



Environmental, Social and Governance Report

ASMPT LIMITED
(Incorporated in the Cayman
Islands with limited liability)
(Stock Code: 0522)

2025

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About This Report

The Environmental, Social and Governance Report (ESG Report) provides an annual update on the environmental, social and governance (ESG) impacts, policies and initiatives of ASMPT Limited and its subsidiaries (collectively “ASMPT” or the “Group”) for the year ended 31 December 2025 (the “Reporting Period”). The Reporting Period aligns with the Group’s financial year.

ASMPT underscores its ongoing commitment to transparency and accountability in environmental, social and governance matters through the publication of this Report. Prepared in accordance with the Global Reporting Initiative (GRI) Universal Standards and with reference to the Environmental, Social and Governance Reporting Code (Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, the “Listing Rules”), the Report also addresses the enhanced climate-related disclosure requirements that apply to financial years commencing on or after 1 January 2025. These disclosures are closely aligned with International Financial Reporting Standard S2 (IFRS S2) – Climate-related Disclosures of the International Sustainability Standards Board (ISSB).

The ESG Report follows the four reporting principles set out in the Listing Rules:

- **Materiality:** We incorporated stakeholder engagement and a materiality assessment to identify material ESG topics that inform our disclosures.
- **Quantitative:** We disclose environmental and social KPIs in quantitative form with accompanying methodological notes; where relevant, historical data are provided for comparison.
- **Balance:** We present our ESG performance in a fair and impartial manner, reflecting both achievements and areas where further improvement is required.
- **Consistency:** Unless otherwise stated, the methodologies used for this ESG Report are consistent with those applied in 2024 and 2023 to enable meaningful year-on-year comparisons; any changes, restatements or boundary updates are clearly explained.

Reporting Scope and Boundary

Unless otherwise indicated, the ESG Report covers the Group’s global operations across the Semiconductor Solutions Segment (SEMI) and the SMT Solutions Segment (SMT). Our reporting boundary encompasses our activities across Asia, Europe, Africa, and North and South America. Any changes to the reporting boundary compared with 2024 (e.g. acquisitions, divestments or newly included subsidiaries) are disclosed in the relevant sections and summarised in the Appendix.

Availability

This ESG Report is published in electronic form only. Current and past ESG Reports (since 2016) are available on our website:

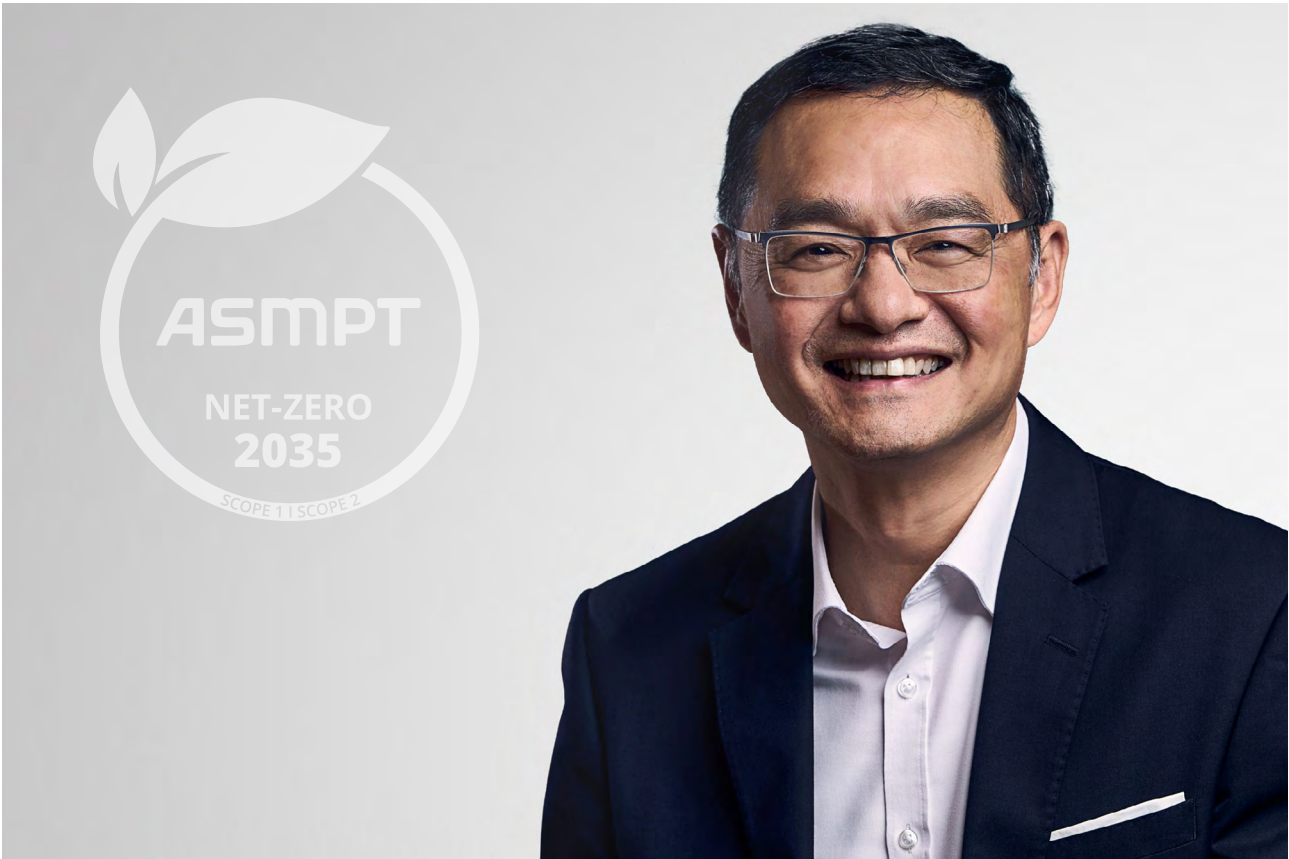
 www.asmpt.com/en/sustainability/

Indices and References

GRI and HKEX content indices together with a mapping to the enhanced HKEX climate-related disclosures (IFRS S2-aligned), are provided in the Appendix to facilitate navigation and assurance.

1.1

Chairman's Message



Dear Shareholders, Employees, Customers and Partners,

I am pleased to present the tenth edition of ASMPT's ESG Report, showcasing the progress we made in 2025 and our ongoing commitment to sustainable growth. This past year was especially significant for ASMPT, as we celebrated our 50th anniversary while embracing global opportunities for growth and innovation in a world of challenges. Throughout, we remained guided by our purpose: enabling the digital world and shaping a bright and sustainable future for all our stakeholders.

50 Years, One Purpose

Our 50th anniversary was not only a milestone in our history. It was the opportunity to celebrate, to reflect and to give back. Through **"50 Around the World"**, our teams delivered 50 CSR projects that supported edu-

cation, health and the environment. Across continents we cleaned coastlines, promoted recycling, fostered knowledge, donated blood and stood with people in need. From Hong Kong to Munich, Weymouth to Malaysia, Billerica and Shenzhen, every initiative was unique, yet all shared one purpose - to create positive impact. This anniversary year reminded us that sustainability is not just an obligation, but a privilege and a source of pride for every single ASMPT employee.

Empowering People through HR Advancements

In 2025, we enhanced the holistic HR System that supports our people throughout every stage of their journey with ASMPT. From attracting the right talent with skill-based recruitment, to preparing employees for the future with targeted development opportunities, our approach ensures that each individual can

grow and succeed. Competitive rewards and strong retention policies provide stability, while recognition and engagement programmes create a culture where contributions are valued. At the same time, we are leveraging technology to improve the employee experience and enhancing wellness initiatives at the local level. Together, these initiatives reflect our belief that sustainable growth begins with empowered people.

Bettering the Planet for All

On the environmental front, we remain on track to achieve our net-zero target by 2035 for Scope 1 and Scope 2 emissions. Significantly, in 2025 we got validated for our near-term Scope 3 reduction target by the Science Based Targets initiative – a key step in ambitious decarbonisation efforts that now extend to Scope 3 emissions. Tackling Scope 3 emissions is

complex and difficult, involving suppliers upstream and customers downstream. Yet we embrace this challenge with determination, knowing that collaboration across our value chain is essential to achieving real climate impact.

Looking back on this year, I am deeply grateful to our employees for their passion and dedication, and to our customers, suppliers and partners for their trust and collaboration. ESG is not an add-on, but part of our DNA, and it guides how we act and work together. Together, we will continue to enable the digital world and shape a bright, sustainable future for generations to come.

John Lok Kam Chong
Chairman

1.2

About ASMPT

50 Years of Innovation (1975–2025)

ASMPT is a leading global supplier of integrated hardware, software, and service solutions for the semiconductor and electronics manufacturing industries. From artificial intelligence (AI) and hyperconnected communications to smart mobility, medical, consumer, and industrial electronics – devices across the world are developed or built using ASMPT's solutions.

From the very beginning in 1975, we have had the clear vision of making ASMPT what it is today: a global Group that aims to create and shape a bright and sustainable future for customers, employees, investors, partners, and society.

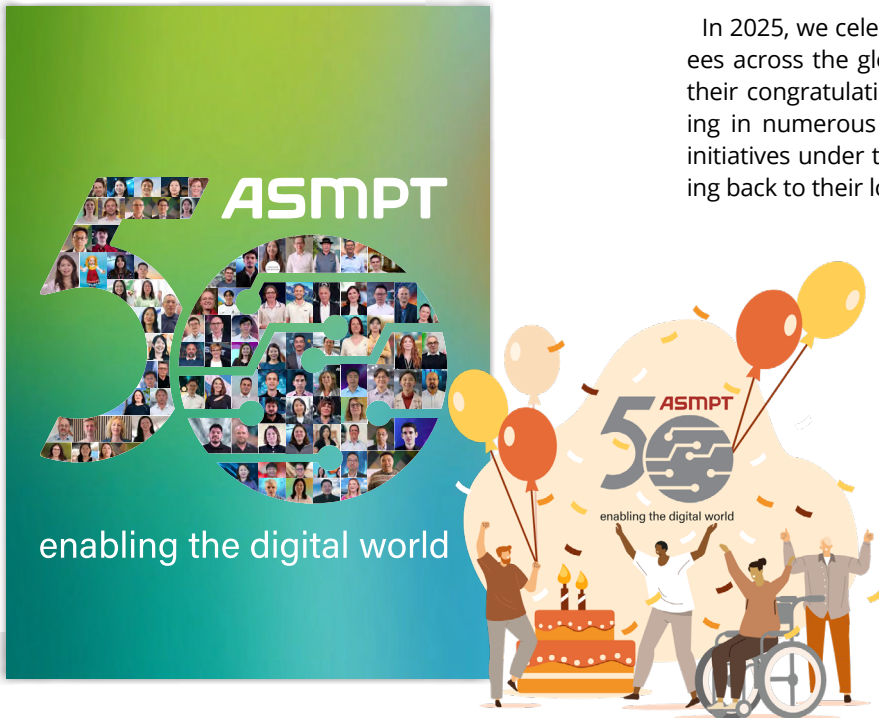
Our Vision: Enabling the Digital World

ASMPT uniquely spans the full value chain – from carriers for chip interconnection and advanced chip assembly and packaging to SMT line, factory, and multi-factory solutions. Partnering closely with customers and investing continuously in R&D, we deliver industry-shaping innovations that raise productivity, reliability, and quality while supporting sustainable manufacturing.

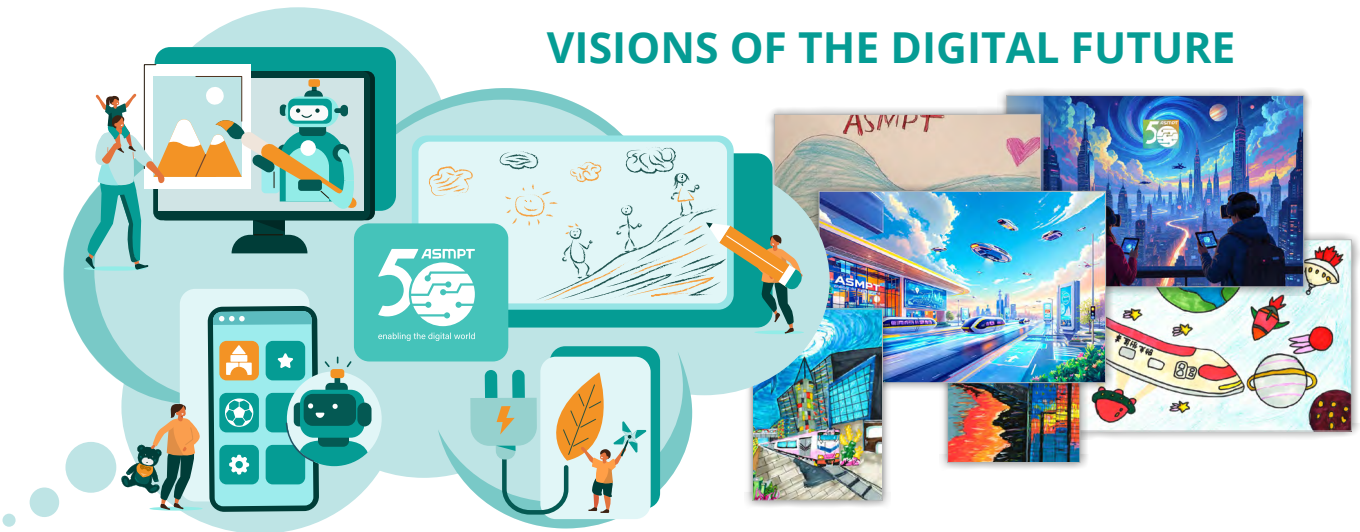
50@50

ASMPT's 50th Anniversary

In 2025, we celebrated our 50th anniversary. Employees across the globe marked the occasion by sending their congratulations, celebrating together and engaging in numerous corporate social responsibility (CSR) initiatives under the motto "50 Around the World", giving back to their local communities.



VISIONS OF THE DIGITAL FUTURE



50 AROUND THE WORLD



ASMPT Group Structure

ASMPT has two main “segments” Semiconductor Solutions (SEMI) and SMT Solutions (SMT).

SEMI Solutions: Under the theme “Empower the Intelligence Revolution,” ASMPT SEMI delivers advanced packaging and assembly technologies that create the hidden connections inside every smart device, vehicle and data centre. The portfolio covers the entire process chain – from deposition and laser dicing to high-end mainstream interconnect and next-generation Advanced Packaging (AP) solutions, including wafer-level packaging, thermo-compression and hybrid bonding. Product lines include ALSI, AMICRA, NEXX and AEI.

SMT Solutions: ASMPT SMT Solutions enables electronics manufacturers worldwide to realise the vision of the intelligent factory. It helps customers connect, automate and optimise their production processes through integrated hardware, software and services that deliver measurable gains in productivity, flexibility and quality. With its renowned SIPLACE placement solutions, DEK printing platforms and comprehensive software portfolio, ASMPT provides best-in-class solutions across equipment, line, factory and multi-factory levels.

To learn more about ASMPT, please see at

 www.asmpt.com.

ASMPT Worldwide



“Our people, technologies and deep process expertise underpin 50 years of success – and will power the next wave of intelligent, sustainable manufacturing.”

Robin Ng, Executive Director & Group Chief Executive Officer, ASMPT



2

Sustainability Strategy



Highlights 2025

- Strategic focus on managing and reducing Scope 3 emissions
- 50 Around the World: Corporate Social Responsibility activities worldwide

At ASMPT, sustainability is a strategic pathway shaping the way we innovate, collaborate and grow. As a global innovations and technology leader, we recognise that long-term success depends on our ability to create value for customers, shareholders, employees, partners and the communities where we operate. Our vision **“Enabling the digital world”** goes hand in hand with our aspiration to contribute to a resilient, inclusive and climate-conscious future. Building on this ambition, our sustainability framework is structured around four strategic pillars: **Minimising Environmental Impact, Creating Value through Innovation, Nurturing our Employees and Supporting our Communities.** These pillars provide direction for our actions, ensuring that environmental stewardship, social responsibility and good governance are embedded across every aspect of our business.

In 2025, we reinforced this framework with an important step forward: committing to reduce Scope 3 emissions across our entire value chain.

Separate from our Scope 1 and 2 reduction efforts which are already well underway, Scope 3 covers the broader ecosystem of suppliers, logistics, product use and customer engagement. By addressing Scope 3 emissions, we are tackling the most complex and impactful part of our carbon footprint. This commitment reflects both rising global expectations and our own conviction that climate action is **an ethical, strategic and economic imperative.**

ASMPT's Vision
Enabling the digital world

ASMPT's Group Strategy
Shaping a bright and sustainable future for customers, employees, investors, partners, and society



ASMPT's Sustainability Framework



2.1

The ASMPT Group Strategy

ASMPT's Group Strategy revolves around a clear vision:

Shaping a bright and sustainable future for customers, employees, investors, partners and society

We pursue this ambition by combining technological leadership with a strong commitment to environmental and social responsibility. In today's world, this is not only an ethical imperative, but also a business necessity: addressing climate challenges – including **our commitment to Scope 3 emissions reduction** – strengthens our resilience, safeguards competitiveness and creates long-term value across our global ecosystem.

Core Drivers of ASMPT's Success

- **Quality:** At the heart of our operations, quality ensures reliable and consistent outcomes for customers and stakeholders.
- **People:** The expertise and dedication of our people form the backbone of ASMPT. By fostering diversity, inclusion and equal opportunity, we create a collaborative environment that attracts and retains top talent.

- **Innovation:** With a forward-looking mindset, ASMPT invests in cutting-edge technologies and explores new frontiers, ensuring adaptability in an ever-changing technological landscape.

Foundation of ASMPT's Success: POWER Values

Underlying these pillars and drivers are our **POWER values – Passion, Ownership, Win, Excellence and Respect.**

They form the cultural foundation of ASMPT, globally guiding how we work together and interact with stakeholders worldwide. **Embracing diversity, striving for excellence and empowering our people**, these values shape our high-performance culture and ensure ethical behaviour at all levels of the organisation. They are the compass guiding our strategy.

Through this integrated strategy, ASMPT positions itself not only as a market leader and trusted partner, but also as a responsible global player – determined to create sustainable impact and enable the digital world.





From left:

Guenter Lauber, Executive Director, Executive Vice President, Group Chief Strategy and Digitalisation Officer & Chairman of the Group's SMT Solutions Segment

Robin Ng, Executive Director & Group Chief Executive Officer

Katie Xu, Executive Vice President & Group Chief Financial Officer

“As the Executive Office, we see sustainability and strategy as inseparable. By embedding environmental responsibility – including our Scope 3 commitment – into the core of our business model, we not only respond to rising global expectations but also strengthen ASMPT’s long-term competitiveness. Our mission is to lead through innovation, empower our people and build trusted partnerships – shaping a future that is both technologically advanced and sustainable, creating shared value for all stakeholders.”

2.2

Sustainability Framework

In line with our Group Strategy, ASMPT's Sustainability Framework provides a clear roadmap towards decarbonisation, resilience and long-term value creation. The framework translates our strategic ambition into

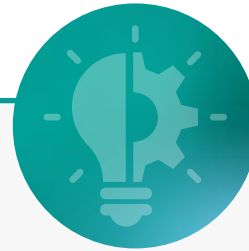
tangible actions across four pillars. Together, these pillars ensure that environmental stewardship, social responsibility and strong governance are embedded throughout the Group's global operations.



Minimising Environmental Impact

We believe it is our responsibility to conduct our activities responsibly with minimum impact to the environment.

- We comply with local and international laws and regulations to control greenhouse gas (GHG) emissions, water and land discharges and waste generation.
- We monitor and manage operational resources, including energy, water and raw materials.
- We endeavour to achieve our net-zero target for Scope 1 and 2 emissions by 2035.
- We commit to the near-term emission reduction targets validated by the Science Based Targets initiative (SBTi), to reduce 37.5% of our targeted Scope 3 emissions categories by 2035 compared to the 2021 baseline year.
- We do not support any climate-denial or lobby against climate regulations.
- We actively engage stakeholders through capacity-building initiatives on environmental issues to foster collaborative decarbonisation efforts.



Creating Value through Innovation

We prioritise research and development efforts that deliver advanced technology and product innovations that benefit stakeholders.

- We embed sustainability in innovative and efficient products, streamlined manufacturing processes and resource optimisation. This maintains a harmonious balance between innovation and environmental responsibility.

As a responsible corporate citizen, ASMPT actively engages with the communities in which we operate. Through partnerships with charities, volunteering programmes and family engagement initiatives, we encourage our employees and their families to contribute to society in meaningful ways. Open house events, corporate sponsorships and donations strengthen dia-

logue with the wider community, while internship opportunities provide pathways for young talent to develop their careers. In this way, ASMPT connects social responsibility with both personal and professional growth, reinforcing the values that underpin our Group Strategy.



Nurturing our Employees

At the heart of our success are our employees.

- We are committed to cultivating a future-ready workforce in an environment that embraces diversity, equity, and inclusion.
- We emphasise talent development through provision of numerous learning and development opportunities which enable employees to grow and reach their full potential.
- We ensure that our ESG principles are strategically cascaded top-down and implemented through specific engagement initiatives.
- We are dedicated to minimising workplace risks and enhancing workplace safety through the implementation of robust safety and health management systems.
- We pursue internal equity and external competitiveness in staff remuneration and recognition.



Supporting our Communities

We actively contribute to the well-being of the communities where we operate.




- We support charities, non-profit organisations and educational institutions by engaging in volunteer activities, partnerships and monetary contributions.
- We encourage employees to actively participate and contribute to the community.




2.3

Stakeholder Engagement

Aligned with our Group Strategy and Sustainability Framework, ASMPT recognises that meaningful stakeholder engagement is essential for shaping and implementing our ESG priorities effectively. We rely on open, two-way communication to build trust, strengthen long-term relationships and integrate diverse perspectives

into our decision-making. By actively listening and responding to stakeholder expectations, we ensure continuous improvement and alignment with global sustainability goals. The following overview outlines how we engage with our key stakeholder groups and respond to their expectations.

Key Stakeholders	Expectations of ASMPT	Solutions	Engagement Channels
 <p>Shareholders</p>	<p>Share accurate and timely updates on operations, financials, and ESG strategies.</p>	<ul style="list-style-type: none"> • Create long-term shareholder value by returning profits from business activities. • Enhance corporate value through leading ESG practices. • Provide transparent and timely disclosures on our sustainable performance. 	<ul style="list-style-type: none"> • Annual General Meetings • Annual and Interim Reports • Announcements and Circulars • Quarterly updates on financial results • Investor conference calls • Investor meetings and roadshows
 <p>Employees</p>	<p>Foster a respectful and supportive work environment that promotes employee growth and work-life balance.</p>	<ul style="list-style-type: none"> • Provide a fair, safe, and comfortable working environment. • Conduct fair performance reviews and provide commensurate remuneration. • Encourage career growth and enable work-life balance. • Establish two-way feedback through open communication platforms. 	<ul style="list-style-type: none"> • Regular town hall meetings for all employees, and leaders with timely cascade of information • Employee engagement surveys • Staff publications and videos • Networking sessions • Regular management communications • Continuous, systematic target settings, and performance reviews • In-house recreational facilities and activities
 <p>Customers</p>	<p>Deliver high-quality products and services promptly.</p> <p>Conduct business in an environmentally responsible and ethical manner.</p>	<ul style="list-style-type: none"> • Deliver innovative and sustainable products and services to our customers. • Ensure high quality and timely delivery of products and services. • Provide high-value technical services which satisfy a diverse application need. 	<ul style="list-style-type: none"> • Regular communication and meetings • Customer training and support services • Facilities and Corporate Self-Assessment Questionnaire • Inhouse shows • Site visits • Trade shows • Customer satisfaction surveys

Key Stakeholders	Expectations of ASMP	Solutions	Engagement Channels
 <p>Suppliers & Partners</p>	<p>Establish long-term relationships grounded in ethical practices for mutual benefit.</p>	<ul style="list-style-type: none"> • Treat all suppliers fairly and with respect. • Establish ethical and responsible business practices. • Promote transparency and mutual growth in long-term relationships. 	<ul style="list-style-type: none"> • Supplier Code of Conduct (SCoC) • Responsible Business Alliance (RBA) standards • Supplier management meetings and engagement • Communications platforms • Supplier assessment system • Supplier audits
 <p>Communities</p>	<p>Act as a responsible corporate serving the community.</p>	<ul style="list-style-type: none"> • Engage with communities through partnerships and charities. • Enable staff and families to participate in community programmes. 	<ul style="list-style-type: none"> • Employee community involvement programmes • Social enterprises involvement programmes • Corporate sponsorships and donations • Open house activities • Internships
 <p>Government Bodies, Regulators, Standards Bodies, and Ratings Agencies</p>	<p>Comply with local and international laws and regulations.</p> <p>Address any non-compliance issues effectively and transparently.</p>	<ul style="list-style-type: none"> • Operate according to local and international laws. • Establish internal control policies and procedures to ensure compliance and promote sustainability. 	<ul style="list-style-type: none"> • Regular compliance reviews, policy development and performance reporting • Regular communication with stakeholders via meetings, calls and emails

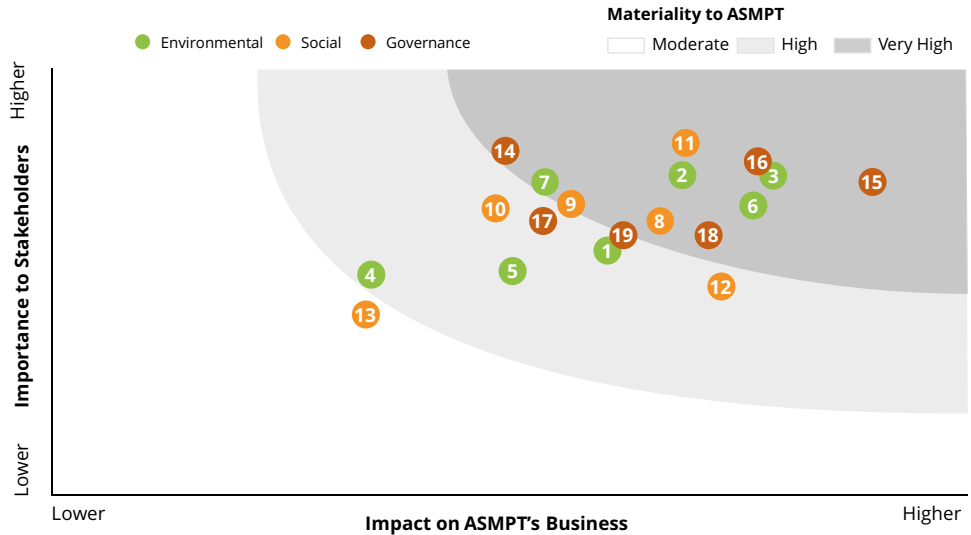
2.4 | Materiality Assessment

ASMPT conducts regular materiality assessments to ensure that our ESG strategy addresses the issues most relevant to both our stakeholders and our business. Using a **structured three-stage process of identification, prioritisation and implementation**, we analyse industry standards and peer practices, gather and evaluate stakeholder feedback, and integrate the findings into our strategy, targets and reporting. The 2025 assessment identified 19 material ESG factors: 10 rated as “very high materiality”, 8 as “high materiality”, and 1 as “moderate materiality”.

The factors and categories remain largely consistent with those applied in the 2024 assessment, with updates to certain naming conventions, such as Workplace Health & Safety to Occupational Health and Safety, Climate Risk Management to Response to Climate Change, and Supply Chain Management to Responsible Sourcing & Supply Chain Management to enhance clarity, consistency and alignment with recognised standards and practices in the industry and ESG arena, ensuring overall continuity and comparability over time.

ASMPT Materiality Assessment

Material Factors to ASMPT have been redefined based on materiality matrix



Category	No.	Material Factors	Materiality Level
Environmental	1	Environmental Compliance	High
	2	GHG and Air Emissions	Very High
	3	Energy Management in Manufacturing	Very High
	4	Water Resource Management	High
	5	Waste Management	High
	6	Opportunities in Clean Tech & Innovation	Very High
	7	Response to Climate Change	Very High
Social	8	Diversity, Equality & Inclusion	Very High
	9	Labour Practices	High
	10	Human Rights	High
	11	Occupational Health & Safety	Very High
	12	Human Capital Development & Talent Management	High
	13	Community Investment	Moderate
Governance	14	Legal Requirement	Very High
	15	Product Quality & Safety	Very High
	16	Business Integrity & Corporate Governance	Very High
	17	Cybersecurity and IP Protection	High
	18	Responsible Sourcing & Supply Chain Management	Very High
	19	Customer Relationship Management	High

2.5

Alignment between SDGs and ASMPT's Material Factors

ASMPT aligns its sustainability actions with the UN Sustainable Development Goals (SDGs), ensuring our efforts support global progress. In 2025, 15 of our 19 ESG Material Factors were mapped to the relevant SDGs. The remaining four factors – Business Integrity

& Corporate Governance, Customer Relationship Management, Environmental Compliance and Legal Requirement – continue to guide responsible and transparent operations, even though they are not directly attributable to specific SDGs.

Material Factors	Aligned UNSDG(s)	Addressed in this Report
Governance		
Cybersecurity and IP Protection		<ul style="list-style-type: none"> Product Responsibility Cybersecurity
Product Quality & Safety		<ul style="list-style-type: none"> Cybersecurity
Responsible Sourcing & Supply Chain Management		<ul style="list-style-type: none"> Supply Chain Management
Legal Requirement		<ul style="list-style-type: none"> ESG Governance Structure About This Report
Business Integrity & Corporate Governance		<ul style="list-style-type: none"> Business Ethics

Minimising Environmental Impact		
GHG and Air Emissions		<ul style="list-style-type: none"> Decarbonisation Initiatives
Response to Climate Change		<ul style="list-style-type: none"> Internationally Aligned Climate Actions
Energy Management in Manufacturing		<ul style="list-style-type: none"> Decarbonisation Initiatives
Water Resource Management		<ul style="list-style-type: none"> Conserving the Environment
Waste Management		<ul style="list-style-type: none"> Conserving the Environment
Environmental Compliance		<ul style="list-style-type: none"> Environmental Management

Material Factors	Aligned UNSDG(s)	Addressed in this Report
Creating Value through Innovation		
Opportunities in Clean Technology & Innovation		<ul style="list-style-type: none"> Technology as a Force for Sustainability
Customer Relationship Management		<ul style="list-style-type: none"> Product Responsibility Quality as the Basis for Sustainability

Nurturing our Employees		
Diversity, Equity & Inclusion		<ul style="list-style-type: none"> Engaging & Recognising Employees
Labour Practices		<ul style="list-style-type: none"> Skill-based and Best-fit Talent Acquisition and Retention
Human Rights		<ul style="list-style-type: none"> Protecting the Rights of Our Employees
Occupational Health & Safety		<ul style="list-style-type: none"> Enhancing Health & Safety
Human Capital Development & Talent Management		<ul style="list-style-type: none"> Future-ready Talent Development

Supporting our Communities		
Community Investment		<ul style="list-style-type: none"> Supporting our Communities



3

Governance



Highlights 2025

- Updated our Code of Business Conduct and Supplier Code of Conduct and rolled out a comprehensive Anti-Corruption Policy, supported by mandatory training and global ethical awareness campaigns
- Maintained zero product recalls, zero data breaches and zero privacy complaints while upholding ISO 9001 certifications across key global sites

Integrity and Oversight at Every Level

Strong governance is the cornerstone of ASMPT's long-term success. By upholding the highest standards of integrity, transparency and accountability, we ensure that our business is managed responsibly across all levels of the organisation.

ASMPT's governance framework enables robust decision-making, effective risk management and ethical conduct, while ensuring full alignment with evolving regulatory requirements and stakeholder expectations. Through clear oversight structures, stringent compliance policies and transparent engagement with employees, partners and customers, we safeguard trust and resilience – setting benchmarks for responsible corporate governance across our industry.

Our actions and strategies on governance are aligned with the following SDGs:



How Do We Do This?

- **Board oversight:** A robust governance structure ensures that the Board of Directors provides clear oversight of risk management, compliance and ethical conduct across all operations.
- **Risk management:** Sustainability and climate-related risks are considered within the Group's Enterprise Risk Management (ERM) framework. Any material risks would be identified by the ESG Team and submitted to the Strategic Risk Review Committee (SRRC) for assessment, and if necessary, reported to the Executive Committee (EXCO) to assign risk owners.
- **Business ethics:** ASMPT's Code of Business Conduct and Supplier Code of Conduct were updated during the reporting period, supported by a comprehensive Anti-Corruption Policy and reinforced through mandatory training and regular awareness campaigns.
- **Whistleblowing:** Regional whistleblowing channels were strengthened, including an anonymous online reporting form, ensuring accessibility, confidentiality and impartial investigation.
- **Product responsibility:** No product recalls occurred during the reporting period. ISO 9001 certifications were maintained across key global sites, and continuous improvement of products was carried out through internal design programmes.
- **Supply chain standards:** The Supplier Code of Conduct is aligned with Responsible Business Alliance (RBA) standards. It sets clear expectations for suppliers to uphold human rights, prevent forced labor, ensure safe working conditions, minimise environmental impact, and maintain transparent and accountable governance practices.
- **Supply chain accountability:** Annual supplier assessments, combined with focused remediation for identified risks, promote transparency and continuous improvement.
- **Cybersecurity:** Aligned with ISO 27001, General Data Protection Regulation (GDPR) and TISAX standards, ASMPT's cybersecurity framework is reinforced through proactive monitoring, penetration testing and external audits. No data breaches or privacy complaints were reported during the period.



"Strong governance is not only about compliance. It is about creating a culture of integrity and responsibility that guides every decision, protects our stakeholders and ensures that our impact – from our supply chain to our products – contributes to a more sustainable future."

Katie Xu, Executive Vice President & Group Chief Financial Officer, ASMPT

3.1

ESG Governance Structure

ASMPT has established a robust governance framework that extends across all levels of the Group. Oversight is provided by the Board of Directors, whose members collectively bring extensive expertise in finance, business, legal, technical and industrial matters. This is complemented by the active contributions of the Group's departments,

which add diverse perspectives and specialist knowledge to decision-making processes.

The governance framework, together with the respective responsibilities, is illustrated in the table below. Further details on ASMPT's corporate governance practices are provided in the ASMPT Annual Report 2025.

Sustainability and Climate-Related Risk Governance Structure

Board of Directors

Composition:

- Eight directors, including four independent non-executive directors, two non-executive directors, and two executive directors as at 31 December 2025. Among them, two are female independent non-executive directors.

Sustainability responsibilities:

- Oversee the ESG strategy, policies and related matters, ensuring alignment with the corporate goal of responsible growth for the benefit of stakeholders.
- Coordinate with the Executive Committee (EXCO) to establish ESG-related targets and monitor the progress.
- Review and endorse the Group's corporate governance policies and practices, including the Group risk management framework.
- Oversee the establishment and maintenance of a suitable and effective risk management system.

Communication frequency on sustainability issue:

- At least annually

Competencies assurance during the Reporting Period:

- The Board of Directors attended training on ESG-related regulatory developments, climate risk assessment, or other relevant ESG topics.

Executive Office and Executive Committee (EXCO)

Composition:

- The EXCO is ASMPT's key executive body, comprising senior leaders from across the organisation. The EXCO comprises of the three Executive Office (EO) members – Group Chief Executive Officer, Group Chief Strategy and Digitalisation Officer, and Group Chief Financial Officer – as well as 13 other senior leaders in the Group.

Sustainability responsibilities:

- Formulate and monitor the Group's ESG policies and practices.
- Provide guidance on ESG strategy and compliance, assess ESG-related risks and opportunities, and evaluate ESG performance.
- Provide strategic direction, implementation guidance and resources for the Group's ESG strategy and actions.
- Evaluate and review long-term business and organisational goals.
- Approve and endorse overall enterprise risk and mitigation plans and actions.
- Assess the effectiveness of the Group's risk control and management systems.

Communication frequency on sustainability issue:

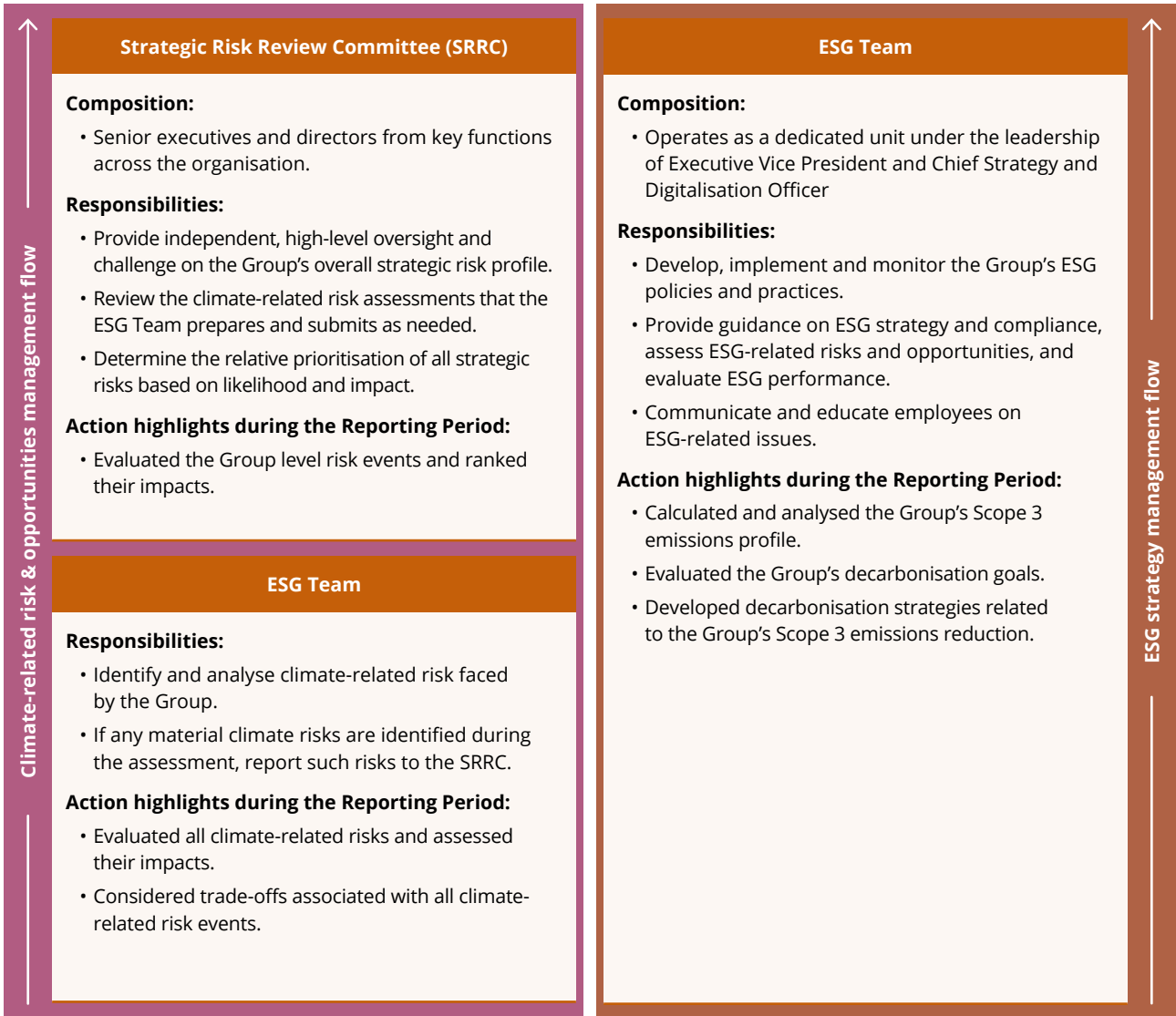
- At least annually





Competencies assurance during the Reporting Period:

- The EXCO participated in consultation sessions with an internal, permanent, subject-expert working group on ESG-related subjects.
- The EXCO engaged with external stakeholders and experts on environmental issues.
- The EXCO attended briefings on topics related to climate-related issues, industry best practice, and ESG related standards.



ESG Coalition

Composition:

- Representative staff from different regions and functional groups

Responsibilities:

- Support ESG Team in developing, implementing and monitoring Group's ESG policies, processes, and initiatives.
- Collect and report ESG-related performance and metrics to ESG Team.
- Support and organise ESG-related initiatives and activities.

All Employees

Responsibilities:

- Actively contribute to ASMPT's ESG goals, ESG trainings, compliance trainings and anti-corruption trainings, making a positive impact on the environment and society.

3.2

Internal Control and Risk Management

As a global company, ASMPT places strong emphasis on effective risk management to safeguard business resilience and continuity. The Group maintains a comprehensive risk management framework and internal control system, supported by a clear organisational structure that defines roles and accountabilities.

Sustainability and climate-related risks are fully integrated into the Enterprise Risk Management (ERM) framework, ensuring consistent oversight and timely response to emerging challenges across all business divisions.

Risk Management Oversight

Oversight of the Group's risk management lies with the Board of Directors, which reviews its effectiveness, defines acceptable risk levels for strategic objectives and ensures that an appropriate system is in place. The Board also supervises management in designing, implementing and monitoring this system, while management is responsible for ensuring its effective operation.

The ESG Team is the risk owner of climate-related risks, and would report any material risks to the SRRC to ensure comprehensive and proactive management of climate-related exposures. The SRRC reviews strategic risks based on their assessed impact and likelihood. Risks with a high likelihood of occurrence and

significant organisational impact are classified as red zone risks, and are subject to close monitoring and mitigation actions. The EXCO assigns risk owners to implement mitigation measures for significant risks, ensuring accountability across the Group.

Internal Control Framework

ASMPT's internal control system is designed to support effective and efficient operations, ensure reliable financial reporting, safeguard assets, cybersecurity and maintain full compliance with applicable laws and regulations. The independent Group Internal Audit Department provides reasonable assurance by evaluating and enhancing risk management, internal control and governance processes, as well as the integrity of operations.

Management is required to address audit-identified deficiencies promptly. An annual audit plan – based on comprehensive risk assessment and external factors – is reviewed by the Audit Committee, while the Global Head, Group Internal Audit, submits quarterly reports of findings and recommendations to the Committee and senior management.

Further details of ASMPT's risk management and internal control measures are provided in the Corporate Governance Report of the ASMPT Annual Report 2025.

3.3

Business Ethics

ASMPT upholds the highest standards of integrity, transparency and accountability. In line with evolving regulations and stakeholder expectations, we continue to strengthen our ethical framework to promote a culture of responsibility and trust across all operations.

This framework includes comprehensive policies and procedures, clear reporting mechanisms and regular training and awareness initiatives to ensure that em-

ployees and business partners act with integrity and professionalism at all times.

Code of Business Conduct

- **Legal requirements and industry practices:** ASMPT's Code of Business Conduct is aligned with the standards of the Responsible Business Alliance (RBA) and complies with all applicable laws and inter-

national regulations in the jurisdictions where the Group operates. These include the U.S. Foreign Corrupt Practices Act, the UK Bribery Act, the OECD Anti-Bribery Convention, the UK Modern Slavery Act 2015, Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615 of the Laws of Hong Kong), as well as the Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong).

The Code is reviewed and updated regularly to ensure continued compliance with evolving legal requirements, regulatory expectations and industry best practices.

- **Standards and Policies:** The Code of Business Conduct, maintained and regularly updated by the Compliance Office, is aligned with the latest Responsible Business Alliance (RBA) standards and other applicable regulations. Together with the Supplier Code of Conduct, it sets clear expectations for employees and business partners to act with integrity, diligence and responsibility in all aspects of their work.

To further strengthen the Group's ethical framework, ASMPT has adopted a comprehensive Anti-Corruption Policy. This policy complements the Code of Business Conduct, the Gifts and Entertainment Policy, and established payment control procedures. It strictly prohibits any form of improper payment or benefit and provides detailed guidance to ensure that all interactions with external parties comply with internationally recognised anti-corruption laws and standards, including the U.S. Foreign Corrupt Practices Act and the UK Bribery Act.

- **Internal Control:** Alleged incidents of bribery or corruption are reported primarily through ASMPT's whistleblowing channels. All ethics-related cases are subsequently reviewed by the Board and the Audit Committee, with management evaluating any potential impact on the Group's books, records and internal controls.

Communication and Awareness

ASMPT ensures that the principles of its Code of Business Conduct are communicated effectively to both internal and external stakeholders.

- **Internally,** the Group uses a variety of communication channels – including the intranet portal, notice boards, the corporate website and regular compliance communications – to promote awareness and understanding of ethical requirements. As part of the orientation programme, all employees –

including part-time and contract staff – attend a compliance briefing on the Code and related policies. Regular training sessions on anti-corruption, ethics and integrity are also conducted for employees and members of the Board of Directors, while staff in higher-risk roles are required to submit annual compliance confirmations and declare any conflicts of interest.

- **Externally,** ASMPT's expectations are formalised in the Supplier Code of Conduct, which is publicly available on the Group's website to ensure transparency and foster trust. Vendors are required to acknowledge and accept the Code's requirements. In addition, the Group completes both the Facilities Self-Assessment Questionnaire (SAQ) and the Corporate SAQ on the Responsible Business Alliance (RBA) online platform, providing customers with direct access to verify ASMPT's compliance information.

Whistleblowing Policy

- **Legal Requirements and Industry Practice:** ASMPT's Whistleblowing Policy complies with leading international and national standards, including the Sarbanes-Oxley Act 2002, the EU Whistleblowing Directive, the Hong Kong Stock Exchange (HKEX) Corporate Governance Guide for Boards and Directors, and applicable data protection laws across all relevant jurisdictions. The Policy is reviewed and updated regularly to ensure continued alignment with evolving legal, regulatory and governance requirements.
- **Reporting Policies and Mechanism:** As part of ASMPT's compliance framework, the Whistleblowing Policy provides secure and confidential channels for employees and external business partners to report actual or suspected misconduct, including fraudulent acts, financial irregularities or other ethical breaches.

ASMPT has an advanced online whistleblowing platform to make reporting more accessible and efficient. The system is organised by region to ensure compliance with local data protection and whistleblowing regulations, and allows for anonymous submissions.

- **Maintenance of confidentiality and impartiality:** The Whistleblowing Policy and related reporting channels are administered by ASMPT's Compliance Office, operating under the Group's Legal Department. The Compliance Office reports investigation findings to the Audit Committee and provides the Board of Directors with quarterly updates on cases arising from whistleblowing reports.

The Audit Committee supports the Board in overseeing the adequacy and effectiveness of the fraud risk management framework, associated policies and processes. This governance structure is designed to function with independence, confidentiality and impartiality, ensuring that all investigations are conducted fairly and without influence.

- **Encourage a 'Speak Up!' environment:** ASMPT actively promotes a culture of openness, integrity and accountability. Awareness materials – includ-

ing updated Whistleblowing Policy posters highlighting whistleblower protection – have been distributed across the Group to encourage employees to speak up without fear of retaliation or adverse consequences.

During the Reporting Period, one legal case relating to corrupt practices was recorded. Further information on this case is publicly available on the Hong Kong Independent Commission Against Corruption (ICAC) website.

Ethical Awareness Campaigns

To reinforce ethical conduct in day-to-day business activities, the Compliance Office issues reminders on a regular basis during the year, and especially during festive seasons such as Christmas and Chinese New Year. These communications highlight the requirements of the Gifts and Entertainment Policy and remind employees to remain vigilant to potential compliance risks.

Key messages include:

- **Adhering to established limits** on accepting gifts and entertainment.
- **Seeking prior approval before offering gifts or entertainment to external parties.**
- **Recognising** that even seemingly harmless gestures may be perceived as improper or corrupt practices.

The awareness initiative "Is It Worth It? The Real Cost of Bribery" underscores that engaging in bribery – whether giving or receiving – carries serious personal and organisational consequences and is never worth the cost.

One of ASMPT's governance projects

Annual Anti-Corruption Training

ASMPT conducts mandatory annual training for all employees on the ethical standards expected of them, with a strong focus on anti-corruption. The training reinforces the principles outlined in the Anti-Corruption Policy, the Code of Business Conduct and the Gifts and Entertainment Policy.

The programme ensures that employees are able to:

- **Recognise and manage situations** that may present corruption risks.
- **Understand the prohibition of payments** or benefits that could be perceived as improper.
- **Follow the correct process** for offering authorised benefits to external parties in compliance with Company requirements.

Refresher sessions and targeted communications are provided as necessary, helping employees apply these standards consistently in their daily work and decision-making.

One of ASMPT's governance projects

3.4

Product Responsibility

ASMPT is committed to delivering products that meet the highest standards of quality, safety and environmental responsibility. In response to the rigorous demands of customers, regulators and industry standards, we pursue excellence at every stage of product design, manufacturing and delivery.

Our Approach

ASMPT aims to exceed industry benchmarks for Overall Equipment Efficiency (OEE) through close collaboration with customers, continuous innovation and a strong focus on quality improvement. By combining advanced engineering capabilities with responsible manufacturing practices, we ensure that our products contribute to greater performance, reliability and sustainability across the electronics value chain.

- **Design phase:** Through internal design programmes, ASMPT integrates stringent quality and environmental standards into every stage of product development. This approach ensures that all products are designed to be efficient, reliable and fully compliant with customer expectations and applicable regulatory requirements.
- **Product safety:** Product safety is non-negotiable at ASMPT. All products are designed and manufactured to meet the highest safety standards and regulatory requirements. Our Quality and Reliability departments conduct extensive testing and secure all required certifications before products are delivered to customers.
- **Issue management:** ASMPT's field service teams promptly address any product-related issues raised by customers. We have a process workflow and template to ensure a closed loop feedback from our customer's site back to ASMPT for prompt quality outage management, as well as for continuous best practice improvements. This structured process ensures timely responses, effective corrective action and supports continuous improvement across the product lifecycle.
- **Scope 3 Product Impact:** Recognising that the majority of ASMPT's environmental footprint lies within Scope 3 Category 11 "Use of Sold Product", the Group places particular emphasis on product

responsibility. By designing equipment that is energy-efficient, durable and compatible with circular economy principles, ASMPT helps customers reduce the carbon emission from their operations. Please refer to Section 4.1 "Decarbonisation Initiatives" for detail Scope 3 actions.

- **Quality Management:** ASMPT has achieved ISO 9001 Quality Management System certification across key business locations in China, Germany, the UK, the USA, Singapore and Malaysia, demonstrating the Group's commitment to consistent quality standards and continuous improvement worldwide.
- **Intellectual Property Compliance:** ASMPT complies with all applicable intellectual property (IP) laws and regulations in the jurisdictions where it operates, including those relating to patents, trademarks, copyrights and trade secrets. The Group's IP portfolio is reviewed and updated regularly to ensure that registrations, renewals and protections remain valid and effective.

Internal policies govern the use and safeguarding of confidential information, inventions, trade secrets and copyrighted materials. Employees, contractors and business partners are required to sign non-disclosure agreements (NDAs) where appropriate, ensuring the secure handling and protection of proprietary information.
- **Employee Awareness and Advice:** The Group provides regular training to employees on IP rights and the responsible use of proprietary information, while emphasising the importance of respecting third-party IP. Employees in relevant functions receive targeted guidance and support to ensure that IP is managed and protected responsibly across all operations.
- **Technology and Cybersecurity Measures:** ASMPT employs secure IT systems and data protection measures to safeguard proprietary and confidential information. Digital rights management (DRM) tools are used to monitor and control access to sensitive content, supported by regular audits and risk assessments that identify and address potential vulnerabilities in intellectual property protection.

- **Enforcement and Risk Management:** Clear procedures are in place for reporting and addressing IP infringements, including the pursuit of legal action where required. ASMPT actively monitors the market for any unauthorised use of its IP and takes appropriate enforcement measures in collaboration with industry partners and relevant authorities to protect its rights and safeguard innovation.

Measurable Success

During the Reporting Period, no products sold or shipped were subject to recalls for safety and health reasons.

3.5 | Supply Chain Management

ASMPT regards its suppliers as vital partners in creating long-term value. Effective supply chain management is therefore essential to ensuring operational efficiency, driving innovation and meeting evolving market demands. Through close collaboration, ASMPT fosters a shared commitment to ethical, environmental and safety standards across its global supply network.

Supplier Management

ASMPT works with more than 2,500 suppliers and external manufacturing vendors (EM vendors) globally. Suppliers are selected through a transparent and equitable process based on five core criteria: quality, cost, delivery, service and technology.

- **Supplier classification:** To strengthen resilience, suppliers and EM vendors are classified into three categories according to their roles and capabilities:

Certified Strategic Suppliers (CSS)

Provide essential components, respond rapidly to capacity changes and demonstrate strong performance in technology, vendor-managed inventory and on-time delivery.

Certified Preferred Suppliers (CPS)

Consistently meet demand within lead times of one to three months and maintain high standards of quality, delivery and inventory control.

Approved Firefighter Suppliers (AFS)

Supply specific items at short notice – often at higher cost – and are critical during periods of rapid market growth when demand exceeds capacity.

- **Continuous improvement:** Critical suppliers and EM vendors undergo quarterly performance reviews against defined expectations. The ASMPT Procurement – Suppliers Portal facilitates two-way communication, performance tracking, feedback exchange and market forecast updates. This structured process enhances operational efficiency, strengthens delivery reliability and improves inventory management across the supply chain.

Supplier Code of Conduct (SCoC)

- **Governance and Transparency:** All new suppliers are required to endorse ASMPT's Supplier Code of Conduct, while existing suppliers reaffirm their commitment on an annual basis. The SCoC is aligned with ASMPT's Code of Business Conduct and reviewed annually to reflect regulatory updates and industry developments. It is publicly available on ASMPT's corporate website to ensure full transparency.
- **Social and ethical standards:** The SCoC incorporates the social and ethical principles of the Responsible Business Alliance (RBA). These include respect for employees, fair working hours, wages and benefits, non-discrimination, freedom of association, occupational health and safety, and anti-money laundering. Major suppliers are required to adhere to these principles by signing ASMPT's SCoC.
- **Environmental Responsibility:** The SCoC requires suppliers to comply with statutory and international environmental protection standards, such as ISO 14001. This encompasses key areas including pollution prevention, hazardous sub-

stance management, air emissions control and waste treatment. Suppliers must maintain robust environmental controls to minimise their impact and drive continuous improvement in environmental performance.

- **Responsible Sourcing of Minerals:** Suppliers are required to conduct due diligence on the sourcing of conflict minerals – specifically tantalum, tin, tungsten, gold (3TG) and cobalt – to ensure that these materials do not originate from conflict-affected or high-risk areas. This due diligence, carried out in line with the RBA's Responsible Minerals Initiative (RMI), extends throughout the supply chain to promote ethical and responsible sourcing practices.
- **Scope 3 Supply Chain Impact:** ASMPT recognises that upstream Scope 3 emissions contribute a significant portion of the Group's overall carbon footprint. To address this, ASMPT works closely with suppliers to enhance transparency, reduce greenhouse gas emissions and promote responsible sourcing across all procurement activities.

This includes encouraging energy-efficient operations, the sustainable use of materials and strict compliance with environmental regulations. For more details on our Scope 3 actions, please refer to 4.1 "Decarbonisation Initiatives".

The Result: Transparent and Responsible Supply Chains

ASMPT's Purchasing and ESG teams work closely together to conduct annual due diligence on supplier compliance with the SCoC. Each year, a significant proportion of suppliers complete self-assessment questionnaires, while high-risk suppliers receive detailed assessments, and non-compliant suppliers must take corrective actions.

Comprehensive records are maintained to ensure transparency, traceability and accountability across the supply chain. By aligning supply chain management policies with international standards, and by maintaining diligent monitoring and a culture of continuous improvement, ASMPT ensures a responsible and resilient supply chain that supports long-term growth and sustainability.

3.6 | Cybersecurity

In an era of rapid technological innovation, cybersecurity is critical to ASMPT's global operations. Robust cyber resilience protects the Group's systems from risks such as cyberattacks and data breaches, safeguarding both business continuity and stakeholder trust.

Information Security Management Systems

ASMPT's cybersecurity framework is aligned with internationally recognised standards, including ISO 27001, ISO 27018, the General Data Protection Regulation (GDPR) and the Trusted Information Security Assessment Exchange (TISAX). The Group's IT Security Policy is reviewed and updated regularly to address emerging risks and evolving technologies.

Cybersecurity measures are continuously assessed and strengthened through a range of initiatives:

- **Regular assessments** of cybersecurity maturity and risks to drive proactive improvements.
- **Deployment of advanced tools** across networks, endpoints and applications to build a fortified defence against threats.
- **Proactive monitoring and rapid-response protocols** for critical incidents to ensure effective detection and mitigation.

- **Annual penetration testing** to simulate cyberattacks and validate the resilience of ASMP's security systems.

- **Regular security audits**, including internal vulnerability scans and annual assessments conducted by an external partner.

HR Cybersecurity and Data Protection

ASMP's Global People System (GPS) aligned with ISO 27001, ISO 27017, ISO 27018 and ISO 27701. Detailed policies ensure the secure and compliant collection, storage, processing, transmission and sharing of personal data. Contractual agreements within the Group and with external partners further safeguard access to confidential employee information.

The GPS protects employee data through four key measures:

- **Physical security:** Access is tightly controlled through security personnel and multi-layer authentication.

- **Data integrity:** Dedicated storage tenants provided by the service provider prevent unauthorised access and ensure data segregation.

- **Data encryption:** All data is encrypted both at rest and in transit to protect against potential breaches.

- **Network security:** Employees connect via TLS-encrypted channels to prevent eavesdropping, tampering or message forgery.

- **Data breach response plan:** All business units maintain a data breach response plan, supported by Group-wide incident response protocols. These ensure that any security incidents are managed promptly, consistently and in a fully documented manner.

Measurable Success

During the Reporting Period, the Group did not receive any complaints regarding breaches of customer privacy or the loss of customer or employee data.



SCIENCE BASED TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

**BUSINESS
AMBITION FOR 1.5°C**  

4

Minimising Environmental Impact



Highlights 2025

- Focus on Scope 3 Emissions
- Science Based Targets initiative (SBTi) Commitment

Driving Scope 3 Ambition, Shaping a Sustainable Value Chain

Minimising environmental impact is a core pillar of ASMPT's sustainability strategy. We align our actions with global climate goals by advancing decarbonisation, expanding the use of renewable energy and conserving natural resources. In 2025, we placed particular emphasis on Scope 3 emissions, recognising their importance for long-term value creation. By embedding environmental considerations into our strategy, operations and partnerships, we are driving measurable progress across our entire value chain.

Our actions and strategies on minimising environmental impact are aligned with the following SDGs:



How Do We Do This?

- **Committed to net-zero for Scopes 1 and 2 by 2035**, with 6 different carbon reduction levers.
- **Reduced Scope 1 and 2 emissions by 2%** compared with 2024, driven by cleaner fuel adaptation and operational optimisation.
- **Increased the share of renewable energy**, with **22% of electricity sourced from green providers in 2025**.
- **Expanded on-site renewable energy generation** at a key location, expected to generate over **1700 MWh of electricity annually**.
- **Conducted comprehensive Scope 3 inventory calculations** across all 15 GHG Protocol categories.
- **The SBTi has approved ASMPT's near-term Scope 1, 2 & 3 emission reduction targets** supported by detailed baselining calculations and extensive cross-functional consultations.
- Ensured that **major sites are certified to ISO 14001 and ISO 50001**, supported by regular audits and continuous improvement programmes.
- **Achieved a 15% hazardous waste recycling rate** and **reducing non-hazardous waste intensity by 12%** compared to 2024.
- **Reduced packaging material use by 23%** compared with 2024, with **FSC- and PEFC-certified materials** adopted at key production sites.



“Addressing Scope 3 requires collaboration and innovation across the entire value chain. By partnering with suppliers and customers, we can create solutions that lower emissions, improve efficiency and strengthen our resilience and competitiveness, ensuring that ASMPT plays its part in driving the systemic changes needed to meet global climate goals.”

Guenter Lauber, Executive Director, Executive Vice President,
Group Chief Strategy and Digitalisation Officer &
Chairman of the Group's SMT Solutions Segment

4.1 Decarbonisation Initiatives

As stated in preceding years, ASMPT is committed to achieving net-zero across Scopes 1 and 2 by 2035. With our Scope 1 and 2 decarbonisation efforts well underway, in 2025 we focused on Scope 3 decarbonisation initiatives. This also aligns with the growing customer demand for sustainable products, stricter global disclosure standards, and the need to address climate risks and energy security through proactive means.

During the Reporting Period, ASMPT also committed to set near-term Group-wide emission reductions in line with climate science with the SBTi, marking an important milestone on our path towards setting longer term goals that include Scope 3 emissions. We commit to a 63.2% reduction in Scope 1 and 2 absolute emissions from a 2020 base year¹ and a 37.5% reduction in

Scope 3 absolute emissions by 2035 from a 2021 base year. These near-term targets have been validated by the SBTi.

To develop and achieve the Scope 3 target, we constructed a robust evidence base, including comprehensive Scope 3 inventories, detailed product carbon footprint calculations and extensive cross-functional consultations across the organisation.

To ensure consistency with SBTi criteria, we will review, and if necessary, recalculate and revalidate our near-term target, at a minimum of every 5 years. ASMPT's ESG Team will lead this exercise and update the Board, who will review and monitor progress made against the decarbonisation goals and targets.

Our Scope 1 and 2 Emissions Reduction Journey

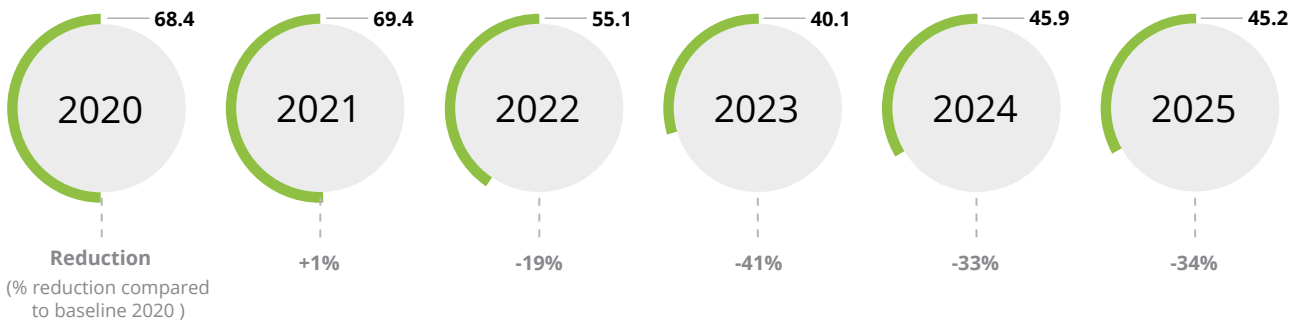
Since adopting 2020 as the baseline year with Scope 1 and 2 emissions, ASMPT has demonstrated steady progress in its decarbonisation efforts. We track our performance against two distinct frameworks. As at 31 December 2025, under our internal net-zero approach, our emissions decreased by 34% (from 68.4 ktCO₂e to

45.2 ktCO₂e). This performance exceeds our Phase 1 target of a 30% reduction by 2026. As regards our SBTi validated near-term targets, we recorded a 24% reduction in emissions (from 68.8 ktCO₂e to 52.9 ktCO₂e).

We have updated our Scope 1 and 2 emission factors to align with International Energy Agency (IEA) standards, and restated our historical GHG emission values. This refinement ensures our reporting remains accurate and follows international best practice.

Scope 1 and 2 Greenhouse Gas Emissions

ASMPT Limited, 2020 – 2025 in ktCO₂e



¹ ASMPT will continue to pursue our 2035 net-zero target using our internal approach, which was developed based on previous SBTi criteria, government climate plans, the Group's strategic business assumptions, investment strategies, and other pertinent factors. Simultaneously, we also commit to achieve the near-term Scope 1 and 2 targets validated by SBTi in accordance with their latest standards.

Key Reduction Strategies

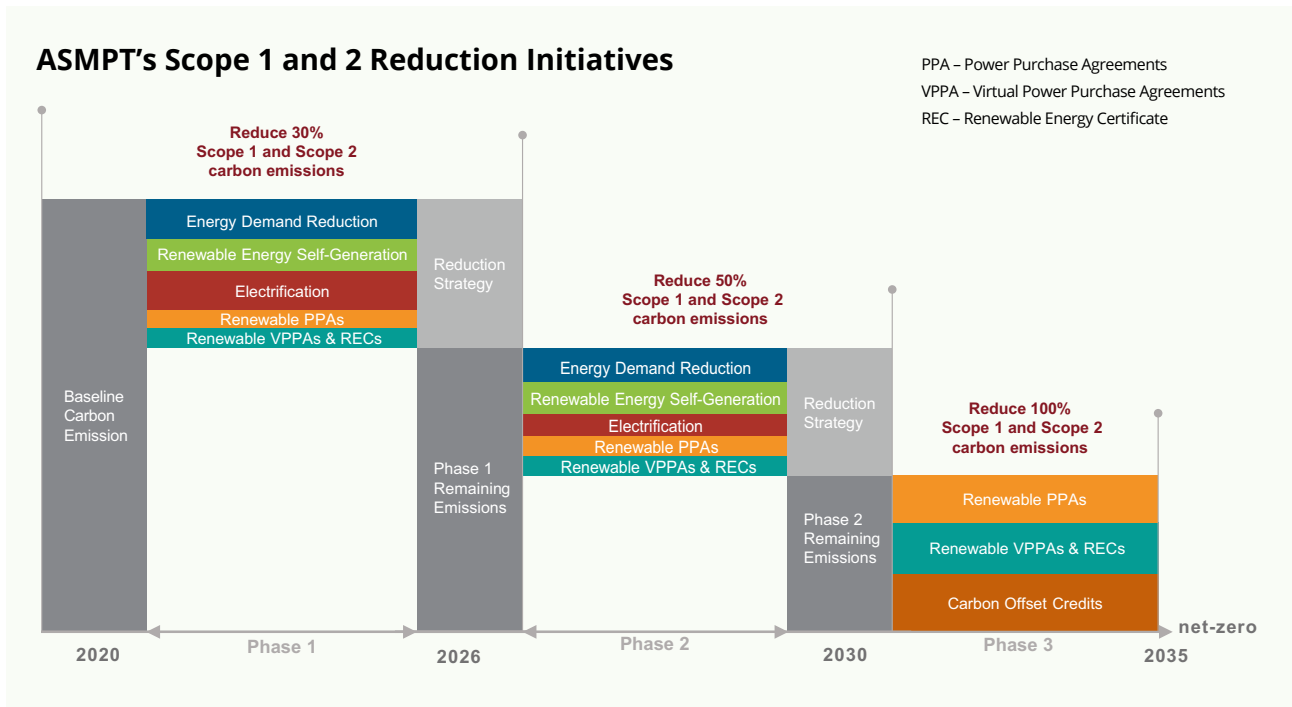
Year	Initiatives	Scope 1 & 2 Emissions (% reduction compared to baseline ²)
2020	<ul style="list-style-type: none"> Established 2020 as the baseline year for Scope 1 and 2 emissions net-zero target. 	68.4 ktCO ₂ e
2021	<ul style="list-style-type: none"> Installed smart control system for building equipment in Singapore and China plants Identified and repaired compressed air leaks in Singapore and China plants. 	69.4 ktCO ₂ e (+1%)
2022	<ul style="list-style-type: none"> Installed solar panels and upgraded to energy-efficient equipment in the Singapore plant Replaced high-energy-consuming split units with air handling units in the China plant. 	55.1 ktCO ₂ e (-19%)
2023	<ul style="list-style-type: none"> In Singapore, addressed the majority of Scope 2 emissions via renewable energy certificates In Munich, renewable electricity accounted for the bulk of energy consumption Installed heat recovery system in machinery at China plant Installed solar panels at the China plant Installed Facilities Management Control System in Singapore plant 	40.1 ktCO ₂ e (-41%)
2024	<ul style="list-style-type: none"> Achieved 100% renewable electricity and gas usage at the UK site Reached approximately 90% renewable energy usage at a China plant Installed heat recovery systems for machinery in China plant Conducted multiple rounds internal Sustainable Product Workshops 	45.9 ktCO ₂ e (-33%)
2025	<ul style="list-style-type: none"> Committed to SBTi near term target Installed a solar photovoltaic generation system in the Malaysia plant Commissioned a rooftop solar power PPA project in a China plant 	45.2 ktCO ₂ e (-34%)

²The percentage of emission reduction disclosed is calculated based on ASMPT's internal net-zero target approach.

Decarbonisation Strategy for Scope 1 and 2

to reduce our carbon emissions by 30% during Phase 1 (2020-2026), by 50% during Phase 2 (2026-2030), and to reach 100% by Phase 3 (2030-2035).

To reach our 2035 Scope 1 and 2 net-zero target, the Group has outlined three distinct decarbonisation milestones. Using 2020 as the baseline year, we seek



Our approach is built on six strategic levers, prioritised based on effectiveness, industry best practice, stakeholder expectations and required investment.

Each major site has assessed these levers and developed tailored action plans to ensure consistent, measurable progress.

Energy Demand Reduction	Prioritise equipment upgrades to efficient, low-emission alternatives; enhance production efficiency and optimise facility energy systems.
Renewable Energy Self-Generation	Install on-site renewables, such as photovoltaic systems, to boost energy independence and cut reliance on fossil fuels.
Electrification	Replace fossil fuel equipment with electronic options where feasible, including in-plant heating systems and vehicle fleet.
Renewable PPAs	Enter PPAs for 100% renewable energy to secure clean sources and support market growth.
Renewable VPPAs & RECs	Use VPPAs and REC in areas without direct PPAs to meet renewable targets.
Carbon Offset Credits	Purchase credits from verified projects for residual emissions, aligning with our net-zero target

■ **Lever 1- Energy efficiency:**

- Ongoing investment in high-efficiency equipment and optimised energy management systems.
- In 2025, a China plant upgraded 20 air conditioning units to high-efficiency models, all certified with China Energy Label Grade 1 ratings. This project saved approximately 65,394 kWh annually, demonstrating ASMPT's commitment to operational efficiency.

■ **Lever 2- On-site renewable generation:**

- Expansion of photovoltaic and other renewable installations.
- In 2025, we successfully installed a solar photovoltaic generation system in our Malaysia facility. With a capital deployment of over US\$900,000, the system is expected to generate over 1700 MWh of electricity and reduce about 1,200 tonnes of GHG emissions annually.

■ **Lever 3- Electrification:**

- Phasing out fossil fuel-based systems in favour of electric alternatives, including heating systems and fleet vehicles.
- In 2025, we successfully transitioned our UK plant's entire passenger vehicle fleet from fossil fuel and hybrid cars to fully electric vehicles. Building on this achievement, our next strategic step involves electrifying all trucks in the UK plant.

■ **Lever 4- Renewable PPAs:**

- Securing long-term Power Purchase Agreements for 100% renewable electricity supply.

- In 2025, a China plant commissioned a rooftop solar power PPA project, successfully installing photovoltaic panels over 2,900 m² of rooftop space. This installation is expected to generate approximately 650 MWh of clean electricity annually. Excess power will be sold back to the grid, enabling ASMPT to contribute renewable energy to the local community.

■ **Lever 5- VPPAs & RECs:**

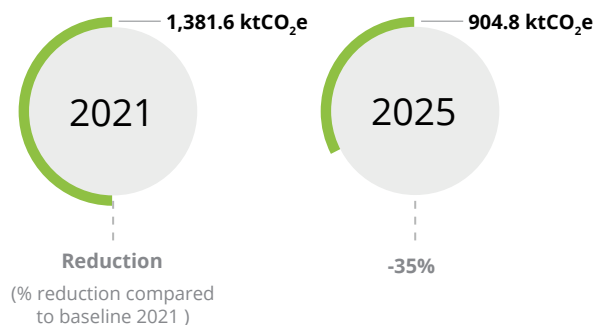
- Utilising Virtual Power Purchase Agreements and Renewable Energy Certificates in regions where PPAs are not available.
- Plants in Germany, China, the UK, and Singapore have procured Renewable Electricity Certificates (REC) to offset their electricity consumption. These RECs originate from diverse green energy sources including hydropower, solar power, and wind energy. Our UK plant has acquired Renewable Gas Guarantees of Origin to address inevitable gas consumption. This gas certification scheme feeds renewable biogas into the national gas grid, with the entire process verified and recorded by accredited third-party organisations to ensure transparency and compliance with renewable energy standards.

■ **Lever 6- Carbon offsets:**

- The Group actively monitors green technology developments and regularly reviews our low-carbon transition plan. For hard-to-abate and residual emissions, we will consider using verified, high-quality carbon offset projects to compensate as the final option.

Decarbonisation Strategy for Scope 3

Scope 3 represents the largest share of our carbon footprint and forms the core of our environmental programme for 2025 and beyond. By addressing value



chain emissions, we aim to enhance product performance, strengthen resilience in collaboration with suppliers and customers, and create measurable climate impact beyond our direct operations.

In accordance with SBTi's requirements regarding ASMPT's commitment to a 37.5 % reduction in Scope 3 absolute emissions by 2035 from our 2021 baseline³, we calculated and assessed our GHG emissions in 2021, identified material emission categories, and investigated possible reduction actions. Comprehensive data packages and calculations were also prepared for the SBTi validation process.

³ Only Category 1 and 11 are accounted for in the near-term reduction target as they cover the most significant part of our emission profile.

Why Now?

Addressing Scope 3 emissions lies at the heart of ASMPT's sustainability ambition. By tackling value chain emissions, we not only improve the efficiency and sustainability of our products but also meet the growing expectations of customers, investors, regulators and employees. ASMPT views this focus as both an ethical responsibility and a strategic opportunity to ensure long-term competitiveness and sustainable growth.

Scope 3 Profile

In accordance with the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, we identified 13 categories that are applicable to the Group. Category 10 "processing of sold products" is not applicable to us since our products do not require further processing action, and Category 14 "franchises" is likewise inapplicable at the Group has no franchises.

Within the 13 applicable categories, Category 1 "purchased goods & services" and Category 11 "use of sold products" are the key emissions hotspots, which cover a significant portion of the Group's emission profile during the reporting year.

For Category 1, most of the purchased goods and services are related to electrical, electronic and mechanical parts. Spend-based approach was adopted to calculate the emissions, with the emission factors referenced from the US Environmentally-Extended Input-Output (USEEIO) database.

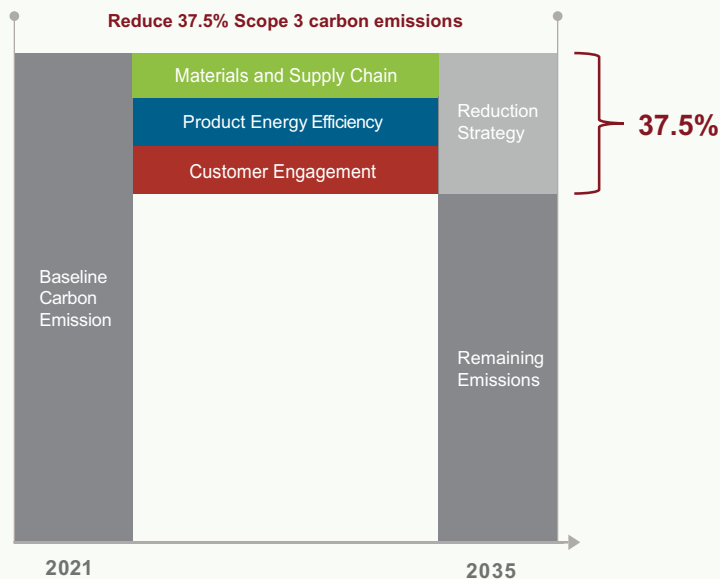
For Category 11, all products sold by the Group in 2025 are taken into consideration. The energy used by each product is calculated based on its power rating, expected hours of operation, and expected lifespan.

Scope 3 Decarbonisation Levers

We have developed and established internal Scope 3 targets around key operational initiatives and decarbonisation levers that support our overall 2035 reduction target. These targets focus on collaboration, innovation and engagement across our supply chain, product design and development, portfolio management, and customer engagement.

To develop and work towards these internal Scope 3 emissions reduction targets, the ESG Team collaborated with the Group's Supply Chain Management (SCM), Research & Development (R&D), Product & Portfolio Management (PPM) and Customer Relationship Management (CRM) teams to align on target timeframes, supported by strategies across the business segments. We have identified gaps and developed enabling tools and collated resources to help each team establish KPIs and implement actionable workplans, ensuring a holistic, structured and pragmatic approach to Scope 3 decarbonisation. Going forward, the ESG team will continue taking the lead to coordinate and drive the ongoing internal reviews and discussion sessions to sustain the momentum and progress around Scope 3 emission reductions.

ASMP T's Scope 3 Reduction Initiatives



Materials and Supply Chain

Achieved through supplier collaboration, adoption of sustainable materials, and optimisation of logistics and transportation.

Product Energy Efficiency

Driven by design enhancements, advanced efficiency technologies and lifecycle performance improvements.

Customer Engagement

Supporting renewable energy adoption, efficient operation, and responsible product use throughout the customer base.

■ Lever 1 Materials and Supply Chain:

• Product Carbon Footprint:

As part of our portfolio baselining exercise, we developed a Product Carbon Footprint (PCF) methodology incorporating the actual bill of materials, and developed an activity-based PCF dataset. This can then be applied to all relevant products.

We will also enhance the life cycle assessment (LCA) process by review and adoption of standards such as ISO 14040 principles. These will all contribute towards enhanced material usage and circularity of our products.

• Supply Chain Management:

We require suppliers to establish and maintain controls to minimise their environmental impact, reduce their operational carbon emissions, and continuously improve their environmental protection measures.

■ Lever 2 Product Energy Efficiency

- We are focused on continually and significantly improving the energy efficiency of key ASMP T products.
- We conducted internal Sustainable Product Workshops for our global R&D and PPM teams, which resulted in valuable outcomes such as identifying five sustainability-critical product attributes to guide future design and sustainable product development decisions.

■ Lever 3 Customer and Industry Engagement

- We will regularly engage customers on sustainable energy pathways, developments, best practices and resources. Our customers adopting sustainable energy to power their facilities not only reduces ASMP T's Scope 3 emissions, but can also lead to significant benefits to their own emissions and the industry as a whole.

- **Semiconductor Climate Consortium (SCC):**

As a founding member of the SCC and former leader of its Scope 2 Working Group, ASMPT actively drives collective action to reduce emissions and to expand access to low-carbon energy across the value chain. These efforts are a key pillar of ASMPT's Scope 3 reduction efforts, by helping stakeholders upstream and downstream in our value chain to access low-carbon energy.

Other initiatives

In the Netherlands, we introduced a comprehensive bike leasing scheme to promote sustainable commuting. Under this programme, ASMPT subsidises a part of the lease fees, enabling employees to access brand-new bicycles. The all-inclusive package covers insurance, maintenance, follow-up service, and roadside

assistance for complete peace of mind. After a certain lease period, employees can even purchase the bike outright. This programme encourages greener commuting methods among our workforce, benefiting Scope 3 Category 7 emissions.

Opportunities Ahead

Taking bold action on Scope 3 brings multiple benefits. It enhances the value and competitiveness of our products through low-carbon design and improved efficiency. It strengthens our standing as a trusted partner and responsible industry leader. It helps us attract and retain top talent motivated by tangible climate progress. And it builds investor confidence, demonstrating that ASMPT is future-ready and resilient in a changing regulatory and market environment.

4.2

Internationally Aligned Climate Actions

Governance

Climate risks and opportunities are crucial aspects of our corporate governance, influencing our business planning and decisions to steer our strategy effectively. Governance of climate-related issues follows our overall ESG governance framework, as described in Section 3.1 ESG Governance Structure. The Board and EXCO oversee the Group's approach to climate change, managing associated risks and opportunities as depicted in the Climate Governance Structure diagram.

Through training, seminars and events, our Board has the essential skills and knowledge to effectively oversee the Group's business strategy and resilience, which includes the consideration of climate-related risks and opportunities. The ESG Team, in evaluating the Group's climate-related risk, considers the tradeoffs associated with material climate risk and would report any such risks to the SRRC. This ensures

that material climate-related risks – including physical and transition climate risks – are considered in the Group's strategic decision-making processes. During the Reporting Period, the ESG Team did not observe any material climate risk.

Strategy

Tackling climate change is both a corporate responsibility and a strategic imperative for ASMPT. As a leading provider of semiconductor and electronics solutions, we recognise that our operations and products influence a wide range of industries – from consumer electronics to renewable energy systems. Strengthening climate resilience is therefore integral to our long-term business success. Referencing the International Financial Reporting Standard (IFRS) S2 – Climate-related Disclosures, we have developed a comprehensive climate resilience strategy.

Our Approach to Climate Risk and Opportunity Management

- 1. Risks and Opportunities Identification:** Potential climate-related risks and opportunities are identified through the analysis of global trends, industry dynamics, and ASMPT's operational footprint. This process involves cross-functional collaboration across relevant business units.
- 2. Scenario Pathway Selection:** Considering the nature of our business, geographic distribution, and data availability, we have selected two scenario pathways- low GHG emissions scenario and high GHG emissions scenario. The low GHG emissions scenario simulates a potential future pathway for the economy assuming the successful transition and introduction of climate policies. Meanwhile, the high GHG emissions scenario takes into account how the economy could look in the absence of additional climate policies beyond those in place today.
- 3. Climate Scenario Assessment:** Scenario analysis is used to simulate plausible future outcomes and assess the likelihood and magnitude of potential operational and financial impacts.

- 4. Financial Impact Evaluation:** The financial implications and administrative requirements associated with identified risks and opportunities are reviewed to determine materiality and key influencing factors. We have evaluated the qualitative financial impact of the climate risks and opportunities. We will disclose the quantitative financial impacts when applicable.
- 5. Mitigation Response:** Risks with significant strategic or financial implications require comprehensive mitigation strategies and action plans to effectively manage the risks and capture opportunities.

Climate Risk and Opportunity Identification

Our scenario analysis began by identifying the most critical climate risks and opportunities for the Group's operations and value chain. To ensure comprehensive coverage, during the Reporting Period, we reevaluated the risk impact, took into account the financial value at risk, impacted business segments and geographical locations and updated the risk table. We also assessed these risks and opportunities across three timeframes: short term (up to 5 years), medium term (5-10 years), and long term (beyond 10 years).

Key Climate Risks

Risk Types	Affected Time Period	Impacted Areas	Negative Financial Impact Description	Mitigation Measures
Acute Physical Risk				
Extreme weather events (including flooding and hurricane)	Short-term	<ul style="list-style-type: none"> • ASMPT's Operations • Upstream • Downstream 	More frequent and severe extreme weather events – such as storms and floods – could disrupt operations and supply chains, particularly at coastal factories. This may result in higher operating costs due to facility damage, downtime, and logistics interruptions, as well as increased insurance premiums and potential revenue loss from delayed deliveries.	<ul style="list-style-type: none"> • Engage third-party expertise to assess the risks and insure risky assets. • Formulate emergency contingency plans for typhoons and heavy rainfall to safeguard equipment and maintain normal operations.
Chronic Physical Risk				
Rising temperatures and sea levels	Long-term	<ul style="list-style-type: none"> • ASMPT's Operations • Upstream • Downstream 	Rising temperatures and sea levels may affect infrastructure integrity and operational efficiency. Consequences include higher costs for alternative sourcing, elevated cooling and energy costs, the need for facility safeguarding or relocation, reduced asset values in high-risk areas, and higher compliance costs associated with adaptive measures.	Monitor the climate trends and incorporate any material impacts into our infrastructure development plans and decision-making.
Droughts and water stress			Water is required for our production and operation activities. Water shortage may lead to production disruptions and impact critical operations. These disruptions may reduce revenue, increase capital expenditures for water infrastructure, and potentially force costly facility relocations to water-abundant regions.	Regularly assess our major manufacturing and R&D facilities to ensure they are not located in any very high-water risk area, as defined by the World Resources Institute (WRI)
Transition Risk- Policy and Legal Risk				
Mandatory emissions disclosures	Short to medium-term	<ul style="list-style-type: none"> • ASMPT's Operations • Upstream • Downstream 	New mandates for disclosures, emissions targets, and carbon taxes from regulators, stock exchanges, or customers could result in increased compliance costs due to enhanced reporting requirements, emissions auditing, and alignment with stricter legal frameworks.	Pre-empt such requirements by committing and disclosing clear decarbonisation targets and pathways aligned with global standards.
Implementation of carbon pricing and taxes			Carbon taxes or penalties for non-compliance could lead to direct financial penalties and increased operating costs, while failure to meet requirements may result in reputational damage impacting revenue and market competitiveness.	Review and assess historical data, analyse updates in disclosure requirements, and develop strategy to facilitate future sustainability disclosures.

Risk Types	Affected Time Period	Impacted Areas	Negative Financial Impact Description	Mitigation Measures
Slow progress in decarbonisation targets in countries where ASMPT operates	Medium to long-term	<ul style="list-style-type: none"> • ASMPT's Operations 	Slow decarbonisation of local electricity grids could constrain ASMPT's ability to achieve its emission reduction targets, resulting in higher costs for renewable energy sourcing or carbon offsetting.	<p>Explore renewable energy and other alternatives to reduce the reliance on local electricity grids.</p> <p>Proactively lead initiatives such as the SCC to increase low-carbon energy access and availability where we operate.</p>
Transition Risk- Technology Risk				
Uncertainty of green technology advancement	Medium-term	<ul style="list-style-type: none"> • ASMPT's Operations • Upstream 	Uncertainty surrounding emerging green technologies – including investment risks, time to market, and the ability to meet demand – may increase R&D expenditure and delay revenue generation. Unproven technologies carry the risk of stranded costs, while slow adoption could erode competitiveness and market share.	Invest in R&D to ensure ASMPT leads green innovation. This involves training our R&D team, integrating sustainability into our technology plans, and building partnerships with universities and customers to advance R&D projects.
Cost increases and supply shortages for magnets and rare earth elements	Short to medium-term	<ul style="list-style-type: none"> • ASMPT's Operations • Upstream • Downstream 	Rising demand for magnets and rare earth elements could drive up material costs and disrupt supply chains, affecting the cost competitiveness of ASMPT's products. Shortages may require higher-cost sourcing, increasing operating expenses and impacting revenue.	Diversify rare elements' supply chain and include climate-related clauses to protect against future supply disruptions and price volatility.
Transition Risk- Technology Risk				
Customers are requesting more energy-efficient products	Short to medium-term	<ul style="list-style-type: none"> • ASMPT's Operations • Downstream 	Failure to meet growing demand for energy-efficient equipment could reduce sales and customer retention. Over time, limited innovation in energy efficiency could harm ASMPT's reputation, constrain opportunities, and reduce competitiveness.	Operate multiple R&D and innovation centres to pioneer green and energy-efficient product designs that fulfil customers' needs.
Increasing need for complex product portfolio on sustainable products				
Increasing need for greener supply chain	Short to medium-term	<ul style="list-style-type: none"> • ASMPT's Operations • Upstream 	Sourcing environmentally friendly components may raise procurement and capital costs, while retooling production lines could increase expenditure. Limited availability of sustainable materials could also cause supply chain delays and associated revenue losses.	<p>Explore low carbon footprint product designs, and integrate emissions considerations into supply chain planning.</p> <p>Specific enquiry and requirement regarding sustainable materials are listed in our quotation request.</p>

Risk Types	Affected Time Period	Impacted Areas	Negative Financial Impact Description	Mitigation Measures
Transition Risk- Reputation Risk				
Perceived lack of investment and leadership in climate action	Short-term	<ul style="list-style-type: none"> • ASMPT's Operations • Upstream • Downstream 	Failure to meet the climate-related expectations of investors, customers, and other stakeholders could damage ASMPT's reputation, weaken investor confidence, and reduce market standing – potentially impacting revenue, share price, and customer loyalty.	<ul style="list-style-type: none"> • Establish clear decarbonisation goals and detail implementation pathway, as disclosed in Section 4.1 Decarbonisation Initiatives. • Regularly communicate our ESG strategy and action plans to stakeholders.
Stigmatisation of semiconductor industry				

Opportunity Type	Opportunities	Time Period	Impacted Areas	Positive Financial Impact Description
Market Opportunity	Business growth and access to new markets with low-carbon technologies	Short to medium-term	<ul style="list-style-type: none"> • ASMPT's Operations • Upstream • Downstream 	Increasing demand for low-carbon technologies, including electric vehicles, charging infrastructure, renewable energy systems, and LEDs create a need for advanced packaging and display technologies. ASMPT's product offerings, being key components of the value chain, can benefit from strong growth in these green sectors. Our advancements in energy-efficient semiconductor packaging could also further increase the Group's market share. For example, our technology supports the development of the automobile industry, ranging from enhancing production of advanced sensors for autonomous driving to enabling integration of various components for automotive connectivity and E-mobility.
Resource Efficiency	Enhance facilities and production processes	Short to medium-term	<ul style="list-style-type: none"> • ASMPT's Operations 	Transitioning to energy-efficient systems, such as chillers, heating, ventilation, and air conditioning can lower energy consumption and operational costs. By leveraging AI technology, we can develop more sustainable product designs with optimised material flow, which will reduce material usage and streamline supply chains and manufacturing processes.
Product Opportunity	Production of low-carbon footprint products	Short to medium-term	<ul style="list-style-type: none"> • ASMPT's Operations • Upstream • Downstream 	<p>Developing more energy-efficient products with lower carbon emissions strengthens product competitiveness, meets customers' needs, and enhances ASMPT's overall branding and reputation among shareholders, employees and customers.</p> <p>For example, providing intelligent manufacturing solutions, including the development of software to enable customers to optimise their utilisation of materials and production processes through automation and digitalisation.</p>
Resilience	Improved operational and financial resilience	Short to medium-term	<ul style="list-style-type: none"> • ASMPT's Operations • Upstream 	Responsible and green sourcing bolsters supply chain resilience, attracts customers and investors, and increases the likelihood of obtaining support from key shareholders. Assessing climate risks enables ASMPT to anticipate potential threats and implement measures to ensure operational resilience.

Climate Scenario Analysis

Climate-related scenario analysis helps organisations assess potential business performance under different future conditions. It explores the potential impacts of physical and transition risks and opportunities over time, guiding strategic decision-making.

The scenarios represent possible development pathways focused on key drivers. They are hypothetical and not forecasts, predictions, or sensitivity analyses. Therefore, scenario analysis does not predict the

Group's future operations or expected results. The results should be viewed as exploratory tools for strategic evaluation, not as definitive indicators of future performance or outcomes.

Conducted and baselined in 2022, we adopted two divergent Shared Socioeconomic Pathways (SSPs) from the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6) as scenario pathways, with time horizon up to 2100 to assess the resilience of our operation against inherent uncertainty.

Selected Climate Scenario Pathways Description and Assumptions

<p>Low GHG Emissions Scenario (SSP1-2.6 pathway)</p>	<ul style="list-style-type: none"> • Rapid reduction in greenhouse gas emissions and achieve net-zero around 2075 • Fewer extreme weather events • Projected global average temperatures may increase by 1.8°C by 2080-2100 • High level of global collaboration on climate action and sustainability • Strengthening of GHG emission related policies and regulations, such as introduction of carbon pricing and carbon tax • Sustainable economic growth with mature low-carbon technologies and more energy efficient products will be expected
<p>High GHG Emissions Scenario (SSP3-7.0 pathway)</p>	<ul style="list-style-type: none"> • Minimal reduction in greenhouse gas emissions, global carbon emissions would double by 2100 • More severe and frequent extreme weather events • Projected global average temperatures may increase by 3.6°C by 2080-2100 • Weak global cooperation with fragmented policies and regional conflicts • Continued reliance on fossil fuels with limited renewable energy adoption • GHG emission related policies and regulations will remain unchanged

Assessment Results

The analysis revealed a broad range of potential climate risks for the Group. These were evaluated and prioritised in consultation with business units and key stakeholders, taking into account both the likelihood of occurrence and the potential positive or negative impacts across short-, medium-, and long-term time horizons.

These insights form an integral part of ASMPT's climate strategy, supporting stronger resilience and the integration of climate risk considerations into strategic and operational planning. Building on this foundation, ASMPT maintains robust environmental management systems to ensure consistent implementation across its global operations.

Assessment Results		
	Scale	Definition
Impact	Critical	<ul style="list-style-type: none"> Sustained loss of market potential / position / reputation Significant impact in long-term competitive edge
	Moderate	<ul style="list-style-type: none"> Some impact on market potential / position / reputation Some impact on long-term competitive edge
	Minor	<ul style="list-style-type: none"> No or minimal impact on market potential / position / reputation No or minimal impact on long-term competitive edge
Likelihood	High	<ul style="list-style-type: none"> High chance of occurrence
	Medium	<ul style="list-style-type: none"> Medium chance of occurrence
	Low	<ul style="list-style-type: none"> Low chance of occurrence

SSP 1-2.6 Low GHG Emissions Scenario		Likelihood		
		Low	Medium	High
Impact	Critical	<ul style="list-style-type: none"> Lack of government-led initiatives Uncertainty about technological advancements 	<ul style="list-style-type: none"> Lack of action affects ASMPT's reputation 	<ul style="list-style-type: none"> Mandatory emissions disclosure Customers require more efficient products Need for greener supply chain
	Moderate	<ul style="list-style-type: none"> Long-term climate change 	<ul style="list-style-type: none"> Need for complex product portfolio Stigmatisation of semiconductor industry Extreme weather incidents 	<ul style="list-style-type: none"> Government imposed decarbonisation targets Magnet and rare earth cost increases
	Minor			<ul style="list-style-type: none"> Carbon pricing & taxes

SSP 3-7.0 High GHG Emissions Scenario		Likelihood		
		Low	Medium	High
Impact	Critical	<ul style="list-style-type: none"> Lack of action affects ASMPT's reputation Need for greener supply chain 	<ul style="list-style-type: none"> Mandatory emissions disclosure Customers require more efficient products 	<ul style="list-style-type: none"> Extreme weather incidents Lack of government-led initiatives Uncertainty about technological advancements
	Moderate	<ul style="list-style-type: none"> Need for complex product portfolio Stigmatisation of semiconductor industry 	<ul style="list-style-type: none"> Long-term climate change Government-imposed decarbonisation targets Magnets and rare earth cost increase 	
	Minor		<ul style="list-style-type: none"> Carbon pricing & taxes 	

Risk Management

Climate-related risks have been integrated into our enterprise risk management framework, maintaining risk registers to identify and monitor key and emerging risks at both corporate and business unit levels. Using this framework, we evaluate and rate the identified climate-related risks based on their level of impact and likelihood. This allows us to prioritise and shortlist the climate-related risks with the most significant impact across its business units.

Under our Three Lines of Defence model, designated risk owners are responsible for developing and implementing appropriate mitigation and adaptation strategies for the identified climate related risk. For details of the Group's risk management and internal controls, please refer to the Corporate Governance Report in the Annual Report 2025.

The Group also maintains a business continuity management framework to address disruptions, including those caused by climate risks such as typhoons, wildfires, and flooding. The framework contains disaster recovery procedures, including actions for resumption and restoration actions. The procedures are regularly reviewed and updated to reflect changes in risk levels, and regular training is provided to ensure all relevant parties are familiar with the latest control and recovery measures.

Metrics and Targets

To proactively contribute to the Paris Agreement, the Group had previously set the goal of achieving net-zero by 2035 for Scope 1 and 2 emissions. In 2025, we also committed to separate Scope 1, 2 and 3 near-term reduction targets that have been validated by the SBTi. Detailed information on these targets, along with the corresponding work plans and progress, can be found in Section 4.1 "Decarbonisation Initiatives".

We track and monitor GHG emissions across our businesses to gain a comprehensive understanding of the Group's climate mitigation performance. For detailed data, refer to the "Appendix — Environmental KPI Performance Table." Currently, climate-related considerations are not factored into our remuneration policy, nor have we implemented internal carbon pricing mechanism. We remain open to adopting these approaches in the future when deemed applicable.

4.3

Environmental Management

ASMPT operates a robust environmental management system across all major sites in China, Germany, the United Kingdom, the United States, Singapore, and Malaysia. This system ensures compliance with international standards, drives continuous improvement, and empowers employees to contribute actively to sustainability.

Standards and Certifications

Our sites adhere to internationally recognised frameworks such as **ISO 14001** (Environmental Management System) and **ISO 50001** (Energy Management System). Regular internal and external audits safeguard system effectiveness, while ongoing auditor training keeps employees informed of evolving requirements.



Energy Management System implementation workshop and awareness briefing

Singapore ISO 50001 Certification in October 2025

1. Key Initiatives

- Established Energy Management Team, a cross-functional team responsible for implementing and maintaining the energy management system.
- Conducted regular energy reviews, analyse energy consumption patterns, identify significant energy use, establish baseline and energy performance indicators to drive the continue improvement.
- Enhanced staff awareness and training programs on energy management to build a culture of energy efficiency.
- Integrate energy saving initiatives as well as performance criteria into purchasing and design decisions for new equipment and systems

2. Best Practices

- Regular cross-functional collaboration between Facilities, Environmental, Health and Safety (EHS) department, and Production teams is key to success.
- Establishing clear energy targets and continuous monitoring drives sustained improvement.
- Employee engagement helps identify practical opportunities for energy savings.

One of ASMPT's environmental projects

Continuous Improvement in Practice

Environmental and energy management systems are regularly reviewed and enhanced. Audits identify areas for corrective and preventive action, while training ensures that employees across the Group remain aligned with best practices. These measures enable ASMPT to uphold consistently high standards and improve environmental performance across its global operations.

Local Implementation through Site Committees

Dedicated site committees at each major location translate ASMPT's overarching ESG framework into local action. They ensure that regional and operational contexts are properly reflected in implementation. The committees bring together colleagues from diverse departments, promote participation in energy-saving initiatives, and embed carbon-reduction practices into daily operations.

Committee members receive annual training, exchange best practices, and maintain cross-site networks that strengthen collaboration and innovation. This local-global synergy ensures that both regional needs and corporate sustainability objectives are

achieved. A key initiative run by the committee is the Environmental Protection Month, which featured a series of activities designed to raise awareness and drive collective action. These include the "Book Swap" programme, where employees exchanged used books to encourage material reuse and waste reduction. Complementing these events, we distribute regular newsletters focused on ISO 14001 awareness, reinforcing the fact that environmental protection and management is everyone's responsibility.

Fostering a Green Culture

ASMPT encourages employees to embrace sustainability through volunteering and community engagement. Across our global sites, colleagues have participated in clean-up activities as part of the "50 Around the World" campaign, taken part in tree-planting events, and contributed to local biodiversity projects.

We also encourage employees to integrate eco-friendly practices into their everyday routines. For instance, we launched the "Let's Grow Vegetables Together" programme, engaging with colleagues on cultivating vegetables at home to promote sustainable practices.

In total, ASMPT employees supported or organised 20 environmental initiatives in 2025. These activities not only strengthen environmental stewardship but also foster teamwork and community connection.

One Young World Workshop: Enabling Ownership for Sustainability

ASMPT's participation in the 2025 One Young World Summit in Munich underscores its commitment to sustainability and responsible leadership. Young ASMPT talents joined international peers in the workshop "Empowering Ownership for Sustainability at Work", exploring how individual actions can drive meaningful change.

Discussions focused on practical sustainability measures in daily work, such as improving energy efficiency, reducing business travel and rethinking material use, as well as key barriers including limited awareness, time and budget constraints. Participants also discussed how organisations can empower ownership through clear sustainability goals, transparent metrics, continuous education and visible leadership commitment.



One Young World Summit in Munich, Germany

One of ASMPT's environmental projects

4.4

Conserving the Environment

ASMPT is committed to conserving natural resources and managing waste responsibly across all stages of our operations – from design and production to assembly, delivery, and marketing. Our goal is to minimise environmental impact while ensuring the sustainable use of materials and resources.

Water Management

ASMPT's operations have a low dependency on water, using it primarily for cooling, heat transfer, and specific industrial processes. None of our major manufacturing or R&D sites are located in areas classified as very high water-risk regions by the World Resources Institute (WRI).

Wherever feasible, we prioritise municipal water sources and integrate technologies to improve water efficiency. Measures include advanced recycling and reclamation systems, water-saving fixtures, awareness campaigns and real-time monitoring via our energy management system.

To further optimise wastewater handling, we are upgrading the treatment system in a China plant to enable in-house processing of ultrasonic cleaning and grinding wastewater. This project will reduce disposal costs and ensure full compliance with local regulations.

Waste Management

ASMPT facilities apply rigorous procedures to minimise waste generation and environmental impact. All plants in China follow established solid waste protocols, while other sites adhere to ISO 14001 standards for waste and hazardous material management.

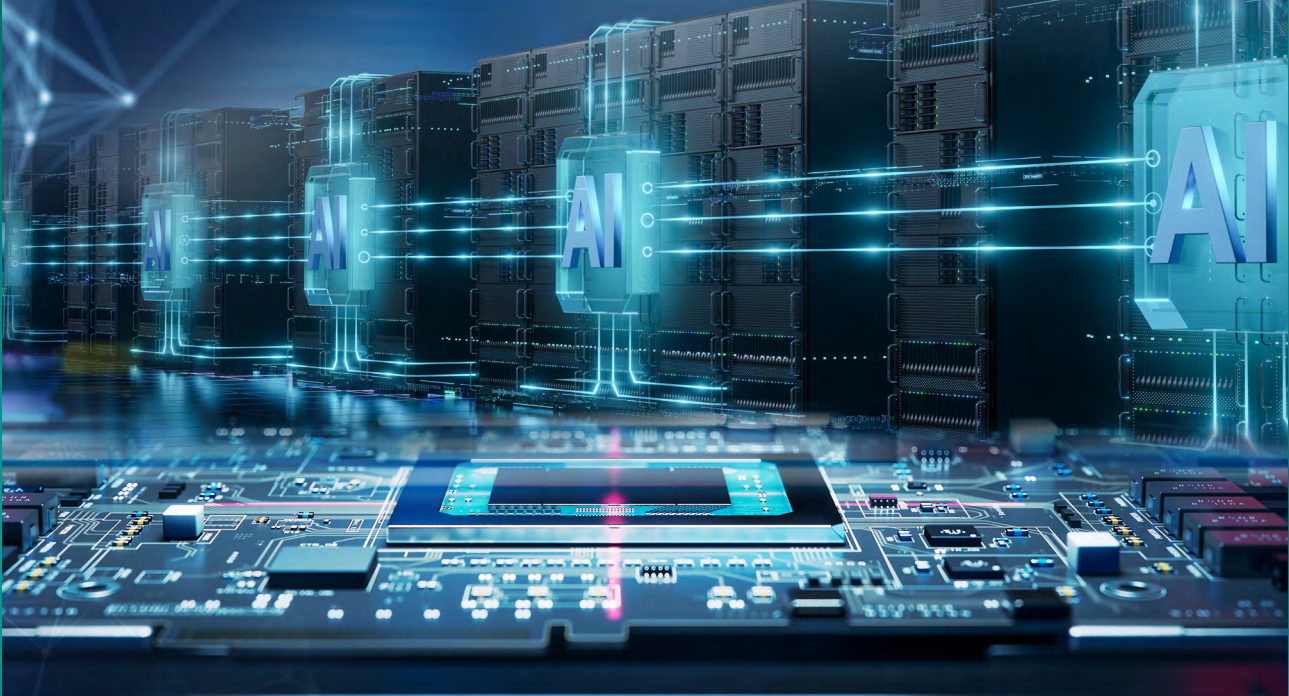
General solid waste is segregated and transferred to certified recycling partners, while hazardous waste is securely handled, stored in designated containers, and sent to licensed local treatment providers. Regular training and inspections ensure compliance with relevant regulations.

To enhance these efforts, we successfully implemented a Waste Coolant Treatment System in a key site, which has proven effective and delivered substantial cost savings, as well as the reduction of hazardous waste generation. Advanced treatment systems further reduce contaminants in condensate wastewater, ensuring that discharges consistently meet national standards. In 2025, the Group achieved a 70% recycling rate for non-hazardous waste, while non-hazardous waste intensity was reduced by 12% compared with 2024.

Packaging Materials

ASMPT reduces the use of raw materials by prioritising recyclable and reusable packaging solutions. As a result, the Group's consumption of packaging materials in 2025 was reduced by 23% compared with 2024.

FSC- and PEFC-certified wood and paper packaging are standard practice in Singapore, China, and Germany, complemented by recyclable crates for large equipment. From the design stage, packaging is optimised for sustainability, while internal initiatives – such as **Engineering Days** and **Upcycling Workshops** – promote material reuse. Non-reusable items are transferred to certified external recycling partners.



5

Creating Value through Innovation



Highlights 2025

- Focus on cutting-edge Advanced Packaging (AP) technologies like Hybrid Bonding (HB) and Thermo Compression Bonding (TCB)
- New next-generation SIPLACE V placement platform unites unmatched speed with highest precision, delivering greater throughput with less material waste

Innovation with Purpose

Innovation is transforming our world at remarkable speed. At ASMPT, we channel this momentum not only into business growth but also into protecting our planet. Advances in digital transformation, Industry 4.0, machine learning and artificial intelligence (AI) must go hand in hand with environmental responsibility.

For us, innovation means openness, collaboration and accountability. Our global, diverse teams create solutions that drive progress while minimising environmental impact. Guided by our vision of **“enabling the digital world”**, we aim to lead through innovation that contributes to a sustainable future.

Our actions and strategies are aligned with the following SDG:



How Do We Do This?

- We develop products that serve as essential enablers of **sustainable economic activity** and contribute to achieving **global environmental goals**.
- Through **cutting-edge AP technologies** such as HB and TCB, we enable greater precision, improved energy efficiency and more sustainable semiconductor manufacturing.
- Through **intelligent manufacturing**, we maximise resource efficiency and automation, improving energy efficiency while making work easier for employees.
- We identify opportunities to lower **Scope 3 emissions** both upstream and downstream across our value chain.
- We foster **global partnerships** that enable green advancement, working with partners worldwide to achieve shared sustainability goals across the industry.
- By adhering to **global standards and requirements**, we ensure our products and processes meet the highest benchmarks for quality, and support continuous ESG performance improvement.
- We aim to enhance **customers' energy efficiency** through intelligent automation and advanced electromechanical and digital solutions that benefit machine efficiency.
- We **extend product lifecycles** by refurbishing, retrofitting, and digitally upgrading existing systems to meet evolving technological standards.
- We **invest continuously in R&D** and maintain a strong pool of R&D talent to build in-house process and development capabilities and strengthen expertise within the organisation.
- With **15 R&D centres** across **Asia, Europe, and the Americas**, our engineers develop technologies that enhance performance and sustainability.



"At ASMPT, technological progress and sustainability go hand in hand. Our advanced packaging solutions enable greater computing power with less energy – helping to decarbonise digital infrastructure worldwide."

Dr. Gary Widdowson, Chief Technology Officer,
ASMPT SEMI Solutions

5.1 Technology as a Force for Sustainability

As a technology pioneer and market leader in semiconductor and electronics manufacturing, ASMPT recognises its role in driving sustainable equipment. We use innovation to create economic value while advancing the environmental and social goals that underpin long-term resilience.

Innovative Solutions for a Low-Carbon Future

From connected devices and digital infrastructure to e-mobility and smart manufacturing ecosystems, ASMPT's hardware and software solutions power technologies that shape everyday life. Our broad portfolio supports customers in reducing carbon footprint, optimising energy use and improving resource efficiency across their operations.

Our products – especially in e-mobility, advanced digital technologies and automotive applications – are key enablers of sustainable value chains. Even when their impact is indirect, they support the development of low-carbon ecosystems, from renewable-energy integration to electric vehicle charging networks and virtual engineering environments.

Technology as an Enabler of Sustainable Development

We follow the principle of sustainability by design. Environmental factors are embedded in every stage of our innovation process – from concept to deployment. We focus on areas where our technology creates the greatest ESG impact: reducing energy and compressed-air consumption, promoting resource efficiency, and designing machines that are durable, upgradable and recyclable.

ASMPT's two business segments deliver on this commitment: The ASMPT SEMI segment provides a comprehensive portfolio of advanced packaging (AP) and high-end mainstream solutions for the microelectronics, semiconductor, photonics and optoelectronics industries. These technologies combine high precision, energy efficiency and process reliability, supporting the transition towards smarter and more sustainable production. The ASMPT SMT segment, featuring the renowned SIPLACE placement and DEK printer platforms, delivers best-in-class technologies across equipment, line, factory and multi-factory levels. Integrated hardware and software solutions drive extensive automation in the intelligent factory, where connectivity, data intelligence and energy efficiency enable sustainable, high-performance electronics production.

5.2 Quality as the Basis for Sustainability

Quality is the foundation of ASMPT's sustainable operations. By upholding the highest standards in our products and processes, we help customers utilise resources efficiently and enhance environmental performance.

Our machines are designed to maximise energy and floorspace efficiency, with a strong focus on material optimisation. Precise manufacturing ensures minimal waste and resource conservation, while durability and retrofitability extend product lifecycles and lower energy consumption during the use-phase.

Optimised Production Processes through Automation and Digitalisation

ASMPT's advanced software solutions enable customers to optimise entire production workflows. By applying big data analytics, artificial intelligence (AI) and machine learning, production and material flows become more efficient, maintenance is performed predictively, and energy use is further reduced. Automation and digital transformation therefore play a

central role in creating resource-efficient and low-carbon manufacturing environments that meet the industry's growing sustainability demands.

Supporting Our Customers' Sustainability Goals

Close collaboration with our customers is essential to sustainable product development at ASMPT. Our cus-

tomers' service teams and regional offices maintain continuous dialogue to identify emerging challenges early and translate them into tailored technical solutions.

Through systematic feedback channels, including regular customer satisfaction surveys, we ensure our products and services remain aligned with market needs. This continuous exchange allows ASMPT to deliver technical excellence and reduce our downstream carbon emissions while actively advancing our customers' sustainability objectives.

5.3

ASMPT SEMI Solutions: Empower the Intelligence Revolution

Under the theme "Empower the Intelligence Revolution", ASMPT SEMI Solutions provides advanced packaging solutions that enable semiconductor manufacturers to produce the next generation of high-performance, energy-efficient semiconductors.

Through innovations in 2.5D/3D integration, hybrid bonding and advanced interconnects, our packaging technologies support lower power consumption in AI, HPC and data centre applications, contributing to the decarbonisation of digital infrastructure.

In Smart Mobility, our solutions for packaging SiC power modules, sensors and control systems increase reliability and thermal efficiency, extending component lifecycles and supporting lower carbon footprint electric and autonomous vehicles.

For hyperconnected systems, including 5G/6G and silicon photonics, our solutions enhance data-transfer performance while reducing energy per bit, enabling more efficient global communication networks.

In the field of CMOS imaging applications, our high-precision bonding platforms improve material efficiency, reduce production waste and extend product lifetimes, supporting circular-economy outcomes.

Through an energy-efficient approach, precision engineering and responsible manufacturing practices, ASMPT SEMI Solutions enables technological progress that aligns with a more sustainable digital future.



ALSI LASER1206: Advanced laser platform delivering precision, automation and reliability for efficient, high-yield wafer processing.

ALSI LASER1206 – Precision and Automation for the Semiconductor Industry

The new ALSI LASER1206 marks a new benchmark in precision laser dicing and grooving. Designed for Class 1000 cleanroom operation, it combines patented multi-beam UV laser technology with fully automated wafer handling to deliver exceptional accuracy, throughput and process stability for advanced packaging applications.

Developed for the needs of IDM and foundry customers, the platform processes a wide range of wafer materials used in AI, power, logic and memory devices. Its laser design achieves maximum precision with minimal thermal impact. With < 1.5 µm motion accuracy and flexible wafer-thickness capability from 20 µm to 800 µm, the LASER1206 delivers unmatched versatility. Automated film-frame and wafer handling minimise operator intervention, ensuring safe, efficient and repeatable production.

Combining precision engineering and intelligent automation, the ALSI LASER1206 enables high-yield front-end processing for emerging markets such as AI and smart mobility, contributing to resource efficiency, process reliability and sustainable growth in semiconductor manufacturing.

One of ASMP's innovations



MEGA: Compact, modular and resource-efficient – integrating multiple process steps in one platform to enable sustainable semiconductor manufacturing.

MEGA – The New Standard in Multi-Chip Packaging Excellence

The MEGA multi-chip bonding solution from ASMP SEMI Solutions redefines semiconductor production by combining multiple process steps within a single, modular platform. By replacing entire production lines with one machine, it significantly reduces space requirements, energy consumption and material use, supporting more sustainable manufacturing operations.

Designed for products with high variability and medium unit volumes – such as HF devices, photonics and wearable SiPs – MEGA maximises efficiency while maintaining flexibility. Its consistent use of standard components, modular architecture and high component reusability enable resource-efficient, low-waste production across a wide range of applications.

By merging technological innovation with sustainability, MEGA demonstrates how compact design, process integration and intelligent automation can drive efficiency, circularity and environmental responsibility in semiconductor manufacturing.

One of ASMP's innovations



FIREBIRD Series: Fluxless thermo-compression bonding with ultra-precise placement accuracy, enabling high-yield, resource-efficient 3D IC integration with reduced material, energy and water consumption.

FIREBIRD Series – Resource-Efficient Thermo-Compression Bonding

The FIREBIRD Series is ASMPT's advanced thermo-compression bonding (TCB) solution, designed to enable high-density semiconductor integration while reducing material use and environmental impact. Its ultra-precise placement accuracy increases manufacturing yields, directly lowering defect rates, material waste and the associated energy use and carbon emissions per functional die.

By supporting industry miniaturisation and micro-bump interconnects for 3D IC and chiplet-based architectures, FIREBIRD reduces material consumption per device and enables the reuse of common chiplet building blocks across multiple applications, reducing the need for new chip designs and lowering overall material intensity. At the same time, the technology enables the development of larger modular die sizes required for the most advanced AI processors, supporting highly heterogeneous integration without a proportional increase in material use.

A key environmental advantage of the FIREBIRD Series is its Active Oxide Removal (AOR TCB™) technology. The fluxless bonding process eliminates chemical flux and downstream cleaning steps, significantly reducing hazardous chemical waste, electricity demand and water consumption. In addition, FIREBIRD enables all-in-one bonding of different component types – such as XPU's, high-bandwidth memory and integrated passive devices – in a single process pass, improving manufacturing efficiency while reducing consumable use and material intensity per unit produced.

By combining precision engineering with process innovation, the FIREBIRD Series demonstrates how advanced packaging technologies can reduce material intensity, energy use and emissions while enabling sustainable scaling of high-performance semiconductor applications.

One of ASMPT's innovations

5.4

ASMPT SMT Solutions: Intelligent Factory

ASMPT SMT Solutions provides high-performance and high-precision hardware and integrated modern software that support efficient, resource-optimised electronics manufacturing. With systems such as SIPLACE placement platforms, DEK solder paste printers and SPI inspection technologies, customers achieve high throughput within a minimal footprint, helping reduce energy demand and material waste. State-of-the-art software solutions, including the WORKS Software Suite and Factory Solutions, ensure seamless connectivity across production lines.

Through the “Intelligent Factory” concept, ASMPT SMT enables flexible and transparent production environments in which machines and software exchange real-time data to optimise energy, heat and compressed-air usage. Early fault detection, predictive analytics and integrated inspection systems improve yields, reduce rework and support low-waste manufacturing.



SIPLACE V placement platform: next-generation performance with improved accuracy, process stability and efficient use of space and materials.

SIPLACE V Placement Platform – Performance and Sustainability in Perfect Balance

The new SIPLACE V platform sets new standards in electronics manufacturing. With a real performance increase of up to 30 percent, it combines highest precision with highest placement speed, enabling higher throughput with fewer process interruptions and less material waste.

Advanced linear drives, closed-loop sensor technology, and intelligent placement heads ensure consistent accuracy and high-quality results, even in

demanding production environments. By maintaining process stability with a compact footprint, the platform supports resource-efficient manufacturing and helps customers use their factory space and existing infrastructure more effectively.

Seamless compatibility with hardware and software ecosystem from ASMPT SMT Solutions extends the life of the equipment and enhances long-term investment value. With performance reserves for further automation steps and future AI integration, the SIPLACE V platform provides a scalable foundation for efficient, low-waste, and lower-carbon electronics manufacturing.

One of ASMPT's innovations

Automated material-flow solutions further enhance efficiency by ensuring accurate inventory management, timely replenishment and lean changeovers, helping minimise downtime and unnecessary material movements.

In parallel, intelligent software supports employees through task prioritisation, on-demand guidance and continuous training, enabling effective workflows and fostering a stable, well-supported working environment.

With integrated hardware, software and the Manufacturing Execution System (MES) from ASMPT subsidiary Critical Manufacturing, ASMPT SMT enables electronics manufacturers to operate more efficiently, transparently, and responsibly throughout the entire production lifecycle.

WORKS Integration – The Data Hub for Intelligent and Sustainable Manufacturing



WORKS Integration: Seamless data connectivity for smarter, more efficient and sustainable electronics production.



WORKS Integration from ASMPT SMT provides a central platform that connects all hardware and software systems across electronics production. Acting as a unified data hub, it allows equipment, applications and third-party systems to communicate seamlessly, creating the basis for transparent and intelligent manufacturing.

By using open industry standards such as IPC-2591 CFX and SECS/GEM, the platform simplifies connectivity, reduces redundant data flows and supports stable, energy-efficient operations. A central monitoring function and encrypted communication improve system reliability, security and transparency.

With consistent access to real-time production and quality data, manufacturers can plan more precisely, use resources more effectively and reduce downtime – key enablers of efficient and sustainable production.

One of ASMPT's innovations



“The intelligent factory combines data intelligence, automation and energy efficiency to make electronics manufacturing more productive and more sustainable.”

Thomas Bliem, VP R&D, ASMPT SMT Solutions



6

Nurturing our Employees



Highlights 2025

- The SPARK program highlights exceptional talent and strengthens a culture of innovation, quality and collaboration.
- AI initiatives equip employees with practical skills and tools to confidently use AI in their daily work.

Empowering Our People, Shaping Our Future

Every career journey at ASMPT matters. Across our global network, we nurture individual strengths, foster diversity and inclusion, and invest in future-ready skills. By combining transparent leadership, innovative development programmes and a culture of care, we create opportunities for our employees to thrive. Their growth, engagement and safety are central to our corporate values and vital to shaping the future of our industry.

Our actions and strategies on nurturing our employees are aligned with the following SDGs:



How Do We Do This?

- **~9,000 employees across more than 30 countries**, representing a diverse and inclusive workforce.
- **Board diversity: 25% female representation** in 2025.
- **Targeted leadership trainings** rolled out, covering security, finance, people management and change management.
- **Expanded fringe benefits portfolio**, including wellness programmes and flexible work arrangements, tailored to regional needs.
- **Strengthened talent pipeline** through annual leadership assessments, structured development plans and active engagement with universities and fairs, ensuring best-fit talent for ASMP T's future needs.
- **Implemented a transparent, market-aligned remuneration framework** with long-term incentive plans and regionally tailored benefits, reinforcing fairness, motivation and talent retention.
- **Advanced DEI strategy** fostering a culture of diversity, equity and inclusion (DEI), supported by a **DEI ring team** and regional diversity groups.

6.1 Engaging & Recognising Employees

ASMPT recognises the importance of creating a workplace where employees feel valued and supported – both professionally and personally.



A reason to celebrate: SPARK winners were honored at the 50th Anniversary Dinner & Dance

Employee Recognition Program – SPARK

ASMPT's employee program SPARK recognises colleagues who have contributed significantly to the success of the company with their actions and decisions. SPARK is the platform making talents and achievements within ASMPT visible. The Group CEO Supernova Awards is a prestigious, global award within the SPARK initiative and is targeted towards inculcating a culture of change, innovation, quality, and cross functional teamwork, whilst exemplifying

ASMPT's POWER values. This year's winners were honored at the 50th Anniversary Dinner & Dance. Awards were granted in the following categories:

- Best Business Performance
- Best Engineering Innovation
- Best Quality Excellence
- Best POWER Values Champion



One of ASMPT's people projects

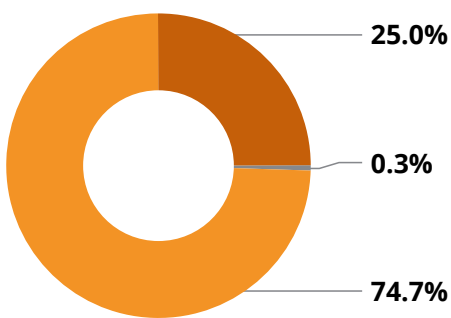
Employee Profile

Our workforce represents a wide range of skills, backgrounds and experiences. The detailed profile for 2025 is presented in the accompanying charts and graphics.

Employee Profile for 2025:

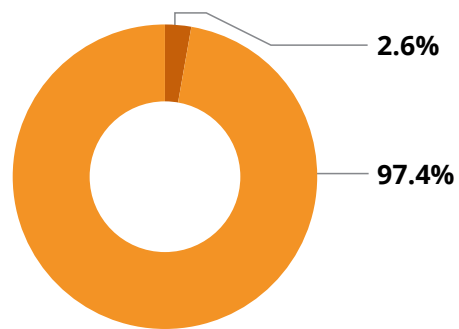
Gender Distribution⁴

Male | Female | Not applicable



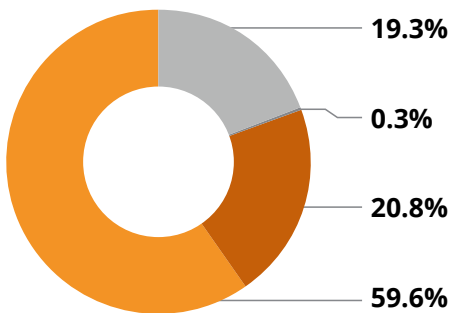
Employment Type Distribution

Full time | Part time



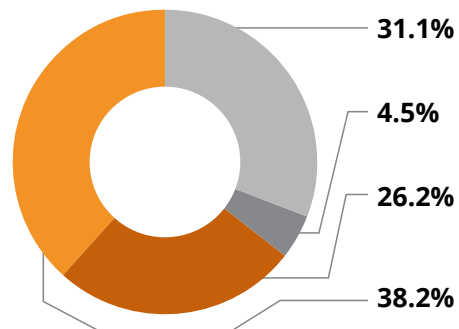
Age Group Distribution⁴

Below 30 | 30-50 | Above 50 | Not applicable

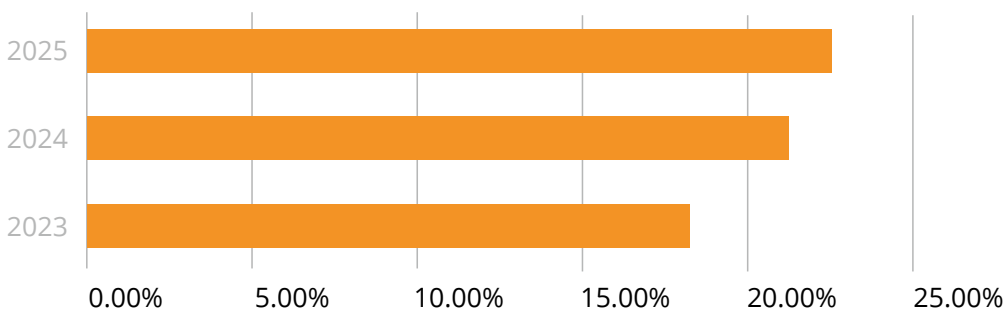


Geographical Region Distribution

Greater China | Europe, Middle East and Africa | Rest of Asia | North and South America



Overall Employee Turnover Rate



⁴Some employees' age and gender information are not available due to personal data protection rules, and thus have been classified as "Not applicable".

Employee Communication

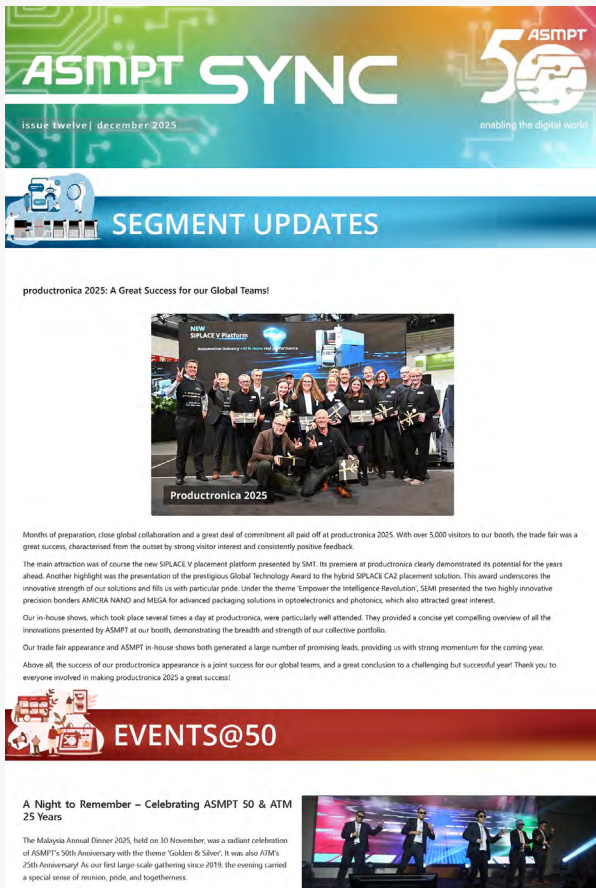
Transparent and regular communication plays a central role in strengthening employee engagement across the organisation. ASMPT uses multiple global, segment and regional channels to keep colleagues informed, connected and involved.

Key channels include:

- Quarterly Global Leaders' Townhalls
- Biannual Global All-Hands Meetings

- Quarterly Executive Office Newsletter
- Regular Earnings Q&A sessions with senior management
- Internal memos at group, segment and regional level

Through this mix of formats, employees stay updated on company performance, strategy and developments. At the same time, these platforms provide opportunities for employees to raise questions and share feedback directly with leadership. This balance of top-down and bottom-up communication fosters clarity, trust and a genuine sense of participation.



Monthly SYNC Newsletter, showcasing updates and insights from all ASMPT segments and Corporate teams

SYNC Newsletter

The monthly SYNC Newsletter is an important communication channel designed to strengthen transparency and cohesion across the ASMPT Group. Each issue provides a variety of updates from across the Group's segments. These updates offer insights into current priorities, strategic initiatives, product launches, technological developments, customer successes, market trends, and key events within their respective segments. These contributions give employees a better understanding of what drives each business segment and how they collectively support ASMPT's overall strategy.

Additionally, corporate teams regularly contribute articles that highlight company-wide programs, policies, milestones, and ESG initiatives. By integrating perspectives from all areas of the organisation, the newsletter gives employees a holistic view of ASMPT's activities, promotes cross-segment awareness, and fosters a stronger sense of belonging and shared purpose among the global workforce.

One of ASMPT's people projects

ENGAGE Programme

To strengthen alignment and commitment, ASMPT launched the global ENGAGE Programme – a structured initiative designed to capture feedback, drive positive change and connect employee perspectives with strategic goals. At its heart is the **biannual employee engagement survey**, which measures the “Sustainable Engagement Rate” using the 3Es framework:

- **Being Engaged:** commitment to achieve goals
- **Being Enabled:** a work environment that supports productivity
- **Being Energised:** maintaining personal well-being

The engagement survey has achieved a participation rate of approximately 90% worldwide. Pulse checks are also conducted to regularly measure employee sentiment and monitor the progress of engagement actions. Management puts a lot of emphasis on open communication with employees: such as organising a workshop with ASMPT SMT CEO Josef Ernst, where results of the ENGAGE survey were actively discussed with employees.



Employee engagement survey: constructive feedback every two years

Freedom of Association

ASMPT fully respects the right of employees to freedom of association, in line with applicable local laws and regulations. In Germany, the Netherlands, the UK, China and Korea, employees are represented by trade unions or works councils, which maintain open dialogue with management on matters such as working hours, operational processes and collective agreements. These structures foster collaboration and mutual understanding, ensuring that employee perspectives are formally considered in decision-making processes.

Diversity, Equity & Inclusion (DEI)

With around 9,000 employees in over 30 countries, ASMPT thrives on diversity. Our DEI strategy is built on values of honesty, respect and fairness, ensuring equal opportunities for professional development and personal well-being. Highlights of DEI progress are:

Boardroom diversity: Members from various nationalities with expertise in business, finance, technology and industry. ASMPT has achieved its current internal gender diversity target of 25% female representation on the Board. Notably, 50% of the Independent Non-Executive Directors (INEDs) are female. This is an area that the Group will continue to pay attention to during Board renewal.

Executive Leadership: Expansion of the EXCO in 2024 with five new leaders, strengthening global representation. Promotion of Katie Xu from SVP, Group CFO to EVP, Group CFO along with her appointment to the EO in 2024, increasing female representation at the highest levels of leadership.

DEI Ring Team: Supported by regional groups, focusing on eliminating bias across age, gender, ethnicity, ability, religion, orientation and social origin.

Inclusive facilities: Inclusive infrastructure, including braille signage, hearing loops, ramps and accessible restrooms, gender-neutral facilities in selected offices and prayer rooms to respect diverse beliefs.

Together, these measures demonstrate ASMPT’s commitment to creating an inclusive and supportive work environment where every employee feels included, supported and able to thrive.



Part of the global ASMPT women's empowerment network: Women's Chapter Singapore

Women's Chapters

As part of ASMPT's goal to promote an inclusive and supportive workforce, we established Women's Chapters across our offices globally, which encourage female networks and empower our female colleagues through workshops and events.

At ASMPT diversity, equity, and inclusion are considered essential to innovation and progress.

Female talents are nurtured in global female networks, which provide mentorship, professional development, and a supportive community for women at every stage of their careers. Women's Chapters empower women and equip them with tools, knowledge and leadership readiness to support career advancement and foster positive impact.

One of ASMPT's people projects

6.2 Skill-based and Best-fit Talent Acquisition and Retention

ASMPT is committed to recruiting, retaining and developing top talent by offering competitive rewards, diverse career opportunities and a culture that fosters both professional and personal growth. In a global environment shaped by talent scarcity, our focused investment in people strengthens our competitive advantage and lays the foundation for long-term success.

Building a Strong Talent Pipeline

At ASMPT, talent acquisition follows a rigorous, forward-looking approach that combines strategic planning with practical execution. Since 2022 we have established a structured leadership pipeline strategy, supported by annual assessments of performance and potential, as well as development plans to prepare employees for future leadership roles. Selected talents benefit from a development centre programme, designed in collaboration with a global leadership consultancy and a leading management university, that combines classroom training, 360° feedback and special projects.

Beyond leadership development, we invest in early career programmes. In Singapore, Hong Kong and Germany, engineering students join ASMPT through **traineeships and apprenticeships** lasting from three to twelve months. These initiatives not only build industry expertise but also strengthen our pipeline, as many trainees transition into permanent roles. In 2025, we further expanded our outreach by actively participating in **university and school fairs**, enabling us to showcase ASMPT's culture and career opportunities, attract diverse talent and gain valuable insights into student expectations.

Rewarding and Retaining Top Talent

Competitive and fair remuneration forms a cornerstone of ASMPT's talent retention strategy. Our global remuneration framework rests on four principles:

- **Fair and appropriate:** Equitable and competitive pay across the Group.
- **Alignment with shareholders and business:** Structuring compensation to support long-term value creation.
- **Driving the right behaviours:** Linking rewards to teamwork and performance.
- **Effective implementation:** Ensuring strict compliance with regulations and governance standards.

Senior management compensation is determined through a transparent, market-aligned framework underpinned by clearly defined performance-based KPIs. Oversight is provided by the Remuneration Committee to ensure motivation, accountability and alignment with the Group's strategic objectives.

In addition, ASMPT maintains long-term incentive plans for key talents across the organisation. These plans are designed to retain critical skills and reward sustained contributions, while aligning individual efforts with long-term value creation for shareholders.

To complement financial rewards, ASMPT offers a comprehensive range of fringe benefits tailored to regional needs, including variable incentives, retirement support, insurance coverage, flexible work arrangements, wellness programmes and long-service awards. These benefits support both professional and personal well-being, strengthening loyalty and retention.

Following a global resource optimisation review in 2023, ASMPT adjusted its workforce to enhance organisational efficiency. While this temporarily increased turnover, subsequent measures – including global goal-setting initiatives, enhanced communication and the introduction of a recognition programme – have since strengthened engagement and retention.

Fringe Benefits

We offer a comprehensive range of employee benefits, including variable incentives, retirement support, insurance benefits, flexible spending accounts, flexible work arrangements, long service award and wellness programmes, all designed to meet the needs and requirements of different regions and roles.

Strengthening Engagement and Employer Branding

To position ASMPT as an attractive employer in a highly competitive market, we leverage a broad mix of engagement channels and strategic partnerships. Social media platforms such as LinkedIn allow us to share team achievements, awards and recognitions, and our newly launched global career page in 2025 serves as a centralised hub for candidates worldwide. This combination strengthens our employer brand and provides direct and transparent access to career opportunities.

Strategic partnerships further extend our reach and credibility. In 2025, ASMPT collaborated with organisations such as the Singapore Semiconductor Industry Association and the Women's Engineering Society. These collaborations broadened our talent pipeline and demonstrated our commitment to diversity and inclusion by actively engaging with diverse communities and professional networks.

Leveraging Technology for the Future

Digital innovation is increasingly central to how we manage and improve the employee experience. In June 2023, we rolled out our Global People System (GPS), based on Workday. This platform empowers employees to manage their own profiles, access development opportunities and engage more directly with HR processes. By streamlining transactions and mak-

ing information accessible, GPS has enhanced transparency, increased employee ownership of career development and fostered stronger engagement.

In 2025, we continued to invest in technology as an enabler of employee experience. Digital tools now support structured career planning, global talent reviews and more efficient goal-setting processes. These initiatives create clarity and consistency across regions, while giving employees the flexibility to take charge of their professional growth.

Our global Learning Management System, forms the backbone of these efforts. It provides efficient access to a wide range of modern training content, from new hire orientation and mandatory company programmes to technical and soft skills development. Dedicated modules strengthen engineering expertise and leadership capabilities, ensuring that learning remains fully aligned with our vision of “Enabling the Digital World”.

6.3 | Future-ready Talent Development

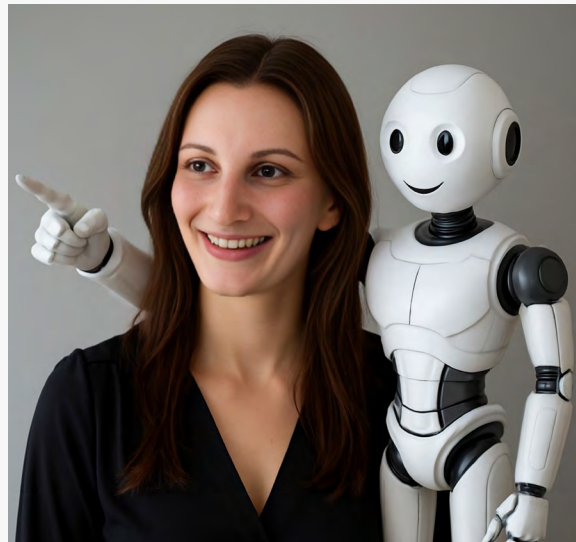
To remain competitive in a rapidly changing industry, ASMPT places strong emphasis on building a future-ready workforce. Our approach combines structured learning, leadership development and tar-

geted programmes for rising talent, while providing transparent career pathways that empower employees to advance within the organisation.

AI Training

Artificial intelligence will revolutionise our working world like no other technology. The topic of AI is firmly anchored in ASMPT's corporate goals. All departments are working individually on their specific AI strategies. With comprehensive change management, trainings, an online AI toolbox, an AI Share-Point website, and a monthly newsletter created by ASMPT supports its employees in getting started with this complex topic and offers many valuable tips for practical use. The newsletter topics for 2025 were:

- Microsoft Translator and Copilot
- Better AI prompting
- AI agents: what's behind the hype?
- AI reverse engineering: opening the black box



Showing the way forward: Monthly AI newsletter

One of ASMPT's people projects

Developing Future Leaders

Leadership development remains a key priority. In 2025, ASMPT expanded its series of training programmes designed to strengthen the core competencies of managers at all levels. These programmes cover critical areas such as security, quality, finance, people management, change management and supply

chain mindset. Each course delivers actionable insights and practical frameworks that enhance both individual leadership capabilities and organisational resilience.

As part of this effort, ASMPT also applies the High Performance Behavioural Model, which equips leaders with the skills needed to foster a high-performance culture, drive engagement and embed continuous improvement.

Inclusive Leadership Workshop

At ASMPT, POWER values – Passion, Ownership, Win, Excellence and Respect are the cornerstone of success. Implementing and communicating these values is one of the key tasks of the management. In view of this, our ASMPT SMT Solutions core leadership team across the globe came together at our Munich site for a two-day workshop on inclusive leadership. The aim of the workshop was to explore how inclusive leadership can reinforce POWER values, particularly respect, and how to create a corporate culture in which every voice is not only heard but also valued. By the end of the workshop, the insights shaped a comprehensive diversity, equity, inclusion, and belonging strategy for ASMPT SMT Solutions.



Global leadership representatives of ASMPT SMT Solutions at the Inclusive Leadership Workshop in Munich

One of ASMPT's people projects



Executive Development Programme: creating the next generation of leadership at ASMPT

SMU-ASMPT Executive Development Programme

ASMPT recently concluded the SMU-ASMPT Executive Development Programme. This seven-month virtual training programme in partnership with

Singapore Management University (SMU) is designed to progressively strengthen our leadership bench and to help build key future-ready skills.

The senior leaders on the programme explored critical themes such as:

- Planning for uncertainty
- Strategy framing & adaptive leadership
- Leading change
- Workforce planning for the future

With the guidance of SMU project coaches and ASMPT project sponsors, participants applied these insights to real-world business challenges to develop both actionable solutions and strategic recommendations in the final session.

One of ASMPT's people projects

Training and Rising Talent Programmes

Beyond leadership, ASMPT offers a comprehensive portfolio of training programmes tailored to diverse regions, functions and career stages. These include specialised initiatives in lean management, negotiation for buyers, cost calculation and project management. All programmes are closely aligned with ASMPT's strategic priorities and subject to continuous feedback from participants and stakeholders, ensuring ongoing refinement and measurable impact.

A particular highlight is the Rising Talent Programme at ASMPT SMT's Munich site, which fosters entrepreneurial thinking through formal learning, practical experience and networking. The two-year intrapreneurship-focused programme offers broad development

opportunities. Participants from across ASMPT SMT, selected through a structured assessment process, deepen and expand their intrapreneurship skills over the course of the programme. Specifically, the programme aims to:

- Support participants to recognise their potential as intrapreneurs through tailored training sessions.
- Equip participants with the skills to initiate and manage change effectively.
- Encourage the sharing of cross-functional perspectives and knowledge by fostering a network across business units and management levels.
- Enable participants to apply their newly acquired knowledge by setting up and leading a project.



Participants in the AI @ Accounting workshop

AI@Accounting

The project AI@Accounting explored the potential of artificial intelligence to increase the efficiency of digital workflows. The ASMPT SMT workshop project resulted in an interactive learning format to help new colleagues – particularly those without a technical background – gain insights into electronics manufacturing and ASMPT's product portfolio. Through the project, participants deepened their company-specific knowledge and examined established processes from a fresh perspective.

One of ASMPT's people projects

Clear and Transparent Career Pathways

ASMPT fosters long-term career growth through clear and transparent pathways. Employees benefit from structured frameworks that define criteria for progres-

sion, based on role responsibilities, performance, impact and alignment with ASMPT's POWER values. Development is further supported through specialised training, cross-functional projects and job rotations. A structured review process ensures fairness and transparency, with outcomes communicated transparently through the Global People System and local sites.

6.4

Enhancing Health & Safety

The health, safety and well-being of our employees remain a top priority at ASMPT. Operating in the semiconductor industry involves addressing specific risks such as chemical exposure, the operation of sophisticated equipment and ergonomic challenges. To minimise these risks, ASMPT maintains comprehensive health and safety protocols designed to protect our people and to ensure safe and reliable operations across all sites.

Management Framework

We ensure strict compliance with all relevant health and safety regulations and standards, including the Responsible Business Alliance (RBA) Code of Conduct, in every country where we operate. Several of our major sites – including China, Hong Kong, Singapore, Weymouth and Germany – hold ISO 45001 certification. Oversight is provided by our Environmental, Health and Safety (EHS) Committee, which monitors progress against health and safety goals, reviews implementation measures and makes recommendations for continuous improvement.

Risk Prevention and Emergency Preparedness

ASMPT is committed to maintaining high standards of industrial hygiene, including regular medical examinations for employees in higher-risk roles and continuous enhancements to protective equipment. Preventive measures are also in place to mitigate operational risks, supported by emergency plans that cover scenarios such as chemical leaks and fire evacuations. Dedicated emergency response teams ensure a swift and effective response. In addition, all new equipment undergoes a safety assessment before entering production, and annual reviews verify compliance with safeguarding standards.

Occupational Injury Management

In 2025, ASMPT tracked reported injury cases and monitored the average incident rate across all sites. Detailed figures on reported injury cases and the average incident rate for 2025 are presented in the accompanying charts, providing full transparency on our safety performance. No work-related fatalities occurred in each of the past three years including the reporting year

To ensure effective responses when accidents occur, ASMPT follows strict Incident Management Control procedures. Cases must be reported promptly to the EHS department, which then issues a briefing, convenes an investigation meeting and publishes a report with clearly defined rectification requirements. Progress is closely monitored, and results are shared with the EHS Committee and communicated transparently to affected employees and stakeholders. This systematic approach ensures that lessons are learned, corrective actions are implemented, and workplace safety is continuously improved.

Training and Awareness

Raising awareness forms a key element of ASMPT's safety culture. In 2025, we organised health and safety seminars and training sessions covering topics such as safe equipment operation, occupational disease prevention and compliance with the Work Safety Law. Awareness campaigns included Occupational Safety and Health Month, hidden hazard identification and seasonal guidance, for example on heatstroke prevention. These activities reinforce a proactive safety mindset across the workforce.

Health and Safety Activities

Transparent communication helps keep safety top of mind. Safety information is continuously displayed on screens at our sites, while evacuation procedures are prominently displayed at site entrances and explained during regular meetings. Colour-coded risk

maps give employees a clear overview of workplace safety conditions. Additional communication measures include visible labelling of heavy inventories to encourage correct handling techniques, ensuring that safety protocols are clearly understood and consistently applied in daily operations.

Cross-Department Connections on the Run

The B2Run in the Bavarian capital is part of the Germany-wide B2Run company running series and combines sporting activity with team spirit. Employees from ASMPT Munich were again represented by a strong running team on the 5.7-kilometer course. ASMPT's participation in B2Run 2025 brought lasting benefits promoting team spirit and building cross-department connections. Custom ASMPT running shirts reinforced the employer brand.

The entry fees supported a First Climate biomass project in India, producing energy from agricultural by-products.



Strong team: Numerous employees from the ASMPT Munich team took part in the B2Run 2025.

One of ASMPT's people projects

Workplace Safety & Health Training

This mandatory training for ASMPT SEMI Solutions employees introduces key safety concepts, legal responsibilities, hazard identification, and emergency response procedures. It also addresses cross-cultural safety behaviours to ensure inclusive and effective communication.

ASMPPT enabling the digital world

ASMPPT Workplace Safety & Health Training

New e-learning Launch
ASMPPT Workplace Safety & Health

The ASMPPT Workplace Safety & Health Training is available on OPE Learning from 24 November 2025.

COURSE OUTLINE

- Importance of Workplace Safety
- How to Identify and Report Hazards
- Safety Roles & Responsibilities for Safety Operators
- Emergency Response and Evacuation Basics
- Proper use of Personal Protective Equipment (PPE)

The course is free available on OPE Learning – log in to learn and improve your safety training by 21 Nov 2025.

Safety Starts With You - every action counts toward a safer tomorrow.

Safety Health

Should you have any questions, please reach out to your local LEO.

Safety first: Workplace Safety & Health Training for ASMPT SEMI Solutions employees

Course Objectives:

- Equip employees with foundational knowledge of workplace safety and health
- Promote a proactive safety culture across all ASMPT sites
- Ensure compliance with local and international safety regulations
- Empower staff to identify, report, and mitigate safety risks effectively

Course Contents:

- Workplace Safety
- Regulatory Compliance
- General Safety
- Specific Hazards
- Emergency Response
- Incident Reporting & Safety Culture
- Ergonomics & Physical Handling
- Cross-Cultural Safety Behaviour

One of ASMPT's people projects



Mental health counseling in Munich: first point of contact for mental health challenges

Personal Help for Mental Health

In addition to existing services offered by Human Resources and the Works Council Artificial, ASMPT SMT Solutions has specially trained contact persons at its Munich location whom employees can turn to in order to discuss stressful situations confidentially and on an equal footing, without automatically involving additional parties.

The contact persons provide guidance by outlining possible courses of action, offering orientation, clarifying next steps, and helping employees strengthen their personal resources. If needed, they refer employees to appropriate internal or external support services.

One of ASMPT's people projects

6.5 | Protecting the Rights of Our Employees

ASMPT rigorously maintains a zero-tolerance posture on forced and child labour. We continuously ensure our business practices and operations protect and uphold the human rights and dignity of every member of our workforce. During the Reporting Period, the Group was not aware of any non-compliance with laws and regulations relating to child labour and forced labour.

We strictly adhere to the International Labour Organisation Fundamental Conventions, the United Nation's Universal Declaration of Human Rights and the United Nations Convention on the Rights of the Child. If child or forced labour is ever discovered within our opera-

tions, we pledge to follow procedures and guidelines as per applicable local and international laws and regulations to eliminate such practices.

During the hiring process, every worker must receive a written employment agreement in their native language or a language they understand, detailing the terms and conditions of employment. Workers have the freedom to leave their job or terminate their employment at any time, either by serving the required notice period or providing payment in lieu of notice, as stipulated in their employment contract.



7

Supporting our Communities



Highlights 2025

- **50 Around the World**
- **ASMPPT showcased strong social responsibility in 2025, contributing over USD 210,000 and more than 18,000 volunteer hours.**

Global Engagement, Local Impact

At ASMPPT, supporting our communities is an integral part of who we are and a natural extension of our ESG commitment. We strive to create meaningful impact by encouraging our employees to contribute time and expertise, while also providing financial support to meaningful causes. In 2025, this dedication was exemplified by our global **“50 Around the World”** campaign, which celebrated ASMPPT’s 50th anniversary through initiatives that brought together our teams across regions. This chapter outlines how our collective efforts have continued to strengthen communities, promote education and support sustainable development worldwide.

Our actions and strategies on supporting our communities are aligned with the following SDGs:



How Do We Do This?

- **Active encouragement and support** for ASMPT employees to participate in volunteering activities.
- **Strong culture of community engagement**, reflected in long-term partnerships with Non-Governmental Organisations (NGOs), schools and local organisations.
- **Launch of the major global “50 Around the World” campaign**, celebrating ASMPT’s 50th anniversary through community initiatives across all regions.
- Under **“50 Around the World”**, **ASMPT employees worldwide** engaged in various **corporate social responsibility** activities in 2025, contributing more than **6,500 hours** of community service across **1,558 participations**.
- **“50 Around the World”** support for more than **60 community initiatives** across all regions
- **18 activities** focused on **environmental protection and climate action**.
- **28 activities** promoted **health and social well-being**.
- **Donations more than USD 60,000** complemented by employee matching fund initiatives.

7.1

Sustainable Environment

Environmental responsibility is one of the pillars of ASMP's community work. In 2025, employees across regions took part in initiatives such as clean-up events, tree planting, and recycling drives. These activities foster environmental awareness while delivering tangible results, with 21 initiatives support-

ed, 476 participants involved, and 1,856 hours contributed. Through the 50 Around the World campaign, local teams amplified their impact and demonstrated how collective action can strengthen sustainable development.



Mangrove Warrior – Protecting Coastal Ecosystems

On Earth Day 2025, ASMP volunteers took part in the Mangrove Warrior initiative at Tanjung Piai, Johor National Park, a key mangrove ecosystem in Southeast Asia. Together, they planted 100 mature mangroves and nurtured 50 seedlings, strengthening coastal resilience and supporting long-term restoration. The activity also provided hands-on learning about the importance of mangroves in biodiversity, shoreline protection, and climate action, reinforcing ASMP's commitment to environmental stewardship.

At Tanjung Piai in Malaysia, ASMP volunteers joined forces with enthusiasm and a strong sense of purpose, demonstrating how collective action and shared commitment can create meaningful environmental impact.

One of ASMP's community projects

Plogging in China – Fitness Meets Environmental Action

In January, ASMP colleagues in China took part in a plogging event that combined jogging with purposeful trash collection. Together, they removed 476 kg of waste from local areas, contributing directly to a cleaner environment. To mark ASMP's 50th anniversary, teams repurposed collected materials into creative hand-crafts, reinforcing environmental awareness and highlighting the power of collective action for a sustainable future.



Kicking off ASMP's 50th anniversary year with energy and purpose, our Quanzhou team demonstrated strong commitment to environmental care — showing how collective action can drive meaningful change from day one.

One of ASMP's community projects

Tumbledown Farm – Building Sustainable Solutions Together

In May, ASMPT volunteers in Weymouth supported the Tumbledown Community Growspace during National Compost Week. The team upcycled materials to build new compost storage bays and explored additional sustainability projects with the site owner, laying the foundation for an ongoing collaboration. The initiative provided Tumbledown with essential infrastructure while offering ASMPT students hands-on experience in planning, material management, and teamwork.



A meaningful contribution that combined hands-on learning with real community impact—showing how even small teams can build sustainable solutions together.

One of ASMPT's community projects

7.2 Health and Social Inclusion

ASMPT is committed to fostering social well-being and inclusiveness in the communities where we operate. In 2025, our teams organised and supported activities ranging from charity runs and blood donation drives to local support initiatives for vulnerable

groups. Altogether, 32 employees participated, contributing 2,785 hours. These initiatives reflect our conviction that successful companies carry responsibility not only in economic but also in social terms.



With warmth, teamwork and genuine joy in helping others, our volunteers supported vulnerable households and delivered a total of 140 kg of food.

Soup with Love – Supporting Well-being in the Community

In February, ASMPT volunteers in Hong Kong partnered with Food Grace and FOODSPORT to support elderly individuals and families in need.

The team distributed nutritious soup and essential food items, providing around 5 kg of supplies per household and reaching 28 families in total. The initiative helped address food insecurity and supported access to healthy meals for vulnerable community members.

One of ASMPT's community projects





Warm Care for the Elderly – Celebrating Tradition and Community

In May, ASMPT volunteers in Shenzhen hosted a Dragon Boat Festival-themed event for 50 elders at the Peace Family Elderly Activity Centre. The programme combined games, DIY sachet making, and shared teatime, creating a joyful and inclusive atmosphere. Each participant received a zongzi gift box, reflecting cultural tradition. The initiative underscored ASMPT's commitment to social responsibility and continued the spirit of our 50th anniversary community efforts.

Honouring the tradition of respecting the elderly, our volunteers brought warmth, connection and joy to the Peace Family Elderly Activity Centre in Shenzhen — demonstrating social responsibility in action.

One of ASMPT's community projects



With dedication and a positive spirit, our NEXX volunteers continue to support the Billerica Food Bank — demonstrating how steady, compassionate action can strengthen the community.

Billerica Food Bank – Consistent Support for Local Families

In the US, the ASMPT NEXX team continues its monthly volunteer service at the Billerica Food Bank collection site. On each visit, employees help



sort, support and distribute food to individuals and families facing food insecurity. This ongoing initiative reflects a strong culture of compassion and the commitment to “pay it forward,” strengthening community ties and providing steady support for those most in need.

One of ASMPT's community projects



Participants in the Blood Donation Campaign

Blood Donation Campaign

In 2025, ASMPT held a blood donation campaign in Malaysia with the goal of doubling the number of blood donations compared to previous years. This objective was successfully achieved, with 100 employees and community members participating. Under the motto “Donate Blood, Save Life”, the initiative supported the National Blood Centre and local hospitals, with each donation potentially saving up to three lives. The campaign reflects ASMPT’s strong commitment to community engagement and social responsibility.

One of ASMPT’s community projects

7.3 Education for Empowerment

Empowering the next generation through education is a cornerstone of ASMPT’s long-term community strategy. In 2025, we supported 35 education-focused programmes in collaboration with schools, universities and NGOs. From STEM workshops to mentoring and scholarship initiatives, these projects reached

young people and helped create pathways to future opportunities. In line with our mission of Enabling the Digital World, we believe that education and skills development are crucial for sustainable growth and shared prosperity.



Future innovators start young — and with our ASMPT volunteers nurturing their curiosity and skills, these students gained early confidence in exploring the world of STEM.

STEM Explorers – Inspiring Young Innovators

In March, ASMPT colleagues in Hong Kong served as teaching assistants at a STEM workshop for primary students from the Korean International School (KIS). Through hands-on projects such as a



wind-powered car and a mini escalator, the students explored core science and engineering concepts. With guidance from our engineers, they gained confidence, problem-solving skills and curiosity, reflecting ASMPT’s commitment to nurturing future talent through STEM education.

One of ASMPT’s community projects

TRY-Engineering – Connecting Students with the Future of AI

In July, ASMPT engineers in Hong Kong supported the IEEE TRY-Engineering on Campus program by hosting a visit for participating students from local universities. Guided by our team, the students explored how AI is integrated into Advanced Packaging and how it drives innovation in electronics manufacturing. The visit provided firsthand insights into real-world engineering challenges and encouraged future talent to see how AI can shape tomorrow's technologies.



Inspired by real-world innovation, students gained valuable insights into how AI is shaping the future of engineering during their visit to the ASMPT Innovation Centre.

One of ASMPT's community projects

MINT Workshop – Encouraging Technical Curiosity in Young Learners

In May, our ASMPT R&D engineers conducted a STEM workshop at Thomas-Mann-Gymnasium in Munich, offering hands-on experience with pick-and-place tasks and the interaction between hardware and software. The session aimed to spark interest in technical fields and future career paths. This initiative marks the start of a long-term partnership with the school and reflects ASMPT's commitment to education and youth development.



By engaging directly with students, our ASMPT engineers helped spark interest in technical careers and strengthened our growing partnership with Thomas-Mann-Gymnasium in Munich.

One of ASMPT's community projects

7.4 Financial Contributions

Alongside volunteer work, ASMPT provides substantial financial support to promote social welfare. In 2025, we contributed more than USD 60,000. Matching fund initiatives further amplified the overall im-

pact. These contributions, combined with the visibility of the 50 Around the World campaign, highlight our steadfast commitment to social responsibility and collective well-being.



Full of energy and shared purpose, our Shenzhen team and their supporters turned the 50km Charity Run into a powerful moment of togetherness in support of children in need.

50 km Charity Run: Moving Together for a Good Cause

In March, ASMPT employees, families and friends took part in the 50km Charity Run in Shenzhen. The event encouraged physical activity while rais-

ing donations for the Zhikang Special Children's Rehabilitation Centre. Through the combined efforts of runners, volunteers and company support, the initiative strengthened community connections and reinforced ASMPT's commitment to social responsibility.

One of ASMPT's community projects

8

Appendix



8.1

Environmental KPI Performance Table

Environmental KPIs ¹	Unit	2023	2024	2025
Greenhouse Gas (GHG) Emission ^{2,3}				
Total GHG Emissions (Scope 1 & market base Scope 2)	ktCO ₂ e	40.1	45.9	45.2
Total GHG Emissions (Scope 1, market base Scope 2 & Scope 3)	ktCO ₂ e	N/A	N/A	950.0
- Scope 1: GHG Emissions from Gaseous Fuel Consumption	ktCO ₂ e	1.0	0.3	0.3
- Scope 1: GHG Emissions from Vehicles Usage	ktCO ₂ e	0.8	0.8	0.7
- Scope 2: GHG Emissions (market based) ⁴	ktCO ₂ e	38.3	44.8	44.2
- Scope 2: GHG Emissions (location based) ⁵	ktCO ₂ e	45.3	53.6	52.4
- Scope 3: GHG Emissions ⁶	ktCO ₂ e	N/A	N/A	904.8
- Category 1: Purchased goods and services ⁷	ktCO ₂ e	N/A	N/A	335.5
- Category 11: Use of sold products ⁸	ktCO ₂ e	N/A	N/A	569.3
Total GHG Emission Intensity (Scope 1 & market base Scope 2)	tCO ₂ e/ \$'000 HKD revenue	0.0027	0.0035	0.0030
Total GHG Emission Intensity (Scope 1, market base Scope 2 & Scope 3)	tCO ₂ e/ \$'000 HKD revenue	N/A	N/A	0.063
Air Emission				
Total Air Emissions from Gaseous Fuel Consumption	tonnes	0.58	0.85	0.82
- Sulphur Oxides	tonnes	0.004	0.005	0.004
- Nitrogen Oxides	tonnes	0.57	0.85	0.82
- Particulate Matter	tonnes	0.00005	0.00008	0.00008
Total Air Emissions Intensity	kg/ \$'000 HKD revenue	0.00004	0.00006	0.00005
Energy Consumption				
Total Energy Consumption	GWh	93.2	104.4	103.2
Consumed Electricity ⁹	GWh	85.3	99.7	98.8
LPG	kg	4,800	4,800	6,900
Natural Gas	m ³	94,885	109,442	86,749

Environmental KPIs	Unit	2023	2024	2025
Town Gas	m ³	305,138	42,769	44,237
Renewable Town Gas	kWh	Nil	342,467	336,675
Diesel oil	L	223,329	220,426	201,757
Unleaded petrol	L	72,025	72,881	77,003
Total Energy Intensity	kWh/ \$'000 HKD revenue	6.1	7.9	6.9
Water Consumption ¹⁰				
Total Water Consumption	million m ³	0.45	0.49	0.48
Water Consumption Intensity	m ³ / '000 HKD revenue	0.03	0.04	0.03
Packaging Material Consumption				
Total Packaging Material Consumption	tonnes	2,798	2,713	2,088
Packaging Material Intensity	kg/ \$'000 HKD revenue	0.19	0.21	0.14
Waste Generation				
Total Hazardous Waste Generated	tonnes	304	271	363
Hazardous Waste Intensity	kg/ \$'000 HKD revenue	0.02	0.02	0.02
Recycled Hazardous Waste	%	4	1	15
Total Non-Hazardous Waste Generated	tonnes	2,036	2,399	2,395
Non-Hazardous Waste Intensity	kg/ \$'000 HKD revenue	0.14	0.18	0.16
Recycled Non-Hazardous Waste	%	71	80	70

¹The environmental KPIs data cover the Group's global operations across the Semiconductor Solutions Segment (SEMI), including AXM, and the SMT Solutions Segment (SMT).

²According to The Greenhouse Gas Protocol – Scope 1 (direct emissions) covers the greenhouse gas emissions directly from operations owned or controlled by the Group, while scope 2 (indirect emissions) covers "indirect energy" greenhouse gas emissions from the Group's internal consumption (purchased or acquired) of electricity, heat, cooling and steam.

³Emission factors for all subsidiaries were revised in accordance with International Energy Agency (IEA) guidelines. Consequently, emission values for 2023 and 2024 have been restated to reflect these updates.

⁴The market-based approach quantifies Scope 2 emissions using contractual instruments, such as renewable energy certificates, between the reporting entity and the electricity provider.

⁵The location-based approach calculates Scope 2 emissions based on the average intensity of the local power grid. We adopted emission factors such as those provided by the International Energy Agency (IEA) and local power suppliers.

⁶Referring to the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011), we currently report Scope 3 GHG emissions Category 1 and 11.

⁷Emissions from purchased goods and services were calculated using the spend-based method, with emission factors derived mainly from Environmentally-Extended Input-Output (EIO) models.

⁸Activity data for the 'use of sold products' are based on product type, lifespan and sales volume. Local utility grid factors were applied to estimate the emissions value.

⁹The consumed electricity includes the purchased grid electricity, purchased green electricity and renewable electricity generated from solar panel.

¹⁰There is no longer industrial water consumption since 2021 as such usage was entirely due to the lead frame manufacturing business of prior years.

8.2

Social KPI Performance Table

Social KPIs ¹¹		2023	2024	2025
Number of Employees ¹²				
Total Employees' number		11,338	11,637	9,794
By Employee Type (Employees)	Full time	11,099	11,388	9,534
	Part time	239	249	254
By Gender ¹³	Female	2,751	2,975	2,449
	Male	8,587	8,662	7,313
By Age Group ¹³	Below 30	2,178	2,233	1,889
	30-50	6,959	7,124	5,838
	Above 50	2,201	2,280	2,053
By Region (Employees)	Greater China ¹⁴	6,012	6,517	3,743
	Rest of Asia	2,194	2,024	3,046
	North and South America	426	476	436
	Europe, Middle East & Africa	2,706	2,620	2,569
Turnover Rate for Full-Time Employees ^{12,15}				
Overall		18.2%	21.2%	22.5%
By Gender ¹³	Female	17.3%	21.5%	21.1%
	Male	18.5%	21.2%	22.6%
By Age Group ¹³	Below 30	41.5%	57.9%	28.7%
	30-50	12.4%	13.7%	21.1%
	Above 50	12.3%	12.1%	19.4%
By Region	Greater China	14.1%	23.0%	32.1% ¹⁶
	Rest of Asia	30.2%	24.0%	18.4%
	North and South America	16.2%	23.9%	19.9%
	Europe, Middle East & Africa	24.1%	14.4%	13.2%

Social KPIs		2023	2024	2025
Work-Related Injury and Fatalities				
Number of Work-Related Injuries (Employees)		67	61	55
Number of Lost Days Due to Work Injury (Days)		699	707	1,101
Number of Work-Related Fatalities (Employees)		0	0	0
Percentage of Employees who Received Training ¹⁷				
Overall		78.8%	79.7%	78.7%
By Gender	Female	84.1%	83.3%	87.6%
	Male	77.1%	78.4%	76.1%
By Employee Category	Management	68.6%	74.8%	52.5%
	Engineers	75.0%	77.6%	64.8%
	Corporate Staff	80.0%	80.5%	68.3%
	Production Staff	85.9%	82.4%	92.2%
By Region	Greater China	85.0%	84.1%	89.9%
	Rest of Asia	74.0%	72.8%	60.8%
	North and South America	22.8%	71.4%	86.6%
	Europe, Middle East & Africa	79.1%	75.2%	76.9%

¹¹ The social KPIs data cover the Group's global operations across the Semiconductor Solutions Segment (SEMI), including AXM, and the SMT Solutions Segment (SMT).

¹² By referencing the GRI standard, we have excluded the data for leased workers from our number of employees and turnover rate for full-time employees in FY 2025.

¹³ Due to personal data protection rules, we cannot mandate the employees to declare their age and gender. Thus some of the age and gender data might not be applicable.

¹⁴ Greater China region includes operation locations in Mainland China, Hong Kong, and Taiwan.

¹⁵ Turnover rate refers to full-time employees of the in-scope entities. It is calculated as "total number of full-time employees leaving employment during the reporting year divided by total number of full-time employees as of 31 Dec of the reporting year and then multiplied by 100%"

¹⁶ The increase in turnover rate in the Greater China region during the year was primarily attributable to a one-off strategic workforce optimization initiative, including the closure of ASMPT Equipment (Shenzhen) Co., Ltd. Excluding this isolated event, turnover rates across other regions remained consistently stable.

¹⁷ Percentage of employees who received training is calculated by the following methodology:
 (Employees who received training in the specific category) / (Beginning Human Capital + New Hire in reporting year in the specific category)

Social KPIs		2023	2024	2025
Average Hours of Training per Employee ¹⁸				
Overall (Hours)		20.1	20.8	20.0
By Gender	Female	27.9	22.2	23.8
	Male	17.6	20.4	18.8
By Employee Category	Management	12.2	14.4	9.4
	Engineers	22.2	24.3	18.8
	Corporate Staff	17.0	19.6	14.7
	Production Staff	22.3	20.4	19.2
By Region	Greater China	18.4	19.8	19.8
	Rest of Asia	22.1	25.7	19.1
	North and South America	9.0	3.0	8.0
	Europe, Middle East & Africa	23.7	23.1	23.7
Number of Suppliers ¹⁹				
Total		2,040	2,515	1,943

¹⁸ Average hours of training per employee are calculated by the following methodology:
(Total Number of training hours for employees in the specific category) / (Beginning Human Capital + New Hire in reporting year in the specific category)

¹⁹ Due to confidentiality, the number of suppliers by geographical region will not be disclosed.

8.3

GRI and HKEX Content Index

GRI Ref.	GRI Standards Description	HKEX ESG Guide Ref.	HKEX Description	Report Section/ Remark	Page
GRI 2: General Disclosures 2021					
2-1	Organisational details			1.2 About ASMPT	P.5
2-2	Entities included in the organisation's sustainability reporting	Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the Scope, the issuer should explain the difference and reason for the change.	1.1 About This Report	P.3
2-3	Reporting Period, frequency and contact point				
2-6	Activities, value chain and other business relationships	KPI B5.1	Number of suppliers by geographical region	1.2 About ASMPT 8.2 Social KPI Performance Table	P.5 P.84
2-7	Employees	KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	8.2 Social KPI Performance Table	P.84
2-9	Governance structure and composition			3.1 ESG Governance Structure	P.20
2-10	Nomination and selection of the highest governance body			Corporate Governance Report in the Annual Report	
2-11	Chair of the highest governance body			Corporate Governance Report in the Annual Report	
2-12	Role of the highest governance body in overseeing the management of impacts			Corporate Governance Report in the Annual Report	
2-13	Delegation of responsibility for managing impacts			Corporate Governance Report in the Annual Report	
2-14	Role of the highest governance body in sustainability reporting	Governance Structure	(i) A disclosure of the board's oversight of ESG issues; (iii) How the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.	3.1 ESG Governance Structure	P.20

GRI Ref.	GRI Standards Description	HKEX ESG Guide Ref.	HKEX Description	Report Section/ Remark	Page
GRI 2: General Disclosures 2021					
2-15	Conflicts of interest			Corporate Governance Report in the Annual Report	
2-16	Communication of critical concerns			3.1 ESG Governance Structure	P.20
2-17	Collective knowledge of the highest governance body			Corporate Governance Report in the Annual Report	
2-18	Evaluation of the performance of the highest governance body			Corporate Governance Report in the Annual Report	
2-19	Remuneration policies			Corporate Governance Report in the Annual Report	
2-20	Process to determine remuneration			Corporate Governance Report in the Annual Report	
2-22	Statement on sustainable development strategy	Governance Structure	(ii) The board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses);	3.1 ESG Governance Structure 2.2 ASMPT's Sustainability Framework	P.20 P.12
2-23	Policy commitments			3. Governance 4. Minimising Environmental Impact 6. Nurturing our Employees	P.18-29 P.30-49 P.58-71
2-24	Embedding policy commitments			3. Governance 4. Minimising Environmental Impact 6. Nurturing our Employees	P.18-29 P.30-49 P.58-71
2-25	Processes to remediate negative impacts			2. Sustainability Strategy	P.8

GRI Ref.	GRI Standards Description	HKEX ESG Guide Ref.	HKEX Description	Report Section/ Remark	Page
GRI 2: General Disclosures 2021					
2-26	Mechanisms for seeking advice and raising concerns	KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	3.3 Business Ethics	P.22
2-27	Compliance with laws and regulations			3.3 Business Ethics 3.5 Supply Chain Management	P.22 P.26
2-28	Membership associations			Corporate member of Singapore Semiconductor Industry Association and SEMI	
2-29	Approach to stakeholder engagement			2.3 Stakeholder Engagement	P.14
2-30	Collective bargaining agreements			Approximately 34% of total employees are covered by collective bargaining agreements	
GRI 3: Material Topics 2021					
3-1	Process to determine material topics	Reporting Principle: Materiality	The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement.	2.4 Materiality Assessment	P.16
3-2	List of material topics				
HKEX Mandatory Disclosure Requirements					
		Reporting Principle: Quantitative	Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be disclosed.	1. About This Report	P.2
		Reporting Principle: Consistency	The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.	1. About This Report	P.2

GRI Ref.	GRI Standards Description	HKEX ESG Guide Ref.	HKEX Description	Report Section/ Remark	Page
Topic-Specific Standards					
Governance Disclosures					
GRI 201: Economic Performance					
3-3	Management of material topics			4.2 Internationally Aligned Climate Actions	P.38
201-1	Direct economic value generated and distributed	KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	7. Supporting our Communities	P.72
201-2	Financial implications and other risks and opportunities due to climate change			4.2 Internationally Aligned Climate Actions	P.38
GRI 205: Anti-Corruption					
3-3	Management of material topics	GD B7	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	3.3 Business Ethics	P.22
205-1	Operations assessed for risks related to corruption			3.3 Business Ethics	P.22
205-2	Communication and training about anti-corruption policies and procedures	KPI B7.3	Description of anti-corruption training provided to directors and staff.	3.3 Business Ethics	P.22
205-3	Confirmed incidents of corruption and actions taken	KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the Reporting Period and the outcomes of the cases.	3.3 Business Ethics	P.22
		KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	3.3 Business Ethics	P.22

GRI Ref.	GRI Standards Description	HKEX ESG Guide Ref.	HKEX Description	Report Section/ Remark	Page
GRI 308: Supplier Environmental Assessment					
3-3	Management of material topics	GD B5	Policies on managing environmental and social risks of the supply chain.	3.5 Supply Chain Management	P.26
308-1	New suppliers that were screened using environmental criteria	KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	3.5 Supply Chain Management	P.26
308-2	Negative environmental impacts in the supply chain and actions taken	KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	3.5 Supply Chain Management	P.26
		KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	3.5 Supply Chain Management	P.26
GRI 414: Supplier Social Assessment					
3-3	Management of material topics	GD B5	Policies on managing environmental and social risks of the supply chain.	3.5 Supply Chain Management	P.26
414-1	New suppliers that were screened using social criteria	KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	3.5 Supply Chain Management	P.26
414-2	Negative social impacts in the supply chain and actions taken	KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	3.5 Supply Chain Management	P.26
		KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	3.5 Supply Chain Management	P.26

GRI Ref.	GRI Standards Description	HKEX ESG Guide Ref.	HKEX Description	Report Section/ Remark	Page
Environmental Disclosures					
GRI 301: Materials					
3-3	Management of material topics	GD A2	Policies on the efficient use of resources, including energy, water and other raw materials.	4.3 Environmental Management	P.47
		GD A3	Policies on minimising the issuer's significant impacts on the environment and natural resources.	4.3 Environmental Management	P.47
		KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced	8.1 Environmental KPI Performance Table	P.82
GRI 302: Energy					
3-3	Management of material topics	GD A2	Policies on the efficient use of resources, including energy, water and other raw materials.	4.3 Environmental Management	P.47
		GD A3	Policies on minimising the issuer's significant impacts on the environment and natural resources.	4.3 Environmental Management	P.47
302-1	Energy consumption within the organisation	KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	8.1 Environmental KPI Performance Table	P.82
302-3	Energy intensity				
302-4	Reduction of energy consumption	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	4.1 Decarbonisation Initiatives	P.32
302-5	Reduction in energy requirements of products and services	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	4.1 Decarbonisation Initiatives	P.32
GRI 303: Water and Effluents					
3-3	Management of material topics	GD A2	Policies on the efficient use of resources, including energy, water and other raw materials.	4.4 Conserving the Environment	P.49
		GD A3	Policies on minimising the issuer's significant impacts on the environment and natural resources.	4.4 Conserving the Environment	P.49

GRI Ref.	GRI Standards Description	HKEX ESG Guide Ref.	HKEX Description	Report Section/ Remark	Page
GRI 303: Water and Effluents					
303-1	Interaction with water as a shared resource	KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	As the Group obtained water from the municipal supplies, we did not face any problems in sourcing water that is fit for purposes. For detail explanation, please refer to 4.4 Conserving the Environment	P.49
		KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	4.4 Conserving the Environment	P.49
303-5	Water consumption	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	8.1 Environmental KPI Performance Table	P.82
GRI 305: Emissions					
3-3	Management of material topics	GD A1	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	4.1 Decarbonisation Initiatives	P.38
				4.3 Environmental Management	P.47
305-1	Direct (Scope 1) GHG emissions	Part D: Paragraph 28 (a) & (b)	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	8.1 Environmental KPI Performance Table	P.82
305-2	Energy indirect (Scope 2) GHG emissions				
305-4	GHG emissions intensity				
305-5	Reduction of GHG emissions	KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	4.1 Decarbonisation Initiatives	P.38
305-7	Nitrogen oxides(NOx), Sulphur oxides (SOx), and other significant air emissions	KPI A1.1	The types of emissions and respective emissions data.	8.1 Environmental KPI Performance Table	P.82

GRI Ref.	GRI Standards Description	HKEX ESG Guide Ref.	HKEX Description	Report Section/ Remark	Page
GRI 306: Effluents and Waste					
3-3	Management of material topics	GD A1	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	4.4 Conserving the Environment	P.49
306-1	Waste generation and significant waste-related impacts	KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	4.4 Conserving the Environment	P.49
306-2	Management of significant waste-related impacts				
306-3	Waste generated	KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	8.1 Environmental KPI Performance Table	P.82
306-4	Waste diverted from disposal	KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	8.1 Environmental KPI Performance Table	P.82
306-5	Waste directed to disposal				
Social Disclosures					
GRI 401: Employment					
3-3	Management of material topics	GD B1	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare	6.1 Engaging & Recognising Employees 6.2 Skill- based and Best-fit Talent Acquisition and Retention	P.60 P.64
401-1	New employee hires and employee turnover	KPI B1.2	Employee turnover rate by gender, age group and geographical region.	8.2 Social KPI Performance Table	P.84

GRI Ref.	GRI Standards Description	HKEX ESG Guide Ref.	HKEX Description	Report Section/ Remark	Page
GRI 401: Employment					
401-2	Benefits provided to the full-time employees that are not provided to temporary or part-time employees			6.1 Engaging & Recognising Employees	P.60
GRI 403: Occupational Health and Safety					
3-3	Management of material topics	GD B2	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards	6.4 Enhancing Health & Safety	P.69
403-1	Occupational health and safety management system	KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	6.4 Enhancing Health & Safety	P.69
403-2	Hazard identification, risk assessment, and incident investigation			6.4 Enhancing Health & Safety	P.69
403-3	Occupational health services			6.4 Enhancing Health & Safety	P.69
403-4	Worker participation, consultation, and communication on occupational health and safety			6.4 Enhancing Health & Safety	P.69
403-5	Worker training on occupational health and safety			6.4 Enhancing Health & Safety	P.69
403-6	Promotion of worker health			6.4 Enhancing Health & Safety	P.69
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			6.4 Enhancing Health & Safety	P.69

GRI Ref.	GRI Standards Description	HKEX ESG Guide Ref.	HKEX Description	Report Section/ Remark	Page
GRI 403: Occupational Health and Safety					
403-9	Work-related injuries	KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the Reporting Year.	8.2 Social KPI Performance Table	P.84
		KPI B2.2	Lost days due to work injury.	8.2 Social KPI Performance Table	P.84
GRI 404: Training and Education					
3-3	Management of material topics	GD B3	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	6.3 Future-ready Talent Development	P.66
404-1	Average hours of training per year per employee	KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	8.2 Social KPI Performance Table	P.84
		KPI B3.2	The average training hours completed per employee by gender and employee category.	8.2 Social KPI Performance Table	P.84
404-2	Programmes for upgrading employee skills and transition assistance programmes			6.3 Future-ready Talent Development	P.66
GRI 405: Diversity and Equal Opportunity					
3-3	Management of material topics	GD B1	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare	6.1 Engaging & Recognising Employees	P.60
405-1	Diversity of governance bodies and employees			8.2 Social KPI Performance Table	P.84

GRI Ref.	GRI Standards Description	HKEX ESG Guide Ref.	HKEX Description	Report Section/ Remark	Page
GRI 406: Non-Discrimination					
3-3	Management of material topics	GD B1	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare	6.1 Engaging & Recognising Employees	P.60
406-1	Incidents of discrimination and corrective actions taken			6.1 Engaging & Recognising Employees	P.60
GRI 408: Child Labour					
3-3	Management of material topics	GD B4	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour	6.5 Protecting the Rights of Our Employees	P.71
		KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	6.5 Protecting the Rights of Our Employees	P.71
		KPI B4.2	Description of steps taken to eliminate such practices when discovered.	6.5 Protecting the Rights of Our Employees	P.71
408-1	Operations and suppliers at significant risk for incidents of child labour			3.5 Supply Chain Management 6.5 Protecting the Rights of Our Employees	P.26 P.71

GRI Ref.	GRI Standards Description	HKEX ESG Guide Ref.	HKEX Description	Report Section/ Remark	Page
GRI 413: Local Communities					
3-3	Management of material topics	GD B8	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests	7. Supporting our Communities	P.72
		KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	7. Supporting our Communities	P.72
413-1	Operations with local community engagement, impact assessments, and development programmes			7. Supporting our Communities	P.72
GRI 416: Customer Health and Safety					
3-3	Management of material topics	GD B6	(a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	3.4 Product Responsibility	P.25
		KPI B6.2	Number of products and service related complaints received and how they are dealt with.	3.4 Product Responsibility	P.25
416-1	Assessment of the health and safety impacts of product and service categories			3.4 Product Responsibility	P.25
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	3.4 Product Responsibility	P.25

GRI Ref.	GRI Standards Description	HKEX ESG Guide Ref.	HKEX Description	Report Section/ Remark	Page
GRI 418: Customer Privacy					
3-3	Management of material topics	GD B6	(a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	3.6 Cybersecurity	P.27
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	3.6 Cybersecurity	P.27
Product Responsibility					
N/A	N/A	KPI B6.3	Description of practices relating to observing and protecting intellectual property rights	3.4 Product Responsibility	P.25
N/A	N/A	KPI B6.4	Description of quality assurance process and recall procedures.	3.4 Product Responsibility	P.25

8.4

HKEX Appendix C2 ESG Code Part D Content Index

Part D: Climate-related Disclosures	References Section/ Sub-section	Page
(I) Governance		
<p>19 (a). An issuer shall disclose the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about:</p> <p>(i) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities;</p> <p>(ii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities;</p> <p>(iii) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities;</p> <p>(iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities, including whether and how related performance metrics are included in remuneration policies</p>	<p>3.1 ESG Governance Structure</p> <p>4.2 Internationally Aligned Climate Actions - Governance</p>	<p>P.20</p> <p>P.38</p>
<p>19 (b). An issuer shall disclose the management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:</p> <p>(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and</p> <p>(ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.</p>	<p>3.1 ESG Governance Structure</p> <p>4.2 Internationally Aligned Climate Actions - Governance</p>	<p>P.20</p> <p>P.38</p>
(II) Strategy		
<p>20. An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall:</p> <p>a) describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term;</p> <p>(b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk;</p> <p>(c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and</p> <p>(d) explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making</p>	<p>4.2 Internationally Aligned Climate Actions - Strategy</p>	<p>P.38</p>

Part D: Climate-related Disclosures	References Section/ Sub-section	Page
(II) Strategy		
<p>21. An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose:</p> <p>(a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and</p> <p>(b) a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).</p>	4.2 Internationally Aligned Climate Actions - Strategy	P.38
<p>22 (a) An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about:</p> <p>(i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities;</p> <p>(ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect);</p> <p>(iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; and</p> <p>(iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40;</p>	4.1 Decarbonisation Initiatives 4.2 Internationally Aligned Climate Actions - Strategy	P.32 P.38
<p>22 (b) An issuer shall disclose information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).</p>	4.1 Decarbonisation Initiatives 4.2 Internationally Aligned Climate Actions - Strategy	P.32 P.38
<p>23. An issuer shall disclose information about the progress of plans disclosed in previous Reporting Periods in accordance with paragraph 22(a).</p>	4.1 Decarbonisation Initiatives - Our Scope 1 and 2 Emissions Reduction Journey	P.32
<p>24 (a) An issuer shall disclose qualitative and quantitative information about how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the Reporting Period;</p>	For qualitative information: 4.2 Internationally Aligned Climate Actions - Strategy	P.38
<p>24 (b) An issuer shall disclose qualitative and quantitative information about the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual Reporting Period to the carrying amounts of assets and liabilities reported in the related financial statements.</p>	For quantitative information: Financial Effects Relief Adopted	

Part D: Climate-related Disclosures	References Section/ Sub-section	Page
(II) Strategy		
<p>25 (a). The issuer shall provide qualitative and quantitative disclosures about how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:</p> <ul style="list-style-type: none"> (i) its investment and disposal plans; and (ii) its planned sources of funding to implement its strategy; 	<p>For qualitative information: 4.2 Internationally Aligned Climate Actions - Strategy</p> <p>For quantitative information: Financial Effects Relief Adopted</p>	P.38
<p>25 (b). The issuer shall provide qualitative and quantitative disclosures about how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities.</p>	Financial Effects Relief Adopted	
<p>26 (a). An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of:</p> <ul style="list-style-type: none"> (i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; (ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and (iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term; 	4.2 Internationally Aligned Climate Actions - Strategy	P.38
<p>26 (b). An issuer shall disclose how and when the climate-related scenario analysis was carried out, including:</p> <ul style="list-style-type: none"> (i) information about the inputs used, including: (1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; (2) whether the analysis included a diverse range of climate-related scenarios; (3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; (4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; (5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; (6) time horizons the issuer used in the analysis; and (7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis); (ii) the key assumptions the issuer made in the analysis; and (iii) the Reporting Period in which the climate-related scenario analysis was carried out. 	4.2 Internationally Aligned Climate Actions - Strategy	P.38

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(III) Risk Management		
<p>27 (a). An issuer shall disclose information about the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about:</p> <ul style="list-style-type: none"> (i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); (ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; (iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); (iv) whether and how the issuer prioritises climate-related risks relative to other types of risks; (v) how the issuer monitors climate-related risks; and (vi) whether and how the issuer has changed the processes it uses compared with the previous Reporting Period 	4.2 Internationally Aligned Climate Actions - Strategy & Risk Management	P.38
<p>27 (b). An issuer shall disclose information about the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities);</p>	4.2 Internationally Aligned Climate Actions - Strategy & Risk Management	P.38
<p>27 (c). An issuer shall disclose information about the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.</p>	4.2 Internationally Aligned Climate Actions - Strategy & Risk Management	P.38
(IV) Metrics and Targets		
<p>28. An issuer shall disclose its absolute gross greenhouse gas emissions generated during the Reporting Period, expressed as metric tons of CO₂ equivalent, classified as:</p> <ul style="list-style-type: none"> (a) Scope 1 greenhouse gas emissions; (b) Scope 2 greenhouse gas emissions; and (c) Scope 3 greenhouse gas emissions. 	8.1 Environmental KPI Performance Table	P.82

Part D: Climate-related Disclosures	References Section/ Sub-section	Page
(IV) Metrics and Targets		
<p>29. An issuer shall:</p> <p>(a) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions;</p> <p>(b) disclose the approach it uses to measure its greenhouse gas emissions including: (i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; (ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and (iii) any changes the issuer made to the measurement approach, inputs and assumptions during the Reporting Period and the reasons for those changes;</p> <p>(c) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and</p> <p>(d) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011)</p>	8.1 Environmental KPI Performance Table	P.82
30. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	Reasonable Information Relief Adopted	
31. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.	Reasonable Information Relief Adopted	
32. An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.	Reasonable Information Relief Adopted	
33. An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	4.1 Decarbonisation Initiatives	P.32
<p>34. An issuer shall disclose:</p> <p>(a) an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and</p> <p>(b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; or an appropriate negative statement that the issuer does not apply a carbon price in decision-making.</p>	The Group did not implement internal carbon prices in decision-making during the Reporting Period.	
35. An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv).	The Group did not include climate-related considerations which are factored into remuneration policy during the Reporting Period.	

Part D: Climate-related Disclosures	References Section/ Sub-section	Page
(IV) Metrics and Targets		
<p>36. An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks</p>	8.1 Environmental KPI Performance Table	P.82
<p>37. An issuer shall disclose:</p> <p>(a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and</p> <p>(b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose: (a) the metric used to set the target; (b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);</p> <p>(c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region);</p> <p>(d) the period over which the target applies;</p> <p>(e) the base period from which progress is measured;</p> <p>(f) milestones or interim targets (if any);</p> <p>(g) if the target is quantitative, whether the target is an absolute target or an intensity target; and</p> <p>(h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.</p>	4.1 Decarbonisation Initiatives	P.32
<p>38. An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:</p> <p>(a) whether the target and the methodology for setting the target has been validated by a third party;</p> <p>(b) the issuer's processes for reviewing the target;</p> <p>(c) the metrics used to monitor progress towards reaching the target; and</p> <p>(d) any revisions to the target and an explanation for those revisions</p>	4.1 Decarbonisation Initiatives 4.3 Environmental Management	P.32 P.47
<p>39. An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance.</p>	4.1 Decarbonisation Initiatives - Our Scope 1 and 2 Emissions Reduction Journey	P.32

Part D: Climate-related Disclosures	References Section/ Sub-section	Page
(IV) Metrics and Targets		
<p>40. For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose:</p> <p>(a) which greenhouse gases are covered by the target;</p> <p>(b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target;</p> <p>(c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target;</p> <p>(d) whether the target was derived using a sectoral decarbonisation approach; and</p> <p>(e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: (i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; (ii) which third-party scheme(s) will verify or certify the carbon credits; (iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and (iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset).</p>	4.1 Decarbonisation Initiatives	P.32
<p>41. In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).</p>	4.1 Decarbonisation Initiatives 4.2 Internationally Aligned Climate Actions - strategy	P.32 P.38



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