

Tel: 886-3-5638951

Li-hsin Manufactory

Address: No. 1, Lixing 5th Rd., Hsinchu Science Park, Hsinchu 300094, Taiwan. R.O.C.

Tel: 886-3-5638951

Chuangxin Manufactory

Address: No. 8, Innovation Rd. 1, Hsinchu Science Park, Hsinchu, 300092, Taiwan R.O.C.

Tel: 886-3-5777481

III. Stock Transfer Agent

Stock Affairs Agency Department of Copyright Taishin Securities Co., Ltd.

Address: B1, No.96, Sec. 1, Jianguo N. Rd., Taipei, Taiwan

Website: https://www.tssco.com.tw

Tel: 886-2- 25048125

IV. The name of the certified public accountant who duly audited the annual reports for the most recent fiscal year and telephone number of said person's accounting firm

Accountants: Alexe Chen & Titan Lee

Accounting firm:Deloitte & Touche

Address: 20F, Taipei Nan Shan Plaza No. 100, Songren Rd.,Xinyi Dist., Taipei 110016, Taiwan

Website: http://www.deliotte.com

Tel: 886-2-2725-9988

V. Overseas Securities Exchange

Not applicable

VI. Corporate Website

https://www.tascsemi.com

Contents

V. Review of Financial Conditions, Operating Results, and Risk Management

VI.Special Disclosure

I、Letter to shareholders

1. 2025 Business Results:

(1) Implementation results from 2025 Business Plan:

In 2025, the confluence of domestic and international political and economic factors, including heightened geopolitical risks, the ongoing Russia-Ukraine conflict, and uncertainties surrounding global trade negotiations with the United States, led to exchange rate fluctuations and significant increases in the costs of precious metals and raw materials. Despite these adverse conditions, TASC continued to leverage its technological leadership, focusing on the development of optical sensing and protection components. Through collaboration with leading international manufacturers, new products were successfully launched and contributed to revenue, achieving fruitful results.

In particular, with the support and promotion of the Ministry of Economic Affairs' "A+ Industrial Innovation R&D Program," the Company achieved significant progress in non-invasive blood glucose monitoring sensor technology in 2025. Leveraging its self-developed Hybrid Ultra Sensing Device (HUSD) technology, which integrates multiple advanced short-wave infrared (SWIR) high-density composite components with multi-layer optical coating techniques, TASC has significantly enhanced the stability and accuracy of blood glucose signal monitoring. This technology represents a global first and is currently only one of its kind in the industry. The Company is currently collaborating with partners to incorporate this technology into end products, actively targeting opportunities in the wearable device and health monitoring markets.

A summary of the key operating results of the overall group is as follows:

1) By combining customer applications with high-precision, non-invasive, wearable blood glucose monitoring technology, the Company continues to optimize luminous efficiency across different wavelengths to expand into new application markets.
2) Subsidiaries-STAR ASIA VISION CORPORATION: Successfully listed on the Taipei Exchange (TPEx) in August 2025, and received recognition at the 34th Taiwan Excellence Awards for its "Narrow Viewing Angle Outdoor Display."
3) Subsidiaries-ProAsia Semiconductor Corporation: Actively advancing manufacturing processes, reliability validation, and mass production implementation for 650V, 1200V, and 1700V MOSFET products, while gradually ramping up volume production in response to customer demand.
4) Subsidiaries-Champ-Asia Semiconductor Corporation: The first-generation 650V GaN D-mode HEMT products have entered mass production, while the second-generation process platform is currently in the validation stage.
5) Overall, total 2025 operating revenue reached NT$4.3 billion, with after-tax net loss of NT$1,375,352,000 and earnings per share of NT$-2.88.

(2) 2025 budget implementation status:

Unit: Millions

Primary product	2025 sales figures	
	Projected	Actual
Light-emitting components	6,583	6,235
Sensing components	22,836	20,253
Total	29,419	26,488

(3) Analysis of financial income/outlay and profit capacity:

Unit: NT$ thousands

Figure	2025
Operating revenues	4,326,285
Operating income	(1,285,803)
Profit before income tax	(1,307,767)
Interest expense	88,494
Ratio of interest expense to operating income (%)	（7%）

Unit: NT$ thousands; %

Year/figure		2025
Basic figure	Aggregate liabilities	7,634,740
Financial structure	Equity capital ratio	48.07%
	Liabilities as proportion of assets	51.93%
	Long-term funds as proportion of real estate, factories and equipment	147.46%
Debt servicing capacity	Current ratio	140.24%
	Quick ratio	97.13%
	Times interest earned ratio	(13.78%)

(4) Research & development

1) In alignment with requirements of customer application and technology development projects for high-precision non-invasive continuous blood glucose monitoring wearable devices, the Company continues to optimize luminous efficiency across different wavelengths to expand into new application markets.
2) The development of next-generation wearable sensing components has been completed in stages and certified by major wearable device end customers. Going forward, the Company will continue to optimize component performance and provide customized solutions, with the aim of offering a broader range of high-performance products to the market.
3) Subsidiaries-ProAsia Semiconductor Corporation: Development of various SiC SBD product specifications has been completed, and the subsidiary has established stable mass production capabilities to meet the needs of industrial, power supply, and automotive applications.
4) Subsidiaries-Champ-Asia Semiconductor Corporation: Completed the development of gallium nitride (GaN) gold reduction and gold-free process platforms.
5) Subsidiaries-STAR ASIA VISION CORPORATION, With a customer-centric approach, has launched two new features: “Module Color Recalibration” and “Image Anti-Tampering”.

2. 2026 operating plan:

(1) Operations program:

1) Customer Service: Continuous product quality improvement and enhancement of end customer application service.
2) Industrial Innovation: Acceleration of new product development to expand customer base and sales revenue.
3) Operational Efficiency: Reduction of production costs to increase product gross profit. Shorten production cycle and reduce inventory costs.
4) Diversified Development: Continuous acceleration of the research and development of wide bandgap compound semiconductor power device products.

(2) Projected sales volume and basis:

In 2025, the Hybrid Ultra Sensing Device (HUSD) sensing technology, jointly developed by TASC, its subsidiaries, and strategic partners, achieved a Mean Absolute Relative Difference (MARD) of below 15%, marking a significant milestone in the advancement of blood glucose monitoring. This achievement enables the Company to seize opportunities in the global "health promotion" and "disease prevention" markets, thereby strengthening its operational capacity. Accordingly, the Company has established the following business objectives for 2026:

Unit: Millions

Primary product	2026 projected sales volume
Emission components	7,250
Sensing components	22,763
Total	30,013

(3) Major production & sales policies:

1) Business principles and value proposition: Continue to focus on emission and sensing components as core businesses, expand diversified product lines, and provide customized solutions and professional technical services.

2) Deepening strategic alliances: Establish long-term strategic partnerships with strategic partners to build collaborative platforms, strengthen supply capabilities for high-reliability applications, and enhance product consistency and deployment efficiency.

3) Enhancement of production capacity and process efficiency: Introduce automation and data-driven management to strengthen yield monitoring and rapid response mechanisms for anomalies.

3. Strategy for future Company development, and influences from external competitive environment, regulatory environment, and overall operating environment

(1) Strategy for future Company development:

According to the latest report published by the International Diabetes Federation (IDF), approximately 589 million adults worldwide were living with diabetes in 2024, and this number is projected to grow by 46% between 2024 and 2050, reaching 853 million people worldwide by 2025, meaning that one in eight adults will have diabetes. According to a research report by MarketsandMarkets, the global blood glucose monitoring device market is expected to reach USD 61.2 billion by 2030, with a remarkable compound annual growth rate of 12.3% from 2025 to 2030.

TASC is optimistic about the huge market demand for weight loss and health management, as well as the issues and business opportunities in pediatric glucose control. Moving forward, the Company will continue to integrate HUSD technology with wearable devices or medical equipment through strategic partnerships, enabling users to monitor blood glucose changes without invasive procedures, providing real-time feedback on how diet, exercise, and daily activities affect glucose levels. In addition, the Company aims to address parental concerns regarding children's dietary management through a "smart blood glucose control" approach, helping to create a healthier growth environment for children. In the future, the Company plans to further expand into advanced medical applications and progressively seize opportunities in the medical-grade blood glucose monitoring market.

(2) Influences from external competitive environment:

Currently, Blood Glucose Monitoring (BGM) primarily relies on traditional finger-prick blood sampling methods, while Continuous Glucose Monitoring (CGM) utilizes minimally invasive sensor patches to provide continuous blood glucose data. Compared to the newly developed Non-Invasive Continuous Glucose Monitoring (NICGM), both BGM and CGM markets are relatively mature and remain the mainstream solutions for blood glucose management.

NICGM, however, leverages TASC's proprietary HUSD sensing technology to detect glucose concentration in interstitial fluid beneath the skin, enabling a more comfortable and safer method for continuous glucose monitoring. Furthermore, it is equipped with AI algorithms to filter noise and analyze blood glucose trends. Currently, its MARD is below 15%, and its average MARD for single-point fasting glucose measurements is below 10%. This allows users to monitor blood glucose fluctuations in real time without the need for finger-pricking. In the future, the system will further integrate comprehensive physiological indicators to enable holistic health and medical management.

(3) Influences from the regulatory environment:

Currently, the U.S. Food and Drug Administration (FDA) has strict regulations for blood glucose monitoring instruments and equipment. For medical-grade glucose monitoring devices, the required MARD must be below 10%, while devices intended for health management must achieve a MARD below 15%. The current non-invasive continuous glucose sensing chip from TASC has achieved an accuracy level of up to 85%, which can support daily health management needs and can be applied to smart rings, wristbands and other wearable devices to meet the needs of various user groups for all-day wear. In the initial stage, the Company will focus on the "health promotion" and "disease prevention" markets. As technological advancements and regulatory approvals are achieved, the product is expected to transition from health care applications to medical applications, aiming to expand from consumer electronics into professional medical applications, achieving a seamless integration of semiconductor technology and healthcare needs, and ultimately creating a world-leading product.

(4) Influences from the overall operating environment:

In early January 2026, Taiwan and the United States reached a new trade agreement, reducing tariffs on Taiwanese exports to the U.S. to 15%. However, exemptions were granted to chips used to strengthen U.S. technology supply chains or domestic semiconductor derivative manufacturing capabilities. The agreement also required Taiwan to increase its investment in the United States in semiconductors and other industries. In other words, if the chips purchased by customers are ultimately used to build U.S. data centers or strengthen U.S. domestic manufacturing capabilities, the 25% tariff can be avoided even if they are produced in Taiwan. At the same time, the United States raised the previously agreed tariff rate on South Korea from 15% to 25%. In light of these updated tariff policies, Taiwan's semiconductor industry gains greater flexibility in handling tariff issues and enjoys a more significant competitive advantage globally.

TASC continues to upgrade its product portfolio, deepen process capabilities, maintain controllable production capacity risks, and strengthen talent governance. These efforts ensure sustained growth in operational momentum and shareholder value across its three key focus areas: sensing, GaN, and SiC.

Chairman:	President:	Chief Accountant:
Patrick Li	Jason Tsai	Amy Wu

II、Corporate Governance Report

1.Directors, Supervisors and Management Team：

(1) Directors and Supervisors

Apr .27, 2026

Title	Nationality/ Country of Origin	Name	Gender / Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remark(s) (Note)
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Chairman	R.O.C.	TsunCheng Investment Co.,Ltd.	-	2024.05.28	3	2024.05.28	713,000	0.16	1,451,000	0.33	0	0.00	0	0.00	-	-	None	None	None	None
	R.O.C.	Kuo-Kuang Li	Male 41~50 years old	2024.05.28	3	2020.06.16	0	0.00	4,000	0.01	0	0.00	0	0.00	Gradute Institute of Medical,Taipei Medical University Master's Degree. PhD degree in International Law, China University of Political Science and Law, Beijing. Chairman of Taiwan-Asia Semiconductor Corporation	Chairman of Chen Min Investment Co.,Ltd. Chairman of Dangdai Xinchuang Technology Co., Ltd. Chairman of Wan Zun Guang Investment Co., Ltd. Chairman of Ho Chung Investment Co.,Ltd. Chairman of United-Asia Semiconductor Corporation Director / President of Champ-Asia Semiconductor Corporation Director of River Asset Co., Ltd. Director / President of ProAsia Semiconductor Corporation Chairperson of the Corporate Sustainability Committee of Taiwan-Asia Semiconductor Corporation	None	None	None	None
Vice Chairman	R.O.C.	TsunCheng Investment Co.,Ltd.	-	2024.05.28	3	2024.05.28	713,000	0.16	1,451,000	0.33	0	0.00	0	0.00	-	–	None	None	None	None
	R.O.C.	Tsun-Chia Tai	Male 51~60 years old	2024.05.28	3	2020.06.16	0	0.00	0	0.00	0	0.00	0	0.00	Academician of the International Academy of Science and Technology of the Department of Production Science / Bachelor’s degree in Ishikawa Prefectural University, Japan Vice Chairman of Taiwan-Asia Semiconductor Corporation	Senior Director / Director of the Sales Planning Department of Nichia Corporation. Chairman of Nichia ShenZhen Corporation. Chairman / President of Nichia Shanghai Corporation. Director / President of Nichia Taiwan Corporation. Vice Chairperson of the Corporate Sustainability Committee of Taiwan-Asia Semiconductor Chairman of TASC Medical Charity Foundation	None	None	None	None

Title	Nationality/ Country of Origin	Name	Gender / Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remark(s) (Note)
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Director	R.O.C.	TsunCheng Investment Co.,Ltd.	-	2024.05.28	3	2024.05.28	713,000	0.16	1,451,000	0.33	0	0.00	0	0.00	-	-	None	None	None	None
	R.O.C	Yen-Chun Chien	Female 41~50 years old	2024.05.28	3	2024.05.28	0	0.00	0	0.00	0	0.00	0	0.00	Early Childhood Education Department,Taiwan Shoufu University. Sales Department Secretary of Ulvac Taiean Inc.	Assistant Chief of Nichia Taiwan Corporation	None	None	None	None
Director	R.O.C	Nichia Taiwan Corp.	-	2024.05.28	3	2006.06.14	88,811,822	20.25	88,811,822	20.25	0	0.00	0	0.00	-	-	None	None	None	None
	Japan	Ishigami Koji	Male 41~50 years old	2024.05.28	3	2015.09.09	0	0.00	0	0.00	0	0.00	0	0.00	Dept. of Business and Economics, Div. of Kindai University. Vice President of Nichia Taiwan Corporation.	Vice President of Nichia Taiwan Corporation. President of Nichia ShenZhen Corporation. President of Nichia Shanghai Corporation. Director of Shenzhen Optics innovation vision tech. Co., Ltd.	None	None	None	None
Independent Director	R.O.C.	Chen-Tung Lai	Male 61~70 years old	2024.05.28	3	2021.10.21	0	0.00	0	0.00	0	0.00	0	0.00	Master degree of Forestry and Resources Conservation, National Taiwan University. Dept. of Forestry, Chinese Culture University. The third session of TPTLA Chairman. Chief of Administrative Section, Patent Division, Central Bureau of Standards, Ministry of Economic Affairs (predecessor of Smart Bureau).	Steering Committee Member of the Corporate Sustainability Committee of Taiwan-Asia Semiconductor Chairman of TASC Medical Charity Foundation	None	None	None	None
Independent Director	R.O.C.	Shih-Kuang Tsai	Male 51~60 years old	2024.05.28	3	2021.10.21	0	0.00	0	0.00	0	0.00	0	0.00	Master degree of Accounting, National Taiwan University. Dept. of Accounting, Fu Jen Catholic University. Director of Tatung System Technologies Inc. Adjunct Lecturer , Department of Accounting, Ming Chuan University.	Public Accountants of T.K. TSAI & CO.,CPAS. Independent Director of YungShin Global Holding Corporation. Independent Director of Yungshin Pharm Ind. Co. Ltd. Independent Director of Syncmold Enterprise Corp. Independent Director of AIC Inc. Supervisor of Zhi-Hang Technology Co. Ltd.	None	None	None	None
Independent Director	R.O.C.	Chien-Chih Wu	Male 61~70 years old	2024.05.28	3	2021.10.21	15,000	0.00	15,000	0.00	0	0.00	0	0.00	PhD, Institute of Medical Research, Taipei Medical University. Department of Medicine, Taipei Medical College. Associate Dean and Chair of the Department of Medicine, Taipei Medical University.	Professor Emeritus of Medicine, Taipei Medical University. Attending physician in the Department of Urology, Taipei Medical University Hospital.	None	None	None	None

Note1：There is no situation where the President or person of an equivalent post (the highest level manager) and Chairman of the Board of Directors are the same person, spouses, or relatives within the first degree of kinship.

A. Major shareholders of the institutional shareholders

Dec. 31, 2025

Name of Institutional Shareholders	Major shareholders of the institutional shareholders	Ratio of shareholding (%)
Nichia Taiwan Corp.	Nichia Corp.	99.74
	Kan-Lin Yen	0.13
	Jo-Li Chang	0.13
TsunCheng Investment Co.,Ltd.	Hongfu Assets Investment Co., Ltd	55.13
	Zhenmin Investment Co., Ltd	21.85

B. Major shareholders of the Company's major institutional shareholders

Dec. 31, 2025

Name of Institutional Shareholders	Major Shareholders	Ratio of shareholding (%)
Nichia Corp.	Employee Association for Nichia's Share Holding	12.6
	Kyodo Medical Research Centre Co., Ltd.	5.9
	Tokushima Taisho Bank,Ltd.	4.7
	The Awa Bank, Ltd	4.7
	Shikoku Bank, Ltd.	4.7
	Citizen Watch Co., Ltd.	4.0
	Mizuho Bank, Ltd.	3.4
	Otsuka Holdings Co., Ltd	3.0
	The Iyo Bank, Ltd.	3.0
	MUFG Bank, Ltd.	2.8

C.Disclosure of information as professional qualifications and independent status of directors and independent directors

Qualification / Name	Professional qualifications and experience	Independent status												Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
		1	2	3	4	5	6	7	8	9	10	11	12	
Kuo-Kuang Li (Tsun-Cheng Investment Co.,Ltd.)	● Industry related work experience ● Legal, Medicine and Strategic Management			✓			✓	✓	✓	✓	✓	✓		0
Tsun-Chia Tai (Tsun-Cheng Investment Co.,Ltd.)	● Industry related work experience ● Engineering Technology and Strategic Management			✓			✓	✓		✓	✓	✓		0
Yen-Chun Chien (Tsun-Cheng Investment Co.,Ltd.)	● Industry related work experience ● Business and Strategic Management		✓	✓	✓		✓	✓	✓	✓	✓	✓		0
Ishigami Koji (Nichia Taiwan Corp.)	● Industry related work experience ● Business and Strategic Management		✓	✓			✓	✓		✓	✓	✓		0
Shih-Kuang,Tsai	● Industry related work experience ● Financial Accounting and Strategic Management	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	4
Chen-Tung,Lai	● Industry related work experience ● Legal and Strategic Management	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	0
Chien-Chih,Wu	● Industry related work experience ● Medicine,educate and Strategic Management	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	0

Note1:For the relevant industry experience and educational background of the Directors, please refer to pages 5-6 of this annual report.

Note2:Independence of each Director and Independent Director:

(1). Not an employee of the company or any of its affiliates.

(2). Not a director or supervisor of the company or any of its affiliates. Not apply to independent directors appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, a public company and its parent or subsidiary or a subsidiary of the same parent.

(3). Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate of one percent or more of the total number of issued shares of the company or ranking in the top 10 in holdings.

(4). Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship, of a managerial officer under subparagraph 1 or any of the persons in the preceding two subparagraphs.

(5). Not a director, supervisor, or employee of a corporate shareholder that directly holds five percent or more of the total number of issued shares of the company, or that ranks among the top five in shareholdings, or that designates its representative to serve as a director or supervisor of the company under Article 27, paragraph 1 or 2 of the Company Act. Not apply to independent directors appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, a public company and its parent or subsidiary or a subsidiary of the same parent.

(6). If a majority of the company's director seats or voting shares and those of any other company are controlled by the same person: not a director, supervisor, or employee of that other company. Not apply to independent directors appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, a public company and its parent or subsidiary or a subsidiary of the same parent.

(7). If the chairperson, general manager, or person holding an equivalent position of the company and a person in any of those positions at another company or institution are the same person or are spouses: not a director (or governor), supervisor, or employee of that other company or institution. Not apply to independent directors appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, a public company and its parent or subsidiary or a subsidiary of the same parent.

(8). Not a director, supervisor, officer, or shareholder holding five percent or more of the shares, of a specified company or institution that has a financial or business relationship with the company. Not apply to independent directors appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, a public company and its parent or subsidiary or a subsidiary of the same parent, if the specified company or institution holds 20 percent or more and no more than 50 percent of the total number of issued shares of the public company.

(9). Not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides auditing services to the company or any affiliate of the company, or that provides commercial, legal, financial, accounting or related services to the company or any affiliate of the company for which the provider in the past 2 years has received cumulative compensation exceeding NT$500,000, or a spouse thereof; provided, this restriction does not apply to a member of the remuneration committee, public tender offer review committee, or special committee for merger/consolidation and acquisition, who exercises powers pursuant to the Act or to the Business Mergers and Acquisitions Act or related laws or regulations.

(10). Not having a marital relationship, or a relative within the second degree of kinship to any other director of the Company.

(11). Not been a person of any conditions defined in Article 30 of the Company Law.

(12). Not a governmental, juridical person or its representative as defined in Article 27 of the Company Law.

D. Diversity and independence of the Board of Directors:

I. Diversity of the Board of Directors:

i. The Company has established the “Corporate Governance Best Practice Principles”, which clearly regulates that diversity shall be considered in the composition of board members. Directors who are also managers in the Company may not take up more than one-third of all seats. In addition, appropriate diversity policies shall be stipulated reflective of the Company’s operation status, operational pattern, and developmental needs, which shall include, without limitation, the following two major aspects:

(1) Basic requirements and values: Gender, age, nationality, culture, etc.

(2) Professional knowledge and expertise: Professional background (e.g., law, accounting, industry, finance, marketing, or technology), professional skills, industry experience, etc.

ii. The composition of board members shall be equipped with knowledge, skills, and attainments generally required for performing their tasks. In order to accomplish the preferred governance goals of the Company, the board of directors as a whole shall be equipped with the following capabilities:

(1) Ability to make sound business judgments.

(2) Ability to perform accounting and financial analysis.

(3) Business management ability.

(4) Crisis management ability.

(5) Industry knowledge.

(6) An international market perspective.

(7) Ability to lead.

(8) Decision-making ability.

iii.The current number of directors is 7, and their diversity is as follows:

title	Name	Basic composition									Professional knowledge		capabilities				
		Nationality	Gender	Employee	Age			Independent directors' tenure			Industry related background	Legal, Finance or Accounting	Ability to conduct crisis management	An international market perspective	Ability to make policy decisions	Ability to lead	Risk Management
					Less than 55 years-old	56-65	66-75	Less than 3 years	3~9 years	Over 9 years							
Chairman	TsunCheng Investment Co.,Ltd. Rep. of legal person: Kuo-Kuang Li	R.O.C.	Male	V	V						V	V	V	V	V	V	V
Vice Chairman	TsunCheng Investment Co.,Ltd. Rep. of legal person: Tsun-Chia Tai	R.O.C.	Male	V		V					V		V	V	V	V	V
Director	TsunCheng Investment Co.,Ltd. Rep. of legal person: Yen-ChunChien	R.O.C.	Female		V						V		V	V	V	V	V
Director	Nichia Taiwan Corp. Rep. of legal person: Ishigami Koji	Japan	Male		V						V		V	V	V	V	V
Independent Director	Shih-Kuang,Tsai	R.O.C.	Male			V			V		V	V	V	V	V	V	V
Independent Director	Chen-Tung,Lai	R.O.C.	Male				V		V		V	V	V	V	V	V	V
Independent Director	Chien-Chih,Wu	R.O.C.	Male			V			V		V		V	V	V	V	V

iv.Reasons for less than one third of the board directors being either gender: In order to increase the gender diversity in the Company's decision-making executives, the Company will gradually increase the number of female board directors, and has elected a female director on May 28, 2024. In the future, the Company will continue to evaluate whether or not there are suitable candidates and aims to increase the proportion of female directors to at least one-third (i.e., 33.3%) of the board to achieve this goal.

II. Independence of the Board of Directors:

The current board is composed of seven members, three of which are independent directors and two of which are company employees (respectively accounting for 42.86% and 28.57% of the entire board). All three independent directors have been members for 3-9 years. As of the end of 2025, all independent directors have met the standards set out by the Securities and Futures Bureau (SFB). All directors and independent directors do not meet any of the conditions stated in Article 26-3, Paragraphs 3 and 4 of the Securities and Exchange Act. The board of directors is independent (Please refer to page 9 of this annual report, Information Disclosure on the Qualifications of Directors and the Independence of Independent Directors). For information on their academic background, sex, and work experience (Please refer to page 5-6 of this annual report, Information on Board of Directors).

(2) Management Team

Apr.27, 2026

Title	Nationality/ Country of Origin	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Remark(s) (Note)
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Chairperson of the Sustainable Development Committee	R.O.C.	Kuo-Kuang Li	Male	2024.05.28	0	0.00	4,000	0.00	0	0.00	Gradute Institute of Medical,Taipei Medical University Master's Degree. PhD degree in International Law, China University of Political Science and Law, Beijing. Chairman of Taiwan-Asia Semiconductor Corporation	Chairman of Chen Min Investment Co.,Ltd. Chairman of Dangdai Xinchuang Technology Co., Ltd. Chairman of Taiwan-Asia Semiconductor Corporation Chairman of Wan Zun Guang Investment Co., Ltd. Chairman of Ho Chung Investment Co.,Ltd. Chairman of United-Asia Semiconductor Corporation. Director of River Asset Co., LTD. Director / President of ProAsia Semiconductor Corporation Director / President of Champ-Asia Semiconductor Corporation.	None	None	None	None
Vice Chairperson of the Sustainable Development Committee	R.O.C.	Tsun-Chia Tai	Male	2024.05.28	0	0.00	0	0.00	0	0.00	Academician of the International Academy of Science and Technology of the Department of Production Science / Bachelor’s degree in Ishikawa Prefectural University, Japan Vice Chairman of Taiwan-Asia Semiconductor Corporation	Senior Director / Director of the Sales Planning Department of Nichia Corporation. Chairman of Nichia ShenZhen Corporation. Chairman / President of Nichia Shanghai Corporation. Director / President of Nichia Taiwan Corporation. Vice Chairman of Taiwan-Asia Semiconductor Corporation. Chairman of TASC Medical Charity Foundation.	None	None	None	None

Title	Nationality/ Country of Origin	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Remark(s) (Note)
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
President	R.O.C.	Jason Tsai	Male	2025.05.28	0	0.00	0	0.00	0	0.00	Gradute Institute of Engineering of Iowa State University. Department of Industrial Engineering and Management. Bachelor of National Chiao Tung University Department of Industrial Engineering and Management. Senior Directors of Lam Research Corporation. Senior Vice President of Shanghai Simgui Technology Co.,Ltd..	Vice President of ProAsia Semiconductor Corporation Vice President of Champ-Asia Semiconductor Corporation.	None	None	None	None
Vice President & Chief Operating Officer	R.O.C.	John Wu	Male	2025.05.28	63,000	0.01	15,000	0.00	0	0.00	Gradute Institute of National Chung Cheng University Mechatronic Engineering Vice President & Chief Operating Officer of Taiwan-Asia Semiconductor Corporation.	None	None	None	None	None
Assistant Vice President &Chief Financial Officer	R.O.C.	Lily Chen	Female	2025.01.01	241,432	0.06	0	0.00	0	0.00	Gradute Institute of National Tsing Hua University Institute of Management Chief Financial Officer of Taiwan-Asia Semiconductor Corporation.	Director of Ho Chung Investment Co.,Ltd. Director of Wan Zun Guang Investment Co., Ltd. Director of United-Asia Semiconductor Corporation. Director of ProAsia Semiconductor Corporation	None	None	None	None
Technical Assistant	R.O.C.	Steven Lai	Male	2025.08.02	57,101	0.01	1,974	0.00	0	0.00	Gradute Institute of National Sun Yat-sen University. Optoelectronic Engineering Technical Assistant of Taiwan-Asia Semiconductor Corporation.	Director of Ho Chung Investment Co.,Ltd. Director of ProAsia Semiconductor Corporation Director of River Asset Co., Ltd.	None	None	None	None

2. Remuneration of Directors, Independent Directors, President, and Vice President

A. Remuneration of Directors and Independent Directors

Unit: NT$ thousands / Thousand shares

Title	Name	Remuneration								Amount and Ratio of total Remuneration (A+B+C+D) to Net Income(%)		Relevant Remuneration Received by Directors Who are Also Employees								Amount and Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income(%)		Compensation from investees other than TASC subsidiaries or Parent Company
		Base Compensation (A)		Severance Pay (B)		Directors Compensation(C)		Allowances(D)				Salary, Bonuses, and Allowances (E)		Severance Pay (F)		Profit Sharing- Employee Bonus (G)						
																TASC		Companies in the consolidated financial statements				
		TASC	Companies in the consolidated financial statements	TASC	Companies in the consolidated financial statements	TASC	Companies in the consolidated financial statements	TASC	Companies in the consolidated financial statements	TASC	Companies in the consolidated financial statements	TASC	Companies in the consolidated financial statements	TASC	Companies in the consolidated financial statements	Cash	Stock	Cash	Stock	TASC	Companies in the consolidated financial statements	
Legal person	TsunCheng Investment Co.,Ltd.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chairman	Kuo-Kuang Li	-	-	-	-	-	-	375	375	375 (0.04%)	375 (0.04%)	15,221	15,221	2,082	2,082	-	-	-	-	17,678 (1.40%)	17,678 (1.40%)	-
Vice Chairman	Tsun-Chia Tai	-	-	-	-	-	-	180	180	180 (0.01%)	180 (0.01%)	13,798	13,798	1,860	1,860	-	-	-	-	15,838 (1.26%)	15,838 (1.26%)	12,006
Director	Yen-Chun Chien	-	-	-	-	-	-	180	180	180 (0.01%)	180 (0.01%)	-	-	-	-	-	-	-	-	180 (0.01%)	180 (0.01%)	-
Legal person:	Nichia Taiwan Corp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director	Ishigami Koji	-	-	-	-	-	-	180	180	180 (0.01%)	180 (0.01%)	-	-	-	-	-	-	-	-	180 (0.01%)	180 (0.01%)	971
Independent Director	Shih-Kuang Tsai	1,200	1,200	-	-	-	-	180	180	1,380 (0.11%)	1,380 (0.11%)	-	-	-	-	-	-	-	-	1,380 (0.11%)	1,380 (0.11%)	-
Independent Director	Chen-Tung Lai	1,200	1,200	-	-	-	-	180	180	1,380 (0.11%)	1,380 (0.11%)	-	-	-	-	-	-	-	-	1,380 (0.11%)	1,380 (0.11%)	-
Independent Director	Chien-Chih Wu	1,200	1,200	-	-	-	-	180	180	1,380 (0.11%)	1,380 (0.11%)	-	-	-	-	-	-	-	-	1,380 (0.11%)	1,380 (0.11%)	-

1. Please describe the policy, system, standard, and structure of remuneration to independent directors, and the correlation between duties, risk, and time input with the amount of remuneration：The Company's Independent Director Compensation Policy is formulated in accordance with the Company's "Regulations for Performance Evaluation and Compensation of Board of Directors". Performance evaluation is conducted annually based on the participation degree and contribution of each independent director to the company. Individual compensation and remuneration will be determined according to the evaluation results, then submitted to the Compensation Committee for review, and submitted to the board for discussion and final decision.
2. In addition to the above remuneration, director remuneration shall be disclosed as follows when received from companies included in the consolidated financial statements in the most recent year to compensate directors for their services,such as being independent contractors：None.

Note1: There is no situation where the President or person of an equivalent post (the highest level manager) and Chairman of the Board of Directors are the same person, spouses, or relatives within the first degree of kinship.

B. Remuneration of the President and Vice Presidents

Unit: NT$ thousands / Thousand shares

Title	Name	Salary(A)		Severance Pay (B)		Bonuses and Allowances (C)		Employee Compensation (D)				Amount and Ratio of total compensation (A+B+C+D) to net income(%)		Compensation from investees other than TASC subsidiaries or Parent Company
		TASC	Companies in the consolidated financial statements	TASC	Companies in the consolidated financial statements	TASC	Companies in the consolidated financial statements	TASC		Companies in the consolidated financial statements		TASC	Companies in the consolidated financial statements	
								Cash	Stock	Cash	Stock			
Chairperson of the Sustainable Development Committee	Kuo-Kuang Li	12,539	12,539	2,082	2,082	2,682	2,682	-	-	-	-	17,303 (1.37%)	17,303 (1.37%)	-
Vice Chairperson of the Sustainable Development Committee	Tsun-Chia Tai	11,219	11,219	1,860	1,860	2,579	2,579	-	-	-	-	15,658 (1.24%)	15,658 (1.24%)	12,006
President	Jason Tsai	4,607	4,607	108	108	831	831	-	-	-	-	5,546 (0.44%)	5,546 (0.44%)	-
Vice President & Chief Operating Officer	John Wu	2,411	2,411	108	108	426	426	-	-	-	-	2,945 (0.23%)	2,945 (0.23%)	-

Note1: Fill in the information on the 2025-year remuneration of managers above the deputy general manager and above as of the end of 2025.

C. Managerial officers with the top five highest remuneration amounts in a TWSE/TPEx-listed company

Unit: NT$ thousands / Thousand shares

Title	Name	Salary(A)		Severance Pay (B)		Bonuses and Allowances (C)		Employee Compensation (D)				Amount and Ratio of total compensation (A+B+C+D) to net income(%)		Compensation from investees other than TASC subsidiaries or Parent Company
		TASC	Companies in the consolidated financial statements	TASC	Companies in the consolidated financial statements	TASC	Companies in the consolidated financial statements	TASC		Companies in the consolidated financial statements		TASC	Companies in the consolidated financial statements	
								Cash	Stock	Cash	Stock			
Chairperson of the Sustainable Development Committee	Kuo-Kuang Li	12,539	12,539	2,082	2,082	2,682	2,682	-	-	-	-	17,303 (1.37%)	17,303 (1.37%)	-
Vice Chairperson of the Sustainable Development Committee	Tsun-Chia Tai	11,219	11,219	1,860	1,860	2,579	2,579	-	-	-	-	15,658 (1.24%)	15,658 (1.24%)	12,006
President	Jason Tsai	4,607	4,607	108	108	831	831	-	-	-	-	5,546 (0.44%)	5,546 (0.44%)	-
Vice President & Chief Operating Officer	John Wu	2,411	2,411	108	108	426	426	-	-	-	-	2,945 (0.23%)	2,945 (0.23%)	-
Technical Assistant	Steven Lai	2,059	2,059	429	429	386	386	-	-	-	-	2,874 (0.23%)	2,874 (0.23%)	-

Note1: Fill in the information on the 2025-year remuneration of employees.

D. Employee Bonus to Executive Officers

The Company incurred a loss before tax in FY2025 and therefore did not distribute employee bonus .

E. Comparison of Remuneration for Directors, Supervisors, Presidents and Vice Presidents in the Most Recent Two Fiscal Years and Remuneration Policy for Directors, Supervisors, Presidents and Vice Presidents.

1.The ratio of total remuneration paid by the Company and by all companies included in the consolidated financial statements for the two most recent fiscal years to directors, supervisors, presidents and vice presidents of the Company, to the net income.

Item / Title	Ratio of total remuneration to net income			
	2025		2024	
	TASC	Companies in the consolidated financial statements	TASC	Companies in the consolidated financial statements
Director	(0.40%)	(0.40%)	(0.70%)	(0.70%)
President & Vice President	(3.28%)	(3.28%)	(9.94%)	(9.94%)

2.The policies, standards, and portfolios for the payment of remuneration, the procedures for determining remuneration, and the correlation with risk business performance.

a.The policies, standards, and portfolios for the payment of remuneration：

i.Director's Remuneration

The total remuneration of the Directors and Employees of Taiwan-Asia Semiconductor Corporation is handled in accordance with the related provisions of the Corporation’s Articles of Association. If profit is made, 10% to 20% of the current year’s profit will be allocated as the remuneration for employees, and no more than 10% of the profit will be allocated as the remuneration for the Directors. However, if the Corporation still has accumulated losses, the profit shall be used to make up for the losses. The above shall be passed through the resolution of the Board of Directors, and reported to the shareholders meeting.

ii.Executive Officer's Remuneration

In order to implement corporate governance and company operation objectives, the company has formulated various salary and remuneration policies and payment standards for managers in the “Method for Performance Evaluation and Remuneration of Manager”. Adjust the situation to seek the balance between the company's sustainable operation and risk control.

The salary and remuneration of Managers includes cash compensation, stock options, retirement benefits, various allowances and other measures with substantial incentives.

b.The procedures for determining remuneration：

i.Director's Remuneration

The company has established the “Method for Performance Evaluation and Remuneration of Board of Directors”, and conducts performance evaluation for each director at the end of each year. The main evaluation content is the mastery of the company's goals and tasks, the directors' awareness of responsibilities, the degree of participation in the company's operations, internal relationship management and Communication, directors' professional and continuing education, internal control and other aspects are evaluated, and the results of individual performance evaluation, participation in the company's operations and contribution value are used as a reference for the remuneration of individual directors, and submitted to the Compensation and Compensation Committee for review. Report to the board for discussion.

ii.Executive Officer's Remuneration

The company has established the “Method for Performance Evaluation and Remuneration of Manager”. The salary The salary, benefits and bonuses of the managers are clearly stipulated to show compassion and reward for their efforts in work. Relevant bonuses are also given according to the company's annual operating performance, financial status, operating status and personal work performance.In addition, a second performance evaluation is conducted every year, and the four major aspects of Taiya's cognition of core values, practice of work goals, participation in company operations, and demonstration of professional capabilities are evaluated. Based on the results of the manager's performance evaluation, the contribution value to the company, As a reference for managers' salaries. After deliberation and approval, it will be implemented after submitting to the resolution of the board of directors.

c. The correlation with risk business performance：

i. Director's Remuneration

The company's "Articles of Incorporation" and "Method for Performance Evaluation and Remuneration of Board of Directors" have formulated the director's salary and remuneration policy and payment standard, which is mainly based on the company's overall operating conditions, and the payment standard is determined based on the performance achievement rate and contribution. After fully evaluating and measuring various operational risks, reasonable director remuneration is provided according to the company's annual profit.

ii. Executive Officer's Remuneration

The company's "Method for Performance Evaluation and Remuneration of Manager" has formulated the salary and remuneration policy and payment standards for managers, and conducts performance evaluations on a regular basis every year. Reasonable remuneration will be given according to the company's overall operating conditions and after evaluating various risks.

3. Implementation of Corporate Governance

(1) Board of Directors:

A total of 9 meetings of 15th board of directors were held in 2025. The attendance of director were as follows:

Title	Name	Attendance in Person	By Proxy	Attendance Rate (%)	Remarks
Chairman	TsunCheng Investment Co.,Ltd. Rep. of legal person:Kuo-Kuang Li	9	0	100%	
Vice Chairman	TsunCheng Investment Co.,Ltd. Rep. of legal person:Tsun-Chia Tai	9	0	100%	
Director	TsunCheng Investment Co.,Ltd. Rep. of legal person:Yen-Chun Chien	9	0	100%	
Director	Nichia Taiwan Corp. Rep. of legal person: Ishigami Koji	9	0	100%	
Independent Director	Shih-Kuang,Tsai	9	0	100%	
Independent Director	Chen-Tung,Lai	9	0	100%	
Independent Director	Chien-Chih,Wu	9	0	100%	

Other mentionable items:

1. If any of the following circumstances occur,, the dates of the meetings, sessions, contents of motion, all independent directors' opinions and the company's response should be specified:
   (1) Matters included in Article 14-3 of the Securities and Exchange Act: Regulations from Article 14-3 are not applicable since the Company has already established an Audit Committee. For explanations on matters stipulated in Article 14-5 of the Securities and Exchange Act, please see Operations of the Audit Committee (Page 26-27)
   (2) Other matters involving objections or expressed reservations by independent directors that were recorded or stated in writing that require a resolution by the board of directors: None.
2. If there are directors' avoidance of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified:
   (1) The 9th meeting of the fifteenth term Board of Directors on May 5,2025:For the managers' interim bonus of the Company,Chairman Kuo-Kuang Li, and Vice Chairman Tsun-Chia Tai have recused themselves due to conflicts of interest, and independent director Shih-Kuang Tsai acted as the Chairman. After inquiry by the chairman, the remaining directors present had no objections and passed the resolution.
   (2) The 13th meeting of the fifteenth term Board of Directors on September 26,2025:For the managers' performance bonus of the Company,Chairman Kuo-Kuang Li, and Vice Chairman Tsun-Chia Tai have recused themselves due to conflicts of interest, and independent director Shih-Kuang Tsai acted as the Chairman. After inquiry by the chairman, the remaining directors present had no objections and passed the resolution.
3. TWSE/TPEx-listed companies are required to disclose the evaluation cycle and period, scope of evaluation, evaluation method, and evaluation items of the self (or peer) evaluations conducted by the Board of Directors:

Implementation Status of Board Evaluations

Evaluation cycle	Evaluation Period	Scope of evaluation	Evaluation method	Evaluation items
Once a year	January 01 – December 31, 2025	Board of Directors	Self-assessment of the Board	(1) Participation in the operation of the company. (2) Improvement of the quality of the board of directors' decision making. (3) Composition and structure of the board of directors. (4) Election and continuing education of the directors. (5) Internal control.
		Individual board members	Self-assessment of the Board members	(1) Familiarity with the goals and missions of the company. (2) Awareness of the duties of a director. (3) Participation in the operation of the company. (4) Management of internal relationships and communication. (5) The director's professionalism and continuing education. (6) Internal control.
		Audit Committee	Self-assessment of the Audit Committee members	(1) Participation in the operation of the company. (2) Awareness of the duties of the functional committee. (3) Improvement of quality of decisions made by the functional committee. (4) Makeup of the functional committee and election of its members. (5) Internal control.
		Compensation Committee	Self-assessment of the Compensation Committee members	(1) Participation in the operation of the company. (2) Awareness of the duties of the functional committee. (3) Improvement of quality of decisions made by the functional committee. (4) Makeup of the functional committee and election of its members. (5) Internal control.

4.Measures taken to strengthen the functionality of the board:

(1) To strengthen corporate governance, Taiwan-Asia Semiconductor Corporation has laid down the "Rules of Procedure for Board of Directors Meeting" and "Method for Performance Evaluation and Remuneration of Board of Directors", and post the status of directors' attendance of board meetings on the Market Observation Post System.

(2) To help directors enhance their corporate governance related abilities, Taiwan-Asia Semiconductor Corporation from time to time to provide the course information compliance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors" for directors and supervisors.

(3) Taiwan-Asia Semiconductor Corporation has valued its shareholders' equity and enhanced its corporate information transparency. The important resolutions made in each board meeting have all been posted on Taiwan-Asia Semiconductor Corporation's coporate website.

(4) Taiwan-Asia Semiconductor Corporation has instituted the "Procedures for Handling Material Inside Information", and informed its directors, supervisors, managers and employees across the board of the procedure. At the same time, the procedure has also been posted on Taiwan-Asia Semiconductor Corporation's coporate website at https://www.tascsemi.com for reference.

Our company set up the "Audit Committee" , "Remuneration Committee" and "Sustainable Development Committee" to help board of directors to fulfill its responsibility of supervision.

(2) Audit Committee:

A total of 8 meetings of 4th Audit Committee were held in 2025. The attendance of director were as follows:

Title	Name	Attendance in Person	By Proxy	Attendance Rate (%)	Remarks
Independent Director	Shih-Kuang Tsai	7	1	87.5%	
Independent Director	Chen-Tung Lai	8	0	100%	
Independent Director	Chien-Chih Wu	8	0	100%	

Other mentionable items:

1. Where the Audit Committee's operation meets any of the following circumstances, please clearly state the directors' meeting date, term, contents of motions and resolution of the Audit Committee, and the Company's handling of the Audit Committee's opinions.

(1) Matters referred to in Article 14-5 of the Securities and Exchange Act:

Date /Meeting	Resolution	the Company's (the board of directors') handling of Audit Committee's opinion
2025/02/27 The 6th meeting of the fourth term	Preparation of financial report and operation report of our company in 2024.	None.
	Evaluation of the independence and suitability and appointment of CPAs by the Company in 2025.	
	Approval of according to the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies", the assessment of funds exceeding a certain period being transferred to.	
	Preparation checklist of the Company's pre-approved non-assurance services.	
	Preparation of "Internal Control System Statement" in 2024.	
	Proposed Amendments to the Company's "Internal Control System "and" Internal Audit Implementation Rules"	
	Amendments to the Company's "Procedures for Acquisition or Disposal of Assets" and the "Procedures for Preparation and Verification of Sustainability Reports"	
2025/05/05 The 7th meeting of the fourth term	Proposal of the 2024 Deficit Compensation	
	Additions of the Company's Internal Control System, and Definition of the Scope of the Company's Non-Managerial Employees	
	Preparation of financial report of the company in 2025Q1.	
	Approval of according to the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies", the assessment of funds exceeding a certain period being transferred to.	
	Proposed the capital loan for the subsidiary Champ-Asia Semiconductor Corporation.	
	Approval of the subsidiary Champ-Asia Semiconductor Corporation proposed to obtain the right-to-use assets of the real estate for business purposes from the interested party.	
2025/07/30 The 8th meeting of the fourth term	Appointment of the Company's Audit Supervisors	
	Approval of purchase of additional equipment by the Company.	
	Approval of the subsidiary Champ-Asia Semiconductor Corporation proposed to obtain the right-to-use assets of the real estate for business purposes from the interested party.	
2025/08/06 The 9th meeting of the fourth term	Preparation of financial report of the company in 2025Q2.	
	Proposal to apply for medium-term credit facility from Chang Hwa Commercial Bank	
2025/08/22 The 10th meeting of the fourth term	The Company intends to give up the subscription of new shares of ordinary shares of its subsidiary, ProAsia Semiconductor Corporation in 2024 years of cash capital.	

Date /Meeting	Resolution	the Company's (the board of directors') handling of Audit Committee's opinion
2025/09/26 The 11th meeting of the fourth term	Proposed to apply for EnTie Commercial Bank medium-term financing limit from financial institutions.	
	In support of its subsidiary, ProAsia Semiconductor Corporation, the Company issued a Letter of Support in connection with the medium-term credit facility agreement entered into with Entie Commercial Bank.	
2025/11/05 The 12th meeting of the fourth term	Preparation of financial report of the company in 2025Q3.	
	Provided a guarantee for the credit facilities obtained by its subsidiary, Champ-Asia Semiconductor Co., Ltd., from Taiwan Cooperative Bank, and set up a second-priority mortgage on its factory premises.	
	Approval of according to the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies", the assessment of funds exceeding a certain period being transferred to.	
2025/12/18 The 13th meeting of the fourth term	2026 audit plan of our company.	
	Proposed Amendments to the Company's "Internal Control System "and" Internal Audit Implementation Rules"	
	Proposed the capital loan for the subsidiary ProAsia Semiconductor Corporation.	
	Five-year Operation Plan of subsidiary ProAsia Semiconductor Corporation.	
	Five-year Operation Plan of subsidiary Champ-Asia Semiconductor Corporation.	

(2) Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors: None.

(3) Summary of annual work points: The fair representation of the Company's financial statements, the appointment (and dismissal), the effective implementation of the Company's internal control, the Company's compliance with relevant laws and regulations, the management and control of the Company's existing or potential risks, and the offering and issuance of securities.

2. If there are independent directors' avoidance of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified: None.

3. Communications between the independent directors, the Company's Chief Internal Auditor and CPAs (e.g. the material items, methods and results of audits of corporate finance or operations, etc.):Independent directors and accountants hold regular meetings (Audit Committee) at least once a quarter. The accountants report on the financial statement audit or review results of the current quarter and other communications required by relevant laws and regulations, and communicate on whether there are material adjusting journal entries or whether the revision of laws and regulations affects the accounting situation; in case of major abnormal events, a meeting may be convened at any time.

Independent directors and the Company's internal audit supervisor hold regular meetings (Audit Committee) at least twice a year. Through the Audit Committee, the Company's internal audit implementation status and internal control operating status are reported. The audit-related business, audit reports, findings and follow-up improvements of the Company and its subsidiaries are reported to the independent directors through emails in normal times; in case of major abnormal events, a meeting may be convened at any time.

(3)Corporate Governance Implementation Status and Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies"

Evaluation Item	Implementation Status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
1.Does the company establish and disclose the Corporate Governance Best-Practice Principles based on "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies"?	V		The company has formulated the "Corporate Governance Best Practice Principles", which provides relevant regulations on protecting the rights and interests of shareholders, strengthening the functions of the board of directors, respecting the rights and interests of stakeholders, and improving information transparency, etc. It is available on the company's website for check and download.	None
2. Shareholding structure & shareholders' rights				None
(1) Does the company establish an internal operating procedure to deal with shareholders' suggestions, doubts, disputes and litigations, and implement based on the procedure?	V		(1) In addition to commissioning a shareholder services agent to handle relevant services, the Company has also put in place spokesman and deputy spokesman to deal with issues related to shareholders, and when necessary commissions legal counsel to provide assistance.	
(2) Does the company possess the list of its major shareholders as well as the ultimate owners of those shares?	V		(2) The Company regularly reports the changes in directors and managers of equity transaction based on the list of major shareholders and ultimate controllers of the Company complied by the register of shareholders.	
(3) Does the company establish and execute the risk management and firewall system within its conglomerate structure?	V		(3) Taiwan-Asia Semiconductor Corporation has instituted regulations to control and manage the trading, endorsement guarantee and capital loans (to others) between Taiwan-Asia Semiconductor Corporation and the related parties of our affiliated enterprises. In addition, according to the "Regulations Governing Establishment of Internal Control Systems by Public Companies" stipulated by Financial Supervisory Committee, our has laid down the "Rules Governing for Subsidiary" to carry out the subsidiary risk control and management mechanism.	
(4) Does the company establish internal rules against insiders trading with undisclosed information?	V		(4) The Company has established "Rules of Procedure for the Handling of Major Internal Information" to ensure that the consistency and accuracy of company-published information, to avoid undue leakage of information, and to prevent the use of undisclosed insider information to trade securities on the market. In 2025, the Group conducted ethical management courses for all its employees, which were mainly "Prohibition of Engaging in Unfair Competition" of ethics-related behaviors. A total of 1,080 employees completed the ethical management courses, achieving a promotion rate of 99.91%. In addition, in accordance with quarterly notifications from the competent authority, the Company promotes awareness among internal personnel regarding Article 157-1 of the Securities and Exchange Act. The main purpose is to remind internal personnel about the patterns of illegal transfers and to implement a prohibition on insider trading. The scope of the promotion includes applicable targets and ranges of the prohibition of insider trading, important information that could significantly affect stock prices, violation penalties, and relevant legal provisions to effectively prevent insider trading.	

Evaluation Item	Implementation Status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
3. Composition and Responsibilities of the Board of Directors (1) Does the Board of Directors formulateand implementdiversified policies andspecific management objectives? (2) Does the company voluntarily establish other functional committees in addition to the Remuneration Committee and the Audit Committee? (3) Does the company establish a standard to measure the performance of the Board and implement it annually, and are performance evaluation results submitted to the Board of Directors and referenced when determining the remuneration of individual directors and nominations for reelection?	V V V		(1) Regarding the diversity policy of the Board of Directors, please refer to 2. Information on the directors, president, vice presidents, associate vice presidents, and managers of each department and division, (1) Information on the directors (Pages 10-15). (2) In addition to the Compensation and Remuneration Committee and the Audit Committee established by law, the Company has also established a "Sustainable Development Committee" to assist the Board of Directors in developing sustainable policies, formulating management guidelines and promoting specific plans. (3) Our company formulated the "Board of Directors Performance Review and Remuneration Payment Method" to carry out annual performance review in 2025. The result of the performance review will serve as the reference for remuneration payment and selection of directors. In 2025 the Stock Affairs Office served as the unit for implementation of review, and every director was reviewed by questionnaire. The result of review of the board of directors in 2025 indicated good operational performance. Self-assessment of the Board will be evaluated from the five major aspects of (1) Participation in the operation of the company, (2) Improvement of the quality of the board of directors' decision making, (3) Composition and structure of the board of directors, (4) Election and continuing education of the directors, and (5) internal control. Self-assessment of the Board members will be evaluated from the six major aspects of (1) Familiarity with the goals and missions of the company, (2) Awareness of the duties of a director, (3) Participation in the operation of the company, (4) Management of internal relationships and communication, (5) The director's professionalism and continuing education and (6) Internal control. The evaluation of functional committees selects the Compensation Committee and the Audit Committee as the evaluation object, and the evaluation is based on (1) Participation in the operation of the company,(2) Awareness of the duties of the functional committee,(3) Improvement of quality of decisions made by the functional committee, (4) Makeup of the functional committee and election of its members. (5) Internal control. The 2025 evaluation results: (1) Self-Evaluation of Board of Directors: The Company's Board of Directors actively participates in operational decision-making across all aspects of the Company, as well as in the formulation and oversight of relevant policies and systems. Board members fully leverage their respective areas of expertise by providing concrete and appropriate recommendations on various proposals during meetings. In addition, through regular participation in relevant training and continuing education programs, the directors continuously enhance their professional knowledge and corporate governance capabilities. (2) Self-evaluation of Directors: The self-evaluation results of the Directors were good, and the Directors performed their duties and continued to study every year.	None

Evaluation Item	Implementation Status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
(4) Does the company regularly evaluate the independence of CPAs?	V		(3) Performance evaluation of the functional committees: In 2025, the Compensation Committee and the Audit Committee was selected to carry out the evaluation. The functional committee strictly and carefully reviewed various proposals and provided opinions to the Board of Directors when required. The Committee is operating well. The self-evaluation results of all directors are good. On the whole, the Board is actively participating in the company's operations. The board members enhance their professional competencies through regular training and offer appropriate opinions on the company's operations, and thus the overall operation of the Board is considered to be good. The company will determine the directors' 2025 remuneration by reference to the results of this evaluation. (4) Each year, the Company's Accounting Department review the independence of the certified public accountant to obtain the Audit quality indicator report. Checks for any joint ventures or other shared interests between the accountants and the Company or its affiliated businesses, and examines whether the accountants hold posts in the Company and its affiliated enterprises, as well as if the accountants have violated The "Code of Ethics Gazette No. 10".CPA has also provided the governance unit of our company with independent statement and communication of relevant matters in accordance with regulations. The result of the above assessment is reported to the Company's Board of Directors.	
4. Does the company appoint a suitable number of competent personnel and a supervisor responsible for corporate governance matters (including but not limited to providing information for directors and supervisors to perform their functions, assisting directors and supervisors with compliance, handling work related to meetings of the board of directors and the shareholders' meetings, and producing minutes of board meetings and shareholders' meetings)?	V		On December 27, 2023, the company's board of directors approved the appointment of Vice President Lily Chen as the company's new corporate governance officer. She is the top supervisor in charge of corporate governance related affairs. Produce the minutes of the Board of Directors and shareholders' meetings, assist directors and supervisors to take office and continue their education, provide directors and supervisors with the information they need to execute their business, and assist directors and supervisors to comply with laws and regulations. Associate Chen has completed 12 hours of training in accordance with the regulations in 2025 years. (8) Other Important Information Regarding Corporate Governance A. Program and training of manager. (page 52).	None
5. Does the company establish a communication channel and build a designated section on its website for stakeholders (including but not limited to shareholders, employees, customers, and suppliers), as well as handle all the issues they care for in terms of corporate social responsibilities?	V		The Company has an external website for stakeholders with correspondence windows and communication channels for the various types of stakeholders to promptly and appropriately address stakeholder concerns.	None
6. Does the company appoint a professional shareholder service agency to deal with shareholder affairs?	V		The Company has appointed Stock Affairs Agency Department of Copyright Taishin Securities Co., Ltd. as its Shareholder Service Agency, specializing in handling matters related to shareholders' meetings.	None

Evaluation Item	Implementation Status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
7. Information Disclosure (1) Does the company have a corporate website to disclose both financial standings and the status of corporate governance?	V		(1) As regulated, Taiwan-Asia Semiconductor Corporation has periodically or non-periodically reported a variety of its financial and business information on the website of the Market Observation Post System. At the same time, it has also posted the above mentioned information on its own website at https://www.tascsemi.com for its shareholders and the public to refer to.	None
(2) Does the company have other information disclosure channels (e.g. building an English website, appointing designated people to handle information collection and disclosure, creating a spokesman system, webcasting investor conferences)?	V		(2) Our has designated exclusive personnel to collect and disclose its information, and followed statutory regulations to fulfill the spokesperson system. Also, by going to the website of the Market Observation Post System, investors can obtain the information regarding our finance, business and corporate governance.	
(3) Does the company announce and report annual financial statements within two months after the end of each fiscal year, and announce and report Q1, Q2, and Q3 financial statements, as well as monthly operation results, before the prescribed time limit?	V		(3) The Company's 2025 consolidated and parent-company-only financial report was announced and filed on February 26, 2026; the first, second and third quarter of 2025 financial reports and monthly revenue were also announced and filed at the Market Observation Post System before the prescribed period, and were uploaded to the Company's website simultaneously.	
8.Is there any other important information to facilitate a better understanding of the company's corporate governance practices (e.g., including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' training records, the implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors and supervisors)?	V		(1) Status of employee rights and employee wellness: Taiwan-Asia Semiconductor Corporation has been based on the spirit of faith, innovation and pragmatism to give sustainable operation, take good care of its employees and clients and take up its social responsibility. At the same time, it has adopted the following measures to protect its employees' rights and interests and care for its employees. A. Based on the Gender Equality Act, our employees are eligible to request for the baby nursing leave, baby feeding time, maternity leave and childbirth leave. B. TASC has taken out labor and health insurance as well as medical insurance and provided regular physical examinations at no charge for its employees. C. TASC has established the employee welfare committee to arrange employee friendship and take care of a variety of employee welfare related matters. D. Implementation of the employee stock ownership trust measures. E. TASC has contributed employee pensions by law. F. TASC has provided on-the-job training for its employees. G. TASC has taken sex harassment , Rules Governing the Appeal and Punishment of Preventive Measures for Workplace Unlawful Infringement and Unreasonable Management. and provides a dedicated complaint hotline (extension 29885), an email (sexhara@tascsemi.com), and a physical mailbox in the employee cafeteria allowing employees to submit complaints anonymously. H. Stipulate personal information protection and management regulations. I. Labor-management meetings are convened quarterly.	None

<table>
<tr><th rowspan="2">Evaluation Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Abstract Illustration</th></tr>
<tr><td></td><td></td><td></td><td>(2) Investor relations, supplier relations and rights of stakeholders:
Taiwan-Asia Semiconductor Corporation has designated exclusive personnel to handle investor’s recommendations or problems, and has good financial and business relationships with its suppliers and rights of stakeholders, for which it hopes to generate a win-win benefit based on the equal and reciprocal principle.
(3) Execution of customer policy:
Our company has maintained smooth communication channels with our customers, thus the execution is in good shape.
(4) Directors’ and supervisors’ training records:
<table>
<tr><th>Title</th><th>Name</th><th>Course</th><th>Training hours</th></tr>
<tr><td>Chairman</td><td>Kuo-Kuang Li</td><td>- Corporate Governance and Securities Regulations.(Part I)
- Corporate Governance and Securities Regulations.(Part II)
- Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Reconfiguration (Part I)
- Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Reconfiguration (Part II)</td><td>3
3
3
3</td></tr>
<tr><td>Director</td><td>Tsun-Chia Tai</td><td>- Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Reconfiguration (Part I)
- Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Reconfiguration (Part II)</td><td>3
3</td></tr>
<tr><td>Director</td><td>Yen-Chun Chien</td><td>- Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Reconfiguration (Part I)
Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Reconfiguration (Part II)</td><td>3
3</td></tr>
<tr><td>Director</td><td>Ishigami Koji</td><td>- Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Reconfiguration (Part I)
- Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Reconfiguration (Part II)</td><td>3
3</td></tr>
<tr><td>Independent Director</td><td>Shih-Kuang Tsai</td><td>- Analysis of the Differences Between Statements of Financial Accounting Standards and the Latest IFRSs Endorsed by the Financial Supervisory Commission.
- Tax Planning for Cross-Border Wealth Succession of High-Net-Worth Individuals.
- Optimization of Corporate Succession Planning and Performance-Based Compensation Systems in Business Transformation
- Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Reconfiguration (Part I)
- Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Reconfiguration (Part II)
- Creating Peak Performance and Achieving Sustainable Operations in a Globalized Competitive Market</td><td>3
3
3
3
3
3</td></tr>
</table>
(5)</td><td></td></tr>
</table>

<table>
<tr><th rowspan="2">Evaluation Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Abstract Illustration</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><th>Title</th><th>Name</th><th>Course</th><th>Training hours</th></tr>
<tr><td>Independent Director</td><td>Chen-Tung Lai</td><td>－Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Reconfiguration (Part I)
－Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Reconfiguration (Part II)</td><td>3
3</td></tr>
<tr><td>Independent Director</td><td>Chien-Chih Wu</td><td>－Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Reconfiguration (Part I)
Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Reconfiguration (Part II)</td><td>3
3</td></tr>
</table>
(5) The situation of liability insurance purchased by our company for board directors and supervisors:Our company purchases liability insurance for our directors of the board every year. The total amount of insurance in 2025 reached USD 13,000,000.
</td><td></td></tr>
<tr><td colspan="5">9. Please specify the improvement based on the result of company governance evaluation of the latest announced year by The TWSE's Corporate Governance Center, and the measures of prioritized enhancement for those which have yet to be improved.
(1) Has the Company established a dedicated (or concurrent) unit to promote sustainable development, conducted risk assessments on environmental, social, or governance (ESG) issues related to its operations based on the principle of materiality, formulated relevant risk management policies or strategies, and ensured that the Board of Directors oversees the implementation of sustainable development initiatives, with relevant information disclosed on the Company’s website and in the annual report?
The Company appointed an independent director in 2025 to serve as the Supervisory Advisor of the Sustainability Development Committee, responsible for overseeing the Company’s corporate sustainability initiatives.
(2) Does the Company disclose industry-specific metrics with reference to the SASB Standards?
The Company plans to disclose industry-specific metrics with reference to the SASB Standards on the Market Observation Post System (MOPS) starting in 2026
(3) Has the Company established and disclosed an intellectual property management plan linked to its operational objectives, including implementation status, and does it report such matters to the Board of Directors at least once a year?
The Company has established an intellectual property management plan and regularly reports the implementation status to the Board of Directors.</td></tr>
</table>

(4) Composition, Responsibilities and Operations of the Remuneration Committee:

A. Information of the remuneration committee member

Identity \ Conditions / Name		Professional qualifications and experience	Independent status	Number of other public companies in which the individual is concurrently serveing as the Remuneration Committee member
Independent Director	Shih-Kuang Tsai	Please refer to C. Disclosure of information on professional qualifications of directors and independence of independent directors on page 9 for the relevant content.	(1) Not an employee of the Company or any of its affiliates. (2) Not a director or supervisor of the company or any of its affiliates. (3) Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate of one percent or more of the total number of issued shares of the company or ranking in the top 10 in holdings. (4) Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship, of a managerial officer under subparagraph 1 or any of the persons in the preceding two subparagraphs. (5) Not a director, supervisor, or employee of a corporate shareholder that directly holds five percent or more of the total number of issued shares of the company, or that ranks among the top five in shareholdings, or that designates its representative to serve as a director or supervisor of the company under Article 27, paragraph 1 or 2 of the Company Act. (6) If a majority of the company's director seats or voting shares and those of any other company are controlled by the same person: not a director, supervisor, or employee of that other company. (7) If the chairperson, general manager, or person holding an equivalent position of the company and a person in any of those positions at another company or institution are the same person or are spouses: not a director (or governor), supervisor, or employee of that other company or institution. Not apply to independent directors appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, a public company and its parent or subsidiary or a subsidiary of the same parent. (8) Not a director, supervisor, officer, or shareholder holding five percent or more of the shares, of a specified company or institution that has a financial or business relationship with the company. (9) Not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides auditing services to the company or any affiliate of the company, or that provides commercial, legal, financial, accounting or related services to the company or any affiliate of the company for which the provider in the past 2 years has received cumulative compensation exceeding NT$500,000, or a spouse thereof; provided, this restriction does not apply to a member of the remuneration committee, public tender offer review committee, or special committee for merger/consolidation and acquisition, who exercises powers pursuant to the Act or to the Business Mergers and Acquisitions Act or related laws or regulations.	4
Independent Director	Chen-Tung Lai			0
Independent Director	Chien-Chih Wu			0

B. Attendance of Members at Remuneration Committee Meetings

(a) There are 3 members in the Remuneration Committee.

(b) The term is from May 28, 2024 to May 27, 2027. A total of 3 meetings of 6th Remuneration Committee meetings were held in 2025. The attendance record of the Remuneration Committee members was as follows:

Title	Name	Attendance in Person	By Proxy	Attendance Rate (%)	Remarks
Convener	Shih-Kuang Tsai	3	0	100%	
Committee Member	Chen-Tung Lai	3	0	100%	
Committee Member	Chien-Chih Wu	3	0	100%	

Other mentionable items:

1. If the Board of Directors shall not accept or revise the suggestions proposed by the remuneration committee, the dates of meetings, sessions, contents of motions, all independents' opinion and the Company's response to the remuneration committee' opinion should be specified(i.e., the remuneration passed by the Board of Directors is better than the remuneration suggested by the remuneration committee, reasoning for the deviation shall be stated.): None.

2. If the committee member is in opposition or reservation the suggestions proposed by the remuneration committee and he/she has record or written statement, information such as remuneration committee date, committee number, meeting content, suggestions of all members and how these suggestions were handled shall be clearly stated: None.

3. Main points of discussion by the Remuneration Committee:

Date /Meeting	Resolution	the Company's (the board of directors') handling of Remunneration Committee's opinion
2025/05/05 The 6th meeting of the sixth term	Proposed Amendments to the "Regulations Governing Performance Evaluation and Remuneration Payment of the Board of Directors"	None
	Interim bonus for managers of the Company.	
2025/07/30 The 7th meeting of the sixth term	Salary of the managers appointed by Company.	
2025/09/26 The 8th meeting of the sixth term	Performance bonus for managers of the Company.	

(5)Fulfillment of Sustainable Development and Its Gaps with the Sustainable Development Best PracticePrinciples for TWSE/TPEx Listed Companies:

Assessed Item	Implementation Status			Gaps with the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and root causes
	Yes	No	Abstract Explanation	
1. Does the Company conduct risk assessment of environmental, social and corporate governance issues related to the Company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?	V		There are 7 functional groups under the " Sustainable Development Committee " under the Board of Directors of the company, which are divided into operation risk group,manufacturing management group,corporate governance group,customer relationship group, corporate care group, supply chain management group and environmental sustainability group. The Board of Directors proposes a sustainable development mission or vision, and formulates sustainable development policies, systems or related management guidelines. The " Sustainable Development Committee " consists of the chairman as the Chairperson, the vice chairman as the vice Chairperson, and directors (including Independent Directors) act as Supervisory Advisors, and the president serves as the director-general, and the executive directors of each working group are appointed by the director-general, and formulates the sustainable vision, sustainable mission, sustainable policy, and sustainable management policy ,the short, medium and long-term goals of each group for the current year, the stakeholders of the current year, and the sustainable issues of concern of the current year and issues of sustainable concern for the current year; the "Sustainable Development Committee " reports the implementation results of Sustainable Developmen to the board of directors at least once a year. The Sustainable Development Committee reported to the Board of Directors on the implementation and countermeasures of sustainable development in 2025 on December 05, 2025. After listening to relevant reports, the Board of Directors shall provide recommendations on sustainable practices and countermeasures, and when necessary, the improvement progress shall be reported during the latest board meeting.	None
2. Has the Company established exclusively (or concurrently) dedicated units to implement CSR, and hasthe board of directors appointed executive-level positions with responsibility for CSR, and to report the status of the handling to the board of directors?	V		The company prepares a corporate sustainability report every year. The data scope covers the company's sustainability information in three aspects in 2025: economy, environment and society from January to December 2025. The main reporting boundaries cover the Company's Innovation Manufactory, Headquarters Manufactory. The financial data about the operating performance are collected from the consolidated financial report audited by Accountants. Individuals, affiliated companies and reinvested companies included in the consolidated report. The company analyzes the materiality of the sustainability report, communicates with internal and external stakeholders, and integrates the evaluation data of various departments. impact of related risks.Please refer to page 87-92 of the Annual Report for the risk assessment and corresponding measures for 2025.	None
3. Environmental issues (1) Does the company establish proper environmental management systems based on the characteristics of their industries?	V		(1) We have implemented the ISO 14001 management system so we can regularly identify the environmental considerations of company activities, products, and services which can be controlled and affected through internal and external analysis of the organization as well as stakeholders' expectations. We have also evaluated their impacts on stakeholders, use of hazardous substances, workplace, and environment from the perspective of a life cycle such	None

<table>
<tr><th rowspan="2">Assessed Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Gaps with the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and root causes</th></tr>
<tr><th>Yes</th><th>No</th><th>Abstract Explanation</th></tr>
<tr><td>(2) Is the Company committed to improving usage efficiency of various resources and utilizing renewable resources with reduced environmental impact?

(3) Does the company evaluate the potential risks and opportunities in climate change with regard to the present and future of its business, and take appropriate action to counter climate change issues?

(4) Does the Company count the amount of greenhouse gas emissions, water consumption and total weight of waste for the past two years? Are any policies pertaining to energy conservation, carbon reduction, greenhouse gas reduction, reduction of water consumption, or other waste management policies formulated accordingly?</td><td>V

V

V</td><td></td><td>that it can serve as the basis for formulating environmental impact control measures such as environmental objectives, operational control, or educational training. Every review will take into consideration the environmental impact, requirements of laws and international regulations, technical feasibility, economic feasibility, and opinions of stakeholders in order to fulfill the promise of environmental protection, which includes pollution prevention and continuous improvement for enhancing environmental performance.
(2) In order to improve the utilization efficiency of energy and resources in the plant, the Company has set two indicators for water resources: process water and plant-wide water recovery rate. Process water recovery rate: Fab 2 ≥ 85% (month), Innovation Fab ≥ 50% (month); Plant-wide water recovery rate: Fab 2 ≥ 70% (month), Innovation Fab ≥ 30% (month); in terms of energy, we also comply with the requirements of the Bureau of Energy and promote various energy-saving measures every year, so that the energy saving rate of each plant exceeds 1%. Energy saving measures include: adopting induction lamps for indoor and outdoor lighting, replacing air-conditioning-related facilities, and improving the power efficiency of factory facilities.
(3) The Company pays attention to the issue of climate change, and has established a Sustainable Development Committee. The chairman serves as the committee chairman and the vice chairman serves as the committee vice chairman, leading the Company to press ahead on corporate sustainability issues. In addition, there are also contingency measures for the reduction of available water during drought periods in place, and water-saving indicators are set to monitor the efficiency of water consumption and recycling in the factory during normal times, so as to effectively improve the efficiency of water use.
(4)
A.Greenhouse Gases
Provided the total greenhouse gas emissions for the past two years from the Innovative Plant and the Headquarters Plant of the Company.
Unit: tons of CO2e
<table>
<tr><th>Year</th><th>Category 1</th><th>Category 2</th><th>Category 3</th><th>Total emissions</th></tr>
<tr><td>2024</td><td>3,800</td><td>36,438</td><td>8,066</td><td>48,304</td></tr>
<tr><td>2025</td><td>3,397</td><td>36,177</td><td>9,005</td><td>48,579</td></tr>
</table>
(The data in 2025 is only preliminary, and will be verified by a third party on Q3 2026.)
The Company’s greenhouse gas (GHG) emissions for 2024 have been verified in accordance with ISO 14064, and verification for 2025 emissions has been scheduled. An analysis of the Company’s GHG emission profile indicates that Scope 2 emissions from electricity consumption are the primary source, accounting for approximately 70–80% of total emissions. This is followed by Scope 3 emissions, mainly from upstream energy procurement and waste treatment, while Scope 1 emissions—primarily from process-related HFCs, PFCs, and fuel consumption in utility systems—account for less than 10%.
In 2025, Scope 1 and Scope 2 emissions decreased compared to 2024, while Scope 3 emissions</td><td>None</td></tr>
</table>

<table>
<tr><th rowspan="2">Assessed Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Gaps with the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and root causes</th></tr>
<tr><th>Yes</th><th>No</th><th>Abstract Explanation</th></tr>
<tr><td></td><td></td><td></td><td>
increased, primarily due to higher upstream carbon emission factors associated with externally procured energy.
To align with international decarbonization trends and national energy-saving targets, the Company has continuously implemented energy efficiency initiatives. A total of 11 energy-saving projects were executed and remained in operation during 2024, as well as newly implemented in 2025. Key measures include variable frequency control and structural modifications for MAU systems, replacement of aging chillers, UPS and FFU upgrades, installation of variable frequency drives for air handling units, and AHU replacements. These initiatives resulted in an estimated reduction of approximately 1,387.97 metric tons of CO_2e. Combined with waste reduction, recycling, and improved water reuse measures contributing to Scope 3 reductions, total emission reductions across Scope 1 to Scope 3 are estimated at approximately 1,908.50 metric tons of CO_2e in 2025.
In response to global climate change, national policies, and to support sustainable operations, the Company has planned the installation of solar photovoltaic and energy storage systems, both of which were completed in 2024.
B.Waste
The total weight of the company's business waste in the past two years is divided into hazardous and general business waste, as shown in the following table.
<table>
<tr><th>Waste types</th><th>Processing method</th><th>2024</th><th>2025</th></tr>
<tr><td rowspan="2">General</td><td>Outsourcing</td><td>2.72</td><td>1.60</td></tr>
<tr><td>Reuse</td><td>405.26</td><td>462.75</td></tr>
<tr><td rowspan="2">Hazardous</td><td>Outsourcing</td><td>32.64</td><td>9.66</td></tr>
<tr><td>Reuse</td><td>255.81</td><td>262.12</td></tr>
<tr><td colspan="2">Waste - Subtotal</td><td>696.43</td><td>736.13</td></tr>
<tr><td colspan="2">Recycling, reuse- Subtotal</td><td>95%</td><td>98%</td></tr>
</table>
The company complies with all applicable regulations and ensures proper classification and lawful disposal of industrial waste. In addition, it actively promotes resource recycling and reuse initiatives, including supplier take-back programs for empty containers, dedicated collection of organic solvents, recycling of inorganic sludge, and recovery of precious metals, thereby fulfilling its corporate responsibility for environmental protection.
C.Water
Water consumption in the last 2 years:
Unit: Ten thousand metric tons
<table>
<tr><th>Year</th><th>Total water consumption-Headquarters</th><th>Total water consumption-Innovation Fab</th></tr>
<tr><td>2024</td><td>17.74</td><td>120.50</td></tr>
<tr><td>2025</td><td>16.71</td><td>143.96</td></tr>
</table>
</td><td></td></tr>
</table>

Assessed Item	Implementation Status			Gaps with the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and root causes
	Yes	No	Abstract Explanation	
			The company continues to promote water resource recycling by optimizing processes to reduce tap water consumption and improve water reuse efficiency. Based on three key approaches—source control, process recovery, and end-of-pipe management—the company conducts rolling reviews of utility consumption across production facilities and implements ongoing water improvement initiatives.In 2024, the Lixing Plant enhanced organic wastewater source separation by excluding non-recyclable equipment discharges and strengthening biological treatment, increasing reclaimed water by approximately 1,900 tons per month. Wastewater from cutting and grinding processes, which has relatively simple characteristics, is reused after solid particle removal. Optimization of tank and pipeline connections further improved the recovery rate.In 2025, total reclaimed water at the Lixing Plant reached approximately 940,000 tons, achieving an overall water recycling rate of 73.8%, in compliance with the Hsinchu Science Park Administration's standards. The company will continue to expand water recycling initiatives to reduce tap water usage and promote environmentally friendly operations.	
4. Social issues (1) Does the company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?	V		(1) The Company's human resources policy is derived from our corporate character and ideals of "Integrity, Practicality, Friendliness, Openness." In keeping with the spirits of RBA and SA8000, we strive to fulfill our corporate social responsibility, ensure that our protection of employees' human rights is up to international standards, and provide a safe working environment. TASC is publicly committed to treating every employee fairly, equally, and with respect so that their rights are protected and they behave in an ethical manner. Since 2019, the Company has implemented the RBA/SA8000 management system and has formulated a human rights management policy (including RBA/SA8000 policies and labor policies), which has been published on the company's website. In addition, the company has established management procedures and regulations such as the "Corporate Responsibility Management Handbook", "Prevention Measures for Sexual Harassment, Workplace Misconduct and Unreasonable Management, Complaints and Disciplinary Actions", "Regulations for Implementing Labor-Management Meeting", "Code of Operation Integrity", "Identification of Environmental, Health and Safety Hazards, Risk Assessment and Control Procedures", and "Education and Training Procedures". Before the end of every year, the Company pays attention to significant social issues, legal compliance related to management, environmental health and safety, labor practices, and ethical risks. We determine the relative importance of each risk, conduct a "social responsibility risk assessment", implement appropriate procedures and effective control measures, and formulate goals and management plans for the next year (including human rights issues) and labor-management meetings/promotion/education and training. In 2025, we will implement the following labor management policies:	None

<table>
<tr><th rowspan="2">Assessed Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Gaps with the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and root causes</th></tr>
<tr><th>Yes</th><th>No</th><th>Abstract Explanation</th></tr>
<tr><td></td><td></td><td></td><td><table>
<tr><th>Policy objectives</th><th>Execution plan</th></tr>
<tr><td>Employee communication meetings are held more than 15 times a year</td><td>Provide diverse, bilateral and open communication channels, and disclose and formulate annual objectives in the annual report, hoping that various communication meetings can be held to a certain number of times, which are a total of 18 meetings including 4 Labor-Management Meetings, 4 Occupational Safety Committee Meetings, 6 Welfare Committee Meetings, and 4 Foreign Workers Advocacy Meetings. Through this, we can communicate with colleagues in real time and understand employees' ideas, suggestions and needs. We plan to add Tea-Time Meetings in 2025 to communicate regularly with employees and supervisors of various units to not only collect various suggestions, but also strengthen communication between both parties in labor-management relations. The expectation is to establish a diverse, equal and healthy workplace environment through various communications and management, and enhance employees' sense of identity with the value of their work and the company.</td></tr>
<tr><td>Promote RBA/SA8000 policies and labor policies to management and employees, with a target coverage of 96%</td><td>Promotion was completed in December 2025, with a completion rate of 99.74%. The promoted content is as follows:
1.RBA/SA8000 Policy: Compliance with local government laws and regulations, creating a safe, healthy and environmentally friendly working environment, treating employees fairly and respectfully, establishing high ethical standards for clean business practices, and requiring suppliers to comply with relevant RBA/SA8000 standards.
2.Employee Policy: Prohibition of child labor, freedom of association, non-discrimination/non-harassment, humane treatment, prohibition of forced labor, labor-management consultations, wages and benefits, and reasonable working hours.</td></tr>
<tr><td>Provide a safe and healthy work environment</td><td>TASC has adopted a total quality approach to products, the environment, safety, and health. We are continuing to refine our processes and operations to improve quality, ban and reduce the use of environmentally sensitive substances, protect the environment, conserve energy, reduce waste, as well as promote safety and health. The Company preventing work-related</td></tr>
</table></td><td></td></tr>
</table>

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			injuries and health hazards for workers, providing a safe and healthy workplace, and formulates policies (to create a safe, healthy and environmentally friendly working environment) which are published on the Company website, as well as develops an 'Environmental, Health and Safety Manual' for further explanation. We strive to create inclusive living spaces, fulfill our ESH responsibility to customers and the enterprise, build a friendly workplace, promote health management, protect the physical and mental well-being of employees, promote continuous development and realize an environmental for sustainable living.	
			Help employees maintain physical and mental health, achieve work-life balance: 1. Employees are given 1 hour lunch breaks, giving them enough time to rest. 2. TASC provides employees with compensation and benefits that meet or exceed statutory requirements on minimum wage, paid leave, and benefits to ensure that at a minimum their basic needs are met. The use of pay deductions as disciplinary action is also prohibited.	
			Forced labor is forbidden. The Company complies with the labor laws of the local government: 1. A reasonable labor time management scheme that complies with applicable legislation is clearly defined for supporting and managing employee attendance. We also manage and arrange employees' working time, rest time and leave in a reasonable manner. 2. We respect labor awareness and prohibit forced labor in any form. All employment relationships are governed by the written labor contract signed by mutual consent in accordance with the law. Employees also have the right to separate from the company if proper notice is given to ensure that all employment conditions are voluntary. The use of forced labor by any suppliers or contracts is not permitted.	
(2) Does the company have reasonable employee benefit measures (including salaries, leave, and other benefits), and do business performance or results reflect on employee salaries?	V		(2) A. The company determines the salary of new employees based on their academic experience, professional experience, knowledge and skills, and job duty, and conducts salary surveys every year. It sets reasonable salary compensation based on the domestic industry market salary level to ensure that the company's salary policy is competitive in the market. At the same time, the company formulates employee performance management measures and clearly formulates reward and punishment systems in employee work rules to be fully understood by all employees. In	

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			addition, TASC also enjoys sharing the results of operations. The company will issue bonuses based on operating conditions and employee performance to thank employees for their contributions. Overall, TASC's salary policy complies with the requirements of the Minimum Wage Act, and it actively examines whether the salary level is in line with market conditions and formulates appropriate salary adjustment policies, hoping to attract outstanding talents with competitive salaries. B. The Company adheres to the principle of caring for the welfare of its employees and promotes diversified welfare measures via the employee welfare fund jointly contributed by the Company and its employees to improve employee job satisfaction and overall work efficiency, thereby strengthening the labor-management cooperation relationship and formulating the "Employee Welfare Committee Employee Welfare Fund Subsidy Method", which covers the following major subsidy items: 1. Activity subsidy: Support the development of employee societies and organize group activities to promote physical and mental health and team cohesion. 2. Care subsidies for employees: Provide care subsidies for marriage, childbirth, funeral expenses, retirement, resignation, injury, illness, and disability to ensure that employees receive appropriate support at important stages of their life. 3. Other subsidies: Provide a complete welfare system including social allowances and birthday and three festival gift certificates (such as Labor Day, Dragon Boat Festival and Mid-Autumn Festival). C. In terms of the vacation system, employees should have two days off every seven days, one of which is a vacation and one is a rest day, and wages are paid according to them; employees who continue to work in the company for a certain period of time shall follow the work rules every year. It is stipulated that special leave will be granted; if a colleague needs a longer period of leave in case of childcare, serious injury, serious accident, etc., he or she can also apply for leave without pay, so as to take into account the needs of personal and family care.A reasonable labor time management scheme that complies with applicable legislation is clearly defined for supporting and managing employee attendance. We also manage and arrange employees' working time, rest time and leave in a reasonable manner. D. The company is well aware that employee health is the key for the improvement of work quality and efficiency and the enhancement of workplace vitality. Therefore, it actively promotes employee health care plans, creates a healthy workplace environment and promotes sustainable health management. The main measures include: 1. Regular health examinations: Provide employees with complete health screening to ensure the stability of their physical and mental conditions. 2. Workplace health promotion and health promoting occupational medical services: We hire occupational medical physicians to provide on-site health services, and organize various	

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(3) Does the company provide a healthy and safe working environment and organize training on health and safety for its employees on a regular basis?	V		health promotion and screening activities to establish the attitudes and actions of employee health self-management. 3. Emergency health support: Establish an injury and illness care mechanism to provide employees with required medical and health resource assistance. E. Employee remuneration is handled in accordance with the "Articles of Incorporation". If there is profit in the year, 10% to 20% of the profit should be allocated as employee compensation and no more than 10% should be allocated as employee compensation. Directors' remuneration. F. In order to achieve organizational, departmental and individual goals and truly understand the work performance of colleagues, all TASC employees must undergo performance review at least twice a year. In order to help employees improve their work performance and prepare employee development plans to enhance the company's overall performance, direct supervisors shall conduct performance interviews with the reviewed personnel based on the review results, improvement directions and future development plans to enhance bilateral communication with employees and to achieve the goals of performance review operations. The review results shall serve as the basis for issuing performance bonuses, employee remuneration, promotions, salary increases, and talent training; In addition, for colleagues with poor performance, supervisors will propose performance improvement counseling plans, provide work instructions, education and training or job transfer arrangements to enhance their capabilities and performance. (3). A. Occupational Safety and Health Policy: The company follows the provisions of the Occupational Safety and Health Law, and formulates policies based on the occupational safety and health requirements of customers and relevant stakeholders to build a healthy and happy workplace. The company takes disaster prevention and disaster prevention as its main core concepts, implements regular inspections and uses appropriate management tools and available resources to identify occupational safety and health problems in the factory area, propose effective countermeasures and expand horizontally to improve the entire factory, and continue to improve Promote an occupational safety culture. For workers to implement various disaster prevention labor education training and protective equipment management, the company has also formulated exclusive safety and hygiene training materials for each department and each station type of work, including hazard identification, protective equipment standards, machine hazards and emergency. Response procedures, and require the supervisors of each department to implement the operation observation and education and training of new/changed workers' operations, so as to prevent occupational disasters and occupational diseases, so as to create a zero-disaster environment. The statistics of the company's occupational safety and health education, training and promotion in the past three years are as follows：	

<table>
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<tr><th>Yes</th><th>No</th><th>Abstract Explanation</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><th>Year</th><th>Education and training trips</th><th>Education and training hours</th></tr>
<tr><td>2023</td><td>479</td><td>1,437</td></tr>
<tr><td>2024</td><td>1,193</td><td>3,579</td></tr>
<tr><td>2025</td><td>459</td><td>3,894</td></tr>
</table>
In addition, the company has also established quantitative indicators to expand occupational safety and health activities to products and related services to improve overall occupational safety and health performance and effectively control risks.
B. Labor work environment monitoring:
The company conducts work environment monitoring twice a year to understand the exposure status of production operations, to ensure that workers are protected from harmful substances in the workplace, and to provide workers with a healthy and comfortable working environment. In the second half of 2025 the company implemented 226 monitoring points in the factory and 271 in the innovation factory. Points are in compliance with regulatory requirements.
<table>
<tr><th rowspan="2">Monitoring Substances</th><th colspan="2">The number of sampling points for each site</th><th colspan="2">Compliance with regulations</th></tr>
<tr><th>Headquarters Manufactory</th><th>Innovation Manufactory</th><th>conform</th><th>incompatible</th></tr>
<tr><td>Organic solvents</td><td>35</td><td>51</td><td>V</td><td></td></tr>
<tr><td>Specific Chemical Substances</td><td>39</td><td>53</td><td>V</td><td></td></tr>
<tr><td>Heavy Metal</td><td>6</td><td>19</td><td>V</td><td></td></tr>
<tr><td>Other kind</td><td>4</td><td>4</td><td>V</td><td></td></tr>
<tr><td>Carbon Dioxide</td><td>98</td><td>90</td><td>V</td><td></td></tr>
<tr><td>Noise</td><td>44</td><td>54</td><td>V</td><td></td></tr>
<tr><td>Total</td><td>226</td><td>271</td><td></td><td></td></tr>
</table>
C. Change of management:
The Company has established an environmental, health and safety change management system to ensure that all changes can be identified for hazards and assessed for risks in advance, and appropriate control measures are taken based on the assessment results to maintain a safe condition for processes, activities, or services and reduce the risk of disasters. A total of 28 amendments were processed in 2025.
<table>
<tr><th>Type</th><th>Number of pieces in 2025</th></tr>
<tr><td>Raw materials (added chemicals)</td><td>18</td></tr>
<tr><td>Production equipment</td><td>10</td></tr>
<tr><td>Plant facilities</td><td>0</td></tr>
<tr><td>Total</td><td>28</td></tr>
</table>
</td><td></td></tr>
</table>

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<tr><th>Yes</th><th>No</th><th>Abstract Explanation</th></tr>
<tr><td>(4) Does the company provide its employees with career development and training sessions?</td><td>V</td><td></td><td>D .Equipment security management:
The company's control of the machine is in line with the automatic inspection requirements of the occupational safety and health organization management regulations. In 2023, the company has a total of 29 dangerous machinery and equipment, and also conducts regular inspections in accordance with the "hazardous machinery and equipment safety inspection rules" to ensure the safety of the equipment.
<table><tr><th rowspan="2">Check item</th><th colspan="4">Check frequency</th></tr><tr><th>per month</th><th>quarterly</th><th>every half year</th><th>Per year</th></tr><tr><td>Gas leak detector</td><td></td><td></td><td>V</td><td></td></tr><tr><td>EMO</td><td></td><td></td><td></td><td>V</td></tr><tr><td>Exhaust Low Flow Alarm Device</td><td></td><td></td><td></td><td>V</td></tr><tr><td>Fire Detector (UV/IR)</td><td></td><td></td><td></td><td>V</td></tr><tr><td>Auto damper</td><td></td><td></td><td></td><td>V</td></tr><tr><td>Shutter</td><td></td><td>V</td><td></td><td></td></tr><tr><td>Over temperature protection</td><td></td><td>V</td><td></td><td></td></tr><tr><td>Overvoltage protection</td><td></td><td></td><td></td><td>V</td></tr><tr><td>Liquid level detector</td><td></td><td>V</td><td></td><td></td></tr><tr><td>shut boy</td><td></td><td></td><td></td><td>V</td></tr><tr><td>Warning Light</td><td></td><td></td><td></td><td>V</td></tr></table>For other high-risk equipment such as special gas equipment, chemical supply equipment, chemical smoke cabinets, ovens, etc., we also formulate procurement safety regulations to ensure the safety of on-site machine operation and prevent occupational disasters.
E. Company Verification Scenario:
Both the company's Headquarters Manufactory and Innovation Manufactory have obtained ISO 45001 and CNS 45001 certification.
F. The number of fires in the current year, the number of fatalities and injuries, the ratio of the number of fatalities and injuries to the total number of employees, and related improvement measures in response to fires: The company did not have any fire incidents in 2025. In order to improve the emergency response capabilities of production line personnel in the early stage of fire extinguishing, the company carried out small-scale fire drills in production lines during 2025. A total of 58 drills were conducted in 2025 to train 607 people. The training will continue in 2026 to strengthen overall emergency response capabilities.
(4) Every year, the company will design personalized training paths based on employees' abilities and goals. In addition to technical skills, the training plan also covers management, environmental safety and other skills to facilitate the all-round development of employees. In addition to online and offline training, the training plan also provide a variety of training forms including lectures and mentoring. We also regularly evaluate the effectiveness of training plans and make adjustments based on</td><td></td></tr>
</table>

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			employee feedback to ensure that the training plans can effectively enhance employees' professional capabilities and lay a good foundation for the company's development.	
(5) Has the Company complied with relevant laws and regulations and international standards for its products and services respecting customer health and safety, customer privacy, marketing and labeling, and formulated relevant consumer protection policies and grievance procedures?	V		(5) A. Customer Health and Safety In terms of product safety management practices, control over the use of environmentally hazardous substances, comply with various international environmental protection directives, and require product development at the R&D stage, the introduction and evaluation of raw materials must meet the requirements of HSF. Supply partners must also continue to comply with HSF requirements, fulfill their determination to jointly maintain environmental sustainability and protect the health and safety of end users, and reduce the risks of company operations. B. Customer Privacy While improving the products and services required by customers, we pay more attention to maintaining customer privacy and intellectual property rights. Sign confidentiality agreements with customers to protect confidential information of customers, and ensure that relevant business colleagues do a good job of confidentiality when performing business transactions. For the part of information security, the company also stipulates "Information and Communication Management Measures" to regulate "Electronic Document Security Control Management" , requires employees who perform related business to fulfill their duty of protection and confidentiality in order to eliminate the risk of information leakage. C. Marketing and Labeling Issues Whether it is a first-time customer or a customer who has been trading for a long time, frequent and good two-way communication must be used to ensure a pleasant cooperation between the two parties. During the communication process, it will be required to focus on the needs of customers, whether it is specifications, prices, delivery methods, etc. In addition, the communication and feedback mechanism must be maintained continuously before, during and after the transaction, and flexible corrections must be made at any time. D. Consumer or Customer Protection Policy and Grievance Procedures. (1)In order to solve the issues that customers care about more quickly and effectively, we have established a complete customer complaint handling process, and conveyed the feedback and information of customers to relevant units and management, and immediately take appropriate measures and propose improvement measures. , quickly respond to customer needs and establish knowledge management to prevent similar problems from happening again. (2)In order to ensure the effective control of customer satisfaction, we regularly conduct customer satisfaction surveys and evaluations. Through analysis and evaluations to identify improvement opportunities, TASC will provide immediate and effective improvements in a responsible manner to achieve customer satisfaction ultimate goal.	

<table>
<tr><th rowspan="2">Assessed Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Gaps with the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and root causes</th></tr>
<tr><th>Yes</th><th>No</th><th>Abstract Explanation</th></tr>
<tr><td>(6) Does the company implement supplier management policies, requiring suppliers to observe relevant regulations on environmental protection, occupational health and safety, or labor and human rights? If so, describe the results.</td><td>V</td><td></td><td>(6) Suppliers are important partners in sustainable development. The company has established "procurement management procedures and measures and external supplier management procedures" and strictly abides by the spirit of domestic and international laws with suppliers, and promotes the protection of the environment, human rights, and safety. , healthy and sustainable development, we also strive to urge our supplier partners to pay attention to business ethics, labor rights, environment, health and safety and management systems in accordance with the Responsible Business Alliance Code of Conduct (RBA), so as to jointly enhance the overall value of the supply chain.
The company has established a supplier auxiliary evaluation mechanism. Through supplier selection, audit guidance, performance evaluation, training and supplier forums, based on cooperation, the requirements of sustainability are implemented in the daily management of the supply chain. The company has cooperated for 2025. Supplier 100% meets the following conditions.
<table>
<tr><td>Procurement and Supplier Management</td><td>All suppliers must pass the supplier evaluation and comply with the supplier code of conduct, promote supplier risk management, and complete the risk evaluation of 95% of the suppliers of the purchase amount.
Through the supplier evaluation mechanism Q (quality) C (cost) D (delivery time) S (service) S (sustainability), corresponding procurement measures are made for various evaluation levels.
Through the supplier sustainability assessment mechanism and the RBA assessment mechanism, suppliers are assessed annually and defects are tracked and improved.
Process-related raw material suppliers must pass ISO9001 quality management system certification.
Factory and related operations contractors must obtain ISO 45001 occupational safety and health management system certification.
Suppliers have obtained valid factory registration certificates and ISO14001 environmental management certifications issued by the government according to their business categories.</td></tr>
<tr><td>Supplier audit</td><td>The company has established an audit team and a coaching team to track and improve the progress of suppliers' deficiencies, jointly improve quality and technology, strengthen environmental protection, safety and hygiene performance, and introduce automation to increase production capacity.</td></tr>
<tr><td>Supplier training</td><td>The company will hold training from time to time, through different forms of guidance and communication, to effectively improve the performance of environmental protection and safety and health and comply with international standards, courses include workplace hygiene, employee health, fire maintenance, carbon inventory, climate change, regulatory risks and professional ethics Wait.
Implement the practice of anti-corruption and promote the signing activity of "Supplier Employee Practice Ethics Agreement".</td></tr>
</table></td><td></td></tr>
</table>

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			Supplier Forum with praise: The company holds a supplier conference every year. In addition to conveying the company's sustainable philosophy and goals, the meeting also particularly commends suppliers who have performed outstandingly and contributed outstandingly in four aspects: quality improvement, cost reduction, delivery assurance, and sustainable performance. business.	
5. Does the Company refer to the guidelines for the preparation of internationally accepted reports in preparing its corporate social responsibility reports and other reports that disclose the Company's nonfinancial information? Did the aforesaid report obtain the assurance or accreditation of an impartial third party?	V		The company follows the GRI Standards issued by the Global Reporting Initiatives (GRI) in 2021 in its information disclosure and adopts the GRI Standards: Core option/disclosure principles to understand the issues that the stakeholders are concerned about through substantive analysis, based on which the sustainability information of the company's Sustainable Development Report is disclosed. Whether the sustainability report prepared by the company has been verified by a third party: The Company's 2025 sustainability report will appoint Great Certification was commissioned to verify the rationality, appropriateness and correctness of the sustainability report and related data and report contents. It is currently in the planning of implementation stage, and the verification report will be disclosed in detail in the appendix of this Report.	None
6. If the company has established sustainable development best-practice principles based on the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies," describe the implementation and any deviations from such principles: The company has established " Sustainable Development Best Practice Principles " and will continuously carry out and implement the regulations in that spirit with all colleagues. There is no major discrepancy between the actual operation and the established best practice principles.				
7. Other important information to facilitate a better understanding of the execution of sustainable development initiatives: A. Environmental protection: a. TASC actively supports biodiversity conservation and environmentally friendly initiatives. The company collaborates with local schools, including Ke-Yuan Elementary School in Hsinchu City (project completed in 2025), Hulin Elementary School, and Yuxian Junior High School, to establish campus green walls. Through diversified and vertical greening, these projects enhance ecological habitats and air quality while increasing students' awareness of environmental conservation. b. In line with its business strategy, Taisya continues to develop and promote products with reduced environmental impact globally. This includes the development of energy-efficient emitter, sensor, and power components, as well as the use of green materials, to continuously minimize environmental impacts and achieve harmony with nature. c. The company regularly monitors greenhouse gas emissions, water consumption, and total waste generation. Annual third-party verification of greenhouse gas emissions is conducted, alongside the implementation of various energy-saving and waste reduction initiatives. d. TASC continuously strengthens waste management practices. Waste treatment prioritizes general or case-specific reuse, followed by physical or chemical treatment and incineration, with solidification and landfill disposal used only as a last resort. Waste management also includes strict waste sorting, environmental cleanliness, and the promotion of digital documentation to reduce paper use. Guided by the principles of reduction and reuse, the company is committed to sustainable operations and fulfilling its corporate social responsibility. B. Contribution to society: a. Continued to promote the ISO-14001 Environmental Management System to prevent making pollution to or harm the surrounding environment. b. Workplace first aid equipment: An automated external defibrillator (AED) is installed in the factory, and emergency personnel and general employees are provided with training to enhance emergency response capabilities through training on common sense and the use of first aid equipment. The expectation is to jointly create a healthy and safe living environment for the people of Taiwan. c. Support for arts and cultural activities:To implement the Group's ESG development strategy and deepen corporate social responsibility, TASC has in recent years continued to invest resources				

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in supporting the development of Taiwan's cultural and film industries, and has actively participated in cultivating the local cultural and creative ecosystem. Through investments in domestic film production, we demonstrate our support for local film and television creation through concrete actions. In recent years, our cumulative investment has reached approximately NTD 20 million, with the aim of contributing to the sustainable development of Taiwan's cultural content industry. In year 2025, the films supported by TASC including "Doubles Match", "The Uniform", "Marching Boys", all of which have been released successively in 2025, reflecting the company's emphasis on diverse cultural themes and local creative talent. In addition to financial support, the company has also integrated employee care initiatives by organizing five "Movie Day" events in 2025, inviting employees and their families to watch films together. Through these activities, we not only support domestic films in a tangible way but also enhance family interaction and strengthen employee cohesion within the organization.

d. Support for local farmers: In 2025, the Group held Pear flash mob events, with nearly 200 colleagues supporting with actions.

e. Support for Charity Sales: In 2025, the Group organized two charity sales events in support of the Syin-Lu Social Welfare Foundation, raising approximately NT$30,000 in total.

C. Service to society, social and public interests:

a. Due to heavy traffic in the main lobby of Hsinchu Mackay Memorial Hospital, the original LCD video wall posed risks of equipment damage and personal injury.TASC and the TASC Medical Charity Foundation donated advanced laser projectors to replace the existing system, effectively reducing safety risks, improving the medical environment, and enhancing patient safety, thereby demonstrating the Company's commitment to corporate social responsibility.

b. To support medical research and health management, the Company donated an LED antibacterial panel lighting system to Taipei Medical University in 2025 to facilitate research and development activities.

c. In 2025, the Company organized a group-wide blood donation campaign, with participation from nearly 150 employees.

D. Consumer rights and interests:

Our clients are not the end-users, but we have devoted our efforts to fulfilling the rules of IECQ-QC-080000, so as to reduce hazardous substances of our products and protect consumers' safe use of our products.

E. Human rights:

(1) Purpose and Scope

Guided by its core values of integrity, pragmatism, friendliness, and openness, Taisya believes that respect for human rights and a dignified working environment are fundamental to sustainable operations. The company is committed to international human rights standards, including the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights (UNGPs), the Responsible Business Alliance (RBA) Code of Conduct, and SA8000. Human rights matters are overseen by the Human Resources function, which is responsible for policy implementation in compliance with applicable local laws. TASC safeguards fundamental employee rights, strictly prohibits child labor and forced labor, prevents all forms of discrimination, and ensures fair employment practices. Working hours are managed in accordance with local regulations, supported by system-based reminders to promote work–life balance.

This policy applies to all directors, managers, and employees, and extends to affiliates, suppliers, contractors, and other business partners, with the aim of preventing human rights violations and fostering a diverse, inclusive, and respectful corporate culture.

(2) Human Rights Commitments

Aligned with the RBA and SA8000 frameworks, TASC systematically promotes human rights management across the following areas:

a. Labor Rights

Prohibition of child and forced labor: Zero-tolerance policy applied across operations and supply chains.

Freedom of association and collective bargaining: Respect for lawful employee representation and open communication channels.

Non-discrimination and anti-harassment: Equal opportunity in hiring, compensation, training, and promotion.

Humane treatment: Prohibition of workplace violence, harassment, bullying, and unreasonable management practices, supported by grievance and disciplinary mechanisms.

Wages and working hours: Compensation and benefits compliant with or exceeding legal requirements.

b. Health and Safety

TASC is committed to providing a safe and healthy workplace through training, risk identification, and preventive measures. In 2025, training on the prevention of unlawful workplace conduct

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was conducted, including managerial self-assessments.

c.Environmental Rights

The company complies with environmental regulations and continues to implement energy saving, carbon reduction, pollution prevention, and resource management measures.

d.Diversity, Inclusion, and Employee Care

Employee engagement and well-being are promoted through welfare committees, inclusive activities, and family-oriented programs.

e.Ethics and Governance

High ethical standards are upheld through transparent reporting and grievance mechanisms to ensure timely handling of human rights-related issues.

(3)Continuous Improvement and Stakeholder Engagement

Guided by a commitment to continuous improvement, TAIYA regularly reviews its human rights policies and implementation, incorporating feedback from employees and stakeholders through multiple communication channels to strengthen its human rights protection framework and support sustainable development. The Company promotes a diverse and inclusive workplace by upholding principles of equality, non-discrimination, and zero tolerance for harassment or abuse, and has established clear policies and grievance mechanisms related to sexual harassment, workplace violence, stalking, and unreasonable management practices.

In 2025, TASC conducted training programs on the prevention of workplace violence to enhance awareness of grievance channels and codes of conduct among employees and management. Supervisors completed self-assessment questionnaires to review and improve management practices, ensuring the appropriate exercise of managerial authority and maintaining sound labor–management relations.

a.Medical insurance, accident insurance and vaccine insurance.

b.Various Bonuses, employee bonuses and Stock ownership trust plan .

c.Employee communication and activities:An employee welfare committee was established to plan diversified employee exchange activities every year to enhance job satisfaction and cohesion. In 2024, several events such as "Welcomes the New Year of Dragon", "Celebrate Dragon Boat Festival with Icy Puffs", "Insurance Lecture", "Celebrate Mid-Autumn Festival with Madeleine", "Christmas Gingerbread Man Event" and "2024 TASC Group Year-End Dinner" were held with a total attendance of 3,600 people.

d.Professional growth and further education opportunities: Provide complete career development, education and training resources to help employees improve their professional skills and enhance their competitiveness in the workplace.

e.Retirement system:Establish a complete retirement plan and system to ensure that employees have stable retirement protection.

F. Safety and health:

a.In 2024, the Company actively responded to the Hsinchu City Government’s initiative to establish corporate volunteer firefighter units by participating in the inauguration ceremony. In 2025, the Company continued to designate emergency response personnel to receive professional volunteer firefighter training. By integrating these efforts with internal initial emergency response mechanisms, the Company further strengthened its disaster prevention and response capabilities while fostering public–private partnerships to enhance overall resilience.

b.In line with the Company’s operational philosophy and its commitment to fostering a safe, healthy, and dynamic workplace environment, the Company provides employees with safe and healthy working conditions. This includes the provision of necessary health care and first-aid facilities, as well as ongoing efforts to reduce occupational safety and health risk factors. Key initiatives include the implementation of four major health protection programs—maternal health protection, prevention of overwork-related health risks, prevention of workplace violence, and prevention of ergonomic hazards—along with infectious disease prevention measures, annual employee health examinations, and regular safety and health education and training. These measures are designed to prevent occupational injuries and illnesses.

c.Beyond regulatory compliance, the Company continues to conduct routine on-site safety inspections and equipment safety checks, and regularly organizes emergency response drills. For high-risk operations involving hazardous chemicals, the Company has established clear emergency response procedures for personnel injuries, equipped appropriate emergency and first-aid response equipment, and incorporated these requirements into standard operating procedures. Relevant education and training are provided to operators to enhance safety awareness, ensuring that employees perform their duties in a safe working environment and effectively preventing occupational accidents and incidents.

(6) Climate-related information for listed and OTC companies:

1. Implementation status of climate-related information

<table>
<tr><th>Item</th><th>Implementation status</th></tr>
<tr><td>1. Describe the supervision and governance of climate-related risks and opportunities by the board of directors and the management.</td><td>1. In order to promote the sustainable development of Taiwan-Asia, the board of directors is the highest supervisory unit for climate-related issues. Under it there is a Corporate Sustainability Committee, with the Chairman as the chairperson and the Vice Chairman as the vice chairperson, to evaluate and manage the financial impact of climate-related issues and to report to the board of directors regularly. The Corporate Sustainability Committee has established various functional groups, with supervisors at or above the relevant department level as members, to formulate management measures and strategic directions and to promote the implementation of sustainability actions of various departments.</td></tr>
<tr><td>2. Describe how the identified climate risks and opportunities impact the company's business, strategy and finance (short-term, medium-term, and long-term).</td><td>2. As domestic and foreign stakeholders are increasingly paying attention to climate change, opportunities and risks of climate issues affecting the Company's business, strategy, and financial aspects are as follows:
<table>
<tr><th colspan="2">Influence of climate risks</th><th>Risk</th><th>Potential Financial Impact</th><th>Opportunity</th></tr>
<tr><td>Resource Efficiency</td><td>Mid-term</td><td>Development of energy-saving and carbon reduction initiatives
Reduced water consumption</td><td>Reduced operating costs</td><td>Implement GHG reduction measures in line with government policies Improve equipment performance and overall plant operational efficiency
Reduce resource consumption</td></tr>
<tr><td>Products and Services</td><td>Short-term</td><td>Increasing demand for low-carbon products</td><td>Increased revenue
Reduced operating costs</td><td>Strengthen supplier collaboration on carbon reduction Build a low-carbon supply chain</td></tr>
<tr><td>Market</td><td>Mid-term</td><td>Continuous investment in energy-efficient services and technologies
Adoption of new technologies to gain customer trust and enter new markets</td><td>Increased revenue
Reduced operating costs</td><td>Provide high-efficiency, low-energy power components to create more green products for a low-carbon future</td></tr>
<tr><td colspan="5">Note: Short term is for within the next three years, medium term is for three to five years, and long term is for five to ten years.</td></tr>
</table></td></tr>
<tr><td>3. Describe the financial impact of extreme climate events and transition actions.</td><td>3. Through the survey analyzes the potential financial impact of extreme climate events and transformation actions to TASC.
<table>
<tr><th>Types of climate risks</th><th>Duration of impact</th><th colspan="2">Climate risk factors</th><th>Potential financial impact</th><th>Response Measures</th></tr>
<tr><td rowspan="2">Transformation risk</td><td>Mid-term</td><td>Policy and Regulation</td><td>Stricter renewable energy regulations
Increased carbon disclosure requirements
Carbon fee implementation</td><td>Increased operating costs
Higher energy costs</td><td>Implement greenhouse gas reduction programs
Install solar photovoltaic systems
Regularly monitor government regulations and legislative progress</td></tr>
<tr><td>Short-term</td><td>Technology</td><td>Substitution of existing products and services with low-carbon alternatives
Failure of new technology investments
Costs of low-carbon technology transition</td><td>Returns on low-carbon technology investments
Decreased demand for existing products and services</td><td>Develop advanced, lower-energy-consumption process technologies
Strengthen R&D talent development and retention</td></tr>
</table></td></tr>
</table>

Item	Implementation status					
		Mid-term	Market	Rising raw material prices Increased customer requirements for low-carbon products	Increased waste disposal costs Higher operating costs	Monitor customer sustainability trends and incorporate them into product R&D strategies Proactively respond to customer needs
	Physical risk	Short-term	Acute	Typhoons, Flooding	Potential long-term impacts on facility operations and infrastructure resilience Increased energy demand and operating costs	Ongoing assessment of climate-related risks to facilities Enhancement of energy efficiency and climate adaptation measures Integration of climate resilience considerations into long-term operational planning
		Long-term	Chronic	Sea level rise, Increase in average temperatures		
4. Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.	4. Risk Management: The risk management team under the Sustainable Development Committee oversees financial, information, procurement, factory affairs, etc. Based on organizational responsibilities, company strategic goals, annual major themes, etc. the team conducts risk identification to analyze potential risks and opportunities in the internal and external environment, formulates an implementation plan, and adjusts practices on a rolling basis through an annual review mechanism to achieve continuous improvement. 					
5. If the scenario analysis is used to assess resilience of climate change risks, the scenarios, parameters, assumptions, analysis factors and main financial impacts used shall be specified.	5. The Company currently does not adopt scenario analysis and evaluation.					
6. If there is a transformation plan in response to the management of climate-related risks, the content of the plan and the indicators and objectives used to identify and manage physical and transition risks shall be specified.	6. The company formulates a transformation plan through scenario analysis of climate risks and climate opportunities to increase the company's resilience against climate change risks. For its detailed indicators and objectives.					

Plan	Index	Target
Promote energy management systems	Annual average power saving rate of the entire factory	Headquarters、Innovation Fab >1.5%
Set up solar power generation	Renewable energy consumption	Power generation in 2026: 450,000kWh
Water recycling	Plant-wide water recycling rate	Achieved in 2025 Water recycling rate of the entire Headquarters≥ 70% (monthly) Water recycling rate of the entire Innovation Fab≥ 30% (monthly)

<table>
<tr><th>Item</th><th>Implementation status</th></tr>
<tr><td></td><td>In 2025Q4, preparatory training for the energy management system was initiated and remains ongoing. Both plants achieved an annual average energy-saving rate above 1.5%. Solar power generation in 2025 exceeded the annual target, and together with other energy-saving measures, resulted in a reduction of 1,387.97 tCO_2e (Scope 1 and Scope 2).
<table>
<tr><th>2025</th><th>Solar Power Generation (kWh)</th><th>Carbon Reduction (tCO_2e)</th></tr>
<tr><td>Innovation Fab</td><td>257,094</td><td>121.86</td></tr>
<tr><td>Headquarter Fab</td><td>322,090</td><td>152.67</td></tr>
<tr><td>Total</td><td>579,184</td><td>274.53</td></tr>
</table></td></tr>
<tr><td>7. If internal carbon pricing is used as a planning tool, the basis for the pricing shall be specified.</td><td>7. In order to growing global sustainability awareness and national net-zero policies, the company implemented an internal carbon pricing mechanism starting in 2025. Referencing the Ministry of Environment’s carbon fee framework, an internal carbon price of NTD 300 per tCO_2e was established to support low-carbon initiatives. Through energy-saving projects and renewable energy use, electricity savings reached 2,928,205.8 kWh and renewable energy usage reached 579,184 kWh in 2025, contributing to a reduction of 1,387.97 tCO_2e, with total Scope 1 and Scope 2 emissions showing a downward trend.</td></tr>
<tr><td>8. If climate-related objectives are set, information such as the activities covered, the scope of greenhouse gas emissions, the planning schedule, and annual achievement progress shall be specified; If carbon offsets or renewable energy certificates (RECs) are used to achieve relevant objectives, the source and quantity of the offset carbon reduction credits or the number of renewable energy certificates (RECs) shall be specified.</td><td>8. The company has established targets for renewable energy use (solar power generation) and carbon reduction, please refer to the table in aforementioned 6. Indicators and Objectives.</td></tr>
<tr><td>9. Greenhouse gas inventory and assurance, reduction objectives, strategies and specific action plans.</td><td>9. Please refer to Appendix 1-1-1, 1-1-2 and 1-2.</td></tr>
</table>

1-1 The company's greenhouse gas inventory and assurance status in the last two years

1-1-1 Greenhouse Gases Inventory Information

The scope of Taiwan-Asia Semiconductor's inventory includes Category 1, Category 2, and Category 3 (Type 4) of Headquarters and Innovation Fab.

Year	2024	2025
Emission Volume (metric tons CO2e)	48,305.661	48,581.714
Intensity (metric tons CO2e/million NTD)	13.77	14.06

(The data for 2025 is only preliminary and will be verified by a third party in 2026Q3)

Greenhouse gas emission volume in 2024: Scope 1 emission volume is 3,800.0415 metric tons CO2e, scope 2 emission volume is 36,438.8774 metric tons CO2e, and scope 3 emission volume is 8,066.7417 metric tons CO2e.

Greenhouse gas emission volume in 2025: Scope 1 emission volume is 3,397.1834 metric tons CO2e, scope 2 emission volume is 36,176.9155 metric tons CO2e, and scope 3 emission volume is 9,005.3662 metric tons CO2e.

The company's greenhouse gas emission is mainly greenhouse gases generated in Scope 2, accounting for approximately 70-80% of the total emission volume.

1-1-2 Greenhouse Gas Assurance Information

In 2024, a third-party verification of greenhouse gas was conducted by SGS Taiwan in accordance with ISO 140641-1:2018 to verify Taiwan-Asia's greenhouse gas emission volume in 2024. The factory area includes the Headquarters and the Innovation Fab, and the types of greenhouse gases emitted include CO2 and CH4, N2O, HFCs, PFCs, SF6, NF3. The global warming potential refers to the global warming potential of the IPCC 2007 Fifth Assessment Report, and the source of the emission factor of direct greenhouse gas emissions is the Greenhouse Gas Emission Factor Management Table 6.0.4 of the Environmental Protection Administration of the Executive Yuan. The secondary database was cited from the product carbon footprint information network and the input energy and electricity was based on the 2024 electricity emission factor of 0.474 kg carbon dioxide equivalent/kWh announced by the Bureau of Energy of the Ministry of Economic Affairs in 2025. The verification conclusion is that, the greenhouse gas emission volume for the period from January 1 to December 31, 2024 is 48,305.661 metric tons of carbon dioxide equivalent and the carbon dioxide emission volume of biomass fuel are 0.0000 metric tons of carbon dioxide equivalent. Greenhouse gas emission volume in 2025 will be subject to third-party verification in 2026 Q3.

1-2 Greenhouse gas reduction objectives, strategies and specific action plans

To align with international emission reduction trends and energy-saving targets, the company implements annual energy conservation measures based on a 1.5% benchmark set by the Energy Administration. A total of 11 energy-saving projects were implemented across the Innovation and Lixing plants in 2024–2025, including MAU variable frequency operation, replacement of aging chillers, UPS, FFUs, and air handling units. These measures reduced carbon emissions by approximately 1,387.97 tCO_2e, with Scope 1 and Scope 2 reductions exceeding 1.5% of 2024 emissions. Including waste reduction, recycling, and improved water reuse, total Scope 1–3 emission reductions in 2025 reached approximately 1,908.50 tCO_2e.

(7) Fulfillment of Ethical Corporate Management and Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies

Evaluation Item	Implementation Status			Deviations from "the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
1. Establishment of ethical corporate management policies and programs				None
(1) Does the company have a Board-approved ethical corporate management policy and stated in its regulations and external correspondence the ethical corporate management policy and practices, as well as the active commitment of the Board of Directors and management towards enforcement of such policy?	V		(1) The board of directors of our company has formulated "Ethical Corporate Management Best Practice Principles ", "Procedures for Ethical Management and Guidelines for Conduct", and "Directors and Management Ethical Conduct Principles" to demonstrate the policies and measures of business integrity.	
(2) Does the company have mechanisms in place to assess the risk of unethical conduct, and perform regular analysis and assessment of business activities with higher risk of unethical conduct within the scope of business? Does the company implement programs to prevent unethical conduct based on the above and ensure the programs cover at least the matters described in Paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies?	V		(2) The company has established effective internal control systems for business activities involving high-risk unethical behavior such as purchases and sales, etc. to regularly check and evaluate the implementation of internal control, thereby ensuring the continuous and effective implementation of the internal control system. Moreover, the company also sets up a complaint mailbox for ethics violations reporting on the website for internal and external users to prevent high-risk unethical behavior in business activities.	
(3) Does the company provide clearly the operating procedures, code of conduct, disciplinary actions, and appeal procedures in the programs against unethical conduct? Does the company enforce the programs above effectively and perform regular reviews and amendments?	V		(3) Our company has stipulated the reporting and appeal system in the "Procedures for Ethical Management and Guidelines for Conduct" and also announced internal independent reporting mailbox on our company website to encourage internal and external staff to report the unethical or improper conducts. The reports will be granted proper rewards according to the severity of reported violation.	
2. Fulfill operations integrity policy				None
(1) Does the company evaluate business partners' ethical records and include ethics-related clauses in business contracts?	V		(1) When our company is signing a contract with another party, we should fully understand its business integrity. The contract signed with its agent, supplier, customer, or any other business transaction party should include a probity commitment clause ,containing the terms of compliance with business integrity policy and the right to terminate the contract whenever the transaction counterpart involves in any unethical behavior. Furthermore, to improve the ethical management and ensure its implementation, employees have signed the Commitment to Ethical Conduct, and they are all required to receive external education and training from the Investigation Bureau on corporate corruption eradication, as well as from external lawyers on employee integrity and breach of fiduciary duty. Internally, the Intellectual Property and Legal Affairs Department will conduct courses on integrity promotion for new employees.	

Evaluation Item	Implementation Status			Deviations from "the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
(2) Does the company have a unit responsible for ethical corporate management on a full-time basis under the Board of Directors which reports the ethical corporate management policy and programs against unethical conduct regularly (at least once a year) to the Board of Directors while overseeing such operations?	V		(2) The company designates the Sustainable Development Committee as a dedicated unit subordinated to the board of directors with the Chairman of the company serving as the committee minister. The Committee is assisted by the functional groups under it in the promotion and implementation of related matters, and reports to the board of directors at least once a year. The company had been reported the implementation status of ethical operations for the year, including measures taken for high-risk operations, reports of violations of professional ethics and integrity policies, and dissemination of related policies on December 18, 2025.	
(3) Does the company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it?	V		(3) Directors shall exercise a high degree of self-discipline, a director is prohibited from participating in discussion of or voting on any proposal where the director or the juristic person that the director represents is an interested party, and such participation is likely to prejudice the interests of Taiwan-Asia Semiconductor Corporation. Employees when encounters conflicts in interests while conducting businesses shall report to their supervisors or the dedicated unit.	
(4) Does the company have effective accounting and internal control systems in place to implement ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit the systems accordingly to prevent unethical conduct, or hire outside accountants to perform the audits?	V		(4) We have established effective accounting systems and internal control systems according to the related laws and regulations. The Audit Department formulates an annual audit plan based on the results of risk assessments, and devise audit plans to audit the systems accordingly to prevent unethical conduct, and assesses the Company's internal control system accordingly.	
(5) Does the company regularly hold internal and external educational trainings on operational integrity?	V		(5) The Corporate Sustainability Committee will organize an internal propagate once every year. The ethical management promotion theme is "Prohibition of Engaging in Unfair Competition" in 2025 and the coverage was 99.91%. To announces the message to board directors, managements, employees, and assignees our company regarding the importance of integrity, such that they can fully understanding the resolution, policy, and preventive plan of our business integrity, and the consequences of unethical conduct.	
3. Operation of the integrity channel				
(1) Does the company establish both a reward/punishment system and an integrity hotline? Can the accused be reached by an appropriate person for follow-up?	V		(1) Our company has stipulated the reporting and appeal system in the "Procedures for Ethical Management and Guidelines for Conduct" to encourage internal and external staff to report the unethical or improper conducts. The reports will be granted proper rewards according to the severity of reported violation. We have also established and announced internal independent reporting mailbox on our company website and our intranet website for our internal and external staff.	None

Evaluation Item	Implementation Status			Deviations from "the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
(2) Does the company have in place standard operating procedures for investigating accusation cases, as well as follow-up actions and relevant post-investigation confidentiality measures?	V		(2) Our company has formulated a procedure for submission of reports and set up a hotline, mailbox, and entity email address for appeal. The prosecutor can submit a written or oral appeal, and the acceptance unit must handle it confidentially to ensure the privacy of the party involved.	
(3) Does the company provide proper whistleblower protection?	V		(3) Our company will keep the identity of whistleblewer and the content of report confidential via written statement, and promise that the whistleblewer will not be punished due to such report.	
4. Strengthening information disclosure Does the company disclose its ethical corporate management policies and the results of its implementation on the company's website and MOPS?	V		The operation of Taiwan-Asia Semiconductor Corporation has followed applicable laws. Related operating procedures and regulations for the operation of Taiwan-Asia Semiconductor Corporation have been established and announced on Taiwan-Asia Semiconductor Corporation's corporate website. It has been clearly stated in "Ethical Corporate Management Best Practice Principles "and"Procedures for Ethical Management and Guidelines for Conduct" that our employees should stay on their post and strictly follow all applicable regulations. Our employees, when conducting businesses, shall not offer or accept any improper benefits including rebates, commissions, grease payments, etc.	None
5. If the company has established the ethical corporate management policies based on the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies, please describe any discrepancy between the policies and their implementation. Taiwan-Asia Semiconductor Corporation announces the importance of integrity to all of its Directors, Managers, and employees every year. The 2025 ethical management promotion theme is "Prohibition of Engaging in Unfair Competition". Education and training were conducted by e-mails and web form to fulfill the integrity operating policy and prevent dishonest behaviors. Up to now, there has been no dishonest behavior found in the Corporation. The actual operation is the same as that described in the Code of Conduct of Taiwan-Asia Semiconductor Corporation.				
6. Other important information to facilitate a better understanding of the company's ethical corporate management policies (e.g., review and amend its policies). The company has been formulated the "Ethical Corporate Management Best Practice Principles" and "Ethical Procedures and Code of Conduct" and has revised them in accordance with the latest laws and regulations, which was submitted to the Board of Directors for review "Ethical Procedures and Code of Conduct" on February 23, 2022 to enhance the effectiveness of the management of corporate ethics.				

(8) Other Important Information Regarding Corporate Governance:

A. Program and training of senior executive:

Title	Name	Date or program /training	Organizing unit	Program Name	Hours
Chief Internal Auditor	Jerry Chang	2025/11/14	The Institute of Internal Auditors-Chinese Taiwan	Discussion of Audit Practice of Annual Operating Plan and Budget Preparation	6
		2025/12/02	The Institute of Internal Auditors-Chinese Taiwan	Focus Areas in Operational Systems Auditing and Integration of Cross-Cycle Operations	6
Chief Accountant	Amy Wu	2025/08/14-2025/08/15	Accounting Research and Development Foundation	Continuing Education Program for Accounting Officers of Issuers, Securities Firms, and Stock Exchanges	12
Corporate Governance Officer	Lily Chen	2025/02/26	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulations	3
		2025/06/18	Taiwan Academy of Banking and Finance	Corporate Governance Forum	3
		2025/07/09	Taiwan Stock Exchange Corporation	2025 ESG Summit: Cathay Sustainable Finance and Climate Change	6

B. Procedures for Handling Material Inside Information:

To manage our internal material information, our board of directors instituted the “Procedure for Handling Internal Material Information”. At the same time, the procedure system and precautious matters have been posted on Taiwan-Asia Semiconductor Corporation’s corporate website for all the colleagues across the board to comply with. In so doing, it is hoped that there will be no violation or insider trading occurring in the company.

(9) Internal Control System:

A. Internal control statement:

Please refer to the Market Observation Post System:
https://mopsov.twse.com.tw/nas/cont06/c2340114011150305.pdf

B. Those that entrust a CPA to examine the internal control system as a project shall disclose the CPA’s audit report: None.

(10) Major Resolutions of Shareholders' Meeting and Board Meetings:

A. Major resolutions made in the 2024 regular shareholders' meeting:

Major Resolutions	Implementation Status
Approval of the 2024 business report and financial statements.	- The Company operating revenue was NT$4.30 billion, and net Loss was NT$0.54 billion in 2024. The loss was NT$1.16 per share.
Approval of the 2024 Deficit Compensation.	- It is surely executed in accordance with result of discussion.
Approval of revision to the Company's Articles of Incorporation is hereby submitted for discussion.	- It is surely executed in accordance with result of discussion.
Approval of revision to the Company's Regulations Governing the Acquisition and Disposal of Assets is hereby submitted for discussion.	- It is surely executed in accordance with result of discussion.

B. Major resolutions made in board meetings include the following:

Year	Major Resolutions	Implementation Status
2025	- Approval of the 2025 capital expenditure and annual budget plan. - Approval of the Company's 2024 financial statements and business report. - Approval of the evaluation of independence and competence, and the appointment, of the Company's CPAs for 2025. - Approval of according to the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies", the assessment of funds exceeding a certain period being transferred to. - Approval of the Company's 2024 Internal Control System Statement. - Approval of amendments to the Company's Procedures for Acquisition or Disposal of Assets and Sustainability Report Preparation and Verification Procedures. - Approval of matters related to convening the annual shareholders' meeting. - Approval of the 2024 deficit compensation proposal. - Approval of amendments to the Company's Articles of Incorporation. - Approval of additions to the Company's Internal Control System and defined the scope of grassroots employees. - Approval of the Company's Q1 2025 consolidated financial statements. - Approval of according to the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies", the assessment of funds exceeding a certain period being transferred to. - Approval of capital loan to subsidiary Champ-Asia Semiconductor Corp. - Approval of the acquisition of right-of-use assets for business property by subsidiary Champ-Asia Semiconductor Corp. from related parties. - Approval of amendments to the Company's Manager Performance Evaluation and Compensation Policy. - Approval of the Company's 2024 Sustainability Report. - Approval of the appointment of the Audit Supervisors. - Approval of the purchase of additional machinery and equipment. - Approval of according to the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies", the assessment of funds exceeding a certain period being transferred to. - Approval of operational improvement plans for subsidiaries Champ-Asia Semiconductor Corp. - Approval of operational improvement plans for subsidiaries ProAsia Semiconductor Corp. - Approval of revisions to the Company's 2025 budget plan. - Approval of the Company's Q2 2025 consolidated financial statements.	All the resolutions of the Board Meeting have been fully implemented in accordance with the resolutions.

Year	Major Resolutions	Implementation Status
	- Approval of the decision to waive subscription of new shares issued by subsidiary ProAsia Semiconductor Corp. in its 2025 cash capital increase. - Approval of issuance of a letter of support in connection with a medium-term credit facility agreement between subsidiary ProAsia Semiconductor Corp. and Entie Commercial Bank. - Approval of the Company's Q3 2025 consolidated financial statements. - Approval of guarantee for the credit facilities obtained by its subsidiary, Champ-Asia Semiconductor Co., Ltd., from Taiwan Cooperative Bank, and set up a second-priority mortgage on its factory premises. - Approval of according to the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies", the assessment of funds exceeding a certain period being transferred to. - Approval of amendments to the Company's Sustainable Development Best Practice Principles and Sustainable Development Committee Charter. - Approval of the 2026 internal audit plan. - Approval of amendments to the Company's Internal Control System and Implementation Rules of Internal Audit. - Approval of Capital loans to subsidiary ProAsia Semiconductor Corp. - Approval of the 2026 capital expenditure and annual budget plan. - Approval of five-year operational plans for subsidiaries ProAsia Semiconductor Corp. - Approval of five-year operational plans for subsidiaries Champ-Asia Semiconductor Corp. - Approval of formulation of the Company's Corporate Value Enhancement Plan.	
2026	- Approval of additional purchases of machinery and equipment. - Approval of the disposal of the Company's equity investment in Shin-Etsu Optoelectronics Co., Ltd. - Approval for the Company's 2025 financial statements and business report. - Approval the evaluation of independence and suitability, and the appointment of the Company's CPA for 2026. - Approval of according to the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies", the assessment of funds exceeding a certain period being transferred to. - Approval of the Company's 2025 Statement on Internal Control System. - Approval of related to convening the Annual General Meeting of Shareholders. - Approval of participation in the cash capital increase of subsidiary ProAsia Semiconductor Co., Ltd.	All the resolutions of the Board Meeting have been fully implemented in accordance with the resolutions.

(11) Major Issues of Record or Written Statements Made by Any Director or Supervisor Dissenting to Important Resolutions Passed by the Board of Directors : None.

4. Certified Public Accountant (CPA) Fee Information

Name of the Accounting Firm	Name of CPA		CPA's Audit Period	Audit Fee	Non-accounting fee	Total	Remarks
Pricewaterhouse Coopers	Chih-Yuan Chen	Tung-Feng Lee	2025.01.01-2025.12.31	5,900	2,121	8,021	The service content of non-audit fees includes tax audits、fees for the review of the subsidiary's public issuance/OTC.

(1) In the case that the accounting firm is replaced and the audit fee paid for the year making replacement is less than that of the year before replacement, the audit fees before and after replacement of the accounting firm and the reason for replacement shall be disclosed: None.

(2) The company whose audit fee is reduced by no less than 10% from the previous year shall disclose the audit fee reduction amount, ratio and reason. The audit fee referred to in item (1) is the amount paid by the company to the CPA for audit, examination, re-review of financial reports, financial prediction review and taxation certificat: None.

5. Replacement of CPA

(1) Regarding the former CPA： None.

(2) Regarding the successor CPA： None.

(3) Reply letter from the former CPA: None.

6. The Company's Chairman, Chief Executive Officer, Chief Financial Officer, and managers in charge of its finance and accounting operations did not hold any positions in the Company's independent auditing firm or its affiliates in the most recent two years:None.

7. Changes in Shareholding of Directors, Supervisors, Managers and Major Shareholders:None.

(1) Changes in Shareholding of Directors, Supervisors, Managers and Major Shareholders:

Please refer to the Market Observation Post System:

https://mopsov.twse.com.tw/mops/web/query6_1

(2) Shares Trading with Related Parties: None.

(3) Shares Pledge with Related Parties: None.

8. Relationship among the Top Ten Shareholders

Apr.27, 2026

Name	Current Shareholding		Spouse's /minor's Shareholding		Shareholding by Nominee Arrangement		Name and Relationship Between the Company's Top Ten Shareholders, or Spouses or Relatives Within Two Degrees		Remarks
	Shares	%	Shares	%	Shares	%	Name	Relationship	
Nichia Taiwan Corp.	88,811,822	20.25	0	0.00	0	0.00	Nichia Corp. entrusted to Chinatrust Commercial Bank	Parent company	
Nichia Taiwan Corp. Rep. of legal person:Hsiao Chuan Ying Chih	0	0.00	0	0.00	0	0.00	None	None	
Nichia Corp. entrusted to CTBC Bank Co., Ltd.	11,014,657	2.51	0	0.00	0	0.00	Nichia Taiwan Corp.	Subsidiary	
BNYM Emerging Markets Equity Fund Investment Account entrusted to Citibank Taiwan Co., Ltd.	5,412,023	1.23	0	0.00	0	0.00	None	None	
Advanced Star Fund – Advanced Total International Equity Index Fund Investment Account entrusted to Standard Chartered Bank (Taiwan) Limited, Corporate Banking Division	4,514,266	1.03	0	0.00	0	0.00	None	None	
Barclays Capital Securities Limited Investment Account entrusted to Citibank Taiwan Co., Ltd.	4,423,000	1.01	0	0.00	0	0.00	None	None	
Vanguard Group – Vanguard Emerging Markets Stock Index Fund Investment Account entrusted to Standard Chartered Bank (Taiwan) Limited, Corporate Banking Division	4,025,987	0.92	0	0.00	0	0.00	None	None	
TASC Employee Shareholding Trust Account entrusted to Taishin International Bank Co., Ltd.	3,661,950	0.83	0	0.00	0	0.00	None	None	
Cheng-Han Chiang	3,552,000	0.81	0	0.00	0	0.00	None	None	
Meisheng Investment Co., Ltd.	3,250,000	0.74	0	0.00	0	0.00	None	None	
Advanced Trust Co. – Fully International Equity Market Index Trust II Investment Account entrusted to Standard Chartered Bank (Taiwan) Limited, Corporate Banking Division	2,521,000	0.57	0	0.00	0	0.00	None	None	

9. Ownership of Shares in Affiliated Enterprises:

Dec. 31, 2025;Unit: shares/ %

Affiliated Enterprises	Ownership by the Company		Direct or Indirect Ownership by Directors/Supervisors/Managers		Total Ownership	
	Shares	%	Shares	%	Shares	%
New Smart Technology Co., Ltd.	932,000	4.03	5,226,000	22.61	6,158,000	26.64

III、Capital Overview

1. Capital and Shares

(1) Source of Capital

A. Issued Shares

The company has not had any change in share capital since 2025 and up to the publication date of the annual report.

Share Type	Authorized Capital		
	Issued Shares	Un-issued Shares	Total
Common stock (the shares of companies listed in Taiwan)	378,622,846	561,377,154	1,000,000,000
common stock of private placement	60,000,000	-	

(2) List of Major Shareholders

Apr. 27, 2026

Shareholder's Name	Shares	Percentage
Nichia Taiwan Corp.	88,811,822	20.25%
Nichia Corp. entrusted to CTBC Bank Co., Ltd.	11,014,657	2.51%
BNYM Emerging Markets Equity Fund Investment Account entrusted to Citibank Taiwan Co., Ltd.	5,412,023	1.23%
Advanced Star Fund – Advanced Total International Equity Index Fund Investment Account entrusted to Standard Chartered Bank (Taiwan) Limited, Corporate Banking Division	4,514,266	1.03%
Barclays Capital Securities Limited Investment Account entrusted to Citibank Taiwan Co., Ltd.	4,423,000	1.01%
Vanguard Group – Vanguard Emerging Markets Stock Index Fund Investment Account entrusted to Standard Chartered Bank (Taiwan) Limited, Corporate Banking Division	4,025,987	0.92%
TASC Employee Shareholding Trust Account entrusted to Taishin International Bank Co., Ltd.	3,661,950	0.83%
Cheng-Han Chiang	3,552,000	0.81%
Meisheng Investment Co., Ltd.	3,250,000	0.74%
Advanced Trust Co. – Fully International Equity Market Index Trust II Investment Account entrusted to Standard Chartered Bank (Taiwan) Limited, Corporate Banking Division	2,521,000	0.57%

(3) Dividend Policy and Implementation Status

A. Dividend Policy:

If there is any surplus in the company's yearly final accounts, it will be distributed as follows:

(a) Offset the losses from previous years.

(b) Withdrawing 10% statutory surplus reserve until the accumulated amount has reached paid-in capital of Taiwan-Asia Semiconductor Corporation.

(c) Provision or rotation of special reserves depending on company's need of operation and legal requirement.

(d) After deducting Items 1 to 3, if there is any balance, the dividends of the preferred shares in the current year shall be provided in priority. If there is still any balance, the accumulated undistributed surplus from the previous year shall be added to the balance, and the remaining balance shall be regarded as shareholder dividend. The Board of Directors shall determine the allocation amount and organize a shareholders' meeting for resolution.

Since Taiwan-Asia Semiconductor Corporation requires capital expenditure in order to pursue sustainable development needs. Hence, we will distribute both stock dividend and cash dividend in accordance with our growth rate and capital expenditure status, in which the cash dividend shall be no less than 50% of the total amount of the dividend distribution of the year that the dividend occurs.

The Board of Directors of the Company shall, with the resolution adopted by the attendance of two-thirds or more of the directors and more than half of the directors in attendance, distribute in cash all or part of the dividends and bonuses distributable, capital reserve or statutory surplus reserve, for which the provisions of these Articles of Incorporation regarding resolutions of the shareholder meeting shall not apply.

B. Proposed Distribution of Dividend: The Company had a net loss before tax in 2025 and therefore did not distribute remuneration to employees or directors.

(4) Effect of the free share allotment to be proposed at the shareholders' meeting on the Company's business performance and its EPS: None.

(5) Employee and Directors' Remuneration:

A. Information Relating to Employee and Directors' Remuneration in the Articles of Incorporation:
10%-20% of the Company's annual profit, if any, should be allocated to employee remuneration, and not more than 10% to director and supervisors' remuneration. However, in the event of accumulated loss, the Company should be compensated.
Employees' remuneration can in be the form of stock or cash. Allocation stock or cash recipients must include Company employees who satisfy certain conditions.
The current year profit referred to in Paragraph 1 is defined as pre-tax profit minus benefits prior to remunerating dispatch employees and directors.
Allocation for employees and directors must be approved by a board meeting in which more than two-thirds of the directors are present and more than half of those present agree to the resolution, which is reported at the shareholders meeting.
With the attendance of more than two-thirds of the directors in the Directors' Meeting and more than half of the attending directors' consent, the whole or a part of the distributable dividends & bonuses and the capital reserve/legal reserve shall be distributed in the form of cash. Regulations on the decisions of shareholders meetings which are not applicable to this Articles of Association shall be reported to the shareholders meetings.

B. The Estimated Basis for Calculating the Employee, Director and Supervisors' Remuneration:
Employee, director and supervisors' remuneration that is calculated according to legal stipulations or construction obligation and reasonably estimated is recognized as expense and liability. Subsequent to resolution, discrepancy between actual allocated amount and estimated amount will be handled according to changes in accounting estimate.

C. Profit Distribution for Employee, Director and Supervisors' Remuneration for 2025 Approved in Board of Directors Meeting:
(a) Recommended Distribution of Employee, Director and Supervisors' Remuneration:
The Company had a net loss before tax in 2025 and therefore did not distribute remuneration to employees or directors.
(b) Ratio of Recommended Employee Stock Bonus to Capitalization of Earnings:None.

D. Information of Distribution of Compensation of Employees, Directors and Supervisors for the previous year(with an indication of the number of shares, monetary amount, and stock price, of the shares distributed) and, if there is any discrepancy between the actual distribution and the recognized employee, director, or supervisor compensation, additionally the discrepancy, cause, and its treatment:
As the Company incurred a loss in 2024, in accordance with the provisions of the Company's. Articles of Incorporation and Shareholder's resolution, no employee compensation or director remuneration was distributed, and therefore, no estimation was required.

(6)Buyback of Treasury Stock: None.

2.Bonds:None.

3.Preferred Stock:None.

4.Global Depository Receipts:None.

5.Employee Stock Options: None.

6.Status of New Shares Issuance in Connection with Mergers and Acquisitions: None.

7.Financing Plans and Implementation: None.

IV、Operational Highlights

1. Business Activities

(1) Business Scope:

A. Main areas of business operations:

(A) Production and sales of opto-electronic semiconductor devices:

(a) LED (b) Infrared LED (c) Photodiode (d) Phototransistor

(e) Opto-electronic coupler (f) Laser diode (g) Optical integrated circuit

(B) Production and sales of semiconductor electronic devices:

(a) Varactor diode (b) Field effect transistor (c) Microwave transistor (d) Diode (e) Transistor

(f) All kinds of semiconductor devices

(C) Production and sales of wireless communication equipments:

UHF wireless hopping communication device.

(D) The research, development, design, manufacturing, sales, leasing (only for self-owned products), promotion and after-sale service of aforementioned items and associated system products.

(E) We are also involved in export/import trading activities associated with our company's business.

B. Revenue distribution:

Unit: NT$ thousands

Major products	2025 revenue, net	Ratio %
Light Emitting Devices	608,737	14.07
Sensor Devices	2,547,847	58.90
System Product	873,095	20.18
Power Product	5,784	0.13
Other	290,822	6.72
Total	4,326,285	100.00

C. Main products:

The Company's sensing component product lines include photodiodes, phototransistors, and two-way optical thyristors. With the growing global awareness of health, sensing technologies have been widely adopted in various wearable devices. The Company's photodiodes, with their stability and high reliability, continue to gain customer recognition in the wearable health management market; phototransistors and two-way optical thyristors are mainly applied to optocoupler components in home appliances and consumer electronics. In response to the growth trends in industrial automation and smart home appliance markets, the Company's two-way optical thyristor products continue to evolve toward greater cost-effectiveness and energy efficiency. New-generation specifications with enhanced market competitiveness are being developed for AC-driven home appliances, providing customers with comprehensive and diversified solutions.

In the field of emission components, the Company's products include standard LEDs (GaP, LPE, AlGaAs, IR) and high-brightness LEDs (AlGaInP), covering wavelengths from visible light to near-infrared (580–1000 nm). Standard LEDs are mainly used in industrial and home appliance indicators, decorative lighting, infrared surveillance, and signal transmission optocouplers; high-brightness LEDs are widely applied in displays, decorative lighting, wearable devices, phototherapy equipment, and infrared surveillance markets.

To meet market demand for more advanced optical sensing, the Company has actively invested in the development of short-wave infrared (SWIR, 1000–2000 nm) emission component technologies in recent years. SWIR technology offers improved eye safety and can be applied to the detection of biological components (such as moisture, blood oxygen, blood glucose, ethanol, fat, and protein) and precise distance measurement, significantly enhancing the performance of health monitoring and optical inspection. In the future, SWIR technology is expected to be applied in wearable health management devices, smart

manufacturing, automated unmanned factories, agricultural inspection, LiDAR, and material identification, demonstrating promising market potential.

The main products of the Company's subsidiaries:

For information about Star Asia Vision Corporation please refer to the 2024 annual report of Star Asia Vision Corporation. (stock code: 7753).

With energy conservation and sustainable management as its goal, ProAsia Semiconductor Corporation promotes the application of products meeting the purpose of clean energy and energy conservation and carbon reduction. Its main products are semiconductor power devices such as silicon carbide (SiC) SBD and MOSFET, which are used in electric vehicles, charging piles, high-speed rail power, smart grids, solar inverters, wind power inverters, energy storage equipment, automotive electronics, industrial electromechanical devices, data centers, space satellites, AI servers, home appliance air conditioner inverters, mobile base stations and other power supply products. The Company strengthens its own R&D and patented technologies to meet the needs of various customers, enhances vertical integration services, and provides customers with a business model of complete solution service from chips to modules, assisting customers in bringing products to market as quickly as possible and creating a win-win strategy with customers.

Champ-Asia Semiconductor Corporation mainly produces gallium nitride (GaN) power semiconductor devices, including chips, packaging devices, and even application systems and modules; Among the third-generation wide bandgap semiconductor materials, gallium nitride is equipped with not only the characteristics of high voltage resistance, high temperature resistance, low resistance and high-frequency output, but also the excellent electrical and thermal conductivity, small size and low device energy consumption. It has gradually been widely used in energy fields such as transformers and chargers. Gallium nitride power devices are now gradually replacing existing silicon-based power devices and redefining the optimal design of power systems, bringing smaller, lighter, and more energy-efficient products to the market. In terms of application, from improving the range of electric vehicles to optimizing the energy efficiency of data centers and shortening the charging time of consumer electronics, the optimization of these functional aspects has accelerated the expansion of the applications of gallium nitride power semiconductors. Its scope has also gradually affected emerging application areas such as micro-transportation, solar energy, power tools and audio systems. These advantages have made perfect preparations for Champ-Asia Semiconductor Corporation to enter the international market in the near future.

D. New products development

(A) Establishment of new process technology platforms and the applications of new product trends

a.Development of next-generation wearable optoelectronic sensing components.	b.Flip Chip Development.
c.Development of high-speed optocoupler devices.	d.Development of high-precision non-invasive continuous blood glucose monitoring wearable device technology.
e.Development of SWIR high-power LED.	f.Development of MPD.
g.Development of surface-emitting laser devices.	h.Development of optical coating technology.
i.Development of high-power LED devices.	

(B) Power devices

a. Development of SiC MOSFET power devices.	b.Development of SiC SBD (Schottky Barrier Diode) products.
c. SiC power module development.	d.Development of LV & HV E-mode GaN technology platform.

(C) System module

a.140W power charging products	b.250W medical grade power supply
c.240W electronic machine tool power supply products	d.2kW plug-in power supply
e. 84W/100W electric bicycle charger	f.1.6kW light electric vehicle charger

(2) Industry Overview:

A. Current status and future development:

Over the past year, the global semiconductor and optoelectronics industries have continued to evolve, driven by multiple factors, including the electrification of electric vehicles (EVs), expansion of AI data centers, development of renewable energy and energy storage infrastructure, and increasing penetration of smart cockpits and wearable devices. Demand for high-efficiency power conversion and high-reliability sensing has shown structural growth. Wide bandgap (WBG) power semiconductors are transitioning from niche applications to mainstream adoption. Among them, gallium nitride (GaN), with its advantages in high frequency, high efficiency, and high power density, is rapidly expanding in medium- to high-power applications such as data centers, telecom power supplies, and automotive OBC/DC-DC systems. Silicon carbide (SiC), benefiting from high voltage endurance, superior efficiency, and excellent thermal management, continues to demonstrate strong demand in EV traction inverters, renewable energy power conversion, and high-power industrial control applications.

In the optoelectronics and sensing fields, applications are also expanding due to demand from automotive smart cockpits, medical health monitoring, and smart living solutions. TASC, CASC and PASC has long been engaged in sensing technologies such as distance measurement, biometric signal detection, and near-infrared sensing, continuously supporting high-reliability applications through its capabilities in optical design, packaging, and testing.

In the GaN market, demand has expanded from consumer fast chargers to medium- and high-power applications. With increasing power density in server power supplies and the gradual evaluation of high-voltage DC architectures, GaN is becoming increasingly critical in high-efficiency power conversion. Advanced Epi continues to strengthen its epitaxy and chip manufacturing capabilities to support global customers in deploying next-generation power platforms. Meanwhile, the SiC market continues to grow rapidly due to higher voltage platforms in EVs and performance improvements in renewable energy systems. Episil focuses on 6-inch SiC epitaxy and power device fabrication, serving automotive-grade and high-power applications. Through improvements in epitaxial uniformity, defect density control, and metrology verification, it continuously enhances yield and product consistency.

B. Relationship with Up, Middle and Downstream Companies:

The semiconductor and optoelectronics supply chain can be broadly divided into upstream materials and epitaxy, midstream wafer fabrication and packaging, and downstream modules and end-system applications.

In the wide bandgap (WBG) semiconductor sector, upstream includes substrate materials, GaN/SiC epitaxy, and crystal quality control. Midstream covers device design, wafer fabrication, die testing, and packaging technologies, while downstream applications include EV inverters, OBC/DC-DC systems, data center power supplies, and telecom equipment. As reliability requirements increase in automotive and data center applications, value is shifting toward high-barrier segments such as epitaxial quality, defect control, process consistency, and reliability verification.

In the optoelectronics and sensing supply chain, upstream consists of materials and epitaxy for LED/PD/LD devices; midstream includes electrode processing, dicing, packaging, and optical integration; and downstream involves module and system integration for applications such as smart cockpits, biomedical sensing, and consumer electronics. Due to price competition in lighting and mature NIR applications, the supply chain is moving toward shorter linkages, consolidation, and strategic partnerships, with increasing emphasis on quality management and process differentiation.

The Group holds clearly defined positions across the supply chain:

- TASC midstream to early downstream in sensing, providing core devices and packaging integration;
- CASC midstream GaN epitaxy and chip fabrication, a high technical barrier segment;
- PASC SiC epitaxy and device manufacturing, a key position in the SiC value chain.

As global power efficiency standards continue to rise, automotive-grade quality requirements become more stringent, and demand for AI servers and smart applications increases, the overall supply chain is experiencing growing demands in both coordination and technical barriers. This has enabled the Group to maintain long-term competitiveness across the upstream, midstream, and downstream industry ecosystem through its cross-disciplinary deployment in optical sensing, GaN, and SiC technologies.

C. Product trends:

- Sensor devices products

  Sensor devices are widely used across home appliances, industrial automation, consumer electronics, and security systems. Driven by smart living and healthcare needs, the market is growing rapidly. Wearables integrating heart rate, blood oxygen, and activity tracking are becoming mainstream, expanding into home fitness, elderly care, and telemedicine.

  As populations age and smart city initiatives advance, demand for sensing technologies continues to broaden, including AR, digital services, and healthcare applications. In industry, machine vision and high-speed optocouplers enable smart manufacturing, while automotive ADAS drives demand for 2D/3D sensing and in-cabin monitoring.

- Light emitting products

  Emitter technologies are evolving from visible and near-infrared LEDs to short-wave infrared (SWIR), which offers superior penetration and spectral analysis. SWIR enables advanced applications such as biometric sensing and health monitoring (e.g., hydration, blood oxygen, and glucose).

  It is also increasingly used in consumer electronics (under-display sensing, eye tracking) and industrial applications (hyperspectral imaging, defect detection), supporting growth in automation and robotics.

- Power components products

  Power devices are electronic components used for power control functions such as power conversion, current regulation, and voltage stabilization, including BJTs, MOSFETs, diodes, and thyristors. They play a critical role in power systems. Market growth is primarily driven by end applications such as consumer electronics, telecommunications equipment, electric vehicles (EVs), charging infrastructure, renewable energy, and industrial systems, resulting in a strong correlation with global economic conditions.

  As end systems demand higher power density, efficiency, and reliability, conventional silicon-based devices increasingly face performance and energy loss limitations under high voltage, high temperature, and high-frequency conditions. In comparison, silicon carbide (SiC) devices offer superior performance, including high voltage capability, low on-resistance, high-temperature operation, and fast switching speed, significantly improving energy efficiency and reducing losses.

  SiC devices enable system miniaturization, weight reduction, lower thermal requirements, and improved efficiency, contributing to energy savings and carbon reduction. They are widely adopted in high-power applications such as EV traction inverters, onboard chargers (OBC), fast chargers, industrial power supplies, UPS systems, solar inverters, and energy storage systems, becoming a key technology for next-generation power electronics.

  Meanwhile, gallium nitride (GaN) is currently widely used in fast-charging applications for consumer electronics such as smartphones and laptops. Over the medium to long term, industrial equipment, data centers, and EV-related mid-voltage applications are expected to be the primary growth drivers for GaN.

- Advanced Manufacturing Platform

  An 8-inch wafer fabrication platform is being established for Advanced Epi. By leveraging advanced process equipment and precise manufacturing capabilities, the platform increases die output per wafer and effectively reduces costs, while supporting miniaturization of power modules. This facilitates the replacement of conventional silicon-based power semiconductors.

- Packaging Technology

  Chip-Scale Packaging (CSP) and bottom-side heat dissipation designs are gaining importance, enabling more efficient thermal management and supporting higher operating frequencies and power output.In addition, application preferences between GaN-on-Si and GaN-on-SiC are becoming more differentiated:GaN-on-Si is better suited for cost-sensitive mass-market applications;GaN-on-SiC is preferred for high-power and high-frequency applications, particularly in military and communications equipment, due to its superior thermal conductivity and RF performance.

D. Product competition:

In recent years, the sensing and emitter markets have faced pricing pressure from competitors seeking to capture supply chain share, resulting in margin pressure. In response, the Company continues to upgrade its product portfolio, focusing on high-value and high-barrier applications. By emphasizing product differentiation and performance leadership, it maintains core competitiveness and market position.

To meet customer requirements for precision, reliability, and delivery, the Company continuously enhances its process technology and manufacturing efficiency, while implementing automation and data-driven quality control to ensure stable yield and mass production consistency. Leveraging its strengths in production track record, quality systems, and advanced technologies, price is no longer the sole factor in customer decision-making.

Strategically, the Company avoids low-price segments and focuses on high-end applications with stringent specifications, including smart sensing, automotive and industrial high-reliability components, and emerging SWIR technologies. To address low-cost competition, it accelerates product development cycles and strengthens co-design and validation with customers, enhancing long-term partnerships and customer retention.

In terms of talent and resources, the Company continues to recruit semiconductor professionals and deepen expertise in materials, epitaxy, packaging, and testing. It also leverages the cost and efficiency advantages of the local semiconductor ecosystem to optimize its cost structure. At the same time, it actively expands into long-term growth markets such as renewable energy and intelligent applications, integrating group resources across R&D, manufacturing, procurement, and customer service to enhance long-term competitiveness and profitability.

In summary, the Company's competitive strategy is built on four pillars: technology leadership, quality management, production flexibility, and cost efficiency. Through high-end product positioning and strategic market selection, it aims to strengthen its value proposition, mitigate price competition risks, and deliver sustainable, long-term value to shareholders.

(3)Research and Development

A. R&D expense of the most recent fiscal year up to the publication date of this annual report:

Year	Total Expenses (NT$ thousands)
2025	572,823

B. Technologies and R&D achievements

R&D and innovation have always been the driving force for the continuous growth of Taiwan-Asia Semiconductor Corporation. Therefore, the R&D center proposal of new strategies and solutions for the development of new products, the innovation and improvement of existing products, and the customer service oriented custom product development, etc. The technology and R&D achievements of the product technology integration unit are described as follows.

➢ Opto-semiconductor in Innovation Fab:

(A) Organization

This unit is mainly in charge of the development, VCSEL , process stability and the mass production of compound semiconductor LED materials and devices. Currently, according to the characteristics of the product, it is in charge of the development of epitaxial materials, the R&D design and specification formulation of new components and new processes, the setting of process parameters for mass production, the improvement and enhancement of process technology, the control of process capabilities, and the improvement of yield, etc. in order to meet the needs of the customers.

(B) Strategy

(a) Continue to invest in the development and production of quaternary epitaxy. With the foundation of the existing visible light and infrared products, keep improving product characteristics to meet the needs of high-end market applications.

(b) Make strategic alliances with suppliers of GaAs and InP substrate materials and LED and LD epi-wafers to achieve vertical integration and complementarity of epi-wafers and die products, in order to steadily expand market share.

(c)Continue to cooperate with customers to develop infrared vertical cavity surface emitting laser (VCSEL), infrared metal-bonding LEDs, and infrared MPDs to to satisfy the demands in the lighting, optical communication and sensing markets.

(d)To focus on patent deployment and alliance for breaking through LED patent dilemma in addition to continuously improving existing highlight LED efficiency, so as to respond to the future demand in the highlight LED market, in response to future market of highlight LED.

(e)In recent years, the application of infrared products has continued to increase. In addition to LPE infrared products, MOCVD epi-wafer infrared products have also been further developed, providing customers with more choices regarding the infrared products, which is beneficial for customers to develop more new products.

(f) Continue to cooperate with the Company's R&D center and the silicon product engineering R&D unit in Headquarters to develop new niche products.

(g)To continue to cooperate with Nichia Corp to expand the Japan, Korea, Europe and America market.

(h)Continue to deepen blue light flip-chip technology and advanced packaging technology as well as the vertical integration of wafer level package.

(i) Develop alternative material solutions to mitigate the impact of rising precious metal prices on raw material costs.

(C) Performance and achievement

(a) Collaboration with Japanese, European, and American customers to develop quaternary automotive LED products and introduction of mass production to increase product gross profit margin.

(b) Collaboration with major consumer electronics companies to develop LED products for wearable devices and integrating them with sensor products, providing customers with one-stop shopping for complete solutions and services.

(c) Stable production of die for MPD sensing applications, keeping in line with customer specifications, and increasing product competitiveness and customer orders.

(d) For binary and ternary niche products, besides quality improvement, the company is actively striving for opportunities to promote the utilization of the products among major international manufacturers to expand the market share and continue to maintain the number one position in the traditional LED production capacity.

(e) Cooperate with customers to develop new applications and demand. Complete the development of new infrared products. In addition to consolidating the existing market, new infrared markets will be acquired to continuously increase the market share. Currently, infrared dies still have the largest market share for the original applications. At present, the new MO-type TS infrared has been steadily shipped, and we will continue to win more customers and orders in the future.

(f) Completed the development of SWIR LED emission and sensing and gradually introduced it into mass production, and continued to adjust different wavelength bands and luminescence and sensing efficiency to expand new application fields and markets in line with the needs of the customer market and the technology development project of high-precision non-invasive continuous glucose detection wearable device.

(g) Completed initial evaluation of new metal structures and passed internal quality validation; external validation is ongoing to enable cost reduction in raw materials.

➢ Silicon semiconductor in Headquarters Factory:

(A) Organization

Major duties are to assist the mass production of silicon electronic products and the development of new products. This unit will enhance competitiveness among peers and expand the scope of applications by improving product features and satisfying customers' demand based on existing foundation.

(B) Strategy

(a) For the existing standard product production lines, the production efficiency, process yield and automation have been continuously improved to enhance the market competitiveness of standard products.

(b) Developing and preparing new production process technologies and establishing mass production platform in response to the special application demands of the markets of IoT sensing, wearable device, industrial automation and In-vehicle.
(c) Providing customers with complete production process technology platform and mass production platform for integration of application creativities in order to enhance the market competitiveness of products at customer end.
(d) To have technological cooperation with foreign manufacturers, the Company has developed a semiconductor protection and sensing component.
(e) Based on actual customer application needs, we cooperate with R&D to conduct simulations and experimental trials, optimize the structural design of bandpass in different bands, and complete the development of Band-pass sensing component products.
(f) Develop alternative materials to reduce the cost impact of rising precious metal prices and implement them in new products.

(C) Performance and achievement
(a) Completed development and certification of ESD protection devices, now in stable mass production.
(b) High-speed optocoupler products have met customer specifications and entered mass production.
(c) Wearable sensing components have been fully developed, certified, and are in stable mass production, with continuous optimization and customization ongoing.
(d) Established a FRED (Fast Recovery Diode) technology platform and completed initial process validation with customers.
(e) Reduced product cycle time through process optimization and production scheduling improvements.
(f) Improved production methods based on existing epitaxial technology to increase capacity and reduce production costs.
(g) Introduced new metallization processes aligned with customer requirements to reduce material costs.
(h) Implemented new metal structures in transistor and sensing products, reducing dependence on precious metals and achieving customer validation.

➢ R & D Center:

(A) Organization

The main responsibilities are the development of silicon semiconductor sensing and power components, compound semiconductor light-emitting and sensing products, and also the development of non-invasive blood glucose test technology. The goal is to integrate internal and external resources of the company, enhance product functions, expand application fields and enhance product added value.

(B) Strategy

Master the development of compound semiconductor independent material epi-wafers, provide TASC with various new products for sensing and optoelectronics and new product development of third-generation semiconductor power components,master the design and development of light-emitting and sensing components and module for non-invasive blood glucose test technology, and algorithm development of biosensor big data,so as to achieve the competitiveness and forward-looking of TASC's new products. The methods are as follows:
(a) Continue epitaxial development to improve performance across visible and infrared products.
(b) Enhance efficiency and strengthen patent strategies for high-brightness LEDs.
(c) Deepen vertical integration of flip-chip and advanced packaging technologies.
(d) Collaborate with international partners to develop competitive optoelectronic and sensing components.
(e) Invest in simulation tools and big data algorithm development platforms to accelerate R&D and reduce costs.
(f) Integrate epitaxial materials, advanced packaging, optical coating, and algorithm technologies to advance high-precision non-invasive glucose monitoring wearables.

(C) Performance and achievement

(a) Collaborated with Japanese customers on automotive LEDs, achieving preliminary performance targets and continuing optimization.

(b) Established Flip-chip emission and sensing technology platforms.

(c) Improved MPD device performance to meet customer specifications.

(d) Optimized emission efficiency across wavelengths to expand applications in non-invasive glucose monitoring wearables.

(e) Completed initial development of next-generation wearable sensors and achieved customer certification; ongoing optimization continues.

(f) Developed Flip-type and Band-pass-type sensors in collaboration with international customers, with initial validation completed.

(g) Continued execution of the Ministry of Economic Affairs A+ Innovation R&D Program for high-precision non-invasive continuous glucose monitoring wearable technology.

➢ Subsidiary-ProAsia Semiconductor Corporation:

(A) Organization

(a) As of March 30, 2022, ProAsia Semiconductor Corporation was established and registered with the Hsinchu Science Park Administration, becoming a wholly-owned subsidiary of TASC.

(b) As a newcomer in silicon carbide power devices, ProAsia Semiconductor Corporation has recruited professionals with rich experience in epitaxy technology, product design, process R&D improvement, production management scheduling, and machine equipment maintenance from semiconductor industries all over Taiwan to build silicon carbide production lines. At the same time, it is actively expanding sales business in the United States, Japan, and China to demonstrate ProAsia's determination to become a world-class supplier of silicon carbide power devices.

(B) Strategy

Within the SiC compound semiconductor industry chain, ProAsia continues to focus on providing a one-stop service covering epitaxy, customized product specification design, wafer manufacturing, and further assisting customers with power module production. It serves as a specialized foundry partner with strong technical depth and process integration capabilities.With the ongoing development of trends such as AI high-performance computing, industrial automation, and energy efficiency improvements, demand for high-power, high-efficiency power systems has increased significantly. At the same time, as SiC process technologies mature and cost structures improve, the adoption of SiC power devices continues to accelerate across applications such as industrial control power supplies, UPS systems, data center power supplies, and automotive power systems. ProAsia has clearly identified these market trends and is concentrating its resources on application fields with scalability and long-term growth potential.Entering 2025, ProAsia’s strategic focus is on core voltage platform product deployment for industrial control power supplies and the automotive market. It has made substantive progress in advancing 650V and 1200V SiC power devices for industrial control power supplies and other high-reliability power applications, while continuing to expand its 1200V SiC MOSFET product line for automotive and industrial uses. These products have entered customer introduction and validation stages and are expected to begin generating strong revenue momentum starting from the first half of 2026.In addition, ProAsia is actively collaborating with domestic and international power IC design companies, engaging in wafer fabrication and mass production projects for 1200V SiC MOSFETs. Through deep collaboration between design and manufacturing, the company aims to enhance production efficiency, yield, and market competitiveness, further strengthening its presence in the mid-to-high-end SiC power device market.ProAsia is also continuously promoting high-voltage SiC product technology introduction and foundry collaboration opportunities. Through fab transfer and technical partnership discussions with customers, it is steadily accumulating process development and mass production experience for advanced products, expanding

into overseas markets while improving overall product mix value and margin structure. While maintaining its one-stop foundry positioning, ProAsia continues to focus on industrial power supplies, automotive applications, and advanced SiC technology collaboration as its core strategic pillars to steadily expand its business scale and strengthen long-term competitiveness.

(C) Performance and achievement

(a) Completion of 650V SiC diode process development, providing foundry services for 4A to 40A product series.
(b) Completion of 1200V SiC diode process development, providing foundry services for 10A to 60A product series.
(c) Completion of 1700V SiC diode process development, providing foundry services for 10A to 50A product series.
(d) Establishment of 650V SiC MOSFET process technology platform, providing foundry services for 13mΩ to 50mΩ.
(e) Establishment of 1200V SiC MOSFET process technology platform, providing foundry services for 13mΩ to 110mΩ.
(f) Establishment of 1700V SiC diode process technology platform, providing foundry services at 60mΩ.

➢ Subsidiary- Champ-Asia Semiconductor Corporation:

(A) Organization

As a newcomer in the GaN power semiconductor market, Champ-Asia Semiconductor Corporation expects to complete different product categories in the next 1-2 years, including power chips, power discrete devices, and driver/control IC packaged devices, as shown in the table below. In order to meet the needs of different end product customers, such as consumer electronics, industrial control, data servers and electric motorcycle markets, Champ-Asia's gallium nitride devices will cover high and low voltages, high and low resistances, and high and medium switching frequencies.

(B) Strategy

As a newcomer in the GaN power semiconductor market, Champ-Asia Semiconductor Corporation has been validating 8-inch process reliability during 2024–2025, and plans key roadmap milestones for 2026–2028:

(a) Develop low and high-voltage E-mode platforms in 2026 to broaden application coverage.
(b) Introduce GaN-on-SiC devices in 2027 to enhance thermal performance and reliability, strengthening competitiveness.
(c) Develop vertical GaN platforms after 2028, offering superior performance and reliability for demanding applications such as data centers and EVs.

(C) Performance and achievement

Champ-Asia Semiconductor Corporation is constantly challenging the best product design in the industry. The current R&D center was actively deploying a gallium nitride power supply module design team in 2024 to develop gallium nitride products and meet customers' expectations of highly customized products. In addition to the innovation and improvements of existing products, the power supply design solutions for cutting-edge gallium nitride applications are also beginning to slowly emerge in front of customers. The current product technology and R&D results are described as follows:

(a) 28mΩ/135mΩ/200mΩ GaN power semiconductors.
(b) High power device and module verification test platform.
(c) A packaged IC device which integrates driver IC and GaN devices.
(d) A packaged IC component which integrates driver IC, circuit control devices, and GaN devices.
(e) 65W business card laptop/mobile phone charger.

(4)Long-term and Short-term Development

A. Short-term Development

(A)Business Principles and Value Proposition

The Company upholds a prudent and pragmatic culture, focusing on emission and sensing components as core businesses. It continues to expand product lines, provide customized solutions and technical services, and strengthen co-development with key customers to enhance order quality and market penetration.

(B)Strategic Alliance Enhancement

The Company has established a long-term partnership with Nichia, jointly developing a platform for red-light products. TYA is responsible for epitaxial wafer production, strengthening supply capability, consistency, and efficiency in high-brightness and high-reliability applications.

(C)Capacity and Process Optimization

(D)Based on bottleneck analysis, the Company is expanding key equipment to improve capacity and yield for sensing, emission, and power products. Automation and data-driven management are implemented to enhance yield monitoring and rapid issue response, while capacity expansion risks are managed through order visibility and market indicators.

(E) In 2025, ProAsia Semiconductor Corporation has advanced SiC power device development, achieving milestone results in 2025. SiC SBD products are fully developed with stable mass production capability. Monthly capacity reaches 2,300 wafers. SiC MOSFET (650V–1700V) development and validation are ongoing, with gradual mass production introduction aligned with customer demand.

(F) During production line setup and pilot runs,Champ-Asia Semiconductor Corporation first-generation 650V GaN D-mode HEMT entered mass production in 2025. The second-generation platform is under validation, targeting mass production in Q2 2026. In 2026, focus will be on LV & HV E-mode GaN platform development to expand product diversity and meet customer needs.

B. Long-term Development

(A)Technological Innovation and Product Upgrade Roadmap

The Company will continue to invest in new product R&D and process optimization, with key focuses on:

- High-brightness chips and high-response light-emitting components to support display, sensing, and precision light source applications;
- High-frequency, high-power silicon-based products and related key process technologies to improve overall performance-to-cost ratio;
- Systematic implementation of reliability design and Statistical Process Control (SPC) to reduce overall manufacturing costs while enhancing consistency and yield.

(B)Strengthening Intellectual Property and R&D Capabilities

Building on years of technological accumulation and international patent portfolio deployment, the Company will continue to expand the commercialization of R&D achievements in key areas such as die processing, epitaxial materials, and application design. By integrating lean management and cross-department collaboration, the Company promotes energy-saving and environmentally friendly product innovation, improving product energy efficiency and reliability in response to global sustainability trends.

(C)Deepening SiC Industry Development and Expanding the Value Chain

At present, the market demand for SiC is rapidly expanding in the fields of solar energy, energy storage, new energy vehicles, and industrial power supplies. In the future, PASC will deepen its presence in these sectors and recruit Taiwan’s top semiconductor talents to establish upstream SiC slicing, polishing, and grinding, epitaxial wafer, wafer manufacturing and downstream packaging and testing services, vertically integrating upstream and downstream within the Group with the aim of providing customers with one-stop services, leveraging Taiwan’s cost competitiveness in the semiconductor supply chain to maximize the Group’s synergy.

(D)GaN Platform and Product Generation Planning

At present, the cost of SiC substrates has been gradually reduced, CASC is also planning to develop a GaN-on-SiC product platform. In the future, this will enhance product capabilities and enable the production of 1200V GaN power components. Compared with SiC power components, GaN power components excel in high-frequency switching, achieving switching frequencies far exceeding those of current silicon-based and SiC power semiconductors, reaching MHz-level switching capability.

2. Market and Sales Overview

(1) Market Analysis

A. Sales (Service) Region:

Our major products include LED Light emitting devices, Sensor devices and System Products. The sales of 2025 are as follows:

Unit: NT$ thousands

Item \ Year	2025	
	Subtotal	Total
Operating income from import of domestic region (i.e. Taiwan)	1,028,096	1,028,096
Operating income from export of domestic region (i.e. Taiwan)		
Europe	10,081	
America	735,421	
Southeast Asia	2,053,102	
Northeast Asia	437,490	
Other areas (not reaching 10%)	62,095	
Operating income from export		3,298,189
Net operating income		4,326,285

B. Market Share:

Building on normalized inventory and improved utilization in 2025, the Company will focus in 2026 on product portfolio upgrades, flexible capacity management, and localized supply to convert recovery momentum into increased market share.In mature applications (wearables, home appliances, backlighting), it will maintain healthy utilization through precise planning and automation, while strengthening customer retention via product differentiation, yield, delivery advantages, and customized services.At the same time, the Company will expand high-sensitivity sensors and SWIR products into non-invasive health monitoring (e.g., glucose, lipids, alcohol), establishing a first-mover advantage, increasing usage and unit prices, and driving structural market share growth.

C. Market Analysis of Major Product Categories:

Expected sensing trends:

(A) As smart healthcare and telemedicine continue to advance, wearable devices (e.g., smartwatches and smart rings) are evolving from basic measurements (heart rate, SpO_2) toward non-invasive glucose and multi-parameter monitoring. This trend is increasing demand for multi-wavelength light sources, more emitter/receiver components, and higher requirements for accuracy, stability, and low power consumption.

(B) Driven by AI's high-speed and large-scale computing needs, global expansion of AI servers and data centers continues, with rising power density. To improve energy efficiency, high-voltage and high-efficiency SiC power devices are being rapidly adopted in power and conversion systems, expanding market demand.

(C) Power semiconductors, known for high frequency, efficiency, and power density, have established mass production in fast charging and are expanding into EV-related, telecom infrastructure, and renewable energy markets. With improved processes and yields, GaN products are becoming more cost-effective and stable, supporting broader adoption and higher market penetration.

D. Competitive niche

Sensing and emission are our core business. With the core business, we have built our position today, earned trust and respect in the industry and gained a place in the local and foreign market. Our advantages are as below:

(A) Supply Chain Synergy and Vertical Integration Momentum

The Company maintains close strategic alliances with upstream material/substrate suppliers, key process and equipment partners, as well as downstream customers, forming a highly efficient collaborative network spanning materials—epitaxy—wafer/die—packaging—verification—mass production, ensuring stable delivery and optimized cost structures. In line with the trend toward vertical integration and high-reliability adoption in the SiC industry, PASC has launched strategic collaborations with both domestic and international upstream substrate manufacturers and downstream product design partners, strengthening epitaxial quality, process consistency, and reliability verification capabilities. Meanwhile, the parent company TASC, together with its strategic partners, brings long-standing experience in upstream-downstream integration and packaging modules, providing an existing customer base and breadth of technology transfer. This enables PASC to accelerate its entry into high-demand markets such as automotive, industrial control, and data centers, enhancing overall supply chain resilience and synergy.

(B) R&D Patent Portfolio and Continuous Yield Improvement

The Company continues to place technological R&D and patent portfolio deployment at the core of its growth strategy. By integrating cross-disciplinary talent, it advances the development and commercialization of new materials, new structures, and new processes, and has accumulated over a hundred patents, forming a protective network in key processes and application design. To ensure competitiveness in mass production, R&D and manufacturing jointly implement mechanisms such as Statistical Process Control (SPC), Design for Reliability (DfR), and accelerated life testing, continuously improving yields at key process stages and product consistency. At the same time, through deeper collaboration with strategic partners (including Japanese partners) on product strategies, the Company enhances patent compatibility and the scalability of its technology roadmap, reducing licensing and compatibility risks, and ensuring the speed and success rate of new product introduction.

(C) Highly Flexible and Rapid Customization Capability

The Company adopts a customer-oriented approach, providing one-stop solutions from concept design, opto-mechanical integration, calibration and measurement, to pilot production and mass ramp-up. Across diverse scenarios such as wearables, home appliances, industrial control, and automotive, the Company can quickly complete the full process management—from specification definition, engineering prototype EVT/DVT, Production Verification Test (PVT), to mass production—based on differentiated customer requirements for spectrum, sensitivity, power consumption, and size. This shortens the introduction period and improves project success rates. This “Co-Design + Co-Validation” model not only strengthens partnerships with international brands and system integrators, but also enables the Company to maintain and expand its share in key platforms under price competition through specification differentiation, reliability, and delivery certainty, making it a preferred partner for distributors, agents, and end customers.

E. Favorable and unfavorable factors and countermeasures for development outlook

(A) Favorable factors

(a) With long-term commitment in three major areas—light-emitting components, sensing components, and system products—the Company possesses comprehensive product line integration capabilities, enabling it to adapt to regional economic fluctuations and generate stable and diversified revenue streams through cross-product synergies.

(b) The Company continues to promote vertical alliances and cross-industry collaboration, linking upstream materials, epitaxy, and wafer fabrication processes with downstream modules and system applications to establish an efficient and flexible supply chain system. The Company also leverages its professional teams as well as experience advantages to quickly respond to market demands.

(c) Given that epitaxial technology is a key foundation for compound semiconductors such as SiC,TASC’s mature epitaxial growth technology will serve as a critical competitive advantage for PASC in developing high-temperature, high-voltage, and low-power-consumption SiC MOSFET power devices, allowing it to improve reliability and accelerate product introduction.

(d) As non-China supply chains gradually take shape globally, SiC production capacity outside China remains relatively limited. PASC is actively pursuing OEM and procurement opportunities with

European and American customers, while collaborating with Taiwanese system manufacturers to promote localized supply chain deployment.

(e) Taiwan, as a global hub for the ICT industry, provides favorable conditions for CASC to rapidly connect with applications such as fast charging, electric vehicle peripherals, and communication power supplies; coupled with government initiatives promoting cutting-edge semiconductor technologies and renewable energy policies, creating positive momentum for the commercialization and application expansion of GaN technologies.

(B) Unfavorable factors

(a) Supply Chain Regionalization and Intensified Competition

As global supply chains gradually shift from full globalization toward regional specialization, and amid tariff policy adjustments and strengthened manufacturing localization in major economic systems, the Chinese market is accelerating its supply chain self-sufficiency. This intensifies market competition in industrial control opticalcoupler and certain mature sensing component markets, leading to increased price pressure and shortened product life cycles.

Response Measures:

In response to intensified regional competition, the Company actively explores new markets and deepens cross-regional collaboration. By leveraging local partners' strengths, it develops differentiated and innovative products, flexibly adjusts product mix according to regional demand changes, and enhances product specifications and reliability in niche applications to expand a customer base with long-term value.

(b) Market Capacity Exceeding End Demand

Supported by national policies and capital investment, global chip production capacity continues to expand. In certain materials and process segments, supply growth rate is higher than the demand. In particular, driven by subsidy policies in China, SiC substrate production capacity has significantly exceeded short-term market demand, creating downward price pressure and increasing the risk of oversupply in the future die, packaging, and module markets.

Response Measures:

Although market supply is becoming more abundant, applications such as electric vehicle inverters and high-voltage power supply still impose high barriers on the reliability, performance, and yield of SiC components. Leveraging TASC's existing epitaxial capacity and PASC's experienced process engineering team, along with the Group's integrated manufacturing resources, the Company accelerates the development of high-performance, high-reliability, and products with stable mass-production capability, using quality and technological differentiation to avoid low-price competition.

(2)The Production Procedures of Main Products

A. Important applications

Product Name		Important applications
Light Emitting Device	LED chip	Full color LED, digital display, Dot-Matrix display, light source display for fax machine, indicating devices for consumer products such as household appliance, communication and computers, indoor lighting, car lights and tail lights, display backlight and lighting products.
	IR emitting diode chip	Remote control device for infrared LED, photo-coupler, photo-replay, and infrared lighting applications.
Sensor Device	Photodiode chip Phototransistor chip Liquid crystal light valve FET chip	Photodetector diodes, photoelectric crystal components, and components for receiving home appliances, communications, computers, automobiles, etc. The end products include smart watches, SSR (solid-state relays), optocouplers, and high-end keyboard applications.
	High power electric device	Devices for opto-electronic solid-state relay and power supply .
Power Components	GaN HEMT Power Switch	3C product fast charger, Switch power supplies, Telecom servers,Power factor correction, on-board chargers, automobiles, solar inverters and energy storage systems.
	GaN Power	3C product fast charger,Consumer switching power supply.
	SBD	Telecom servers, power factor correction,in-vehicle chargers, cars,AI server, fast charging, solar inverters and energy storage systems.
	MOSFET	Switch power supplies, traction inverters, solar inverters, electric vehicles, AI servers, high-voltage isolation relays, and inverters for home appliances.
Power Chip	Normally-on (depletion type) GaN power chip D-mode GaN HEMT Chip	650V/1200V high current high speed power switch, co-sealed with various Si MOSFET or IC, used in various consumer/server/industrial control power modules.
	Normally-off (enhancement-mode) GaN power chips E-mode GaN HEMT Chip	100-200V high current high speed power switch, used in various consumer power modules.

B. Manufacturing Process

(A) Light emitting device (LED chip)

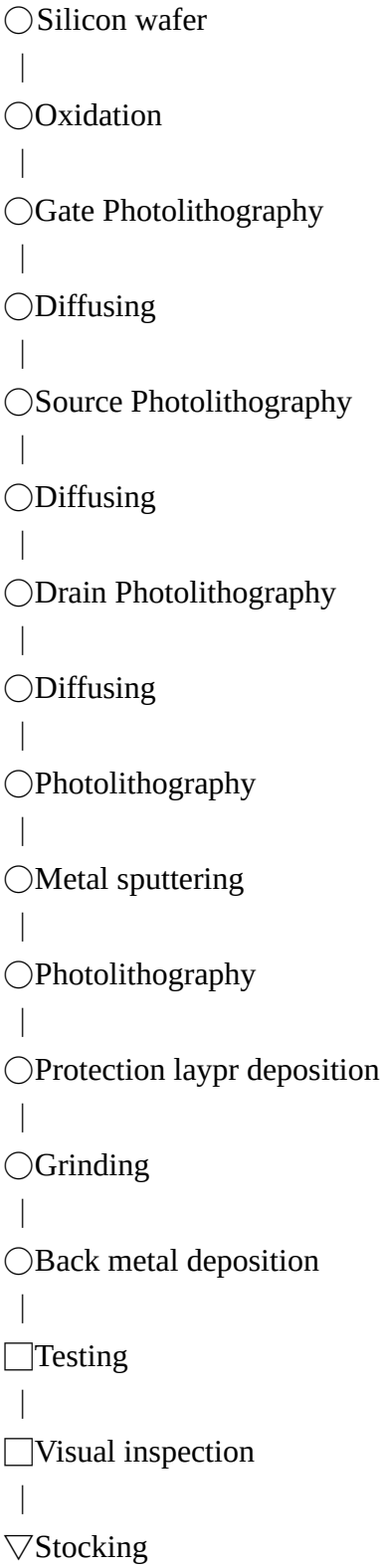
◯Epitaxial chip growth
|
◯Vapor deposition
|
◯Photolithography
|
◯Etching
|
◯Sintering
|
◯Grinding
|
◯Cutting
|
□Testing
|
□Visual inspection
|
▽ Stocking

(B) Sensor device (Phototransistor chip)

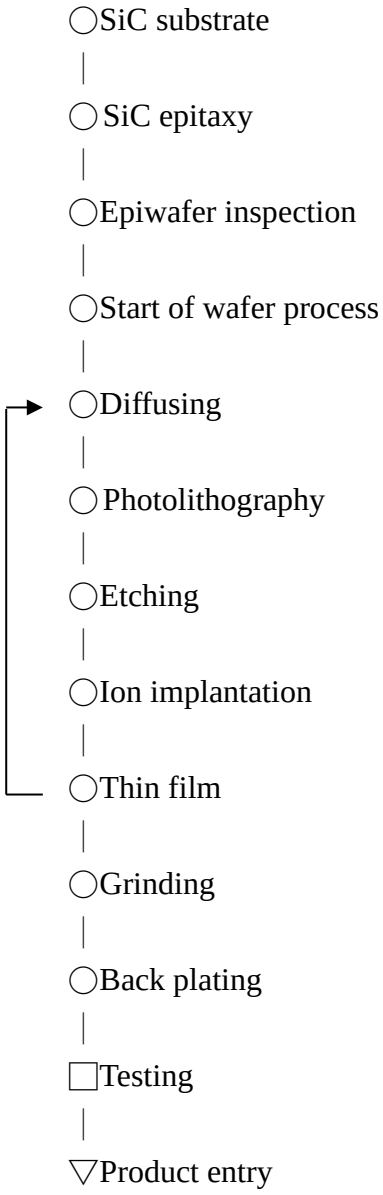
◯Silicon wafer
|
◯Oxidation
|
◯Base photolithography
|
◯Diffusing
|
◯Emitter photolithography
|
◯Diffusion
|
◯Photolithography
|
◯Metal layer vapor deposition
|
◯Photolithography
|
◯Protection laypr deposition
|
◯Photolithography
|
◯Grinding
|
◯Back metal deposition
|
□Testing
|
□Visual inspection
|
▽Stocking

(C) Power components

(Metal Oxygen Half Field Effect Transistor)



(D) Silicon wafer (SIC)



(3)Supply Status of Main Materials

Product Group	Major Raw Materials	Source of Supply	Supply Situation
Light Emitting Devices	GaAs, GaAlAs, GaP, GaAsP, AlInGaN wafers	Japan, Korea, Taiwan,China	Sufficient
Sensor Devices	Silicon wafer	Japan, Taiwan, China	Sufficient
Power Vomponent	Silicon wafer, GaN epi-wafer, SiC wafer	Japan, Taiwan, China	Sufficient
System Product	LED Chip, control IC, circuit board	Japan, Taiwan, China,U.S.A.	Sufficient

(4)Major Suppliers and Clients

A. Major Clients to which products have been sold:

(A)Major Clients in the Last Two Calendar Years

Unit: NT$ thousands

	2024				2025				2026Q1			
Item	Company Name	Amount	Percent	Relation with Issuer	Company Name	Amount	Percent	Relation with Issuer	Company Name	Amount	Percent	Relation with Issuer
1	Client A	604,834	14.07	-	Client A	704,479	16.28	-	Client A	168,517	17.66	-
2	Client B	489,491	11.38	-	Client B	503,266	11.63	-	Client B	148,232	15.54	-
3	Client C	459,195	10.68	-	Client C	510,095	11.79	-	Client C	105,247	11.03	-
4	Others	2,746,377	63.87	-	Others	2,608,445	60.30	-	Others	532,033	55.77	-
	Net Sale	4,299,897	100.00		Net Sale	4,326,285	100.00		Net Sale	954,029	100.00	

(B)Explanation of reasons of any change, increase or decrease:No major changes.

B. Major Suppliers to which products have been purchased:

(A)Major Suppliers in the Last Two Calendar Years

Unit: NT$ thousands

	2024				2025				2026Q1			
Item	Company Name	Amount	Percent	Relation with Issuer	Company Name	Amount	Percent	Relation with Issuer	Company Name	Amount	Percent	Relation with Issuer
1	Client A	356,238	14.91	-	Client A	312,420	16.45	-	Client A	224,328	34.84	-
2	Others	2,032,381	85.09	-	Others	1,587,347	83.55	-	Others	419,477	65.16	-
	Net Sale	2,388,619	100.00		Net Sale	1,899,767	100.00		Net Sale	643,805	100.00	

(B)Explanation of reasons of any change, increase or decrease: No major changes.

3. Human Resources

Mar. 31, 2026

Year		2024	2025	As of Mar. 31, 2026
Number of Employees	Management personnel	270	157	158
	Technology personnel	373	432	421
	Direct personnel	521	479	490
	Total	1,164	1,068	1,069
Average Age		40.18	40.56	41.91
Average Years of Service		7.71	4.54	4.74
Education	Ph.D.	1.46	1.31	1.4
	Masters	20.88	20.04	18.71
	Bachelor's Degree	51.72	55.24	56.97
	Senior High School	23.02	20.51	20.11
	Below Senior High School	2.92	2.90	2.81

4. Environmental Protection Expenditure:

In Year 2025, the Headquarter Fab recorded one penalty case, which involved a damaged flow meter in the air pollution control facility, resulting in a fine of NT$100,000.

Unit: NT$ thousand

Penalty Date	Authority	Reference No.	Violation Date	Violated Regulation	Penalty Amount
2025/10/31	Hsinchu City Government	20-114-100003	2025/7/17	Article 24, Paragraph 2 of the Air Pollution Control Act	100

(1) During the period when the flow meter was damaged, the pollution control equipment continued to operate normally, and no air pollution incident occurred. The flow meter was also repaired immediately.

(2) To prevent recurrence of similar incidents, monitoring systems have been enhanced, and measures such as strengthened personnel training, implementation of inspection routines, and improved fault reporting procedures have been carried out.

5. Labor Relations

(1) A variety of employee welfare measures, studies, training and retirement system taken by the company and the implementation status, and the progress made for agreements with employees and protection of employee rights and interests.

A. Employee welfare measures and the implementation status:

(A) Taiwan-Asia Semiconductor Corporation began production in July 1984, and, based on the Rules Governing Organization of Employees' Welfare Committee decreed by the Ministry of the Interior, Taiwan-Asia Semiconductor Corporation set up its employees' welfare committee on August 7, 1984 to carry out various welfare matters. Our current welfare measures, such as local and foreign travel activities,monthly birthday celebration subsidy,annual physical examinations,birthday and distribution of gift vouchers as holiday bonus, presents given for festivals, wedding, funeral and childbirth subsidies and employee counseling, have all been literally executed in accordance with our status and mployees' demands.

(B) Other than the labor insurance and national health insurance, Taiwan-Asia Semiconductor Corporation has also purchased group life insurance, casualty insurance, serious disease, hospitalization insurance and cancer medical insurance for its employees at its expense. At the same time, our company and employees will each pay 50% of the spouse's and children's insurance fee. Our employees will be responsible for 100% of their parents' insurance fee.

B. Employee studies and training:

(A) Taiwan-Asia Semiconductor Corporation has gone to great lengths to cultivate its employees. Based on the perspectives on lifetime learning and career development education training, resources are continuously invested personnel's talent cultivation. HR units conduct annual 'training needs assessment' and 'course analysis & planning' based on the strategic goals of the organization and the needs of various units. In order to encourage employees to learn and enhance their learning motivations, the company also actively creates an atmosphere in which colleagues teach each other through teamwork, thereby building up an environment for learning, sharing and innovating. Moreover, enriched courses and diverse learning channels are also provided for talent development better and perfect.

(B) The company's education and training system can be divided into four categories: managerial training, professional training, Self-development training and joint training. And appropriate training courses are provided according to the professional skills required for different ranks:

<table>
<tr><th></th><th>General employee</th><th>Supervisor / Vice Manager</th><th>Manager /Vice Manager</th><th>High-ranking management such as Deputy Assistant General Manager, Vice President (included)</th></tr>
<tr><td rowspan="3">Management trainig</td><td colspan="3"></td><td>High-ranking director training</td></tr>
<tr><td colspan="2"></td><td>Medium level director training</td><td></td></tr>
<tr><td>General management training</td><td>Basic director training</td><td colspan="3"></td></tr>
<tr><td rowspan="2">Professional training</td><td></td><td colspan="3">Advanced skill training</td><td></td></tr>
<tr><td>Basic skill training</td><td colspan="3"></td><td></td></tr>
<tr><td>General Knowledge training</td><td colspan="5">Core knowledge such as corporate culture, organizational systems, quality management, workplace ethics, legal compliance, promotion examinations, etc.</td></tr>
<tr><td>Environmental safety and health training</td><td colspan="5">Training implemented in accordance with environmental protection and occupational safety and health regulations, as well as internal corporate management requirements</td></tr>
</table>

(C) Taiwan-Asia Semiconductor Corporation 2025 education training courses came in four major categories. A total of 5,779 employees participated in the training courses, which included the ones held by Taiwan-Asia Semiconductor Corporation, various competent authorities, the CPA firm and the industry. The following are the categories of the training courses and the training execution status:

Program category	Number of classes	Number of total people	Total hours	Total fee
Management Program	9	171	343	32,275
Professional Program	74	803	3,143	394,810
General Knowledge Program	134	4,543	7,264	30,500
Environmental safety and health Program	84	262	2,054	345,610
Total	301	5,779	12,804	803,195

C. Implementation status of the retirement system:

Taiwan-Asia Semiconductor Corporation set up a supervisory committee of workers' retirement reserve on November 19, 1986 to supervise labor retirement reserve related contribution and payment. In conjunction with the new system of the Labor Standards Act enacted on July 1, 2005, our old employees are allowed to have the optional choice while the new entrants shall follow the new system. In addition, Taiwan-Asia Semiconductor Corporation has also instituted its own retirement system, which is better than what is regulated in the Labor Standards Act, and reported it to the competent authorities for approval and future reference.In order to reward employees for their professional services and to stabilize their retirement life,

when the Company's employees meet the retirement qualifications, if the employees voluntarily stay and the company thinks it is necessary, they can also apply for an extension of their job tenures.

D. Labor-management agreements:None.

E. Measures taken to protect the working environment and employees' personal safety:

(A)Environment safety and health management meeting company management system policy:

(a) Well-rounded quality together with sustainable ecology concept and establishment of a friendly workplace

TASC has placed a high premium on the well-rounded quality for its products, environment and safety and health issues. In addition to continuously improving the efficiency of its process and operation activities, it has also banned or cut down on environmentally hazardous substances. As a whole, TASC has been devoted to fulfilling energy efficiency and waste reduction as an enterprise citizen,promotion of health management, protection of physical and mental health of our employees, and creation of environment for sustainable lives.

(b) Present management efficiency through self-discipline with promotion of communication and participation

By using internal education training and communication, TASC has made every effort with high standard self-discipline to enhance its employees' perception of product quality, prohibition from use of environmentally hazardous substances, and environmental safety and health. With education and fulfillment of product and environmental safety and health related laws and regulations, TASC has come a long way to produce the products which even surpass customers' expectations. Moreover, TASC has even showcased its overall management efficiency by presenting its internal safety and unpolluted environment.

(B) Concrete safety and health management measures

(a) Hazard appraisal, risk evaluation and countermeasures

The high and low risks identified after risk assessments implemented by various units should be under control via various approaches such as restriction, replacement, engineering control, and administrative management in order to prevent the occurrence of accident. The progress of execution of subsequent control measures should be tracked by Occupational Safety and Health Committee in order to protect the health of staff and company property.

(b) Health management

In accordance with the "Labor Health Protection Regulations", TASC has provided health examinations for the employees involved in the general operation and special hazardous operation respectively. For the working personnel having to touch ionizing radiation, organic solvents, specific chemical substances and provide services for long-term night shift workers, Taiwan-Asia Semiconductor Corporation has provided with many items of the special health examination. The results of the special health examination will be graded for management. Other than the items required to be included in the health examination as regulated in the statutory laws and regulations, Taiwan-Asia Semiconductor Corporation has also additionally included other items, such as cancer detection, abdominal echo,blood unrine index test, liver and kidney function test, etc, in the annual health examination. It shows that what Taiwan-Asia Semiconductor Corporation has provided for its employees' health is better than the items regulated in laws and regulations. To give more care for its employees' health, Taiwan-Asia Semiconductor Corporation has also cooperated with the hospital to provide its employees with free services of health consultation, ultrasound check-ups for women's health, maternal health risk assessment and consultation, abnormal workload-induced disease prevention assessment and consultation, and human factor risk assessment and consultation, etc. to implement personal health management.

(c) Operation environment testing

In accordance with the “Regulations Governing Implementation of Labor Operation Environment Testing”, Taiwan-Asia Semiconductor Corporation has conducted chemical factor and physical factor operation environment testing. The chemical factors include organic solvents, specific chemical substances, and heavy metal ,whereas the physical factor refers to noise, for which Taiwan-Asia Semiconductor Corporation has entrusted a qualified operation environment testing agency to test and inspect if the noise is within the standard regulated in statutory laws and regulations. In the case that irregularity is found, We will proceed with project management and give remediation, so as to protect employees’ health.

(d) Hazard prevention education training

To have employees better understand the danger resulting from hazardous factors in various kinds of operations and the prevention measures, Taiwan-Asia Semiconductor Corporation has periodically or non-periodically held hazard prevention education training. The education training teaches employees how to prevent hazard other than wearing required protection devices, and reinforce their occupational safety and health professional knowledge. In so doing, the risk of occupational disasters in the working environment will be greatly reduced.

(e) Contractor management

As stipulated in Career safety and health related laws and regulations, the undertaking construction unit shall process safety and health operation control, in which, in addition to the hazard notification given by the contractor on the site and education training, general work permission and special operation shall also be controlled. Furthermore, when working on the high risk operation, the safety and health personnel shall be designated to oversee and ensure safety of the construction operation all the way through. Also, the task safety protection schedule shall be submitted, examined and approved before going into operation. In order to fulfill contractor’s safety and health supervision, Taiwan-Asia Semiconductor Corporation has laid down related operation controls and promoted safety and health related experiences for all the units and employees to refer to accordingly.

(f) Automatic examination

In accordance with the “Labor Safety and Health Organizational Management and Automatic Examination Regulations”, Taiwan-Asia Semiconductor Corporation has laid down an annually automatic examination schedule for routine examinations of the hazardous machines and equipment in the factory zone, in which other than the items and frequency as regulated in laws and regulations, other examination items required by respective units for hazardous prevention have been added and a surveillance and audit mechanism has been executed, so as to prevent accidents from happening.

(g) Safety and health round checks

In order to carry out the safety and health management system and establish the mechanism for the safety and health personnel to make round checks of the factory zone and give mobile checks of the operation status in the factory zone so as to effectively prevent accidents from happening or reduce the frequency of accident occurrence, in addition to monitoring the surrounding operation environment, the safety and health personnel shall come to assist in emergency rescue for the accidents occurring in the factory zone, so property loss and personnel casualties can be reduced.

(h) Radiation protection management

To ensure the actual execution of routine detection and inspection work, avoid anomaly of the equipment and resulting in radiation damage of operating personnel, workers are required to wear lonizing radiation armband during work and attend radiation operation medical checks in order to specifically grasp operating personnel’s health condition.

(i) Unlawful infringement in the workplace

The company's Workplace Unlawful Infringement Policy is formulated to establish a friendly workplace and to create a workplace culture of safety, dignity, non-discrimination, mutual respect & tolerance and equal opportunities. The company has set up internal grievance/reporting channels and unlawful infringement processing mechanisms, which are propagated to employees through education & training and announcements, etc. Moreover, risk assessment of workplace unlawful infringements is regularly performed to ensure the safety of personnel in the factory.

F. Current labor relations

Based on the conviction of taking good care of its employees, Taiwan-Asia Semiconductor Corporation has provided its employees with various welfare benefits, retirement system and management system regulated in the Labor Standards Act or better than what are regulated the Act. Also, Taiwan-Asia Semiconductor Corporation has mostly handled its labor issues by mutual coordination and communication, so its employees have high sense of coherence to Taiwan-Asia Semiconductor Corporation, its labor relationship is based on mutual respect and understanding, and there is no labor dispute.

(2)Loss resulting from labor disputes in the latest year and before the annual report was published, and disclosure of estimated losses for the current (including labor inspection results found in violation of the Labor Standards Act, specifying the disposition dates, disposition reference numbers, the articles of law violated, and the content of the dispositions) and future periods and the countermeasures to be taken:

Regarding the dispute handling mechanism, upon receipt of a complaint, mediation or investigation will be conducted within three working days based on the nature and severity of the case. Informal meetings may be held to clarify misunderstandings and provide opportunities for mediation. If both the complainant and the respondent agree to mediation, the case may be resolved through appropriate handling and communication, with confidentiality measures in place and proper documentation. Upon successful coordination and resolution, a formal investigation procedure may be exempted. To date, 100% of dispute cases have been successfully resolved through mediation. If a case is not suitable for mediation or requires further clarification of facts, it will be immediately submitted to the designated committee members, and the Complaint Handling Committee will initiate investigation and processing within three working days. During the mediation process, the party found in violation will be issued a warning to ensure that similar incidents do not recur in the future, thereby preventing workplace misconduct and fostering a friendly corporate culture.

TASC continues to strengthen employee communication and feedback channels. In the future, reporting channels will be further expanded, and open platforms and reporting mechanisms will be established across subsidiaries and locations. This will enable a deeper understanding of employees' views on working conditions and environments, allowing employees to freely express their suggestions under confidentiality. Through diverse management policies, the company aims to promote effective two-way communication, provide a safe and secure working environment, and continue striving toward sustainable development goals.

6. Information Security Management

A. Describe the information security risk management structure, the information security policy, the specific management plan and the resources invested in the information security management, etc.:

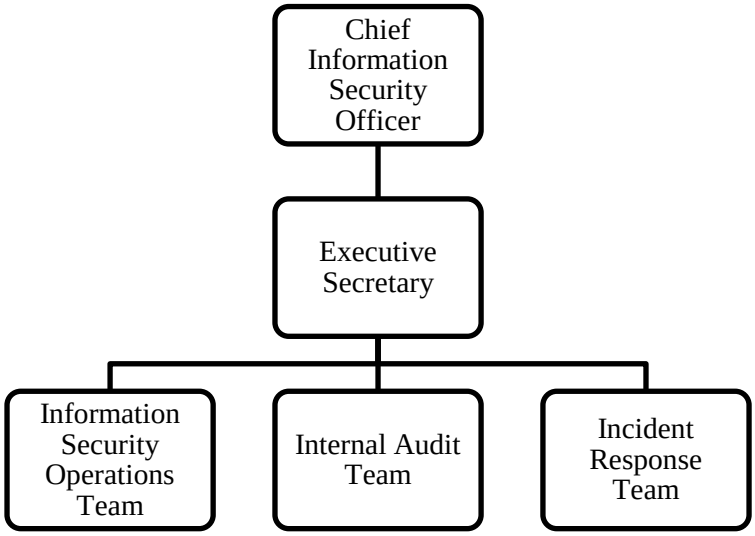
I. Information Security Risk Management

a. Enterprise Information Security Governance Organization

TASC established an "Enterprise Information Security Organization" in 2020 to coordinate the formulation, implementation, risk management and compliance review of information security and protection related policies. In 2023, the Company obtained ISO 27001:2013 certification for its Information Security Management System (ISMS), and in 2025, successfully completed the transition to ISO 27001:2022. At the same time, the Information Security Management Committee was established to replace the former Corporate Information Security Organization. The Committee is led by the General Manager, who serves as the Chief Information Security Officer (CISO), and an Executive Secretary appointed by the CISO. In addition, an Information Security Department was formed to be responsible for the establishment, promotion, and auditing of the Company's information security policies, as well as to support and lead the operation of the Committee.

Through annual management review meetings, the Information Security Management Committee reviews information security risk assessment reports and corresponding mitigation measures and plans. The Committee also evaluates and determines information security and data protection strategies and policies to ensure the effectiveness of information security management practices.

b. Information Security Organizational Structure



II. Information Security Policy

a. Enterprise Information Security Management Strategy and Architecture

Information Security Management System implementation principles：The implementation of the information security management system shall be based on the cycle mode of planning (Plan), implementation (Do), verification (Check) and continuous improvement (Action), in the spirit of coming full circle and making progress step by step, so to ensure the effectiveness and continuity of information security.

Information Security Policy: To ensure that the Company's Information Security Management System (ISMS) meets practical operational needs, and by safeguarding the confidentiality, integrity, and availability of critical information systems, this policy is established to support smooth business operations.This policy serves as a high-level guiding principle. All employees and outsourced vendors

are obligated to actively participate in the promotion and implementation of the information security management policy. This ensures the secure operation and maintenance of all information systems.Furthermore, it is expected that all personnel understand, implement, and maintain these requirements to achieve the goal of sustaining business operations in alignment with the Company's overall objectives.

(a)Implement Information Security and Enhance Service Quality

By fully enforcing the Information Security Management System (ISMS), all information operation-related measures shall ensure the confidentiality, integrity, and availability of data, and prevent risks such as data leakage, damage, or loss arising from relevant information security threats. Appropriate protection measures shall be selected to reduce risks to an acceptable level, and monitoring, review, and auditing of the information security management system shall be carried out, so as to enhance service quality with comprehensive information security and improve service standards.

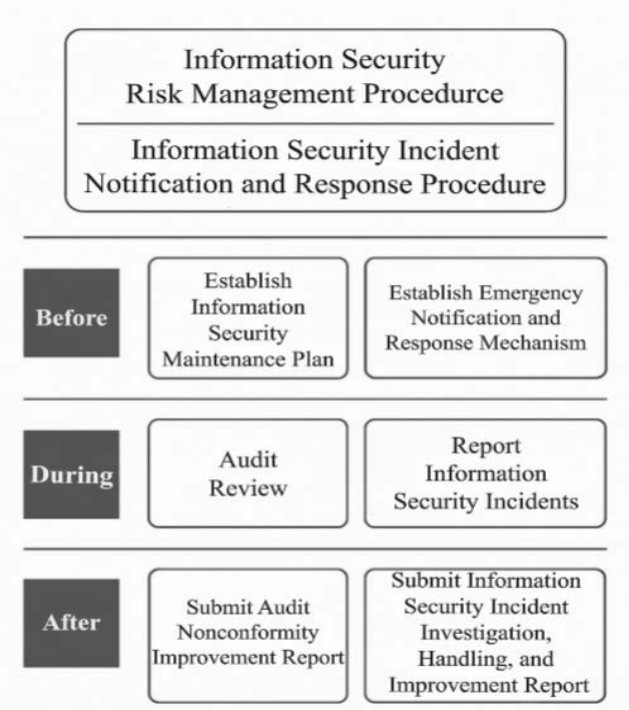
(b)Strengthen Information Security Training to Comply with Regulatory Requirements

Strengthen information security training and supervise all employees to implement information security management. Continue to conduct appropriate information security education and training, establish the concept that "information security is everyone's responsibility," and enable employees to understand the importance of relevant legal and regulatory requirements on information security. This helps ensure compliance with laws and regulations, enhance information security awareness and capability, reduce information security risks, and fulfill the requirements of relevant regulations such as the Cyber Security Management Act and the Personal Data Protection Act.

(c)Plan Business Continuity and Ensure Rapid Disaster Recovery

Establish emergency response plans and disaster recovery plans for key business core information systems. Emergency response process drills are conducted once every two years to ensure that, in the event of information system failures or major disasters, rapid recovery can be achieved, maintaining continuous operation of critical core information systems and ensuring smooth execution of the Company's primary business operations.

b.Enterprise Information Security Risk Management and Continuous Improvement Framework

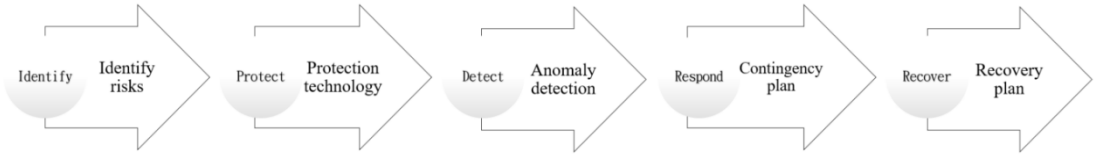


III. Information Security Management Plan

Based on the following information security framework, formulate an overall information security standard blueprint and implement risk management and control.

Carry out inventory of information assets, identify important information assets, conduct risk assessment, formulate information security risk management strategies, and implement information security governance. Use information technology to carry out various identification and access control, carry out document security control protection for the company's important confidential documents, and establish a firewall to prevent external intrusion.

Continuous daily security detection and event management, establish abnormal alarm processing procedures, and avoid external continuous penetration risks. Formulate an emergency response plan, conduct emergency response drills every year, and pay attention to the communication of information security incidents and the response of stakeholders. Formulate a recovery plan to ensure that disaster losses are reduced in the event of an information security incident, and operations can be restored as soon as possible.



IV. Information Security Management Resource

TASC information security measures to promote implementation results in 2025:

(a) The Company has established comprehensive cybersecurity protection measures for networks and computer systems. It has implemented the ISO 27001 management system and completed the transition to ISO/IEC 27001:2022 certification in August 2025. In response to the rapidly evolving external threat landscape, the Company has joined cybersecurity information-sharing organizations, including Science Park Information Sharing and Analysis Center (SP-ISAC), Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC) Through these platforms, the Company obtains early warning intelligence, cybersecurity threats, and vulnerability information, enabling timely system security updates and reducing the risk of external cyberattacks.

(b) The Company periodically publishes information security awareness announcements to communicate important security policies and precautions.

(c) The Company conducts two annual social engineering phishing simulation exercises, along with online information security awareness training programs.

(d) The Company has successfully passed ISO/IEC 27001:2022 certification, with no major findings identified in related information security audits.

B. In the most recent year and up to the date of publication of this Annual Report, Loss from Major Information Security Incidents, Potential Impact, and Corresponding Response Measures.

Information security is a continuous improvement of risk management. In 2025, there was no cyber attack or information security incident that affected the company's business and operations.

7. Important Contracts

Mar. 31, 2026

Agreement	Counterparty	Period	Main contents	Restrictions
Lease of land	Science Park Administration	2010.11.25 ~ 2029.12.31	Rental of land of Ke-Guan Sec.	Limited to the use for the target business
Lease of land	Science Park Administration	2017.06.16 ~ 2037.06.15	Rental of land of the 3rd phase of the Park	Limited to the use for the target business

V、Review of Financial Conditions, Financial Performance, and Risk Management

1. Analysis of Financial Status

Unit: NT$ thousands

Item \ Year	2025	2024	Difference	
			Amount	%
Current Assets	5,589,526	5,779,584	(190,058)	(3.29)
Funds and Investments	1,050,877	1,054,375	(3,498)	(0.33)
Property, plant and equipment	7,266,766	7,057,951	208,815	2.96
Other Assets	793,639	1,054,642	(261,003)	(24.75)
Total Assets	14,700,808	14,946,552	(245,744)	(1.64)
Current Liabilities	3,985,559	3,619,931	365,628	10.10
Long-term Liabilities	3,649,181	3,398,682	250,499	7.37
Total Liabilities	7,634,740	7,018,613	616,127	8.78
Capital	4,386,228	4,386,228	-	-
Capital reserves	1,810,974	1,581,398	229,576	14.52
Retained Earnings	424,039	1,721,914	(1,297,875)	(75.37)
Other equity interest	(41,078)	(140,117)	99,039	(70.68)
Treasury stock	(23,172)	(23,172)	-	-
Non-controlling interest	509,077	401,688	107,389	26.73
Total shareholders' Equity	7,066,068	7,927,939	(861,871)	(10.87)

Analysis of changes in financial ratios:

1. Decrease in other assets: Mainly due to the prepayments for equipment.
2. Decrease in retained earnings: Mainly due to the net loss after tax.
3. Decrease in other equity interest: Mainly due to the decrease in financial asset evaluation.
4. Increase in non-controlling interest: Mainly due to the capital increase of subsidiaries not being recognized in proportion to the Company's shareholding.

2. Analysis of Financial Performance

(1) Major reason of changes in operating income, operating profit and before-tax profit during latest 2 years

Unit: NT$ thousands

Item \ Year	2025	2024	Increase (Decrease)	Ratio of change %
Operating revenue	4,326,285	4,299,897	26,388	0.61
Operating cost	4,463,917	3,794,646	669,271	17.64
Gross profit	(137,632)	505,251	(642,883)	(127.24)
Operating expense	1,148,171	1,120,184	27,987	2.50
Income from operations	(1,285,803)	(614,933)	(670,870)	(109.10)
Non-operating income	(21,964)	102,836	(124,800)	(121.36)
Income before tax	(1,307,767)	(512,097)	(795,670)	(155.37)
Tax Expense (Gain)	67,585	23,426	44,159	188.50
Net income (Loss)	(1,375,352)	(535,523)	(839,829)	(156.82)

Analysis and explanation of changes in ratio of increase or decrease during latest 2 years：

1. Increase in operating cost, decrease in gross profit, and income from operations: Mainly due to the increase in raw material prices and the increase in depreciation of equipment due to replacement of old equipment.
2. Decrease in non-operating income:Mainly attributable to the decrease in foreign exchange gains and an increase in interest expenses.
3. Increase in tax expenses: Mainly due to increase in the minimum tax payable.

(2) Effect of change on the company's future business and future response plans:

Please refer to page 1 of the annual report for more details.

3. Analysis of Cash Flow

(1) Cash Flow Analysis for the Current Year

Item \ Year	2025	2024	Ratio of increase of decrease %
Cash flow ratio(%)	(7.55)	(2.90)	(160.34)
Cash Flow Adequacy Ratio(%)	26.94	39.73	(32.19)
Cash Reinvestment Ratio(%)	(1.45)	(1.59)	(8.81)
Cash flow ratio、Cash Flow Adequacy Ratio:Mainly due to the decrease in net cash flow from operating activities in the current period.			

(2) Cash Flow Analysis for the Coming Year

Unit: NT$ thousands

Cash and Cash Equivalents, Beginning of Year	Net Cash Flow from Operating Activities	Cash Outflow	Cash Surplus (Deficit)	Leverage of Cash Deficit	
				Investment Plans	Financing Plans
2,547,511	5,638,638	6,236,644	1,949,505	-	-

1.Analysis of change in cash flow in the current year:

- Operating activities:The expectation for operations remain flat resulted in net cash inflow from operating activities.
- Investment activities: It is due to the increase in capital expenditure in anticipation of equipment replacement, upgrades, and the acquisition of new equipment.
- Financing activities:Mainly due to the repayment in long-term loans.

2. Remedy for cash shortage and its liquidity analysis：None.

4. Major Capital Expenditure Items and Source of Capital:None.

5. Investment Policy in the Last Year, Main Causes for Profits or Losses, Improvement Plans and Investment Plans for the Coming Year:

(1)The Company's 2025 reinvestment losses are mainly losses recognized on financial assets measured at fair value through other comprehensive income.

(2)TASC will continue to devote its efforts to growing its core business. For its Investment policy, we will place focus on following the product trend to give up and down-stream integration. At the same time, we will persistently supervise and assist its subsidiaries, so as to accelerate its speed to make more profits. In the future, it will be in conjunction with the market's overall trend to timely adjust its product policy and reinforce its investment effects.

6. Analysis of Risk Management

(1) Effects of Changes in Interest Rates, Foreign Exchange Rates and Inflation on Corporate Finance, and Future Response Measures

Unit: NT$ thousands

Item	2025	Ratio on net revenue	Ratio on net operating profit
Net interest income or expense	(47,413)	(1.10)%	3.69%
Net foreign exchange gain or loss	(31,282)	(0.72)%	2.43%
Operating revenue	4,326,285	-	-
Income from operations	(1,285,803)	-	-

A. Interest rate

Since TASC has good financial status, sound system and good as well as close long term cooperation with its banks, it has obtained better interest rates. At the same time, TASC has closely watched the trend of market interest rates and adjusted its position of its floating rate loans and fixed rate loans at any time when necessary. By taking risks into consideration, TASC will still stably handle its cash management.

B. Foreign exchange rates

Given that TASC has the substantive demand for foreign currencies (such as U.S. dollars and Japanese yen, etc.), except for reducing required hedge position through natural hedge, lowering the impact of changes in currency rates on operating gain or loss, we will use spot swap and forward foreign exchange contracts and currency options to hedge the risk resulting from exchange rate volatility.

C. Inflation

The quotations provided by TASC for its clients or suppliers are mostly flexibly adjusted according to the market status. Hence, TASC is not significantly affected by inflation. Nevertheless, it will devote its efforts to improve its product structure and production process while continuously executing the cost efficiency plan to counter the problem of inflation.

(2) Policies, Main Causes of Gain or Loss and Future Response Measures with Respect to High-risk, High-leveraged Investments, Lending or Endorsement Guarantees, and Derivatives Transactions:

A. Policies, Main Causes of Gain or Loss and Future Response Measures with Respect to High-risk, High-leveraged Investments:

TASC has handled its financial affairs with stability, so it has a sound financial base. It does not give high leverage investment.

B. Lending or Endorsement Guarantees:

(A) Our endorsement guarantee and capital loans to others are mainly made to meet business requirements of its re-investment companies. Based on the laws and regulations stipulated by Securities and Futures Bureau, TASC has instituted “Procedures for Endorsement and Guarantee” and “Procedures for Lending Funds to Other Parties”, and evaluated and controlled risks through internal responsible units. At the same time, based on the “Regulations Governing Establishment of Internal Control Systems by Public Companies” stipulated by Securities and Futures Bureau, the audit unit of TASC has also laid down relevant systems for management and risk evaluation and regular audits of execution status.

(B) The company has currently only endorsed and guaranteed the affiliated enterprises under its control. The endorsement and guarantee items are mostly in the nature of financing, Since its affiliated enterprises have healthy finance and have been stably operating, it has never inflicted any loss from endorsement and guarantee.

C. Derivatives Transactions:

(A) TASC has engaged in derivative product trading in accordance with its regulated “Procedures for Acquistion or Disposal Assets”.

(B) The main purpose for TASC to engage in derivative financial product transactions is to hedge our operating and financial risk. TASC assets in US dollar is greater than liabilities, and the NT dollar was appreciation such that there is losses on exchange.

(C) To meet our future requirements, we will engage in the transactions related to forward foreign exchange and currency swap contracts and options, and adjust its foreign asset and liability positions as needed, so as to hedge the risk resulting from changes in exchange rates.

(3) Future Research & Development Projects and Corresponding Budget

Unit：NT$ dollars

Research projects	Present progress	Expected research expenditure in the future	Expected completion schedule	Major factors that will impact future success
Development of Next-Generation Wearable Sensing Components	Executiing.	30,000,000	2027/12	Development of key manufacturing processes, design simulation, module packaging design, and verification
Flip-Chip Development	Executiing.	10,000,000	2026/12	Development of key manufacturing processes, design simulation, and integration with subsequent packaging or circuit systems
High-Performance Optocoupler Development	Executiing.	20,000,000	2027/12	Development of key manufacturing processes, design simulation, module packaging design, and verification
Development of Near-Infrared Long-Wavelength SWIR Sensing and Emitting Components	Executiing.	10,000,000	2026/12	Performance characteristics and validation of various application modules
Surface-Emitting Laser Device Development	Executiing.	10,000,000	2026/12	Application and validation of various wavelengths, output power, and emission modes within modules
High-Power LED Component Development	Executiing.	10,000,000	2027/12	Development of key manufacturing processes, design simulation, module packaging design, and verification
Development of High-Precision Non-Invasive Continuous Glucose Monitoring (CGM) Wearable Device Technology	Executiing.	35,000,000	2027/12	Development of key manufacturing processes, design simulation, module packaging design, and algorithm development

(4) Effects of and Response to Changes in Policies and Regulations Relating to Corporate Finance and Sales:

TASC has complied with government policies and national laws and regulations. The Management division of TASC has kept abreast of major policies and changes of laws and abided by them. In addition, our business activities and governance directions have also been flexibly and timely adjusted to meet the change of policies, laws and regulations, so as to maintain smooth business operation.By now TASC has not yet been penalized by supervisor by law or supervisory authority, nor has it suffered any major financial or reputational loss.

(5) Effects of and Response to Changes in Technology (Including information security risks) and in Industry Relating to Corporate Finance and Sales:

TASC has established a comprehensive information security management system to ensure information security in activities and services, and avoid any impact or influence on the company .In recent years, many Taiwanese companies have been attacked by hackers. Many cases have shown that hackers have been aiming targets for advanced attacks for quite a long time, causing significant losses for many companies. In response to the endless hacking attacks, besides regular update of the corresponding software and hardware, strengthening employees' information security awareness through related education and training is also essential. For this reason, social media attack drills were implemented for employees of TASC. To prevent unexpected information security attacks, damage recovery drills are carried out regularly within the organization to ensure that after the attack, system operation can be restored within a tolerable period of time.Up to the publication date of this Annual Report, technological changes and industry development has not caused any significant financial influence on the company.

In order to ensure the independence and legitimacy of technology utilization, on one hand our own R&D team will develop new technologies, on the other hand we aggressively cooperate with various domestic research institutions to develop emerging technologies in order to ensure our leading position in terms of technology; In terms of information security, a strict management mechanism has been formulated and employee training has been strengthened to prevent the information security risks. In addition, to avoid preemptive patent registration of newly developed technology by other peers, we will take the initiative to apply for patents in Europe, US, Japan, and Mainland China right after the completion of new technology development in order to ensure the protection of R&D achievement and business interest while reducing the overall operational risk.

Recently, Taiwan's power supply has been insufficient from time to time, which has affected ProAsia's equipment safety, production plan, and yield. In order to ensure equipment safety and smooth production plans, an uninterruptible power supply system will be installed to reduce the impact of sudden power outages on ProAsia, so as to maintain the maximum production of the plant.

(6) The impacts of changes to corporate image on the management of corporate crisis, and the corresponding measures:

The company was renamed TASC in 2021 as a new milestone in its transformation.It has been more committed to the development of the third-generation semiconductor field in recent years. In addition,The company also strives to implement its core values to increase employee loyalty and dedication. The improved sense of responsibility on the job is in tune with the company's core values of professionalism, trust, innovation, and flexibility.From the management aspect, our company requires the behaviors of all employees to be in compliance with company's business philosophy by providing customers with high quality product and service. We must all be in compliance with government laws and regulations, and all management regulations and systems of our company must be formulated and amended according to law in order to surely maintain our corporate image.

For the latest year until the publication date of the annual report, there is no incident occurring to affect our corporate image.

(7) Expected Benefits from, Risks Relating to and Response to Merger and Acquisition Plans:

As of the publication date of the annual report, TASC had not had any acquisition plan.

(8) Expected Benefits from, Risks Relating to and Response to Factory Expansion Plans:

In July 2024, it successfully completed the installation and commissioning of the first eight-inch wafer production line with a monthly production capacity of 2,000 pieces, and started the small-scale mass production of the first MOCVD epicrystalline equipment. At present, the first-generation 650V GaN D-mode HEMT products have entered mass production, while the second-generation process platform is in

the validation stage. Product qualification is expected to be completed in 2026, followed by entry into mass production.

In 2025, ProAsia Semiconductor Corporation continued to strengthen its silicon carbide (SiC) power device product portfolio, actively promoting the development and commercialization of 650V SiC SBD and MOSFET products. In the first and second quarters of 2025, the Company completed the development of a full series of 650V SiC SBD products, including 4A, 6A, 8A, 10A, 15A, 20A, and 40A, and these products have gradually obtained customer product certifications, which will help expand markets in industrial power supplies, charging equipment, and related applications. The Company also continues to advance the R&D of 650V SiC MOSFET products. In the third and fourth quarters of 2025, it completed the development of products with different on-resistance specifications, including 13 mOhm, 23 mOhm, and 45 mOhm, and successively delivered samples to customers for product verification, laying the foundation for subsequent mass production and revenue contribution.

(9) Risks Relating to and Response to Excessive Concentration of Purchasing Sources and Excessive Customer Concentration:

A. The Company's procurement is fairly stable. In 2025, only one supplier accounted for more than 10% of the total procurement, while the top three suppliers accounted for approximately 30.3%. Therefore, there is no risk of excessive concentration of procurement supply.

B. Our major sales client is an acknowledged firm do not more than taking up 16.28% of our total sales, so TASC does not have the risk resulting from too much sales concentration on an individual client.

(10) Effects of Risks Relating to and Response to Large Share Transfers or Changes in Shareholdings by Directors, Supervisors, or Shareholders with Shareholdings of over 10%:

Before the publication day of the annual report, there had been no mass equity transfer or replacement from our directors, supervisors or major shareholders holding more than 10% of our shares.

(11) Effects of Risks Relating to and Response to Changes in Control over the Company:

As of the publication date of latest year annual reports, there had not been such incident occurring to TASC.

(12) Litigation or Non-litigation Matters:

As of the publication dates of 2025 and 2024 annual reports, there had not been such incident occurring to TASC.

(13) Other Major Risks:

A. This disclosure covers the company's sustainable development performance in major locations from January 2025 to December 2025.

B. TASC's Sustainable Development Committee conducts analysis based on the materiality principles of the sustainability report, communicates with internal and external stakeholders, and integrates assessment data from various departments and subsidiaries to assess material ESG issues and formulate effective Identify, measure, assess, monitor and control risk management policies and take specific action plans to reduce the impact of related risks.

C. TASC's risk management policy defines various risks in accordance with the company's overall operating policy, and prevents possible losses within an acceptable range to protect the interests of employees, shareholders and partners; and formulates risk management processes. Risk management processes include risk category identification, Risk monitoring, risk reporting and disclosure, risk response.

D. According to the following table of risks faced by the company after the assessment, report to the board of directors at least once a year on the risk items and countermeasures taken in the year.

Sustainable Mission	Major Risk Category	Risk project	Risk Details
E Environment of sustainable development	Climate Change Risks	Risk of power shortage	Greenhouse gas inventory has been completed and third-party inspection is planned. Implement various energy-saving measures, count 11 energy-saving improvement plans in 2025 years, save a total of 10,541.5 gigajoules (GJ), and reduce carbon emissions by about 471.83 tons of CO2e. Collaborated with HsinChu City Science Park Elementary School (completed in 2025), Hulin Elementary School, and Yuxian Junior High School to assist in the installation of campus vertical green walls, enhancing on-campus ecological habitats and improving air quality.
		Energy Risks	Water Energy:The factory is equipped with a recycling water pump in the washer column. The water recycling rate for the Innovation Fab and the Headquarters amounted to 64.5% and 73.8% respectively. Electric Energy: instantaneous voltage drop, there is a risk of UPS no operation interruption, and solar power generation and energy storage system are built.
S Promote co-prosperity with society	Finance Risk	Financial Operation	Diversify investment with funds and spot exchange to diversify risks.
		Capital Risk	Insured accounts receivable insurance to reduce the capital risk of bad accounts receivable.
	Operational Risk	Quality risk	The Company has established reliability testing equipment and procedures, and conducts customer satisfaction surveys to verify whether services meet customer expectations.
		Information security risk	The Company obtained ISO27001 information security certification in 2025.
		Sales concentration risk	Reduce dependence on existing product lines to support medium-sized customers and develop new customers to diversify the risk of sales concentration.
		Occupational safety risk	Organized various health-related seminars and health screening programs to enhance employees' awareness of health management. Responded to the Hsinchu City Government's corporate volunteer firefighter initiative. Participated in the volunteer firefighter joint formation in 2024, and assigned emergency response personnel to receive professional training from the Hsinchu City Volunteer Firefighter Unit in 2025, further strengthening corporate disaster prevention capabilities and establishing public–private disaster preparedness partnerships.
G Implement Corporate Governance	Strategic Risk	Ethical risk	Conducted internal communication on "Prohibition of Engaging in Unfair Competition", achieving a dissemination rate of 99.91%. Achieved zero nonconformities in integrity audits under the SA8000 Social Responsibility Management System and RBA Part D.
		intellectual property risk	Implemented training programs on "Employee Integrity and Breach of Fiduciary Duty". Conducted Integrity and Anti-Corruption Awareness Training for new employees.

7. Other Major Events: None.

VI、Special Disclosure

1. Summary of Affiliated Companies

Please refer to the Market Observation Post System:

https://doc.twse.com.tw/server-java/t57sb01?step=1&colorchg=1&co_id=2340&year=&mtype=K&isnew=true

2. Private Placement Securities in the Most Recent Years: None.

3. Others Supplementary Events: None.

4. Matters Significantly Influenced on Shareholders' Equity or Securities Price: None.

Taiwan-Asia Semiconductor Corporation

Chairman:

Kuo-Kuang Li

TASC

Taiwan-Asia Semiconductor Corporation

www.tascsemi.com