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9.1 / About this Report

Report Overview

This is the 16th *Sustainability Report* published by Nanya Technology, covering the period from January 1, 2025, to December 31, 2025. This report provides information on corporate governance, environmentally sustainable development, employee care, and social good. The financial information disclosed in this report has been compiled based on the consolidated financial statements of Nanya Technology. The scope of non-financial information disclosure is 100% aligned with the Company's consolidated revenue scope and covers the principal operating activities of Nanya Technology and its consolidated subsidiaries.

All data on sustainability performance indicators are collected and compiled by the relevant responsible units in accordance with the Company's sustainability management system, and cover the operating sites included in the consolidated financial statements (as shown in the table below).

The sustainability performance indicators disclosed in this report cover the major operating sites of Nanya Technology in Taiwan and the operating activities of relevant subsidiaries. If the disclosure scope of any specific indicator differs from the reporting boundary, such differences are noted alongside the respective indicator.

Relationship	Company Name	Main Business or Production Activities
Parent Company	Nanya Technology Corporation (NTC)	Development, design, manufacturing, and sales of semiconductor products
Subsidiary	NTC-USA	Sales of semiconductor products
Subsidiary	NTC-Delaware	Design of semiconductor products
Subsidiary	NTC-Hong Kong	Sales of semiconductor products
Subsidiary	NTC-Japan	Sales of semiconductor products
Subsidiary	Nanya Technology International, Ltd.	General investment business
Subsidiary	MemoLead Technology Corporation	Design of semiconductor products
Second-Tier Subsidiary	NTC-Shenzhen	Sales of semiconductor products
Second-Tier Subsidiary	NTC-Europe	Sales of semiconductor products

Publication Date

Nanya Technology publishes *Sustainability Report* annually

- Current Edition: August 2026
- Previous Edition: June 2025
- Next Edition: August 2027



Data Disclosure Timeframe

From January 1, 2025, to December 31, 2025 (same as the financial reporting timeframe)

Data Quality Management

- Financial data: KPMG
- Organizational greenhouse gas (GHG) inventory ISAE 3410 Limited Assurance Engagement: EY
- *Sustainability Report* AA1000 AS V3 Type II High Assurance Level: BSI

Sustainability Report Assurance

The external assurance provider for this report was approved by senior management of each company within the Group, with the verification conducted by BSI. Assurance level: AA1000 AS V3 Type II High Assurance, SASB Standards Moderate-Level of Assurance

Management System Verification

- Quality Management ISO 9001, IATF 16949: LRQA
- Environmental Management ISO 14001: LRQA
- Information Security Management ISO 27001: SGS
- Energy Management ISO 50001: LRQA
- Occupational Health and Safety (ISO 45001/ TOSHMS): LRQA
- Responsible Business Alliance RBA VAP: SGS

Guidelines and Standards Referenced

GRI Standards 2021

Data Scope

Including Nanya Technology Corporation and its subsidiaries

Contact Information

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Report Management Process

1	Review annual results
2	Confirm writing direction
3	Collect data
4	Organize and create report
5	Attest through third-party
6	Confirm with the Sustainable Development Committee
7	Submit for approval by the Board of Directors
8	Publish report in the Corporate Sustainability ESG section of the company's website

9.2 / Nanya Technology's Sustainability Performance

A Company That Honors Its Commitments

Key Indicators	Indicators Corresponding to the Chapters in the *Sustainability Report*	GRI Standard No.	2022	2023	2024	2025
Operating Revenue (in NT$100 million)	Business Strategy and Performance	201-1	569.5	298.9	341.3	665.9
Net Income (Loss) for the Current Period (in NT$100 million)	Business Strategy and Performance	201-1	146.2	(74.4)	(50.8)	66.1
Income Tax Expense (Benefit) (in NT$100 million)	Business Strategy and Performance	201-1	22.6	(32.7)	(14.7)	12.7
Cash Dividends (in NT$100 million)	Business Strategy and Performance	201-1	66.0	-	-	46.5
Research and Development Expense (in NT$100 million)	Innovation	201-1	78.4	75.8	76.9	70.4
Capital Expenditure (in NT$100 million)	Business Strategy and Performance	201-1	207.1	132.4	161.4	134.5
Earnings (Loss) Per Share (in NT$)	Business Strategy and Performance	201-1	4.72	(2.40)	(1.64)	2.13
Independent Director Ratio (%)	Integrity and Transparency	2-9	33%	33%	33%	33%
Board Meeting Attendance Rate (%)	Integrity and Transparency	2-9	95.8%	98.3%	100%	100%
"RBA Labor and Ethics Code Training" Completion Rate (%)	Integrity and Transparency	205-2	100%	100%	100%	100%
"Code of Business and Ethical Conduct Training" Completion Rate (%)	Integrity and Transparency	205-2	100%	100%	100%	100%
"Anti-Corruption Training" Completion Rate (%)	Integrity and Transparency	205-2	100%	100%	100%	100%
Internal Audit Anomaly Improvement Rate (%)	Integrity and Transparency	205-2	100%	33%	100%	100%
Number of Complaints and Reports	Talent	205-3	5	3	7	7

Your Best Memory Partner for Professional Innovation

Key Indicators	Indicators Corresponding to the Chapters in the *Sustainability Report*	GRI Standard No.	2022	2023	2024	2025
Annual R&D expenditure as a percentage of revenue (%)	Innovation	*	13.8%	25.3%	22.5%	10.6%
R&D staff as a percentage of employees (%)	Innovation	*	27.1%	28.9%	29.7%	31.0%
Total number of patents approved worldwide	Innovation	*	5,913	6,866	7,784	8,600
Value of improvement proposals (in NT$100 million)	Innovation	*	7.57	7.56	3.66	5.63
Customer complaint handling efficiency rate (%)	Integrity and Transparency	*	98%	99%	99.7%	98.1%
Customer satisfaction (score)	Integrity and Transparency	*	94.7	94.5	95.7	95.7
Customer satisfaction survey coverage rate (%)	Integrity and Transparency	*	100%	100%	100%	100%

A Promoter of Shared Values

Key Indicators	Indicators Corresponding to the Chapters in the *Sustainability Report*	GRI Standard No.	2022	2023	2024	2025
Completion rate of Sustainable Management Self-Evaluation Questionnaire by Tier 1 suppliers for risk self-assessment annually (%)	Responsible Procurement	308-1	100%	100%	100%	100%
Percentage of key suppliers' code of conduct audited by a third party certified by the Responsible Business Alliance every three years (%)	Responsible Procurement	308-1	100%	100%	100%	100%
Total number of high-risk significant suppliers audited under the Supplier Health Examination and Improvement Project annually	Responsible Procurement	308-1	100%	100%	100%	100%
Percentage of suppliers using compliant minerals based on required due diligence for conflict-free metals and responsible minerals (%)	Responsible Procurement	308-1	100%	100%	100%	100%

Key Indicators	Indicators Corresponding to the Chapters in the *Sustainability Report*	GRI Standard No.	2022	2023	2024	2025
Completion rate of safety and health guidance by high-risk significant suppliers (%)	Responsible Procurement	308-1	100%	100%	100%	100%
Percentage increase in local raw material procurement (%)	Responsible Procurement	204-1	30%	31%	31%	31%
Percentage of key suppliers (including significant suppliers) signing the supplier (contractor) code of conduct (%)	Responsible Procurement	414-1	100%	100%	100%	100%
Signing rate for new suppliers (%)	Responsible Procurement	414-1	100%	100%	100%	100%
Signing rate for significant suppliers (%)	Responsible Procurement	414-1	100%	100%	100%	100%
Number of key suppliers (Tier 1)	Responsible Procurement	2-6	282	273	295	285
Number of Tier 1 raw material suppliers	Responsible Procurement	2-6	80	79	85	80
Percentage of Tier 1 significant suppliers of raw material (%)	Responsible Procurement	2-6	100%	100%	100%	100%
Percentage of procurement amount from Tier 1 significant suppliers of raw material (%)	Responsible Procurement	2-6	100%	100%	100%	100%
Percentage of Tier 1 significant suppliers assessed with high sustainability risk (%)	Responsible Procurement	308-2	5%	5%	5%	5%
Percentage of Tier 2 significant suppliers assessed with high sustainability risk (%)	Responsible Procurement	308-2	5%	5%	5%	5%
Number of suppliers identified as high risk by sustainability audits	Responsible Procurement	308-1	20	18	20	20
Average score of high-risk sustainability audits	Responsible Procurement	308-1	90	90	93	85
Number of non-conformity items in high-risk sustainability audits	Responsible Procurement	308-1	74	57	61	94
Completion rate for high-risk sustainability audit improvements (%)	Responsible Procurement	308-1	100%	100%	100%	100%

A Producer via Green Technology

Key Indicators	Indicators Corresponding to the Chapters in the *Sustainability Report*	GRI Standard No.	2022	2023	2024	2025
Raw material improvement: Extend usage cycle (items)	Green	302-5	3	2	0	0
Raw material improvement: New process formula development (items)	Green	302-5	10	18	11	9
Raw material improvement: Process usage reduction (items)	Green	302-5	11	15	9	23
Greenhouse gas (GHG) emissions (tCO_2e, metric ton of CO_2 equivalent) (including Scope 1 and Scope 2 under market-based method)	Green	305-1、305-2	440,954	430,324	409,138	417,308
• Scope 1 (tCO_2e)	Green	305-1	59,788	56,654	39,063	51,088
• Scope 2 (tCO_2e) (market-based method)	Green	305-2	381,166	373,670	370,075	366,220
• Scope 2 (tCO_2e) (location-based method)	Green	305-2	385,177	385,700	386,774	372,473
• Scope 3 (tCO_2e)	Green	305-3	940,525	816,878	817,588	1,290,161
Fluorinated GHG emissions (tCO_2e)	Green	305-1	45,248	36,967	20,779	23,579
GHG emissions per unit product area (Scope 1+2) ($kgCO_2e$/wafer area (cm^2))	Green	305-1	0.75	0.90	0.88	0.89
GHG emissions per unit production (Scope 1+2) ($kgCO_2e$/kpcs)	Green	305-1	405	430	416	381
GHG emissions per unit revenue (Scope 1+2) ($kgCO_2e$/NT$ million)	Green	305-1	7,743	14,396	11,988	6,267
PFC reduction performance (tCO_2e)	Green	305-1	631,790	519,478	537,572	537,572
PFC emissions per unit wafer production (kg/t)	Green	305-1	447	453	261	293

Key Indicators	Indicators Corresponding to the Chapters in the *Sustainability Report*	GRI Standard No.	2022	2023	2024	2025
PFC emissions per unit revenue ($kgCO_2e$/NT$ million)	Green	305-1	794	1,237	609	354
Energy use (MWH) (including electricity, natural gas and steam)	Green	302-1	831,862	857,068	895,301	948,165
• Energy use (MWh) (non-renewable energy)	Green	302-1	823,982	832,578	860,071	868,005
• Energy use (MWh) (renewable energy)	Green	302-1	7,880	24,490	35,230	80,160
Energy cost (NT$10 thousand)	Green	302-1	193,587	240,424	297,180	367,696
Energy cost per unit production (NT$10 thousand/kpcs)	Green	302-1	0.178	0.24	0.302	0.336
Energy cost per unit revenue (NT$10 thousand/NT$ million)	Green	302-1	3.4	8.0	8.7	5.6
Non-renewable electricity usage (MWh)	Green	302-1	736,419	741,952	860,071	770,206
Renewable energy electricity consumption (MWh)	Green	302-1	7,880	24,490	35,230	80,160
Electricity usage per unit revenue (MWh/NT$ million)	Green	302-1	13.1	28.7	26.2	12.8
Electricity usage per unit production (MWh/kpcs)	Green	302-1	0.68	0.77	0.81	0.78
Natural gas usage (m^3)	Green	302-1	4,780,740	5,228,039	5,630,508	5,794,914
Natural gas usage per unit production (m^3/kpcs)	Green	302-1	4.4	5.2	5.7	5.3
Natural gas usage per unit revenue (m^3/NT$ million)	Green	302-1	83.9	174.9	165.0	87.0
Total electricity savings from energy conservation measures since 2017 (MWh/year)	Green	302-4	63,228	68,565	74,078	78,773
Number of production interruption days due to climate disasters	Green	201-2	0	0	0	0

Key Indicators	Indicators Corresponding to the Chapters in the *Sustainability Report*	GRI Standard No.	2022	2023	2024	2025
Nitrogen oxide emissions (t)	Green	305-7	10.50	11.21	11.21	13.07
Sulfur oxide emissions (t)	Green	305-7	1.66	1.66	1.66	2.21
Volatile organic compound emissions (t)	Green	305-7	17.31	14.24	12.72	14.65
Reduction in air pollutant emissions per unit product (%) (based on 2017)	Green	305-5	-38.8%	-45.3%	-50.3%	-48.5%
Volatile organic compounds (VOCs) emission reduction rate (%)	Green	305-5	-	-	＞96.4%	＞95.4%
Number of air pollution prevention and control equipment anomalies	Green	*	0	0	0	0
Number of facilities certified with ISO 14001		403-1	1	1	1	1
Percentage of facilities certified with ISO 14001 (%)		403-1	100%	100%	100%	100%
Water usage (kt)	Green	303-5	3,388	3,385	3,955	4,063
Water usage per unit production (t/kpcs)	Green	303-5	3.11	3.38	4.02	3.71
Water usage per unit revenue (t/NT$ million)	Green	303-5	59.5	113.2	115.9	61.0
Volume of recycled water (kt)	Green	303-5	5,700	5,832	5,590	5,530
Ultra-pure water usage (kt)	Green	303-5	3,578	3,398	3,484	3,619
Ultra-pure water usage per unit production (t/kpcs)	Green	303-5	3.29	3.40	3.54	3.31
Ultra-pure water usage per unit revenue (t/NT$ million)	Green	303-5	62.8	113.7	102.1	54.4
Diesel usage (L)	Green	302-1	30,500	20,000	20,000	20,000

Key Indicators	Indicators Corresponding to the Chapters in the *Sustainability Report*	GRI Standard No.	2022	2023	2024	2025
VOCs emissions per unit wafer area (kg/m²)	Green	302-1	0.29	0.30	0.27	0.31
VOCs emissions per unit production (g/kpcs)	Green	302-1	15.9	14.2	12.9	13.4
VOCs emissions per unit revenue (g/NT$ million)	Green	302-1	304	476	373	220
Wastewater discharge (kt)	Green	303-4	2,695	2,446	2,864	3,017
Wastewater discharge per unit production (t/kpcs)	Green	303-4	2.48	2.44	2.91	2.76
Wastewater discharge per unit revenue (t/NT$ million)	Green	303-4	47.3	81.8	83.9	45.3
Environmental accounting expenditure (NT$ thousand)	Green	*	1,221,153	865,674	1,147,943	1,392,763
Total waste (t)	Green	306-3	23,981	22,403	22,732	25,652
General waste (t)	Green	306-3	6,383	5,881	6,060	7,580
• Hazardous waste (t)	Green	306-3	17,598	16,522	16,671	18,072
• Waste recycling rate (%)	Green	306-4	92.1%	98.8%	98.6%	97.2%
Waste output per unit production (kg/kpcs)	Green	306-3	22.0	22.4	23.1	23.4
Waste output per unit revenue (kg/NT$ million)	Green	306-3	431.7	749.5	666.0	385.2

Employer Who Values Professional Talent

Key Indicators	Indicators Corresponding to the Chapters in the *Sustainability Report*	GRI Standard No.	2022	2023	2024	2025
Number of employees	Talent	2-7	3,685	3,647	3,693	3,835
Number of male employees	Talent	2-7	2,670	2,634	2,671	2,786
Number of female employees	Talent	2-7	1,015	1,013	1,022	1,049
Number of employee nationalities	Talent	2-7	16	16	14	17
Number of employees hired with disabilities	Talent	406-1	36	40	42	37
Percentage of employees hired with disabilities (%)	Talent	406-1	1.01%	1.13%	1.17%	1.00%
Total number of employees attending trainings	Talent	404-1	163,746	177,731	203,451	220,000
Total number of employee training sessions	Talent	404-1	3,091	3,089	3,476	4,003
Total employee training person-hours	Talent	404-1	157,720	134,279	160,886	227,588
Average training hours per employee	Talent	404-1	42.8	36.8	43.6	65.1
Total cost of employee training (NT$)	Talent	404-1	9,604,391	21,616,083	26,824,445	20,310,095
Average training cost per employee (NT$)	Talent	404-1	2,606	5,927	7,264	5,303
Return on human capital (%)	Talent	*	10.1%	4.8%	5.5%	11.6%
Return on investment for personnel training (%)	Talent	404-1	796%	209%	217%	218%
Percentage of female employees (%)	Talent	2-7	27.54%	27.78%	27.67%	27.35%
Percentage of female employees in entry-level management (%)	Talent	405-1	93.14%	93.14%	93.07%	93.07%

Key Indicators	Indicators Corresponding to the Chapters in the *Sustainability Report*	GRI Standard No.	2022	2023	2024	2025
Percentage of female employees in senior and mid-level management (%)	Talent	405-1	11.49%	12.02%	12.55%	12.55%
Percentage of female managers in production and revenue-related departments (%)	Talent	405-1	32.04%	38.49%	38.19%	38.31%
Percentage of female employees in STEM-related positions (%)	Talent	405-1	16.34%	16.43%	16.44%	16.51%
Absence rate	Talent	405-1	0.16%	0.27%	0.34%	0.05%
Turnover rate (%)	Talent	401-1	9.05%	4.81%	6.35%	11.03%
Turnover rate for new employees within 1 year (%)	Talent	401-1	14.99%	7.77%	11.16%	13.7%
Voluntary turnover rate (%)	Talent	401-1	8.80%	4.58%	6.21%	10.73%
Number of employees with labor union membership	Talent	407-1	86 人	88 人	88 人	108 人
Percentage of employees with labor union membership (%)	Talent	407-1	2.40%	2.49%	2.45%	2.91%
Female/male average total salary ratio for management level (%)	Talent	405-2	95.68%	95.02%	94.58%	93.35%
Female/male average compensation ratio for management level (%)	Talent	405-2	95.28%	95.30%	94.57%	93.46%
Female/male average total salary ratio for non-management level (%)	Talent	405-2	108.42%	106.99%	105.84%	105.84%
Female/male average compensation ratio for non-management level (%)	Talent	405-2	111.43%	109.28%	108.91%	109.01%
Percentage of job vacancies filled by employee internal transfers (%)	Talent	*	85.90%	65.80%	61.41%	77.2%
Return-to-work rate after parental leave (%)	Talent	401-3	82.35%	71.43%	81.48	86.36%
Retention rate after parental leave (%)	Talent	401-3	80.00%	100.00%	90.00%	78.26%
Percentage of employees with average recognition score above 7 (10-point scale)	Talent	401-3	76.2%	75.3%	73.0%	77%

Key Indicators	Indicators Corresponding to the Chapters in the *Sustainability Report*	GRI Standard No.	2022	2023	2024	2025
Safety - Disabling injury frequency rate	Talent	403-9	0	0.41	0.41	0.41
Safety - Disabling injury severity rate	Talent	403-9	0	18	6.2	3
Frequency-severity indicator	Talent	403-9	0	0.09	-	0.04
Number of work injuries/deaths - number of employees	Talent	403-9	0	3	3	3
Number of work injuries/deaths - number of contractors	Talent	403-9	0	1	1	0
RBA VAP score	Talent	205-2	193.6 (2020)	200.0 (2022)	193.8 (2024)	193.8 (2024)
Number of occupational disease cases caused by chemical exposure	Talent	403-10	0	0	0	0

Note: The employee headcount statistics for 2023 and 2024 cover only sites in Taiwan.

An Active Contributor to Society

Key Indicators	Indicators Corresponding to the Chapters in the *Sustainability Report*	GRI Standard No.	2022	2023	2024	2025
Percentage of investments in public welfare by type: Charity and public good (%)	Common Good	*	5.44%	7.46%	6%	11%
Percentage of investments in public welfare by type: Community investment (%)	Common Good	*	9.97%	30.20%	40%	29%
Percentage of investments in public welfare by type: Commercial advocacies (%)	Common Good	*	84.59%	62.33%	54%	60%
Percentage of resources invested in public welfare: Cash donations (%)	Common Good	*	83.54%	68.02%	87.28%	77.01%
Percentage of resources invested in public welfare: In-kind donations (%)	Common Good	*	7.72%	12.48%	1.47%	1.27%
Percentage of resources invested in public welfare: Volunteer engagement (%)	Common Good	*	0.50%	12.63%	8.83%	16.26%
Percentage of resources invested in public welfare: Management expenses (%)	Common Good	*	8.24%	6.87%	2.43%	5.46%

*Note: No corresponding GRI standards, as these are custom-defined material topics and voluntary disclosure items

9.3 / GRI Standards Content Index

Usage Statement	Nanya Technology Corporation has followed GRI Standards 2021 to report content covering the period from January 1, 2025, to December 31, 2025.
GRI 1 Version	GRI 1: Foundation 2021
Applicable GRI Sector Standards	N/A

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GRI 2: General Disclosures 2021				
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2-3	Reporting period, frequency and contact person	About This Report	211	
2-4	Information restatement	About This Report	211	No information restatement
2-5	External assurance/verification	Appendix-Assurance Statement	240	
2-6	Organization activities, value chain and other business relationships	About Nanya Technology Sustainable Supply Chain Management • Nanya Technology's supply chain is divided into Production Materials and Non-Production Materials, with the former being the primary supply chain. In 2025, there were 400 Tier 1 Suppliers, mainly located in Asia (70.75%), the Americas (20.25%), Europe (6.25%), and Oceania (2.7%). Compared to 2024, the number of Tier 1 Suppliers 减少 41, while the regional distribution percentages remained largely unchanged.	10 144	
2-7	Employee information	Talent Development • Employee diversity: In 2025, Nanya Technology and its overseas subsidiaries had 3,835 formal employees, including 87 interns. 3,718 employees were based in Taiwan, representing 96.95% of the total workforce, while 117 employees were located at overseas subsidiaries, accounting for 3.05%.	80	
2-8	Other worker information	Talent Development	80	

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GRI 2: General Disclosures 2021				
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2-15	Conflicts of interest	Corporate Governance	180	
2-16	Communication of key material events	Sustainable Governance and Organization Corporate Governance	17 ; 179	
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2-18	Performance assessment of the highest governance body	Corporate Governance	180	
2-19	Remuneration policy	Corporate Governance	181	
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2-21	Annual total remuneration ratio	Senior executive remuneration	181	
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GRI 2: General Disclosures 2021				
2-25	Procedures for remediation of negative impacts	• Innovation—3-1 R&D and Innovation • Talent—4-1 Human Rights • Integrity and Transparency—8-4 Ethical Management	48；65；99	
2-26	Mechanisms for seeking advice and raising concerns	Ethical Management	73；198	
2-27	Compliance with laws and regulations	No major regulatory violations (fines exceeding US$10,000) occurred in 2025. Audit scope: Headquarters 2024: Total number of cases 0; Total fines (in NT$) 0 2025: Total number of cases 0; Total fines (in NT$) 0		
2-28	Association memberships	About Nanya Technology	10	
2-29	Stakeholder communication approach	Materiality Analysis	34	
2-30	Collective bargaining agreements	Safe Workplace • Nanya Technology does not have collective bargaining agreements to disclose.		N/A

Information Disclosed		Corresponding Chapter	Page	Reason for Omission
Material Topics				
GRI 3: Material Topics in 2021				
3-1	Procedures for deciding on material topics	Materiality Analysis	19	
3-2	List of material topics	Materiality Analysis	23	
3-3	Management of material topics	Materiality Analysis	29	

Information Disclosed		Corresponding Chapter	Page	Reason for Omission
Material Topic: Ethical Management				
GRI 205 Anti-Corruption				
3-3	Management of material topics	Materiality Analysis, Material Topic Strategy and Performance	26；29；178	
205-1	Operating locations assessed for corruption risk	Each year, Nanya Technology conducts assessments on all of its operating locations through internal ethical management regulations and audit mechanisms. No material corruption risks were identified in 2025.	200	
205-2	Communication and training on anti-corruption policies and procedures	Ethical Management • Regular internal education, training and promotion, along with sufficient reporting channels and protective measures, foster a culture of workplace ethics and legal compliance. • Ethics education training and antitrust education training, both achieving a 100% completion rate.	199	
205-3	Confirmed corruption incidents and actions taken	Ethical Management, Human Rights No related incidents occurred in 2025	73；199	
GRI 206 Anti-Competitive Practices				
206-1	Legal actions for anti-competitive practices	No related incidents occurred in 2025	199	
Material Topic: R&D and Innovation				
GRI 3: Material Topics in 2021				
3-3	Management of material topics	Materiality Analysis, Material Topic Strategy and Performance	26；29；47	
Specific Topics				
-*	*Note: No corresponding GRI standards, as these are custom-defined material topics and voluntary disclosure items	R&D and Innovation • R&D expenses represented 10.6% of revenue, with R&D staff accounting for 31.0% of employees, an increase of 1.3% compared to 2024. • By 2025, Nanya Technology developed 152 AI applications with annual benefits reaching NT$420 million.	48；51	

Information Disclosed		Corresponding Chapter	Page	Reason for Omission
Material Topic: Customer Service				
GRI 3: Material Topics in 2021				
3-3	Management of material topics	Materiality Analysis, Material Topic Strategy and Performance	19-29	
GRI 418 Customer Privacy				
418-1	Verified complaints regarding customer	Customer service, ethical management • Nanya Technology established the Confidential Information Management Procedure, with related documents authorized and distributed by the Document Control Center. No customer privacy violations occurred in 2025.	74	
Material Topic: Supply Chain Sustainable Management				
GRI 3: Material Topics in 2021				
3-3	Management of material topics	Materiality Analysis, Material Topic Strategy and Performance	26；30；143	
GRI 204 Procurement Practices				
204-1	Proportion of procurement expenditure from local supply chains	Sustainable Supply Chain Management • Local raw materials accounted for 10.6% of the procurement amount in 2025.	145	
GRI 308 Supply Chain Environmental Assessment				
308-1	Screening new supply chains against environmental criteria	Sustainable Supply Chain Management • 100% of new suppliers signed the Supplier Code of Conduct (including business ethics, human rights, environment, safety and health) and underwent risk assessments.	149	
308-2	Negative environmental impacts in the supply chain and actions taken	Sustainable Supply Chain Management • Suppliers are required to comply with environmental standards outlined in the Supplier Code of Conduct, with 100% auditing and improvement requirements for high-risk suppliers.	151	
GRI 414 Supply Chain Social Assessment				
414-1	Screening new supply chains against social criteria	Sustainable Supply Chain Management • 100% of new suppliers signed the Supplier Code of Conduct (including business ethics, human rights, environment, safety and health) and underwent risk assessments.	149	

Information Disclosed		Corresponding Chapter	Page	Reason for Omission
Material Topic: Risk Management				
GRI 3: Material Topics in 2021				
3-3	Management of material topics	Materiality Analysis	26；31；178	
Specific Topics				
-	-	Risk Management • Nanya Technology has established a Sustainable Development Committee under the Board of Directors to oversee risk management operations, environmental protection, social responsibility, corporate governance and other actions to help Nanya Technology achieve sustainable operation goals. Per the Sustainable Development Committee Charter, the committee requires at least 3 members, with more than half being independent directors. Currently, the committee consists of 4 independent directors and 3 executive directors, all 7 possessing expertise in crisis handling and risk management across various areas.	182	
Material Topic: Climate Change				
GRI 3: Material Topics in 2021				
3-3	Management of material topics	Materiality Analysis, Material Topic Strategy and Performance	27；31；110	
GRI 305 Emissions				
305-1	Direct (Scope 1) GHG emissions	GHG Inventory • Scope 1 emissions were 51,088 tCO_2e in 2025.	115	
305-2	Energy indirect (Scope 2) GHG emissions	GHG Inventory • Scope 2 emissions (market-based) were 366,220 tCO_2e in 2025.	115	
305-3	Other indirect (Scope 3) GHG emissions	GHG Inventory • Scope 3 emissions in 2025 amounted to 1,290,161 tCO_2e	115；116	
305-4	GHG emissions intensity	Greenhouse gas inventory • 381 $kgCO_2e$/ kpcs • 6,267 $kgCO_2e$/NT$ million in revenue	116	
305-5	Reduction in GHG emissions	Reduction in GHG • To reduce PFCs emissions, Nanya Technology established Local Scrubber acceptance criteria for PFC reduction rates: CF_4 gas treatment efficiency must exceed 90%, reduction rates of C3F8, C_4F_6, C_4F_8, CHF_3, CH_2F_2 and SF_6 must exceed 95%, and NF_3 reduction must exceed 99%.	117	

Information Disclosed		Corresponding Chapter	Page	Reason for Omission
Material Topic: Climate Change				
GRI 305 Emissions				
305-6	Emissions of ozone-depleting substance	Nanya Technology does not use ozone-depleting substances		
305-7	Nitrogen oxides, sulfur oxides, and other material gas emissions	Air Pollution Prevention and Control • Major air pollutants include acid, alkaline, and organic waste gases. Acid and alkaline waste gases are treated in acid/alkaline scrubbing towers; organic waste gas combustion achieves a 99% treatment efficiency; reduction rate of volatile organic gas emissions remains above 90%. • In 2025, Nanya Technology reported Ox emissions of 13.07 metric tons and SOx emissions of 2.21 metric tons.	133	
Material Topic: Green Products				
GRI 3: Material Topics in 2021				
3-3	Management of material topics	Materiality Analysis, Material Topic Strategy and Performance	27；31；110	
GRI 302 Energy				
302-1	Energy consumption within the organization	Energy Management • The company's primary energy sources are purchased electricity (89.7% of total energy use), natural gas (6.4%) and steam (3.9%). • In 2025, purchased renewable energy (electricity) accounted for 8.45% of Nanya Technology's total electricity consumption.	118	
302-2	Energy consumption outside the organization			Information not available
302-3	Energy intensity	Energy Management • In 2025, electricity consumption per unit of production was 0.78 MWh/ Kpcs. Natural gas consumption per unit of production was 5.3 m^3/ Kpcs.	118	
302-4	Reduction in energy consumption	Energy Management • In 2025, 30 energy conservation management projects were completed, with total energy conservation benefits reaching 4,695 MWh.	120	
302-5	Reduction in energy requirements of products and services	Innovation-Green Products • Nanya Technology actively develops energy-efficient products to help customers lower energy requirements when using electronic products, thereby reducing GHG emissions. In 2025, all mainstream process products sold saved over 1.20485 billion kWh compared to previous-generation products, equivalent to approximately 4,337 trillion joules and a reduction of 562,667 tCO_2e GHG emissions.	56-60	

Information Disclosed		Corresponding Chapter	Page	Reason for Omission
Material Topic: Water Management				
GRI 3: Material Topics in 2021				
3-3	Management of material topics	Materiality Analysis, Material Topic Strategy and Performance	27 ; 31 ; 110	
GRI 303 Water (2018)				
303-1	Interactions and impacts associated with shared water resources	Water Resource Management • Nanya Technology mainly sources its water from Shimen Reservoir, drawing it through the Taoyuan Canal for production use following treatment. The water is drawn independently using a gravity-fed system, which operates by gravity flow, ensuring no impact on the water resource ecology or other usage.	123	
303-2	Management of impacts associated with water discharge	Water Pollution Prevention and Management • All wastewater at Nanya Technology is categorized and discharged to appropriate sewage facilities for treatment. To ensure discharge water quality meets certain standards, Nanya Technology has conducted real-time online monitoring of effluent quality in collaboration with the Environmental Protection Department. Additionally, regular quarterly outsourced offline sampling and analysis testing are commissioned to further strengthen wastewater quality control.	125	
303-3	Water withdrawal	Water Resource Management • In 2025, total water withdrawal was 4,063 million liters, primarily sourced from Taoyuan Canal (approximately 97.7%, or 3,971 million liters), followed by well water (approximately 1.7%, or 69 million liters), and tap water (approximately 0.6%, or 23 million liters). Rainwater has been recycled and reused over the years, but it was temporarily suspended in 2025 due to equipment changes for the expansion of new facilities.	123	
303-4	Water discharge	Water Resource Management • Total water discharge in 2025 was 3,017 million liters, representing a 5.3% increase compared to 2024.	123	
303-5	Water consumption	Water Resource Management • Total water consumption in 2025 was 1,046 million liters	124	
Material Topic: Waste Management				
GRI 3: Material Topics in 2021				
3-3	Management of material topics	Materiality Analysis, Material Topic Strategy and Performance	27 ; 31 ; 110	
GRI 306 Waste (2020)				
306-1	Waste generation and associated material impacts	Waste Management • Including raw materials and related materials which contain hazardous substances, the use of large amounts of acid and alkaline chemicals, and extensive use of production monitor wafers.	113	

Information Disclosed		Corresponding Chapter	Page	Reason for Omission
Material Topic: Waste Management				
GRI 306 Waste (2020)				
306-2	Management of material impacts associated with waste	Recycling • Establishment of a hazardous substance free management system to ensure that wafers, IC packaging, and DIMM module products comply with international regulations and customer-specific requirements for hazardous substance management. • In-plant chemical recycling, such as converting copper sulfate waste liquid directly into copper cakes. • Outsourced recycling and regeneration of waste acid solutions, such as sulfuric and phosphoric acids. • Recycling and reusing production monitor wafers 8-11 times.	132	
306-3	Waste generation	Waste Management • Total waste in 2025 was 25,652 metric tons, including 7,580 tons of general waste and 18,072 metric tons of hazardous waste.	137	
306-4	Waste disposal and transfer	Waste Management • Of the 25,652 metric tons of total waste generated in 2025, 24,931 metric tons were recovered (recovery rate: 97.2%).	136；137	
306-5	Direct disposal of waste	Waste Management • In 2025, the total direct disposal of waste amounted to 6,097 metric tons, of which 5,376 metric tons were recycled after treatment (accounting for 20.96% of total waste), 709 metric tons were incinerated (accounting for 2.76% of total waste), 8 metric tons were either landfilled after solidification or directly landfilled (accounting for 0.03% of total waste), and 4 metric tons (accounting for 0.02% of total waste) were disposed of through other methods, including physical treatment for recycling, purification for reuse, etc.)	136	
Material Topic: Employee Development				
GRI 3: Material Topics in 2021				
3-3	Management of material topics	Materiality Analysis, Material Topic Strategy and Performance	28；32；33；160	
GRI 404 Training and Education				
404-1	Average annual training hours per employee	Talent Empowerment • In 2025, Nanya Technology conducted over 22.75 hours of training and learning development activities, averaging 65.1 hours of training per employee.	94	
404-2	Programs for enhancing employee skills and providing transition assistance	Talent Empowerment • Although Nanya Technology does not provide assistance programs for *employees ending their careers due to retirement or employment termination*, the Company adheres to its people-oriented approach and has established a robust training development system to continuously enhance employee skills and competitiveness. Nanya Technology encourages employees to pursue further education and has a total of 748 employees enrolled in on-the-job degrees.	91	
404-3	Percentage of employees receiving regular performance and career development reviews	Talent Empowerment • In 2025, 100% of employees received multi-dimensional performance appraisals (180-degree appraisal and 360-degree appraisal).	98	

Information Disclosed		Corresponding Chapter		Page	Reason for Omission
Material Topic: Occupational Health and Safety					
GRI 3: Material Topics in 2021					
3-3	Management of material topics	Materiality Analysis, Material Topic Strategy and Performance		28；32；66	
GRI 403 Occupational Safety and Health (2018)					
403-1	Occupational safety and health management system	Occupational Health and Safety	• Nanya Technology has obtained ISO 45001 management system certification and established an *ESH Management Manual* to protect all workers, including both employees and non-employees. The Company conducts monthly occupational safety and health committee meetings—exceeding regulatory frequency requirements—with 41.3% of committee members representing labors. These members jointly review various safety and health initiatives and the implementation performance of related projects.	105	
403-2	Hazard identification, risk assessment, and incident investigation		• Established *Incident Investigation Procedures Manual* that mandates Root Cause Analysis for occupational accidents, near misses, and incidents affecting physical and mental health. These procedures include identification of direct, indirect, and underlying causes, along with the proposition of corrective and preventive measures prior to case closure. • In 2025, no major or severe occupational accidents occurred among employees, but 3 accidents resulted in employee disability. Accident investigations and analyses were conducted, along with 21 near misses requiring further analysis.	107；69	
403-3	Occupational health services		• Nanya Technology conducts regular annual workplace environment monitoring, implements a chemical classification management system and exposure assessments, carries out general and special health hazard checkups, develops health management plans, and provides on-site services for ergonomic prevention, maternal health protection, support for excessive work burdens, and related needs.	106	
403-4	Worker participation, consultation, and communication on occupational safety and health		• Collecting worker proposals or suggestions through opinion boxes, department meeting feedback, safety walking and talking (SWAT) sessions, and Safety & Environment Event Tracking System (SETS) to create an atmosphere of full participation.	107	
403-5	Worker training on occupational safety and health		• Nanya Technology protects workers' health and safety by controlling the pathways through which hazards may spread and workers' exposure to those risks. As a result, various safe work procedures were developed, and safety and health training was provided. In 2025, a total of 54,058 training hours were completed by 3,372 participants, including 21,825 hours for 726 employees requiring licenses or special hazardous operation supervision as mandated by law. Additionally, to enhance hands-on training and emergency response, 58 emergency drills were conducted.	105	
403-6	Employee Health Promotion		• Nanya Technology provides physician consultations or guidance, and organizes lectures on dietary health education as well as health promotion activities, including smoking cessation and weight loss programs.	69	
403-7	Prevention and mitigation of occupational safety and health impacts directly associated with business relationships		• Nanya Technology continuously develops management plans for clean room working environments and medium-high risks, dividing them into explanations and improvement plans of general working environment risks and clean room related risks.	108	
403-8	Workers covered by an occupational safety and health management system		• Nanya Technology is committed to providing employees with a safe, healthy, and high-quality workplace while also maintaining the safety of contractors. The Company has established an *ESH Management Manual* to prevent occupational hazards and ensure a safe, healthy, and high-quality work environment for all workers. This manual empowers Nanya Technology's workforce with hazard prediction capabilities during business activities to prevent occupational accidents and achieve zero injuries and zero occupational diseases.Nanya Technology' s third fab holds ISO 45001 Occupational Health and Safety Management System certification. A total of 4,203 personnel (3,835 employees and 368 non-employees), representing 97.29% of all personnel, were certified under the management system and audited by both internal and external organizations. (The remaining personnel not included are all from overseas offices; formal employees of overseas subsidiaries numbered 117, accounting for 3.05%.)	105	
403-9	Occupational Injury		• In 2025, 3 occupational accident cases occurred among employees, all involving physical injuries (falls, pinch injuries).	107	
403-10	Occupational diseases		• No reported cases of occupational disease in 2025.	107	

Information Disclosed		Corresponding Chapter	Page	Reason for Omission
Material Topic: Talent Retention and Employee Care				
GRI 3: Material Topics in 2021				
3-3	Management of material topics	Materiality Analysis, Material Topic Strategy and Performance	28；33；65	
GRI 202 Market Presence (Material Topic)				
202-1	Ratio of entry-level wages by gender relative to the local minimum wage	Talent Retention • In 2025, the average salary of Nanya Technology's full-time, non-managerial employees was NT$1,614 thousand, representing a 17% increase compared to 2024. The median salary of full-time, non-managerial employees was NT$1,356 thousand.	86	
GRI 401 Employment				
401-1	New hires and employee turnover	Employee Diversity • There were 475 new hires in 2025, resulting in a new employee rate of approximately 12.3%. • The total turnover rate in 2025 was 11.03%, with voluntary turnover accounting for 10.73%.	82	
401-2	Benefits provided to full-time employees that are not applicable to temporary or part-time employees	Talent Retention • Starting from July 2023, Nanya Technology made adjustments to the entry-level salary for new employees without experience, along with routine annual salary adjustments for all managerial officers and employees. There were also structural salary adjustments made for special departments and professional personnel, allowing employees to work in a happy and safe environment. • Nanya Technology provides employee health checkups more frequently than what is legally required.	85	
401-3	Parental leave	Employee care • In 2025, a total of 320 employees were eligible for parental leave, with 41 employees actually applying. The return-to-work rate was 86.36%, and the retention rate was 78.26%.	104	
Material Topic: Social Engagement				
GRI 3: Material Topics in 2021				
3-3	Management of material topics	Materiality Analysis, Material Topic Strategy and Performance	28；33；160	
GRI 413 Local Communities (Material Topic)				
413-1	Operational activities with local community engagement, impact assessments, and development programs	Social Engagemen • Engaging in nearby community public affairs and environmental conservation activities, as well as collaborating with arts and charitable organizations to create a harmonious and mutually beneficial living environment. Examples include responding to environmental cleaning activities in the facilities (hilly region), donating to 8 social welfare foundations, and enhancing community communication, such as helping to improve road facilities, which benefits 16,433 people in surrounding neighborhoods.	162	

Information Disclosed		Corresponding Chapter		Page	Reason for Omission
Material Topic: Human Rights					
GRI 3: Material Topics in 2021					
3-3	Management of material topics	Materiality Analysis, Material Topic Strategy and Performance		28；33；66	
GRI 406 Non-Discrimination (Material Topic)					
406-1	Discrimination incidents and improvement actions taken	Employee Human Rights Protection	• All employees signed Labor and Ethic Policy and completed mandatory training courses including "2025 Policy and Code of Conduct Training," "2025 Unsafe Workplace Behavior and Prevention Training," and "2025 Personal Data Protection Training." These training courses had a 100% completion rate, with a total of 15,071 training hours provided. • Establishment of long-term human rights goals for 2030. • No discrimination incidents occurred in 2025.	67	
GRI 409 Forced or Compulsory Labor (Material Topic)					
409-1	Operational locations and supply chains with material risks of forced or compulsory labor	Employee Human Rights Protection	• Ensuring the absence of forced labor through RBA internal audits. Sustainable Supply Chain Management • Requiring suppliers to comply with RBA through the Supplier Code of Conduct, issuing SAQs to investigate supplier human rights risks, and conducting audits and mandating improvements for high-risk suppliers.	67	
GRI 200: Economic Series					
GRI 201 Economic Indicator					
201-1	Direct economic value generated and distributed	Products and Operating Performance Talent Attraction and Retention Appendix—Nanya Technology's CSR Performance		12；83；212	
201-3	Define benefit plan obligations and other retirement plans	Talent Retention Remuneration for Directors and Senior Executives		83；181	
GRI 203 Indirect Economic Impacts					
203-1	Development and impact of infrastructure investments and support services	Social Impact		160	
203-2	Material indirect economic impacts	Social Engagement • Design Thinking ・ A total of 1,229 people participated in the Creative Integrated Education program. • Donated $1,000,000 worth of equipment for remote learning in rural elementary schools. • Donated 320 DDR4 32GB memory modules to Institute of Pioneer Semiconductor Innovation, NYCU.	• Student-Athlete Scholarship sponsored 2 national athletes and 5 sports talents. • Donations to 8 social welfare foundations.	165	

Information Disclosed		Corresponding Chapter	Page	Reason for Omission
GRI 300: Environmental Series				
GRI 301 Materials				
301-3	Recycle products and packaging materials	Green Product Development	56	
GRI 400: Social Series				
GRI 402 Labor/Management Relations				
402-1	Minimum notice periods for operational changes	Employee Diversity • Under the Formosa Plastics Group's human resources integration mechanism, job transfers are prioritized over layoffs. Job reassignments and layoffs are all conducted according to the Labor Standards Act and relevant regulations, with proper advance notice or notification provided. Managers will also ensure thorough communication with the affected individuals.	77	
GRI 405 Employee Diversity and Equal Opportunity				
405-1	Diversity of governance bodies and employees	Corporate Governance • The Board of Directors consists of 12 members with diverse professional backgrounds, including 4 independent directors and 1 female director. Board members possess diverse backgrounds, including professional experience from various industries. Employee Diversity • In 2025, Nanya Technology and its overseas subsidiaries had 3,835 formal employees, including 87 interns. There were 17 different nationalities represented, along with employees with disabilities, fully demonstrating workplace diversity.	180；80；219	
405-2	Ratio of women's basic salary and remuneration to men's	Talent Retention • The female-to-male total salary and remuneration ratio for managerial roles is 93.35%, while for non-managerial roles, it is 105.84%.	86	
GRI 415 Public Policy				
415-1	Political donations	Ethical Management • Nanya Technology's Code of Business and Ethical Conduct stipulates that no donations other than charitable activities (such as political contributions) are permitted to maintain political neutrality.	198	
GRI 417 Marketing and Labeling				
417-2	Incidents of non-compliance related to product and service information and labeling	No related incidents occurred in 2025		
417-3	Incidents of non-compliance related to marketing promotions	No related incidents occurred in 2025		

Note: Except for GRI 303 and 403, which follow the 2018 version, and GRI 306, which follows the 2020 version, all other standards are based on the 2016 version.

9.4 Sustainability Accounting Standards Board (SASB) Standards Reference Table

Technology & Communications Sector—Semiconductors ver. 2023-12

Disclosure Topic/Code	Disclosure Indicator	Properties	Content or Description	Reference Sections
GHG Emissions TC-SC-110a.1	1. Total global Scope 1 emissions 2. Total perfluorinated compound (PFC) emissions	Quantitative	1. Total global Scope 1 emissions: 51,088 CO_2e 2. Total perfluorinated compound (PFC) emissions: 15,009 CO_2e	5.1 Nature and Climate Management
GHG Emissions TC-SC-110a.2	Discussion of long-term and short-term strategies or plans to manage Scope 1 emissions, emissions reduction targets, and performance analysis on those targets	Discussion and analysis	The Company actively promotes voluntary emission reductions and participates in the annual voluntary GHG reduction program launched by the Industrial Development Administration, Ministry of Economic Affairs. Given the high global warming potential (GWP) of perfluorocarbons (PFCs), we have implemented phased GHG reduction plans since 2006. During facility planning, we procured high-efficiency local scrubbers. Currently, the thin-film and etching areas use burn-type PFC local scrubbers, which use high temperatures from combustion to destroy PFCs. To reduce fugitive PFC emissions, Nanya Technology established local scrubber acceptance criteria for PFC reduction rates: CF_4 gas treatment efficiency must exceed 90%, reduction rates of C_3F_8, C_4F_6, C_4F_8, CHF_3, CH_2F_2, and SF_6 must exceed 95%, and NF_3 reduction must exceed 99%. After installation, all local scrubbers undergo PFC abatement verification using FTIR to align with future reduction trends.	5.1 Nature and Climate Management
Energy Management in Manufacturing TC-SC-130a.1	1. Total energy consumed 2. Percentage of total energy consumption derived from grid electricity 3. Percentage of total energy consumption derived from renewable energy	Quantitative	1. Total energy consumed: $3.413x10^6$ gigajoules (GJ) 2. Percentage of total energy consumption derived from grid electricity: 89.7% 3. Percentage of total energy consumption derived from renewable energy: 8.45%	5.2 Energy Resource Management
Water Management TC-SC-140a.1	1. Total water withdrawn and percentage in regions with high or extremely high baseline water stres 2. Total water consumed and percentage in regions with high or extremely high baseline water stress [Note]	Quantitative	1. Total water withdrawn in high baseline water stress regions: 4,063 thousand cubic meters (m^3) 2. Percentage of extremely high water stress regions: 0% 3. Total water consumed in high baseline water stress regions: 1,046 thousand cubic meters (m^3) 4. Percentage of extremely high water stress regions: 0%	5.2 Energy Resource Management
Waste Management TC-SC-150a.1	1. Weight of hazardous waste generated from manufacturing processes 2. Percentage recycled	Quantitative	1. Weight of hazardous waste generated from manufacturing processes: 18,072 metric tons 2. Percentage recycled: 99.9%	5.3 Environmental Pollution Prevention
Employee Health and Safety TC-SC-320a.1	Description of efforts to assess, monitor, and reduce workers' exposure to human health hazards	Discussion and analysis	ISO 45001-trained personnel across all departments conduct regular and ad-hoc reviews of workplace hazard identification and risk assessments through a three-step process: recognition, assessment, and control. This involves identifying physical, chemical, ergonomic, biological, and psychological hazards with the potential to cause occupational accidents and diseases. Risk levels are then determined based on consequence, frequency, and likelihood. Hazard categories include high-risk operations such as fire and electric shock. In 2025, a risk reduction program for high-risk operations was implemented, increasing and strengthening 17% of risk items. High-risk units then proactively proposed occupational safety and health improvement action plans to mitigate risks. In the same year, a total of 22 management initiatives were proposed in 2025 to reduce medium- and high-level risks and to expand opportunities for system improvements.	4.4 Safe Workplace
Employee Health and Safety TC-SC-320a.2	Total monetary losses resulting from legal proceedings associated with employee health and safety violations	Quantitative	NT$0. The Company incurred no fines in 2025 resulting from legal proceedings associated with occupational injuries.	4.4 Safe Workplace

Note: Since only Plant 3A of Nanya Technology is a production site, only Plant 3A was assessed for extremely high water stress regions.

Disclosure Topic/Code	Disclosure Indicator	Properties	Content or Description	Reference Sections
Recruiting and Managing Global and Technical Labor TC-SC-330a.1	Percentage of employees requiring employment visas	Quantitative	0.1%	
Product Lifecycle Management TC-SC-410a.1	Percentage of revenue from products containing IEC 62474 declarable substances	Quantitative	Material selection and restrictions are managed in accordance with the IEC 62474 database, with inventory verification conducted for components and packaging materials. By complying with IEC 62474, the Company is able to effectively control environmental risks throughout all stages of its products, ensure products are free of prohibited substances, and ensure product designs comply with international environmental regulations such as RoHS and REACH. This ensures that products do not contain hazardous substances exceeding declaration thresholds, and the percentage of IEC 62474 declarable substances is 0%.	
Product Lifecycle Management TC-SC-410a.2	Energy efficiency of processors at the system level for 1. Servers 2. Desktop computers 3. Laptops	Quantitative	Not applicable. Nanya Technology products are not final goods.	
Materials Sourcing TC-SC-440a.1	Description of risk management practices related to the use of key materials	Discussion and analysis	Nanya Technology conducts ESG risk assessments for new suppliers covering areas such as labor and human rights, responsible minerals, and environmental sustainability. ESG risk assessments are also continuously conducted annually for existing suppliers, along with related audits. Please refer to.	6.2 Sustainable Supply Chain Management
Intellectual Property Protection and Competitive Practices TC-SC-520a.1	Total monetary losses resulting from legal proceedings associated with anti-competitive practice regulations	Quantitative	No related violations occurred in 2025, and the total amount of financial losses was NT$0. There is one unresolved historical case.	8.4 Ethical Management

Disclosure Topic/Code	Disclosure Indicator	Properties	Content or Description	Reference Sections
Activity Indicator	Total production amount TC-SC-000.A	Quantitative	702,159 kpcs	1.2 Products and Operating Performance
	Percentage of production amount from facilities owned by the Company TC-SC-000.B	Quantitative	100%	1.2 Products and Operating Performance

9.5 / UN Global Compact Content Index

Category	Principle	Report Content or Description	Page
Human Rights	Businesses should support and respect the protection of internationally proclaimed human rights	Nanya Technology supports and respects internationally proclaimed human rights, follows global human rights standards, and has established dedicated human rights policies. For more details, please refer to the section "Talent: Human Rights - Employee Human Rights Protection" in this report.	P67
	Businesses should make sure that they are not complicit in human rights abuses	Nanya Technology has established the Supplier Code of Conduct which includes guidelines for suppliers/contractors, aligns with the Responsible Business Alliance (RBA) Code of Conduct, and encompasses regulations and requirements related to conflict-free minerals. Nanya Technology also provides comprehensive training to suppliers. For more details, please refer to the sections "Responsible Procurement: Sustainable Supply Chain Management Process and Responsible Mineral Sourcing Management" in this report.	P148 P155
Labor Standards	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	Nanya Technology supports the freedom of association and effectively recognizes the right to collective bargaining. This practice is explicitly outlined in its Human Rights Policy and Code of Business and Ethical Conduct. For more details, please refer to the section "Talent: Employee Human Rights Protection" in this report.	P67
	Businesses should eliminate all forms of forced and compulsory labor	Nanya Technology prohibits all forms of forced and compulsory labor. This practice is explicitly outlined in its Human Rights Policy, Code of Business and Ethical Conduct, and Labor and Ethics Policy. For more details, please refer to the section "Talent: Human Rights - Employee Human Rights Protection" in this report.	P67
	Businesses should abolish child labor effectively	Nanya Technology strictly prohibits child labor. This practice is explicitly outlined in its Human Rights Policy, Code of Business and Ethical Conduct, and Labor and Ethics Policy. For more details, please refer to the section "Talent: Human Rights - Employee Human Rights Protection" in this report.	P67
	Businesses should eliminate discrimination in respect of employment and occupation	Nanya Technology eliminates discrimination in employment and occupation. This practice is explicitly outlined in its Human Rights Policy, Code of Business and Ethical Conduct, Labor and Ethics Policy, and Prohibiting Workplace Violation Statement. Nanya Technology has also established various complaint and reporting channels. For more details, please refer to the sections "Talent: Human Rights - Employee Human Rights Protection and Employee Protection and Communication" in this report.	P67 P72
Environment	Businesses should support a precautionary approach to environmental challenges	Nanya Technology introduced TCFD in 2018, publicly signed TCFD in 2021, and has published TCFD reports following the Climate Change-Related Financial Disclosure Framework for 2 consecutive years since 2022. In recognition of the dependencies and risk impacts on nature environments throughout the value chain, Nanya Technology became a TNFD Early Adopter in 2023. The Company has actively established a comprehensive LEAP operation mechanism to assess natural and climate-related dependencies and risks across its operations, upstream supply chains, and downstream customers, while developing strategies and actions to reduce risk impacts. For more details, please refer to the section "Green: Nature and Climate Management" in this report.	P111
	Businesses should undertake initiatives to promote greater environmental responsibility	Adopting an approach for Life Cycle Thinking and Design for Environment, Nanya Technology reflects on environmental impacts at all stages starting from new product development, including procurement, manufacturing, transportation, product use, and disposal/recycling. The company continues to help customers develop products with low energy consumption design. For more details, please refer to the section "Innovation: Green Product Development" in this report.	P56
	Businesses should encourage the development and diffusion of environmentally friendly technologies	Nanya Technology actively manages all environmental impacts from its operations by applying standards that exceed regulatory requirements in areas such as energy, resources, emissions, and waste to avoid or reduce impact risks. Nanya Technology also sets targets to review sustainability performance results and collaborates with suppliers on energy conservation and carbon reduction projects to reduce negative environmental impacts across the value chain. For more details, please refer to the sections "Green" and "Responsible Procurement: Enhancing Supply Chain Sustainability" in this report.	P116 P153
Anti-Corruption	Businesses should work against corruption in all forms, including extortion and bribery	All Nanya Technology employees must comply with its Code of Business and Ethical Conduct and complete the "Anti-Corruption Training." For more details, please refer to the section "Integrity and Transparency: Anti-Corruption" in this report.	P199

9.6 / ISSB Standards Content Index

No.	Indicator	Type of Indicator	Unit	Performance	Corresponding Chapter
I	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantitative	Gigajoules (GJ), percentage (%)	1. Total energy consumption: $3.413*10^6$ GJ 2. Purchased electricity percentage: 89.7% 3. Renewable energy usage rate[Note]: 8.45%	Green/Energy Resource Management/ Energy Management
II	Total water withdrawal and consumption	Quantitative	Thousand cubic meters (km^3)	1. Total water withdrawal: 4,063 m^3 2. Total water consumption: 1,046 m^3	Green/Energy Resource Management/ Water Management
III	Weight of hazardous waste generated and percentage recycled	Quantitative	Metric Ton (t), Percentage (%)	1. Weight of hazardous waste: 18,072 t 2. Percentage of hazardous waste recycled: 99.9%	Green/Environmental Pollution Prevention/Waste Management
IV	Description of occupational accident types, number, and percentage	Quantitative	Percentage (%), quantity	1. Occupational accidents: 3 cases, all involving physical injuries (falls, pinch injuries). 2. Employee disabling injury frequency (number of disabling injuries/ million work hours): 0.41 3. Disabling injury severity rate (lost workdays/million work hours): 3	Talent/Happy and Safe Workplace/ Occupational Health and Safety
V	Product lifecycle management disclosure, including the weight and recycling percentage of discarded products and electronic waste	Quantitative	Metric Ton (t), Percentage (%)	Products and services are focused on wafer manufacturing, not end products, so no relevant content applies	N/A
VI	Description of risk management practices related to the use of critical materials	Qualitative	-	Nanya Technology has established comprehensive risk management measures for critical materials, which is outlined in this report	Responsible Procurement/Sustainable Supply Chain Management/Sustainable Supply Chain Risk Management Process
VII	Total financial losses resulting from legal proceedings associated with anti-competitive practices	Quantitative	Reporting currency	0	Integrity and Transparency/Ethical Management/Antitrust
VIII	Quantity of Main Products by Category	Quantitative	Varies by product type	• Standard products: 567,168 kpcs • Low-power products: 134,991 kpcs	Business Strategy and Performance/ Company Annual Production and Sales Market

Note: Renewable energy usage rate = the ratio of renewable energy/total energy

9.7 / Climate-Related Information for Listed Companies

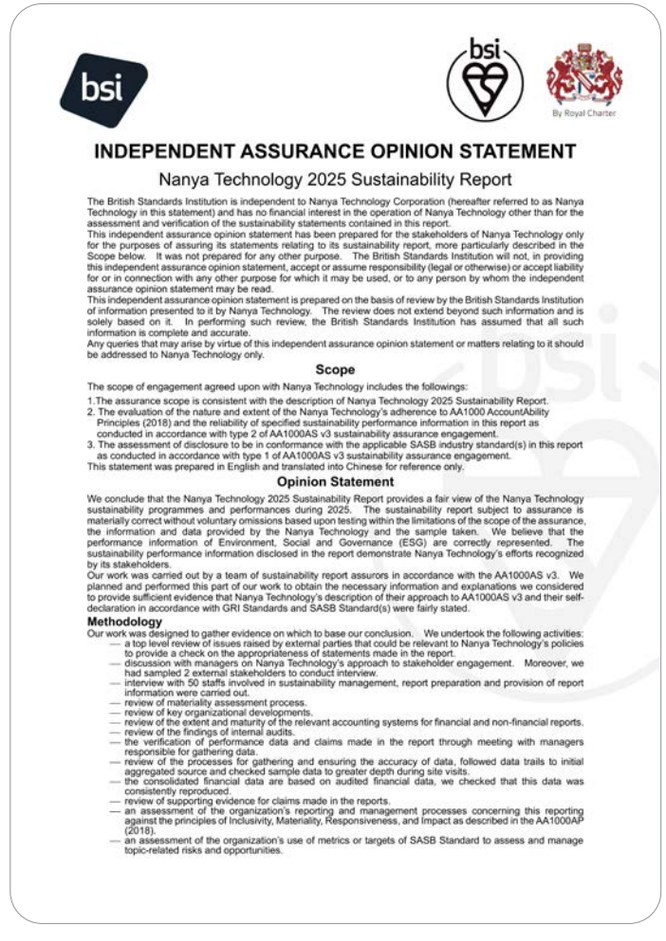
Risks and opportunities arising from climate change and the Company's response measures

Item	Corresponding Chapter
1. Description of the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.	• Chapter 5 Green—Nature and Climate Management • Chapter 8 Integrity and Transparency • TNFD and TCFD Reports
2. Description of how identified climate risks and opportunities impact business, strategy and finance over the short, medium, and long term.	• Chapter 5 Green—Nature and Climate Management • TNFD and TCFD Reports
3. Description of financial impacts of extreme climate events and transition actions.	• Chapter 5 Green—Nature and Climate Management • TNFD and TCFD Reports
4. Description of how climate risk identification, assessment and management processes are integrated into the overall risk management system.	• Chapter 5 Green—Nature and Climate Management • Chapter 8 Integrity and Transparency - Risk Management
5. If scenario analysis is used to assess resilience against climate change risks, an explanation of the scenarios, parameters, assumptions, analytical factors and major financial impacts should be provided.	• Chapter 5 Green—Nature and Climate Management
6. If there is a transition plan to manage climate-related risks, an explanation of the plan's content, along with the indicators and targets used to identify and manage both physical and transition risks should be provided.	• Chapter 5 Green—Nature and Climate Management
7. If internal carbon pricing is used as a planning tool, an explanation of the pricing basis should be provided.	• TNFD and TCFD Reports
8. If climate-related targets are set, an explanation of the activities covered, GHG emission scopes, planning timeline, and annual progress, etc. should be provided. Additionally, if carbon offsets or T-RECs are used to achieve these targets, an explanation of the source and quantity of offset carbon reduction credits or quantity of T-RECs should be provided.	• Chapter 5 Green —Energy Resource Management
9. GHG inventory and assurance status, reduction goals, strategies and specific action plans	• Please refer to the following table

GHG Inventory and Assurance Status

Data Coverage	Assurance Scope	2025	2024
Nanya Technology Corporation Fab 3	Direct GHG Emissions (Scope 1)	51,088 tCO_2e	37,973 tCO_2e
	Energy Indirect GHG Emissions (Scope 2)	366,220 tCO_2e	370,075 tCO_2e
	Direct and Energy Indirect GHG Emissions (Scope 1+2)	417,308 tCO_2e	408,048 tCO_2e
	GHG Emissions Intensity	6.27 tCO_2e/NT$ million	11.95 tCO_2e/NT$ million
Subsidiaries of consolidated financial statements	Direct GHG Emissions (Scope 1)	17.2 metric tons CO_2e	3.34 metric tons CO_2e
	Energy Indirect GHG Emissions (Scope 2)	70.8 metric tons CO_2e	551.92 metric tons CO_2e
	Direct and Energy Indirect GHG Emissions (Scope 1+2)	88 metric tons CO_2e	555.26 metric tons CO_2e
Assurance Institution		Ernst & Young	SGS Taiwan Limited
Assurance Standards		Limited Assurance Engagement on ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements"	Ministry of Environment's Greenhouse Gas Emissions Inventory Guidelines (2024 Edition); Ministry of Environment's Regulations on Greenhouse Gas Emissions Inventory Registration and Verification Management (September 14, 2023); Ministry of Environment's Greenhouse Gas Inspection Guidelines (June 2024)
Assurance Opinions		Ministry of Environment's Greenhouse Gas Emissions Inventory Guidelines (2024 Edition); Ministry of Environment's Regulations on Greenhouse Gas Emissions Inventory Registration and Verification Management (September 14, 2023); Ministry of Environment's Greenhouse Gas Inspection Guidelines (June 2024)	The verification of Nanya Technology's Fab 3 was conducted by SGS in accordance with its verification criteria. The results concluded that the GHG claims made by Fab 3 comply with current regulations set by component authority, do not exceed the materiality threshold, and meet the reasonable level of assurance required by the authority.

9.8 / Assurance Statement



INDEPENDENT ASSURANCE OPINION STATEMENT

Nanya Technology 2025 Sustainability Report

The British Standards Institution is independent to Nanya Technology Corporation (hereafter referred to as Nanya Technology in this statement) and has no financial interest in the operation of Nanya Technology other than for the assessment and verification of the sustainability statements contained in this report.
This independent assurance opinion statement has been prepared for the stakeholders of Nanya Technology only for the purposes of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.
This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by Nanya Technology. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.
Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to Nanya Technology only.

Scope

The scope of engagement agreed upon with Nanya Technology includes the followings:

1. The assurance scope is consistent with the description of Nanya Technology 2025 Sustainability Report.
2. The evaluation of the nature and extent of the Nanya Technology's adherence to AA1000 AccountAbility Principles (2018) and the reliability of specified sustainability performance information in this report as conducted in accordance with type 2 of AA1000AS v3 sustainability assurance engagement.
3. The assessment of disclosure to be in conformance with the applicable SASB industry standard(s) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement.

This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the Nanya Technology 2025 Sustainability Report provides a fair view of the Nanya Technology sustainability programmes and performances during 2025. The sustainability report subject to assurance is materially correct without voluntary omissions based upon testing within the limitations of the scope of the assurance, the information and data provided by the Nanya Technology and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are correctly represented. The sustainability performance information disclosed in the report demonstrate Nanya Technology's efforts recognized by its stakeholders.
Our work was carried out by a team of sustainability report assurors in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that Nanya Technology's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards and SASB Standard(s) were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a top level review of issues raised by external parties that could be relevant to Nanya Technology's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on Nanya Technology's approach to stakeholder engagement. Moreover, we had sampled 2 external stakeholders to conduct interview.
- interview with 50 staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of materiality assessment process.
- review of key organizational developments.
- review of the extent and maturity of the relevant accounting systems for financial and non-financial reports.
- review of the findings of internal audits.
- the verification of performance data and claims made in the report through meeting with managers responsible for gathering data.
- review of the processes for gathering and ensuring the accuracy of data, followed data trails to initial aggregated source and checked sample data to greater depth during site visits.
- the consolidated financial data are based on audited financial data, we checked that this data was consistently reproduced.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).
- an assessment of the organization's use of metrics or targets of SASB Standard to assess and manage topic-related risks and opportunities.



Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018) and sustainability performance information as well as GRI Standards and SASB Standard(s) is set out below:

Inclusivity

In this report, it reflects that Nanya Technology has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the Nanya Technology's inclusivity issues and has demonstrated sustainable conduct supported by top management and implemented in all levels among organization.

Materiality

The Nanya Technology publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of Nanya Technology and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the Nanya Technology's management and performance. In our professional opinion the report covers the Nanya Technology's materiality assessment process and material issues.

Responsiveness

Nanya Technology has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for the Nanya Technology is developed and continually provides the opportunity to further enhance Nanya Technology's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the Nanya Technology's responsiveness issues.

Impact

Nanya Technology has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. Nanya Technology has established processes to monitor, measure, evaluate, and manage impacts that lead to more effective decision-making and results-based management within an organization. In our professional opinion the report covers the Nanya Technology's impact issues.

Performance information

Based on our work described in this statement and with no conflict of interest with the Nanya Technology in relation to providing the assurance of ESG performance information, which has been assured, specified sustainability performance information such as GRI Standards disclosures disclosed in this report, Nanya Technology and BSI have agreed upon to include in the scope. In our view, the data and information contained within Nanya Technology 2025 Sustainability Report are reliable.

GRI Sustainability Reporting Standards (GRI Standards)

Nanya Technology provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, including the disclosures of applicable economic, environmental, and social information, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the Nanya Technology's sustainability topics.

SASB Standards

Nanya Technology provided us with their self-declaration of in accordance with SASB Standard(s) (SEMICONDUCTORS Sustainability Accounting Standard, version 2023-12). Based on our review, we confirm that the sustainability disclosure topics & accounting metrics of SASB Standard(s) are reported, partially reported, or omitted. In our professional opinion, the self-declaration covers disclosure topics, associated accounting metrics and activity metrics for applicable SASB industry standard(s).

Assurance level

The high level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.
The moderate level assurance provided is in accordance with AA1000AS v3 in our review of SASB Standard(s).

Responsibility

This sustainability report is the responsibility of the Nanya Technology's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064, and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:

Joe Hsieh, Managing Director Northeast Asia, APAC Assurance

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Statement No: SRA-TW-803152

2026-05-25

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