

# Global Unichip Corporation

**GUC**  
The Advanced ASIC Leader



Sustainability  
Report  
2024

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# About This Report

This is the 14th Sustainability Report issued by Global Unichip Corporation (GUC), and we will continue to publish it on an annual basis. There were no significant changes in the organizational size, structure, ownership, or supply chain during the reporting period. In addition to addressing sustainability issues of concern to stakeholders including shareholders, employees, customers, suppliers, representatives from academia, industry, government, and research sectors, and society, this report serves as the cornerstone for Global Unichip Corporation's sustainable development efforts. We continue to take practical actions on material topics related to environmental protection, social engagement, and corporate governance. The report also outlines our response to climate change (TCFD), as well as the industry-specific opportunities and risks identified in accordance with the Sustainability Accounting Standards Board (SASB).

## External Initiatives and Verification

This report is prepared in accordance with the GRI Standards designated by the Taiwan Stock Exchange and has been verified by an independent third-party verification organization—British Standards Institution (BSI) Taiwan Branch, and has obtained the AA1000 Assurance Statement. This report also supports the United Nations Sustainable Development Goals (SDGs).

Reporting Period	Date of Previous Report	Reporting Cycle
January 1 to December 31, 2024	2023 Sustainability Report / May 2023	Published annually

## Reporting Boundary and Scope

This report primarily focuses on the reporting boundaries of GUC's Hsinchu Headquarters in Taiwan. Report information: Greenhouse gas inventory and financial information cover all entities included in GUC's consolidated financial statements. Social information primarily focuses on the Hsinchu Headquarters, with chapter 7.1 Talent Diversity and Inclusion, 7.3 Human Rights Policy, and 7.4.2 Employee Engagement Survey also covering overseas subsidiaries. There were no significant changes in the scope or topic boundaries during the reporting period. Likewise, there were no material changes in the organization's size, structure, ownership, or supply chain.

## Information Restatement

This report includes the following restatements of information presented in previous reports:

- 6.4.1 Energy intensity statistics for GUC Hsinchu Headquarters over the past three years.
- 7.1.3 Talent Recruitment and Retention > Campus Relationship Management table > Recruitment costs over the past three years.

## Compilation Guidelines

This report has been compiled in accordance with the GRI Universal Standards 2021 (GRI 2021). The editing of this report follows the principles of GRI Standards, with a focus on impact, material topics, due diligence, and stakeholder engagement. It also discloses indicators from the Semiconductor Industry Sustainability Accounting Standards published by the Sustainability Accounting Standards Board (SASB), and the Task Force on Climate-related Financial Disclosures (TCFD) information from the Financial Stability Board (FSB). Furthermore, we adhere to the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, providing explanations for the sustainability disclosure indicators required for the semiconductor industry and explaining climate-related information in accordance with Article 4-1. For more details, please refer to the appendix index.

## Image Usage in This Report

All images used in this report are fully licensed, with proof of copyright and usage rights for print publications.

## Verification Standards and Results

Through the highest level of internal management meetings, it is resolved to seek external verification to enhance the report's credibility. We have commissioned BSI Taiwan, a third-party impartial verification institution, to verify the information disclosed in the report. BSI Taiwan adopts the AA1000AS v3 (AA1000 Assurance Standards) Type 1, Moderate Assurance level, established by the global non-profit organization Accountability, as the assurance standards. BSI Taiwan's verification report confirms that this report complies with the four major principles of AA1000 Accountability Principles: inclusivity, materiality, responsiveness, and impact. The final statement on the verification statement reads: "This report provides a comprehensive presentation and disclosure. The organization has successfully integrated its current corporate social responsibility operations into regular communication with senior management, which is commendable. Moving forward, it is recommended to continue implementing these initiatives in accordance with the corporate sustainability responsibility policy."

## Contact Information

If you have any suggestions regarding the GUC Sustainability Report, please feel free to contact us using the following methods. For your convenience, this report is also available on our official website.

Address:	No. 10, Li Hsin 6th Road, Hsinchu Science Park, Hsinchu City 300096, Taiwan
Point of Contact:	Environment & Organization Sustainability Management Department
Phone:	+886-3-5646600
Email:	ESG@guc-asic.com
Official Website:	www.guc-asic.com



# GUC 2024 Performance Highlights

## Corporate Governance



- ★ Ranked in the Top 5% in the Corporate Governance Evaluation
- ★ Continuously Included in the FTSE Taiwan Sustainability Index
- ★ Received the Best IP/Processor of the Year by EE Awards Asia
- ★ 2024 DJSI Assessment Results: Top 13% in the Global Semiconductor Industry
- ★ TCSA Top 100 Sustainable Model Enterprises in Taiwan Gold Award for Sustainability Report
- ★ Harvard Business Review No.5 of Taiwan's Top 100 Business Leaders

## Inclusive Workplace & Social Engagement



- ★ Honored to Receive the "HR Asia Best Companies To Work For In Asia Awards" for the Second Time.
- ★ Recognized as a Constituent of Taiwan High Compensation 100 Index
- ★ Received the Outstanding Breastfeeding Room Certification from the Hsinchu City Government.
- ★ Outstanding Enterprise in the Active Evaluation of Corporate Sustainability Report Disclosure of Occupational Health and Safety Indicators

## Environmental Sustainability



- ★ Obtained ISO14001 Certification
- ★ Target setting through the SBTi Science-Based Targets Initiative
- ★ Awarded the "1.5°C Temperature Control Target" Label with a Certification of Excellence in Effectiveness.
- ★ All operational sites have passed third-party greenhouse gas verification.

# GUC

The Advanced ASIC Leader


## Partnership and Mutual Prosperity



- ★ Launched the GHG Online Survey 1.0 Supply Chain Process
- ★ Hosted GUC ESG Net-Zero Sustainable Supply Chain Action Forum



## Aligning with the United Nations SDGs

<p><b>1 NO POVERTY</b></p>  <ul style="list-style-type: none"> <li>Donated NT\$1,421,812 to support rural and disadvantaged communities, helping to ease economic hardship.</li> <li>Supported Happywork, empowering people with disabilities develop skills and provide environmental cleaning services for elderly people living alone and disadvantaged families, fostering a better quality of life.</li> </ul>	<p><b>5 GENDER EQUALITY</b></p>  <ul style="list-style-type: none"> <li>Female employees account for 27.2% of the workforce, with female managers comprising 14.1%, reflecting our active promotion of gender equality and a culture of diversity and inclusion.</li> <li>Set up breastfeeding-friendly spaces and received the Outstanding Certification for Breastfeeding Room, supporting women in the workplace.</li> </ul>	<p><b>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</b></p>  <ul style="list-style-type: none"> <li>Continuously promote green technology research, development, and application, such as high-efficiency, low-power chip design, to drive sustainable production models.</li> <li>Refurbished computers for donation, minimizing environmental damage from waste while providing children in remote and disadvantaged areas with access to technology.</li> </ul>
<p><b>2 ZERO HUNGER</b></p>  <ul style="list-style-type: none"> <li>Donated food boxes over the year to the Andrew Charity Association, providing approximately one week's worth of food for 83 disadvantaged families.</li> <li>Food box packaging volunteers helped ensure timely delivery of donations to 150 families.</li> <li>Employees made monthly donations to the Shine Association to support disadvantaged families and children, ensuring they have regular meals and allowing children to attend school without concerns.</li> </ul>	<p><b>6 CLEAN WATER AND SANITATION</b></p>  <ul style="list-style-type: none"> <li>We set a water resource intensity target, with a company water intensity of 33.40 in 2024.</li> </ul>	<p><b>13 CLIMATE ACTION</b></p>  <ul style="list-style-type: none"> <li>Issued the TCFD climate-related financial disclosure report, identifying climate risks and opportunities.</li> </ul>
<p><b>3 GOOD HEALTH AND WELL-BEING</b></p>  <ul style="list-style-type: none"> <li>Provide comprehensive health management resources, such as regular health check-ups and mental health support, to promote employees' physical and mental well-being.</li> <li>Organized two blood donation events, collecting 99 bags of blood to support medical needs and demonstrating the spirit of mutual aid and humanitarianism.</li> </ul>	<p><b>7 AFFORDABLE AND CLEAN ENERGY</b></p>  <ul style="list-style-type: none"> <li>Installed solar energy systems are expected to generate 14,000 kWh of green electricity annually, promoting the use of clean energy.</li> </ul>	<p><b>14 LIFE BELOW WATER</b></p>  <ul style="list-style-type: none"> <li>Established wastewater discharge management regulations to ensure minimal impact on aquatic ecosystems.</li> <li>Participated in the Hsinchu City Government's International Coastal Cleanup Day, removing a total of 800 kilograms of marine waste to protect our ocean environment.</li> </ul>
<p><b>4 QUALITY EDUCATION</b></p>  <ul style="list-style-type: none"> <li>Increased average employee learning hours to 14.3 hours in 2024 and supported industry-academia collaboration.</li> <li>Launched a digital learning platform to establish a digitalized learning system that enables employees to access professional knowledge and skills anytime, fostering a culture of lifelong learning.</li> </ul>	<p><b>8 DECENT WORK AND ECONOMIC GROWTH</b></p>  <ul style="list-style-type: none"> <li>The average employee salary remains in the top 25% of the industry, fostering a positive workplace and supporting economic growth.</li> </ul>	<p><b>15 LIFE ON LAND</b></p>  <ul style="list-style-type: none"> <li>Committed to promoting positive impacts on biodiversity and protecting local terrestrial ecosystems.</li> <li>Participated in the Society of Wilderness' habitat maintenance and stream cleanup activities, removing a total of 21.2 kilograms of stream waste and helping manage vegetation, aiding in the rehabilitation of Sauters Brown Frog in the Dashanbei area to maintain biodiversity.</li> </ul>
	<p><b>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</b></p>  <ul style="list-style-type: none"> <li>The Company has accumulated a total of 560 valid patents, showcasing its ongoing capacity for innovation.</li> </ul>	<p><b>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</b></p>  <ul style="list-style-type: none"> <li>The Company remains free of lawsuits related to corruption or anti-competitive practices, ensuring its corporate integrity.</li> </ul>
	<p><b>10 REDUCED INEQUALITIES</b></p>  <ul style="list-style-type: none"> <li>Launched the Supplier ESG management platform, enhancing fairness and transparency in the global supply chain.</li> </ul>	<p><b>17 PARTNERSHIPS FOR THE GOALS</b></p>  <ul style="list-style-type: none"> <li>Hosted "GUC ESG Net-Zero Sustainable Supply Chain Action Forum" strengthen sustainable collaboration among international partners.</li> </ul>
	<p><b>11 SUSTAINABLE CITIES AND COMMUNITIES</b></p>  <ul style="list-style-type: none"> <li>Assisted Kaige Garden Youth Halfway House in Hualien County, to rebuild after the earthquake, providing sheltered children with a safe place in which to grow.</li> </ul>	

# Message from the President

As GUC forges ahead on its path towards excellence, we believe that our progress and success should be measured not only by revenue growth but also by the positive impact in the world. In 2024, we achieved strong economic growth while consistently upholding our commitment to valuing environmental, social, and corporate governance issues, embracing the spirit of mutual benefit, and promoting global sustainable development. The Company actively invested resources and launched a variety of programs, seeing the results of its efforts in sustainable development. These initiatives not only enhanced operational efficiency but also made meaningful contributions to society.

## Striving for Net Zero, Contributing to the Planet

The high-tech industry is deeply interconnected with energy and environmental resources. In 2024, GUC participated in the ESG Net Zero Sustainable Supply Chain Action Forum, marking a major milestone in our sustainability journey. We set science-based carbon reduction targets, publicly disclosed our reduction pathway and progress, and incorporated carbon reduction into our overall operational strategy. We continue to monitor and enhance our efforts. This year, we once again received the 1.5°C Temperature Control Label Certification for Outstanding Performance, highlighting our significant progress in reducing carbon emissions and our ongoing undertaking of ambitious environmental goals.

To further promote green energy, the Company began purchasing green electricity and implementing more effective carbon reduction and energy-saving measures. These actions have substantially reduced our carbon footprint and greatly improved energy efficiency. In addition to obtaining international certifications such as ISO 14001 and aligning with the GHG Protocol, we are also pursuing a comprehensive environmental management system to implement a sustainable business model.

## Valuing People to Foster an Inclusive Workplace and Society

Employee benefits and a diverse, inclusive corporate culture are embedded into our core values. This year, GUC was honored for the second time by the "HR Asia Best Companies To Work For In Asia" Award, recognizing not only our excellent corporate culture but also our long-term efforts in talent management and sustainable development. We continue to champion diversity, equity, and inclusion in the workplace and have obtained the "Talent, in Taiwan" Initiative Partner Certificate in acknowledgment of these efforts. Moreover, employee health and safety is a key focus of our corporate responsibility. Through robust internal management and continuous investment in employee health resources, we were recognized as an outstanding enterprise in the active

evaluation of occupational health and safety disclosures in corporate sustainability reports. In terms of social responsibility, we actively engage in a wide range of charitable activities, leveraging both internal and external resources to support rural areas and disadvantaged groups, reinforcing our dedication to social contribution and community development and well-being.

## Upholding Business Integrity to Achieve Corporate Excellence

Effective governance is the cornerstone of promoting sustainable development. GUC has consistently ranked within the top 5% of the Corporate Governance Evaluation, reflecting our strong performance in governance structure, transparency, responsibility allocation, and internal control mechanisms. This achievement reflects our unwavering commitment to advancing sustainable governance and management in the context of globalization. Notably, the Company was once again included as a constituent stock in the FTSE Taiwan Sustainability Index this year, underscoring the international recognition of our efforts in sustainable development. With regard to safeguarding information security, the Company has also received ISO27001 certification, ensuring that it adheres to international standards in data protection and information security management. The Company has been continuously strengthening technological innovation, enhancing the sustainability of products and services, and responding to social expectations through proactive corporate actions, all supporting our devotion to creating shared prosperity among the Company, society, and the environment.

Finally, I would like to extend my heartfelt appreciation to our employees for their hard work and contributions, express gratitude to all shareholders, customers, and partners for their steadfast support, as well as all sectors of society for their trust and encouragement. Moving forward, GUC will continue to lead the way in sustainable development, striving to make even greater contributions to a sustainable, innovative, and inclusive future.

President of GUC and  
Chairperson of the ESG Committee

*Sean Zai*





The background is a 3D digital illustration. It features a grid of glowing blue lines on a dark blue surface. Scattered across this grid are numerous cubes of varying sizes and heights. Most of these cubes are dark blue and have a metallic sheen. In the center-right of the image, there is a larger, transparent cube. This transparent cube is outlined in a thin, glowing orange line. Inside this transparent cube, there are smaller, glowing orange cubes. The overall lighting is a mix of cool blues and warm oranges, creating a futuristic, high-tech atmosphere.

# 1 About GUC

1.1 Company Overview

1.2 GUC's Sustainability Commitment

1.3 ESG Key Performance

## 1.1 Company Overview

Global Unichip Corporation (GUC) (referred to as: GUC, the Company, we in this report) was founded on January 22, 1998. The operational headquarters is located in Hsinchu Science Park, Taiwan, with a global workforce of 907 employees (2024). Listed on the stock exchange in 2006 with stock code 3443. In 2024, the capital was NT\$1.34 billion, with earnings per share of NT\$25.75. Taiwan Semiconductor Manufacturing Company (referred to as: TSMC in this report), which holds 34.84% of GUC's shares, is the Company's largest shareholder. TSMC is GUC's sole wafer foundry and the most important partner for advanced manufacturing processes and packaging technologies. Through close collaboration with TSMC, GUC efficiently overcomes challenges at every stage, from design to manufacturing.

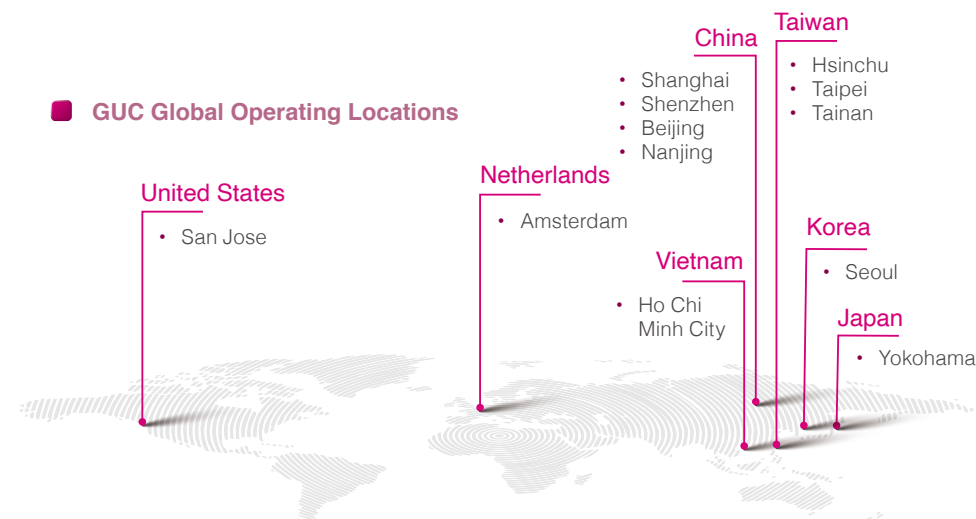
GUC has a total of 12 global operational sites worldwide. The Company profile and operational sites are detailed on the table below.

### GUC Company Overview

#### Global Unichip Corporation (GUC)

Stock Code	3443
Establishment Date	January 22, 1998
Headquarters Location	No. 10, Li Hsin 6th Road, Hsinchu Science Park, Hsinchu City 300096, Taiwan
Global Workforce	A workforce of 907 employees
Paid-in Capital	NTD 1,340,119,110
Main Business Operations	Providing comprehensive advanced IC customization services
2024 Consolidated Net Revenue	NTD 25,044 million
2024 Earnings Per Share	NTD 25.75

### GUC Global Operating Locations



Hsinchu Headquarters	No. 10, Li Hsin 6th Road, Hsinchu Science Park, Hsinchu City 300096, Taiwan
Taipei	8F, No. 246, Section 1, Neihsu Road, Neihsu District, Taipei City, Taiwan
Tainan	No. 189, Section 1, Yongfu Road, West Central District, Tainan City (Room A1, 6F, Cathay Landmark Tainan)
USA/San Jose	Junction Ave. Suite 201 San Jose, CA 95134, USA
Netherlands/Amsterdam	World Trade Center Tower H - 6th Floor, Zuidplein 58, 1077 XV Amsterdam, The Netherlands
Japan/Yokohama	横浜西区みなとみらい 2-2-1 横浜ランドマークタワー 16 階
Korea/Seoul	서울특별시 강남구 테헤란로 208 안제타워 3F
Vietnam/Ho Chi Minh City	The Grace Tower 7th Floor, 71 Hoang Van Thai Street, Tan Phu Ward, District 7, Ho Chi Minh City 700000 Vietnam
China/Shanghai	Room 2305, No.1350 North Sichuan Road, Hongkou District, Shanghai 200080
Shenzhen	749, 7/F, Tower A, SCC, No.88 First Haide Avenue, Nanshan District, Shenzhen 518000, China
Beijing	Room B12, 8F, North Tower, CP Centre, CBD Core Area Z14, Guanghua Road, Chaoyang Dist., Beijing
Nanjing	14th Floor, Block C, Fuying Building, No. 99, Tuanjie Road, Research & Innovation Park, Nanjing Jiangbei New Area



## GUC Business Overview

As an advanced ASIC provider, GUC actively seizes opportunities within these challenges in the face of rapid technological changes, increased complexity in the high-end process application chip design, and shifts in the supply chain landscape. We offer comprehensive ASIC design services, aiming to become the world's leading provider of customized IC solutions. Our services include Spec-in and SoC Integration, Physical Design, Advanced Packaging Technology, Production Services, and cutting-edge HBM and die-to-die interconnect IP.

### ■ Main Business:

1. Research, development, production, testing, manufacturing and sales of:
  - Various application-specific integrated circuits with embedded memory, logic, and analog components.
  - Component libraries for application-specific integrated circuit designs.
  - Automation tools for application-specific integrated circuit designs.
  - Customization, design, technical support, and licensing of Silicon Intellectual Property components.
2. Technical services related to the aforementioned products and as commissioned by customers.

### ■ Business Proportion of Each Product (Unit: NTD Thousand)

Main Products	2022		2023		2024	
	Sales Value	Proportion	Sales Value	Proportion	Sales Value	Proportion
Wafer Products	16,880,240	70.22%	18,980,971	72.34%	16,160,984	64.53%
Non-Recurring Engineering (NRE)	6,312,933	26.26%	6,763,015	25.77%	8,435,858	33.68%
Others	846,498	3.52%	496,728	1.89%	447,303	1.79%
Total	24,039,671	100.00%	26,240,714	100.00%	25,044,145	100%

## ■ Main Products and Services

1. **ASIC and Wafer Products:** Providing customers with comprehensive services from design to wafer manufacturing, packaging, and testing.
2. **Non-Recurring Engineering (NRE):** Providing circuit design component databases and various silicon intellectual properties required for product design, as well as circuit diagrams for manufacturing product mask sets. Commissioning foundries to produce masks, wafers, dicing, and packaging, followed by product testing by our engineering staff, and then delivering product samples to customers for trial production.
3. **Multiple-Project Wafer (MPW):** Offering cost-effective and timely chip verification services by integrating designs from different customers, sharing the manufacturing costs of the same set of masks and wafers (Engineer Run). This approach enables design engineers to achieve low-cost, rapid trial production verification using advanced process technology before mass production.
4. **Intellectual Property (IP):** Delivering integrated circuit designs that have been designed, verified, and can be reused with specific functions. With the advancements of integrated circuit manufacturing technology, multi-functional chips and even SoC have become the mainstream of IC design. GUC provides reusable IPs that help reduce customers' time spent on repetitive designs and minimize investment in design resources.

## ■ Planned Development of New Products and Services

In addition to the continuous development of advanced process silicon intellectual property for 7nm, 6nm, 5nm, 3nm, and 2nm processes—including ultra-high-speed interface chip interconnect IP "GLink"/UCIe, HBM2/2E/3/4 Controller and PHY components, as well as advanced ADC/DAC—the Company is also upgrading its existing application components, such as Power Management Solution and Clock Generator, to more advanced processes. The Company has developed internationally open autonomous design standard IPs (TCAM, SRAM), customized Standard cells, as well as a rich portfolio of proprietary IPs and Library databases, offering customers with more comprehensive solutions.

## ■ Development Trends and Competitive Landscape of Products

In recent years, the mobile phone market has had the largest growth and total volume. To differentiate their phones, more mobile phone manufacturers have been investing in the independent research, development, and production of application processor (AP) chips. As a result, the market for IC design service providers is becoming more limited. At the current stage, the innovation and development of data centers, the Internet of Things, automotive electronics, drones, and robots over the past few years have gradually shaped related technologies and business models, which are now the primary businesses for the IC design service industry. Emerging markets such as AI and Machine Learning, 5G Networking, advanced driver assistance systems (ADAS), and virtual reality (AR/VR) have sparked enthusiastic discussion and shown preliminary results in product development. While these applications are still evolving, they are expected to be the mainstream of the future technology industry and the source of business opportunities. GUC leads the industry in advanced process technologies of 7/6/5/3 nanometers, achieving exceptional results. By leveraging our experience in mass production, we can meet customer demands for high performance, low power consumption, and advanced packaging in the production process, securing our position as a leader in the highly competitive IC design service sector.



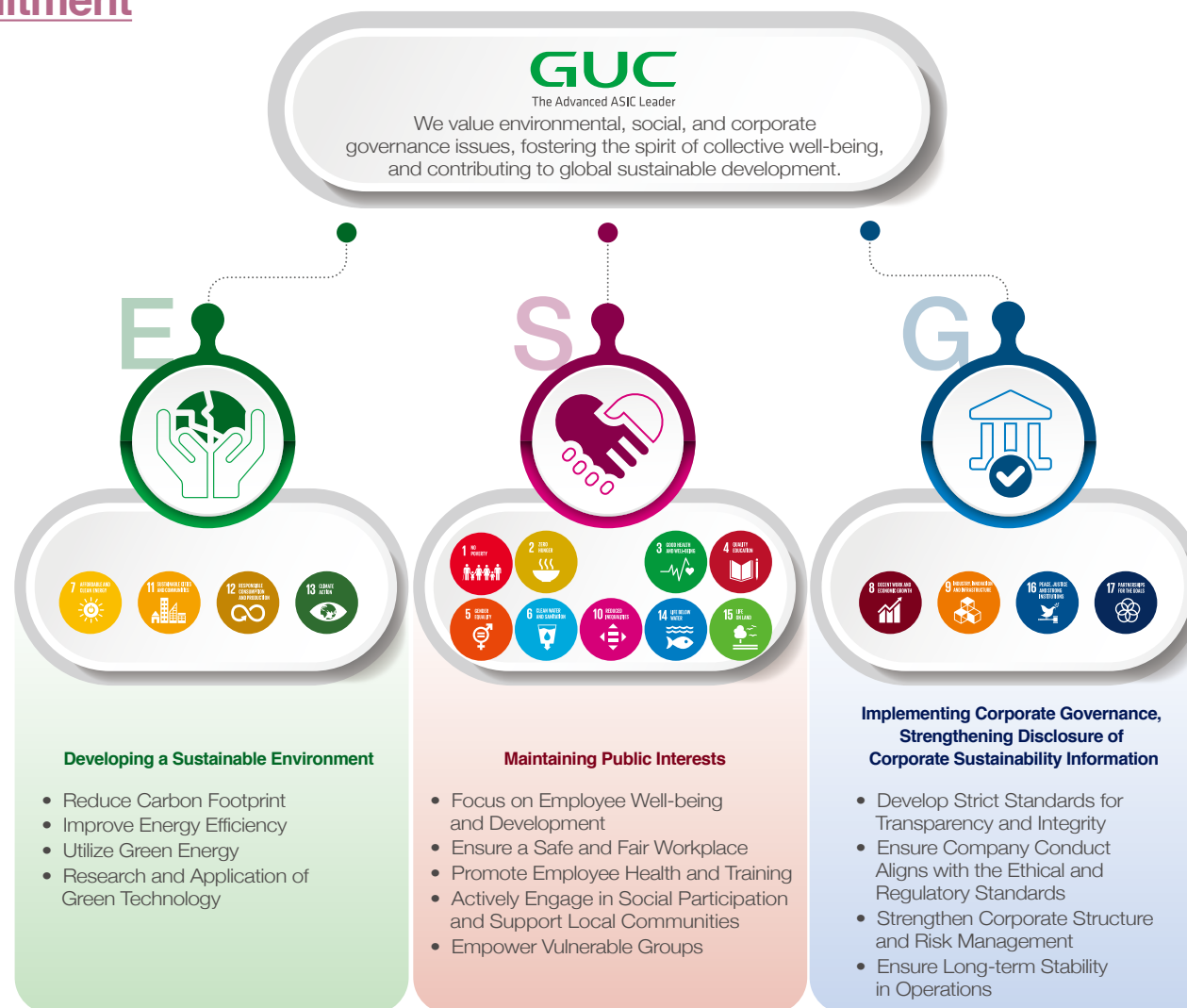


## 1.2 GUC's Sustainability Commitment

GUC is committed to advancing environmental, social, and corporate governance (ESG) efforts to achieve sustainable development and shared prosperity. We aim to foster collective well-being while contributing to global sustainability.

- In terms of the environment, we are dedicated to reducing our carbon footprint, improving energy efficiency, and utilizing green energy. We will focus on the research, development, and application of green technologies to create a sustainable ecosystem and preserve the planet's natural resources.
- As for society, we prioritize the well-being and development of our employees and view social participation as a core part of our corporate responsibility. By providing a safe and fair workplace, supporting local communities, promoting education, and assisting rural areas and disadvantaged groups, we are devoted to building a more inclusive and prosperous society.
- Regarding corporate governance, we have established stringent standards for transparency and integrity to ensure that the company conduct aligns with the highest ethical and regulatory standards. Additionally, we relentlessly strengthen the Company's internal structure and risk management to ensure long-term stability in operations.

We have established "GUC ESG Best Practice Principles" and formed a ESG Committee made up of crossdepartmental personnel. The ESG Committee is responsible for regularly reporting on the promotion and effectiveness of corporate sustainability to the Board of Directors. The sustainability report is published on the company website after being verified by a third party and approved by the Board.



## GUC's Sustainability Policy

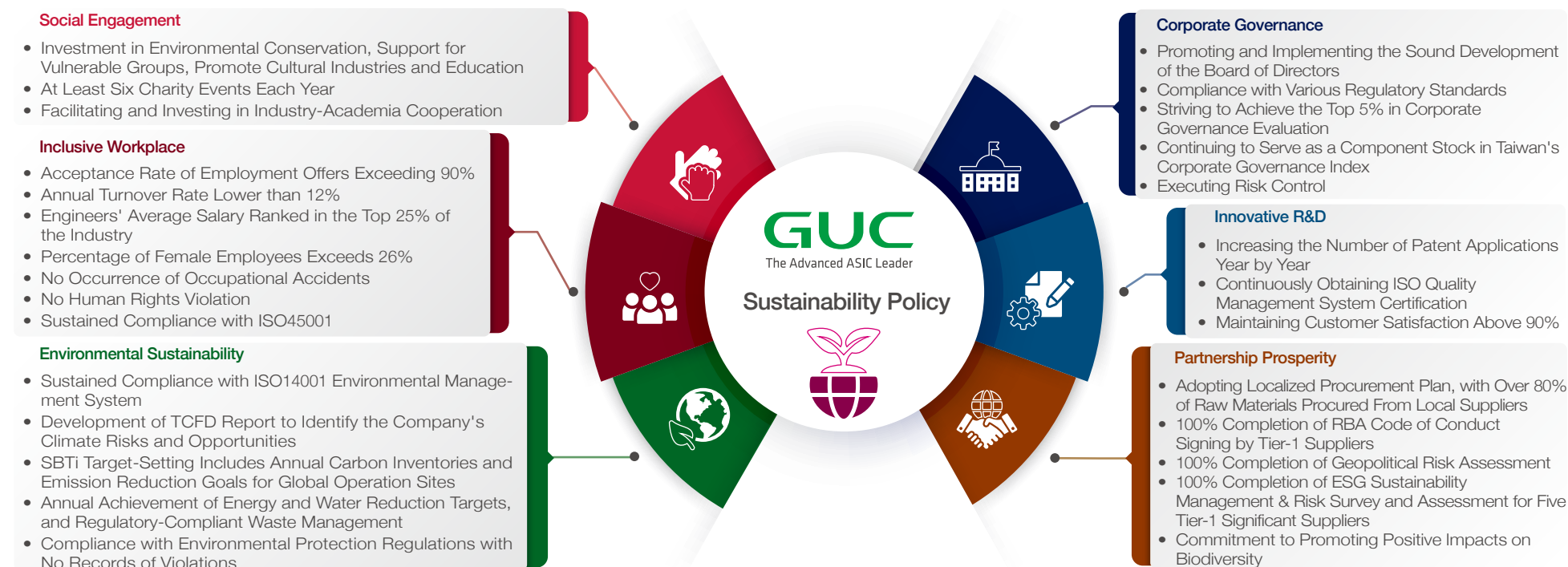
In addition to striving for excellence in its core IC design services, GUC emphasizes building effective interactions and fair treatment with stakeholders including customers, shareholders, government agencies, society, suppliers, and employees, actively implementing corporate social responsibility to promote sustainable operations.

We have established six strategic aspects of sustainable operation to achieve the corporate sustainable development goals:

- Corporate Governance
- Innovative R&D
- Partnership Prosperity
- Environmental Sustainability
- Inclusive Workplace
- Social Engagement

Our Implementation Guidelines:

- In terms of corporate governance, GUC upholds integrity management and ethical conduct, ensuring a balance of interests among all stakeholders to foster a positive cycle within the industry, collectively contribute to social advancement.
- In the areas of innovation and research development, partner co-prosperity, and environmental sustainability, GUC embraces green design and green supply chain, prioritizing resource efficiency, adopting environmentally friendly practices, and maintaining biodiversity.
- Regarding friendly workplace and social engagement, GUC upholds people-centered principles and is dedicated to creating a diverse, inclusive, and high-quality work environment. Through company resources and employee participation in voluntary services, we contribute to environmental conservation, support rural areas, and assist disadvantaged groups with financial, material, and human resources, all aimed at building a mutually beneficial society.



## Sustainability Governance Structure

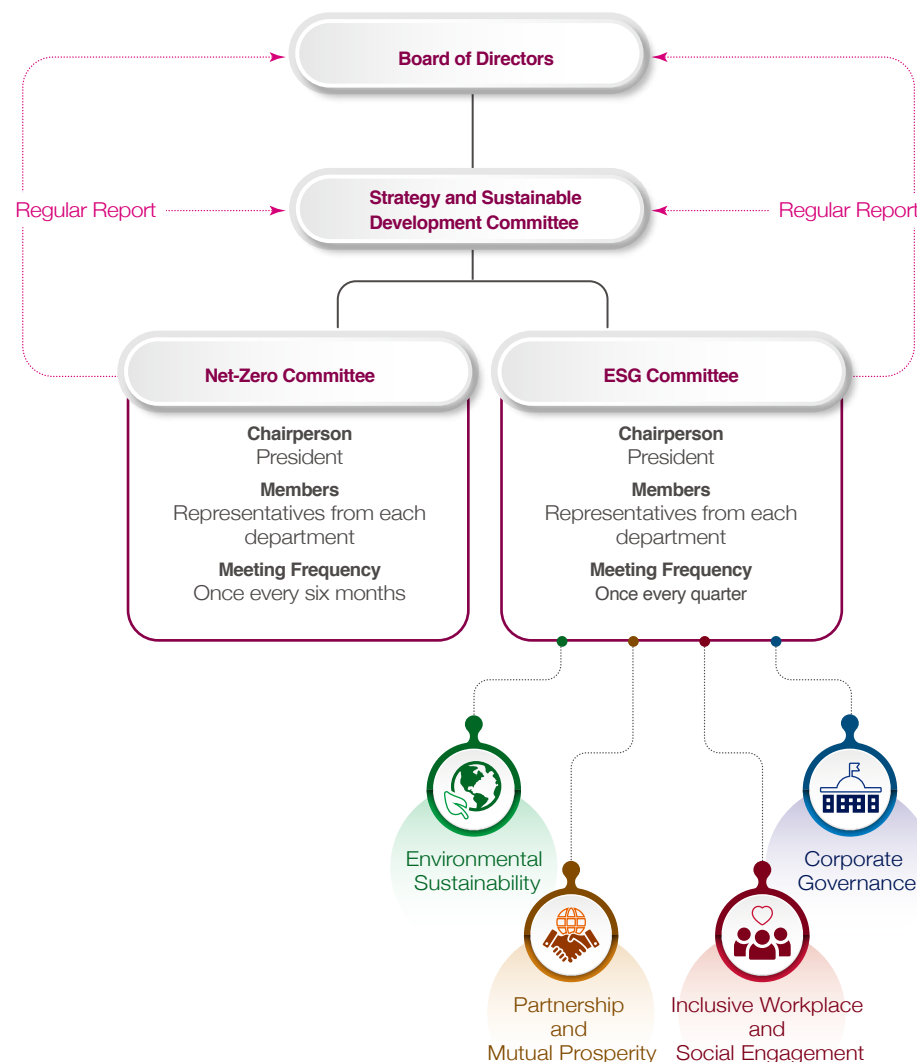
Since its establishment, GUC has consistently pursued excellence in its core business. Our management team has dedicated itself to developing a management system to ensure that both the Company and its suppliers adhere to these standards and continuously improve. In addition, we foster effective communication and fair treatment with stakeholders including shareholders, employees, customers, suppliers, industry-government-academia-research institutions, and society. We actively fulfill our corporate social responsibility to realize sustainable operations.

GUC's corporate sustainability is overseen by the Strategy and Sustainable Development Committee, with an ESG Committee also in place. President Sean Tai serves as the Chairperson of the ESG Committee, with representatives appointed from each department who participate as committee members in various functional groups. The ESG Committee follows the resolutions set by the Strategy and Sustainable Development Committee, staying focused on global sustainability trends. It leads cross-functional teams in developing sustainability initiatives that comply with international standards and regulations. By understanding stakeholder needs, the committee identifies material issues and risks in environment, society, and corporate governance. It adapts to and mitigates potential impacts on operations from challenges such as climate change, while also formulating and executing strategies. The Board of Directors reviews and provides guidance with the Company's ESG development direction.

The ESG Committee holds regular meetings to track implementation progress and evaluate outcomes. It reports periodically to the Board of Directors on key sustainability topics, risk assessments and response strategies, implementation status, and performance, thereby ensuring effective sustainability management. The Company also publishes a Sustainability Report to disclose its sustainability performance on the official website, accompanied by a verification statement issued by BSI Taiwan.

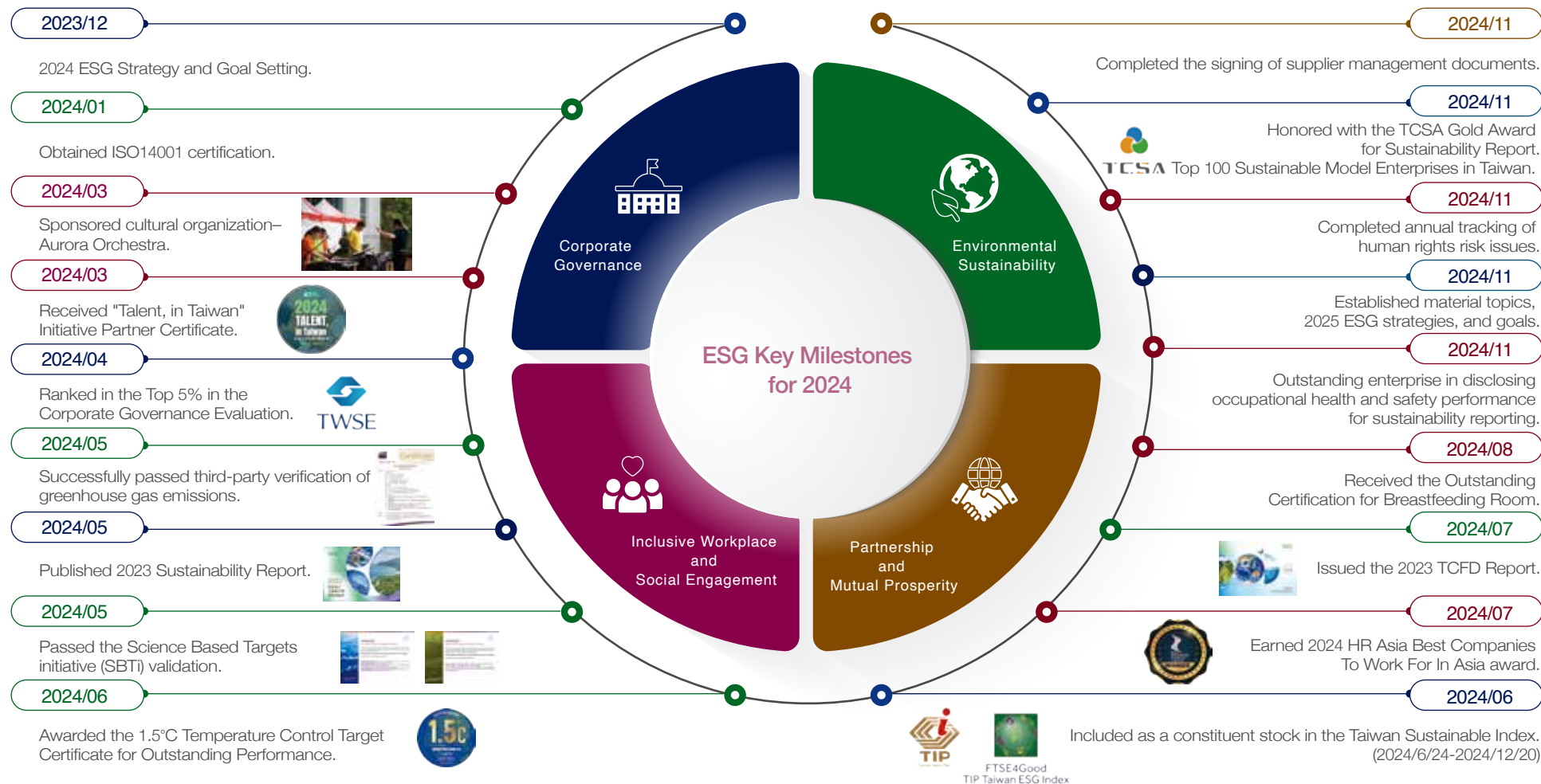
Regular Annual Reports to the Board of Directors:

1. Identification of material topics and risks of concern, along with the formulation of strategies and response plans.
2. Reporting of ESG achievements and setting of goals for the following year.
3. Semi-annual updates on ESG progress and the effectiveness of implementation.





## Annual achievements reported by the ESG Committee to the Board of Directors



Note 1: In 2024, the ESG Committee reported to the Board of Directors on sustainability development on January 31, May 16, July 25, and November 28, respectively.

Note 2: Blue ●/Corporate Governance, Yellow ●/Partner Prosperity, Green ●/Environmental Sustainability, Red ●/Inclusive Workplace and Social Engagement.

## ■ ESG Highlights of the Year



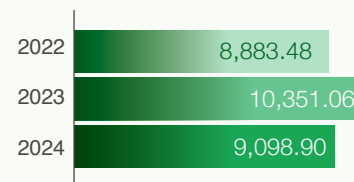
## 1.3 ESG Key Performance



### Environmental Aspect

■ **Installation of Solar Energy, Estimated to Contribute Approximately 14,000 Kilowatt-Hours Annually.**

■ **Greenhouse Gas Emissions**  
(tonnes/CO<sub>2</sub> equivalent)



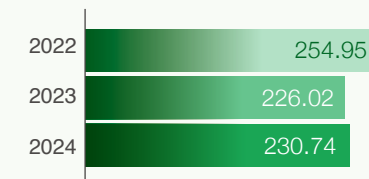
Note: The data is the total of Scope 1 and Scope 2.

■ **Annual Water Usage Intensity**  
(the information boundary is Hsinchu Headquarters)



Note: Water usage intensity = Annual water resource usage (cubic meters) / Number of employees

■ **Energy Intensity**  
(the information boundary is Hsinchu Headquarters)



Note: Energy intensity = Annual electricity usage / Annual revenue (NTD million)

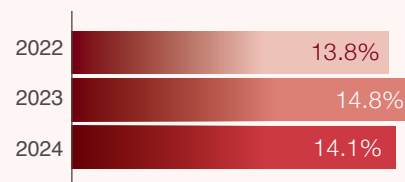


## Social Aspect

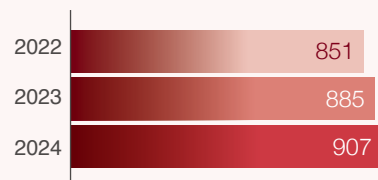
### Percentage of Female Employees (%) (global workforce)



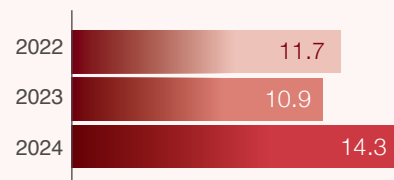
### Percentage of Female Managers (%) (global workforce)



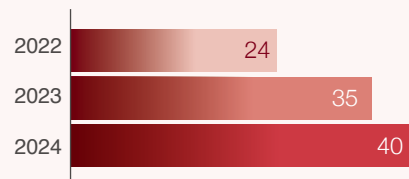
### Total Number of Global Employees (person)



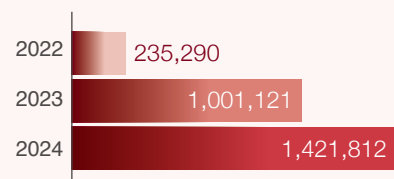
### Average Learning Hours of Global Employees (hour)



### Number of Volunteers (person)



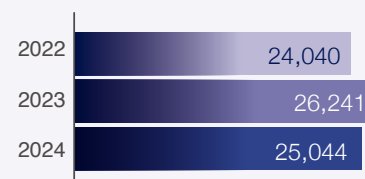
### Charitable Donations (New Taiwan Dollar: NTD)



## Governance Aspect

### Board of Directors Consists of Eight Seats, Including Four Independent Directors and One Female Director.

### Revenue (NTD: Million)



### Cumulative Number of Patents Obtained and Maintained (Cases)



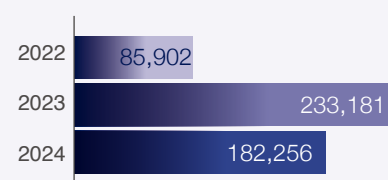
### R&D Expenditure (NTD: Million)



### Number of Cases Involving Corruption, Anti-competitive, and Other Ethical Litigation (Cases)

2022	2023	2024
0	0	0

### Market Value (NTD: Million)





# 2 Sustainable Management

2.1 Stakeholder Identification

2.2 Stakeholder Engagement

2.3 Identification and Analysis of Material Topics

2.4 Management Approach for Material Topics



## 2.1 Stakeholder Identification

GUC is dedicated to sustainable development and values the needs and expectations of its stakeholders. To understand stakeholder concerns about the Company's sustainability efforts and evaluate the effectiveness of our corporate sustainability initiatives, we use the materiality topic analysis process recommended by GRI. This helps us identify relevant stakeholder categories and key sustainability issues through communication.

Based on the "GUC ESG Best Practice Principles" the ESG Committee has identified six major stakeholders: shareholders/investors, employees, customers, suppliers, industry-government-academia-research institutions, and society.

GUC has established transparent, effective, and timely multi-directional communication channels with all stakeholders through long-term operation, earning their trust and support. Team representatives engage with stakeholders during daily operations, collecting feedback through questionnaires to understand their concerns and expectations, thereby addressing these matters as part of our corporate social responsibility efforts. Through the compilation and publication of this report, we aim to achieve the following objectives of stakeholder communication:

- Fully understand stakeholder concerns and continuously improve corporate sustainability performance.
- Earning the trust and support of stakeholders while meeting their expectations has always been GUC's goal in pursuing sustainable business operations.


### Response to Stakeholder

1. Identification of Material Topics: After collecting stakeholder feedback through questionnaires, GUC established a stakeholder communication framework based on the degree of stakeholder influence and level of interest. Responsible teams maintained communication channels to compile the issues raised. Considering GUC's sustainable operation philosophy and referencing the GRI Standards, we identified six major sustainability issues of concern to stakeholders. A materiality assessment was then conducted to analyze the significance of each issue based on the level of stakeholder concern.
2. Stakeholder-Related Plans: Based on the analysis results, GUC's relevant teams have established management approaches that are incorporated into their daily work or annual plans. They regularly review and evaluate the effectiveness of these approaches, which serve as an important basis for the Company's sustainability development strategy.




3. Stakeholder Engagement Management: A stakeholder section has been established on GUC's [official website](#), providing clear contact channels to facilitate communication. For any questions, suggestions, or complaints, stakeholders can reach out through the "[Investor Relations](#)" and "[Corporate Sustainability Development](#)" sections based on their identity and interests. This approach fosters open and constructive dialogue, creating a mutually beneficial and collaborative relationship.





## 2.2 Stakeholder Engagement

Stakeholders	Significance to GUC	Issues of Concern	Communication Methods and Frequency		Communication Performance	Corresponding Chapter
<b>Shareholders/ Investors</b> 	The Company values shareholders' rights, strives for sustainable operations and development, and remains accountable to its shareholders.	<ul style="list-style-type: none"> <li>Corporate Governance</li> <li>R&amp;D and Innovation</li> <li>Talent Training</li> <li>Talent Recruitment and Retention</li> </ul>	Shareholders Meeting	The second quarter of each year	<ul style="list-style-type: none"> <li>Organized and participated in a total of 25 institutional investor conferences throughout the year and held 192 physical and conference calls in both Chinese and English, with an attendance of 1,771 participants.</li> <li>Disclosed corporate governance information to investors and communicate with them, including financial performance, business strategies, dividends, policies, litigation, non-litigation or administrative dispute cases. Regarding the Company's long-term profitability, our response to the media report is as follows:</li> </ul> <p><b>[Key Concerns and Examples]</b></p> <ul style="list-style-type: none"> <li>Economic Times: "This year's revenue growth is only in the single-digit percentage," "The annual gross profit margin may drop below 30%," "This quarter's performance shows a single-digit decline."</li> </ul> <p><b>[GUC's Response]</b></p> <ul style="list-style-type: none"> <li>Regarding the Company's revenue and other financial information, please refer to the information published on the Market Observation Post System.</li> </ul>	3. Corporate Governance
			Sustainability Report	Annually		
			The annual report issued before the shareholders' meeting.	Annually		
			Contacted through phone and email.	Irregularly		
			Investor conference	Twice a year		
			Securities broker forum	Several times per quarter		
			Financial report	Quarterly		
			Participate in investor forums or conferences organized by domestic and foreign investment institutions and securities brokers.	Irregularly		
			Receive institutional shareholders, domestic and foreign investment institutions, and securities brokers.	Irregularly		
			Publish information on the Market Observation Post System and the Company's official website.	Irregularly		




Stakeholders	Significance to GUC	Issues of Concern	Communication Methods and Frequency		Communication Performance	Corresponding Chapter
<b>Employees</b> 	Employees are the foundation of the Company's sustainable development and the key driver for its ongoing growth.	<ul style="list-style-type: none"> <li>Occupational Safety and Health</li> <li>R&amp;D and Innovation</li> <li>Talent Recruitment and Retention</li> <li>Information Security and Privacy Protection</li> </ul>	Town Hall Meetings	Quarterly	<ul style="list-style-type: none"> <li>Four Town Hall meetings were held throughout the year, with a total of 642 participants, and 88.7% of employees expressed satisfaction with the meetings.</li> <li>Four Labor-Management Meetings were held throughout the year, with an average attendance rate of 87.5% among labor and management committee members.</li> <li>The employee engagement survey received an average score of 4.78 out of a maximum of 6 points.</li> </ul> <p><b>[Key Concerns and Examples]</b></p> <ul style="list-style-type: none"> <li>Based on the various channels mentioned above to gather employee feedback, it was found that their primary concerns revolve around the protection of their rights and benefits, as well as the Company's proactive and timely communication with employees.</li> </ul> <p><b>[GUC's Response]</b></p> <ul style="list-style-type: none"> <li>Through quarterly labor-management meetings, work rules have been modified to protect employees' rights and benefits. Additionally, before each quarterly Town Hall meeting, all employee questions are collected and forwarded to relevant departments for review, with 100% of inquiries being addressed.</li> </ul>	7. Inclusive Workplace and Social Engagement
			Labor-Management Meetings	Quarterly		
			Department Regular Meetings	Weekly/Monthly		
			Human Resources Services and Surveys	Irregularly		
			Life Services Mailbox	Irregularly		
			EAP (Employee Assistance Program)	Irregularly		
			Employee Grievance and Whistleblowing Mailbox/Audit Committee Reporting Mailbox	Irregularly		
<b>Customers</b> 	By understanding customer needs and providing professional products and services, we aim to achieve satisfaction, which in turn enhances the Company's business development and revenue streams.	<ul style="list-style-type: none"> <li>Quality Enhancement</li> <li>R&amp;D and Innovation</li> <li>Information Security and Privacy Protection</li> <li>Customer Relationship Management</li> </ul>	Customer Audit	Irregularly	<ul style="list-style-type: none"> <li>Participated in 24 technical seminars both domestically and internationally, and showcased GUC's services and R&amp;D achievements at The Taiwan Semiconductor Industry Association's 2024 annual meeting.</li> </ul> <p><b>[Key Concerns and Examples]</b></p> <ul style="list-style-type: none"> <li>In response to market demands, customers require samples in an extremely short time frame, followed by a large-scale production capacity to meet end-market needs.</li> </ul> <p><b>[GUC's Response]</b></p> <ul style="list-style-type: none"> <li>GUC and its suppliers work diligently to coordinate and prepare all the necessary tasks and capacity scheduling, successfully meeting customer requirements on time.</li> </ul>	4. Innovative R&D and Green Products
			Customer Meetings	Irregularly		
			Annual Technical Seminar	Annually		
			Customer Satisfaction Survey	Annually		
			Cooperate with customers' industry environmental and social responsibility surveys and implement improvements.	Irregularly		
			Dedicated Contact Email	Irregularly		
			Timely response to customer complaints.	Irregularly		
<b>Suppliers</b> 	Suppliers are crucial partners that provide the resources and services essential for GUC's operations, playing a key role in jointly creating a sustainable value chain.	<ul style="list-style-type: none"> <li>Information Security and Privacy Protection</li> <li>Code of Conduct</li> <li>Customer Relationship Management</li> <li>Establish a Responsible Supply Chain</li> </ul>	Supplier Information Platform	Annually	<ul style="list-style-type: none"> <li>Conducted five supplier audits and investigated 12 sustainability indicators.</li> <li>Hosted four ESG Net-Zero Sustainable Supply Chain Action Forums.</li> </ul> <p><b>[Key Concerns and Examples]</b></p> <ul style="list-style-type: none"> <li>Enhanced sustainability risk management capabilities and improve raw material quality.</li> </ul> <p><b>[GUC's Response]</b></p> <ul style="list-style-type: none"> <li>GUC optimizes the ESG sustainability management data platform system and establishes Fab &amp; OSAT GHG Online survey system.</li> </ul>	5. Partnership and Mutual Prosperity
			Regular Survey	Annually		
			Supplier Audit	Annually		
			In-person Interviews and Meetings	Annually		
			Promotion of the Code of Conduct (GUC's Procedures for Ethical Corporate Management and Guidelines of Conduct).	Irregularly		

Stakeholders	Significance to GUC	Issues of Concern	Communication Methods and Frequency		Communication Performance	Corresponding Chapter
<b>Industry-Government-Academia-Research</b> 	Compliance with relevant regulations from regulatory authorities and continuous attention to policy updates and implementation to reduce operational risks for the Company.	<ul style="list-style-type: none"> <li>Talent Training</li> <li>R&amp;D and Innovation</li> <li>Social Engagement</li> <li>Customer Relationship Management</li> </ul>	The Company's Financial Reports	Annually	<ul style="list-style-type: none"> <li>Collaborated with four academic departments in industry-academia partnerships.</li> <li>As required by regulatory authorities, annual general shareholders' meetings are held to approve financial reports and profit distribution and submit required public disclosures.</li> <li>Organized and participated in a total of 25 institutional investor conferences throughout the year and held 192 physical and conference calls in both Chinese and English, with an attendance of 1,771 participants.</li> <li>Provided TSMC wafer shuttle service.</li> </ul> <p><b>[Key Concerns and Examples]</b></p> <ul style="list-style-type: none"> <li>The semiconductor industry has flourished in recent years, and society expects GUC, as one of the leading manufacturers, to foster positive interactions with industry, government, academia, and research sectors to achieve collaborative success.</li> </ul> <p><b>[GUC's Response]</b></p> <ul style="list-style-type: none"> <li>GUC considers industry, government, academia, and research sectors all as key stakeholders, and aims to develop continuous, positive collaborations with them to create a greater positive influence on society.</li> </ul>	3. Corporate Governance
			Communicate with regulatory authorities through associations or guilds.	Irregularly		
			Official Document Handling	Irregularly		
			Participate in industry-government-academia seminars.	Irregularly		
			Provide relevant reports or responses according to the requirements and regulations of each regulatory authority.	Irregularly		
<b>Society</b> 	Use the improvement of corporate social responsibility as a reference for advancing sustainability initiatives. Minimize negative impacts on local communities and give back to society, thereby enhancing positive social influence.	<ul style="list-style-type: none"> <li>Labor and Human Rights</li> <li>Talent Recruitment and Retention</li> <li>Occupational Safety and Health</li> <li>Information Security and Privacy Protection</li> <li>Code of Conduct</li> <li>Customer Relationship Management</li> </ul>	Provide revenue reports.	Monthly	<ul style="list-style-type: none"> <li>Implement protections for the rights of employees, customers, and suppliers according to the results of human rights due diligence.</li> <li>Uphold the responsibility of transparently disclosing operational information as a publicly listed company.</li> <li>Employees voluntarily formed a volunteer club, which organized a total of 7 service activities throughout 2024, with a cumulative participation of 100 volunteer attendances.</li> <li>Industry-academia collaboration for talent development.</li> </ul> <p><b>[Key Concerns and Examples]</b></p> <ul style="list-style-type: none"> <li>Protect the rights of employees, customers, and suppliers, and eliminate illegal activities such as infringement, forced labor, privacy data breaches, and other workplace conditions that harm human rights.</li> <li>Encourage employees to work together in giving back to society and creating inclusive prosperity.</li> </ul> <p><b>[GUC's Response]</b></p> <ul style="list-style-type: none"> <li>In 2024, we tracked the key risks of human rights due diligence and found no instances of illegal infringement, forced labor, occupational hazards, privacy data breaches, or other similar issues. Internal annual human rights training was also 100% completed.</li> <li>In 2024, the total service hours reached 262 hours, and donations to vulnerable groups and non-profit organizations totaled NT\$1,421,812.</li> </ul>	7. Inclusive Workplace and Social Engagement
			Provide the Company's financial and operational reports.	Quarterly		
			Release the sustainability report.	Annually		
			Participate in other media charity activities.	Irregularly		
			Official Website and Email	Irregularly		
			Engage in charity and disaster relief activities.	Irregularly		
			New technology and new product press releases.	Irregularly		
			Respond to feedback collected through surveys.	Irregularly		
			Industry-academia Cooperation Programs	Irregularly		
			Summer Internship Program	Irregularly		
			Comply with occupational safety and environmental protection regulations.	Irregularly		
			Cooperate with visit programs.	Irregularly		

## 2.3 Identification and Analysis of Material Topics

Materiality analysis is an important guideline for GUC in compiling sustainability reports, formulating long-term sustainability goals, and communicating with stakeholders. GUC conducts an annual materiality analysis, establishing a methodology for this analysis based on the 2021 GRI Universal Standards and AA1000 Accountability Principle: 2018. This analysis identifies material ESG issues from the perspectives of stakeholder concerns, GUC sustainable operations, and enterprise risk management. GUC monitors evolving ESG trends and tracks progress toward long-term sustainability goals. The Company collects and responds to feedback and suggestions from stakeholders through diverse communication channels, while the ESG Committee continues to promote ESG strategies and commitments.

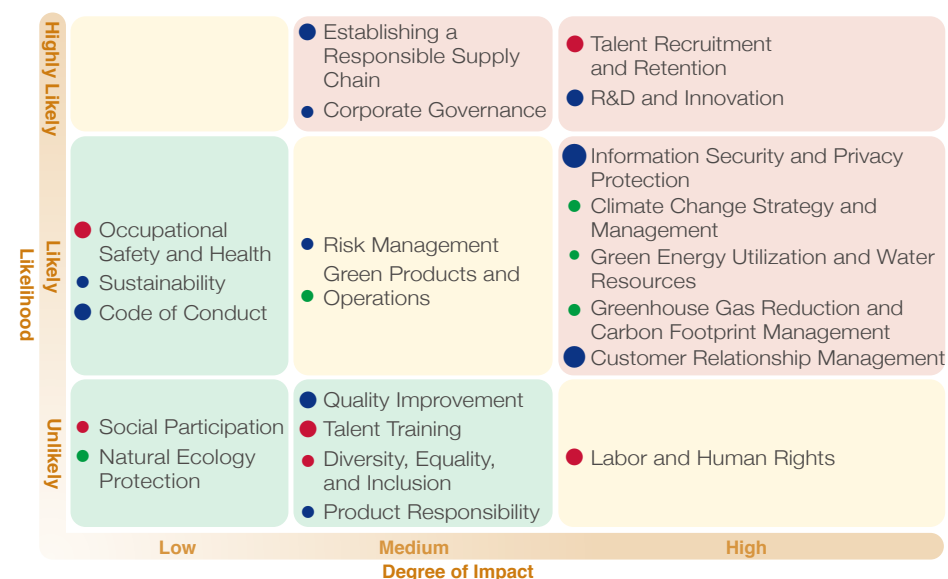
<p><b>Assess Operational Impact</b></p> 	<p>For the 21 sustainability issues prioritized in the Stakeholder Concerns Questionnaire with internal and external stakeholders, GUC uses a Sustainability Issues Materiality Assessment Questionnaire to invite department managers, senior executives from Taiwan, and ESG Committee members—a total of 45 managers—to conduct more detailed and standardized internal assessments on various aspects, including positive and negative impacts (scale, scope), likelihood, and human rights violation risks for each issue.</p>
<p><b>Identify Material Topics</b></p> 	<p>A total of 134 Stakeholder Concerns Questionnaires and 45 Sustainability Issues Materiality Assessment Questionnaires were collected, achieving 100% response rate. After conducting a weighted analysis of the results from both questionnaires, they were ranked based on their quantitative scores. Threshold criteria were then set to determine material topics. In 2024, a total of seven material topics were identified.</p>
<p><b>Review Material Topics</b></p> 	<p>Based on the results of both questionnaires, an ESG Committee meeting was held at the headquarters to discuss and consolidate stakeholders' concerns about the Company. External consultants were invited to jointly review the material topics and threshold standards, ensuring that no key reporting material topics were overlooked or insufficiently addressed. This process ensured the completeness, inclusiveness, and alignment of the topics with the Company's sustainable development strategy.</p>
<p><b>Establish Material Topics</b></p> 	<p>The seven material topics identified in 2024 have been reported by the ESG Committee and approved by the Board of Directors. They are disclosed individually in this report, along with their respective impacts, and the Company's corresponding policies, commitments, management actions, performance indicators, and targets.</p>

### Material Topics Matrix

In addition to using previous internal analysis methods to identify and disclose material topics, GUC adopts a more objective dual materiality process. The approach prioritizes issues with significant negative impacts and incorporates stakeholder concern levels, along with domestic and international ESG assessments (such as DJSI, FTSE, CDP, TCSA) to review the materiality of each topic. GUC is based on the following two materiality principles:

1. The impact of the external environment on internal operations, as well as the external impact of corporate activities on the environment and people.
2. The impact materiality defined by the GRI disclosure framework, and the financial materiality represented by financial standards such as SASB and TCFD.

GUC firmly believes that by assessing the priority of material topics from diverse and objective perspectives, we can effectively respond to stakeholders' expectations, strengthen the Company, and continue to move toward sustainable development.



Note: ● Corporate Governance Issues ● Social Issues ● Environmental Protection Issues



## Material Topics Changes

In 2024, GUC's material topic assessment referenced not only the GRI Standards but also incorporated disclosure requirements under the SASB standards specific to our industry. The ESG Committee selected material topics based on three key factors: internal materiality analysis, external stakeholder feedback, and ESG rating criteria.

Two new topics—Talent Recruitment and Retention and Information Security and Privacy Protection—were elevated from general disclosures in 2023 to material topics in 2024.

To better align with GUC's net-zero targets, three previously separate topics—Climate Change Strategy and Management, Green Energy Utilization and Water Resources, and Greenhouse Gas Reduction and Carbon Footprint Management—were consolidated into a single issue: Climate Change Strategy and Management.




### ■ Material Topics Changes for GUC in 2024

Ranking	2023 Material Topics	2024 Material Topics	Changes
1	Climate Change Strategy and Management	Talent Recruitment and Retention	This topic was renamed, and newly added as a material topic in 2024.
2	Establish a Responsible Supply Chain	R&D and Innovation	The ranking of this topic was elevated.
3	Customer Relationship Management	Information Security and Privacy Protection	This topic was newly added as a material topic in 2024.
4	Sustainability	Climate Change Strategy and Management	The ranking of this topic was decreased and consolidated with two other topics: Green Energy Utilization and Water Resources, Greenhouse Gas Reduction and Carbon Footprint Management.
5	Quality Enhancement	Customer Relationship Management	The ranking of this topic has declined.
6	R&D and Innovation	Establish a Responsible Supply Chain	The ranking of this topic has declined.
7	Corporate Governance	Corporate Governance	The ranking of this topic remained unchanged.

## List of Material Topics

### Material Topics, Impact Boundaries, and Levels of Involvement





● Direct Impact ○ Contributing Impact ▲ Business Impact

Ranking	Material Topics	Positive and Negative Impacts	Corresponding GRI	Significance to GUC	Value Chain Impact			Corresponding Chapter
					Upstream	GUC	Downstream	
1	Talent Recruitment and Retention 	<p>➕ By following the concept of DEI (Diversity, Equity, and Inclusion) through diverse talent recruitment strategies to better serve global customers and strengthen human resource resilience, all with the goal of ensuring robust and sustainable operations. At the same time, we are formulating competitive compensation and benefits policies to enhance our employer brand, recruit international talent to grow with the Company, and create a diverse and inclusive workplace. With a stable global workforce, we deliver excellent service and products to our customers, while integrating upstream and downstream supply chain resources and corporate responsibility efforts to achieve sustainable prosperity for all.</p> <p>➖ Failure to follow DEI and implement diverse sustainable operations could lead to a workforce gap due to global talent mobility and declining birth rates. This could result in operational risks from labor shortages, potentially damaging revenue and even the Company's reputation.</p>	401-1 401-2 401-3 404-1 404-3 405-1 405-2	<b>Positive impact:</b> GUC adheres to the core values of people-oriented and sustainable development, fosters a culture of diversity and inclusion, and commits to creating an open management model that attracts and retains talent with different backgrounds and expertise. We offer competitive compensation and benefits, along with a continuous learning environment, and a safe, healthy, and happy workplace. In addition to enhancing organizational efficiency and flexibility, GUC strategically engages in various social activities, dedicating efforts to environmental conservation, supporting disadvantaged groups, and promoting cultural industries and education, all to achieve social prosperity.	▲	●	▲	7. Inclusive Workplace and Social Engagement
2	R&D and Innovation 	<p>➕ Providing the most advanced technology to customers to expand the company's business and increase the profitability. The advanced technology research and development also boosts the production efficiency, reduces production costs, and enhances the company's benefits.</p> <p>➖ Without the continuous growth in new technology research and development to make breakthroughs in existing markets, the company could become vulnerable to changes in the broader environment such as market demands. This could lead to significant fluctuations in economic performance and increased operational risks.</p>	Custom	<b>Positive impact:</b> To address the unique business and technical needs of today's innovative technology companies, GUC actively embraces innovation and change to create value for the industry and market. While cultivating an innovative corporate culture, we not only enhance product added value but also seek maximum benefits for our stakeholders, together becoming an uplifting force for society.	●	○	▲	4. Innovative R&D and Green Products
3.	Information Security and Privacy Protection 	<p>➕ Strengthening the protection of privacy and R&amp;D information not only effectively prevents data breaches and preserves competitive advantages in leading technologies, but also enhances the trust of customers and partners, further solidifying market position and generating long-term operational benefits.</p> <p>➖ Without proper practices and measures, there may be risks of non-compliance with regulations, as well as potential leakage of important information or protected subjects to industry competitors, resulting in losses to the Company's operational benefits.</p>	418-1	<b>Positive impact:</b> GUC works closely with TSMC on advanced process technologies. Protecting privacy and R&D information not only creates operational benefits for the Company but also maintains the industry's leading position in advanced process technologies.	▲	●	▲	3.4.3 Information Security Management 4.3 Patents and Silicon Intellectual Property

Note: The upstream includes EDA and IP vendors, while GUC encompasses its employees and shareholders. The downstream includes customers, industry-government-academia-research institutions, and society.

## Material Topics, Impact Boundaries, and Levels of Involvement






● Direct Impact ○ Contributing Impact ▲ Business Impact



Ranking	Material Topics	Positive and Negative Impacts	Corresponding GRI	Significance to GUC	Value Chain Impact			Corresponding Chapter
					Upstream	GUC	Downstream	
4	Climate Change Strategy and Management 	<p>➕ Mitigating and regulating greenhouse gas emission can reduce the impact of climate change on operational and financial performance, increase the Company's resilience to climate change, and create business opportunities by improving the Company's overall image as one that values environmental sustainability.</p> <p>➖ Failure to mitigate and regulate greenhouse gas emissions could cause negative impacts that exacerbate climate change on the environment. At the same time, physical climate risks may lead to higher operational costs for businesses, supply chain disruptions, and increased financial costs for transition.</p>	201-2 302-1 302-3 305-1 305-2 305-3 305-4	<b>Positive impact:</b> Global warming is intensifying, and extreme climate disasters are occurring frequently, causing significant economic losses to countries and businesses. GUC is minimizing the risks associated with climate change by not only promoting various environmental protection, energy-saving, and carbon reduction measures and increasing the proportion of green energy internally, but also externally launching green products to enhance our adaptation capabilities and resilience to climate change impacts.	▲	○	●	6.Environmental Sustainability
5	Customer Relationship Management 	<p>➕ Effective customer relationship management enhances customer loyalty, making customers more likely to continue purchasing the Company's products or services. It can also promote word-of-mouth referrals, attracting new customers and ultimately increasing sales and revenue.</p> <p>➖ Failure to effectively maintain customer relationships could result in a higher customer churn rate and damage to the Company's reputation.</p>	Custom	<b>Positive impact:</b> Upholding a customer-oriented spirit, providing professional services, gaining customer trust, and striving to help customers achieve success.	○	●	●	4.2.3 Customer Service and Satisfaction
6	Establish a Responsible Supply Chain 	<p>➕ Implementing supply chain management enhances its overall quality, creating mutual prosperity with supplier partners, improving company profitability, and achieving sustainable operation goals.</p> <p>➖ Failure to effectively manage suppliers could lead to issues with the supply of raw materials, or suppliers violating regulations, resulting in product safety concerns, human rights violations, or environmental issues, damaging the Company's image and reputation.</p>	204-1 308-1 414-1	<b>Positive impact:</b> To meet customer demands, reduce production costs, and improve operational efficiency, GUC has established a stable supplier system through selection, certification, and other methods. Additionally, GUC also offers incentive mechanisms and communication channels to promote a shared quality vision, aiming to maintain long-term, effective relationships with supply chain partners and foster a sustainable supply chain.	●	▲	○	5.Partnership and Mutual Prosperity
7	Corporate Governance 	<p>➕ A well-established corporate governance system improves enterprise transparency, making it easier for investors and stakeholders to understand the Company's operations and decision-making processes.</p> <p>➖ Lack of an effective corporate governance system could lead to abuse of power by management, causing harm to the enterprise, including corruption, conflicts of interest, and investor distrust, thereby affecting the Company's funding sources and market position. In addition, it could increase regulatory, legal, and reputational risks.</p>	205-1 205-2 205-3 206-1	<b>Positive impact:</b> To enhance performance, protect shareholders' rights, and consider the interests of other stakeholders, GUC remains committed to establishing strong board responsibilities, disclosing financial information, conducting internal audits, and strengthening the integrity of the governance level. These efforts ensure that the Company can effectively adapt and sustain operations when facing any future risks.	▲	●	○	3.Corporate Governance




Note: The upstream includes EDA and IP vendors, while GUC encompasses its employees and shareholders. The downstream includes customers, industry-government-academia-research institutions, and society.



## 2.4 Management Approach for Material Topics

Material Topics		Talent Recruitment and Retention		R&D and Innovation		Information Security and Privacy Protection	
Corresponding GRI Indicators		401-1、401-2、401-3、404-1、404-3、405-1、405-2		Custom Items		418-1	
Linked SDGs		  					
Policy or Commitment		Create an ideal workplace and competitive compensation to attract outstanding talent and enhance the employer brand. Adhere to human rights policies, foster a DEI workplace, and carry out environmental protection and public interests initiatives.		Committed to designing high-performance, low-power, and reusable products and services, while continuously investing in innovation and R&D to strengthen market competitiveness. Develop core products to become a leader in IC design service and foundry.		The protection of confidential information is vital to the Company's current and future competitive edge. We have established a Proprietary Information Protection Policy ("PIP Policy"), which clearly outlines the management procedures and regulations for safeguarding confidential information. This includes proper control of the Company's trade secrets and other undisclosed sensitive information, ensuring the protection of the best interests of the Company and its shareholders, employees, customers, and suppliers.	
Indicators and Goals	Short-term Goal	Effectively attract and retain suitable talent.		Relentlessly improve product quality and value, satisfy customer needs, promote industry-academia collaboration, focus on forward-looking technologies.		Review and update the protection practices and measures of R&D technology and privacy.	
	Mid-term Goal	Create an inclusive workplace and shape a positive employer brand.		Strengthen technology development and patent strategy to maintain a leading position in R&D innovation within the industry.		To maintain the leading position in the industry via enhancing the mechanism of information security and privacy protection.	
	Long-term Goal	Strengthen human resource and organizational resilience to achieve sustainable operation goals.		Offer industry-leading energy-saving and carbon reduction technologies and products to support sustainability goals.		Continuously pass ISO27001 Information Security Assessment certification and third-party cybersecurity risk assessment.	
Effectiveness Tracking Mechanism		<ul style="list-style-type: none"><li>Acceptance rate of employment offers exceeding 90%.</li><li>Annual turnover rate lower than 12%.</li><li>Engineer's average salary ranked in the top 25% of the industry.</li><li>Percentage of female employees exceeds 26%.</li></ul>		<ul style="list-style-type: none"><li>Silicon Intellectual Property (IP) verification.</li><li>Number of patent applications and approvals, with issuance of patent bonuses and rewards.</li><li>R&amp;D investment amount.</li></ul>		<ul style="list-style-type: none"><li>An Information Security Representative Meeting is held annually to review the development plans and implementations for information security, as well as convey relevant policies and implementation guidelines.</li><li>A Proprietary Information Protection Committee meeting is held quarterly.</li><li>An information system penetration testing is conducted annually.</li></ul>	
Annual Initiatives and Measures		<ul style="list-style-type: none"><li>The annual turnover rate is 7.8%.</li><li>The percentage of female employees is 27.2%.</li><li>The pass rate of the human rights training course is 100%.</li></ul>		<ul style="list-style-type: none"><li>Four invention cases and 12 patent applications.</li><li>Developing high-performance and low-power consumption products.</li><li>High performance: the applications of advanced processes and technologies in IP, SoC projects, and physical design flows.</li><li>Advanced technology: developing high-performance APT IP, completing the design flows, and securing the customer orders.</li><li>The number of patents in various countries has reached 154 in the past three years. The patent allowance rate in various countries is as high as 96%.</li><li>Won the Best IP/Processor of the Year award at EE Awards Asia.</li></ul>		<ul style="list-style-type: none"><li>Successfully completed third-party cybersecurity risk assessment, achieving scores of 99 on SecurityScorecard and 96 on Panorays.</li><li>Passed ISO27001 certification and on-site audit procedures.</li></ul>	

Material Topics	Climate Change Strategy and Management	Customer Relationship Management
Corresponding GRI Indicators	201-2、302-1、302-3、305-1、305-2、305-3、305-4	Custom Items
Linked SDGs	 	n/a
Policy or Commitment	Develop contingency plans for climate abnormalities to reduce greenhouse gas emissions from the Company and suppliers. Actively implement a range of environmental protection, energy-saving, and carbon reduction measures, reducing greenhouse gas emissions to increase the use of green energy. These efforts aim to mitigate the operational impacts of climate change while fostering a safer, healthier environment for future generations.	Integrity and commitment to customers are core principles at GUC. We view customers as partners, offering trusted, professional ASIC services and carefully nurturing lasting relationships. Supporting our customers' success is the key driving force behind our continuous growth and innovation.
Indicators and Goals	<b>Short-term Goal</b> Formulate energy-saving and carbon reduction policies to reduce Scope 2 carbon emissions by 4.2% and Scope 3 carbon emissions by 2.5% annually.	1. Maintain smooth customer feedback channels and respond promptly. 2. Comply with ISO9001 and accept third-party verification, providing necessary, sufficient, and timely information to meet the requirements of downstream, end customers, or public sectors.
	<b>Mid-term Goal</b> Monitor domestic and international regulations and integrate greenhouse gas inventory with SBTi guidelines to set robust and achievable carbon reduction targets.	Continuously optimize the Customer Complaint Management Procedure and regularly conduct customer satisfaction surveys to understand customer needs.
	<b>Long-term Goal</b> Respond to the global carbon reduction trend to achieve net-zero by 2050.	Persistently provide high-quality services, industry-leading technology and products, ensuring customer satisfaction remains above 90%.
Effectiveness Tracking Mechanism	<ul style="list-style-type: none"> <li>Using 2022 as the baseline year, aiming to reduce Scope 2 carbon emissions by 4.2% and Scope 3 carbon emissions by 2.5% annually.</li> <li>Progressively develop and implement energy-saving strategies and actions. Moreover, establish future target KPIs for reducing greenhouse gases, water consumption, electricity usage, and other energy and resources.</li> <li>Complete carbon inventory of global locations annually.</li> <li>Assess whether the carbon footprint of Taiwan's exports complies with European and U.S. regulations.</li> <li>Continue to develop N5/3/4/2 (5/3/4/2 nanometer) design processes, guiding customers to use the more power-efficient N5/3/4/2 processes in the future, contributing to overall energy consumption reduction.</li> </ul>	<ul style="list-style-type: none"> <li>Establish dedicated functional points of contact for customers to ensure that various customer issues can receive the most timely response.</li> <li>Establish various automated tools to improve customer service efficiency.</li> </ul>
Annual Initiatives and Measures	<ul style="list-style-type: none"> <li>Received third-party verification under the GHG Protocol.</li> <li>Passed SBTi target review.</li> <li>Achieved Scope 2 carbon reduction of 4.2%, energy saving of 1%, and green electricity usage of 7.7%.</li> <li>Published TCFD report.</li> <li>Awarded the 1.5° C Temperature Control Target Certification for Outstanding Performance.</li> </ul>	<ul style="list-style-type: none"> <li>Achieved customer service satisfaction rate of 95%.</li> <li>Expanded participation in industry exhibitions and established official Facebook and Instagram accounts.</li> <li>Obtained quality system certification. <ul style="list-style-type: none"> <li>ISO9001 Management System</li> <li>QC080000 Management System</li> <li>ISO13485 Medical Devices Quality Management System</li> </ul> </li> </ul>

Material Topics		Establish a Responsible Supply Chain	Corporate Governance
Corresponding GRI Indicators		204-1、308-1、414-1	205-1、205-2、205-3、206-1
Linked SDGs		 	
Policy or Commitment		Establish a supply chain that meets RBA requirements, foster long-term relationships with both domestic and international suppliers, and work together to create a stable and sustainable supply chain. Create effective incentive mechanisms, communication channels, and a shared commitment to quality.	In line with the corporate governance roadmap, we aim to establish a strong corporate governance structure, strengthen board functions, increase information transparency, enhance stakeholder communication, align with international standards, guide responsible governance, and effectively utilize the functions of each functional committee. In addition, we remain committed to ensuring fair treatment of all stakeholders, becoming an outstanding performer in corporate governance among Taiwan-listed companies. Our management is dedicated to establishing a robust management system, ensuring that the Company complies with corporate governance practice principles.
Indicators and Goals	Short-term Goal	Obtain products or services that meet corporate quality and quantity requirements at the lowest cost.	1. Adhere to all regulations, with no major violations. 2. Maintain a top 5% ranking in corporate governance evaluations. 3. Regularly conduct internal audits to detect, prevent, and ensure the legality of all business operations
	Mid-term Goal	Ensure suppliers provide the highest quality service and timely delivery.	1. Remain a constituent stock of Taiwan's corporate governance index. 2. Improve the operation of the Board of Directors.
	Long-term Goal	Sustain strong supplier relationships and develop potential suppliers.	Implement integrity management policies, uphold sustainable development principles, and ensure maximization of shareholder interests.
Effectiveness Tracking Mechanism		<ul style="list-style-type: none"> <li>Exchange opinions with suppliers through meetings.</li> <li>Guarantee the return rate of the signed code of conduct agreement.</li> <li>Assess the results of supplier ESG risk.</li> <li>On-site audit ratio.</li> <li>Supplier response rate.</li> </ul>	<ul style="list-style-type: none"> <li>Persist in participating in board performance evaluations and corporate governance assessments.</li> </ul>
Annual Initiatives and Measures		<ul style="list-style-type: none"> <li>Launched the GHG Online Survey 1.0 Supply Chain Process</li> <li>Completed sustainability management projects for Tier-1 Significant Supplier.               <ul style="list-style-type: none"> <li>Signed the Supplier Code of Conduct and related statements.</li> <li>Biodiversity Commitment Survey</li> <li>Environmental management matters, such as restrictions on mineral oil use in packaging materials.</li> </ul> </li> <li>In 2024, all Tier-1 Significant Supplier completed the signing of the Supplier Code of Conduct.</li> <li>In 2024, audits of all Tier-1 Significant Supplier received A-level ratings or higher, and guidance and communication were provided.</li> <li>In 2024, all Tier-1 Significant Supplier signed the Non-Use of Conflict Minerals Pledge.</li> <li>In 2024, local procurement amount was NT\$11.584 billion, accounting for 83% of the total amount.</li> <li>By the end of 2024, four suppliers were awarded the ESG Excellence Contribution Award.</li> </ul>	<ul style="list-style-type: none"> <li>Organized training courses for board of directors and management team on the Personal Data Protection Act and Trade Secrets Act.</li> <li>Reached 100% pass rate for organizational risk management courses.</li> <li>No significant monetary fines or other non-monetary penalties were received in economic, environmental, or social categories due to violations of laws and regulations.</li> <li>No legal proceedings involving anti-competitive behavior, anti-trust, or monopolistic practices.</li> <li>No significant fines for violations of environmental laws and regulations, and no instances of sanctions other than fines.</li> <li>No environmental impact complaints filed, processed, or resolved through formal grievance mechanisms.</li> </ul>





STANDARDS



REQUIREMENT

3.1 Corporate Governance Structure and Performance Metrics

3.2 Board Functions and Strategy

3.3 Ethical Business Operation

3.4 Risk Management

POLICIES



TRANSPARENCY

REGULATION



COMPLIANCE



GOVERNANCE



RULES



LAWS

Corporate Governance

3

## Key Results and Strategies

Strategic Guidelines	Commitment	KPI	2024 Goals and Performance
Corporate Governance Structure and Financial Performance	The management is committed to establishing a governance system, regularly reviewing its practices against the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and making continuous improvements to maximize shareholders' interests.	<ul style="list-style-type: none"> <li>Retain its status as a constituent stock of the Taiwan Sustainable Index.</li> <li>Top 5% in Corporate Governance Evaluation of Taiwan Listed Companies</li> </ul>	<ul style="list-style-type: none"> <li>Included as a constituent stock in the Taiwan Sustainable Index.</li> <li>Top 5% in Corporate Governance Evaluation of Taiwan Listed Companies</li> </ul>
Board Functions and Strategy	Actively oversee the implementation of management's established strategies, ensuring the appropriateness and transparency of internal and external strategic communications.	<ul style="list-style-type: none"> <li>Report on the results of the board performance evaluation.</li> </ul>	<ul style="list-style-type: none"> <li>The self-assessment results of the Board of Directors and Functional Committees are excellent.</li> </ul>
Integrity Management	To cultivate a corporate culture of ethical management and professional conduct, and to ensure regulatory compliance, the Company requires directors and managers to sign statements confirming their adherence to the integrity management policy. In addition, the employment contracts clearly outline the code of integrity, ensuring that all employees fully understand and strictly follow these standards.	<ul style="list-style-type: none"> <li>Procedures for Ethical Corporate Management and Guidelines of Conduct</li> <li>Supplier Code of Conduct</li> <li>Compliance with various laws and regulations</li> </ul>	<ul style="list-style-type: none"> <li>The annual completion rate of education and training related to integrity management is 100%.</li> <li>All suppliers have signed the Supplier Code of Conduct.</li> <li>There have been no incidents of significant fines imposed for violations of laws and regulations in the categories of environment, social, and corporate governance.</li> </ul>
Information Security and Privacy Protection	Following ISO27001, an information security management system has been established, ensuring data confidentiality, integrity, and availability through risk control, technical protection, and employee training. Complying with privacy regulations, strictly protecting personal data, ensuring lawful use, and maintaining the trust of stakeholders.	<ul style="list-style-type: none"> <li>Third-party cybersecurity risk assessment</li> <li>ISO27001 Certification</li> <li>No complaints about customer privacy violation or loss of customer data.</li> </ul>	<ul style="list-style-type: none"> <li>Successfully completed third-party cybersecurity risk assessment, achieving scores of 99 on SecurityScorecard and 96 on Panorays.</li> <li>Passed the ISO27001 information security management certification audit in September 2024.</li> <li>In 2024, there were no security incidents or customer complaints regarding information security.</li> </ul>
Risk management	Ensure the accomplishment of the Company's operational goals and vision.	<ul style="list-style-type: none"> <li>Establish the management and emergency response measures for financial risk, operational risk, legal risk, climate change, environmental risk, strategic risk and other risks.</li> </ul>	<ul style="list-style-type: none"> <li>Reached 100% pass rate for organizational risk management courses.</li> </ul>



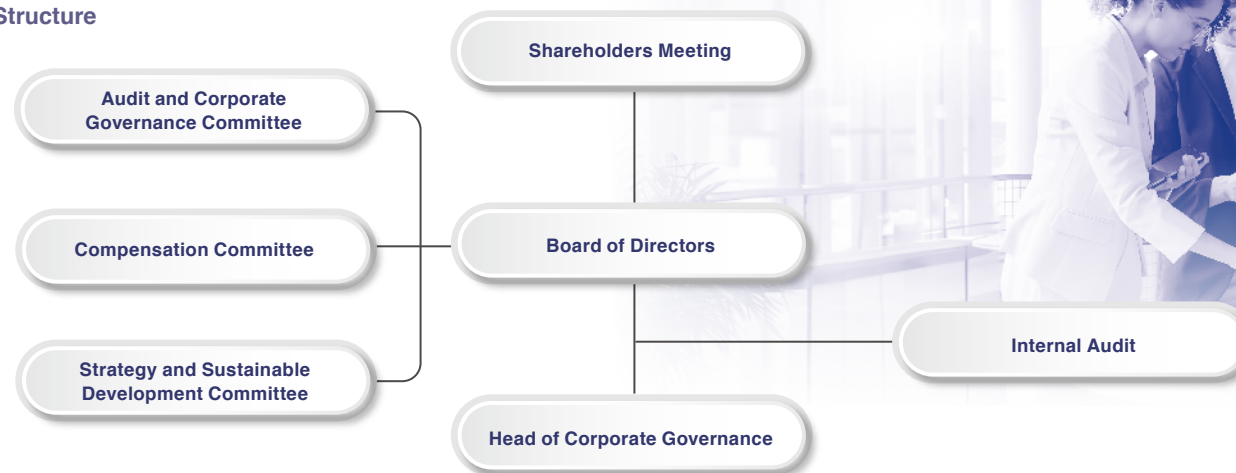
## 3.1 Corporate Governance Structure and Performance Metrics

### 3.1.1 Corporate Governance Dedicated Unit

On July 30, 2020, The GUC Board of Directors appointed the Senior Vice President and CFO as the Corporate Governance Officer. The Legal Director was appointed as the dedicated Corporate Governance Officer on November 1, 2024. The corporate governance unit consists of a working group of seven individuals from the Finance, Legal, Internal Audit, and Human Resources Departments. This team is responsible for corporate governance matters, including providing data necessary for directors to perform their duties, assisting directors with legal and regulatory compliance, handling board and shareholders' meetings in accordance with the law, managing company registration and changes, preparing minutes for the board and shareholders' meetings, and supporting the board in enhancing its functions, implementing the stakeholder rights protection, and ensuring the fair treatment of shareholders. Under the Board of Directors, there are functional committees such as the Audit and Corporate Governance Committee, Compensation Committee, and Strategy and Sustainable Development Committee. These committees assist the Board in managing corporate governance matters and ensuring compliance with the Company's Corporate Governance Practice Principles. Their ultimate goal is to protect shareholders' rights and guarantee fair treatment of all shareholders.

The Board of Directors authorizes the Audit and Corporate Governance Committee, Compensation Committee, and Strategy and Sustainable Development Committee to assist in fulfilling its supervisory responsibilities. Each committee is led by an independent director with different expertise in relevant fields, and the chairperson of each committee regularly updates to the Board of Directors on their discussions and resolutions. For detailed information about each committee, please refer to [3.4.1 Risk Management Policy and Framework](#). Additionally, under the Director and President, there are committees such as the Strategy and Sustainable Development Committee, Operation Management Committee, and Net-Zero Committee. These committees are responsible for managing long-term and short-term planning and responses related to corporate sustainable operations and risk management, and then report regularly to the Board of Directors.

#### ■ GUC Corporate Governance Structure





### 3.1.2 Various Performances

#### Financial Performance

GUC's consolidated net operating revenues in 2024 were NT\$25.044 billion, marking a decrease of 5% compared to the previous year's NT\$26.241 billion. Net profit after tax stood at NT\$3.451 billion, reflecting a 1.6% decrease from the prior year. Earnings per share were NT\$25.75, down approximately 1.6% from the previous year's NT\$26.18.

The gross profit margin in 2024 was 32.4%, an increase of 2% compared to the previous year's 30.4%, primarily due to an increase in the proportion of NRE business and improved gross profit from the Turnkey business. The net profit margin after tax in 2024 was 13.8%, an increase of 0.4 percentage points compared to the previous year's 13.4%.

#### ■ Statistics of Operational Performance for the Past Three Years (Unit: NT\$ million)

Direct Economic Value Generated	Year	2022	2023	2024
	Revenue	24,040	26,241	25,044
Economic Value Distributed	Cost	15,705	18,265	16,936
	Business Income Tax	635	647	612
	Directors' Remuneration	45	45	42
	Employee Bonus—Cash	668	1,271	1,159
	Employee Bonus—Incentive	668	0	0
	Shareholder Dividends—Cash	1,876	1,876	2,144
Economic Value Retained		1,834	1,632	1,314

Note: Economic Value Retained = Direct Economic Value Generated - Economic Value Distributed.

#### Communication with Shareholders and Investors

GUC management team formulates policies based on feedback regarding relationship management, integrating them into daily operations and annual plans. These policies are regularly reviewed to assess their effectiveness, serving as a key foundation for shaping the Company's sustainable operation strategy. Additionally, the Company engages with stakeholders based on their significance, effectively utilizing resources to create mutually rewarding relationships. For detailed communication channels, please refer to [2.2 Stakeholder Engagement](#).

#### ■ The statistics of GUC's meetings with investors in 2024, including number of participants, are as follows:

Year	2022	2023	2024
Number of Meetings	124	214	192
Number of Participants	1,647	1,959	1,771
Average Number of Participants per Meeting	13.28	9.15	9.22



### 3.1.3 Tax Risk Management

GUC has established the following tax policies to manage the group's tax risks and secure tax incentives in compliance with regulations, aiming to maximizing the Company's tax benefits. This tax policy has been approved by the Board of Directors and is executed by the responsible units, which report to management, ensuring the effective operation of the tax management system.

#### Tax Policy

- Comply with the local tax regulations and align with the legislative intent in the countries where the group operates.
- Avoid transferring profits earned by group companies from high-tax countries to low-tax countries.
- Avoid using tax structures that lack genuine business purpose or relying on tax havens for tax planning aimed at avoiding taxes.
- Related party transactions are carried out in accordance with the arm's length principle and comply with the internationally recognized transfer pricing guidelines set forth by the Organization for Economic Cooperation and Development (OECD).
- The approval and amendment of tax policies must be approved by the Board of Directors.

#### Tax Risk Management and Governance

1. The Finance and Accounting Department is responsible for tax governance, including tax filings, planning, and risk assessments. Additionally, it reports tax matters according to the approval authority table. The CFO oversees tax management, while the accounting supervisor is responsible for executing daily administration and management.
2. To manage tax risk and ensure professional development, the Finance and Accounting Department personnel participate training, specialized studies, and tax seminars to strengthen their professional capabilities. Moreover, the department collaborates with external tax advisory institutions to enhance the quality of tax decision-making.
3. To ensure that the Company's management and governance units (including the Audit and Corporate Governance Committee) have a clear understanding of its tax information, the Finance and Accounting Department incorporates tax risk management into the annual risk management report. The head of the department regularly updates the President on these matters. Audit and Corporate Governance Committee
  - The Finance and Accounting Department incorporates tax risk management into the annual risk management report. The head of the department regularly updates the President on these matters.
  - The accounting supervisor is responsible for providing quarterly updates to the Audit and Corporate Governance Committee on any significant tax regulations that may impact the Company.
  - The CFO reports significant tax issues to the Board of Directors based on their relevance and impact.

#### Company Organizational Structure and Main Business Items

Taiwan, as GUC's parent company, is the primary operating entity and serves as the headquarters executing core business operations. It is responsible for making various operational decisions and supervising overall management. Its main services include ASIC design and turnkey production management. Additionally, to provide timely services to customers worldwide and meet their needs, the Company has established a service network with subsidiaries in the United States, Japan, China, Korea, Europe, and Vietnam. The subsidiaries, entrusted by the parent company, provide product design, technical support, and consulting services to the Company's customers in their respective countries. Therefore, the Company and its subsidiaries are not operating in low-tax countries or tax havens, and all their business activities have commercial substances.

■ **2024 Consolidated Tax Information** (Unit: NTD Thousand)

Company Name	Region	Main Operational Activities	Year	Number of Employees	Revenue	Profit/Loss Before Tax	Income Tax Expense	Income Tax Paid or Estimated
GUC	Taiwan	ASIC Design and Mass Production Turnkey Management Services	2024	702	25,044,149	4,044,008	593,420	597,846
			2023	700	26,240,714	4,131,577	623,692	610,369
			2022	697	23,995,308	4,321,985	611,543	589,725
GUC-NA	United States	Product Consulting, Design, and Technical Support Services	2024	16	228,914	13,726	4,875	4,870
			2023	17	230,755	13,950	2,970	5,580
			2022	18	246,643	15,032	5,855	4,855
GUC-JP	Japan	Product Consulting, Design, and Technical Support Services	2024	43	301,710	19,511	6,567	6,596
			2023	39	290,571	18,790	5,530	5,525
			2022	31	255,248	16,491	5,094	5,119
GUC-CN	China	Product Consulting, Design, and Technical Support Services	2024	28	116,736	8,382	1,929	1,895
			2023	28	117,490	8,063	1,853	1,861
			2022	31	110,241	9,782	1,827	1,902
GUC-NJ	China	Product Consulting, Design, and Technical Support Services	2024	66	970,820	62,420	4,287	4,036
			2023	58	476,965	102,177	12,745	10,573
			2022	59	953,104	102,693	9,676	10,850
GUC-EU	Netherlands	Product Consulting, Design, and Technical Support Services	2024	2	12,317	854	103	128
			2023	2	25,536	1,556	81	234
			2022	4	30,045	1,753	288	229
GUC-KR	South Korea	Product Consulting, Design, and Technical Support Services	2024	1	9,077	625	130	63
			2023	1	8,377	452	202	50
			2022	1	7,270	448	49	50
GUC-VN	Vietnam	Product Consulting, Design, and Technical Support Services	2024	27	37,313	2,288	503	502
			2023	17	21,293	1,227	322	322

Note: The actual or estimated exchange rates for 2024 revenue, profit before tax, income tax expense, and income tax payment are based on the monthly average buying and selling rates of the Bank of Taiwan during the current year.



## Effective Tax Rate and Cash Tax Rate

In 2024, GUC-NJ and GUC-EU's effective tax rates were 6.87% and 12.06%, respectively, both lower than the Semiconductor and Semiconductor Equipment industry average effective tax rate of 13.96%, as reported by SAMCSACompanion. Additionally, the cash tax rates for GUC-NJ and GUC-KR in 2024 were 6.47% and 10.08%, respectively, lower than the industry average cash tax rate of 13.82%, according to SAMCSACompanion. GUC-NJ qualifies for the R&D expense additional deduction policy and has been recognized as the technologically advanced enterprise, enabling it to benefit from a preferential corporate income tax rate of 15%. GUC-EU's effective tax rate in 2024 is lower than the statutory tax rate of 15% due to adjustments for overestimated income tax expenses from previous years. GUC-KR qualifies for the 10% tax bracket.

Company Name	2022		2023		2024 (Estimated)	
	Effective Tax Rate (%)	Cash Tax Rate (%)	Effective Tax Rate (%)	Cash Tax Rate (%)	Effective Tax Rate (%)	Cash Tax Rate (%)
GUC	14.15	13.64	15.10	14.77	14.67	14.78
GUC-NA	38.95	32.30	21.29	40.00	35.52	35.48
GUC-JP	30.89	31.04	29.43	29.40	33.66	33.81
GUC-CN	18.68	19.44	22.98	23.08	23.01	22.61
GUC-NJ	9.42	10.57	12.47	10.35	6.87	6.47
GUC-EU	16.43	13.06	5.14	15.04	12.06	14.99
GUC-KR	10.94	11.16	44.69	11.06	20.80	10.08
GUC-VN	-	-	26.24	26.24	21.98	21.94

## 3.1.4 Responsible Investment

In response to climate change and international sustainability trends, and to support green finance and sustainable industries, GUC invested NT\$50 million in green bonds in 2024. This initiative reflects our commitment to green finance and embodies our philosophy of contributing to society, while also fostering a deep sense of environmental awareness among all employees.

The main reason for our continued commitment to green investment is that green bonds and sustainable time deposits combine two key ESG elements: sustainability and social impact. The funds deposited by customers are used to finance green loans and sustainability-linked loans. In other words, corporate clients support businesses or companies committed to ESG development through their deposits, creating positive, long-term benefits for both the environment and society. This approach aligns perfectly with GUC's philosophy of sustainable innovation and resonates with SDG17—Creating a Sustainable Future through Partnerships.

Note: Green bonds refer to bonds issued by companies to raise funds specifically for green investment projects.

## 3.1.5 Environmental Protection Expenditure

Regarding environmental regulations, GUC had zero instances of significant fines or non-monetary sanctions for violations of environmental laws and regulations in 2024. There were also no environmental impact grievances filed, processed, or resolved through formal grievance mechanisms.

GUC invested approximately NT\$4.97 million in environmental protection in 2024. Detailed information is shown in the table below.

### ■ Environmental Protection Expenditure in 2024

Environmental Protection Expenditure Items	Amount (NT\$ / dollars)
Environmental Management System Verification	558,680
Commissioned Domestic Waste Disposal	25,500
Office Cleaning and Floor Washing	3,861,600
Landscape Maintenance	224,400
Pool Cleaning	30,000
Disease Control and Prevention	18,000
Cleaning Supplies	260,000
<b>Total Expenditure</b>	<b>4,978,180</b>

## 3.2 Board Functions and Strategy

### 3.2.1 Board Functions

GUC values board diversity and is committed to enhancing corporate governance by creating a well-rounded Board composition and structure. According to Article 20 of the Company's Corporate Governance Practice Principles, the Board should possess the following capabilities: 1. Business judgment ability, 2. Accounting and financial analysis, 3. Business management, 4. Crisis management, 5. Industry insight, 6. International market perspective, 7. Leadership, and 8. Decision-making.

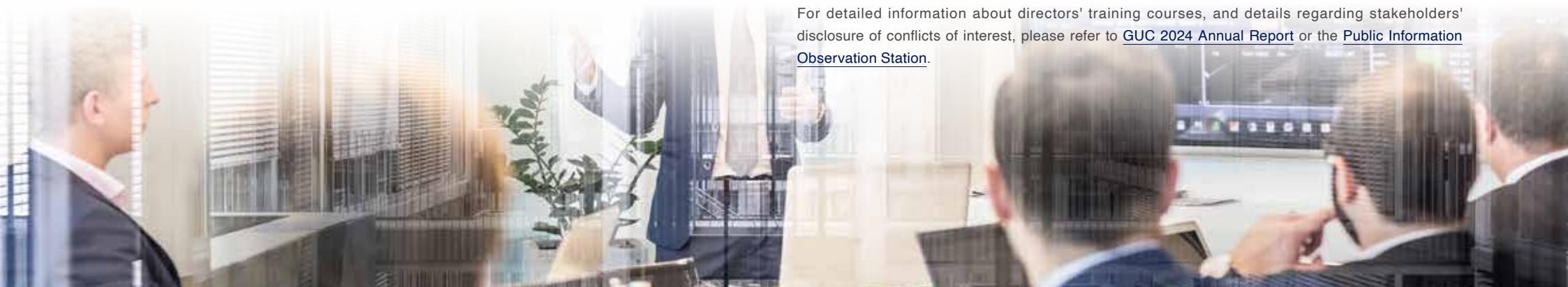
The Board of Directors consists of eight directors, of which four are independent directors. All board members are over 50 years of age, with men accounting for 87.5% and women accounting for 12.5%. There are no spousal or second-degree family relationships among the directors. Only director, Mr. Sean Tai, also serves as the Company's President, which ensures the board's independence. GUC's Board members bring diverse expertise across various industry domains. Each director contributes valuable experience and skills in areas such as legal, finance, accounting, marketing and R&D, technology, and business management. In addition to professional expertise, the Board includes one female director to ensure gender diversity. The Board's diversity policy for individual directors is implemented as follows:

The diversity objectives for the Board members include, but are not limited to, standards in the following two major dimensions:

1. Basic conditions and values: Gender, age, nationality, and cultural background. The Company appointed a female independent director during the 10th Board of Directors re-election at the 2023 shareholders' meeting. In the future, we aim to secure at least one female director position, with the goal of having female directors occupy one-third of all board seats. Additionally, we plan to achieve a balanced age distribution on the Board.
2. Professional knowledge and expertise: Background in fields such as legal, finance, accounting, industry, marketing research and development, or technology, along with relevant industry experience.

GUC 2024 Board of Directors' training courses and total hours: The Company arranges three hours of courses for directors annually. All directors also independently complete at least three hours of courses, meeting the standards for corporate governance evaluation. In addition, to enhance the Board's understanding of ESG and climate governance issues and keep them updated on the latest developments, external experts will be invited to provide instruction as needed. The annual training of all directors, including independent directors, is disclosed in the annual report presented at the shareholders' meeting and made available on the official website or public information website for investors to review.

For detailed information about directors' training courses, and details regarding stakeholders' disclosure of conflicts of interest, please refer to [GUC 2024 Annual Report](#) or the [Public Information Observation Station](#).



## ■ GUC 2024 Board Members

Position	Director Name	Nationality	Gender	Tenure	Employed	Age	Management and Business Judgment	Finance and Accounting	Crisis Management	Industry Knowledge	International Market Outlook	Leadership and Decision-Making skills
Legal Representative of the Chairman	F.C. Tseng	R.O.C	Male	8	No	80	V	V	V	V	V	V
Legal Representative of the Director	Sean Tai	R.O.C	Male	2	Yes	60	V	V	V	V	V	V
	L.C. Lu	R.O.C	Male	1	No	64	V		V	V	V	V
	Wendell Huang	R.O.C	Male	3	No	63	V	V	V	V	V	V
Independent Director	Kenneth Kin	R.O.C	Male	3	No	78	V		V	V	V	V
	Jesse Ding	R.O.C	Male	2	No	71	V	V	V		V	V
	Tsui-Hui Huang	R.O.C	Female	2	No	60	V	V	V		V	V
	Ho-Min Chen	R.O.C	Male	1	No	68	V	V	V		V	V

\*Note: GUC has elected nine directors, including five independent directors, at the 2023 annual shareholders' meeting. Following the re-election, all five of the Company's independent directors have served no more than three tenure.. Among them, Independent Director Cheng-Wen Wu has resigned on May 15, 2024, due to his appointment as the Minister of the National Science and Technology Council.

### 3.2.2 Nomination and Selection

To implement the diversity policy for board composition, improve the Company's overall performance, and align with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, which recommend that independent directors should serve no more than three consecutive terms, the Company has been gradually enhancing its Board composition. In addition, to ensure diversity, the Company guarantees at least one seat for a female director. The Board must include members with professional backgrounds in technology, law, finance, accounting, and management. Director candidates are selected based on recommendations from industry professionals.

The highest governance body is Chairman F.C. Tseng, who does not hold any other senior management positions. The Company's director and president, Sean Tai, has over 30 years of experience in the semiconductor industry, where he primarily oversees all operations and is accountable to the Board of Directors. All Board members are selected through a nomination system. The Company has established Procedures for Ethical Corporate Management and Guidelines of Conduct that clearly outline policies for avoiding conflicts of interest. Employees who encounter situations involving conflicts of interest, either personally or with the legal entities they represent, or situations that could lead to improper benefits for themselves, their spouses, parents, children, or interested parties, must sign a Conflict of Interest Disclosure Form. This approach ensures that conflicts of interest are identified, addressed, and mitigated. For information about directors, including concurrent positions, and shareholding status, please refer to the Company's annual report.

### 3.2.3 Performance Evaluation

To enhance corporate governance and strengthen the Board functions, GUC has established and approved the Measures for Directors' Performance Evaluation to regularly conduct annual self-evaluations of the Board and functional committees (including the Audit and Corporate Governance Committee, Compensation Committee), as well as self-assessments by individual board members, conducted through questionnaires. The Board of Directors performance evaluation covers six major aspects, including participation in company operations, improvement of decision-making quality, annual sustainability performance, and progress toward strategic objectives.

The Compensation Committee determines the relevant standards, and the exact amounts based on the evaluation results. GUC completed the self-evaluation of the Board of Directors and functional committees, as well as the self-assessment of board members, in the fourth quarter of 2024, and reported to the Board of Directors in January 2025. The internal performance evaluation results for the year indicated that both the Board of Directors and board members performed excellently in enhancing decision-making quality and participating in company operations, achieving an overall rating of "Excellent."

In addition to internal self-evaluations, GUC regularly engages external assessment institutions to conduct board performance evaluations every three years. The assessment report, considering the



Company's governance trends and experience, recommended a phased approach to board member renewal. The report also recommended that the Company consider establishing a nomination committee at an appropriate time or expand the scope of the Compensation Committee to include the responsibilities such as director selection, development, and succession planning, as a demonstration of its commitment to establish effective corporate governance.

The remuneration policy, system, standards, and structure for independent directors, and the correlation between the remuneration amount and factors such as responsibilities, risks, and time commitment, are as follows: The total remuneration for independent directors and directors who do not concurrently serve as managers shall not exceed 2% of the current year's profits, as stipulated in the Company's Articles of Incorporation. The remuneration standards are adjusted based on the Company's operational performance and allocated proportionally according to each director's days of service.

### 3.2.4 Internal Audit

#### Internal Audit Function

GUC has established an internal control system and a dedicated internal audit function in accordance with the Regulations Governing the Establishment of Internal Control Systems by Public Companies. The main responsibilities of the internal audit function are to examine and evaluate the effectiveness of internal control systems and risk management processes. With an independent and objective organizational position, it aims to improve organizational operations and increase corporate added value, thereby enhancing the effectiveness of corporate governance and assisting the Board of Directors and management in achieving established organizational goals.

The internal audit function is independent and reports directly to the Board of Directors, with a dedicated audit supervisor and two full-time audit personnel. Audit personnel, as required, attend audit-related courses at professional training institutions every year to improve their professional knowledge and skills. The performance and remuneration plan of the audit supervisor must be discussed and approved by the Compensation Committee and the Board of Directors. The appointment, dismissal, evaluation, and compensation of audit personnel are approved by the Chairman upon the audit supervisor's recommendation, with performance evaluations conducted once a year.

#### Internal Audit Process

The internal audit function develops an annual plan based on risk assessment results each year, including items that should be audited monthly. The annual audit plan is approved by the Board of Directors and executed according to the internal audit implementation rules. Special audit operations are also conducted to timely identify potential deficiencies in internal controls and issue

audit reports. The internal audit function also urges each department to conduct self-inspections, establishing a self-monitoring mechanism, and uses the assessment results as the basis for the Company's Chairman and President to issue the Internal Control Statement. The internal audit function conducts follow-up examinations on identified deficiencies, anomalies, or areas requiring improvement to ensure effective implementation of corrective measures.

The internal audit supervisor reports to the Audit and Corporate Governance Committee during quarterly meetings based on the annual audit plan and actual execution, and interacts with independent directors. The internal audit supervisor also provides monthly written reports to each independent director and engages in necessary communication. The key points of communication and interaction between independent directors and the internal audit supervisor during the Audit and Corporate Governance Committee meetings are recorded in the meeting minutes. In addition, independent directors have direct communication channels with the internal audit function, and communication is smooth.

### 3.2.5 Shareholders' Rights

GUC's measures to strengthen shareholders' rights include:

1. Implementing corporate governance system: The Company established the Audit Committee in 2008 and the Compensation Committee in 2011. These committees were created to improve the reward and compensation system, enhance the transparency of information disclosure, and utilize market supervision mechanisms. Since 2013, the Company has fully implemented the director nomination system. In 2015, the Corporate Governance Practice Principles were developed to strengthen the functions of independent directors and committees, with the goal of achieving a Top 5% ranking in corporate governance evaluations.
2. Preventing insider trading: The Company ensures timely disclosure of material information, treating shareholders and investors fairly. Since the third quarter of 2018, financial reports have been published on the same day as board meetings, ensuring prompt and balanced information disclosure.
3. Providing online assistance for shareholders' meetings: To promote shareholder engagement and ensure fair shareholding, the Company not only holds physical shareholders' meetings but also provides online streaming and electronic voting services.
4. Stable dividend distribution: The dividend policy focuses on stability and continuity. As the Company is currently in a growth phase, dividend distribution will consider future expansion and investment needs, with cash dividends representing no less than 10% of the total dividends from the distributable earnings.

## 3.3 Ethical Business Operation

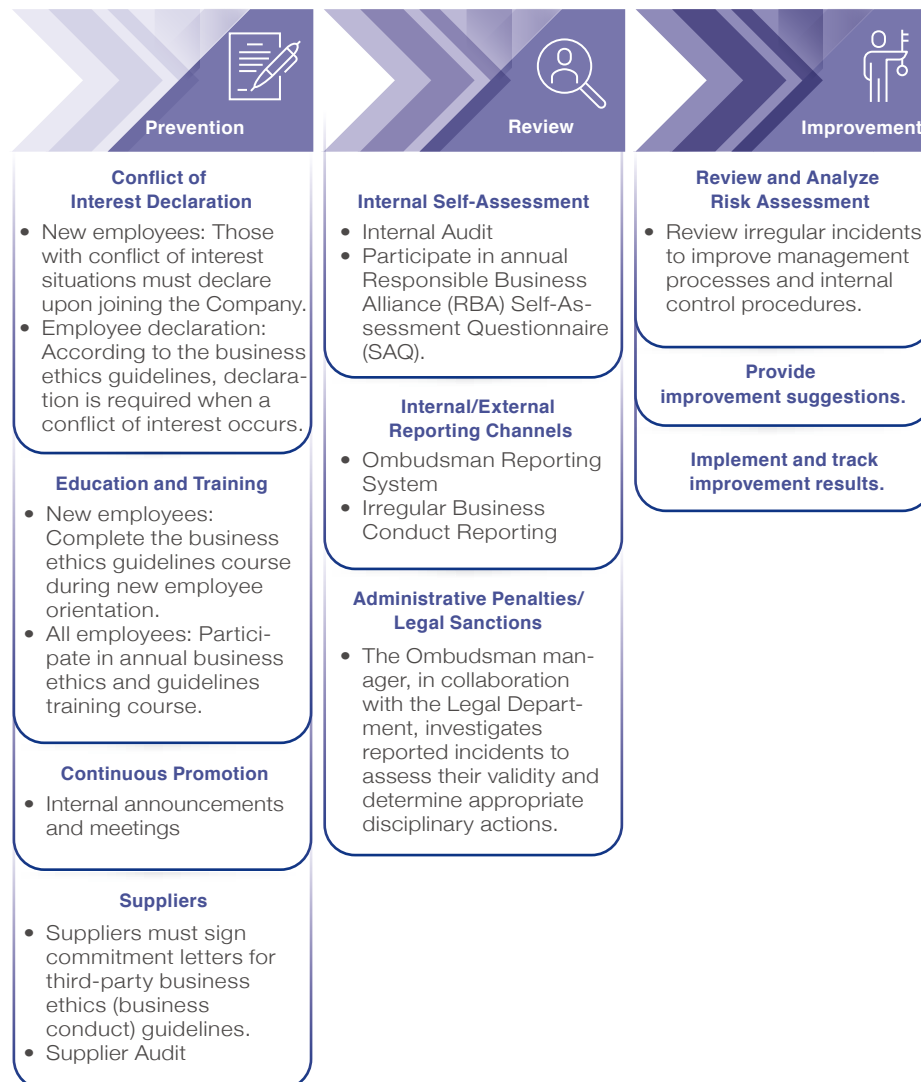
### 3.3.1 Integrity Management and Business Ethics

To nurture a corporate culture rooted in integrity and ethical conduct, and to ensure compliance with regulations, GUC has established the Procedures for Ethical Corporate Management and Guidelines of Conduct in accordance with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies. The Company promotes these principles through its website, internal meetings, company policies, employee training programs, electronic bulletin boards, and more. In addition to requiring directors and managers to make declarations affirming their commitment to ethical conduct, GUC mandates all employees adhere to integrity management policies as a condition of employment. This requirement extends to every global location, ensuring all employees understand and strictly follow these standards. Furthermore, GUC has established the Supplier Code of Conduct to require suppliers to understand and comply with these standards.

To support the implementation of integrity management, GUC has designated the Human Resource Division as the dedicated unit, requiring directors, managers, employees, appointees, and actual controllers of GUC and its subsidiaries (company personnel) to comply with legal requirements in the course of business and conduct all commercial activities with fairness, transparency, and integrity. Personnel must avoid any conflicts of interest and are strictly prohibited from engaging in bribery and corruption, illegal political contributions, improper charitable donations or sponsorships, unreasonable gifts, unfair advantages or hospitality, intellectual property rights infringement, unfair competition. They must also ensure that products or services do not pose harm to stakeholders. The division evaluates compliance annually and reports regularly its findings to the Board of Directors. The Company has established the Corporate Governance Practice Principles and Integrity Management and Business Ethics Guidelines. Please refer to the annual report for more information.

GUC provides annual training on integrity management for all employees, covering key topics such as the protection of material information, procedures for ethical management, business ethics guidelines, prevention of insider trading, and the RBA Code of Conduct. In 2024, the training achieved a 100% completion rate. Newly hired employees also receive relevant orientation and training, introduction of core company policies and guidance on avoiding conflict of interest. The training emphasizes that all employees must not use their authority or position to seek personal benefits that would result in improper advantages for related parties or enterprises. The completion rate for new employee training also reached 100% in 2024. Suppliers have also completed 100% signing of the Supplier Code of Conduct.

### ■ GUC Procedures for Ethical Corporate Management



In 2024, we conducted anti-corruption training and effective evaluations across 12 global operating sites, with 100% completion rate among directors and employees. For personnel who violate ethical business practices or the Code of Business Ethics, and where the violation is severe enough to cause significant harm to the Company, the incident must be reported immediately. Written notification must be provided to the independent directors, and dismissal or termination will be carried out in accordance with applicable laws or company policies.

### ■ The Completion of Training Regarding Anti-Corruption Policies

Category	Communication Channels/Methods	Required Attendees	Completed Attendees	Completion Rate of Training
Board of Directors		8	8	100%
Research and Development	<ul style="list-style-type: none"> <li>Orientation and Courses for New Employees</li> <li>Annual Mandatory Courses</li> </ul>	523	523	100%
Engineering Technology		199	199	100%
Marketing and Sales		48	48	100%
Management Support		69	69	100%
Business Partners	<ul style="list-style-type: none"> <li>Risk Assessment Survey &amp; RBA SAQ</li> </ul>	6	6	100%

Note: The training completion rate is calculated by dividing the number of employees who completed the training by the number of employees in that category required to attend. For the highest governance body, the training rate is calculated by dividing the number of directors who completed the training by the total number of directors. The data covers 12 global operational sites.

Note: The number of employees required to attend training for the current year is based on the number of employees at the time the annual training is conducted, not the total number of employees year-end.

Note: The applicable number of business partners (suppliers) refers to Tier-1 Significant Suppliers. For the proportion of procurement amount, please refer to 5.3.2 Supplier Identification.

### 3.3.2 Grievance and Suggestion Channels

The designated unit regularly conducts training for personnel and integrates the integrity management policy into employee performance evaluations and HR policies. Clear and effective systems for reward, punishment, and grievance have been developed, including:

- An independent whistleblowing mailbox for internal and external stakeholders:  
Whistleblowing mailbox: [ombudsman@guc-asic.com](mailto:ombudsman@guc-asic.com)  
Fax/Hotline: 03-5790696  
Mailing Address: No. 10, Li Hsin 6th Road, Hsinchu Science Park, Hsinchu City 300096, Taiwan / Internal Audit Unit of GUC  
The Irregular Business Conduct Reporting System available on our official website  
Audit and Corporate Governance Committee mailbox: [acinfo@guc-asic.com](mailto:acinfo@guc-asic.com)
- Assign personnel or units to handle whistleblowing reports.
- Records of case acceptance, the investigation process, findings, and related documents are properly preserved.
- The identity of whistleblowers and their reporting content are kept strictly confidential, and whistleblowers are protected from unfair treatment as a result of their reporting.
- A reward and punishment system has been established, including penalties for false accusations.





### 3.3.3 Regulatory Compliance

GUC's management team monitors both domestic and international policies and regulations that may affect the Company's finances and business. To ensure all employees understand the importance of regulatory compliance, the Company has established regulatory compliance management procedures. The President appoints a senior executive to serve as regulatory compliance officer, responsible for overseeing all compliance-related matters. To support this effort, the Legal Department has established a mechanism for providing timely regulatory updates. It reminds various departments to stay informed of any changes and urges them to timely revise their operational and management rules in order to align with relevant laws and regulations. To enhance regulatory compliance management and establish a clear and effective system for regulation dissemination, coordination, and communication, each department head should appoint a person to serve as the compliance contact and carry out self-assessments. Regarding the frequency of self-assessments, each department should conduct change compliance assessments semi-annually for laws and regulations related to their businesses. As for regulatory compliance assessment, these should be conducted at least once a year, and the results should be approved by the department head (manager at the division level or above) before being submitted to the Legal Department for reference.

In addition to understanding regulatory compliance issues, the Company also provides relevant training and resources. For example, we promote courses on the Personal Data Protection Act and Trade Secrets Act through various channels which all employees are required to attend. Employees are also expected to learn and comply with the Procedures for Ethical Corporate Management and Guidelines of Conduct and Responsible Business Alliance Code of Conduct through e-learning. In 2024, GUC did not incur any significant monetary fines or non-monetary sanctions (significant monetary fines shall be defined as penalties of NT\$1 million or above) for non-compliance with economic, environmental, and social regulations. The Company also meets disclosure requirements by GRI Standards and was not involved in any legal proceedings related to anti-competitive behavior, anti-trust, or monopolistic practices. The Company complies with domestic and foreign laws and regulations in all of its operating activities, which serve as the basis of ability for continuous operation.

Regarding the protection and management of personal data, GUC has established the Personal Data Protection Management Procedure. All processes related to the collection, processing, use, and international transfer of personal data must be handled in accordance with this procedure. The Personal Data Protection Committee coordinates the improvement and supervision of personal data security maintenance and establishes auditing mechanisms. The assessment and management of personal data risk levels are carried out in accordance with the Company's Proprietary Information Protection Procedure. Additionally, in line with the Responsible Business Alliance Code of Conduct,

the Company is committed to protecting the personal data and privacy of all individuals it conducts business with, including suppliers, customers, consumers, and employees. The Company complies with applicable privacy and data security laws and regulations when collecting, storing, processing, transmitting, and sharing personal data.

Specific measures for collecting, storing, using, and sharing customer data are in accordance with the GUC Privacy Policy published on our official website. Furthermore, customers' rights are clearly defined, and their data is used solely used for specific purposes.

In 2024, GUC had no violations of environmental laws and regulations resulting in significant fines. There were no sanctions other than fines, and no environmental complaints were filed, processed, or resolved through formal grievance mechanisms.

Regarding compliance with social regulations, including matters such as financial reporting, workplace discrimination, or corruption, there were no violations in 2024 that resulted in significant fines, nor were any sanctions received other than fines. Additionally, no human rights complaints filed, processed, or resolved through formal grievance mechanisms.

Finally, with respect to regulatory compliance in product sales, in the product sales process, there were no incidents in 2024 involving significant fines for violations related to the provision or use of products and services.

In 2024, no corruption incidents occurred.

In 2024, there were no complaints related to violations of customer privacy or customer data.

In 2024, there were no violations regarding marketing promotions, including advertising, sales promotions, and sponsorships, in relation to regulations and voluntary codes.

In 2024, there were no sales of controversial products.

In 2024, there were no incidents of violations regarding product and service information labeling regulations and voluntary standards.

In 2024, there were no incidents of violations regarding regulations and voluntary guidelines related to health and safety impacts of products and services throughout their life cycle.

In 2024, there were no lawsuits related to anti-competitive behavior, violations of anti-trust and monopoly regulations.

## 3.4 Risk Management

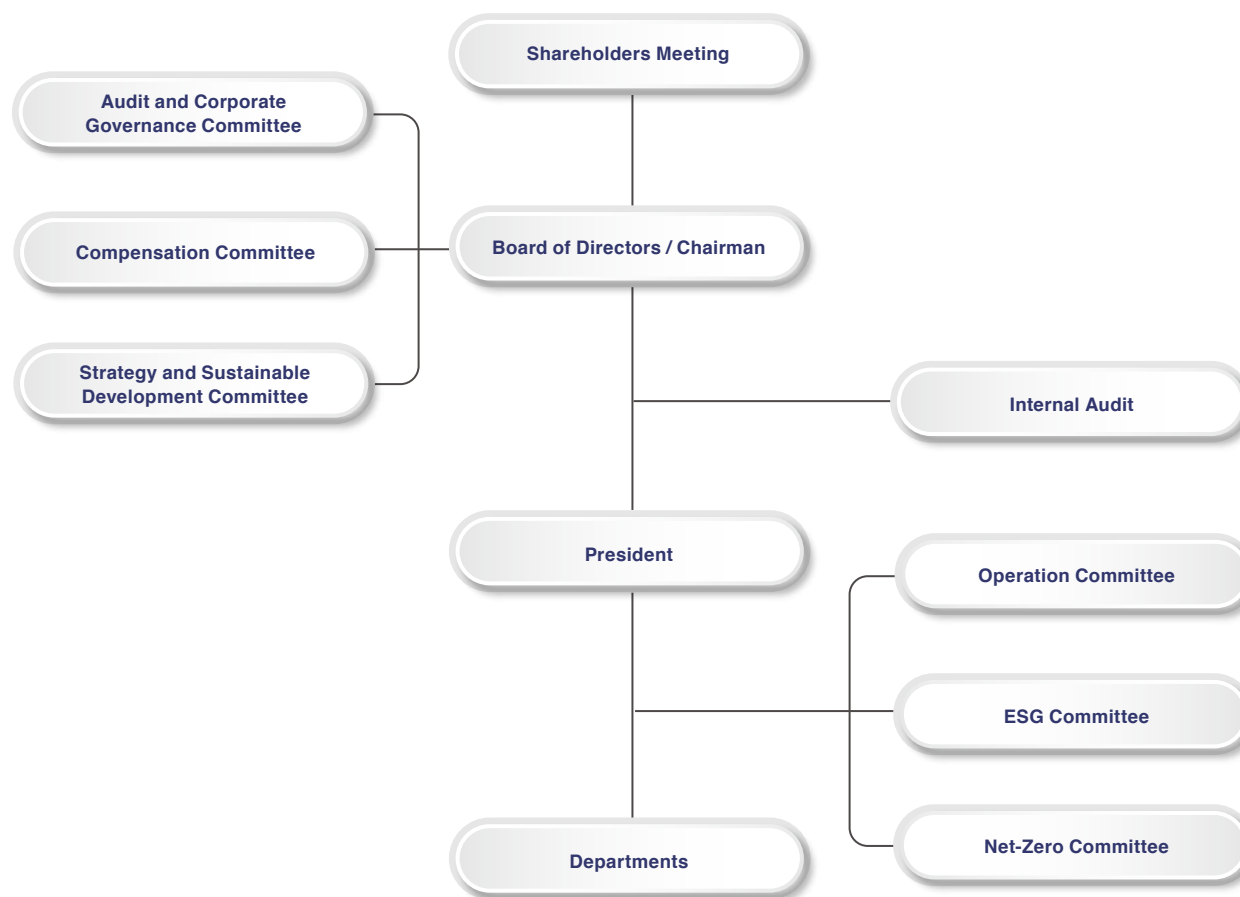
### 3.4.1 Risk Management Policy and Framework

GUC established a Risk Management Policy in 2010, which was approved by the Board of Directors, serving as the highest guiding principle for the Company's risk management. Each management unit regularly evaluates risk items according to the Risk Management Procedures and reports the assessment results to the Operation Committee. The President then consolidates major risk items and updates the findings to the Board of Directors.

During the business management process, we conduct prevention control of potential risks and establish early warning measures. In line with the principle of materiality, we conduct risk assessments related to our operations, which serve as a reference for our risk management and business strategies. This enables us to effectively identify, measure, and control various risks, ensuring that those arising from business activities remain within acceptable limits.

In addition, risk management awareness is included as one of the annual performance evaluation indicators for all supervisors. For senior managers, risk management is integrated into their performance evaluations and linked to compensation and rewards. Employees are encouraged to regularly review risk management and pursue continuous improvement. The awareness evaluation indicator encourages supervisors to assess risks proactively, motivating themselves and their teams to drive continuous innovation. Additionally, it is essential to assess potential risks of all new initiatives and take every possible measure to mitigate those risks. This risk awareness and management strategy ensures that operations remain effective while staying within legal boundaries. It is a key aspect of our ESG commitment, reflecting our devotion to fostering a sustainable and responsible business environment.

■ GUC Risk Management Organizational Structure Chart



## ■ Risk Management Scope

- Intellectual Property Management Plan
- Information Security Risk
- Contract Risk
- Product Quality and Competitiveness Risk
- Climate Change and Environmental Risk Management Response
- Operational Risk

## Risk Management Related Units

GUC has established the Audit and Corporate Governance Committee, Compensation Committee, Strategy and Sustainable Development Committee, Operation Committee, and Net-Zero Committee to identify and manage potential risks in our operations. In addition, early warning measures have been in place. Below are the detailed rules for implementing risk management.

	Audit and Corporate Governance Committee	Compensation Committee	Strategy and Sustainable Development Committee	Operation Committee	Net-Zero Committee
	Established in 2008	Established in 2011	Established in 2022	Established in 2010	Established in 2022
Members	Composed of four independent directors with professional expertise.	Composed of four independent directors with professional experience in industry, government, and academia.	Composed of all directors. In 2024, the Strategy Committee expanded its scope to include sustainable development and was renamed the Strategy and Sustainable Development Committee.	Chaired by the President, the committee is composed of members from business units and production management units.	The President serves as the Chairman, and the committee is composed of department heads from operations, quality assurance, finance, human resources, and facilities management.
Meeting Frequency	Meetings are held quarterly. In 2024, a total of six meetings were held, with an attendance rate of 92.3%.	Meetings are held quarterly. In 2024, a total of four meetings were held. An attendance rate of 94.4%.	Meetings are held once every six months. In 2024, a total of two meetings were held.	In 2024, meetings are held once every two weeks.	Meetings are held once every six months. In 2024, a total of two meetings were held.
Responsibilities	Reviews the Company's financial statements, effectiveness of internal controls, compliance with laws and regulations, risk management, and corporate governance matters. This includes regularly supervision of governance operations, reviewing directors' continuing education plans, examining key policies and regulations, and handling other matters as designated by the Board of Directors.	Evaluates the compensation of the senior management and the allocation ratio for employee bonuses, reviews compensation policies, systems, and structures, and establishes relevant standards to attract and retain talent, ensuring a balance of interests among various stakeholders.	Plans short, medium, and long-term strategies, reviews major investment plans, formulates corporate sustainable development strategies and objectives, tracks implementation effectiveness, and supervises the disclosure of information in sustainability reports.	Reviews the implementation of business strategies, evaluates major risks and proposes countermeasures, and reports operational plans and long-term strategies to the Board of Directors.	Establishes and monitors the progress of energy conservation and carbon reduction, promotes carbon reduction cooperation in the supply chain, conducts greenhouse gas inventory and reporting, and assists the Board of Directors in supervising the achievement of net-zero emission targets.



### ■ Risk-Related Training Outcomes for 2024

Risk Scope	Implementation Details	Frequency/ Number of Sessions	Training Participants
Enterprise Risk Management	Annual Mandatory Risk Management Course	Once a year	All employees completed the training, achieving a 100% completion rate.
Confidential Information Leakage Risk Control	Information Security Education and Training	Twice a year	All employees completed the training, achieving a 100% completion rate.
Legal Compliance Risk Control	Code of Integrity Management and Business Ethics	Once a year	All employees completed the training, achieving a 100% completion rate.
Environmental Safety Risk Control	Emergency Evacuation Drill	Once a year	A total of 432 employees from Hsinchu participated in the training.
	Self-Defense Fire Brigade Training	Twice a year	A total of 50 fire brigade employees participated in the training.
	Prevention of Workplace Unlawful Infringement	Once a year	All employees completed the training, achieving a 100% completion rate.

### 3.4.2 Risk Management Measures

To effectively identify and manage operational risks, GUC has established a comprehensive framework that includes the Risk Management Policy, Risk Management Procedures, Subsidiary Supervision Procedures, Internal Control Statement, Group Enterprise, Specific Company, and Related Party Transaction Procedures. These measures are designed to strengthen risk control mechanisms across related enterprises. To comply with the Financial Supervisory Commission's Sustainable Development Action Plans for TWSE- and TPEX-Listed Companies and Taiwan to align with IFRS Sustainability Disclosure Standards to enhance the quality and transparency of sustainability information, the management of sustainability information has been incorporated into the internal control system in 2024. Additionally, the Company has formulated Procedures for Ethical

Corporate Management and Guidelines of Conduct to prevent insiders from trading securities based on non-public market information.

To foster a harmonious and inclusive workplace, the GUC Grievance Policy was implemented to protect employees' legal rights, promote effective labor-management relations, and strengthen the management system. We have also established the GUC Whistle Blowing Policy, which clearly outlines the reporting channels and investigation procedures, ensuring the Company's legitimate interests.

To protect information security and personal data, GUC has implemented the PIP Policy. The policy outlines the procedures and standards for safeguarding confidential information, controlling the Company's trade secrets, and managing other sensitive information that has not been publicly disclosed, ensuring the best interests of the Company, shareholders, employees, customers, and suppliers.

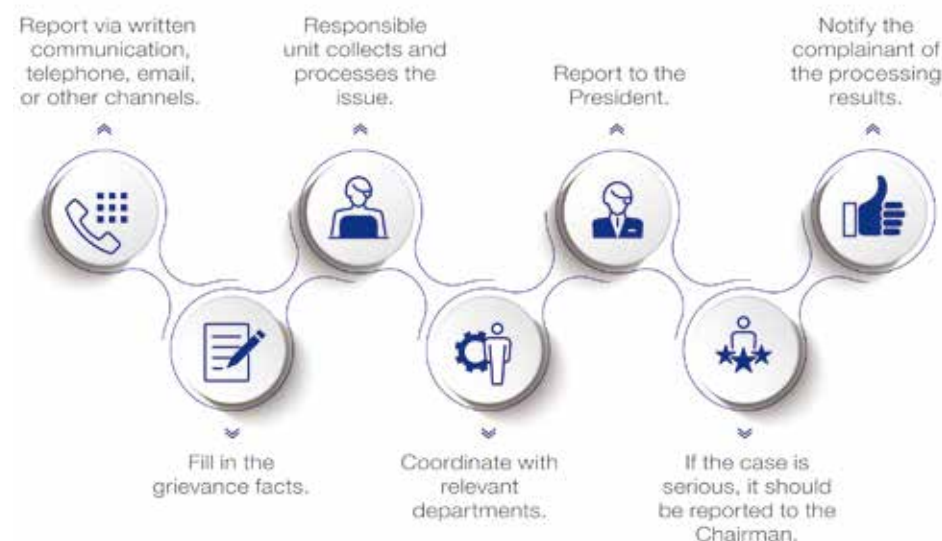
### Communication of Significant Events

In 2024, GUC's Board of Directors held a total of seven meetings, with regular meetings held at least once each quarter, and an average attendance rate of 90% for all directors throughout the year. The board meeting primarily focuses on reviewing corporate business performance, key ESG strategies and significant events (such as major whistleblowing reports, negative impacts, and public opinions). It also designates responsible units for relevant matters and tracks the progress of these issues in subsequent meetings. In 2024, topics included significant events such as monitoring business performance, preventing conflicts of interest, and ensuring compliance with various regulations, for which two special meetings were convened. For details, please refer to the corporate governance operation information in the 2024 Annual Report.

### Whistleblowing Channels

To safeguard employee rights, promote legal compliance, and implement honest business practices, GUC has explicitly established grievance and whistleblowing regulations, allowing both employees and external parties to file complaints or reports under protected conditions. Upon receiving a grievance or whistleblowing report, the Company ensures strict confidentiality and adopts protective measures for the personal information of the complainant or whistleblower. No adverse action will be taken against them as a result of the report.

## Employee or External Stakeholder Grievance Process



## Employee or External Stakeholder Reporting Process



## The data compilation of complaints, reports and investigations received from 2022 to 2024 is shown in the table below.

Reporting Channel	2022	2023	2024	Description of Reported Cases in 2024
Independent Director Mailbox (Audit and Corporate Governance Committee)	0	1 case	0	
Business Ethics Reporting System	0	0	0	
Cases Confirmed to Violate Business Ethics After Investigation	0	0	0	
Employee Report	4 cases	2 cases	1 case <sup>Note 1</sup>	Work habits of colleagues that negatively affect others.
Sexual harassment and illegal infringement reports.	0	0	0	
Other reports	0	0	2 cases <sup>Note 2</sup>	Reporting negligence in official duties by colleagues from other departments.
<b>Cases Established After Investigation</b>	<b>0 cases</b>	<b>0 cases</b>	<b>2 cases</b>	

Note 1: The report concerned a colleague's work habits that affected others and was not related to professional ethics. After communicating with the respondent's manager, the colleague's behavior has been adjusted.

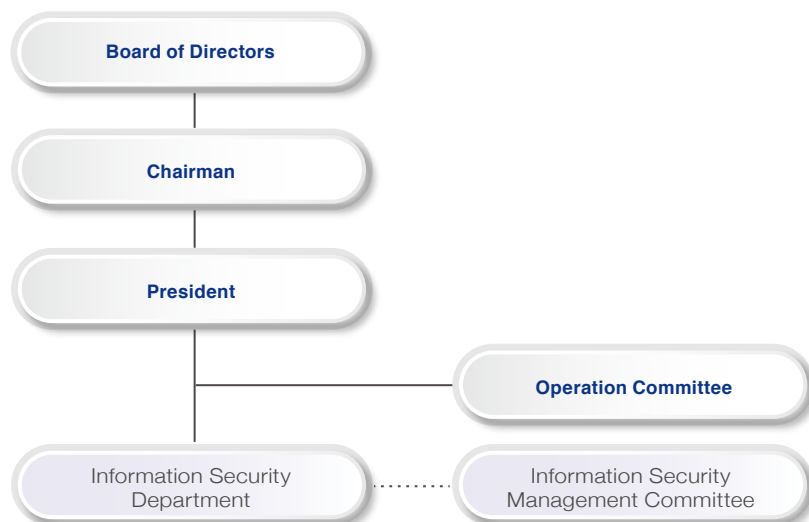
Note 2: The investigation team appointed by the Chairman investigated and reported the results to the Board of Directors. The Board reviewed and determined that the complaint did not correspond with the facts and closed the case.

### 3.4.3 Information Security Management

GUC's information security vision is rooted in consistent security governance, with a focus on gradually enhancing protection capabilities and building a robust, effective cybersecurity defense network, aiming to become a leader in information security governance maturity. The Information Security Department coordinates systems and compliance, implements operations such as establishing regulations that meet legal and customer requirements, and promotes security awareness among all employees. It focuses on protecting the confidentiality, integrity, availability and legal compliance of company and customer information, while continuously enhancing security awareness and professional capabilities.

Through the application of technology, the Information Security Department identifies risks and vulnerabilities and implements effective measures to establish a comprehensive governance system and robust, all-round information security protection capabilities. Furthermore, we are committed to cultivating information security awareness among employees to ensure that the entire organization remains engaged and focused on security. These efforts help GUC maintain a reliable security protection framework in an ever-evolving cybersecurity landscape.

#### ■ Information Security Organization



#### Information Security Management Committee

The Information Security Management Committee is responsible for planning information operations security management, establishing and maintaining the information security management system. It is composed of managers from the Information Security Department and key system owners. The Information Security Officer oversees the execution and effectiveness of security operations, reporting findings to the President. They provide quarterly updates to the Operation Committee and an annual report to the Board of Directors on the overall performance of the information security management operations and systems. The Information Security Representatives Meeting is held annually to review development plans, implementation progress, and discuss relevant policies. This ensures that senior executives and board members are fully informed of the company's information security status and that management's requirements for security policies are clearly communicated and implemented.

#### Proprietary Information Protection Committee (PIP Committee)

The PIP Committee is composed of representatives appointed by department heads from across the Company, including global subsidiaries, and is chaired by a Vice President-level executive. The committee meets quarterly and is responsible for the deliberation, establishment, auditing, and promotion of confidential information control operations throughout the company. Protecting confidential information is GUC's commitment to customers, shareholders, and employees. We recognize that protecting confidential information is vital to the company's competitive advantage. Our Proprietary Information Protection (PIP) Policy defines procedures and regulations for protecting trade secrets, and undisclosed confidential information, ensuring the best interests of the Company, shareholders, employees, customers, and suppliers.

GUC protects confidential information using the Plan-Do-Check-Act (PDCA) management cycle, strengthening protection capability and raising personnel's awareness to reduce the risk of information leakage. In addition to including confidential information control in new employee training, all employees must undergo information security refresher training twice a year to continually reinforce their security awareness. We implement employee education and training to improve awareness and capabilities in information security. By promoting key concepts and compliance matters related to confidential information through daily operations, employees gain a stronger understanding of the importance of safeguarding sensitive data. Information security and ethical business practices are integrated into employee performance evaluations, reinforcing each employee's responsibility in protecting confidential information.

PIP Training	2022	2023	2024
Total number of employees in that year	759	819	First half of the year: 841 Second half of the year: 839
Completion rate of training	100%	100%	100%

Note 1: The number of employees represents the total number of employees who should receive training in that year, not the total number of employees at the end of the year.

Note 2: Starting in 2024, PIP training will be conducted once each in the first and second half of the year.

The PIP Committee conducts audits quarterly to ensure the implementation of confidential information protection. Management regulations have been established for PIP violations, along with relevant reporting systems, investigation and disciplinary responsibilities. Appropriate disciplinary actions and corrective measures are implemented based on the nature of violations and their impact levels, while continuing to promote awareness and provide educational training. The PIP violations over the years are listed in the table below. The total violation incidents in 2024 due to violation of confidential information protection procedures accounted for 0.12% of all employees. In 2024, the Company did not incur any losses from major information security incidents.

PIP Violations	2022	2023	2024
Number of Employee Violations	1	1	1
Number of Outsourcing Vendor Violations	0	0	0

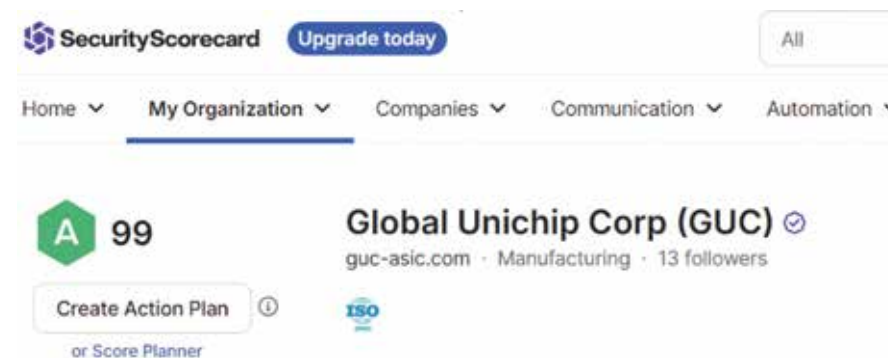
## Information Security Risk Management Framework Response Strategies

To address complex and evolving information security challenges, GUC has designed 4 key strategies within its information security risk management framework: strengthening defense capabilities and maturity assessments, refining management procedures, enhancing education and training, and remaining alert emerging risks. The following provides a more detailed description of these strategies.

### 1. Strengthening Information Security Defense Capabilities and Maturity Assessment

To ensure the soundness of the information security system, GUC regularly conducts information security system testing and reinforcement, and performs at least two operational contingency drills annually, ensuring that critical systems can be promptly restored when anomalies occur, thereby reducing the impact on operations. Additionally, a cybersecurity incident response plan is in place to guide timely notification and recovery actions. And through the objective results and threat intelligence from 3rd-Party Risk Assessment, we conduct risk analysis to further strengthen our information security management system.

- In 2024, GUC set a score of above 95 on SecurityScorecard, consistently maintaining a score above 98 since January.





- For Panorays, the target score was set above 90, with scores steadily remaining above 97 since January 2024.



The frequency of external vulnerability scanning has been increased from once per month since the end of 2022 to once per week starting in 2023, allowing high-risk vulnerabilities to be identified and patched within one week of discovery.

## 2. Enhancing Information Security Management Procedures - Passing ISO 27001 Verification

GUC has complied with the information security-related ISO 27001 international standard in 2021 and obtained certification, implementing improvements through annual review processes. In line with the ISO/IEC 27001:2022 standard announced by International Organization for Standardization (ISO) on October 25, 2022, we have passed the document review and on-site audit by the certification body in October 2024, completing the transition review and recertification audit without any nonconformities.

## 3. Information Security Training

GUC implements information security training for employees, enhancing their awareness and capabilities to reduce risks. We not only include confidential information control in new employee training but also conduct various drills and awareness campaigns annually to strengthen employees' awareness. The following are the Company's drill and awareness activities.

- We organized social engineering attack simulation drills twice a year. Employees who fail or fail for two consecutive times must attend additional training to improve their awareness of email protection.
- Information security awareness campaigns are conducted quarterly for all employees, with topics planned according to current internal and external threats.
- All employees must undergo PIP information security refresher training twice a year.

## 4. Staying Alert to Emerging Risks

ChatGPT, launched on November 30, 2022, is a generative AI with powerful learning capabilities. It offers convenient services like report generation and code correction by leveraging vast database. However, since it continuously learns from user inputs, entering confidential information into ChatGPT may risk exposing company trade secrets.

Due to its strong data integration and analysis capabilities, several leakage incidents have occurred in the semiconductor industry. Examples include uploading original code to ChatGPT to debugging, unintentionally exposing the critical application secret; inputting test patterns for identifying defective chips and asking for optimization, despite the fact that defect identification test sequences must be strictly confidential; and using ChatGPT to convert meeting minutes into reports.

To prevent such incidents, GUC has limited the maximum number of characters that can be entered into ChatGPT from company computers, reducing the risk of large-scale data leakage.

As AI technology has become more widespread, hackers are using it to enhance attack efficiency and create new scams. For instance, deepfake technology is being used to make scams more convincing and personalized, generating text and multimedia content that is difficult to identify as fraudulent. Therefore, we will place greater emphasis on vulnerability and attack surface management, continue to explain new scam and attack methods to employees, strengthen information security awareness, and avoid potential information security risks that AI may bring.

# 4 Innovative R&D and Green Products

- 4.1 Professional IC Design Services and Innovative Technologies
- 4.2 Innovative R&D and Quality Management
- 4.3 Patents and Silicon Intellectual Property
- 4.4 Green Product Design Services

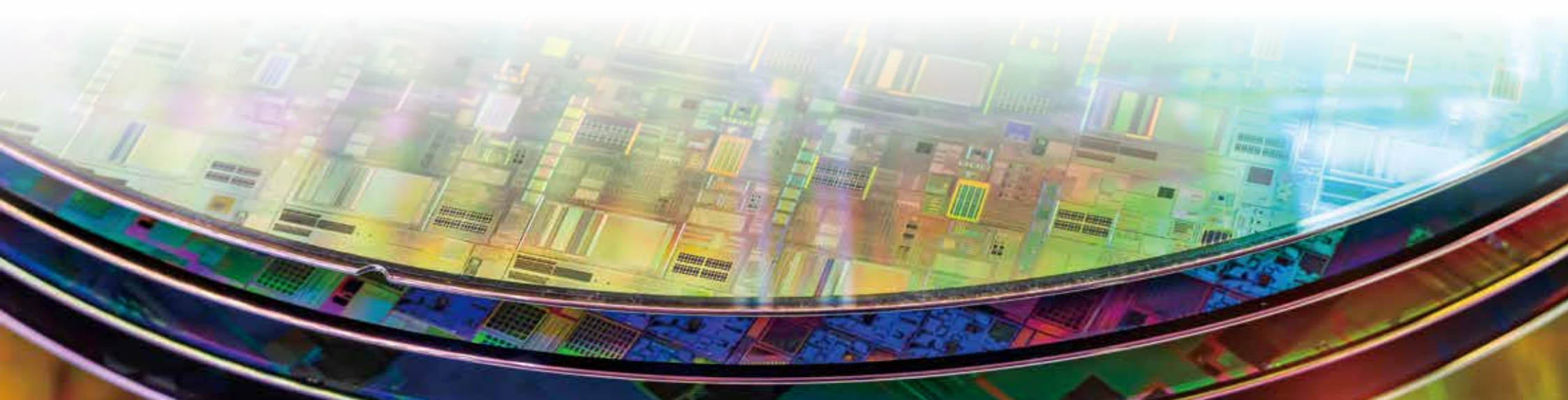




## Key Results and Strategies

Strategic Guidelines	Commitment	KPI	2024 Goals and Performance
R&D and Innovation	To become the world-leading provider of customized IC solutions through advanced technologies, seize the key growth opportunities in target markets, focus on sustainability, and collaborate with world-class customers and partners to achieve sustainability goals.	<ul style="list-style-type: none"> <li>Increasing the number of patent applications annually.</li> </ul>	<ul style="list-style-type: none"> <li>The patent allowance rate in various countries is as high as 96%</li> <li>The number of patents in various countries has reached 154 in the past three years</li> <li>In 2024, the UC1e 32G IP won the Best IP/Processor of the Year award at EE Awards Asia for its outstanding development technology and specifications</li> </ul>
Quality and Customer Relationship Management	Through the PDCA quality management cycle, we ensure the effective implementation of the quality management system, driving continuous improvement in enterprise with the goal of becoming a world-leading IP and ASIC supplier. In terms of customer relationships and communication, we aim to establish seamless partnerships through various two-way communication methods.	<ul style="list-style-type: none"> <li>Maintain ISO quality management system certification.</li> <li>Maintain zero penalty record for regulatory compliance.</li> <li>Maintaining Customer Satisfaction Above 90%</li> </ul>	<ul style="list-style-type: none"> <li>Completed ISO 9001 management system re-certification and maintained IECQ QC 080000 and ISO 13485 management system certification.</li> <li>Received Sony Green Partner certification from the internationally renowned client, becoming a Sony supplier.</li> <li>In 2024, GUC had neither significant penalty for violations of regulations regarding the provision and use of its products, nor were there any customer complaints or returns due to hazardous substances.</li> <li>Customer satisfaction rate reached 95% in 2024.</li> </ul>

GUC is an upstream provider in the semiconductor industry, specializing in providing comprehensive advanced IC customization services tailored to customer requirements, using Silicon Intellectual Property (IP) to design circuit diagrams for the units, functions, and program codes needed for chips. The Company does not engage in chip production or factory operations. Subsequent manufacturing, packaging, and testing are all conducted by other IC manufacturers.





## 4.1 Professional IC Design Services and Innovative Technology

GUC provides professional IC design services, with a particular focus on the design of Application-Specific Integrated Circuit (ASIC) products. To meet the requirements of products from concept to finished product with Advanced ASIC Services, GUC collaborates with TSMC to advance high-performance, low-power technologies such as CoWoS, InFO, and 3DIC. The Company also incorporates IP solutions and leverages artificial intelligence in Electronic Design Automation (EDA) to optimize design processes. By partnering with academia, GUC further advances AI technology applications in design services, boosting its market competitiveness. GUC offers optimized solutions for product realization through the following three service models and capabilities:

Non-Recurring Engineering (NRE)	Multiple-Project Wafer (MPW)	Silicon Intellectual Property (IP)
Provides circuit design component libraries and various silicon intellectual properties needed for product design, as well as circuit diagrams for manufacturing product mask sets. The Company then commissions foundries to produce masks, wafers, dicing, and packaging, after which the Company's engineers conduct product testing before delivering prototypes to customers.	Provides a cost-effective and timely chip verification service by integrating designs from different customers, sharing the manufacturing costs of a single mask set and one batch of wafers (Engineer Run). This allows design engineers to achieve low-cost and rapid prototype verification using advanced process technology before mass production.	Designed and verified integrated circuit designs with specific functions that can be reused. With advancements in integrated circuit manufacturing technology, multi-function chips and even SoC have become the mainstream in IC design. Reusable IP can reduce customers' duplicate design efforts and design resource investments.

### 4.1.1 Providing Advanced ASIC Services

The semiconductor industry supply chain can be divided into four major groups according to upstream, midstream, and downstream: design, manufacturing, packaging, and testing. For the upstream chip design group, the chip design flow goes beyond hardware specification design and also requires software design support. Only after high automation integration can highly efficient, low-power consumption chips be designed at extremely tiny nanometer dimensions. GUC offers upstream IC design services to meet rapidly changing semiconductor industry and diverse customer demands. Our Advanced ASIC Services framework allows customers to enter the semiconductor design industry chain at any stage, from product concept, specification formulation, development, verification, final completion. Specifically, GUC provides advanced special IC design services through the following four core capabilities:

IP Solution	Chip Implementation	ASIC Manufacturing	Advanced Packaging Technology
Help customers reduce design time costs and minimize SoC development risks to meet their customized requirements.	The Company works closely with TSMC, giving a strong command of information on advanced manufacturing processes. This expertise allows us to help customers accelerate their entry into advanced process, achieve faster mass production, improve yield rates, and strengthen market competitiveness.	In addition, GUC actively partners with world-class wafer foundries, packaging and testing companies, and other supporting suppliers to deliver professional, high-quality manufacturing services. This collaboration shortens time-to-market and time-to-volume, lower entry barriers and technical risks, and ensures high quality, high yield rates, and on-time delivery. As a result, customers can focus their valuable resources on their core strengths.	GUC deploys advanced process design platform solutions and advanced packaging technologies, working with TSMC to complete the design and verification of CoWoS, InFO, and 3DIC, meeting the requirements for high performance, low latency, and low power consumption. GUC also continues to develop IPs such as HBM, GLink, and UCLe needed for advanced packaging platforms.

### 4.1.2 Artificial Intelligence (AI) Technology Applied to IP Design and Design Services

In recent years, the rapid development of Artificial Intelligence (AI) has become an indispensable technological tool for enterprise research and development. When used properly, it can enhance efficiency and reduce waste of resources. GUC IP design team has prioritized the implementation of AI technology for the Monte Carlo simulation, saving computational resources and enabling a 50% reduction in simulation time. This allows limited resources to be reallocated to more design projects.

In addition, GUC has completed the evaluation of AI-based design migration solutions, which help design engineers optimize circuits for enhanced results and reduce the design cycle by 30%. GUC expects to officially implement it by the second quarter of 2025.

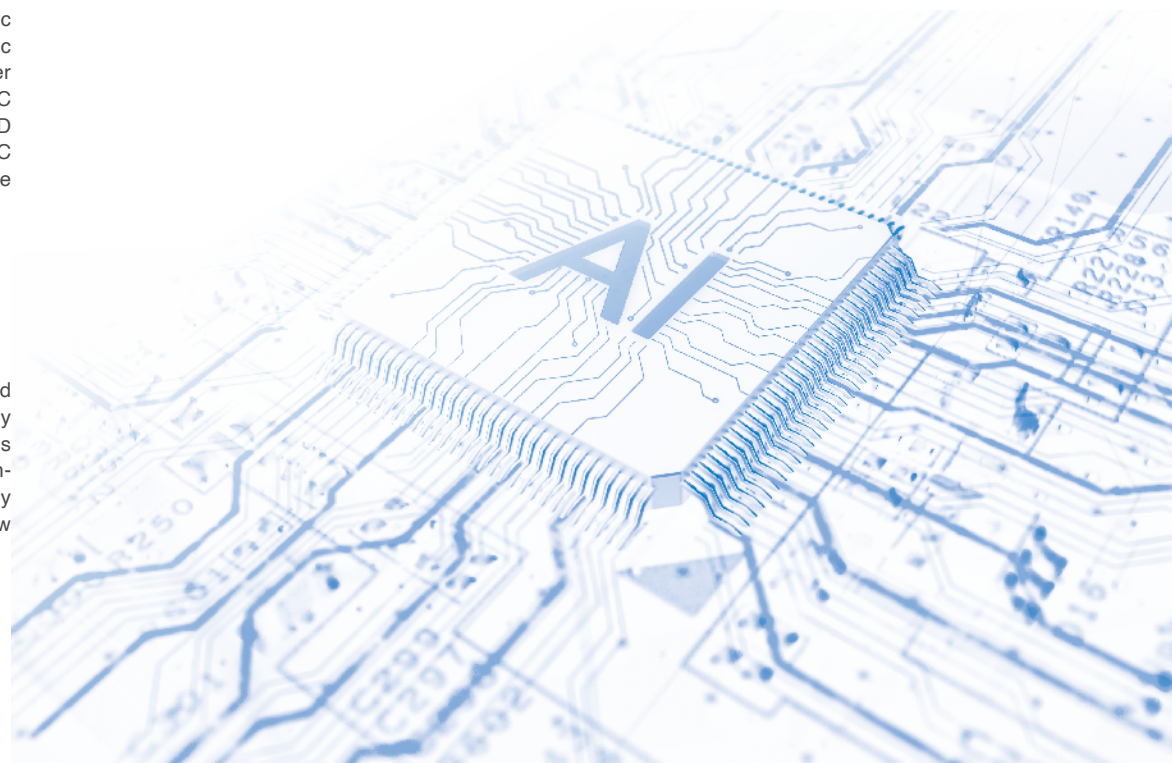
GUC introduced Engineering Change Orders (ECO) tools in 2020, reducing leakage optimization time by 15-30%. In 2023, AI automatic placement and routing technologies and tools were implemented, saving 2-8% in power efficiency. In 2024, GUC collaborated with leading Electronic Design Automation (EDA) companies to introduce AI-driven EDA technologies, applied to automatic floorplan optimization. Preliminary results show a 3% reduction in area while also achieving lower power consumption. In addition to adopting AI-driven technologies from EDA companies, GUC collaborates annually with universities to develop AI and machine learning applications for 2D/3D EDA design flows. These academic partnerships aim to integrate advanced technologies into GUC design service processes, enhancing design quality, efficiency and optimization, and applying the innovations to customer products.

### 4.1.3 Functional Safety Implementation Technology Applied to Automotive Design Services

Starting in 2024, GUC introduced Function Safety implementation technology and established supporting design implementation service processes, including: (1) System-level logic and memory self-testing, enabling vehicles to self-diagnose critical components. (2) Implementation processes that are USF or SSF Function Safety format aware, supporting dual-core or triple-register decision-making and physical verification to reduce failure rates. These technologies enhance the safety of customers' automotive products. We will continue to monitor industry trends and develop new technologies to make future automotive solutions even safer and more user-friendly.

## 4.2 Innovative R&D and Quality Management

GUC's adoption of CoWoS and InFO chiplet architecture has become mainstream for infrastructure products. Backed by close collaboration with key partners, GUC's R&D team brings years of experience in High Bandwidth Memory (HBM) and GUC multi-die interLink (GLink) IP development, as well as in the mass production of CoWoS products. To help customers stay competitive in the 2.5D/3D advanced packaging domain and maintain their market leadership, GUC remains committed to delivering industry-leading comprehensive 2.5D solutions, including the industry's first silicon-validated HBM3 physical layer and controller, GLink 2.5D and 3D chiplet interfaces, electrical and thermal simulation, package design, DFT and production testing, and CoWoS and InFO manufacturing expertise.



## 4.2.1 Successful Technology Development and Innovation Achievements in 2024

In addition to developing advanced process (5/4/3/2 nm, etc.) silicon intellectual property— including ultra-high-speed interface chip interconnect IP like, UCle, GLink-2.5D/3D, HBM2/2E/3/3E/4 Controller and PHY components, as well as high-speed ADC/DAC—GUC also migrates existing key fundamental components, such as Power Management Solutions and Clock Generators, to more advanced processes. GUC has also established a dedicated R&D team focused on developing proprietary memory IP (such as TCAM, SRAM), customized standard cells, and an extensive database of proprietary IP and libraries, offering customers more comprehensive solutions.

To support future growth, GUC will continue investing in R&D resources to optimize 5/4/3/2 nm design flows, while advancing the development of ultra-high-speed interface chip interconnect IP, including GUCle, GLink, GLink3D, HBM PHY & Controller, High-speed ADC, TCAM, and so on.

### ■ GUC Innovation Achievements Overview for 2024

First Quarter	<ul style="list-style-type: none"> <li>By leveraging TSMC InFO/CoWoS packaging technology, the third-generation 5nm chip interconnect IP, GLink2.3, was successfully migrated to 3nm, providing customers with comprehensive multi-chip interconnect solutions</li> <li>The design of a 6nm high-performance computing chip has been finalized, with mass production in 2024</li> <li>As a leading company, GUC also completed silicon validation in 2024 for its HBM3E (PHY &amp; Controller) IP with DRAM manufacturers' 12Hi HBM3 and HBM3E</li> <li>The 3nm UCle/32G chip interconnect IP completed its design finalization in November 2023, and is expected to complete silicon validation in the first quarter of 2025, offering customers comprehensive multi-chip interconnect solutions compliant with UCle interoperability standards</li> <li>Leveraging TSMC's advanced process, integrating AI/HPC chips designed by customers for large-scale cloud data centers with 2.5D CoWoS packaging technology, GUC has successively enabled multiple customers to achieve mass production. Notably, in 2024, 5nm AI customers adopting HBM3E memory entered mass production</li> <li>The 3nm HBM3E 9.4G (PHY &amp; Controller) IP design has been finalized, supporting both TSMC's CoWoS-S and CoWoS-R packaging technologies. Meanwhile, the silicon validation was completed in the first quarter of 2024, and the IP has already been adopted by multiple customers</li> <li>Leveraging TSMC's 3DFabric chip stacking technology, GUC has launched 6nm and 5nm GLink-3D chip interconnect IPs, both of which have completed silicon validation</li> </ul>
Second Quarter	<ul style="list-style-type: none"> <li>Completed the development of the design flow for the 3nm enhanced version.</li> </ul>
Third Quarter	<ul style="list-style-type: none"> <li>The 5nm long-distance optical communication chip design was finalized and taped out in the third quarter of 2024</li> <li>The 3nm long-distance optical communication chip design has been started, will be taped-out in the fourth quarter of 2025.</li> </ul>
Fourth Quarter	<ul style="list-style-type: none"> <li>The 2nm mixed-signal PLL, THM, and Process Monitor IP design has been finalized, with silicon validation scheduled for completion in the second quarter of 2025</li> <li>The 2nm design flow and optimized cell library has been completed and successfully applied to 2nm testchip project</li> <li>Adopted TSMC's System on Wafer (SoW) technology to support customers in completing the design and tape out of mechanical test vehicle</li> <li>The 5nm Edge Computing-grade Artificial Intelligence chip (Edge AI) and the advanced version of the 16nm Virtual Reality chip (Metaverse) have completed Spec-in design finalization</li> </ul>



## 4.2.2 Green Product Quality and Competitiveness

In a highly competitive market, GUC encourages all employees to provide customers with high quality design services, silicon intellectual property, and competitive products in the spirit of innovation and continuous improvement, and is committed to listening to our customers. GUC is dedicated to listening to customer feedback and building trustworthy, mutually beneficial partnerships with customers. Through the PDCA quality management cycle, we ensure the effective implementation of the quality management system, driving continuous improvement in enterprise with the goal of becoming a world-leading IP and ASIC supplier.

GUC is committed to delivering exceptional ASIC IC design services. The Company's Quality and Reliability organization continuously refines the ISO quality management system, maintaining its ISO9001 certification annually. By identifying opportunities for improvement in total quality management, GUC ensures complete customer satisfaction, with recertification completed in 2024. In addition, we have obtained Sony Green product certification from the internationally renowned customer Sony, becoming a Sony supplier. In February 2025, we were recognized by international brand SK hynix Green Partner certification for compliance with RoHS Directive and customer's requirements.

GUC is deeply committed to green products, starting with Eco-design solution. Through continuous technological innovation, we meet with customers' special requirements for hazardous substances, consistently working to reduce and regulate banned substances. We maintain the IECQ QC 080000 management system certification annually, with third-party verification to ensure the effectiveness of our green product management. Our unremitting efforts have been recognized and certified, with the latest certification valid until August 2025. GUC's green ICs comply with the EU RoHS Directive and the EU Registration, Evaluation, Authorization and Restriction of Chemicals (EU REACH) regulations, ensuring the non-use of restricted. Based on customer-specific requirements, GUC was commissioned by customers in 2024 to conduct compliance investigations, including: IPC1752, chemSHERPA material declaration statements and other international regulations, and provided the investigation results to customers. Furthermore, to ensure that the production process of green ICs complies with regulatory requirements, we conduct quarterly business review (QBR) with designated suppliers, including HSF (hazardous substances free) compliance item and regularly evaluate the execution results each quarter.

## ■ GUC Quality Management System Certifications Overview



GUC ISO9001 Certification



GUC IECQ QC080000 Certification



Sony Green Partner certification



GUC ISO 13485 Medical Certification



SK hynix Green Partner Certification

### 4.2.3 Customer Service and Satisfaction

In addition to maintaining management system certifications, GUC ensures the delivery of high-quality IC design services. We also strengthen customer relationship management through regular and irregular meetings and visits, as well as quarterly and monthly performance reviews or audits. These efforts help build seamless partnerships and align both parties with short, medium, and long-term development goals and social responsibility initiatives. To provide localized customer service, we have established dedicated offices in six regions—Taiwan (headquarters), China, Japan, Korea, the United States, and Europe—with dedicated service contacts. These contacts support the planning and implementation of environmental management, social responsibility, hazardous substance control, and conflict minerals between both parties, while complying with ISO9001 and accepting third-party verification. We promptly provide sufficient information to meet the needs of downstream and end customers, or public sectors, and actively cooperate with customers' corporate social responsibility programs to implement activities, investigations, audits, and data collection.

To ensure customer satisfaction with GUC's service quality, we conduct customer satisfaction surveys annually in the first quarter or upon project completion. Customers are invited to provide feedback on GUC's service quality and effectiveness through ratings, comments, or comparisons with competitors. A dedicated customer satisfaction team follows up with concrete responses, tracks improvement progress across responsible departments, and performs detailed data analysis to identify root issues. These results are compiled into reports for senior management as reference for medium and long-term operational planning.

As of 2024, the customer satisfaction surveys over the past five years have consistently achieved a response rate of over 80%, with more than 90% of respondents rating their satisfaction with GUC as "Satisfied" or higher. This reflects GUC's ability to continuously enhance service effectiveness and maintain high customer satisfaction

amid technological advancements and a highly competitive business environment. In the 2024 customer satisfaction survey, most customers gave highly positive feedback, praising GUC for its quick response, rigorous and reliable design process, proactive approach to problems, robust supply chain protection, stable quality and guaranteed production capacity, professional technical team, and reliable technology and service, giving GUC the highest affirmation.

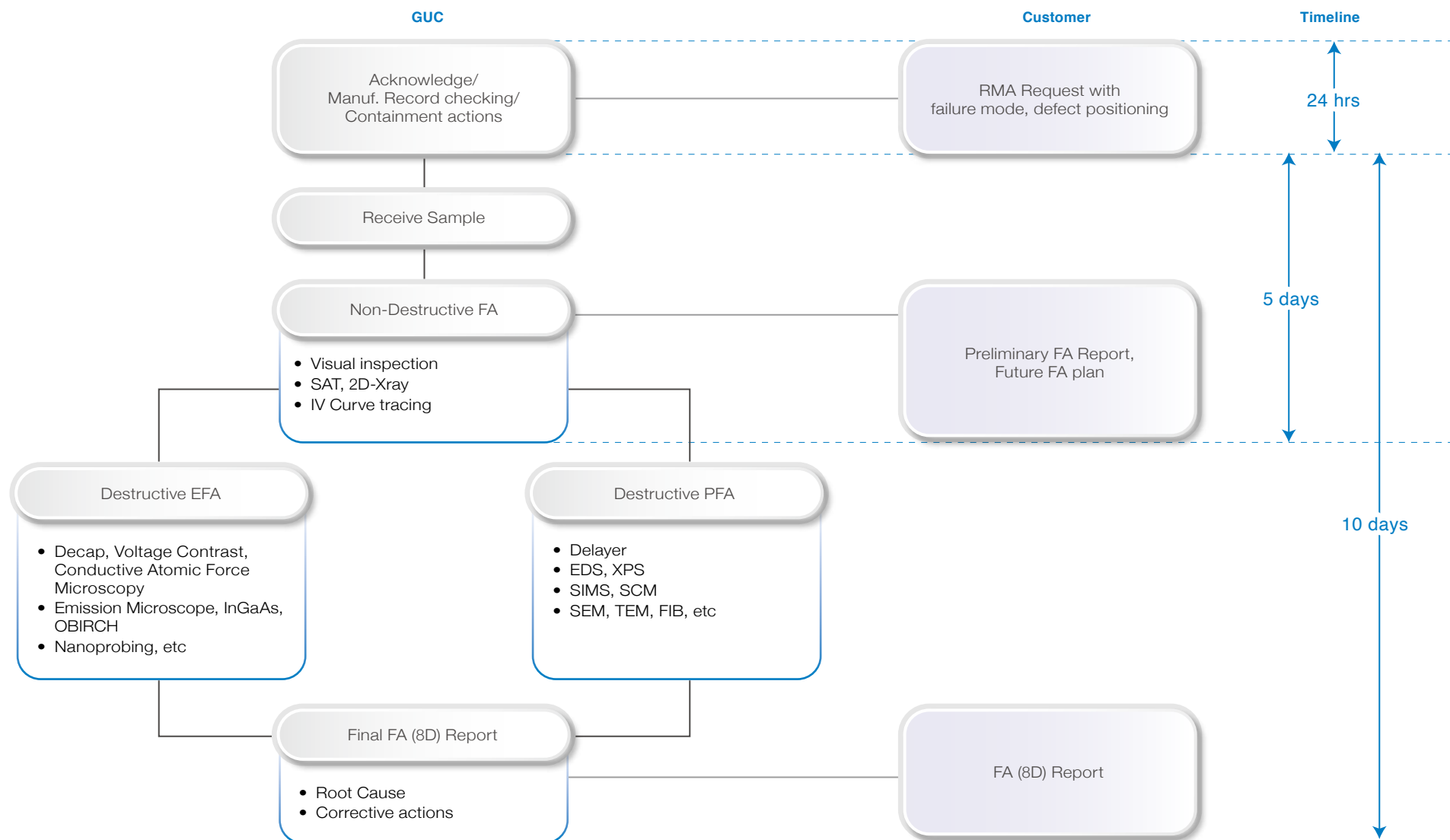
Regarding customer complaints, we have established a Customer Complaint Management Procedure, requiring relevant departments to respond to customers within 24 hours of receiving a complaint and provide a preliminary analysis report within five working days. In 2024, the on-time response rate for preliminary analysis reports of customer complaints reached 90%.

#### ■ Statistics of Customer Satisfaction Survey

Year	Customer Average Satisfaction
2022	95%
2023	97%
2024	95%



## ■ GUC Customer Complaint Handling Process

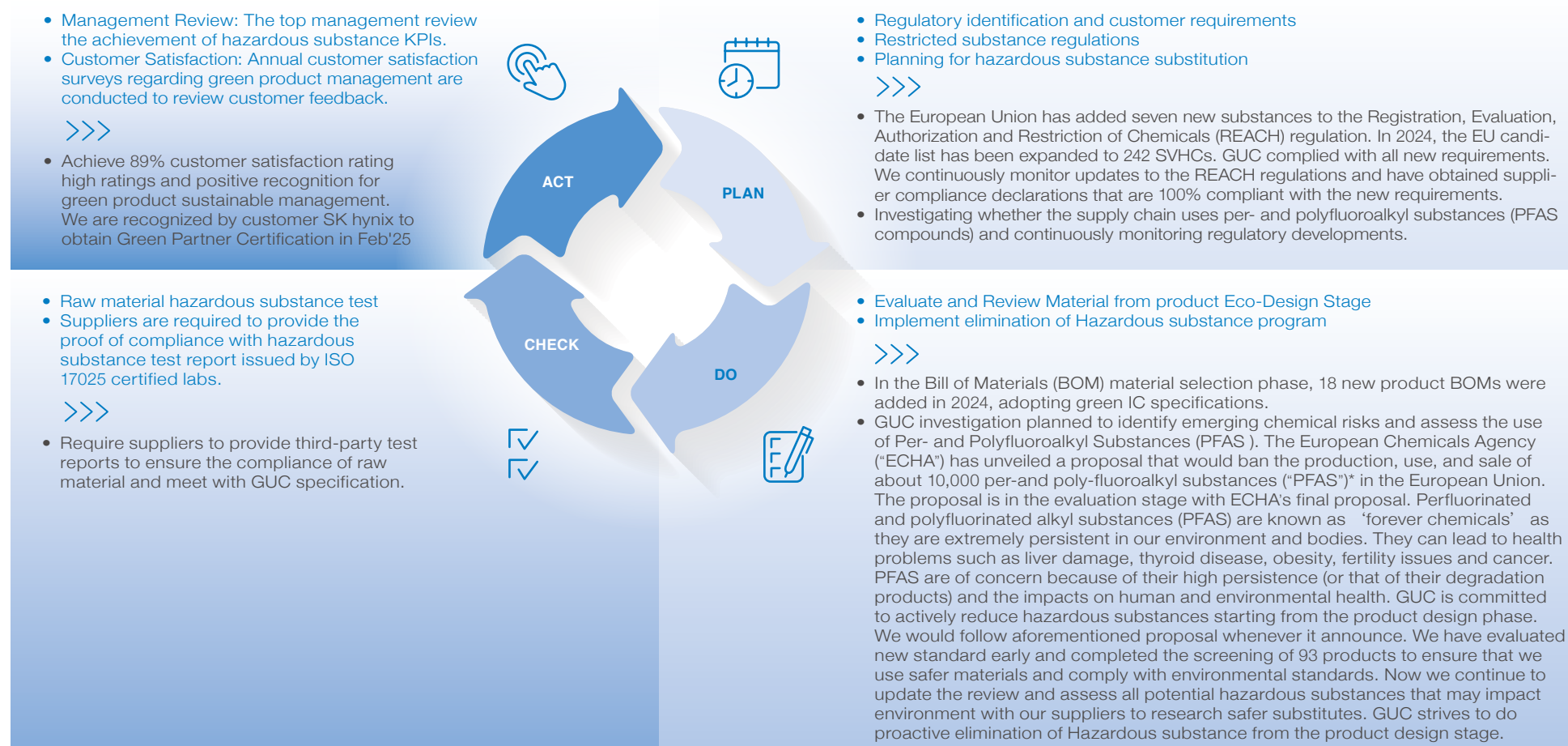




#### 4.2.4 Green Product Sustainable Management and Practices

GUC implements a PDCA management process for green product sustainable management to address regulatory risks. Improvement strategies are proposed through supplier surveys, and we work closely with the supply chain to prevent the use of hazardous substances. These efforts aim to proactively respond to international regulatory trends and enhance the competitiveness of GUC products. To ensure green IC production process complies with regulatory requirements, we conduct

the Quarterly Business Review (QBR) procedures for seven designated suppliers and evaluate the implementation results on a quarterly basis. In 2024, all GUC products met customer and regulatory requirements without any compliance violations, and all design materials adhere to the special requirements for customers' green products.



## 4.2.5 Hazardous Substance Sustainable Management and Actions Throughout Product Life Cycle

Measures	Green IC Design and Requirements	Green Material Selection	Green IC Manufacturing	Green Packaging Use
Description	<p>GUC responds to customer requirements for green materials by adhering to green procurement procedures and selecting materials that comply with international regulations, including RoHS, EU chemical policy (REACH), with the EU candidate list increased to 242 substances in 2024, and continues to monitor updates to the REACH regulated substance list. As well as Ozone Depleting Substances (ODS), and Persistent, Bioaccumulative and Toxic (PBT) substances under the US TSCA. To ensure environmental protection, all products use halogen-free materials, and we actively seek alternative materials to avoid the use of harmful substances in raw materials.</p>	<p>In the Bill of Materials (BOM) material selection stage, GUC actively conducts risk assessments, with 18 new product BOMs added in 2024, adopting green IC specifications.</p> <p>At the same time, GUC sets strict restrictions on product materials to eliminate harmful substances, aiming to prevent any part of the production processes from potentially impacting the environment, such as contributing to global warming and ozone layer depletion.</p>	<p>GUC has strengthened its hazardous substance management mechanism by requiring suppliers to monitor hazardous substances in raw materials and to provide third-party test reports to ensure compliance with green product principles and international regulations. In 2024, all customer-commissioned investigations were able to provide customers with compliance investigation results.</p>	<p>Product packaging materials are restricted according to the Packaging Directive (94/62/EC). The following are GUC's concrete actions to comply with international regulations and promote circular economy:</p> <ul style="list-style-type: none"> <li>Green IC production requirements for restricting hazardous substances in product packaging: In 2023, the France Decree 2020-105 was added, which regulates mineral oil substances in ink packaging. Mineral oil saturated hydrocarbons (MOSH) and mineral oil aromatic hydrocarbons (MOAH) have been proven to be carcinogenic and bioaccumulative. To comply with international regulatory trends and protect customer health, we strictly inventory and control the compliance level of 14 suppliers. In 2024, after GUC's guidance, suppliers are 100% compliant with requirements.</li> <li>Introduction of reusable conductive boxes: Considering the environmental impact of discarded packaging materials, GUC has adopted reusable conductive boxes to replace single-use cardboard boxes, implementing waste reduction (Reduce), recycling conductive boxes back to the factory for reuse (Reuse), and recycling (Recycle), aiming to minimize environmental impact. Additionally, GUC has simplified the packaging process for products transported from the packaging plant to the testing plant. This includes streamlining packaging and unpacking processes, such as eliminating inner packaging steps for large boxes, which also reduces operational time waste. In 2024, the implementation rate of reusable conductive boxes reached 91.8%.</li> </ul>



Conducting  
recycled box shipping

In 2024, the  
implementation  
rate of reusable  
conductive boxes  
reached  
**91.8%**

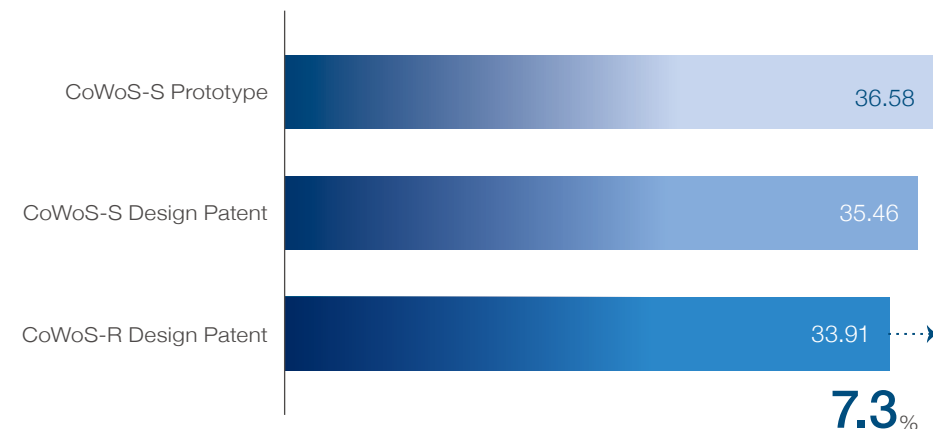
Packaging plant  
packaging process  
efficiency increased  
by **76%**  
12.25 → 2.9min

Testing plant  
unpacking process  
efficiency increased  
by **78%**  
10.5 → 2.3 min

## 4.2.6 HBM3E CoWoS Advanced Packaging Eco-Design Solution

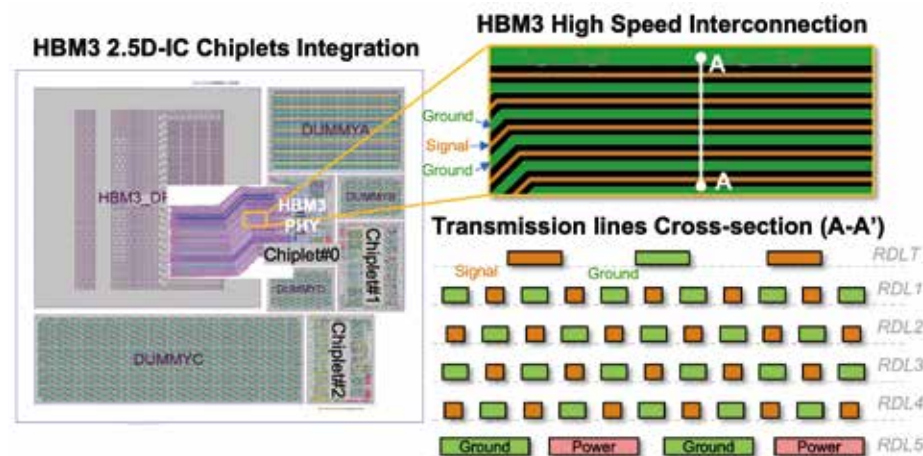
GUC's Eco-Design adopts the HBM3E CoWoS advanced packaging eco-friendly solution, incorporating environmental considerations at the product packaging circuit design stage. Featuring high speed and low power consumption, it minimizes environmental impact from the design source, reducing energy consumption while maintaining superior signal quality. It is applied in areas such as artificial intelligence and servers. In terms of environmental benefits, compared to the original circuit design method that caused 36.58 kg CO<sub>2</sub>e/year in greenhouse gas emissions, the environmentally friendly IC design solution produces 33.91 kg CO<sub>2</sub>e/year in emissions, achieving an energy saving benefit of 7.3% reduction.

### Greenhouse Gas Reduction Performance Chart of New CoWoS Technology



To meet the goals of HBM3 high-speed transmission and low power consumption, this design proposes a high-speed signal transmission architecture (GSG interleaved transmission line), applied to advanced packaging processes for HBM3 chip-to-chip high-speed interconnection configurations. This has been successfully applied in the verification of two chip designs, including TSMC's 7nm and 3nm processes, along with corresponding advanced packaging verification chips.

### High-Speed Signal Transmission Architecture Demonstration

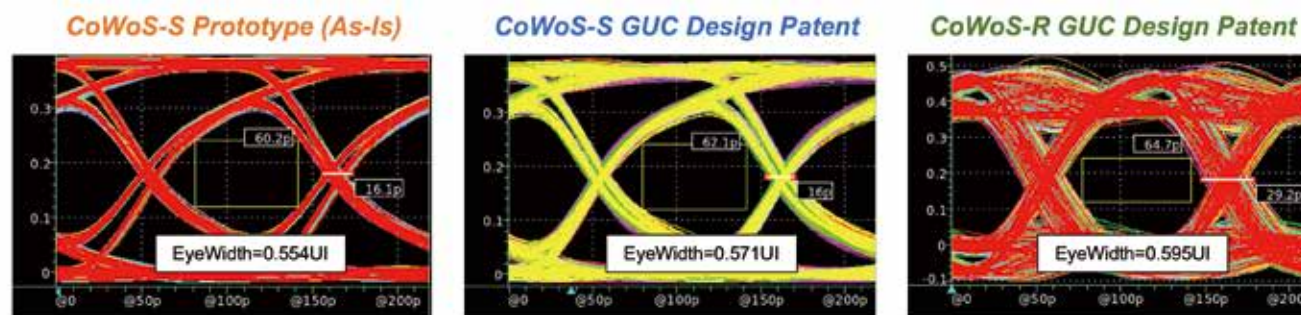


In the high-speed transmission advanced packaging process, through the circuit design architecture (design patent) proposed by this design, circuit load can be effectively reduced, thereby enhancing signal transmission quality, with transmission speed increasing up to 9.2 Gbps. In the analysis, the original design's circuit load in the silicon interposer process (CoWoS-S) is 1.92 pF, with a power consumption of 8435.2mW, and a signal eye width of 0.554 UI. By adopting this design's circuit architecture, the silicon interposer process achieved a reduced circuit load of 1.49 pF, with power consumption of 8194.4mW, and an improved eye width to 0.571 UI. When applied to the organic material interposer process (CoWoS-R), the circuit load can be further reduced to 0.85 pF, power consumption lowered to 7836mW, and eye width increased to 0.595 UI. Both the silicon interposer and organic material interposer process can leverage this circuit architecture to meet high-speed interconnection transmission requirements, offering low loss, low crosstalk, and optimized signal quality.



	Original Design of Silicon Interposer Process CoWoS-S Prototype (AS-is)	Silicon Interposer Process with Circuit Design Design Patent@CoWoS-S (To-Be)	Organic Material Interposer Process Design Patent@CoWoS-R (This-Work)
Parasitic Capacitance	1.92pF	1.49pF	0.85pF
Power Energy Efficiency (pJ/bit)	0.9	0.87	0.83
Eye Width (UI)	0.544	0.571	0.595
Power Consumption (mW)	8435.2	8194.4	7836
Greenhouse Gas Emissions (kgCO <sub>2</sub> e)	36.58	35.46	33.91
Energy Saving	-	3.10%	7.30%

■ Signal eye diagrams of high-speed transmission for the three main advanced packaging processes mentioned above.





## 4.3 Patents and Silicon Intellectual Property

GUC offers comprehensive ASIC (Application-Specific Integrated Circuit) design services, offering design and mass production services for customers' end-application products. Our ASIC design services include SoC development and verification, advanced design flow, low-power solutions, advanced design for testability, and flagship chip design solutions. For ASIC production services, we provide advanced packaging technology, testing, product engineering, quality and reliability, and supply chain management services. Furthermore, GUC possesses the capability to develop its own Silicon Intellectual Property (IP), positioning itself as an IP supplier. To this end, we are dedicated to innovative research and development of various competitive Silicon Intellectual Property (IP), including High Bandwidth Memory (HBM) IP, Chip Interconnect (GLink-2.5D/3D) IP, Mixed-Signal Front-End IP, and Embedded Memory IP.

To safeguard the outcomes of innovative research and development, GUC files patent applications for competitive technical solutions generated throughout the ASIC design and production service stages. In parallel, we implement patent strategies for our proprietary Silicon Intellectual Property (IP). By securing patent protection, GUC not only maximizes the benefits and competitive edge of its R&D achievements but also offers customers enhanced protection for their ASIC products. Recognizing the importance of patent rights, GUC has been offering engineers with intellectual property-related in-person courses annually since 2016. These courses aim to strengthen awareness of patent rights and promote momentum for patent proposals. Since its establishment, GUC has obtained 560 patents from various countries. In recent years, the company has been actively deploying patents related to CoWoS, HBM, G-Link, and other technologies to maintain its leading position and competitive advantage.

### Intellectual Property Rights Management

To foster innovation, maintain a competitive edge, and protect research and development outcomes, GUC established the Intellectual Property Management Regulations in 2016. Since 2000, the Company has been promoting intellectual property rights management plans and has formulated the Patent Proposal Application Procedure as a guideline for patent application, maintenance, utilization, and bonuses/rewards related matters. To carefully evaluate patent proposals, the Company has further established an internal patent review mechanism called the Patent Committee. Committee members include senior executives from relevant departments and heavyweight professors specially appointed from the IC design field externally. Through the committee's internal review and opinions, the technical content of invention proposals can be made more complete, effectively ensuring patent quality and increasing the probability of patent approval. In the past three years, the Company has filed a total of 167 patent applications in various countries, with 55 cases completing the examination process. Among these, 53 were granted and two were abandoned, while the rest are still under examination. This demonstrates that our company's patent allowance rate across various countries is as high as 96% (53/55=96%). In addition, for patent proposals that are unsuitable for public disclosure but have technical value, the Patent Committee may decide to protect them as trade secrets instead, preventing the leakage of confidential technologies.

In addition, to effectively enhance management efficiency, GUC introduced the Patent Management Information System in 2015 as an information management platform for patent proposals, applications, maintenance, bonus distribution, technology classification, and product applications. With the support of this information system, GUC enhances the protection of confidential patent information, while also improving staff efficiency and reducing human errors in the patent application processes.

Additionally, GUC regularly conducts patent inventory operations to review the application status of patents and their degree of relevance to related products, providing an evaluation of patent value. To further strengthen awareness and respect for patent rights among R&D personnel, and to prevent violations of patent boundaries, the Company requires all new R&D personnel to complete basic patent courses. In addition to these fundamental courses, the Company regularly invites patent industry instructors to offer intellectual property-related practical courses for our R&D team, including patent search, infringement identification, design-around, and other advanced courses. As of 2024, a total of 235 employees have participated in these courses.

To maintain a leading position in industry technology, GUC adopts a strategy that integrates key operational development

objectives with intellectual property rights protection. For specially developed Silicon Intellectual Property (IP) and Advanced Packaging Technology (APT)—such as CoWoS, HBM, and G-Link—patent engineers collaborate with relevant R&D personnel to review the research, development, design processes, and outcomes to evaluate the feasibility of patent applications. For projects with patent layout potential, GUC actively files patent applications and continuously tracks the proposal progress. By progressively implementing patent layout for specifically developed Silicon Intellectual Property (IP), GUC not only strengthens its competitive edge in specific fields but also implements the Silicon Intellectual Property (IP) Project/IC Product Patentization to fulfill the goal of securing patent protection for key Silicon Intellectual Property and IC product developments. Meanwhile, the Company conducts regular patent technology inventories as a basis for managing the correlation between patent intellectual property and Silicon Intellectual Property (IP), as well as for evaluating the value of patent intellectual property.

To ensure that senior management fully understands the implementation of our intellectual property management plan, the legal supervisor reports on this matter to the Board of Directors at least once a year.

### ■ Number of Granted Patents by Country

Country	Number of Patents
Taiwan	219
United States	208
China	117
Japan	16

## 4.4 Green Product Design Services

During the chip tape out process, GUC generates power consumption data and provides power consumption models to enable design engineers to optimize power efficiency throughout the chip design cycle, effectively managing the overall energy consumption of the chip. Moreover, GUC is committed to delivering comprehensive power solutions for customers in the area of packaging design.

### Silicon Intellectual Property (IP)

In addition to developing advanced process technologies such as 5/4/3/2 nm Silicon Intellectual Property (SiP), including ultra-high-speed interface chip interconnect IPs like GUCle, GLink, GLink3D, HBM2E/3 Controller and PHY, and high-speed ADC/DAC, GUC is also migrating key fundamental components, such as Power Management Solutions and Clock Generators, to more advanced process technologies.

#### High Bandwidth Memory IP (HBM3 IP)

GUC's latest 8.6G High Bandwidth Memory (HBM3) IP completed silicon validation in the second quarter of 2024 and has already been adopted by multiple customers. Compared to the previous generation, the new 3nm products deliver an approximate 11.3% reduction in power consumption, enabling customers to develop products that balance high performance with energy efficiency. GUC's HBM3 IP, with its excellent development technology and specifications, was awarded Best IP of the Year at EE Awards Asia in 2023.

#### Ultra-high-speed Interface Chip Interconnect IP (GLink 2.5D)

Since 2020, GUC has leveraged TSMC's InFO packaging technology to launch the high-performance GLink series chip interconnect IP, continuously enhancing product performance and energy efficiency. In 2023, GLink 2.3 IP completed its 3nm process design finalization and was validated in 2024. Compared to similar industry products with UCle IP specifications, the new GLink 2.3 IP product significantly reduces power consumption by 28%, effectively decreasing energy consumption in customer products, and demonstrating its leading technological position.

#### Universal Chiplet Interconnect Express IP (UCle)

In early 2022, GUC released UCle 1.0, aiming to standardize packaging and advanced packaging die-to-die interfaces, thereby fostering ecosystem collaboration for multi-chiplet integration. GUC continues to leverage its GLink-2.5D experience and expertise to develop the next-generation GUCle, featuring the highest specification UCle (32Gbps per channel). The 3nm product was finalized in the fourth quarter of 2023, with the validation report expected to be completed by the first quarter of 2025. The 5nm low-power product is scheduled to finalize its design in the fourth quarter of 2024, featuring an increased speed of 40Gbps, and the validation report is expected to be completed by the fourth quarter of 2025. Compared to GLink-2.5D, the UCle 32G IP is expected to significantly improve beachfront efficiency (data transmission efficiency per unit area width) by more than 100%. Recognized for its outstanding development technology and specifications, the UCle 32G IP was named Best IP/Processor of the Year at the 2024 EE Awards Asia, further strengthening GUC's technological strength and innovative capabilities.

#### GLink-3D Chip Stacking Interface IP

3D packaging is an advanced technology that increases transistor density. As an industry leader, GUC has partnered with TSMC to develop the GLink-3D 1.0 product, enabling 3D SoIC stacking for 5nm and 6nm chips. The validation report was completed in 2024. The next-generation GLink-3D 2.0 will feature enhanced product specifications and is expected to finalize its design by mid-2025. The new version will support 5nm and 3nm chip stacking with a smaller bond pitch, increasing signal bandwidth density by approximately three times, aiming to significantly reduce power consumption by 80%.

### System-on-Chip (SoC)

As technology advances into the era of internet, wireless communications, smartphones, IoT, automotive electronics, and AI high-performance computing, system-on-chip (SoC) that integrates more functions has become the mainstream in integrated circuit (IC) design. However, high integration presents complex design challenges, and issues such as design timelines, costs, and specification constraints, arising from advanced manufacturing processes, are unavoidable. To help customers achieve their market goals, the SoCRD department continuously works to enhance design integration and verification technologies, aiming to shorten project timelines and deliver optimal solutions for power consumption, performance, and cost.

### System-on-Chip/Silicon Intellectual Property Automatic Integration Process (SoC/IP Constructor, unicoRn)

Since 2021, GUC's SoCRD department has successfully completed a range of chip designs, including 16nm autonomous driving chips (Automotive), 12nm 5G networking chips (Networking). In 2022, the team completed 7nm virtual reality chips (Metaverse). In 2023, the department completed 5nm data center-grade AI chips (Datacenter AI) and production version of 16nm automotive chips. In 2024, the SOC department finalized 5nm edge AI chips and the advanced version of 16nm virtual reality chips.

- Over the years, GUC's SoCRD department has relied on:
  - Enhanced R&D capacity and industry-leading integration verification processes, effectively reducing pre-production timelines by 30~50%.
  - Early identification of critical debugging items during integration, saving 30~50% of resources that would otherwise be used for extensive functional simulation and late-stage regression debugging.
  - Optimization of chip specifications based on manufacturing process advancements, improving performance by 20~30%, reducing power consumption by 15~20%, and decreasing chip area by 20~30%.
- The System-on-Chip/Silicon Intellectual Property automatic integration process is as follows:
  - Step 1. Critical subsystem (processor, high-speed interface, memory) integration platform (Subsystem)
  - Step 2. Hardware accelerator-based advanced verification process (Emulation)
  - Step 3. Low-power design verification and optimization (Power profiling)
  - Step 4. Software and hardware co-verification process (Virtual/Hybrid platform)

GUC continuously refines its advanced design technology processes and successfully completed the N3P1.0 and N2v0.9 design flows in 2024, enabling customers to adopt more advanced and efficient manufacturing processes. Through improvements in EDA software and design flows under the consistent design verification, the overall design flow achieves better power consumption and performance. Compared to N3E, N2v0.9, it further reduces power consumption, delivering energy savings by 23.08%. GUC will continue developing N2P and future A16 nanometer design flows to support IP designs with lower-power manufacturing processes, enhance competitiveness, apply them to customer projects, and accelerate customers' progress toward greener products.

### Design Services

#### ■ Process Comparison: Power comparison between N3Ev1.1 and N2v0.9

Process - Components	N3E v110 – M143	N3P V100 – M143	N2 H130, v0.9
Power (uW/MHz)	10.40	9.60	8.00
Power reduction rate (compared to N3E-M143)	-	7.69%	23.08%



The background of the slide features a close-up photograph of several hands stacked on top of each other in a circular formation, symbolizing teamwork and partnership. The hands are of different skin tones and are wearing various sleeves, including a light-colored striped shirt and a blue button-down shirt. The background is a soft-focus bokeh of green and yellow light, suggesting an outdoor setting with sunlight filtering through trees.

# **5 Partnership and Mutual Prosperity**

- 5.1 Green Supply Chain**
- 5.2 Supply Chain and Environment**
- 5.3 Supplier Management Principles**
- 5.4 Supplier Risk Management**
- 5.5 Key Management Strategies for Global Geopolitical Risks**
- 5.6 Green Procurement**

## Key Results and Strategies

Strategic Guidelines	Commitment	KPI	2024 Goals and Performance
Green Supply Chain	Promote consistent local procurement and track the percentage of locally sourced raw materials (%).	80%	<ul style="list-style-type: none"> <li>Local Procurement Amount: 83% (NT\$11.5 billion)</li> </ul>
Supply Chain and Environment	Establishing biodiversity commitment as a performance indicator and target for the Company and Tier-1 Significant Supplier.	100%	<ul style="list-style-type: none"> <li>100% of Tier-1 Significant Supplier have signed the biodiversity commitment survey.</li> </ul>
Supplier Management Principles	Percentage of Tier-1 Significant Supplier Completing RBA Code of Conduct Signing (%) Percentage of Tier-1 Significant Supplier Completing ESG Sustainability Management & Risk Survey and Assessment (%)	100%	<ul style="list-style-type: none"> <li>100% of Tier-1 Supplier have completed RBA code of conduct signing.</li> <li>100% of Tier-1 Significant Supplier have completed ESG sustainability management &amp; risk survey and assessment, and no significant risks were found.</li> </ul>
Supplier Risk Management	Assessing geopolitical risk critical management principles and political resilience to strengthen supply chain sustainability resilience.	100%	<ul style="list-style-type: none"> <li>100% of suppliers responding to geopolitical risks by expanding factories outside of China and Taiwan according to extension strategy, thereby achieving the purpose of risk diversification.</li> </ul>





## 5.1 Green Supply Chain

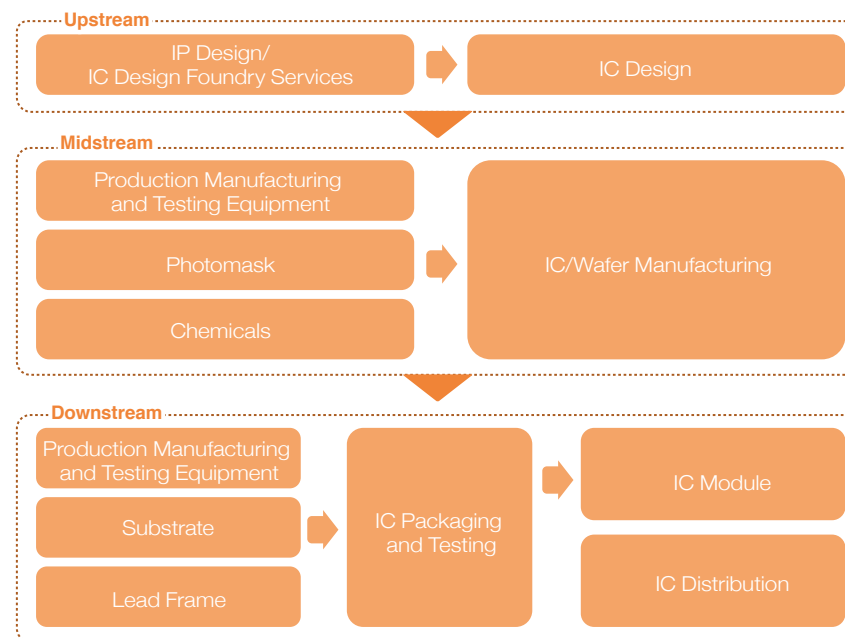
With the continuous advancement of manufacturing processes, chip design and mask costs have risen significantly. While the trend toward integrating multiple functions into a single chip persists, the overall number of chip design projects has seen a slight decline due to these rising costs. Nevertheless, the growth in areas such as artificial intelligence (AI/Machine Learning), data centers (Data Center), 5G communication networks (5G Networking), Internet of Things (IoT), Advanced Driver Assistance Systems (ADAS), and virtual reality (AR/VR) has slowed the decline in the number of ASIC and ASSP chip design projects.

In recent years, the global semiconductor industry has undergone a wave of mergers and acquisitions. At the same time, Taiwan's semiconductor sector faces competition from mainland China, which has invested in its domestic industry and recruited experienced talents from Taiwanese companies. Additionally, global IC design companies continuously strengthen their product lines, reduce costs, and expand economies of scale through acquisitions, all in an effort to maintain market share and meet evolving customer demands with advanced semiconductor technologies. As the number of design companies continues to shrink, customers will have fewer options to choose from in the future. However, the demand for product differentiation remains strong. Standardized products are no longer sufficient to meet customer needs, and leading global manufacturers are increasingly turning to in-house chip design to demonstrate product features and performance. For GUC, this also means more opportunities in the future.

Facing changes in the semiconductor industry and rapidly evolving customer demands, the Company's Advanced ASIC Services framework features a complete IP ecosystem, proprietary IP, customized IP, and system design services. We support customers from the initial product concept to specification development, development, verification, manufacturing, production, and final product stages. Customers have the flexibility to enter the semiconductor design industry chain at any stage to receive our tailored services. Advanced ASIC Services includes three core elements: Silicon Intellectual Property solutions, chip design with advanced packaging, and ASIC manufacturing. These precise silicon intellectual property solutions help customers reduce design time and costs, resulting in customized ICs that meet customer requirements. In terms of chip design and advanced packaging, we work closely with TSMC to help customers achieve rapid mass production, improve yield rates, and strengthen market competitiveness. GUC's ASIC manufacturing services serve as the optimal bridge between wafer foundries and packaging and testing facilities for customers.

### Relationship among Upstream, Midstream, and Downstream Industries

Taiwan's semiconductor industry supply chain is divided into four major groups along the upstream, midstream, and downstream: design, manufacturing, packaging, and testing. The industry division table is as follows:



GUC offers comprehensive advanced IC customization services, covering the entire semiconductor industry chain, from upstream design, midstream manufacturing, downstream packaging and testing, to backend sales. With tailored technical services, GUC meets the specific design requirements entrusted by customers. In 2024, there were no significant changes in the company's supply chain and business relationships with upstream and downstream manufacturers and customers.

To implement supply chain management, GUC not only focuses on continuous improvement in advanced process services and technology, but also strengthens cooperation across upstream, midstream, and downstream supply chains. Additionally, it also encourages suppliers and contractors to prioritize improvements in various aspects of ESG. Through regular exchanges with management, self-assessment, management audits, and experience sharing, GUC aims to strengthen partnerships with key suppliers and contractors, launch high-quality products and services while creating sustainable value together.



## 5.2 Supply Chain and Environment

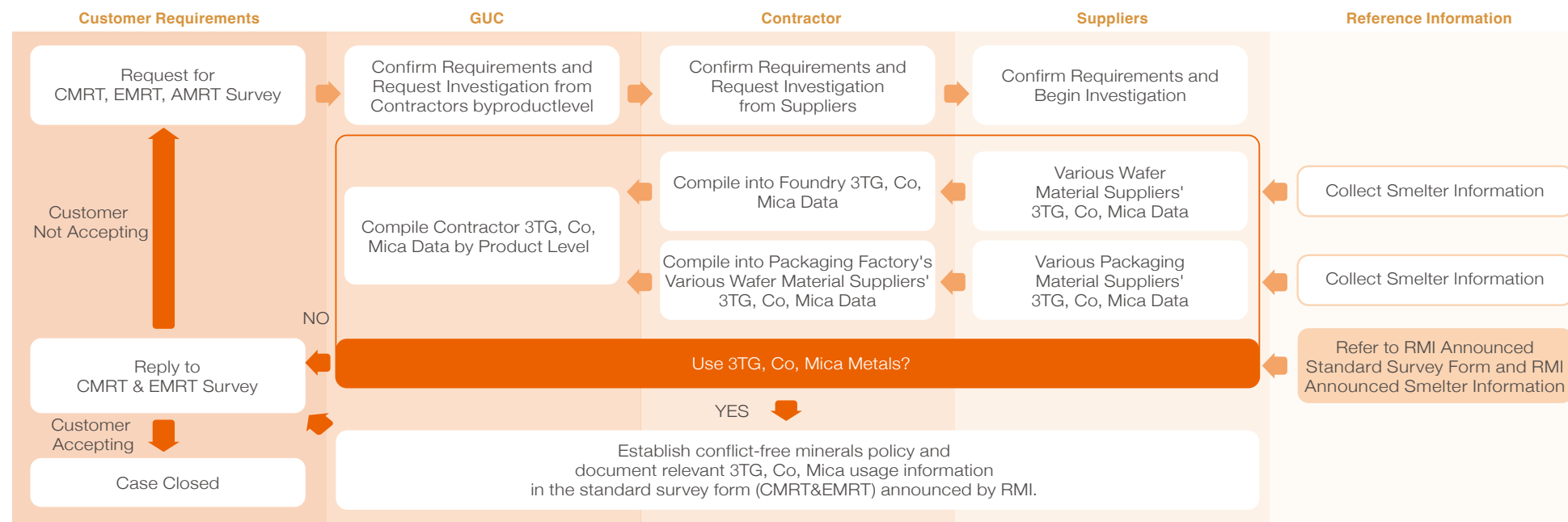
### 5.2.1 Raw Material Management - Responsible Mineral Management Process

In line with the global movement of human rights protection, GUC ensures the procurement of reliable, conflict-free raw materials by requiring suppliers to conduct reasonable due diligence on their supply chains to ensure that the materials provided to us do not contain conflict minerals sourced from conflict regions and countries. This approach helps protect human rights, health, and the environment in mineral-producing regions.

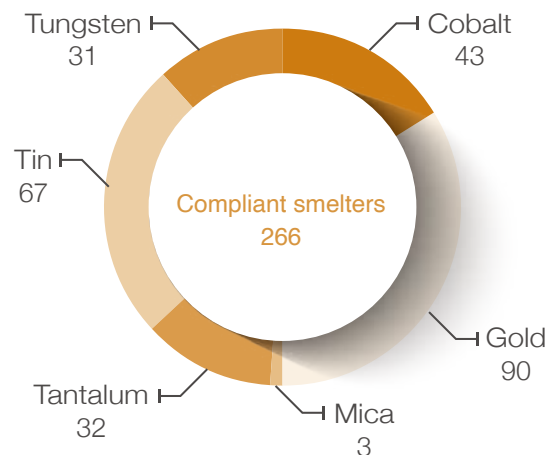
With the Responsible Minerals Initiative (RMI) updating versions of conflict minerals surveys including CMRT (Conflict Minerals Reporting Template), EMRT (Extended Reporting Template),

and AMRT (Additional Minerals Reporting Template), the Company continues to actively manage suppliers' conflict minerals due diligence. Through surveys to identify mineral and smelter source information in the supply chain, we confirm the sources of 3TG in IC products. In 2024, according to the surveys conducted, 266 qualified smelters were identified, 100% of which comply with the Responsible Minerals Initiative organization's smelter/refiner list. Based on the analysis of mineral country of origin survey results, most qualified smelters are from Asia, with others located in the Americas, Europe, Africa, and other regions.

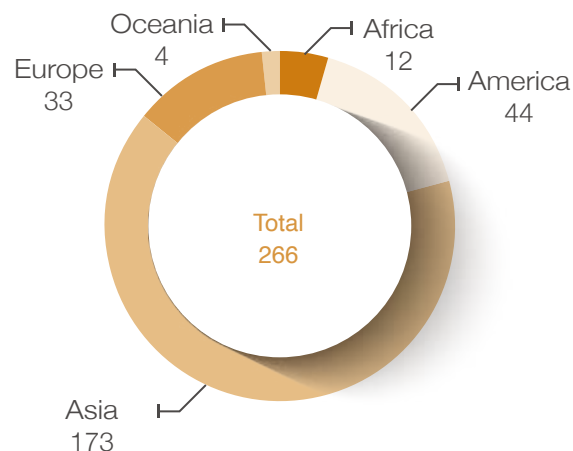
#### Responsible Minerals Management Process



### ■ Distribution of Minerals Used by the Company and Number of Qualified Mineral Smelters

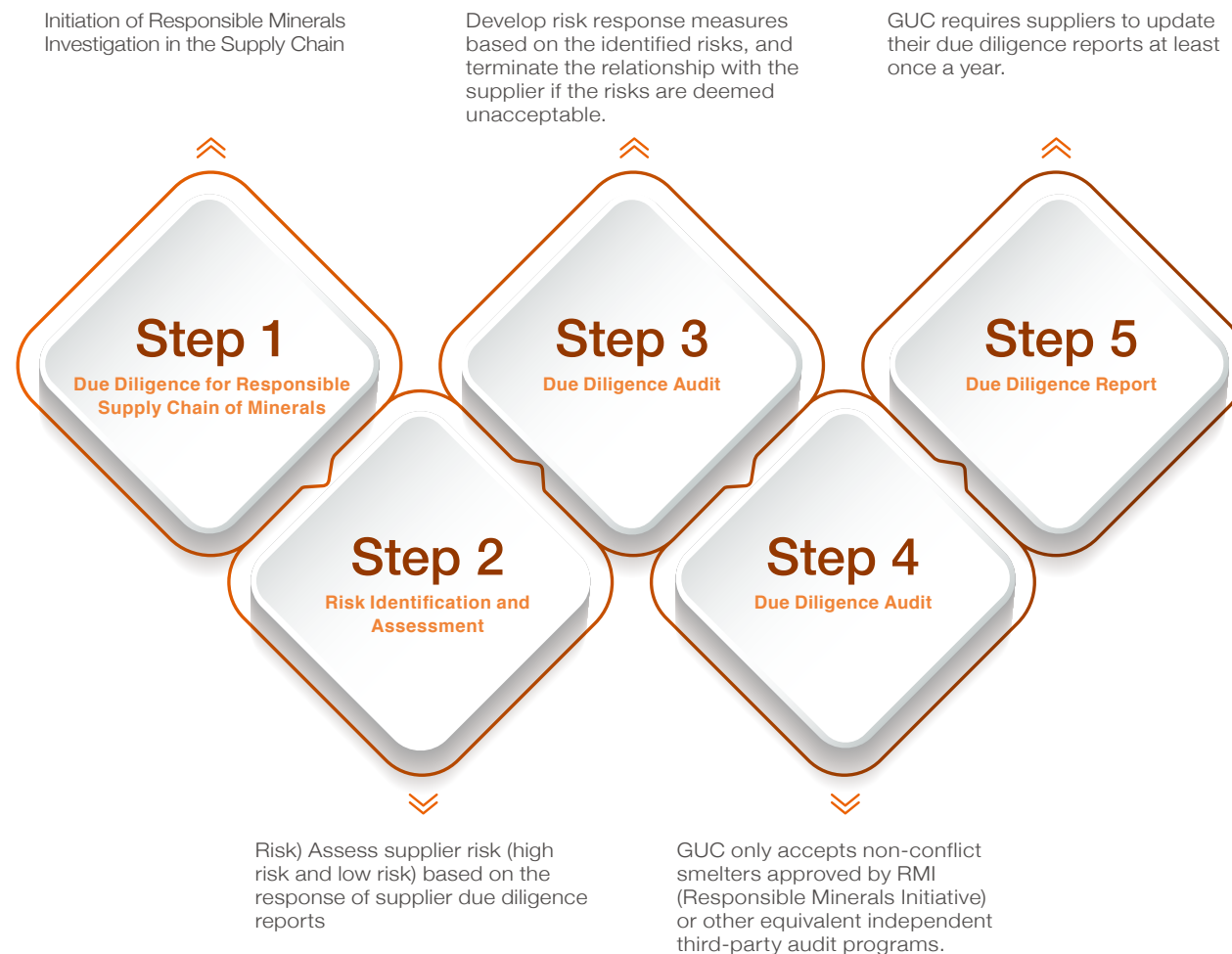


### ■ Distribution of Qualified Smelters by Region



### ■ GUC Responsible Minerals Risk Control

According to the responsible minerals risk identification process, GUC has established a responsible minerals risk management mechanism to comply with the principles of OECD due diligence.



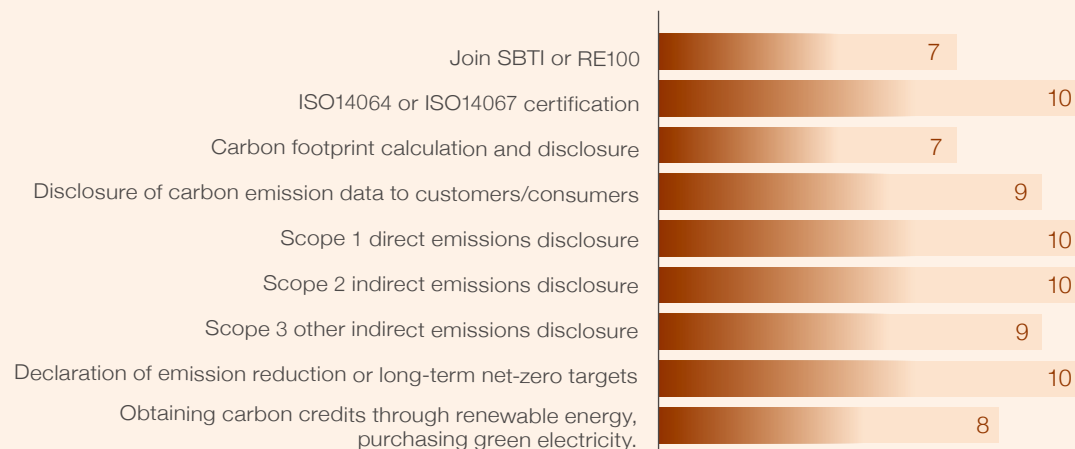
## Annual Highlight Project

### Launched the GHG Online Survey 1.0 Green Supply Chains

In the global net-zero transition, GUC and Fab & OSAT supply chain partners are working together towards a low-carbon future. The GHG Online Survey 1.0 Supply Chain Process launched in 2024 has created a carbon management platform, making supply chain carbon reduction actions more transparent and strategic. Based on our latest survey results, here are some significant achievements:

- Four suppliers have been approved by the SBTi (Science-Based Targets initiative), one has signed a commitment, and two have joined the RE100 initiative, covering 86% of the total procurement amount. This demonstrates the strong commitment of our supply chain partners toward sustainable development.
- Ten suppliers have fully disclosed their Scope 1 and Scope 2 greenhouse gas emissions, with nine of them further covering Scope 3, providing strong data support for supply chain carbon reduction strategies.
- Six suppliers have passed ISO14064-1:2018 verification/assurance, four have obtained ISO14067 verification/assurance, and all have undergone rigorous review by third-party organizations to ensure the credibility and accuracy of carbon data.
- Ten suppliers have established short-term carbon reduction and long-term net-zero emission targets.
- Eight suppliers are actively adopting renewable energy and purchasing green electricity, working together to create a more resilient low-carbon production model.

Through the GHG Online Survey 1.0 Supply Chain Process, we are working closely with our supply chain partners. To integrate the data, demand for GHG survey, life cycle assessment and improve the data quality if cooperating with the suppliers to implement net zero.





## 5.2.2 Critical Raw Material Risk Assessment and Management

To tackle the challenges of supply chain risk assessment and management, GUC has implemented a diversified supply chain strategy and activated inventory preparation mechanisms. At the same time, we continue to strengthen our control over the supply chain to ensure its stability and reliability.

Emerging Risks	Supply Chain Material Shortage and Disruption Risk
<b>Risk Description</b>	Political instability, epidemics, and other factors can significantly impact the supply chain, leading to material shortages and disruptions that affect company operations.
<b>Potential Impact</b>	Lack of appropriate supply chain risk management may increase the risk of material shortages and disruptions.
<b>Response Approach</b>	<ol style="list-style-type: none"> <li>1. Implement a diversified supply chain strategy, seeking cooperation with multiple supply sources to reduce reliance on any single source. Every year, we conduct rigorous screening and certification of new suppliers to continuously expand the list of qualified suppliers.</li> <li>2. For critical raw materials, long-term capacity guarantee contracts are signed with major suppliers to ensure stable long-term supply.</li> <li>3. Establish a raw material tracking mechanism to monitor the delivery progress of raw materials in the supply chain in real-time and make timely adjustments to capacity allocation as needed.</li> <li>4. Initiate a backup material (second source) mechanism to ensure the stable supply of critical raw materials.</li> </ol>

## 5.2.3 Supply Chain Biodiversity Commitment and Zero Deforestation Declaration

GUC, as part of its commitment to ecological resource conservation, has established the Biodiversity Commitment and Zero Deforestation Declaration, setting it as a performance indicator and goal for both the Company and its Tier-1 Significant Supplier. This aims to enhance the value chain's positive impact on biodiversity preservation by encouraging suppliers to assess the biodiversity risks at their operational sites to reduce negative environmental impact and adopt the best practices to minimize harm and achieve zero deforestation. Through the biodiversity commitment survey, Tier-1 Significant Supplier are required to comply with the following commitments to protect ecological resources:

- Guarantee that operational activities will not be conducted in or near important biodiversity areas in the future.
- If current operations or the products and services provided involve deforestation, commit to implementing forest restoration compensation measures, and cease all related development activities going forward.
- Ensure that operational activities, as well as the products and services provided, meet zero deforestation standards, and monitor compliance with regulations through the operation of internal environmental management systems.
- If the area surrounding current operations is identified as a biodiversity area, take steps to propose and implement impact mitigation strategies, such as avoidance, impact reduction, restoration, compensation.
- Regularly conduct ecological surveys and impact assessments in the areas surrounding operational sites.
- Collaborate with external partners to jointly implement and fulfill this commitment.

## 5.3 Supplier Management Principles

GUC's primary product raw material is wafers, with TSMC serving as the main supplier. As TSMC is also our largest shareholder, we have established a long-term cooperative relationship that ensures a stable supply of raw materials. In addition to TSMC, GUC also collaborates with other suppliers. The wafers and packaging materials of products from suppliers working with us must comply with EU RoHS Directive 2011/65/EU and 2015/863 (which adds four restricted substances: DEHP, BBP, DBP, DIBP), and conform to the EU's new chemical policy (Registration, Evaluation, Authorization & Restriction of Chemicals, REACH regulations). GUC promotes green environmental policies and concepts throughout the entire supply chain. All new product manufacturing suppliers must comply with GUC's RBA Code of Conduct and sign relevant regulatory declarations. Only after successfully passing the review can they become qualified suppliers.

At the same time, GUC requires suppliers to use recycled materials and reduce the use of consumables, both in factories and during transportation. For example, reusing plastic carrier trays for IC products, and fully adopting reusable anti-static black boxes packaging materials for product transportation during the production process to reduce the use of cardboard boxes. Through close cooperation with upstream and downstream partners in the supply chain, we jointly enhance industry's social responsibility and global citizenship awareness. GUC takes a range of environmentally friendly actions, fully integrating green materials from product design and manufacturing to packaging. Environmental awareness is embedded throughout our production and quality management systems.



### 5.3.1 New Supplier Management

As a member of the global electronics industry supply chain, GUC is committed to acting as a responsible global citizen. Since 2012, GUC has systematically enhanced its corporate culture and management systems and established an RBA Committee directly under the Operations Committee. The committee is responsible for planning and implementing practices aligned with the RBA Code of Conduct, aiming to fulfill corporate social responsibility and manage the supply chain through the RBA Code of Conduct. GUC's responsible supply chain management mechanism requires all manufacturing and service suppliers to comply with the RBA Code of Conduct and follow local regulations, without making exceptions for regional differences.

GUC's Implementation of the Code of Conduct for Responsible Business Alliance is based on the Responsible Business Alliance (RBA) Code of Conduct as a blueprint, and references various international standards, including OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, United Nations Guiding Principles on Business and Human Rights, International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work, ILO Fundamental Conventions, and the United Nations Universal Declaration of Human Rights. For suppliers who directly engage with GUC, we supervise and require them to follow the Code of Conduct for Responsible Business Alliance published by the RBA. New suppliers must first obtain valid ISO9001 or IATF16949 international standard certifications and the necessary certifications for the supplied items and sign the GUC Supplier Code of Conduct Commitment Letter when being onboarded as a new supplier. We hope that through the collective efforts of the entire supply chain, we can enhance the social responsibility of the industry and awareness as world citizens. In 2024, a total of four new suppliers signed the GUC Supplier Code of Conduct, accounting for 100% of all new suppliers. During the reporting period, there were no significant actual or potential negative environmental impacts in the supply chain.

#### ■ Number of New Suppliers Signing the GUC Supplier Code of Conduct Commitment Letter

Year	2022	2023	2024
Number of Signatories	16	3	4
Percentage of Signatories	100%	100%	100%

Note:

1. The percentage of suppliers who have signed the GUC Supplier Code of Conduct Commitment Letter = Number of signatories to the GUC Supplier Code of Conduct Commitment Letter ÷ Total number of suppliers × 100%.
2. The total number of trading suppliers varies each year.

### 5.3.2 Supplier Identification

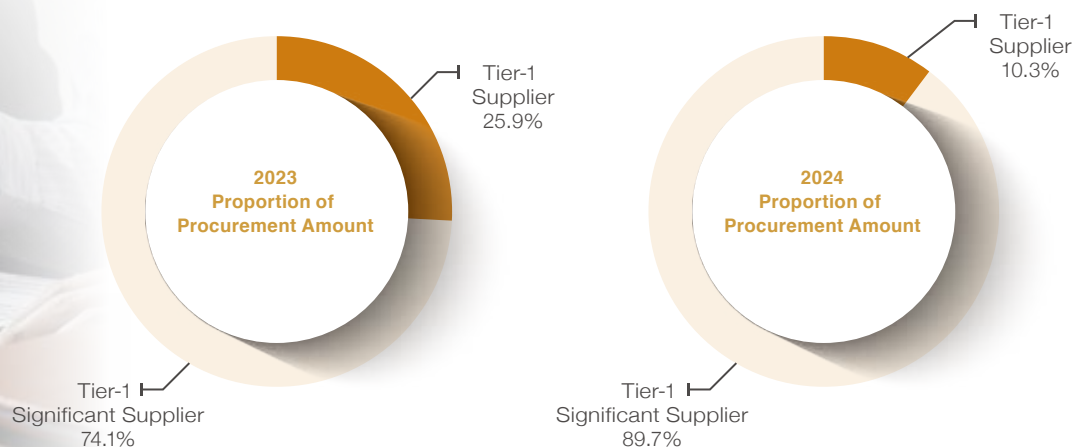
To effectively manage the sustainability risks of suppliers, GUC has classified suppliers into three tiers, taking into account differences in procurement amounts, quantities, and content. We define Tier-1 Supplier as those accounting for the top 80% of processing payment amounts or those with quarterly shipments of one million units or more. For Tier-1 Significant Supplier, we establish standards and requirements that align with their processing items or service responsibilities. In 2024, a total of five key suppliers were included and completed the supply chain sustainability risk survey and assessment, achieving a response rate of 100%.

Considering the various risks facing the supply chain, GUC will continue to strengthen sustainability risk management for Non Tier-1 Significant Supplier. We have begun tracking information on Non Tier-1 Significant Supplier and have identified Non Tier-1 Significant Supplier. We will continue to monitor the risk status of Non Tier-1 Significant Supplier and establish comprehensive risk control measures.

#### Supplier Identification & Number of Suppliers and Proportion of Procurement Amount in the Past Two Years

Supplier Category	2023		2024	
	Number of Suppliers	Proportion of Procurement Amount	Number of Suppliers	Proportion of Procurement Amount
Tier-1 Supplier	40	25.9%	44	10.3%
Tier-1 Significant Supplier	6	74.1%	6	89.7%
Non Tier-1 Significant Supplier	12	No Direct Procurement Activities	13	No Direct Procurement Activities

Note: "Non Tier-1 Significant Supplier" refers to suppliers that provide direct materials or services to more than two Tier-1 Significant Supplier or suppliers that conduct transactions through agents.





## ■ GUC Supplier Identification and Sustainability Risk Assessment Process

Management Procedures		Risk Levels and Sustainability Risk Assessment Targets	Risk Assessment Mechanism	Implementation Details
Supplier Onboarding	1	New Suppliers	Conduct proactive assessment and preliminary risk identification based on supplier regions and procurement amounts.	<ul style="list-style-type: none"> <li>Ensure supplier operations comply with RBA Code of Conduct</li> <li>Supplier Operations Management</li> <li>Technical Capability</li> </ul>
Risk Assessment	2	Supplier Risk Assessment	Based on the Tier-1 Supplier SAQ results, supply chain resilience, and transaction amounts, define supplier risk matrix and tiered management measures.	<ul style="list-style-type: none"> <li>Sign the GUC Supplier Code of Conduct</li> <li>RBA Code of Conduct</li> </ul>
		Tier-1 Significant Supplier Risk Assessment	Suppliers accounting for the top 80% of processing payment amounts or with quarterly shipments reaching one million units are classified as Tier-1 Significant Supplier.	<ul style="list-style-type: none"> <li>Regular QBR assessments</li> <li>Sign the GUC Supplier Code of Conduct Commitment Letter</li> <li>RBA Code of Conduct</li> <li>Supplier ESG Sustainability Management Risk Assessment Questionnaire</li> </ul>
On-site Audits and Regular Meetings	3	Supplier Continuous Improvement	Through on-site or document audits, we verify suppliers' implementation, compare the validity of various standard certificates, and track suppliers' self-assessment reports and case closures to ensure their operations comply with sustainability management requirements.	<ul style="list-style-type: none"> <li>Review of quality, delivery, service, technical support, and information interaction aspects.</li> <li>ESG Sustainability Management Assessment</li> <li>Suppliers who pass the risk assessment (≥ 70) are listed as prioritized procurement targets.</li> <li>Selection of excellent suppliers and presentation of the Annual Excellence ESG Supplier Award.</li> </ul>
Implementation of Evaluation Management and Disqualifying Mechanism	4	High-risk Suppliers	Failing on-site audits twice	<ul style="list-style-type: none"> <li>Suppliers who fail to pass on-site audit review or commit major violations will have their transaction volume reduced or transactions terminated.</li> </ul>

### 5.3.3 Supplier Evaluation

GUC conducts regular risk assessments of suppliers and performs comprehensive on-site audits of Tier-1 Significant Supplier annually. The audit covers compliance with shipping quality standards, effective management of quality abnormalities, verification of compliance with environmental substance regulations, evaluation of internal audit plan implementation, communication and promotion of environmental substance information, and review of testing equipment records. Each audit item is recorded and evaluated in detail to ensure that the manufacturing process and products meet high quality and environmental standards.

At the same time, to strengthen sustainability risk investigation and improve the efficiency and accuracy of the evaluation audit process, GUC has independently developed an online audit system named ESG Platform for Supplier Sustainable Management. This system enhances data accuracy and management, significantly improving work efficiency and supplier responsiveness. It supports

suppliers in optimizing verification response operations and audit management processes, ensuring the supply chain continues operations aligned with sustainable strategies. Ultimately, it promotes the core strategy of achieving sustainable development together with enterprises and suppliers. Looking ahead, GUC will continue to optimize its audit mechanism, strengthen supplier partnerships, and pursue green, efficient, and transparent supply chain management, all to help the supply chain maintain a competitive edge in the global market.

In 2024, GUC conducted comprehensive evaluations of six Tier-1 Significant Supplier. Based on the results of the supply chain sustainability risk investigation and assessment, all participating suppliers performed well, and no supplier was classified as a high-risk D level. The Company remains committed to implementing a range of strategies in supplier management and risk control to ensure supply chain stability and sustainable development.

### 5.3.4 Supplier Audit

In 2024, we planned to conduct on-site audits for six Tier-1 Significant Supplier and document audits for five suppliers. We successfully completed all planned audits, achieving a 100% completion rate for both on-site and document audits. The major audit deficiencies found during the audit process and key improvement results are shown in the table below, with 100% completion of critical improvements.

#### ■ Tier-1 Significant Supplier Audit Status and Evaluation Results for the Past Two Years

Audit Method		Grade/Level/Score							
		A-Excellent $\geq 90$		B-Good 80~89		C-Normal 70~79		D-Bad $<70$	
Year		2023	2024	2023	2024	2023	2024	2023	2024
On-site Audit	Expected Number of On-site Audits	0	2	6	4	0	0	0	0
	Actual Number of Completed Audits	0	2	6	4	0	0	0	0
	Achievement Rate	100%	100%	100%	100%	0	0	0	0
Document Audit	Expected Number of Document Audits	5	5	0	0	0	0	0	0
	Actual Number of Completed Audits	5	5	0	0	0	0	0	0
	Achievement Rate	100%	100%	0	0	0	0	0	0
RBA SAQ	Expected Number of Document Audits	10	7	1	4	2	4	1	0
	Actual Number of Completed Audits	10	7	1	4	2	4	1	0
	Achievement Rate	100%	100%	100%	100%	100%	100%	100%	0

Note: 2 in Supplier Evaluation

1. For Tier-1 Significant Supplier that receive an A rating in the supplier evaluation, GUC will adjust the audit frequency to once every two years.
2. For Tier-1 Significant Supplier that receive a B rating in the supplier evaluation, GUC will conduct regular audits and guidance annually.
3. For Tier-1 Significant Supplier that receive a C rating in the supplier evaluation, GUC will conduct regular audits annually and require suppliers to improve within a specified timeframe.
4. For Tier-1 Significant Supplier that receive a D rating in the supplier evaluation, GUC's quality management unit and relevant departments will assess whether continued use of this supplier is necessary. If so, GUC will actively provide guidance and support the supplier to make prompt improvements. If not, the supplier's qualified status will be revoked.

#### ■ 2024 Supplier Audit - Regular Evaluation Process

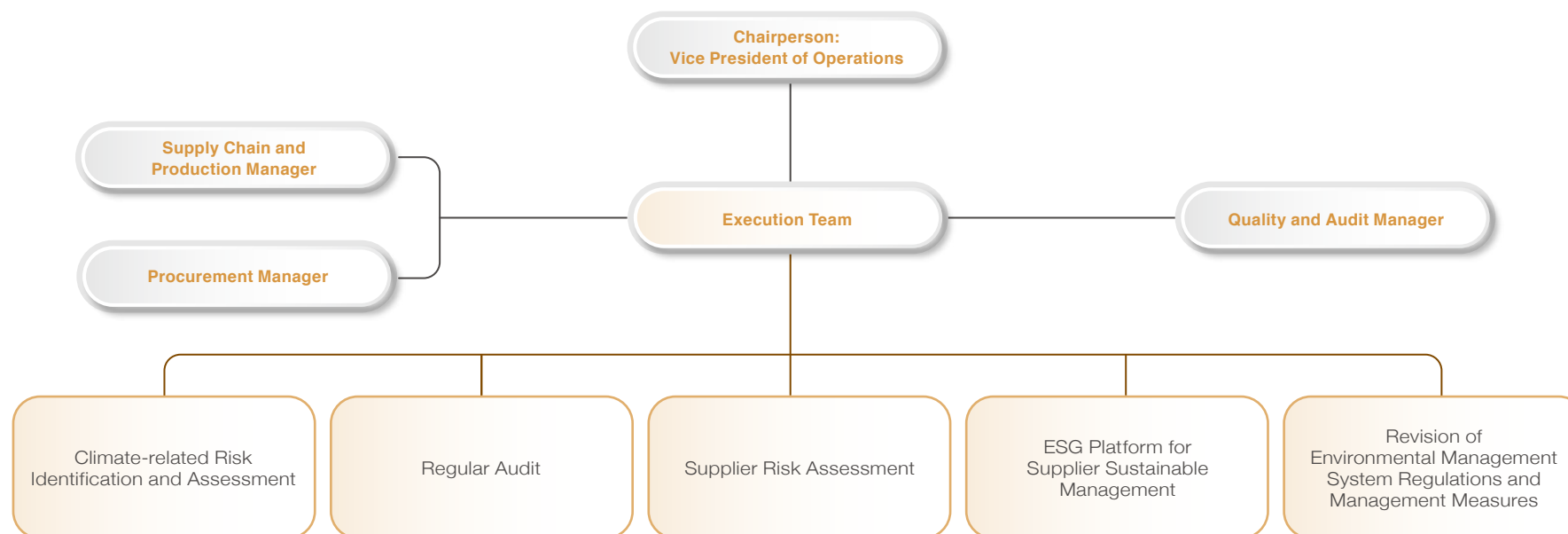
Category	Supplier Audit
Main Audit Deficiencies	<b>Quality Audit:</b> <ul style="list-style-type: none"> <li>No relevant standard operating procedures for the automated visual inspection station.</li> <li>The macro inspection sampling plan for wafer incoming inspection does not meet GUC's requirements.</li> </ul> <b>Sustainability Management Risk Assessment:</b> <ul style="list-style-type: none"> <li>Sustainability is not included as a criterion in a supplier chain selection (including new suppliers).</li> <li>Suppliers are unable to fully implement water and electricity conservation measures.</li> </ul>
Key Improvement Results	<b>Quality Audit:</b> <ul style="list-style-type: none"> <li>Review the automatic visual inspection station, establish a program configuration process, and formulate an SOP.</li> <li>Modify specifications: Update GUC wafer incoming inspection requirements.</li> </ul> <b>Sustainability Management Risk Assessment:</b> <ul style="list-style-type: none"> <li>Suppliers have provided supporting documents for the selection methods and processes within the specified timeframe.</li> <li>Suppliers have provided relevant measures and implementation methods within the specified timeframe.</li> </ul>

## 5.4 Supplier Risk Management

To further strengthen ESG risk management in the supply chain, the Operations Division has established a Supply Chain ESG Risk Management Committee led by the highest executive of operations and has formed a dedicated Execution Team responsible for promoting and coordinating risk management plans across all operational units. The committee requires the Execution Team to regularly hold risk management meetings to comprehensively plan for the sustainable development of the supply chain, and to formulate medium and long-term management objectives and specific action plans. In addition, the Risk Management Committee regularly reports on the implementation of risk management measures to ensure effective progress and monitoring of each risk plan, further enhancing the supply chain's risk resilience and advancing sustainable operations.



### ■ GUC Supply Chain ESG Risk Management Committee Organization Chart








### 5.4.1 Supply Chain External Certification

GUC conducts ESG risk assessments through an integrated management system that addresses potential risks across the economic, environmental, and social aspects. These three areas serve as the primary criteria for risk evaluation. This system enables in-depth analysis of risk factors in each aspect, effectively identifying potential challenges and opportunities, and providing a scientific basis for the Company's sustainable development. Based on the assessment results, we conduct detailed risk analysis for each aspect and determine corresponding response strategies and management measures. The following presents the risk assessment results across three key aspects: economic, environmental, and social.



#### 2024 Supply Chain External Assessment Results

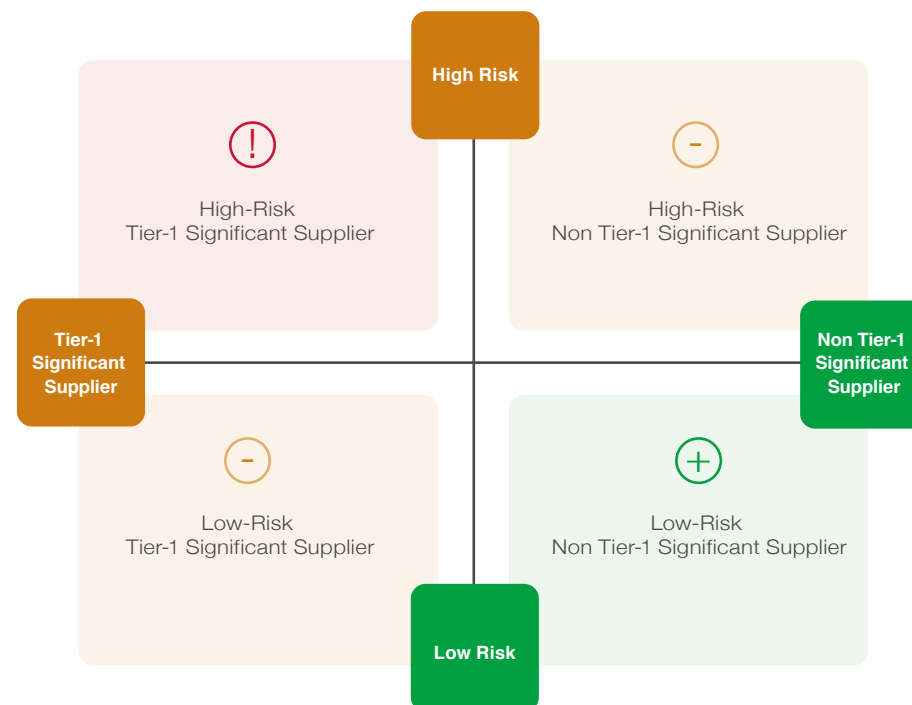
Aspect									
	Economic		Environmental					Social	
Assessment Indicators	ISO9001 Quality Management System	IATF16949 Automotive Industry Quality Management	ISO14064-1:2018 Greenhouse Gas Verification Standard	ISO50001 Energy Management System	ISO14001 Environmental Management System	IECQQC080000 Hazardous Substance Process Management System	ISO22301 Business Continuity Management System	RBA Code of Conduct	ISO45001 Occupational Health and Safety Management System
Evaluation Weights for Each Aspect	34%		33%					33%	
2024 Assessment Completion Rate	100%		100%					100%	
2024 Supplier Achievement Rate	100%	100%	100%	100%	100%	100%	87%	100%	100%
2024 Overall Achievement Rate	100%		100%					95%	

## 5.4.2 Potential Risk Identification-RBA SAQ Assessment

To mitigate potential risks, GUC has fully complied with RBA Code of Conduct requirements and assessed its risk level through the RBA platform. In 2024, GUC suppliers independently completed the Self-assessment Questionnaire (SAQ), with the results indicating a "low risk" level. GUC also required its key suppliers to complete the RBA self-assessment questionnaire for risk assessment. The risk ratings obtained by suppliers are reviewed annually to be incorporated into GUC's overall supply chain risk assessment.

### Supplier Risk Matrix and Classification

GUC maps the probability of occurrence and impact of risks to corresponding risk levels through the Supplier Risk Matrix. On-site or remote audits are conducted across six major areas: "Supply Chain Operation Risk Management, Quality, Occupational Safety and Health Management, Water/Carbon Reduction/Energy Management, Hazardous Substances and Waste Management, and Labor Protection." These audits help identify potential risks and suppliers are required to propose improvement plans and timelines to enhance their self-management awareness. Through these comprehensive strategies, challenges posed by risks can be addressed more effectively.



Supplier Operational Risk Management and Classification	High-Risk		Low-Risk	
	Tier-1 Significant Supplier	Tier-1 Significant Supplier	Non-Tier-1 Significant Supplier	Non-Tier-1 Significant Supplier
Sign the GUC Supplier Code of Conduct	●	●	●	●
Supplier SAQ Assessment (Self-Assessment Questionnaire)	●	●	●	●
BCP (Business Continuity Plan) Annual Survey	●	●	●	●
Regular Supplier Audit	●	●		
Supplier ESG Sustainability Management & Risk Assessment Survey	●	●		

### 5.4.3 Supply Chain Monitoring and Responsibility Assessment Survey

The Supply Chain Monitoring and Responsibility Assessment Survey is part of GUC's implementation of sustainable supply chain risk control. Our sustainability team, referencing various developmental trends in sustainability issues, has identified 12 topics which have been incorporated into the Supplier ESG Sustainability Management & Risk Assessment Questionnaire. These are categorized into three major aspects: economic, social, and environmental. This approach strengthens the establishment of supplier management systems, assesses potential risks suppliers may face in sustainable development, and enables us to take appropriate responsive measures.

From the ESG risk assessment questionnaire, suppliers' performance is evaluated based on three major risk management system aspects: economic, environmental, and social, with performance weighted accordingly. Through audit, investigation, improvement measures and various management processes, we enhance supply chain resilience, strengthen close cooperation, and create sustainability through mutual benefits and prosperity.

#### ■ 12 Sustainable Supply Chain Risk Management Themes

Assessment Weighting	Supplier Management System Dimensions	12 Sustainable Supply Chain Risk Management Themes	Annual Audit Items
34%	Economic	1. Sustainable Management	<ul style="list-style-type: none"> <li>Responsible unit or organization for corporate sustainability management.</li> <li>Social responsibility or publication of ESG reports</li> <li>Response to Carbon Disclosure Project (CDP)</li> </ul>
		2. Sustainable Operations	<ul style="list-style-type: none"> <li>ISO22301 or operation continuity management system related certification.</li> <li>Identification of operational continuity related risks, formulation of emergency response.</li> <li>Reporting of incidents that threaten operations.</li> </ul>
		3. Sustainable Operation Risk Management	<ul style="list-style-type: none"> <li>Risk management related policies</li> <li>Anti-corruption related policies, annual internal promotion, and establishment of self-checking prevention mechanisms.</li> <li>Information security management related policies.</li> <li>Confirmation that suppliers have had no violations of regulations (e.g., violations of the Company Act, Securities and Exchange Act., excluding environmental, health and safety, and labor rights incidents) that resulted in penalties within the past three years.</li> </ul>
		4. Supply Chain Sustainability Management	<ul style="list-style-type: none"> <li>When selecting suppliers, sustainability (ESG) is considered as an evaluation criterion</li> <li>Supplier Code of Conduct or related regulations.</li> <li>Procedures for identifying supplier sustainability risks.</li> <li>Auditing suppliers' sustainability risk management performance.</li> <li>Requiring suppliers to make improvements for deficiencies identified during audits.</li> <li>Whether there is reporting of supplier/supply chain disruption events.</li> </ul>
33%	Environmental	5. Conflict Minerals	<ul style="list-style-type: none"> <li>Commitment to not use conflict minerals, including conducting CMRT (Conflict Minerals Reporting Template) and CRT (Cobalt Reporting Template).</li> </ul>
		6. Environmental Management	<ul style="list-style-type: none"> <li>ISO14001 or relevant environmental management system certification.</li> <li>Whether there is reporting of incidents violating environmental protection regulations.</li> </ul>



## ■ 12 Sustainable Supply Chain Risk Management Themes

Assessment Weighting	Supplier Management System Dimensions	12 Sustainable Supply Chain Risk Management Themes	Annual Audit Items
33%	Environmental	7. Carbon and Energy Management	<ul style="list-style-type: none"> <li>ISO14064-1:2018 Greenhouse gas Verification</li> <li>Greenhouse gas Scope 2 emissions for the most recent year (unit: tCO<sub>2</sub>e)</li> <li>Scope 3 emissions for the previous year (unit: tCO<sub>2</sub>e).</li> <li>Carbon reduction targets and related carbon reduction measures for the current year.</li> <li>ISO50001 Energy Management System Certification</li> <li>Ratio of green electricity or renewable energy usage in product-related manufacturing plants or R&amp;D centers</li> </ul>
		8. Water Management	<ul style="list-style-type: none"> <li>Whether the operating location is situated in an area with moderate or higher overall water risk</li> <li>Water resource recycling implementation effectiveness.</li> <li>Water resource reduction targets for the current year.</li> <li>Whether there are relevant control measures (such as classification, monitoring, control, and treatment) for wastewater discharge or disposal.</li> </ul>
		9. Hazardous Substances and Waste Management.	<ul style="list-style-type: none"> <li>IEC QC 080000:2017 Hazardous Substance Process Management System Certification</li> <li>Implementation of education and training on hazardous substance process management.</li> <li>Waste recycling implementation effectiveness.</li> <li>Waste reduction effectiveness for the current year.</li> <li>Whether the waste disposal vendors are authorized and legally registered by the competent authorities.</li> </ul>
33%	Social	10. Human Rights Standards	<ul style="list-style-type: none"> <li>Human rights risk assessment and due diligence procedures to identify labor-related impacts/risks.</li> <li>Anti-discrimination (including gender, race, religion) and inhumane treatment (including harassment, abuse, corporal punishment) policies/regulations.</li> <li>Policies and regulations prohibiting child labor.</li> <li>Policies and regulations protecting young workers.</li> <li>Policies and regulations prohibiting forced labor.</li> <li>Policies and regulations that support workers' freedom of association.</li> <li>Identification of salient human rights issues.</li> <li>Identification of subjects vulnerable to human rights impacts (such as women, ethnic minorities, disabled persons, indigenous peoples).</li> <li>Whether human rights education and training are conducted annually.</li> </ul>
		11. Labor Protection	<ul style="list-style-type: none"> <li>Whether payment meets the minimum wage stipulated by local government regulations.</li> <li>Establish communication or anonymous grievance channels with workers, such as suggestion boxes, complaint hotlines.</li> <li>Properly explaining labor rights and regulations to employees.</li> <li>Whether there have been incidents of penalties for violations of labor or human rights related regulations.</li> </ul>
		12. Occupational Safety and Health Management	<ul style="list-style-type: none"> <li>ISO45001 or occupational safety and health management system related certifications.</li> <li>Work injury and occupational disease incident reporting.</li> <li>Reporting incidents of violations of worker health and safety related regulations.</li> </ul>

#### 5.4.4 Risk Assessment Performance of Suppliers at All Levels

GUC invites Tier-1 Significant Supplier partners to work together on the sustainability vision. In 2024, we successfully completed 100% participation from our Tier-1 Significant Supplier in important initiatives such as the GUC Supplier Code of Conduct, Non-Use of Conflict Minerals Pledge, and Supplier ESG Sustainability Management & Risk Assessment Questionnaire. All suppliers have signed and fully support RBA requirements, demonstrating their commitments and the goal of eliminating conflict minerals.

Environmental Risk	<ul style="list-style-type: none"> <li>All suppliers have signed and submitted the Declaration of Non-Usage of Harmful Substances.</li> <li>GUC mandates that suppliers sign the Declaration of Non-Usage of Harmful Substances, pledging that their products, components, packaging materials, and other accessories related to product delivery comply with relevant regulations. If case of any violations, GUC may terminate or rescind the contract to safeguard human health and environmental safety. In 2024, the response rate reached 100%, including four new suppliers.</li> </ul>
Social Risk	<ul style="list-style-type: none"> <li>All suppliers have signed and submitted the Non-Use of Conflict Minerals Pledge.</li> <li>GUC requires suppliers not to use conflict minerals to ensure that minerals used in the company's products, such as tantalum (Ta), tin (Sn), tungsten (W), gold (Au), and cobalt (Co), do not generate profits for armed conflicts. If suppliers use any of the minerals, they must disclose the source of those minerals. According to the survey results, 100% of the identified qualified smelters comply with the Responsible Minerals Initiative list.</li> <li>All suppliers have signed the GUC Supplier Code of Conduct.</li> <li>To mitigate social risks related to human rights violations in the supply chain, GUC conducted social risk and human rights impact assessments in 2024 for the key raw material suppliers of five Tier-1 Significant Supplier. These assessments ensured that they meet the Company's baseline requirements concerning labor rights, safety, and health, while also taking effective measures to prevent negative incidents.</li> </ul>
Governance Risk	<ul style="list-style-type: none"> <li>100% of new suppliers have obtained ISO9001 or IATF16949 international standard certification and the necessary certification for the supplied items.</li> <li>All Tier-1 Significant Supplier participated in the Supplier ESG Sustainability Management &amp; Risk Assessment Survey.</li> </ul>

#### Annual Highlight Project

##### Outstanding ESG Supplier Awards Ceremony

To promote green supply chain and facilitate the goal of energy conservation and carbon reduction, GUC will honor outstanding ESG suppliers in December 2024.

This initiative aims to recognize outstanding suppliers for their exceptional performance in ESG sustainability and to encourage continued commitment to energy conservation and carbon reduction practices among our partners.

##### Event Objectives:

- Encourage suppliers to actively implement sustainability programs and share their specific achievements in energy conservation and carbon reduction.
- Establish excellent examples of energy conservation and carbon reduction to enhance the sustainable competitiveness of the green supply chain.

##### Event Details:

To support this selection, suppliers are invited to provide specific contributions, data, and plans from their sustainability actions, focusing on three major strategies and key benefit investigations, as detailed below

- Renewable Energy and Energy Management**
- Process Efficiency Improvement**
- Low-carbon Product Design and Transportation Services**



## Annual Highlight Project

### GUC ESG Supply Chain Sustainability Forum

Through annual evaluations, GUC not only hosts seminars to promote relevant sustainability topics, but senior ESG executives also directly communicate goals and requirements related to sustainable supply chain aspects to suppliers. In 2024, GUC organized four GUC ESG Supply Chain Sustainability Forums, inviting Tier-1 Significant Supplier partners to participate, with approximately 60 attendees in total.

To demonstrate GUC's commitment to advancing sustainable development with partners, the forum in 2024 was led personally by senior executives from the operations department, who, along with colleagues from relevant departments, visited supplier headquarters to learn about their innovative achievements in energy conservation, emission reduction, and intelligent production. Participants were invited for on-site visits and experience sharing, engaging in face-to-face exchanges with partners to discuss feasible sustainable development solutions, and facilitating the learning of best practices between suppliers and GUC.

The goal of facilitating this forum was to thoroughly communicate GUC's annual ESG policies, including the vision, mission, and implementation guidelines, while striving for excellence in key objectives such as green production, adherence to the GUC Supplier Code of Conduct, energy conservation, and carbon reduction. Through this effort, we aim to bring together various stakeholders in the semiconductor industry, to explore and promote the development of sustainable supply chains and collectively implement sustainability initiatives. Supply chain professionals and executives shared insights, experiences, and best practices, fostering exchange and cooperation, with in-depth discussions centered around the following three major topics.

- **GUC ESG Policy**
- **Sustainable Supply Chain Trends and Outlook**
- **GUC Net Zero Carbon Emission Target and Plan**



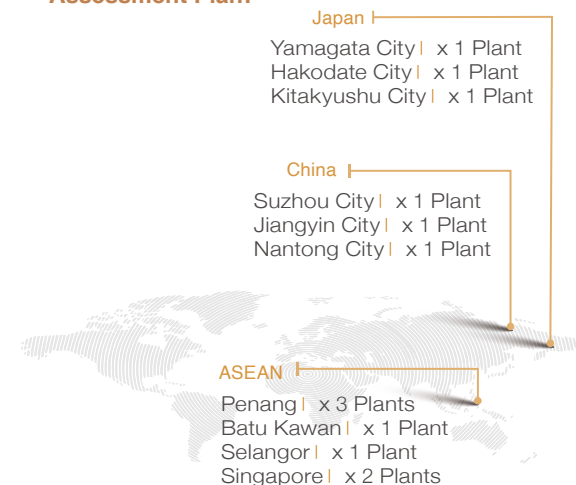


## 5.5 Key Management Strategies for Global Geopolitical Risks

According to this year's Global Risk Perception Survey Ranks, the most pressing global risks include climate change, geopolitical conflicts, technological risks, economic uncertainty, and public health concerns. In particular, geopolitical tensions such as the war between Russia and Ukraine and intensified rivalries among major powers, have profoundly increased global instability, affecting supply chains worldwide. To address these challenges, companies must strengthen supply chain resilience by implementing diversified supply sources, investing in digital transformation, enhancing risk forecasting and management systems, and actively pursuing international cooperation and policy coordination. These efforts aim to mitigate the impact of geopolitical risks on global trade and the economy, particularly issues such as raw material shortages, supply chain fragmentation, and high inflation driven by conflict-related disruptions. Based on the survey results, the World Economic Forum (WEF) has consolidated future global risks into five key risk themes (economic, environmental, geopolitical, social, and technological).

In response to these key risk themes and challenges, GUC adopts the TCFD reporting framework, with the Supply Chain ESG Risk Management Committee continuously evaluating political, economic, and social risks in emerging markets. Through the use of regional risk maps, we precisely identify potential risk areas. The Vice President of Operations, who serves as the Chairman, reviews and evaluates the vulnerability of the Company's operational activities under different scenarios, and works together with suppliers and partners to promote environmental sustainability. We have consolidated risks that may potentially have negative impacts and effects on the Company's future operations in the following table:

### Global Supply Chain Extension Strategy and Assessment Plan:



Emerging Risks	Risk Description	Potential Impact	Response Approach
<b>Goeconomic Conflicts</b>	<ul style="list-style-type: none"> <li>The Russia-Ukraine war and Israel-Hamas war continue to pose challenges amid the disruption of regional risks.</li> <li>The United States continues to broaden its entity list and tighten export control regulations targeting China.</li> <li>Political risks associated with Taiwan Strait tensions.</li> <li>Regional political conflicts leading to trade restrictions and import/export limitations, increasing the complexity of cross-border business operations.</li> </ul>	<ul style="list-style-type: none"> <li>Geopolitical risks may bring policy uncertainties, affecting the Company's long-term strategic planning.</li> <li>Political instability could result in heightened trade barriers, increasing the complexity of cross-border business operations.</li> </ul>	<ul style="list-style-type: none"> <li>Conduct comprehensive geopolitical risk assessments, including factors such as political stability, trade policies, and regional conflicts.</li> <li>Diversified supplier strategy: Adapt to regional risks, establish a diversified supplier strategy, distribute risks, propose a Global Supply Chain Extension Strategy and Assessment Plan to reduce reliance on specific regions.</li> </ul>
<b>Digital Inequality</b>	<ul style="list-style-type: none"> <li>In high-risk regions, limited access to education restricts the application of digital technologies, resulting in widening technology gap. The low level of digital literacy leads to a shortage of skilled talent, hindering the Company's progress in digital transformation.</li> </ul>	<ul style="list-style-type: none"> <li>Widening technology gap: Digital inequality may further expand the technology gap, threatening the Company's competitiveness in global markets</li> <li>Talent shortage: Affects the Company's digital transformation process.</li> </ul>	<ul style="list-style-type: none"> <li>Technical cooperation: Actively engage in cross-national technology cooperation to promote balanced application.</li> <li>Internal training: Strengthen digital technology training within suppliers.</li> </ul>
<b>Natural Disasters and Extreme Weather Events</b>	<ul style="list-style-type: none"> <li>Earthquakes, hurricanes, and other natural disasters may cause damage to production facilities, leading to production interruptions.</li> <li>Global warming may lead to fluctuations in natural resource prices, increasing production and transportation costs.</li> </ul>	<ul style="list-style-type: none"> <li>Production interruption: Natural disasters may cause production interruptions, threatening supply chain stability.</li> </ul>	<ul style="list-style-type: none"> <li>Climate risk assessment: Conduct climate risk assessment and develop contingency plans.</li> <li>Green infrastructure: Promote green infrastructure investment to support the Company's environmental sustainability.</li> </ul>
<b>Economic Crisis and Social Unrest</b>	<ul style="list-style-type: none"> <li>Due to economic instability and social unrest, suppliers are unable to operate effectively, leading to supply chain disruptions. Leading to a decline in consumer confidence, resulting in reduced product demand.</li> </ul>	<ul style="list-style-type: none"> <li>Supply chain disruption: Economic crises may cause disruptions in certain supply chains, especially those reliant on suppliers in specific regions.</li> <li>Declining demand: Social unrest may lead to a decline in market demand, affecting business performance.</li> </ul>	<ul style="list-style-type: none"> <li>Diversified risk management: Mitigate the impact of economic crises and social unrest by diversifying markets and suppliers.</li> <li>Market monitoring: Expand monitoring mechanisms to detect market changes in advance.</li> </ul>

## 5.6 Green Procurement

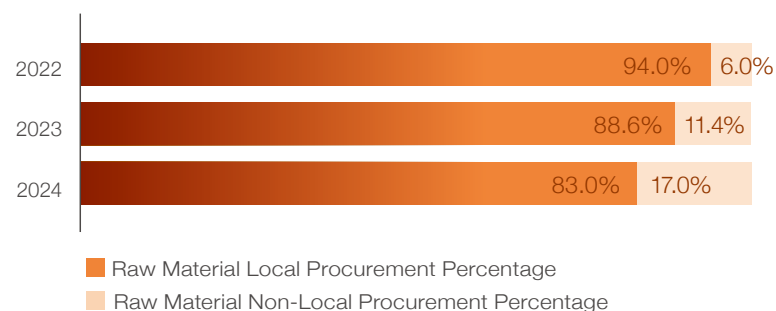
GUC upholds green procurement principles, establishing a comprehensive supplier due diligence and hazardous substance management system. Through the Raw Material Procurement Regulations, which include (1) GUC Supplier Code of Conduct Commitment Letter, (2) GUC Hazardous Substance Restriction, and (3) GUC Supplier Identification and Sustainability Risk Assessment Process, we ensure that our products adhere to international labor rights and environmental management substance standards. We also verify whether suppliers meet requirements in key aspects including environmental protection, safety, and health.

### Promote Consistent Local Procurement

GUC continues to strengthen its local sourcing strategy, consistently achieving over 80% of procurement amount from local suppliers each year. In terms of environmental sustainability, promoting local procurement helps reduce carbon emissions by lowering energy consumption in logistics, significantly minimizing environmental impact. GUC controls energy use and emissions from the source. Through effective supply chain planning, we reduce the environmental burden during production. Additionally, GUC is committed to green innovation and production, working closely with suppliers to set goals for water conservation, energy savings, waste reduction, and carbon reduction, promoting sustainable development within the local supply chain.

#### ■ GUC Local Procurement Information for the Past Three Years (Unit: NT\$ Million)

	Raw Material Local Procurement Amount	Raw Material Procurement Amount	Raw Material Local Procurement Percentage
2022	17,911	19,050	94.0%
2023	15,673	17,681	88.6%
2024	11,584	13,950	83.0%



### Annual Highlight

#### Environmental Procurement Actions

GUC uses 100% PEFC certified paper. PEFC is an international non-profit, non-governmental organization based in Switzerland that promotes sustainable forest management through third-party independent verification. GUC supports forest conservation and follows the SDG15 Life on Land initiative by purchasing paper that complies with this certification.

GUC is devoted to promoting the use of electronic invoices to replace traditional paper invoices, significantly improving the payment request efficiency of major suppliers while greatly reducing paper consumption. In 2024, approximately 8,200 paper invoices were saved, leading to a reduction of about 52.48kgCO in carbon, further enhancing our commitment to a paperless direction.

(Note: Each invoice is estimated to use about two sheets of A4 paper. The carbon reduction conversion is based on the Carbon Footprint Information Website of the Environmental Protection Administration, Executive Yuan, Taiwan, with the calculation being 3.2kgCO carbon footprint per pack of 500 A4 sheets.)





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- An aerial photograph showing a dense green forest with several large, rectangular solar panel arrays installed over the canopy. The panels are blue with white grid lines, and the trees are a vibrant green. The image is used as a background for the slide.
- 6.1 Climate Change Governance Structure**
  - 6.2 Moving Towards 2050 Net-Zero Emissions**
  - 6.3 Environmental Management**
  - 6.4 Energy Management**
  - 6.5 Water Resource Management**
  - 6.6 Waste Management**

# **6 Environmental Sustainability**



## Key Results and Strategies

Strategic Guidelines	Commitment	KPI	2024 Goals and Performance
Climate Change Response Strategies	<ul style="list-style-type: none"> <li>TCFD Report Formulation</li> </ul>	<ul style="list-style-type: none"> <li>TCFD Report Formulation</li> </ul>	<ul style="list-style-type: none"> <li>Adopting the Task Force on Climate-related Financial Disclosures (TCFD) framework to identify the Company's climate risks and opportunities, and to formulate corresponding response strategies and action plans.</li> </ul>
Carbon Management and Net-Zero Commitment	<ul style="list-style-type: none"> <li>SBTi Target Setting</li> </ul>	<ul style="list-style-type: none"> <li>SBTi Target Setting</li> </ul>	<ul style="list-style-type: none"> <li>SBTi Target Setting Approval</li> <li>GHG Protocol Greenhouse Gas Inventory Statement</li> </ul>
Environmental Management	<ul style="list-style-type: none"> <li>Annual Carbon Reduction of 4.2%</li> <li>Annual Water Reduction of 1%</li> <li>Annual Energy Reduction of 1%</li> <li>Annual Green Electricity of 7.7%</li> </ul>	<ul style="list-style-type: none"> <li>Annual Carbon Reduction of 4.2% (Scope 2)</li> <li>Annual Water Reduction of 1%</li> <li>Annual Energy Reduction of 1%</li> <li>Annual Green Electricity of 7.7%</li> </ul>	<ul style="list-style-type: none"> <li>Annual Carbon Reduction of 5.59% (Scope 2)</li> <li>The annual total water consumption was 17,235 cubic meters, which remained the same as last year, indicating stable water management.</li> <li>Two energy-saving measures with an investment of 4.09 million dollars, resulting in electricity savings of 181,458 kWh from two projects, reducing approximately 89.64 tons of carbon dioxide.</li> <li>Green electricity transmission of 2,251,000 kWh, accounting for 39% of the headquarters' total electricity consumption.</li> </ul>
Environmental Regulations	<ul style="list-style-type: none"> <li>Compliance with Regulations</li> <li>Waste Compliance with Regulations</li> </ul>	<ul style="list-style-type: none"> <li>Compliance with regulations, no regulatory violations.</li> </ul>	<ul style="list-style-type: none"> <li>Compliance with regulations, no regulatory violations.</li> <li>The 2024 environmental protection expense is approximately NT\$4.98 million.</li> </ul>



## 6.1 Climate Change Governance Structure

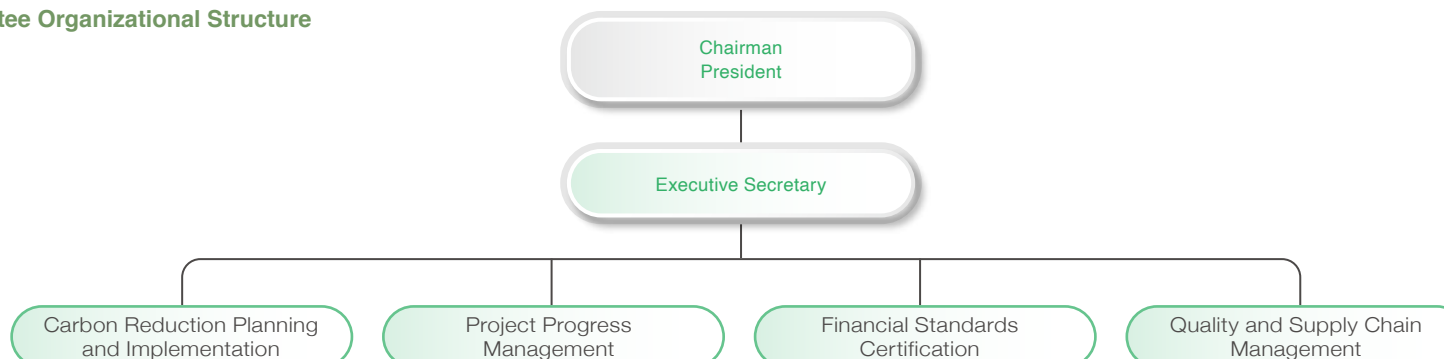
Climate change and environmental risk management responses have been incorporated into the Risk Management Policy. Additionally, an ESG Committee ([see Chapter 1.2 of this report](#)) and a Net-Zero Committee, led by the President, also a Board member, have been established to drive corporate sustainability and climate change-related initiatives. An Executive Secretary has been appointed to provide annual updates to the Board of Directors on the progress or outcomes of annual climate change risk improvement.

### Net-Zero Committee

Established in 2022, the Net-Zero Committee is chaired by the President and is responsible for coordinating all net-zero-related initiatives. The Committee's primary responsibilities are as follows:

1. Formulate detailed implementation timelines for each project and regularly track and monitor progress. Key focus areas include:
  - Energy Management: Promote electricity conservation, renewable energy generation, and green energy procurement.
  - Supply Chain Management: Collaborate with key suppliers to reduce carbon emissions across the entire supply chain.
  - Certification and Reporting: Align with international standards, implement carbon reduction initiatives in accordance with the Science Based Targets initiative (SBTi), and publish Task Force on Climate-related Financial Disclosures (TCFD) reports.
2. Coordinate capacity building and strategic alignment, including talent training, setting strategic goals, implementing control mechanisms, conducting internal reviews and external verifications, and managing GHG inventories and report content.
3. Support the Board of Directors in overseeing and managing net-zero goals.

### Net-Zero Committee Organizational Structure

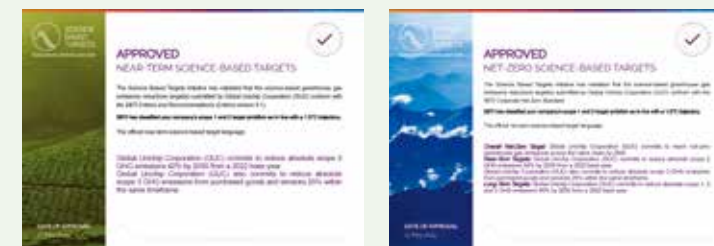


### In 2024, the GUC Net-Zero Committee convened two meetings, both chaired by the President.

Key resolutions and progress made include:

1. Completed the goal setting for 2050 Net-Zero emissions and corresponding goals.
2. In May, the Company's near-term and long-term carbon reduction targets were validated by the SBTi.
3. In July, the Company issued its TCFD report to further strengthen corporate transparency.

### Both near-term and long-term carbon reductions were approved by SBTi on May 10, 2024.



## 6.1.1 Climate-Related Financial Disclosures

To effectively address climate change risks and uphold corporate social responsibility, GUC adheres to the Task Force on Climate-Related Financial Disclosures (TCFD) framework. The Company actively evaluates the potential impacts of its products and services on society, the environment, and the economy, incorporating climate change-related opportunities and risk scenarios into assessments. These details are elaborated in the 2024 Climate-Related Financial Disclosure Report (available for download on our official website under "[Download TCFD Report](#)"). Additionally, GUC's management team has completed climate risk assessment and developed specific plans for net-zero carbon reduction, while regularly reporting the progress and status of carbon reduction plans to the Board of Directors.

## 6.1.2 Response to Climate Change

The Board of Directors of GUC reviewed the 2023 ESG implementation progress and formulated ESG execution targets for 2024 on January 31, 2024. In addition to advancing its climate goals, the Company actively participates in ESG evaluations and publishes TCFD reports, allowing investors to fully understand GUC's strategies for addressing climate-related risks and opportunities. Regarding carbon reduction targets, GUC engages in the Science Based Targets initiative (SBTi), using 2022 as the baseline year. The Company has set targets to limit the global average temperature increase to no more than 1.5° C. By 2030, GUC aims to reduce Scope 2 greenhouse gas emission by 42% and Scope 3 emissions by 25%. Additionally, the Company aims to cut total greenhouse gas emissions by 90% by 2050. These targets will be regularly reviewed by the Board of Directors to assess progress.

### TCFD Four Core Elements

Governance	Risk Management	Strategy	Indicators and Targets
<p>The Risk Management Policy was approved by the Board of Directors in 2010 to serve as the highest guidance for risk management within the Company. Each management unit regularly evaluates and reviews risk items and reports the assessment results to the Operational Risk Management Committee. The President then consolidates major risk items and regularly reports to the Board of Directors. Climate change and environmental risk management response have been incorporated into the Risk Management Policy. An ESG Committee and Net-Zero Committee have been established under the President who also serves as a Board member to help promote corporate sustainability and climate change-related management measures and has appointed an Executive Secretary to regularly report to the Board of Directors on annual ESG goals and the progress or results of improvements in response to climate change risks.</p>	<p>To reduce the impact of climate change, the Net-Zero Committee has facilitated the creation of a cross-departmental TCFD project team, bring together senior executives from various units for interdepartmental communication. Based on climate change issues, company characteristics, supply chain relationships, and with reference to transition risks, physical risks, and opportunities under the TCFD framework to identify significant risks and opportunities. After identifying potentially significant risks and opportunities, the team conducted various scenario analyses and developed response strategies aimed at reducing potential financial losses from these risks. Moreover, these strategies aim to transform potential crises into opportunities, generating greater benefits for the Company. In addition, climate change risk management has been incorporated into the Company's risk management policy framework, and the process adopted for identifying risks and opportunity issues is as follows: Establish TCFD project team → Risk and opportunity identification → Scenario analysis → Strategy formulation → Indicators and targets setting → Issue TCFD report</p>	<p>Through consideration of company characteristics and supply chain relationships by the cross-departmental TCFD project team and external experts, two significant transition risks have been identified: renewable energy regulations and carbon fees, and changes in customer behavior, as well as two significant climate opportunities: the use of low-carbon energy and the use of energy-efficient equipment. The transition risk scenario adopts the SSP5 baseline scenario. The physical risk scenario simulates changes in flooding disasters, extreme high temperatures, and maximum consecutive non-rainfall days under greenhouse gas emissions in RCP8.5. Details on financial assessments of climate risk, opportunity, and strategy can be found in Chapter 3 of the 2024 TCFD Report.</p>	<p>The Company is committed to environmental and ecological sustainability and has voluntarily conducted organizational greenhouse gas inventory and management since 2019. In 2021, we introduced ISO14064-1:2018 external verification. In 2022, we made concrete commitments to achieving carbon neutrality/net-zero emissions by 2050 and began disclosing future carbon footprint. In the second half of 2023, we joined the Science Based Targets initiative (SBTi) and, for the first time, adopted the GHG Protocol framework to conduct a greenhouse gas inventory for the year 2023. 2022 is the baseline year for GUC's greenhouse gas inventory and management. The greenhouse gas inventories for both 2022 and 2023 have been verified. The 2024 group greenhouse gas inventory results can be found in section 6.2.2, Greenhouse Gas Inventory chapter, of this report.</p>



## 6.2 Moving Towards 2050 Net-Zero Emissions

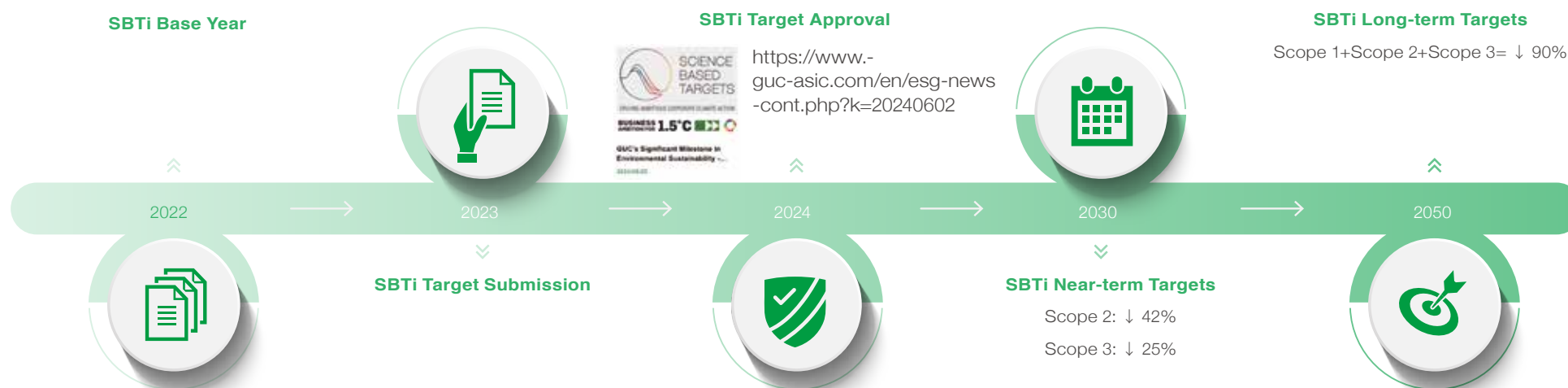
The Science Based Targets (SBT) is an initiative promoted by global environmental organizations, aimed at helping companies establish carbon reduction targets based on climate science to achieve the goal of limiting global warming to within 1.5° C as outlined in the Paris Agreement. The SBTi was jointly launched by the following four organizations: World Resources Institute (WRI), United Nations Global Compact (UNGC), World Wide Fund for Nature (WWF), and Carbon Disclosure Project (CDP).

In the global trend towards net-zero emissions, the semiconductor industry bears significant environmental responsibilities due to its highly energy-intensive nature. At the same time, semiconductors, as the cornerstone of digital technology and green innovation, are crucial for promoting sustainable development. Through the guidance of the Science-Based Targets initiative (SBTi), semiconductor companies are demonstrating their commitment to reducing carbon footprints with practical initiatives, gradually achieving net-zero emission goals. In this transformation, where challenges and opportunities coexist, the semiconductor industry is not only a practitioner of carbon reduction but also a key driving force in promoting the global green economic transition.

GUC actively responds to the global trend of net-zero emissions by joining the Science-Based Targets initiative (SBTi) to demonstrate its commitment towards climate action, advancing through clear target phases, and working together with supply chain partners to strive for a sustainable future. GUC's Commitment and Action Path for SBTi:

1. 2022: GUC began establishing the SBTi base year, laying the foundation for setting future carbon reduction targets.
2. 2023: Submitted the SBTi target application, clearly stating the Company's long-term commitment to reducing greenhouse gas emissions.
3. 2024: SBTi target approval, officially entering the carbon reduction target implementation phase.
4. 2030: Achieve SBTi near-term targets, including a 42% reduction in Scope 2 (indirect energy emissions) and a 25% reduction in Scope 3 (supply chain-related emissions), laying an important foundation for ultimate net-zero emissions.
5. 2050: Achieve SBTi long-term targets, reducing total emissions from Scope 1 (direct emissions), Scope 2, and Scope 3 by 90%, achieving net-zero emissions.

### ■ SBTi Targets for Carbon Reduction Progress



## Annual Highlight

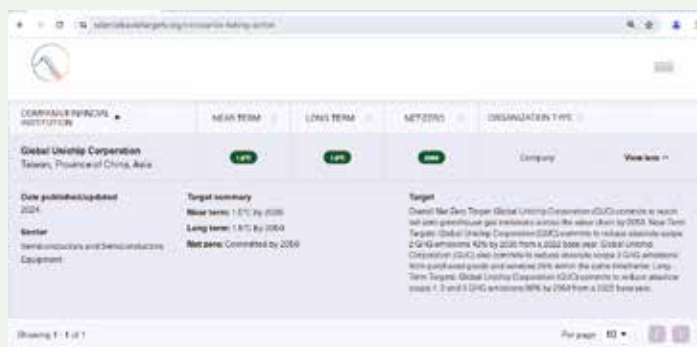
### SBTi Target Approval

In May 2024, the Science Based Targets initiative (SBTi) approved GUC's submitted science-based carbon reduction targets, representing a significant milestone in the Company's sustainability journey.

SBTi is the world's first carbon reduction framework that establishes net-zero emission standards for businesses, helping companies adopt scientific methods to set both near-term and long-term carbon reduction targets. By providing clear emission reduction pathways, it helps prevent climate change and address the negative impacts under business growth.

In alignment with SBTi's stringent 1.5 °C scenario, we have established carbon reduction targets for all domestic and overseas locations and our own operations (Scope 1 and Scope 2). With 2022 as the baseline year, we plan to reduce carbon emissions by 42% by 2030 through self-initiated energy conservation, replacement of energy-consuming equipment, expansion of solar power facilities, and increasing the proportion of renewable energy usage. In the future, we will continue to promote energy conservation and carbon reduction in collaboration with our suppliers and disclose the progress of our carbon reduction targets in the annual Sustainability Report. Through concrete actions, we will contribute to global carbon reduction efforts and demonstrate our determination to achieve net-zero carbon emissions in our own operations by 2050.

### SBTi Official Website Public Information on June 13, 2024



### 6.2.1 Greenhouse Gas Inventory

GUC places great importance on environmental and ecological sustainable development. Since 2019, we have voluntarily carried out greenhouse gas inventory and management. Starting in 2021, we adopted the ISO14064-1:2018 standard for our inventory process and have undergone external verification to ensure our inventory process meets the highest standards. In 2022, GUC made a concrete commitment to achieve net-zero by 2050 and to disclose future carbon footprints. 2022 is the baseline year for our greenhouse gas inventory and management. The 2024 greenhouse gas inventory will follow the Greenhouse Gas Protocol (GHG Protocol) to comply with SBTi's Scope 3 classification inventory and verification standards, with verification to be completed in the second quarter of 2025.

GUC's greenhouse gas emissions in 2024 totaled 116,607.041tCO<sub>2</sub>e. The main source of greenhouse gas emissions in 2024 was Scope 3, accounting for 92.2% of total emissions. The remaining emissions were from energy consumption (Scope 2), as well as fixed sources (diesel for emergency generators), mobile sources (gasoline for company vehicles), and fugitive sources (refrigerants, fire extinguishers) under Scope 1. As GUC operates as an office without any manufacturing production lines, there are no process-related greenhouse gas process emissions.

In 2024, GUC's direct emissions (Scope 1) were 172.5808tCO<sub>2</sub>e, accounting for 0.15% of total emissions. These were all from energy consumption for employee daily activities (company vehicles, refrigerators, water dispensers and air conditioning). While we are committed to reducing this type of energy consumption and greenhouse gas emissions, suitable alternatives remain limited due to current technical constraints. We will continue to monitor emerging technologies to pursue greenhouse gas reduction.

## Greenhouse Gas Emissions and Emission Intensity for the Past Three Years

(Unit: tCO<sub>2</sub>e)

		2022	2023	2024
Scope 1	Category Subtotal	174.8613	933.0934	172.5808
Scope 2	Category Subtotal	8,708.6177	9,417.9627	8,926.3159
Scope 3	Category Subtotal	1,598.0109	195,464.2331	107,508.1447
Total Greenhouse Gas Emissions		10,481.4900	205,815.2892	116,607.041
Annual Revenue (NT\$ million)		24,040	26,241	25,044
Greenhouse Gas Emission Intensity (Including Scope 3)		0.000044%	0.000784%	0.000466%

Note 1: The conversion factor source is the Greenhouse Gas Emission Factor Management Table Version 6.0.4 announced by the Ministry of Environment. (Basis for Direct Greenhouse Gas Emission Calculation)

Note 2: The method for compiling greenhouse gas amounts is the operational control approach, which is consistent with the consolidated financial report boundary.

Note 3: The Global Warming Potential (GWP) for various types of greenhouse gases is based on the values from the IPCC's 6th Assessment Report. (The latest version or AR5 as required by the Ministry of Environment) (Basis for converting greenhouse gases to carbon dioxide equivalents)

Note 4: The 2024 electricity carbon emission factor has not yet been announced, so calculations use the 2023 electricity emission factor of 0.494 kg CO<sub>2</sub>e/kWh.

Note 5: Carbon emission intensity calculation formula: Total greenhouse gas emissions (tCO<sub>2</sub>e) / Revenue.

Note 6: Scope 3 inventory items include:

Verification year	2022	2023	2024
Verification criteria	ISO 14064-1:2018	GHG Protocol	GHG Protocol
Scope 3 Verification Items	B.4.2(b) Downstream transportation	C1 Purchased goods	C1 Purchased goods
	B.4.2(e) Employee Travel and Business Trips	C2 Capital Goods	C2 Capital Goods
	B.4.2(e) Employee Travel and Business Trips	C3 Upstream Fuel and Energy	C3 Upstream Fuel and Energy
	B.5.1 Purchase of Electricity	C4 Upstream Transportation	C4 Upstream Transportation
	B.5.2(a) Purchase of Goods	C5 Waste	C5 Waste
	B.5.4(a) Waste Disposal	C6 Business Travel	C6 Business Travel
		C7 Commute	C7 Commute

Note: After discussion and approval with the authorities SBTi, since GUC does not have its own products, activities in categories C8-C15 may be excluded from Scope 3 greenhouse gas emissions.

## 2024 Statistical Table of Scope 1 Emissions for the 7 Major Greenhouse Gases

	2023		2024	
	Emission Equivalent (tCO <sub>2</sub> e/year)	Gas Type percentage (%)	Emission Equivalent (tCO <sub>2</sub> e/year)	Gas Type Percentage (%)
CO <sub>2</sub>	7.3665	0.7895	8.8741	5.1420
CH <sub>4</sub>	2.732	0.2929	3.4852	2.0195
N <sub>2</sub> O	0.2127	0.0228	0.2356	0.1365
HFCs	922.7781	98.8945	159.9825	92.7001
PFCs	0.0000	0.00	0.0000	0.0000
SF <sub>6</sub>	0.0035	0.0004	0.0024	0.0000139
NF <sub>3</sub>	0.0000	0.00	0.0000	0.0000
Total	933.0934	100.0000	172.5808	100.0000

Note: The Global Warming Potential (GWP) values are cited from the IPCC 2021 Sixth Assessment Report, and the emission factor data source is the Greenhouse Gas Emission Factor Management Table Version 6.0.4 from the Environmental Protection Administration, Executive Yuan.

### Award Received for the Second Time

## CommonWealth Magazine's Corporate Carbon Reduction Thermometer - 1.5°C Temperature Control Label Excellence Certification



In June 2024, GUC once again received the Corporate Carbon Reduction Thermometer - 1.5°C Temperature Control Label Certification from CommonWealth Magazine, being listed as an Excellence in Performance enterprise for two consecutive years, highlighting its efforts to achieve net-zero commitments and environmental sustainability.

This certification is based on the Temperature Rising Index for Pathways, TRIPs platform jointly developed by CommonWealth Magazine and Tunghai University, which evaluates companies' carbon reduction performance and future goals according to the model from the United Nations IPCC's Sixth Assessment Report (AR6). Currently, nearly a thousand companies participate in the platform, with only 20% qualified as "Excellence in Performance" companies that meet the 1.5 °C temperature control target.

GUC is committed to achieving net-zero emissions by 2050 and is aligning its strategies with international standards, working alongside the global community to limit the Earth's temperature rise to within the 1.5° C threshold.



## 6.2.2 Greenhouse Gas Emission Reduction Actions

GUC consistently implements various energy-saving measures to effectively reduce greenhouse gas emissions, integrating them from daily practices to equipment management. In the office environment, we foster an energy-saving culture by encouraging employees to use stairs, turn off lights when not in use, and shut down idle computers, monitors, and other equipment. In addition, we maximize the use of natural lighting, install skylights in some public areas, and display energy-saving slogans in restrooms and near power switches to raise energy conservation awareness.

### Annual Energy Saving and Carbon Reduction Highlight Programs

One major environmental consideration for 2024 (with an assessment score of 16 or above), totaling 1 item: Electricity conservation of more than 1% at the Hsinchu Headquarters, implementing two engineering improvements, effectively achieving 2% electricity savings and 4% carbon reduction results.

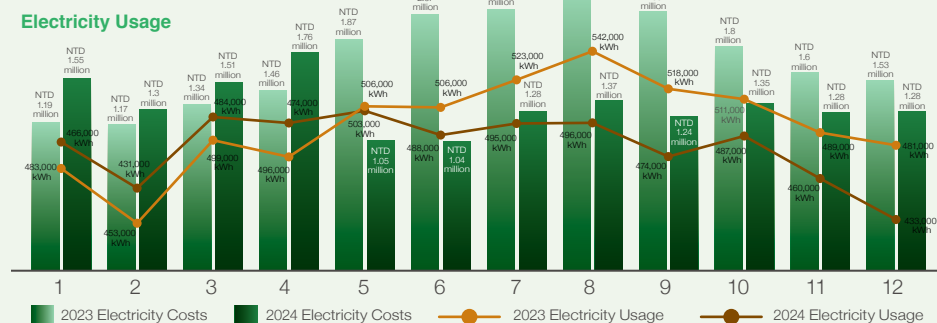


Headquarters VFD on Chillers Installation



Chilled Water Circulation Pump System Energy-Saving Optimization

### 2024 Annual Electricity Saving and Carbon Reduction Results



In terms of equipment management, we use electronic timers and a central monitoring system to precisely control the operating time of water dispensers, air conditioning, and ventilation equipment to avoid energy waste. Additionally, we select high-efficiency, energy-saving appliances and lighting equipment, and regularly maintain air conditioning systems to ensure equipment operates efficiently. Furthermore, we optimize the setup of air conditioning and cooling systems, such as adjusting to appropriate temperatures and adopting control valve technologies, to further reduce energy consumption. These measures fully demonstrate our dedication to energy conservation and emission reduction, as we strive to reduce energy consumption and contribute to environmental sustainability.

## Energy Conservation and Carbon Reduction Effectiveness

In 2024, GUC's energy-saving investment projects totaled two items, with a combined investment amount of NT\$4.09 million. These projects collectively saved 181,458 kWh of electricity per year, reducing carbon dioxide by approximately 89.64 tonnes. The following are the primary electricity-saving initiatives that have been implemented. In 2025, GUC will continue to advance towards energy conservation, with an estimated total investment exceeding NT\$5 million.

Initiatives	Performance	Scope
Variable Frequency Drives (VFD) on Chillers Installation	Annual energy savings of 145,405kWh (equivalent to 523.46GJ); installation completed in December, resulting in 2024 carbon dioxide emission reduction of 5.98tCO/year.	Scope 2
Chilled Water Circulation Pump System Optimization	Annual energy savings of 36,053kWh (equivalent to 129.79GJ); replacement completed in December, resulting in 2024 carbon dioxide emission reduction of 1.48tCO/year.	Scope 2

Note 1: 1kWh=3,600,000Joule.

Note 2: GUC participated in the Industrial Technology Research Institute's High-Efficiency Motor Application Promotion Project, implementing chiller variable frequency drive energy saving and chilled water circulation pump system optimization.

Note 3: This table uses the 2023 electricity carbon emission factor standard, where each kWh of electricity produces 0.494 kg of carbon dioxide equivalent.

## 6.3 Environmental Management

GUC complies with relevant government environmental regulations by establishing an integrated management system that incorporates environmental management into the organization according to the PDCA management process. This enhances environmental protection and energy efficiency. We formulate, implement, and maintain environmental management systems and action plans, review overall operational processes, conduct greenhouse gas inventories and reduction efforts, water resource inventory management, and implement waste reduction/recycling and other improvement measures, managing greenhouse gas emission reduction from the source.

### 6.3.1 ISO14001 Environmental Management System

GUC has established an ISO 14001 Implementation Committee, which identifies significant environmental aspects and proposes management plans annually. The committee is chaired by the President, who reviews and approves resolution items. Representatives from each unit serve as committee members responsible for establishing, implementing, and periodically reviewing the environmental management system. They also plan and execute internal audit programs in compliance with ISO 14001:2015 Environmental Management System international standards (including updates to new standards), and promote organization-wide participation and awareness. In 2023, GUC implemented an environmental management system and obtained ISO 14001:2015 certification. This management system supports the Company in reducing environmental impacts, enhancing management control, and minimizing fines related to environmental responsibilities.



ISO 14001 Certificate

### 6.3.2 Environmental Policy

As a professional SoC design service provider offering design and one-stop foundry services, GUC recognizes that environmental protection, safety, and health issues are fundamental to its operations. GUC continuously improves the quality of its services and products, striving to achieve zero safety incidents and promote sustainable environmental development, with the goal of becoming a world-class benchmark in environmental protection, safety, and health.

To achieve the above environmental protection, safety, and health goals, GUC actively implements and continues to pursue the following environmental policies:

1. Ensure that operations and services comply with or exceed relevant environmental protection, safety, and health regulations and standards
2. Business operations uphold an attitude of environmental improvement, implementing green design and providing green products and services.
3. Construct a safe working environment, prevent occupational injuries and illnesses, and maintain employees' physical and mental well-being.
4. Pay attention to global environmental protection, safety, and health issues, assess their risks, and adopt effective management measures.
5. Enhance all employees' awareness and sense of responsibility for environmental protection, safety, and health, and foster a culture that promotes, safety, healthy, and environmentally friendly workplace.
6. Build a green supply chain and continuously improve the safety and health management system by sharing experiences and collaborative efforts, thereby enhancing overall environmental protection, safety, and health performance.
7. Strengthen communication and participation with all stakeholders, proactively disclose and share relevant information and experiences, and promote a positive cycle for industry and society.

## Biodiversity Declaration

Biodiversity and forest conservation, along with the preservation of natural ecosystems, play a vital role in supporting climate change mitigation and adaptation. They also form a foundation for global agricultural development, food security, public health, and economic development. GUC's global operations are primarily situated in science parks or general office buildings and do not involve activities in important biodiversity locations.

GUC actively responds to initiatives for maintaining biodiversity, such as the United Nations' Convention on Biological Diversity (CBD), through its actions. GUC aims to implement the United Nations Sustainable Development Goals (SDGs): SDG7 "Affordable and Clean Energy," SDG9 "Industry, Innovation and Infrastructure," SDG13 "Climate Action", SDG14 "Life Below Water," SDG15 "Life on Land," SDG17 "Partnerships for the Goals," to achieve the protection of biodiversity, sustainable use of biodiversity, promote biodiversity concepts, enhance public environmental awareness, and promote ecological conservation actions.

### GUC's Biodiversity Commitment

1. Ensure that operational activities comply with international, national, and local laws related to biodiversity and zero deforestation.
2. Avoid conducting operational activities near globally or nationally important critical biodiversity areas.
3. Avoid actions that may harm endangered and protected species, actively implement environmental education and ecological restoration.
4. Support and promote natural and biodiversity education, enhance environmental friendliness and ecological protection awareness.
5. Commit to biodiversity conservation, comply with international and local forest-related laws or specific regulations to prevent forest overexploitation.
6. Work with supply chain partners to identify opportunities to reduce biodiversity damage, achieve mutual prosperity between business and environment, avoid and minimize environmental impact, respond to challenges that climate change brings to environmental ecosystems, and jointly protect the natural environment and ecology.

## Environmental Related Training

GUC has launched environmental related courses starting from 2024 to enhance employees' environmental awareness, encouraging active participation to gain a deeper understanding of the importance of environmental protection.

Training Categories	Training Courses	Number of Participants	Training Hours	People*Hours	Date
Environmental Protection Training	GHG Greenhouse Gas Inventory (GHGProtocol) Internal Audit	16	3	48	2024/3/27
	2023 Greenhouse Gas Inventory Report Review Meeting	27	3	81	2024/7/5
	2024 GHG Greenhouse Gas Inventory Course (1)	25	3	75	2024/9/18
	2024 GHG Greenhouse Gas Inventory Course (2)	25	3	75	2024/9/24
	Soil and Groundwater Reporting and Remediation Briefing	2	3	6	2024/4/7、12/6
	Briefing on International Standards and Regulatory Requirements for Greenhouse Gases	2	3	6	2024/3/16
	Environmental Permit Integration Briefing	1	3	3	2024/6/4
Total		98	21	294	-



## 6.4 Energy Management

In response to climate change, reducing energy consumption and greenhouse gas emissions have become critical priority for businesses committed to sustainable operations. GUC's energy consumption primarily comes from facility operations and office equipment, with energy mainly sourced from purchased electricity (supplied by Taiwan Power Company grid; Scope 2), accounting for 100% of total energy consumption. In 2024, the Hsinchu Headquarters used 5,333,900 kWh. To reduce greenhouse gas emissions, the Company has established energy conservation and carbon reduction goals, taking more actions to mitigate climate change. We focus on green innovation in design and promotion of sustainable office practices, continuously raising employees' awareness of environmental consciousness and implementing practical initiatives. In addition to reducing energy consumption by upgrading and optimizing facility equipment and, replacing old equipment, we also promote energy conservation and carbon reduction measures in our facilities and offices. Through education and clear policy guidelines, we encourage employees to actively participate in energy-saving actions, collectively contributing to global environmental protection.

### ■ Hsinchu Headquarters Electricity Consumption (Scope 2) and Greenhouse Gas Emissions Statistics for the Past Three Years

	2022	2023	2024
Electricity Usage (kWh)	6,129,100	5,930,900	5,767,000
GJ	22,065	21,351	20,761
tCO <sub>2</sub> e	3,120	2,977	2,849

Note 1: The 2024 electricity carbon emission factor has not yet been announced, so calculations use the 2023 electricity carbon emission factor of 0.494 kg CO<sub>2</sub>e/kWh.

Note 2: 1kWh = 0.0036 Gigajoules.

Note 3: Electricity carbon emissions = (Electricity usage in kWh \* Current year's electricity emission factor) / 1,000.

Note 4: According to GRI Standards, carbon dioxide equivalent (tCO<sub>2</sub>e) is used as the unit of measurement.

Note 5: Greenhouse gas inventory follows the operational control approach.

### 6.4.1 Energy Intensity

GUC's energy intensity in 2024 was 230.74, with a reduction of 163,900 kWh compared to the previous year.

#### ■ Energy Intensity Statistics for GUC's Hsinchu Headquarters over the Past Three Years

	2022	2023	2024
Annual Revenue (NT\$ million)	24,040	26,241	25,044
Annual Electricity Usage (kWh)	6,129,100	5,930,900	5,767,000
Energy Intensity	254.95	226.02	230.74

Note 1: Energy intensity calculation formula: Annual electricity usage / Annual revenue (NT\$ million).

Note 2: The energy intensity unit has been revised, and the three-year information has been recompiled.



## 6.4.2 Renewable Energy

### 1.Solar Power Generation

As a global citizen, GUC is actively fulfilling its commitment to carbon reduction and the use of sustainable energy. In 2023, GUC integrated a self-generated and self-used solar photovoltaic system into its power supply. In 2024, this system generated a total of 13,486 kWh of electricity. Through the planning and installation of green energy equipment, GUC is contributing to the reduction of global warming and environmental pollution. To further minimize carbon emissions, GUC will continue to evaluate the size, location, legality, and safety of each office space for the installation of self-generated and self-used solar photovoltaic systems, aiming to increase clean energy usage and further reduce carbon emissions, ultimately lowering carbon footprint.

#### ■ Solar Power Generation in the Past Two Years

	2023	2024
Solar Photovoltaic System Power Generation	13,499 kWh	13,486 kWh

### 2.Purchase of Green Electricity

GUC start utilizing externally purchased green electricity in December 2023, and in 2024, the Company consumed 2,251,000 kWh of green electricity, accounting for 39% of the total usage. The Company commits to increasing the proportion of externally purchased green electricity each year, with the goal of achieving RE20 by 2030, continuously promoting the application of renewable energy to realize more environmentally friendly energy use.

#### ■ Externally Purchased Green Electricity Volume in Recent Two Years

	2023	2024
Externally Purchased Green Electricity Volume	1,469 kWh	2,251,000 kWh
Proportion of Total Electricity Usage	0.02%	39%



## 6.5 Water Resource Management

### 6.5.1 Assessment of Water Resource Risks

In response to growing challenges surrounding water resources and the demands of sustainable development, GUC demonstrates a strong commitment to strategic and effective water resource management. The Company will continue to optimize water resource management based on a sense of responsibility, and actively explore more water-related innovation and collaboration opportunities to achieve a more efficient and resilient management system, contributing to the sustainable development of the environment and society.

#### ■ Practices and Achievements in Water Resource Risk Management:

Water Resource Management Plan and Implementation	The Company has established a dedicated ESG Committee at the corporate level, responsible for setting annual water conservation goals and related management plans. The committee regularly reports the implementation and results to the Strategy and Sustainable Development Committee and the Board of Directors, ensuring transparency and effectiveness of the execution. The Company commits to achieving a 1% water conservation goal annually and formulates specific water-saving measures to enhance water resource utilization efficiency.
Water Stress Areas and Wastewater Management	GUC's facilities are not located in high water stress areas. Wastewater treatment primarily focuses on domestic sewage, which is discharged into natural water bodies after being processed by local wastewater treatment plants, ensuring no impact or disruption to the local environment. The Company actively engages with relevant stakeholders to promote sustainable management of local water resources.
Regulatory Compliance and Transparency	GUC sources 100% of its water from Taiwan Water Corporation, relying on groundwater, surface water, rainwater, or other sources. Thus, its operations do not negatively impact the surrounding environment and water quality. The Company's water usage is primarily for air conditioning and employees' daily needs (including drinking, washing, environmental cleaning, and other purposes). In terms of regulatory compliance in water resource management, the company has no violations, demonstrating its high regard for water quality and quantity regulatory requirements, and actively maintains relevant standards.
Risks and R&D Investment	The Company's assessment results show that there are no significant water resource risks in its operations and therefore has not invested in specific research and development (R&D) for water-related risk mitigation. However, the Company continues to explore more effective water resource usage strategies and promotes a water conservation culture internally to reduce potential future risks.
Third-Party Verification and Collaborative Initiatives	Currently, the Company has not conducted third-party verification related to water resource management nor adopted international assurance standards. Nevertheless, we promote water conservation measures across the Company and continuously improve internal water resource management performance. While we have not yet participated in global or local water resource initiatives or collaborating with other companies to develop industrial ecology models, these areas may represent potential directions for enhancing our sustainable water resource management in the future.

## 6.5.2 Water Intensity

GUC maintains long-term records of water resource consumption, showing our data on local water resource usage, and calculating carbon dioxide equivalents based on these records. All wastewater from GUC headquarters consists of domestic sewage, which is legally discharged through the sewage systems in compliance with the regulatory standards of Hsinchu Science Park. In 2024, the discharge volume was 17.24 million liters (17,235 cubic meters), with no pollution incidents occurring and no significant impact on environmental water sources.

### ■ Statistics of Water Withdrawal and Greenhouse Gas Emissions at GUC Hsinchu Headquarters for the Past Three Years

	2022	2023	2024
Water Withdrawal (cubic meters)	16,550	16,585	17,235
tCO <sub>2</sub> e	2.582	2.521	2.689
kgCO <sub>2</sub> e / employee	5.04	4.88	5.20

Note 1: Taiwan Water Corporation published the water emission factor for 2023, which states that each cubic meter of water produces 0.156 kilograms of carbon dioxide equivalent.

Note 2: According to GRI Standards, carbon dioxide equivalent (tCO<sub>2</sub>e) is used as the unit of measurement.

### ■ Water Intensity Statistics of GUC Hsinchu Headquarters for the Past Three Years

	2022	2023	2024
Annual Water Usage (cubic meters)	16,550	16,585	17,235
Number of Employees (Hsinchu Headquarters)	512	517	516
Water Intensity	32.32	32.07	33.40

Note 1: Water intensity = Annual water usage (cubic meters) / Number of employees

## Water Conservation Effectiveness and Utilization of Recycled Water

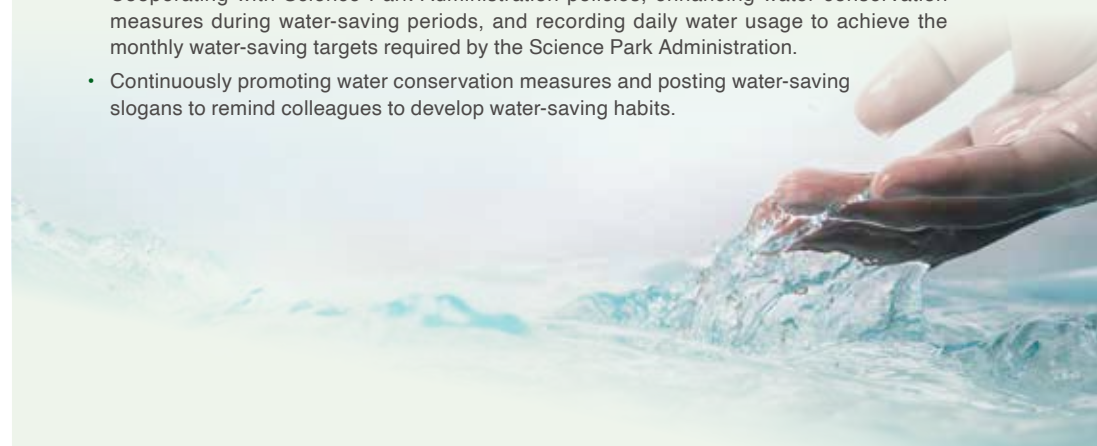
In order to truly save precious water resources on Earth, GUC has established and implemented the following measures to continuously conserve water.

### Water Reduction Measures:

- Reducing drainage from air-conditioning cooling towers to lower water consumption by air-conditioning systems.
- Reducing water flow from faucets to lower domestic water consumption.

### Continuous Water Conservation Measures:

- Installing rainwater collection systems for irrigating landscape plants and trees.
- Ensuring proper functionality of automatic sensor faucets in restrooms, controlling water flow volume, saving water while maintaining hygiene.
- Maintaining proper functionality of dual-flush water-saving toilets, controlling water sources to prevent leakage.
- Strengthening regular inspection of water equipment, improving facility functionality, and repairing damages promptly.
- Cooperating with Science Park Administration policies, enhancing water conservation measures during water-saving periods, and recording daily water usage to achieve the monthly water-saving targets required by the Science Park Administration.
- Continuously promoting water conservation measures and posting water-saving slogans to remind colleagues to develop water-saving habits.





## 6.6 Waste Management

GUC strictly follows sustainable environmental business principles, continuously reducing environmental impacts during operations, including: transportation of products, other goods, materials, and employee commuting. In 2024, GUC had no violations of any environmental regulations, and did not receive any formal environmental impact complaints filed by stakeholders. GUC will continue to prioritize the examination of material supply processes and the strengthening of internal material control mechanisms as long-term goals, preventing conflict metals from entering the production process, in order to protect stakeholder interests and be environmentally responsible during production. GUC's electronic material supply and waste control systems all comply with international environmental regulations and customer requirements. We have signed and advocated for the following environmental policies and regulations established by external organizations.

- Declaration of Non-Use of Conflict Minerals
- EU Restriction of Hazardous Substances Directive (EU RoHS Compliance)
- EU Perfluorooctane Sulfonate Restriction Directive (EU PFOS Directive)
- EU New Chemical Policy (Registration, Evaluation, Authorization & Restriction of Chemicals, REACH)
- Administrative Measures for the Restriction of the Use of Hazardous Substances in Electrical and Electronic Products (China RoHS Compliance)

### 6.6.1 Waste Recycling and Reduction Results

GUC recognizes the concepts of green production and responsible manufacturing by adopting a product lifecycle management approach. From the initial product design stage, we examine the environmental impact factors at each stage, from manufacturing to final disposal. We invest in substantial R&D resources and utilize innovative energy-saving technologies. Through the 3R green design concept of Reduce, Reuse, and Recycle, we incorporate environmental considerations into the initial product design. Ensure that our products have minimal environmental impact throughout their entire lifecycle.

We provide services including non-end-use physical products and intangible design/IP intellectual property services, with the physical products sold being non-end-use products. Packaging materials include cardboard boxes, cushioning foam, wafer carriers, and chip trays. In addition, all products are manufactured by outside vendors, and we also require suppliers to fully use qualified recycled packaging materials to further reduce environmental impact.

### 6.6.2 Waste Treatment Status for the Past Three Years

GUC specializes in customized IC design and sales, and is responsible for chip design and sales, with no involvement in manufacturing, packaging, or testing-related operations. The hazardous waste disclosed in this report does not originate from manufacturing processes but primarily consists of defective IC chip samples provided by vendors for testing. All defective ICs are sent for shredding and disposal according to the scrapping procedure to waste treatment vendors who have obtained Grade A evaluation from the Ministry of Environment and have been certified with international environmental management systems such as ISO14001 and ISO9001.

#### ■ Hsinchu Headquarters' Waste Treatment Status for the Past Three Years

Year	Category	Hazardous Industrial Waste (Unit: Tonnes)	General Industrial Waste (Unit: Tonnes)			
		Waste IC	Paper	Iron	Plastics	Waste PC
2022		1.036	1.532	1.008	0	0
2023		0.932	0.94	0	0	0
2024		0.255	0.874	0	0	0
Total		2.223	3.346	1.008	0	0
Disposal Method		Commissioned Removal (Recycled by recycling vendors)				

Note 1: The commissioned removal vendors are all public or private waste disposal institutions that are authorized by the competent authority to remove and process such waste, and there were no violations of legal regulations from 2022 to 2024.

Note 2: GUC's hazardous industrial waste is entirely recycled and processed by removal vendors authorized by competent authority.

Note 3: In 2024, due to the high gold content in the waste, no industrial waste disposal fees were incurred.

### Product and Activity Reduction and Recycling

We provide eco-friendly chopstick sets to new employees when they report for duty, reducing the use of disposable bamboo chopsticks and thereby decreasing waste generation; at the same time, we use reusable tableware in the employee cafeteria to reduce waste generation.

# 7 Inclusive Workplace and Social Engagement

- 7.1 Talent Diversity and Inclusion
- 7.2 Occupational Safety and Workplace Health Management
- 7.3 Human Rights Policy
- 7.4 Employee Communication and Engagement Survey
- 7.5 Social Engagement





## Key Results and Strategies

Strategic Guidelines	Commitment	KPI	2024 Goals and Performance	
		Item	Target	Actual Achievement
Inclusive Workplace	Create a high-quality workplace and competitive compensation to attract outstanding talents and enhance the employer brand.	Annual Turnover Rate	< 13%	7.8%
		Average Salary of Engineers	Top 25%	Top 25%
		Percentage of Female Employees	26%	27.2%
Occupational Safety and Workplace Health Management	Provide a safe working environment and implement healthy living for employees.	Number of Occupational Accidents	0	0
		ISO45001 Certification	Passed Certification	Passed Certification
Human Rights Policy	Adhere to international human rights policies, eliminate all discrimination, harassment and bullying, and effectively implement the RBA Code of Conduct.	Human Rights Violation Cases	0	0
Social Engagement	Committed to environmental conservation, supporting disadvantaged groups, and promoting cultural industries and education to achieve mutual prosperity in society.	Charitable Activities	6 (Events)	7 (Events)
		Nurturing Youth Students (Industry-Academic Cooperation)	4 (Projects)	4 (Projects)





## 7.1 Talent Diversity and Inclusion

GUC upholds core values centered on talent and social sustainability, fostering a diverse and inclusive culture. We are committed to creating an open management model that attracts and retains talents from varied backgrounds and professions. We offer competitive compensation and benefits, continuous learning opportunities, and a safe, healthy, and enjoyable working environment, making all employees proud to be part of GUC.

As a company focuses on R&D services, we actively deploy global talent and embrace the spirit of DEI (Diversity, Equity, and Inclusion). Through diverse recruitment strategies, we efficiently serve global customers and aim for stable sustainable operations to strengthen the resilience of our human capital. As of the end of 2024, GUC has a total of 907 employees globally.

GUC manages talent in alignment with ILO Conventions, the Responsible Business Alliance, and the principles of DEI. During the reporting period, there were no incidents of child labor, forced labor, or employment discrimination. The Company upholds equal employment opportunities and does not tolerate discrimination based on race, class, language, ideology, religion, political orientation, place of birth, gender (biological sex and gender identity), sexual orientation, age, marital status, appearance, facial features, disability, zodiac sign, blood type, or past union membership. GUC's employee composition includes not only local residents at its main operational locations but also citizens from nine other countries, creating a diverse, equal, and inclusive working environment.

In terms of global talent management, GUC follows the local regulations at each operational site when hiring foreign nationals and overseas assignments, including processing work visas, providing social insurance, and tax-related procedures. The number of foreign nationals employed by GUC in 2024 is shown in the table below. To support cross-national management needs, GUC reviews overseas staffing arrangements in accordance with local regulations at each operational site. These arrangements include expatriates, business trips, or local hiring. In 2024, a total of three Taiwanese employees were assigned as overseas expatriates, representing 0.4% of Taiwanese workforce.

Year	Operational Locations	Number of Employees of Non-Local Base Nationality	Total Number of Employees of Local Base	Non-Local Base Nationality to the Total Number of Employees of Local Base
2022	Taiwan	12	700	1.7%
	Non-Taiwan	12	151	7.9%
2023	Taiwan	11	715	1.5%
	Non-Taiwan	11	170	6.5%
2024	Taiwan	10	720	1.4%
	Non-Taiwan	13	187	7.0%

In addition, GUC actively hires local talents for senior management positions, with the goal of globalizing the company locally to achieve sustainable development in talent management and operations. As of the end of 2024, senior managers who manage the main overseas operational locations were all hired from local talents.



## 7.1.1 Human Resources Portfolio

With stable company operations, GUC has adopted a strategy to strengthen its employer brand while enhancing its R&D capabilities to meet operational needs, leading to consistent annual growth in employee numbers. In response to competition in the external talent market, GUC also adjusts its recruitment strategy based on internal human resource analysis to mitigate internal and external impacts on human resource issues and reduce operational risks. As of the end of 2024, the total number of employees reached 907, an increase of 22 people compared to the previous period, representing employee growth of approximately 2.5%.

GUC develops human resources according to the Company's overall operational strategy, fostering innovation and achieving results through excellent R&D and technical talent. R&D and engineering personnel make up approximately 85%, with those holding master's degrees or higher comprising the largest portion at 62.2% or more. Regarding age distribution, GUC's workforce is predominantly comprised of young and middle-aged employees between 30-49 years old, with staff under 50 accounting for 81.3% of the total. This demographic structure helps avoid the risk of an aging workforce at major operational sites. GUC provides opportunities for young employees to develop their capabilities while encouraging the continued contribution of middle-aged and older staff, ensuring a diverse and resilient human resource structure.

Category	Employment Type	Male		Female		Subtotal	Percentage
		Number of People	Percentage	Number of People	Percentage		
Gender		660	73%	247	27%	907	100.0%
Nationality	Domestic Nationality	514	71%	206	29%	720	79.4%
	Foreign Nationality	146	78%	41	22%	187	20.6%
Job Category	Research and Development	477	82%	106	18%	583	64.3%
	Engineering Technology	137	67%	66	33%	203	22.4%
	Marketing and Sales	30	60%	20	40%	50	5.5%
	Management Support	16	23%	55	77%	71	7.8%
Employment Conditions	Permanent Employment	638	73%	242	28%	880	97.0%
	Temporary Employment	22	81%	5	19%	27	3.0%
Age	29 years old and below	169	74%	58	26%	227	25.0%
	30-39 years old	188	69%	86	31%	274	30.2%
	40-49 years old	162	69%	74	31%	236	26.0%
	50-59 years old	125	82%	28	18%	153	16.9%
	60 years old and above	16	94%	1	6%	17	1.9%
Education	High School or Below	2	67%	1	33%	3	0.3%
	Bachelor's Degree	203	60%	137	40%	340	37.5%
	Master's Degree	440	80%	107	20%	547	60.3%
	Doctoral Degree / Ph.D.	15	88%	2	12%	17	1.9%

### Percentage of Each Nationality Among Non-National Employees Relative to Total Employees

	Mainland China	Japan	United States	Vietnam	India	Others
2023	10.4%	4.1%	1.7%	1.9%	0.5%	0.8%
2024	10.5%	4.5%	1.4%	3.0%	0.6%	0.6%

GUC utilizes different employment contracts to support the Company's operational needs while considering employee rights. We do not hire employees without guaranteed hours. According to employment contracts and types, the employee composition in 2024 is shown in the table below.

Category	Gender	Number of Employees		Permanent Employment		Temporary Employment		Full-Time Employees		Part-Time Employees	
		Number of People	Proportion	Number of People	Proportion	Number of People	Proportion	Number of People	Proportion	Number of People	Proportion
Taiwan	Male	513	71.3%	493	70.6%	20	90.9%	512	71.2%	1	100.0%
	Female	207	28.8%	205	29.4%	2	9.1%	207	28.8%	0	0.0%
Asia (Excluding Taiwan)	Male	131	78.0%	129	78.2%	2	66.7%	130	77.8%	1	0.0%
	Female	37	22.0%	36	21.8%	1	33.3%	37	22.2%	0	0.0%
Americas	Male	15	88.2%	15	93.8%	0	0.0%	15	93.8%	0	0.0%
	Female	2	11.8%	1	6.3%	1	0.0%	1	6.3%	1	0.0%
Others	Male	1	50.0%	1	100.0%	0	0.0%	1	100.0%	0	0.0%
	Female	1	50.0%	0	0.0%	1	100.0%	0	0.0%	1	100.0%
Subtotal	Male	660	72.8%	638	72.5%	22	81.5%	658	72.9%	2	50.0%
	Female	247	27.2%	242	27.5%	5	18.5%	245	27.1%	2	50.0%
Total		907		880		27		903		4	

In terms of employment relationships, GUC primarily employs full-time and permanent employees. To meet temporary business needs, we also maintain a small number of temporary employees, mainly through internship programs in collaboration with colleges and universities. These programs aim to cultivate talent and deepen industry-academic cooperation. Students are typically hired with fixed-term, full-time contracts, and upon graduation, permanent employment may be offered based on mutual agreement. GUC maintained stable operations in 2024, with no significant fluctuations in employee numbers during the reporting year.

In addition to employees under the general employment relationships, GUC also employs other workers. The relevant numbers and descriptions are shown in the table below, with no significant fluctuations in the past three years of the reporting period.

### Changes in GUC's workforce numbers over the past three years

Worker category	2022	2023	2024
Employees	851	885	907
Non-employees	26	24	29
Total	877	909	936

Note:

- Employee numbers are calculated based on the number of employees on duty as of December 31, 2024.
- Non-employee workers: Workers not directly employed by the Company but whose work is controlled by the Company, including dispatched workers from manpower agencies, contracted workers from contractors (security personnel, cleaning staff, landscaping personnel, chefs, etc.), mainly engaged in environmental cleaning and meal provision. It also includes technical trainees who sign training contracts based on the principle of technical learning, receive training from the Company, and generate practical outcomes.



## 7.1.2 Human Resources Diversity

GUC's talent diversity policy is focused on fostering fair labor practices and creating an inclusive and humane workplace. In addition to ensuring equal pay for equal work across genders (see 77.1.5 Global Compensation Policy), we are committed to providing female workers with greater opportunities for career development. We have set target percentages for female employees, women in Science, Technology, Engineering and Mathematics (STEM) fields, and female managers to gradually advance our diversity goals. The percentage of female managers at various levels stands at approximately 14.8%, reflecting a slight decline of 0.7% compared to the previous year.

Item	2022	2023	2024	Long-Term Goals
Female Employees	28.1%	28.1%	27.2%	26%
Female Employees STEM (Science, Technology, Engineering, and Mathematics) Fields	22.2%	23.0%	22.0%	26%
Female Managers	13.8%	14.8%	14.1%	26%

Note 1: Female employee ratio calculation method: Female employees / Total employees.

Note 2: Female STEM employee ratio calculation method: Female STEM employees / All STEM employees.

Note 3: Female manager ratio calculation method: Female managers / Total managers.

To effectively create a diverse and inclusive workplace environment, GUC is dedicated to building a welcoming environment and an equal, open attitude toward diverse talents. Among these efforts, employees with childcare needs are entitled to parental leave without pay in accordance with local laws. Among this year's applicants, only one employee, who was due to return to work in 2024, chose not to return due to personal career considerations. Relevant statistical data is shown in the table below.



Item	Male	Female	Total
Number Of Employees Eligible For Parental Leave In 2024 <sup>(Note)</sup>	46	20	86
Number of Employees Who Applied for Parental Leave in 2024	0	2	2
Number of Employees Who Actually Returned to Work After Parental Leave Ended in 2024 (A)	0	0	0
Number of Employees Who Were Supposed to Return to Work After Parental Leave in 2024 (B)	0	1	1
Parental Leave Return Rate for 2024: (A) / (B)	-	0.0%	0.0%
Number of Employees Who Actually Returned to Work After Parental Leave Ended in 2023 (C).	0	3	3
Number of Employees Who Returned to Work After Parental Leave Ended in 2023 and Remained for at Least 1 Year (D)	0	2	2
Parental Leave Retention Rate for 2023: (C) / (D)	-	66.7%	66.7%

Note: Number of employees legally eligible for parental leave from January 2, 2021, to December 31, 2024.

## 7.1.3 Talent Attraction and Retention

GUC continues to invest in strengthening its talent recruitment and retention policies. Our global talent deployment vision is centered on offering competitive compensation and benefits, fostering an excellent workplace, and enhancing the overall employee experience. In 2024, GUC once again received the HR Asia Best Companies To Work For In Asia Awards, standing out among the IC design industry— an acknowledge of our ongoing efforts to build a friendly workplace. Meanwhile, GUC actively manages various employer branding marketing channels to boost visibility and attract talent. Whether in Taiwan or at global operational sites, we have established sustainable talent recruitment channels to the Company's long-term growth and strategic goals.

### Employer Branding

Managing the employer brand helps maintain the Company's competitive position in the talent market, brings significant benefits. GUC has been committed to creating a work-life balanced environment, offering talent cultivation and career growth opportunities for employees, while also emphasizing substantial compensation and benefits. We showcase GUC's advantages through various channels, including campus recruitment events, campus lectures, summer internship programs, and online platforms, and social media.

## Annual Award

### Honored with HR Asia Best Companies To Work For In Asia Awards for the Second Time

GUC not only offers competitive compensation and benefits to attract talent but also values the needs and ideas of every employee, thereby creating a diverse, prosperous and friendly work environment that helps employees achieve self-realization while balancing work and life. When selecting award recipients, HR Asia uses anonymous questionnaires based on a Total Assessment Model for employees within organizations. GUC performed excellently across multiple dimensions, including core values, self-awareness, and teamwork, significantly outperforming the market. The strong performance was a key factor in GUC's success in standing out during the competitive selection process.



### TALENT, in Taiwan Sustainability Certificate

Talent cultivation and development have always been important goals for GUC. In 2024 marks the second year GUC has committed to continuously promoting talent indicators including diversity and inclusion, organizational communication, rewards and incentives, physical and mental health, and talent growth. To enhance Taiwan's talent competitiveness and align with ESG, DEI trends, and the global corporate emphasis on talent social responsibility, GUC has joined the TALENT, in Taiwan Sustainability Action Alliance initiated by Common Wealth Learning and Cheers Happy Working People. Alongside more than 400 alliance partners, GUC is promoting a hopeful and impactful initiative for talent development.



## Campus Relationship

To ensure sustainable recruitment channels, GUC deeply engages with universities in the areas where it operates, connecting with potential outstanding talent.

2024 main achievements include:

- Participated in 11 domestic and international campus job fairs, reaching over 6,000 students.
- Held over 40 domestic and international campus seminars with a total of more than 2,000 participants.
- Including summer internships and long-term internship programs, a total of 42 new interns were recruited from domestic and international colleges and universities.
- The LINE@ social media platform, primarily targeting college and university students, helps strengthen GUC's employer brand through messages. One-on-one interactions further enhance students' engagement, with over 3,700 students currently joined.



In addition to strengthening its employer brand and cultivating relationships with universities, GUC invests recruitment resources with a focus on organizational growth, seeking outstanding candidates who align with the Company's needs. By increasing its investment in recruitment, GUC successfully attracts top talent to bring growth momentum to the organization. The recruitment costs for the past three years are shown in the table below.

Year	2022	2023	2024
Number of New Employees (A) <sup>Note</sup>	160	90	90
Total Recruitment Cost (B)	NTD 4,267,465	NTD 4,173,439	NTD 4,148,751
Average Recruitment Cost (B)/(A)	NTD 26,672	NTD 46,372	NTD 46,097

Note 1: Only counts the number of full-time permanent new employees.

Note 2: Data has been recompiled, excluding consultant service fees paid to third parties for individual cases, with correction of 2022 and 2023 data.

In 2024, GUC achieved an acceptance rate of 91.1% for employment offers, surpassing the original target of 90% and maintaining the same strong talent appeal as the previous year.

Year	2022	2023	2024
Acceptance Rate of Job Offers	87.9%	90.3%	91.1%

## 7.1.4 New Hires and Turnover Results

### New Employee Composition

Among new employees in 2024, approximately 80.6% are male and 19.4% are female. The detailed breakdown is shown on the table below:

Category	Age						Operational Sites					
	29 Years Old and Below	Percentage	30-49 Years Old	Percentage	50 Years Old and Above	Percentage	Taiwan	Percentage	Asia (excluding Taiwan)	Percentage	Others	Percentage
Male	49	76.6%	22	88.0%	4	100.0%	47	78.3%	26	83.9%	2	100.0%
Female	15	23.4%	3	12.0%	0	-	13	21.7%	5	16.1%	0	-
Subtotal	64	68.8%	25	26.9%	4	4.3%	60	64.5%	31	33.3%	2	2.2%

Note: Calculation includes full-time permanent and fixed-term contract new employees.



## Turnover Rate

In 2024, while GUC continued to strengthen its talent recruitment efforts, it also significantly reduced the turnover rate to minimize the impact of labor market competition on operations. The annual turnover rate was 7.8%, showing a steady downward in recent years. We aim to improve talent retention and maintain a healthy turnover rate to support effective organizational management. Based on historical data, we have set an annual target for keeping the turnover rate below 12%.

### GUC Turnover Rate Has Changed Over the Past Three Years

Year	2022	2023	2024
Turnover rate	13.4%	7.8%	7.8%

Note:

1. Turnover rate = Number of departing employees in each category / (Total employees at beginning of period + Total employees at end of period)/2).
2. Departing employees include those who voluntarily left the organization or departed due to dismissal, retirement, or death in service.

### The distribution of Turnover Rate in 2024

Category	Age						Operational Sites					
	29 years old and under	Percentage	30-49 years old	Percentage	50 years old and above	Percentage	Taiwan	Percentage	Asia (excluding Taiwan)	Percentage	Others	Percentage
Male	11	61.1%	28	71.8%	11	100%	42	73.7%	5	62.5%	3	100%
Female	7	38.9%	11	28.2%	0	-	15	26.3%	3	37.5%	0	-
Subtotal	18	26.5%	39	57.4%	11	16.2%	57	83.8%	8	11.8%	3	4.4%

In the event of operational impacts, such as termination of labor contracts due to operational changes, we adhere to local laws and internal regulations, including notice periods, to minimize negative impacts on internal and external stakeholders. In 2024, there were no labor contract terminations resulting from operational changes. Additionally, due to stable employee development within the organization, there were no internal position replacements during the reporting year, only personnel adjustments made in response to management needs.

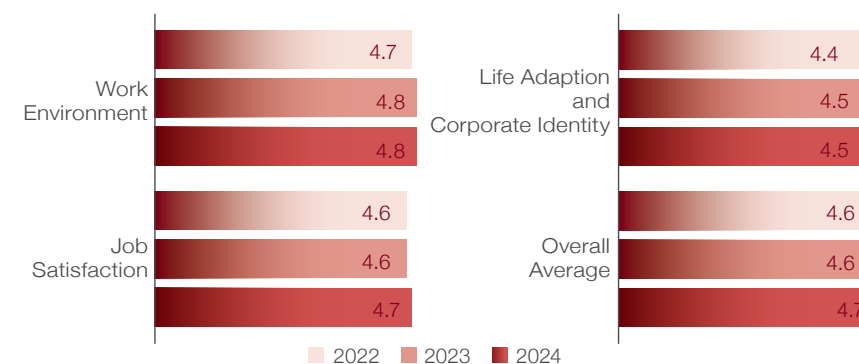
## New Employee Retention and Care

To help new hires quickly adapt to the work environment, the Company has implemented a mentorship system that offers immediate assistance and fosters a sense of identification and belonging within the Company. Since 2021, we have conducted a new employee satisfaction survey, sent 90 days after onboarding, allowing new employees to provide immediate feedback on their adaptation. This feedback is shared with relevant departments for evaluation, discussion, and adjustment. In 2024, the average new employee satisfaction score was 4.7 out of 5, with a response rate of 91.7%, representing an overall average increase of 0.1 points compared to the previous year. The questionnaire evaluates three main aspects: work environment, job satisfaction, and life adaptation and corporate identity. Through the establishment of two-way interaction via the mentorship system, questionnaire, and care mechanisms, the retention rate of new employees has continued to grow over the past three years. In 2024, GUC set a goal to achieve a 90% first-year retention rate for new employees and successfully reached 92.6%, showing a significant improvement compared to the previous year.

### New Employee Retention Rate for the Past 3 Years

Year	2022	2023	2024
New Employee Retention Rate	91.2%	91.3%	92.6%

### New Employee Satisfaction Survey Response for the Past Three Years



## Mentor Program

To help new hires quickly adapt to the Company's environment, integrate into their teams, and receive timely support and feedback, each new employee is assigned a mentor from their first day, allowing newcomers to receive guidance and counseling on both personal and professional matters. In 2024, the mentor program was designed to foster trusted relationships, a culture of mutual support, and shared learning. It features three phases of activities. The first, "Coffee Break," allows new employees to connect with their mentors over coffee soon after joining, helping them get to know each other. New hires also record their thoughts on the online learning platform. The second phase, mid-year "Marshmallow Challenge," where they work together to complete team tasks, enhancing interaction and communication between mentors and mentees. Finally, at the year-end "Final Event" where "Annual Best Mentor-Mentee Combination Award" is presented based on the total points earned throughout the three phases. These activities help building emotional connections during task execution, shifting the perception of the company from being merely a workplace to a space for life experiences and personal growth, and progressively establishing employees' identification with the Company. In 2024, a total of 85 participants joined the mentor program, including 50 new employees and 35 mentors. The year-end satisfaction survey yielded a score of 4.9 out of 5. Participating employees provided positive feedback, such as: "The friendly exchanges between mentors and mentees enhanced future working relationships," and "It improved my understanding of mentors, mentees, fellow new hires, and other colleagues."

In 2024, a total of

**85** participants  
joined the mentor program.

The year-end satisfaction survey  
score reached

**4.9**



### 7.1.5 Global Compensation Policy

GUC is committed to caring for its employees and has established a competitive compensation policy. The standard salary for entry-level personnel (based on starting salary for engineers without experience) at all operational sites significantly exceeds the local statutory minimum wage. In addition, male and female employees in the same positions receive identical starting salaries. Subsequent salary adjustments and promotions are based on their work performance, with corresponding compensation provided. Talents have ample room for active development within the organization, supporting female employees in utilizing their personal expertise for continuous growth.

#### ■ Ratio of Standard Salary of Junior Staff to Local Minimum Wage

	Taiwan	Shanghai	Nanjing	Japan	United States	Vietnam
2023	1.5~3 times	4.5~6 times	4.5~6 times	1.5~3 times	1.5~3 times	4.5~6 times
2024	1.5~3 times	4.5~6 times	4.5~6 times	1~1.5 times	1.5~3 times	4.5~6 times

#### ■ Gender Ratio of Fixed Salaries in Taiwan

	Gender	Managerial Positions	Non-managerial Positions (General Employees)
2023	Male	1.03	1.07
	Female	1	1
2024	Male	1.04	1.03
	Female	1	1

Note: Total compensation includes optional benefits, which are not disclosed at this time.

### Compensation Committee and Executives Total Remuneration

GUC has convened the Compensation Committee since 2011, currently composed of all four independent directors (Note 3). The committee meets at least once per quarter and is responsible for establishing and regularly evaluating the Company's overall compensation policy. Additionally, the committee evaluates the performance, compensation policies, systems, standards, and structures for directors and managers at least annually. It also conducts regular reviews of compensation for directors and managers, employee stock option plans, profit sharing plans, and other compensation incentive programs. In 2024, the Compensation Committee convened four meetings, with all four independent directors attending.

Since 2020, the Company has experienced steady growth, with a significant increase in EPS. The President's compensation structure includes a higher proportion of variable pay, closely tied to the Company's operational performance, resulting in a substantial increase in total compensation. Meanwhile, the median total compensation for employees has also increased year by year. In 2024, with profits remaining stable, the President's compensation saw a slight increase. However, the Company prioritized resources for employees, resulting in a greater percentage increase in total employee compensation compared to the President's.

All senior executive compensation is reviewed by the Compensation Committee and approved by the Board of Directors in accordance with corporate governance principles.

#### ■ Ratio of President's Total Compensation to Other Employees' Total Compensation Over the Past Three Years

	Ratio of the annual total compensation of the President to the median annual total compensation of other employees	Percentage increase in annual total compensation of the President	Median percentage increase in annual total compensation of other employees	Ratio of the median percentage increase in annual total compensation of the President to the median percentage increase in annual total compensation of other employees
2022	12~14 times	68.9%	12.8%	5.4
2023	18~20 times	65.7%	22.2%	3.0
2024	19~21 times	7.6%	9.8%	0.8

Note 1: Annual total compensation ratio: Annual total compensation of the highest-paid individual in the organization / Median annual total compensation of all employees (excluding the highest-paid individual).

Note 2: Annual total compensation change ratio: Percentage increase in annual total compensation of the highest-paid individual in the organization / Median percentage increase in annual total compensation of all employees (excluding the highest-paid individual).

Note 3: In 2024, the Board of Directors was composed of five independent directors. Among them, President Wu Cheng-Wen has resigned from his position as independent director of the Company on May 15, 2024, due to his appointment as the Minister of the National Science and Technology Council.



## Non-managerial Employee Overall Compensation System

GUC adheres to the labor laws and regulations at each operational site, developing a competitive and fair compensation strategy to drive exceptional employee performance. We actively participate in regional salary surveys and, in alignment with the Company's operational goals, regularly adjust and revise our compensation plans. This approach enables us to attract and retain key talent in the highly competitive labor market, enhancing our overall capabilities and competitiveness. At the same time, we uphold the philosophy of profit sharing with employees to attract, retain, develop, and motivate outstanding talent from all sources. Each employee's starting salary and benefits do not differ based on race, religion, gender, nationality, or political orientation.

GUC's overall compensation structure is as follows:

- **Base Fixed Salary:** 12 months of fixed salary and structural and allowance plans that comply with local systems at each operating location.
- **Incentive Bonus:** An incentive bonus system related to individual performance.
- **Employee Profit Sharing:** According to the Articles of Incorporation, a portion is set aside from profits and then distributed as bonuses based on team and individual performance.
- **Employee Stock Ownership Trust:** Participation is voluntary, and the Company offers matching incentive funds to encourage employees to share in operational results (applicable to the Taiwan region only).

According to the data published by the Taiwan Stock Exchange on the median salary of full-time employees, non-managerial positions at listed companies, the Company has consistently maintained a competitive standing in compensation rankings within the semiconductor industry. For the latest data in 2024, please refer to the employee benefits and compensation statistics information disclosed under the "Corporate Governance Section" on the Taiwan Stock Exchange's Market Observation Post System.

## Selected as a Constituent of Taiwan High Compensation 100 Index

GUC has always regarded employees as its most important asset and is committed to providing market-competitive compensation and benefits to attract and retain outstanding talent. As a leading enterprise in the IC design field, GUC has been selected as a constituent of the Taiwan HC 100 Index announced by the Taiwan Stock Exchange. This index evaluates companies based on key indicators such as employee compensation, salary growth rate, and business operations, highlighting GUC's outstanding performance in compensation and benefits while also balancing corporate social responsibility and investment value.

## Employee Stock Ownership Trust

Since 2011, GUC has established an Employee Stock Ownership Association in Taiwan and implemented an Employee Stock Ownership Trust system to strengthen the connection between employees' work dedication and company operational outcomes. Employees can freely join based on their personal preference. This system operates through a trust arrangement, where a specific amount (employee contribution) is deducted from each individual's monthly salary, and the Company provides a corresponding incentive amount (company bonus) each month. These funds are collectively entrusted to a bank for regular fixed-amount investments, allowing employees to hold company stocks and share in the operational results.

In addition to collectively sharing in company profits, this system is modeled after employee stock ownership policies that have been developed for many years in highly mature economies of Europe and America. It serves as part of the Company's talent retention plan and also contributes to employees' personal financial planning. At the end of the fiscal year, the Stock Ownership Association instructs the trustee bank to return the purchased stocks, allowing employees to hold company shares and become shareholders who share in the operational success.

Since its inception, the Employee Stock Ownership Trust system has received positive feedback from employees and continues to be supported with high participation rates, providing appropriate allocation for individuals' financial planning during their careers at GUC.

### ■ Total Amount of Employee Stock Ownership Trust Contributions (Unit: NT\$)

	2022	2023	2024
Participation Rate	88.1%	88.9%	91.6%
Total Amount of the Company's Matching Incentive Contribution	50,990,000	55,470,000	57,703,000

## Superior salary levels compared to industry standards

GUC's compensation system determines salaries based on various factors, including education, position, and experience. After employees complete their service anniversary, salary adjustments are made in consideration of company performance and market changes, ensuring that each employee receives fair and competitive compensation. According to data published by the Taiwan Stock Exchange in 2024, the median salary of GUC's non-managerial full-time employees in 2023 was NT\$2,598,000, ranking third in the semiconductor industry category. This figure is approximately five times the median salary of all industrial and service sector employees in Taiwan, underscoring GUC's prominence in compensation within the industry.

### 7.1.6 Benefit System

GUC prioritizes employee health and well-being. In addition to developing relevant systems according to local regulatory standards, the Company provides benefits that exceed legal requirements and a comprehensive leave management system. In view of regulatory and cultural differences across countries, GUC provides above-market-level benefits at its operational sites. The following descriptions are based on its Taiwan headquarters.

GUC (Taiwan) offers benefits including group commercial insurance, leave policies that exceed legal requirements, pension plans, overseas travel emergency assistance, marriage and childbirth subsidies, funeral allowances, birthday gifts, year-end party subsidies, and discounts at contracted stores. GUC also periodically organizes group outings, trips, and club activities, allowing employees to maintain a work-life balance. The Company hopes to help employees create memorable moments throughout their life careers at GUC.

#### Leave Policy

GUC provides leave systems that exceed local legal requirements at all global locations to create a friendly workplace and support colleagues' family care and marriage/childbirth needs. For example, in Taiwan, in addition to statutory leave, GUC also provides seven days of specific flexible leave, 15 days of paid sick leave, 10 days of pregnancy checkup and paternity leave, and 12 weeks of maternity leave. During the childcare period, in addition to the option of applying for parental leave without pay as per the law, the Company thoughtfully provides a comprehensive leave management system, offering employees with greater flexibility to care for their newborns, and supporting their family care needs.



#### ■ Leave and Attendance Policy More PTO than Industry Average and Labor Law

Superior to Statutory Leave	Statutory	Content
National Holidays	12 National Holidays each year.	7 days reserved for personal commemoration, available for flexible leave arrangements.
Annual Leave	Employees who have served for at least 6 months but less than 1 year are entitled to 3 days of special leave.	To accommodate the leave needs of new employees, they may request leave immediately upon joining the Company for the current year based on their proportion of service.
Sick Leave	30 days of half-pay sick leave per year.	15 days of paid sick leave and 15 days of half-paid sick leave throughout the year.
Maternity Leave	Female employees are entitled to full-paid maternity leave for 8 weeks, totaling 56 days.	Paid maternity leave for female employees can be extended to 12 weeks, totaling 84 days.
Prenatal Examination and Paternity Leave	During the period from the spouse's pregnancy until the day of delivery, as well as 7 days before and after the delivery, totaling within 15 days, male employees are entitled to 7 days of paternity examination leave and paternity leave.	During the period from the spouse's pregnancy until the baby's first year, male employees are entitled to use the leave, with an additional extended to 10 days of paternity examination leave and paternity leave.

#### Retirement and Insurance Plans

GUC complies with local regulations at all global operational sites to establish pension systems for employees, such as the old pension system under Taiwan's Labor Pension Act, the new system under the Labor Standards Act, and defined contribution plans implemented by overseas subsidiaries in accordance with local practices. In addition to setting aside retirement reserves as required by law, we also conduct actuarial calculations of retirement reserves through professional accounting consultants every year to ensure sufficient contributions and protect employees' future retirement benefits.

Moreover, the Company legally provides social insurance for all full-time employees worldwide and plans commercial insurance programs that surpass market standards, ensuring employment stability and meeting employees' healthcare needs. The participation rate for all these insurance programs is 100%. Taking Taiwan as an example, in addition to mandatory labor insurance and health insurance, we offer group medical insurance plans for employees and their families that surpass market standards, with the Company covering the employees' full insurance premium. For relevant protections, implementation details, and results, please refer to the table below.

## Summary of Retirement Pension and Insurance Plans in GUC Taiwan

Benefit Program	Project	Legal Regulations	Explanation	Results
Retirement Pension	Traditional Retirement Pension	Implemented according to the Labor Pension Act.	Monthly contribution of 2% of eligible employees' salaries to a reserve fund deposited in a designated Taiwan Bank account.	The fair value of plan assets at the end of 2024 is NT\$60,976,000. According to the above regulations, GUC recognized an expense of NT\$1,426,000 in 2024. The future legally required contributions have been recorded as accrued pension liabilities, which amounted to NT\$14,292,000 at the end of 2024.
	New Retirement Pension	Implemented according to the Labor Standards Act.	Monthly contribution of 6% of eligible employees' insured salary to their individual accounts at the Bureau of Labor Insurance.	Total contributions in 2024 amounted to NT\$55,131,000
Insurance	Employee Group Annuity and Medical Insurance	Items that exceed regulatory requirements	Employees are insured immediately upon joining, providing benefits such as lump-sum death and disability compensation and hospitalization medical insurance coverage.	Total expenditure in 2024 amounted to NT\$5,473,000.
	Family Group Medical Insurance		Employees can apply for insurance coverage for their immediate family members, providing benefits such as hospitalization medical insurance coverage.	
	Employer Liability Insurance		Employees are insured immediately upon joining, providing personal injury liability and accident bodily injury liability insurance.	Total expenditure in 2024 amounted to NT\$179,000.

Note: Overseas travel accident medical and emergency assistance insurance is available to provide comprehensive protection for colleagues traveling on business, giving them peace of mind while conducting official duties.

## Other Benefits and Incentive Policies

In addition to providing a retirement pension system that complies with regulations and insurance and attendance systems that are superior to industry standards, the Company offers other benefits, including wedding and childbirth gifts, funeral subsidies, birthday gifts, year-end party subsidies, years of service awards, discounts at contracted stores, and periodically organizes group outings, employee trips, and club activities. Meanwhile, we offer a variety of rewarding programs: the patent award rewards employees for innovative research in new technologies, encourages obtaining domestic and international certifications, and strengthens the Company's technical value; the Corporate Award aims to recognize representatives of cross-team cooperation, projects with significant contributions to operations, and annual best knowledge method contributors. In 2024, the Corporate Award distributed approximately NT\$850,000 in global rewards. These approaches allow employees to grow in step with the Company's development, gaining a sense of achievement and belonging, cultivating an innovative and agile company culture, advancing toward shared goals through strong mutual understanding and collaborations and ultimately achieving win-win outcomes.

## Implementation Results of Other Benefit Programs at Taiwan Company in 2024

Benefit Items	Number of People Receiving Subsidies/Participating	Company Expenditure (Unit: New Taiwan Dollar)
Marriage and Childbirth Gifts, Funeral Subsidies	121 participants	391,600
Group Hiking Activities	2,150 participants (including family members)	4,679,918
Movie Watching Events	953 participants (including family members)	324,340
Club Activity Subsidies	458 participants	179,178
Employee Trips	605 participants	8,888,730

## Global Reward Program Implementation Results (Unit: number of participants)

Year	Patent Award	Corporate Award	Years of Service Award
2023	83	76	121
2024	92	40	101



### 7.1.7 Talent Cultivation and Development

GUC actively cultivates high-quality talent and technology to drive sustainable operation by aligning educational training and planning with its sustainable development strategy. A dedicated unit is responsible for designing and providing tailored training and learning resources for employees and supervisors at all levels. These initiatives enhance individual capabilities, support career development, and strengthen leadership, enabling GUC to maintain sustainable growth and operations. Learning drives GUC's progress. Guided by the philosophy of continuous improvement and ongoing development, we aim to provide all colleagues with the highest quality and most effective learning and growth opportunities.



#### 2024 Talent Development and Management Achievements

Classroom Achievements	In 2024, a total of 347 courses were conducted including physical, online, and external training, with total learning hours of 12,929 hours. Among these, 211 physical courses were organized by the Company, accounting for 11,031.3 learning hours, which represents approximately 85% of total hours.
Learning Hours	In 2024, the average learning hours per employee was 14.3 hours. When differentiated by gender, the average total learning hours for male and female employees in the Company were 15.2 and 11.7 hours respectively.
Leadership Competencies for Managers	In 2024, GUC continued to promote leadership management courses for managers at all levels. Over the past three years, more than 80% of managers have participated in these programs, reflecting the Company's long-term commitment to leadership development.
Annual Mandatory Courses	In 2024, the completion rate for required courses (protection of confidential information, ethical business conduct and code of professional ethics, prohibition of insider trading, Code of Conduct for Responsible Business Alliance, and prevention of workplace harassment [including workplace bullying, discrimination, and sexual harassment]) reached 100% among employees.
Training Investment	In 2024, the total training expenses were approximately NTD 2.56 million, with an average investment of about NTD 2,800 in training costs per employee (this amount does not include incentives for internal instructors and continuing education scholarships).

#### Global Average Training Hours

In 2024, GUC's total learning hours reached 12,929 hours, an increase of approximately 33.8% compared to last year's total learning hours of 9,661.7 hours. The average learning hours per employee was 14.3 hours, representing a 31% increase compared to 10.9 hours in 2023. Notably, professional technical learning hours rose by approximately 74.6% compared to the previous year. GUC remains committed to gender equality and actively works to eliminate disparities in training. In 2024, both male and female employees saw an increase in learning hours compared to last year's 10.9 hours, with male employees at 15.2 hours (a 39% increase from the previous year) and female employees at 11.7 hours (a 7.3% increase from the previous year).

## ■ 2024 Average Learning Hours by Employee Gender and Job Category

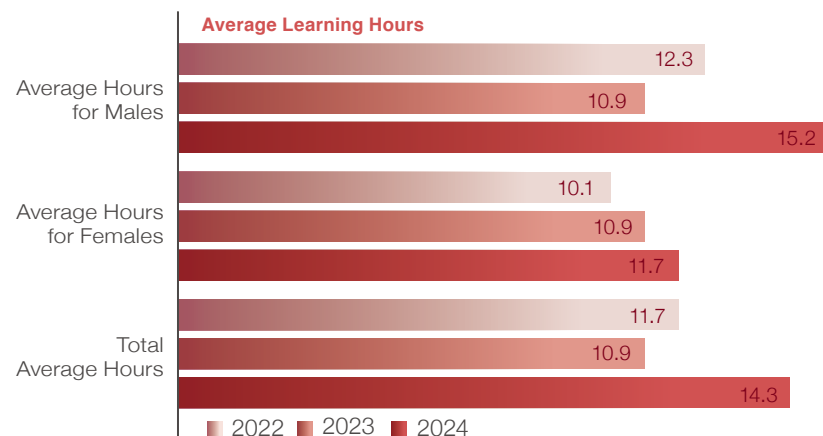
(Unit: Hours)

Gender	Male			Female		
	Number of Employees (A)	Total Learning Hours (B)	Average Learning Hours (B/A)	Number of Employees (A)	Total Learning Hours (B)	Average Learning Hours (B/A)
Research and Development	477	7,826	16.4	106	1,640	15.5
Engineering Technology	137	1,079	7.9	66	529	8.0
Marketing and Sales	30	334	11.1	20	105	5.2
Management Support	16	788	49.2	55	628	11.4
<b>Total</b>	<b>660</b>	<b>10,027</b>	<b>15.2</b>	<b>247</b>	<b>2,902</b>	<b>11.7</b>

Note 1: Annual training data includes in-person training, digital learning, external training hours, etc.; but does not cover other learning methods such as mentoring, on-the-job training, or job rotation.

Note 2: The allocation of training resources is based primarily on the company's and employees' development needs, without restrictions based on gender, age, or other differences.

## ■ Average Learning Hours Chart for the Past Three Years



## Comprehensive Training and Development Program

GUC provides a wide range of training programs tailored to employees at different career stages, including new hires, managers, and non-managerial staff, all in alignment with our training roadmap. For new employees, the “Mentorship Program” (see [Section 7.1.4](#)) helps them integrate quickly by fostering connection, knowledge sharing, and mutual learning. For key talents and managerial staff, we implement the “Key Talent and Management Development Program.” Through comprehensive training and development, we continuously enhance employees’ capabilities and ensure a strong talent pipeline. These efforts reflect our commitment not only to future talent development but also to corporate governance and sustainability, while fostering a positive, collaborative learning environment.

Target Audience	Item	2024 Accomplishments
New Employees	Orientation and Courses for New Employees	To help newcomers quickly integrate into the Company and gain a clear understanding of its core values and future development, we introduce employee rights and responsibilities on their first day. In addition, according to our training roadmap we offer e-learning courses tailored to common competencies and specific requirements of different departments, with 100% completion rate among new employees.
	ESG-related Courses	In addition to the orientation courses on the first day of employment, we provide newcomers with courses ranging from facility introduction to the company's sustainability policies and systems, including: safety and health management, prevention of workplace harassment, code of conducts, and other important topics. The training completion rate reached 100%.
Management Team	Entry-level and Mid to Senior-level Managers	In response to the 2023 employee engagement survey, we strengthened managerial training with a focus on communication and leadership. In 2024, a mandatory training series was introduced for entry-level managers, emphasizing execution skills and effective communication, supported by post-session discussions for practical application. Mid- and senior-level managers received training in strategic thinking and talent development. To further enhance learning, pre-class activities and post-training sharing were included. For senior leaders, team coaching helped accelerate real-world problem solving and the application of learned skills. Managerial training recorded a total of 112 attendances, with 669.5 learning hours completed and an average satisfaction score of 4.8 in 2024.

Target Audience	Item	2024 Accomplishments
All Employees	Professional Training	We provide comprehensive professional knowledge and skills courses required for work based on different departments, positions, years of service and other conditions. In 2024, the total number of training attendances across the company (including new employee professional courses) reached 1,999, with a total of 8,157.8 learning hours (a 74.6% increase compared to last year)..
	Annual Mandatory Courses	This includes confidential information protection, ethical business operations and code of conduct, prohibition of insider trading, Responsible Business Alliance Code of Conduct, and prevention of workplace illegal infringement (including workplace bullying, discrimination, and sexual harassment issues), with a 100% completion rate for all employees.
	Personal Effectiveness and Foundational Courses	To prepare for future technological advancements, GUC supports employees in enhancing work efficiency, developing cross-functional skills, and staying current with industry trends. In 2024, we offered a diverse range of training programs, including project management and the Cutting-Edge Technology Forum (featuring Edge AI concepts, future trends, and application development), achieving an average satisfaction score of 4.7. Besides, we organized life and wellness lectures on stress management to promote holistic employee well-being. A total of 674 attendances participated in these programs, accumulating 1,378.5 learning hours.
	External Training /Self-Learning	In addition to the above learning resources, we encourage employees to self-learn, attending external training based on their professional fields and work-related needs to strengthen job skills. GUC provides full tuition subsidies. In 2024, a total of 128 participants attended external training, with total learning hours reaching 1,006 hours. Additionally, at the end of 2024, we collaborated with external online learning platforms, offering limited enrollment opportunities to encourage a learning atmosphere within the organization, allowing colleagues to enrich themselves and develop future career capabilities through self-directed learning, with approximately 790 learning hours.
	Education Subsidies and Trainer Rewards	GUC provides on-the-job education scholarships to support employees' continuing education, including credit-based and degree programs, with total subsidies reaching approximately NT\$165,000 in 2024. To promote internal knowledge sharing, especially in technical and R&D-related fields, the Company also offers incentives for internal instructors. In 2024, total rewards for internal trainers amounted to approximately NT\$155,000, encouraging peer learning and experience exchange across teams.

### Key Talent and Management Development Program

In today's challenging environment, we recognize the critical importance of strengthening leadership teams and corporate governance. To support sustainable development, we have implemented a comprehensive succession planning process. This includes identifying and developing key talents in collaboration with senior management to define critical roles. Using position profiles and assessment tools, we evaluate and select potential successors for key managerial positions. To align career growth with organizational needs, we promote Individual Development Plans (IDPs) for successors, with 100% implementation and ongoing progress tracking.

In cultivating key management personnel, we place strong emphasis on practical experience. In addition to participating in cross-functional projects aligned with corporate goals, they are expected to attend executive management and strategic meetings regularly, fostering comprehensive strategic thinking and business acumen. We also engage senior industry consultants to provide professional coaching and guidance. Furthermore, we design annual management training programs aligned with organizational strategy and leadership development. These include Personal Development Workshops for potential successors and key managers, encouraging peer learning in leadership, talent development, and personal growth for mutual success.

In 2024, we continue to expand succession planning for existing key positions to further strengthen our leadership pipeline. Over the past two years, nearly 10% of candidates have successfully assumed key managerial roles, while 28% have been promoted. For senior management, we have introduced a structured assessment tool to support the identification of future successors and the development of tailored talent development strategies.





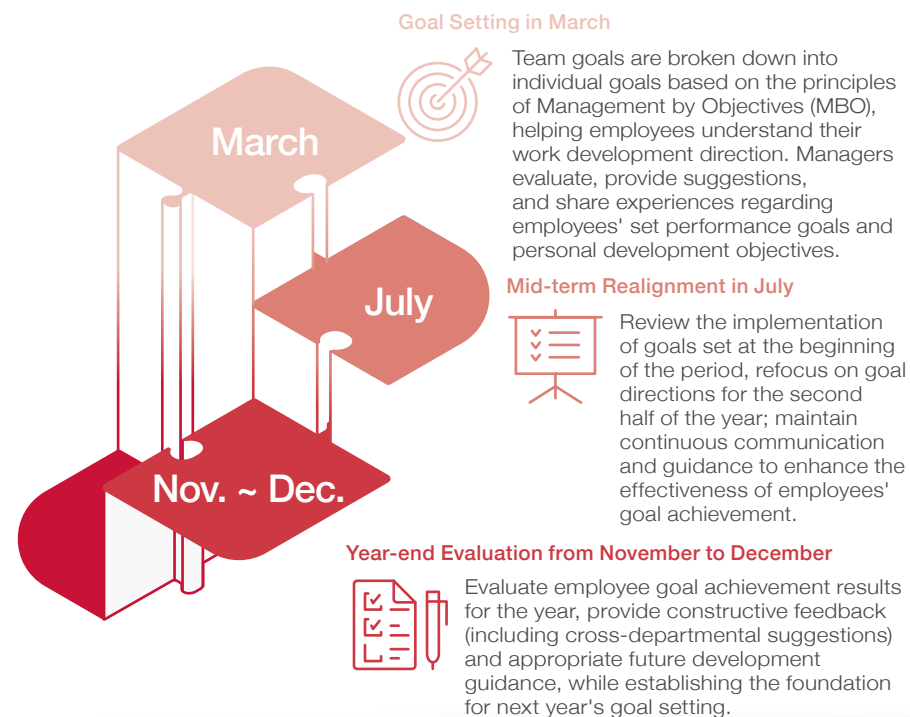
## Performance Management and Development

GUC conducts employee performance evaluations annually, which serve as important references for promotions, salary adjustments, and other personnel operations. Through performance management, managers and employees jointly review the achievement of past goals, providing high recognition and reinforced motivation for excellent performance; for rooms for improvement, guidance and enhancement are provided. In addition to evaluating work effectiveness, we place more emphasis on the development of employee potential and prospects, hoping to effectively guide employees to pursue higher quality work. To this end, GUC actively promotes the Performance Management and Development (PMD) system, which includes probation evaluations for new employees, annual performance assessments, and performance improvement programs.

Our performance management system not only considers individual performance but also incorporates team goal assessments. Team goals are broken down into individual goals from top to bottom according to the principles of Management by Objectives (MBO), ensuring that each employee's work contribution is accurately reflected in the achievement of overall team goals. In addition, executives need to report team and individual performance goals to the Board of Directors annually. After approval, they submit the team and individual performance results for the entire year in the first quarter of the following year to ensure the achievement of the company's annual goals. Through the MBO system, we ensure that all employees clearly understand their work objectives and strive toward the Company's overall goals, thereby improving work efficiency and performance.

Annual performance evaluations include not only assessments by managers at all levels but also cross-departmental joint review mechanisms among colleagues (Joint Review), as well as review mechanisms by cross-unit managers. This comprehensive evaluation approach allows us to understand employee performance more thoroughly and provide more diverse feedback, promoting employee growth and development. Except for employees who have been employed for less than three months and contractors who are not eligible for performance evaluation, all global permanent employees must participate in the annual performance evaluation regardless of gender, age, or job category. In 2024, 100% of global employees received performance evaluations. The PMD management system emphasizes the balance between performance and development, highlighting continuous interaction and communication. We firmly believe that this approach will create a fair and just work environment, thereby boosting employee performance.

## Three Major Processes of Performance Management and Development System



## 7.2 Occupational Safety and Workplace Health Management

### 7.2.1 Internal Occupational Safety and Health Management Operations

GUC is committed to achieving zero safety incidents, sustainable environmental development and becoming a world-class benchmark in environmental protection, safety, and health. The safety of our work environment not only complies with domestic occupational safety, health, and environmental protection regulations but also aligns with international standards. In 2020, GUC obtained the ISO45001 Occupational Health and Safety Management System certification, with annual external audits benefiting 100% of employees and contractors at the Taiwan Hsinchu Headquarters. The Company has successfully completed the three-year verification and recertification (TUV NORD) process, with the latest certificate obtained in February 2024, confirming the effectiveness of our management system.



ISO 45001 Certificate

To create a safe workplace, GUC has long been committed to workplace safety and health-related issues. The Company firmly believes that safety, health, and economic development are equally important issues for sustaining corporate vitality. Therefore, GUC has established the Occupational Safety, Health and Environmental Protection Committee to review occupational safety and health-related issues, with resolutions submitted to the President for approval. The 11th Occupational Safety, Health and Environmental Protection Committee (see table below) includes labor representatives accounting for more than one-third of the committee. The committee representatives and responsible personnel implement the Company's safety and health management through institutionalized, systematic, top-down safety and health management mechanisms.

#### ■ The 11th Occupational Safety, Health and Environmental Protection Committee

Committee Representatives	Department
1 Management Representative	President
2 R&D Waste and Laboratory Related Representative Members	R&D Lab
3 Quality Assurance	Quality and Reliability Engineering Division
4 Security Supervisor	Occupational Safety Management Office
5 Security Personnel	Occupational Safety Management Office
6 Engineering Technical Personnel Related to Occupational Safety and Health	Human Resource Division
7 Staff Representative	Welfare Committee (Committee members elected from each unit)
8 Staff Representative	Welfare Committee (Committee members elected from each unit)
9 Staff Representative	Welfare Committee (Committee members elected from each unit)
10 Staff Representative	Welfare Committee (Committee members elected from each unit)
11 Medical Staff	Occupational Health Nurse

#### Occupational Injury or Accident Handling

GUC is a professional IC design service company, and its employees do not engage in high-risk duties or those with a high incidence rate of specific diseases. Regarding traffic accidents that occur outside the Company, GUC addresses the incident during quarterly Occupational Safety, Health and Environmental Protection Committee meetings, creates case studies, and conducts traffic safety education for employees to prevent the recurrence of similar accidents. In 2024, GUC had no incidents of regulatory or legal violations related to employee health and safety.

Year	Occupational Injuries (Including Traffic Accidents)						Total Injury Index (FSI) <sup>Note 3</sup>			Absentee Rate (AR) <sup>Note 4</sup>			Traffic Accident Cases	Occupational Injury Cases
	Disability Injury Frequency Rate (FR) <sup>Note 1</sup>			Disability Injury Severity Rate (SR) <sup>Note 2</sup>										
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total		
2021	1.56	3.92	5.48	3	9	12	0.07	0.19	0.26	0.90%	0.59%	1.49%	6	1
2022	0.72	0	0.72	1	0	1	0.03	0	0.03	0.90%	0.67%	1.57%	1	0
2023	2.95	0.74	3.69	7	1	8	0.12	0.03	0.15	1.01%	0.64%	1.65%	4	1
2024	1.46	0.73	2.19	21	3	24	0.18	0.05	0.23	1.11%	0.73%	1.84%	3	0

Note 1: Disability Injury Frequency Rate (FR) = (Total number of injury-loss persons × 10<sup>6</sup>) / Total working hours

Note 2: Disability Injury Severity Rate (SR) = (Total days of injury-loss × 10<sup>6</sup>) / Total working hours

Note 3: Frequency-Severity Indicator (FSI) = √(Disability Injury Frequency Rate FR × Disability Injury Severity Rate SR) / 1,000

Note 4: Absentee Rate (AR) = (Sick leave hours + Occupational injury leave hours + Menstrual leave) / Total working hours × 100%

Note 5: Total working hours in 2022 = 1,398,520 hours; Total working hours in 2023 = 1,358,056 hours; Total working hours in 2024 = 1,365,960 hours.

## Occupational Safety and Health Risk Hazard Identification

For the annual occupational safety and health risk hazard identification for employees, representatives from each department participate alongside the occupational safety unit to conduct safety and health hazard identification, risk and opportunity assessment. The evaluation results are reported to the Senior Management Review Committee and the Occupational Safety, Health and Environmental Protection Committee for review, and are published on the Company's internal bulletin board.

In 2024, there were three high-risk hazards (risk level greater than or equal to 4), totaling three items:

**[2024 Improvement Plan 1]** Replace the descent device ropes to ensure safety during emergency evacuation.

**[2024 Improvement Plan 2]** In response to a 2023 incident where an employee accidentally fell, we have taken steps to enhance the identification of similar-colored stair surfaces, safety reminder signs were attached to the vertical surfaces of emergency staircases from B3 to the top floor, to improve employees' safety when using the stairs.

**[2024 Improvement Plan 3]** In response to an incident where an employee was injured on the driveway during rainy weather, EPOXY engineering was implemented in the BI parking lot to increase the roughness of the driveway surface.

### ■ [2024 Improvement Plan 1]



Descent Device Rope Warranty Certificate

### ■ [2024 Improvement Plan 2]



Without safety markings on the floor.

Safety markings completed on the floor by March 31.



### ■ [2024 Improvement Plan 3]



Without Epoxy driveway surface (more slippery).



Completed the Epoxy paving project for the B1 parking lot driveway on August 3.

The engineering improvement plan implements safety and health change control measures immediately after improvements, conducts pre-operation inspections for management units, and provides notification and educational training for maintenance personnel. Risk hazard identification and other related methods follow the PDCA approach of the ISO45001 management system for risk prevention and recurrence prevention.

### Occupational safety and health training for workers

GUC follows the Occupational Safety and Health Education and Training Regulations and related requirements, providing occupational safety and health education and training when hiring new employees, ensuring that new hires understand the occupational safety regulations and emergency response measures in case of disasters. In addition, GUC regularly conducts a range of safety and health education training sessions, fire drills, and occupational safety on-the-job courses in the Taiwan region. Through safety and health education training to strengthen employees' awareness of safety and health, enabling employees to learn necessary safety knowledge for their work. In 2024, there were a total of 24 sessions with 1,443 attendances, achieving a 100% participation rate.

### ■ Implementation of Occupational Safety and Health Training Courses in GUC Taiwan for 2024

Employee Category	Training Categories	Training Courses	Number of Participants (Person-times)	Training Hours	People*Hours		
New Employees	General Training	Occupational Safety and Health Training for New Employees	67	4	268		
		Emergency Evacuation Drill	432	1	432		
		On-the-job Educational Training for Occupational Safety and Health Management Personnel	1	12	12		
		On-the-job Training for Fire Safety Managers	2	3	6		
		Initial Training for First Aid Personnel	4	16	64		
		On-the-job Training for First Aid Personnel	5	3	15		
		Immediate Rescue_CPR+AED Emergency Medical Process	17	1	17		
		On-the-job Educational Training for Safety Committee Members	11	1	11		
		Self-Defense Fire Brigade Training	50	4	200		
		Annual Group Training for Civil Defense Team	4	8	32		
Current Employees	On-the-job Training	Safety and Health Education Training for Contractors in Leased Factory Areas	7	1	7		
		Prevention of Workplace Unlawful Infringement	839	0.5	419.5		
		Practical Education Training for Improving Safety and Health Guidance Deficiencies	1	6	6		
		ESG, SDG and Practical Disclosure and Innovation for Workplace Sustainable Health and Safety	1	3	3		
		Advocacy Meeting for Common Safety and Health Issues and Improvement Practices in the Park Area	1	3	3		
		Workshop on Building Laws and Building Management Practices in Hsinchu Science Park for the Year 2024	1	3	3		
		Total			1,443	69.5	1,498.5

In 2024, GUC continues to prioritize workplace safety. To enhance awareness and emphasis on safety and health among personnel at all levels, we implement hazard identification, risk assessment, and conduct legally required occupational safety and health training for critical operations or potentially high-risk events. This helps us comply with regulatory requirements and achieve the goal of zero workplace accidents. Looking ahead to 2025, GUC will remain these efforts, planning more thorough occupational safety and health training, committed to improving safety management standards, and creating a safer working environment for employees.

## 7.2.2 Comprehensive Health Management

### Received the Healthy Workplace Certification from the Health Promotion Administration, Ministry of Health and Welfare

While pursuing innovative research and development, GUC also places great emphasis on employee health. We firmly believe that a strong physique and a stable, positive mindset are essential for stimulating creative thinking and optimizing work efficiency. Through both physical and psychological dimensions, we are committed to creating a workplace environment that supports employee health, actively providing comprehensive health management services and resources for employees. Since 2020, we have continuously received the Healthy Workplace Certification from the Health Promotion Administration, Ministry of Health and Welfare.



### Employee Health Promotion and Risk Management

Regular health check-ups are the first step in health promotion. GUC provides annual health examination activities with items exceeding regulatory requirements, helping employees understand their true health status despite their busy schedules, thereby achieving the effectiveness of early diagnosis and treatment. Over the past three years, the health examination participation rate at the Company has remained above 97%. In 2024, the participation rate was 98.3%, indicating that GUC employees greatly value health examination activities and actively monitor their health status through regular health check-ups. In addition, by analyzing overall employee health data, we can identify common health issues among employees, which further serves as an important direction for planning health promotion activities and tracking high-risk groups.

Starting in 2023, we began using the Workplace Health Service Management System (weCare), developed by the Occupational Safety and Health Administration, to manage employees' historical health examination data and compile relevant health records and questionnaire responses. This helps our nurses identify common health issues among employees and screen high-risk groups, thereby integrating information to provide employee-centered health management.

Based on the 2023 health examination results and employee responses to relevant questionnaires, the common health issues identified include high BMI, stress adaptation, and daily health maintenance. In response to the identified employee health issues and by leveraging both internal and external resources, we organized 20 health promotion activities in 2024, including walking events, weight loss programs, health-themed lectures, stress-relief handicraft courses, advanced examinations, and physician consultations. We encouraged participation from medium and high-risk groups while reserving some spots for them, accumulating a total of 1,422 participants throughout the year.

## Annual Health Promotion Highlight

### GUC: Building Health Funds Through Sweat and Effort

To promote healthy exercise, GUC designed diverse activities, including walking, ultra-slow running, hiking, and physical fitness training, combined with health fund allocation and team motivation missions, successfully inspiring enthusiasm for participation among colleagues.

#### Participation and Achievement Highlights

- Number of participants: The activity attracted a total of 560 registrations, with 477 participants, achieving a participation rate of 66.5%.
- Performance results: Among the 477 participants, 409 people reached the reward threshold, and 93 people achieved perfect scores, with some colleagues performing beyond expectations.

#### Health Fund and Incentive Mechanism

- Fund redemption: The 409 participants redeemed a total of NT\$3,236,950 in health funds, with individual redemption amounts ranging between NT\$6,000 and NT\$9,000.
- Lottery incentives: A lottery activity was designed, with 13 employees winning iPhones, for a total prize value of NT\$616,200.

#### Effectiveness

- Promoting a healthy exercise culture: The entire company experienced a surge in walking and hiking enthusiasm, with a total of 131 teams and 393 participant entries in the competition, enhancing interaction among colleagues and strengthening team cohesion.
- Raising health awareness: Employees are placing greater emphasis on health and exercise, making healthy living and physical activity an integral part of the corporate culture.

#### Summary

This project not only promoted a healthier lifestyle among employees but also showcased the company's vitality and team cohesion, fostering a positive and uplifting work environment.



## Annual Health Promotion Highlight

### GUC 100-Day Weight Loss Journey Competition

To address the issue of high BMI, GUC launched a 100-day weight loss journey competition in 2024, conducted in both individual and group formats. Results were evaluated based on changes in BMI and waist circumference before and after the challenge, with prize money and lucky draw mechanisms set up to increase employees' motivation for weight loss and strengthen the continuity of weight management.

#### Activities and Achievement Highlights

- Number of participants: A total of 128 participants, 111 of them completed both pre- and post-measurements, with a completion rate of 86.7%.
- Performance results: On average, each participant's BMI decreased by 1.05, with an average weight loss of 2.93 kilograms. Among them, 67 colleagues (approximately 60.4%) achieved weight loss exceeding 3%.

#### Health Education and Incentive Measures

- Health Education: During the activity period, two healthy eating seminars and two individual nutrition consultations were held, encouraging employees to attend at least one session to gain correct dietary knowledge and individualized recommendations.
- Reward Mechanism: Prize money and lucky draw activities were designed to enhance employees' motivation to participate and provide substantial recognition for their health efforts.

#### Effectiveness

- Significant Health Improvement: According to the 2024 health examination report, the overall employee obesity prevalence rate (BMI  $\geq 27$ ) decreased to 18.48%, reaching a new five-year low (2020-2024).
- Raising Health Awareness: Through education and practice, employees' awareness of healthy eating and weight management has significantly increased, establishing long-term healthy habits.

#### Summary

This weight loss competition not only effectively reduced the obesity rate but also strengthened employees' health awareness, creating a healthier and more positive work environment for the Company.



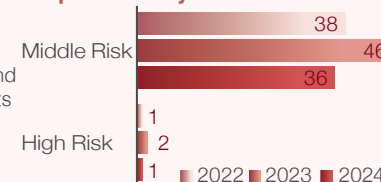
### Implementation of Occupational Disease Prevention

GUC is an IC design service company with no production lines or employees engaged in hazardous operations, allowing our workforce to avoid many occupational disease risk factors commonly found in the workplace. To further safeguard employee well-being and build a safe work environment, we have developed four major plans in line with the preventive work guidelines issued by the Occupational Safety and Health Administration of the Ministry of Labor: Preventive Plan for Abnormal Workload-Induced Diseases, Maternal Health Protection Plan, Ergonomic Hazards Prevention Plan, and Unlawful Infringement in the Workplace Prevention Plan. We also regularly convene Safety, Health and Environmental Protection Committee meetings to review implementation effectiveness and discuss improvement measures.

#### 1. Preventive Plan for Abnormal Workload-Induced Diseases

Objective	GUC an IC design service company that offers an excellent and straightforward office environment. All employees work regular daytime hours, with no shift or night work required. To safeguard the physical and mental health of all employees, the company has established this plan to prevent risk factors associated with abnormal workloads such as long working hours and stress-related fatigue, thereby reducing the occurrence of related diseases.
Target Audience	Health management measures are implemented for all company employees to prevent diseases and abnormal workloads.
Health Management Practices	<ul style="list-style-type: none"> <li>• The Company exceeds regulatory requirements by proactively providing annual personal health examinations for all employees, screening for individual cardiovascular disease risks and performing workload assessments for risk-based management.</li> <li>• Every month, the Human Resource Division provides working hours data to the nurses to jointly safeguard employees' physical and mental health.</li> <li>• The Company provides on-site physician services every month, exceeding regulatory requirements. These services identify and categorize cases with high cardiovascular and workload risk levels, allowing physicians to conduct consultations and provide health guidance.</li> <li>• Nurses thoroughly implement regular follow-up and care for employees based on the physician's interview records and recommended health guidance measures.</li> <li>• Through themed seminars (such as horticultural therapy stress-relief courses), promotion of employee assistance programs, providing diverse stress-relief channels and encouraging active participation, we help employees achieve physical and mental balance.</li> </ul> <p><b>[Employee Health Risk Management Results]</b> In 2024, the Company identified a high-risk employee (who has completed physician consultation) and 36 medium-risk employees through monthly screening of employees working overtime, combined with health examinations and fatigue scale assessments, which is 11 fewer people than last year. For at-risk groups, the Company proactively arranges physician interviews and health guidance, evaluates whether work arrangements need to be adjusted and takes preventive measures, successfully reducing health risks and promoting employee physical and mental health.</p>

#### Number of employees under health management for abnormal workloads in the past three years





## 2. Maternal Health Protection Plan

### Awarded Outstanding Certification

GUC is committed to protecting maternal health by prioritizing employee needs and fostering a high-quality workplace and actively establishing a breastfeeding-friendly environment. We provide well-equipped lactation rooms that ensure both safety and privacy, helping postpartum employees balance childcare, family, and work. In 2024, we participated in the Public Health Bureau of Hsinchu City's lactation room certification and were honored with the Outstanding Lactation Room Certification for 2024.

### Purpose and Target Group

For pregnant and postpartum employees, we arrange individual consultations with on-site physicians; provide breastfeeding education pamphlets, magazines, and related books for employees to borrow, helping them further understand correct concepts and new knowledge about pregnancy/postpartum/childcare, supporting mothers with adequate pregnancy and breastfeeding knowledge. Committed to creating a secure workplace that meets employee needs, to achieve a family-friendly work environment.

### Health Management Practices

Among the Company's 207 female employees, 180 are of childbearing age. This includes 17 primary subjects of maternal protection (four pregnant employees; five employees within one year postpartum (including breastfeeding); eight female employees who have completed one year postpartum this year. Once an employee reports a pregnancy, GUC promptly initiates a maternal protection plan. This includes personal hazard identification and risk level assessment, physician health guidance, ensuring employee safety and health status. Where necessary, appropriate work adjustments are made to ensure a safe and supportive work environment. In 2024, all 17 primary subjects of maternal protection (from pregnancy to within one year postpartum) completed assessments and received physician health guidance, with 100% classified as Level 1 management (low risk). To provide more considerate care for female employees during pregnancy, we offer dedicated parking spaces for expectant mothers and seven days of prenatal check-up leave. After childbirth, we offer 12 weeks of maternity leave, childbirth subsidies, and other benefits. Male employees are also eligible for ten days of accompanying prenatal check-up and paternity leave after their spouse obtains a pregnancy handbook, allowing them more time to accompany their partners and welcome their newborns.



## 3. Ergonomic Hazard Prevention Plan

### Objective

To prevent colleagues from developing musculoskeletal injuries due to long-term exposure to poorly designed work environments, repetitive operations, and improper working postures, the Company has established an Ergonomic Hazard Prevention Plan, which includes annual assessments and improvement projects, committed to creating a comfortable and healthy workplace.

### Target Audience

The Company primarily engages in administrative paperwork, with work content mostly involving keyboard and mouse use. Employees may be exposed to ergonomic-related hazards due to prolonged sitting, eye strain, or incorrect posture. Therefore, this plan primarily targets potentially affected employees, providing professional support and improvement recommendations.

### Health Management Methods

Before the annual health check-up, employees need to complete the Musculoskeletal Health Survey. In 2024, the health examination team conducted assessments, arranging one-on-one consultations with physicians for six employees who needed further assistance. Occupational safety personnel also conducted on-site visits, providing professional health and medical advice, thereby implementing individualized health management and improving the work environment.

## 4. Unlawful Infringement in the Workplace Prevention Plan

### Objective

This plan aims to evaluate and address potential or occurring workplace violence situations, prevent unlawful acts of infringement that may cause physical or mental harm to employees, fully safeguard employees' work safety and mental health, and create a safe and harmonious work environment.

### Target Audience

The plan covers all global employees and long-term on-site personnel (such as cleaning and security staff) and specifically strengthens related promotional efforts for newly hired employees during new employee training, ensuring that all employees possess the awareness and ability to prevent workplace unlawful infringement.

### Health Management Methods

At least one in-service training course on preventing workplace unlawful infringement is arranged annually. In 2024, the number of participants reached 839 people, with a completion rate of 100%. The training provides detailed explanations of potential risk assessment, response strategies, and protective measures, ensuring that employees possess the necessary responsive capabilities, and continuously promotes the implementation of employee safety guarantees.

## EAP Employee Assistance Program

In recent years, mental health has gradually gained worldwide attention. GUC has been promoting the Employee Assistance Program (EAP) for many years, commissioning external professional institutions to operate the Employee Assistance Program (EAP), which provides individual consultation services in areas such as psychological, health, career, legal, and crisis counseling, delivered by absolutely confidential and professional personnel. Starting from 2022, the number of free personal psychological counseling sessions for colleagues per year has increased from two to four sessions. Promotional videos have been incorporated into the new employee training courses. Through the regular release of 14 promotional articles including recommended spiritual growth books, movie recommendations, spiritual insights, and tranquility reports, along with the production of pocket cards and organization of stress-relief themed lectures, the visibility and utilization rate of the Employee Assistance Program has been enhanced. Support employees in resolving personal and family difficulties, maintaining balance between work and life. In 2024, a cumulative total of 81 employee consultations were recorded, with a utilization rate of approximately 11.38%, helping employees to address various difficulties and challenges in life by starting from their emotional and mental well-being

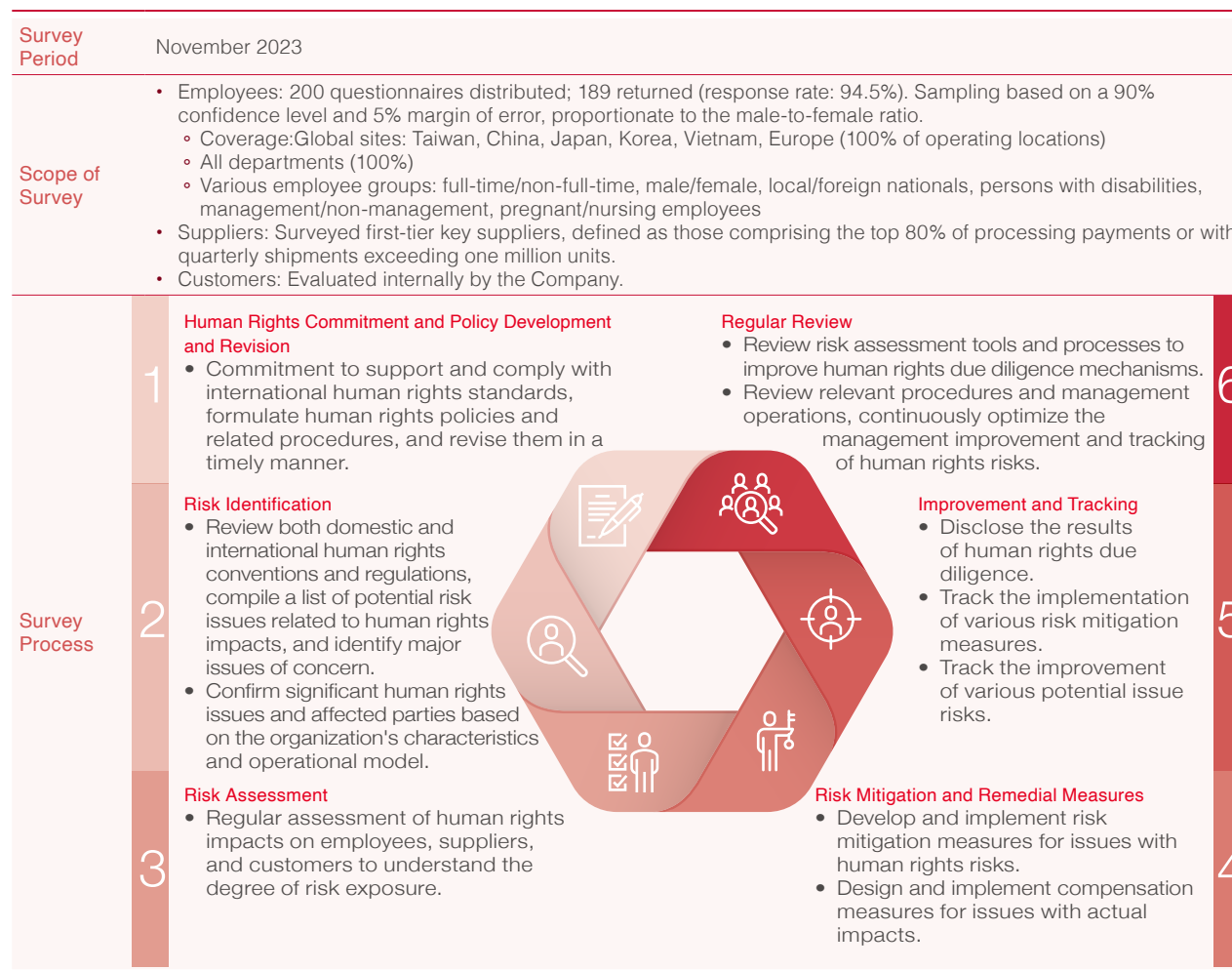
## 7.3 Human Rights Policy

GUC is committed to upholding, supporting, and aligning with the Universal Declaration of Human Rights, the United Nations Global Compact, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, Social Accountability International (SAI) standards, and all applicable labor and human rights laws in the countries where it operates.

GUC also adheres to the Responsible Business Alliance (RBA) Code of Conduct and is dedicated to treating all individuals with dignity and respect. The Company fully implements the GUC Human Rights Policy to safeguard the rights of all personnel—including full-time employees, contract workers, temporary staff, and interns—while requiring all supply chain partners to uphold the same standards.

### 7.3.1 Human Rights Due Diligence

GUC initiated the human rights due diligence process in 2023 and publicly disclosed the [Human Rights Due Diligence Report](#), incorporating it as one of the important components of corporate sustainable management. Human rights due diligence follows the principles of the Universal Declaration of Human Rights, United Nations Global Compact, United Nations Guiding Principles on Business and Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work and regularly reviews human rights management status according to these guiding principles. The Human Resources unit conducts due diligence at least once every three years to identify significant human rights issues and reviews and tracks their implementation status.



## Human Rights Risk Assessment Results

GUC conducts human rights risk assessment questionnaires based on the survey subjects, identifying risk issues according to probability of occurrence and severity. No high-risk issues were identified in this survey (high-risk points have a probability of occurrence of 3 points and severity of 3 points). To further optimize human rights risk issue management, the risk issues optimized for different stakeholders are as follows:

Employees	Suppliers	Customers
<ul style="list-style-type: none"> <li>Forced Labor</li> <li>Workplace Illegal Infringement/Sexual Harassment</li> <li>Workplace Health and Safety</li> <li>Intellectual Property</li> </ul>	<ul style="list-style-type: none"> <li>Forced Labor</li> <li>Smooth Labor-Management Communication</li> <li>Workplace Health and Safety</li> </ul>	<ul style="list-style-type: none"> <li>Information Security and Privacy Protection</li> <li>Intellectual Property</li> </ul>

## Preventive and Remedial Measures

GUC will categorize the investigation results into employees, suppliers, and customers, disclosing preventive measures, remedial measures after occurrence, goal setting, and coverage rate of measures. For details, please refer to the Human Rights Due Diligence Results and Measures Taken section in GUC's "Human Rights Due Diligence Report".

## Monitoring and Tracking

For tracking the implementation of due diligence, GUC, through the Human Resource Division and ESG Committee, annually examines and reviews the effectiveness of mitigation and preventive management measures and reports the results to the Strategy and Sustainable Development Committee. In 2024, GUC had no grievance cases related to human rights issues.

## The Implementation Results for 2024 are as Follows:

Stakeholders		
Employees	Suppliers	Customers
<b>Forced Labor</b> <ul style="list-style-type: none"> <li>No grievance incidents of forced labor occurred</li> <li>Tracking and managing employee overtime situations through systems and regular meetings</li> </ul>	<b>Forced Labor</b> <ul style="list-style-type: none"> <li>One case of supplier non-compliance, which has been investigated and closed according to relevant procedures.</li> </ul>	<b>Information Security and Privacy Protection</b> <ul style="list-style-type: none"> <li>No information security incidents occurred</li> <li>Completed the ISO 27001 version transition review and recertification audit.</li> <li>Completed two phishing email/social engineering drills.</li> <li>Quarterly company-wide information security education and training promotion</li> </ul>
<b>Workplace Illegal Infringement/ Sexual Harassment</b> <ul style="list-style-type: none"> <li>No workplace illegal infringement/sexual harassment complaint incidents occurred.</li> <li>All employees completed the workplace illegal infringement behavior self-assessment form to collect and understand employee illegal infringement information.</li> </ul>	<b>Smooth Labor-Management Communication</b> <ul style="list-style-type: none"> <li>No supplier non-compliance cases occurred.</li> </ul>	<b>Intellectual Property</b> <ul style="list-style-type: none"> <li>No intellectual property ownership incidents occurred.</li> <li>Provided assistance regarding patent infringement disputes between specific customers and patent holders.</li> </ul>
<b>Workplace Health and Safety</b> <ul style="list-style-type: none"> <li>No occupational disaster incidents</li> <li>Environmental and Occupational Safety and Health Committee meetings held quarterly.</li> </ul>	<b>Workplace Health and Safety</b> <ul style="list-style-type: none"> <li>One case of supplier non-compliance, which has been investigated and closed according to relevant procedures.</li> </ul>	
<b>Intellectual Property</b> <ul style="list-style-type: none"> <li>Number of recipients of annual patent bonuses/rewards:               <ol style="list-style-type: none"> <li>Proposal bonus: 55 people</li> <li>Proposal rewards: 55 people</li> <li>Application rewards: 78 people</li> <li>Patent grant bonus: 110 people</li> <li>Rewards for assisting official reviews: 2 people</li> </ol> </li> </ul>		



## 7.3.2 Human Rights Education and Training

GUC conducts annual training on human rights-related issues, and new employees are also required to receive occupational safety and health training and workplace harassment prevention courses.

### ■ The Implementation Results for 2024 are as Follows:

Human Rights-Related Courses	Training Audience	Completion Rate
Prevention of Workplace Illegal Infringement, Including Workplace Bullying, Discrimination, and Sexual Harassment.	All Employees, New Employees	100%
Confidential Information Protection	All Employees, New Employees	100%
Code of Integrity Management and Business Ethics	All Employees, New Employees	100%
Responsible Business Alliance Code of Conduct	All Employees, New Employees	100%
Occupational Safety and Health	New Employees	100%



## 7.4 Employee Communication and Engagement Survey

### 7.4.1 Employee Communication

GUC values employees' opinions, ideas, and rights, and has established diverse communication channels to foster open, two-way dialogue and strengthen labor-management relations. A grievance reporting mailbox is also in place, managed by a dedicated unit that protects the information of both complainants and the handlers, ensuring that personal rights are not affected due to grievance reporting. All communication channels are explained and promoted on the Company's internal website, employee mailbox, electronic announcements, and training materials to ensure all employees are well-informed. The Company holds quarterly communication meetings open to all employees. In addition to sharing updates on business operations and future outlook, these meetings provide an opportunity for employees to engage face-to-face and ask questions directly to the President, allowing senior executives to better understand employees' needs and perspectives. In 2024, the Company had no cases of illegal infringement or sexual harassment complaints. Additionally, the Company has established a labor-management meeting in accordance with the law. Labor representatives are selected through employee recommendations or self-nominations followed by a company-wide vote. To ensure diversity, gender-reserved seats are implemented as stipulated by law. Labor-management meetings are held quarterly to discuss issues such as work rules and collective labor negotiations. Joint resolutions are reached through consensus, and the outcomes apply to all employees, creating a win-win situation.

#### ■ Diverse communication channels implementation frequency and effectiveness in 2024

Communication Channels	Communication Frequency/Handling Method	Implementation Status
<b>Face-to-face communication</b> <ul style="list-style-type: none"> <li>Town Hall Meeting</li> <li>Labor-Management Meetings</li> <li>Welfare Committee meetings</li> <li>Unit meetings and activities</li> <li>Cross-level communication meetings</li> </ul>	<ul style="list-style-type: none"> <li>Once every quarter</li> <li>Once every quarter</li> <li>Regular meetings and Ad hoc meeting</li> <li>Irregular</li> <li>Irregular</li> </ul>	<ul style="list-style-type: none"> <li>Four Town Hall Meetings were held.                             <ul style="list-style-type: none"> <li>Quarter 1: 223 participants with 50 views of video files</li> <li>Quarter 2: 146 participants with 57 views of video files</li> <li>Quarter 3: 148 participants with 61 views of video files</li> <li>Quarter 4: 125 participants with 73 views of video files</li> </ul> </li> <li>Four labor-management meetings were held, no major issues.                             <ul style="list-style-type: none"> <li>Quarter 1: 90% attendance rate</li> <li>Quarter 2: 80% attendance rate</li> <li>Quarter 3: 100% attendance rate</li> <li>Quarter 4: 80% attendance rate</li> </ul> </li> </ul>
<b>Internal communication</b> <ul style="list-style-type: none"> <li>Employee engagement survey</li> <li>HR services and communication</li> <li>Satisfaction survey for various activities</li> <li>New employee satisfaction survey</li> </ul>	<ul style="list-style-type: none"> <li>Once a year</li> <li>Irregular</li> <li>Irregular</li> <li>Once every quarter</li> </ul>	<ul style="list-style-type: none"> <li>The Employee Welfare Committee held a total of six meetings, with a 90% attendance rate.</li> <li>The new employee satisfaction survey averaged 4.7 out of 5 points.</li> </ul>
<b>Mailboxes</b> <ul style="list-style-type: none"> <li>Grievance and whistleblowing mailbox</li> <li>Business ethics reporting</li> <li>PIP confidential information protection</li> <li>PMD performance management</li> <li>Employee grievances</li> <li>Unlawful harassment complaints</li> <li>Life Services Mailbox</li> </ul>	After receiving a reported, a dedicated unit is responsible for handling and monitoring the case, and will implement protective measures for the complainant and related personnel.	<ul style="list-style-type: none"> <li>The employee engagement survey received responses from 724 employees, with a response rate of 87.5% and an overall satisfaction score of 4.78 out of 6.</li> <li>Two cases were filed through the grievance mailbox. For details, please refer to Section 3.4.2 "Various Risk Management Measures."</li> </ul>

### 7.4.2 Employee Engagement Survey

GUC values employees' work experience and well-being. Amid a challenging talent landscape, fostering long-term talent sustainability remains a key focus of the company's ongoing efforts. The employee engagement survey is a key indicator for measuring employees' sense of identification, cohesion, and belonging within the Company. GUC conducts this survey annually and develops corresponding improvement measures based on the results to optimize the employee experience and enhance engagement, satisfaction, and overall well-being. The survey covers six dimensions, including basic needs, management support, teamwork, growth opportunities, mission and goals, and contribution and value. It also includes focus topics specific to the Company for that year, as well as an open-ended question to gather employees' thoughts and opinions.

Year	Response Rate	Overall Satisfaction (with a maximum score of six)
2022	71.7%	4.74
2023	79.4%	4.78
2024	87.5%	4.78

Note:

1. Survey Coverage: The survey covered offices in Taiwan, Japan, China, Vietnam, and the United States, with a coverage rate of 99.9%.
2. Scores are based on a six-point scale.
3. We will continue to optimize communication channels and frequency, and continuously enhance supervisors' management capabilities.



## 7.5 Social Engagement

### 7.5.1 Charitable Activities

GUC has always been committed to contributing social welfare. In 2022, a group of passionate employees formed a volunteer club with the aim of better promoting the kindness of our staff. Upon its establishment, the club recognized the urgent need for resources among disadvantaged groups and children in remote areas, as well as the importance of environmental conservation in Taiwan. With the focus on preserving Taiwan's beautiful and precious ecological environment for future generations, the club has prioritized environmental conservation around the Hsinchu Headquarters and support for disadvantaged communities in remote areas as the main areas for its volunteer activities.

GUC continues its 2023 plan to sponsor the arts group Aurora Orchestra into 2024. This orchestra is composed of individuals with physical and mental disabilities. By supporting the Aurora Orchestra, we aim to empower its members to express their resilience and love for life through percussion instruments. In doing so, we not only inspire these lovely members but also promote excellent local arts and culture.

In 2024, GUC donated a total of NT\$1,421,812 to charitable activities, with a total of 100 participants and 262 hours of volunteer service.





Focus	2024 Actions	Business Benefits	Social Benefits
Support Arts and Cultural Groups	<ul style="list-style-type: none"> <li>Sponsored the Aurora Orchestra with NT\$360,000.</li> <li>Invited the PowerAngel Energy Angels Bunun tribe female duet to perform at Family Day.</li> </ul>		<ul style="list-style-type: none"> <li>With company sponsorship, the orchestra enables musicians with disabilities to focus on their craft without financial concerns, allowing them to showcase their talents and help are and culture continue to thrive.</li> <li>The "PowerAngel" band features two members leveraging their indigenous optimistic spirit to inspire others, shares life stories through performances, demonstrating that even in a wheelchair, one can still move forward with courage and determination.</li> </ul>
Promote Environmental Conservation	<ul style="list-style-type: none"> <li>Participated in the Society of Wilderness volunteer activity for Taipei Grass Frog habitat maintenance and stream cleaning once, with a total of 12 participants and 30 volunteer hours.</li> <li>Participated in the International Coastal Cleanup Day volunteer activity with a total of 43 participants and 129 volunteer hours.</li> </ul>	<ul style="list-style-type: none"> <li>Contributed to meeting TWSE's Corporate Governance Evaluation standards (achieved top 5% performance in the 2024 Governance Evaluation), contributing to applications for corporate sustainability awards (TCSA Sustainability Report Gold Award).</li> <li>Enhance Corporate Image</li> <li>Help stakeholders understand the Company's sustainability practices and principles.</li> <li>Increase favorability and exposure among non-corporate opinion groups (such as academic institutions or media).</li> <li>Increase potential job seekers' identification with the employer brand.</li> <li>Reduce operational risks caused by environmental issues.</li> <li>Implement the United Nations Sustainable Development Goals (End Poverty, Zero Hunger, Good Health and Well-being, Decent Work and Economic Growth, Reduced Inequalities, Life Below Water, Life on Land).</li> </ul>	<ul style="list-style-type: none"> <li>Participated in the Society of Wilderness' habitat maintenance and stream cleanup activities, removing a total of 21.2 kilograms of stream waste and helping manage vegetation, aiding in the rehabilitation of Hylarana sauteri frogs in the Dashanbei area to maintain biodiversity.</li> <li>Participated in the Hsinchu City Government's International Coastal Cleanup Day, removing a total of 800 kilograms of marine waste to protect our ocean environment.</li> <li>Employees lead their children to participate together, deeply instilling the correct concepts of environmental conservation in the next generation.</li> </ul>
Care for the Disadvantaged Groups and Children in Remote Areas	<ul style="list-style-type: none"> <li>Regularly donate food to the Andrew Charity Association monthly, with total donated supplies equivalent to approximately NT\$83,780.</li> <li>Participated in the Andrew Charity Association food box packaging volunteer activity twice, with a total of 30 participants and 67.5 volunteer hours, packaging a total of 150 food boxes.</li> <li>In December, a Christmas fundraising event was held, which included both online fundraising and a second-hand charity sale, raising a total of NT\$267,090 that was donated to Happywork. This activity had a total of 15 participants, with volunteer hours totaling 35.5 hours.</li> <li>Employees initiated a fundraising campaign, donating a total of NT\$179,000 to Shine Association.</li> <li>Second-hand computers were donated to Triple-E Institute, including 20 PCs, 206 laptops, 1 LCD monitor, and 21 basic computer units.</li> <li>Arranged weekly massage services by visually impaired therapists, with a total of 514 sessions provided, amounting to approximately 274.8 hours of service and totaling around NT\$265,370.</li> </ul>		<ul style="list-style-type: none"> <li>Donated food boxes over the year to the Andrew Charity Association, providing approximately one week's worth of food for 83 disadvantaged families.</li> <li>Food box packaging volunteers helped ensure timely delivery of donations to 150 families.</li> <li>Donated to Happywork's Housekeeping Team, helping people with disabilities in acquiring skills to provide environmental cleaning services for elderly people living alone and disadvantaged families, creating a more dignified living environment, while also promoting the reuse of second-hand items to reduce resource waste, allowing a dual impact through a single act of kindness.</li> <li>Employees make monthly donations to the Shine Association to support disadvantaged families and children, ensuring they have regular meals and allowing children to attend school without worry.</li> <li>Refurbished computers for donation, minimizing environmental damage from waste while providing children in remote and disadvantaged areas with access to technology.</li> <li>Provide employment opportunities for the visually impaired.</li> </ul>
Immediate Social Care	<ul style="list-style-type: none"> <li>Internal fundraising for the Hualien earthquake disaster, collected a total of NT\$615,722 to help rebuild the Hualien Kaige Garden Home.</li> <li>In May and November, we collaborated with the Hsinchu City Blood Donation Center to organize two blood donation events.</li> </ul>		<ul style="list-style-type: none"> <li>Assisted Victory Song Garden in Xiulin Township, Hualien, to rebuild after the earthquake, providing sheltered children have a safe place in which to grow.</li> <li>A total of 67 participants, collecting 99 blood bags, providing timely support for medical needs and demonstrating the spirit of mutual assistance and humanitarianism.</li> </ul>

## 7.5.2 Cultivating Outstanding Academic Talent

GUC actively participates in and is committed to local industry-academia cooperation and higher education talent development, recognizing universities as vital partners. Through these collaborations, GUC provides financial support to university laboratories, encourages research related to Silicon Intellectual Property design technologies, increases students' practical experience, and nurtures the development of future talent. Collaboration partners include both domestic and international higher education institutions, such as National Taiwan University, National Yang Ming Chiao Tung University, National Tsing Hua University, National Cheng Kung University, National Central University, National Chung Cheng University, National Kaohsiung University of Science and Technology, University of Tokyo, Okinawa Institute of Science and Technology Graduate University, Vietnam National University, Ho Chi Minh City, Ho Chi Minh City University of Technology, Nanjing University, and 38 other institutions. These partnerships not only allow students to gain both theoretical knowledge and practical experience but also cultivate the talent needed by society and businesses in the future, while providing students with potential direct employment opportunities.

Since 2021, GUC has annually provided NT\$2 million for collaboration with National Yang Ming Chiao Tung University's Institute of Electronics and College of Artificial Intelligence. This partnership focuses on research into temperature sensing algorithms, process monitoring algorithms, analog-to-digital converter (ADC), and electrostatic discharge (ESD) protection design. Four professors and their laboratory students are actively participating in up to six joint projects. The initiative aims to foster technological development and talent cultivation, ultimately achieving a triple-win outcome for individuals, academia, and industry.

### ■ GUC Education Cooperation Details

Item	Description	Target Audience	2024 Outcomes
Knowledge Sharing	<ul style="list-style-type: none"> <li>• Collaboration with universities for specialized technical lectures</li> <li>• Participation in campus recruitment fairs, sharing industry and career experiences</li> </ul>	Key cooperation partners: <ul style="list-style-type: none"> <li>• National Taiwan University</li> <li>• National Yang Ming Chiao Tung University</li> <li>• National Tsing Hua University</li> <li>• National Cheng Kung University</li> <li>• National Central University</li> <li>• National Chung Cheng University</li> <li>• National Chiayi University</li> <li>• National Kaohsiung University of Science and Technology</li> </ul>	<ul style="list-style-type: none"> <li>• GUC invests over NTD 10 million annually in developing industry-academia cooperation.</li> <li>• Jointly executed research and development projects with National Yang Ming Chiao Tung University, National Cheng Kung University, and National Kaohsiung University of Science and Technology.</li> <li>• More than 8,000 students participated in campus educational activities.</li> <li>• Provided internship programs for 42 domestic and international college students.</li> <li>• 4 professors and more than 20 students have joined the TSMC University Shuttle Program, with 2 professors and 7 students already having started implementation.</li> </ul>
Research and Development	<ul style="list-style-type: none"> <li>• Jointly execute campus research projects to strengthen industry research and development capabilities.</li> </ul>	<ul style="list-style-type: none"> <li>• Chang Gung University</li> <li>• Yuan Ze University</li> <li>• University of Tokyo</li> <li>• Okinawa Institute of Science and Technology</li> <li>• Vietnam National University, Ho Chi Minh City</li> <li>• Ho Chi Minh City University of Technology</li> <li>• Nanjing University</li> <li>• Nanjing University of Posts and Telecommunications</li> <li>• Nanjing University of Science and Technology</li> <li>• Nanjing University of Aeronautics and Astronautics</li> </ul>	
Internship Program	<ul style="list-style-type: none"> <li>• Provide technical training and educational tours for partner schools.</li> <li>• Provide summer internship activities for college students.</li> <li>• Provide comprehensive in-school training programs to develop industry talent.</li> </ul>		
TSMC University Shuttle Program	Jointly execute university cooperation programs, providing graduate students with innovative research and development platforms for various terminal product applications, and collaboratively cultivating a new generation of semiconductor talent.		

## Industry-academia Cooperation Programs

To enhance industrial technology, GUC collaborates with relevant educational systems on industry-academia projects, supporting the SDG9 Industry, Innovation and Infrastructure and contributing to the semiconductor industry. Collaboration projects include reinforcement learning for 3D-IC backend physical layout design and mixed-height circuit design.

### ■ GUC Industry-Academia Collaboration Programs

Cooperation Partners	Amount	Collaboration Period	Contract Name
National Yang Ming Chiao Tung University	2,000,000	October 1, 2023 - September 30, 2025	Reinforcement Learning-Based Autonomous Agent Training for 3D-IC Backend Physical Layout Design
National Cheng Kung University	2,400,000	August 1, 2021 - July 31, 2024	An IR-drop aware cell placement methodology in multiple supply voltage island designs
National Cheng Kung University	3,000,000	August 1, 2024 - July 31, 2027	Global Placer for Mixed-Height Circuit Design with IRdrop Optimization
National Kaohsiung University of Science and Technology	5,500,000	March 1, 2023 - July 31, 2026	GUC-NKUST Industry-Academia Collaboration Project

## TSMC University Shuttle Program

GUC also has a long-term focus on cultivating chip design talent. In addition to regular annual industry-academia collaborations, GUC partners with TSMC's University Shuttle Program and the Taiwan Semiconductor Research Institute (TSRI) to establish advanced process chip design environments. These collaborations provide academic institutions with opportunities to design and implement chips while leveraging GUC's industry expertise to support complex chip tape-out processes. This program effectively connects industry, government, and academia, allowing top university professors and graduate students to access cutting-edge semiconductor technology and inspire innovation in academia.

### ■ GUC joins the TSMC University Shuttle Program





# 8 APPENDIX

GRI Standards Index

SASB Index - Semiconductor Industry

Sustainability Disclosure Indicators - Semiconductor Industry

Climate Information for Listed Companies

Public Association Organization and Members

Independent Third-Party Assurance Opinion Statement



## GRI Standards Index

### GRI 2021

Usage Statement	GUC has followed the GRI guidelines for the period from January 1, 2024 to December 31, 2024.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Industry Standards	None

### General Disclosure

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
GRI 2-1	Organizational details	1.1 Company Overview	7
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GRI 2-3	Reporting period, frequency and contact point	About This Report > External Initiatives and Verification \ Contact Information	2
GRI 2-4	Restatements of information	About This Report > Information Restatement	2
GRI 2-5	External assurance	About This Report > External Initiatives and Verification Independent Third-Party Assurance Opinion Statement	2
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GRI 2-7	Employees	7.1.1 Human Resources Structure	100
GRI 2-8	Workers who are not employees	7.1.1 Human Resources Structure	100
GRI 2-9	Governance structure and composition	3.1.1 Corporate Governance Dedicated Unit 3.2.1 Board Functions	30 35
GRI 2-10	Nomination and selection of the highest governance body	3.2.2 Nomination and Selection	36

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
GRI 2-11	Chair of the highest governance body	3.2.2 Nomination and Selection	36
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	Risk Management Related Units	42
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GRI 2-16	Communication of critical concerns	Communication of Significant Events	43
GRI 2-17	Collective knowledge of the highest governance body	3.2.1 Board Functions	35
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GRI 2-19	Remuneration policies	3.2.3 Performance Evaluation 7.1.5 Global Compensation Policy>Compensation Committee and Senior Executive Compensation	36 107
GRI 2-20	Process to determine remuneration	3.2.3 Performance Evaluation 7.1.5 Global Compensation Policy>Compensation Committee and Senior Executive Compensation	36 107
GRI 2-21	Annual total compensation ratio	7.1.5 Global Compensation Policy>Compensation Committee and Senior Executive Compensation Disclosure of the average and median salaries for full-time non-managerial employees at GUC over the past two years: <a href="https://mops.twse.com.tw/mops/#/web/t100sb15">https://mops.twse.com.tw/mops/#/web/t100sb15</a>	107
GRI 2-22	Statement on sustainable development strategy	Message from the President	5
GRI 2-23	Policy commitments	1.2 GUC's Sustainability Commitment	10

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
GRI 2-24	Embedding policy commitments	1.2 GUC's Sustainability Commitment 、3.3.3 Regulatory Compliance Compliance	11 40
GRI 2-25	Processes to remediate negative impacts	3.3.2 Grievance and Suggestion Channels	39
GRI 2-26	Mechanisms for seeking advice and raising concerns	3.3.2 Grievance and Suggestion Channels	39
GRI 2-27	Compliance with laws and regulations	3.3.3 Regulatory Compliance	40
GRI 2-28	Membership associations	Public Association Organization and Members	135
GRI 2-29	Approach to stakeholder engagement	2.1 Stakeholder Identification	17
GRI 2-30	Collective bargaining agreements	Regular labor-management meetings in the absence of a union.	—

#### Material Topics

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GRI 3-1	Process to determine material topics	2.3 Identification and Analysis of Material Topics	21
GRI 3-2	List of material topics	Material Topics Changes List of Material Topics	22 23
GRI 3-3	Management of material topics	2.4 Management Approach for Material Topics	25~27

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
1.Talent Recruitment and Retention			
GRI 3-3	Management of material topics	2.4 Management Approach for Material Topics	25
401-1	New employee hires and employee turnover	7.1.4 New Hires, Turnover Results and Future Trends	104
401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees	7.1.6 Benefit System	109
401-3	Parental leave	7.1.2 Human Resources Diversity	102

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
404-1	Average hours of training per year per employee	Global Average Training Hours	111 112
404-3	Percentage of employees receiving regular performance and career development reviews	Performance Management and Development	114
405-1	Diversity of governance bodies and employees	3.2.1 Board Functions > GUC 2024 Board of Directors Members 7.1.4 New Hires, Turnover Results and Future Trends	35 104
405-2	Ratio of basic salary and remuneration of women to men	7.1.5 Global Compensation Policy	107
2.R&D and Innovationt (Custom Topic)			
GRI 3-3	Management of material topics	2.4 Management Approach for Material Topics	25
3.Information Security and Privacy Protection			
GRI 3-3	Management of material topics	2.4 Management Approach for Material Topics	25
GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.3.3 Regulatory Compliance	40
4.Climate Change Strategy and Management			
GRI 3-3	Management of material topics	2.4 Management Approach for Material Topics	26
GRI 201-2	Financial implications and other risks and opportunities due to climate change	6.1.2 Response to Climate Change	86
GRI 302-1	Energy consumption within the organization	6.4 Energy Management	93
GRI 302-3	Energy intensity	6.4 Energy Management	93
GRI 305-1	Direct (Scope 1) GHG emissions	6.2.1 Greenhouse Gas Inventory	89
GRI 305-2	Energy indirect (Scope 2) GHG emissions	6.2.1 Greenhouse Gas Inventory	89
GRI 305-3	Other indirect (Scope 3) GHG emissions	6.2.1 Greenhouse Gas Inventory	89
GRI 305-4	GHG emissions intensity	6.2.1 Greenhouse Gas Inventory	89
5.Customer Relationship Managementt (Custom Topic)			
GRI 3-3	Management of material topics	2.4 Management Approach for Material Topics	26



GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
6.Establish a Responsible Supply Chain			
GRI 3-3	Management of material topics	2.4 Management Approach for Material Topics	27
GRI 204-1	Proportion of spending on local suppliers	5.6 Green Procurement	82
GRI 308-1	New suppliers that were screened using environmental criteria	5.4 Supplier Risk Management	74
		5.4.4 Risk Assessment Performance of Suppliers at All Levels	79
GRI 414-1	New suppliers that were screened using social criteria	5.3.1 New Supplier Management	70
		5.4.4 Risk Assessment Performance of Suppliers at All Levels	79

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
7. Corporate Governance			
GRI 3-3	Management of material topics	2.4 Management Approach for Material Topics	27
GRI205-1	Operations assessed for risks related to corruption	3.3.1 Integrity Management and Business Ethics	38
GRI205-2	Communication and training about anti-corruption policies and procedures	3.3.1 Integrity Management and Business Ethics	38
GRI205-3	Confirmed incidents of corruption and actions taken	3.3.1 Integrity Management and Business Ethics	38
GRI206-1	Legal actions for anti-competitive behavior, antitrust, and monopoly practices	3.3.3 Regulatory Compliance	40

## SASB Index - Semiconductor Industry

Code	Accounting Metrics	Category	Response	Corresponding Chapters
Topic: Greenhouse Gas Emissions				
TC-SC-110a.1	(1) Scope 1 GHG emissions (2) Total PFC emissions	Quantification	(1) Scope 1 greenhouse gas emissions : 172.5808 tCO <sub>2</sub> e (2) Total PFC emissions : 0 tCO <sub>2</sub> e	6.2.1 Greenhouse Gas Inventory
TC-SC-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	Refer to the corresponding chapters for detailed content	6.2.1 Greenhouse Gas Inventory
Topic: Energy Management in Manufacturing				
TC-SC-130a.1	(1) Total energy consumed (2) Percentage : Grid electricity (3) Percentage : Renewable energy	Quantification	GUC Headquarters in Hsinchu (1) 5,767,000 kWh (2) 100% (3) 39% (Self-generated, self-used, and purchased)	6.4 Energy Management
Topic: Water Management				
TC-SC-140a.1	(1) Total water withdrawn (2) Total water consumed; Percentage of each in regions with High or Extremely	Quantification	GUC Headquarters in Hsinchu Total water withdrawals: 17,235 m <sup>3</sup> Total water consumption: 17,235 m <sup>3</sup>	6.5 Water Resource Management

Code	Accounting Metrics	Category	Response	Corresponding Chapters
Topic: Waste Management				
TC-SC-150a.1	(1) Amount of hazardous waste from manufacturing (2) Percentage of hazardous waste recycled	Quantification	GUC Headquarters in Hsinchu Amount of hazardous waste: 0.255 metric tons Percentage recycled of hazardous waste : 100%	6.6 Waste Management
Topic: Workforce Health & Safety				
TC-SC-320a.1	Description of efforts to assess, monitor, and reduce exposure of workforce to human health hazards	Discussion and Analysis	Refer to the corresponding chapters for detailed content	7.2.1 Internal Occupational Safety and Health Management Operations
TC-SC-320a.2	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	Quantification	GUC had no incidents of non-compliance with regulations or laws in 2024.	7.2.1 Internal Occupational Safety and Health Management Operations
Topic: Recruiting & Managing a Global & Skilled Workforce				
TC-SC-330a.1	(1) Foreigners (2) Percentage of employees located overseas	Quantification	(1) 20.6% (2) 20.6%	7.1.2 Human Resources Diversity
Topic: Product Lifecycle Management				
TC-SC-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantification	29.6%	NA
TC-SC-410a.2	Processor energy efficiency at a system-level for: (1) servers, (2) desktops and (3) laptops	Quantification	The software or standards mentioned in this indicator are for power consumption test or score comparison of system products, not for components or IPs, so they are not applicable. The IP power consumption test result shall be based on the actual test chip measurement on the validation board	NA
Topic: Materials Sourcing				
TC-SC-440a.1	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	GUC's manufacturing is subcontracted by TSMC and the risk of raw material procurement for major production is based on TSMC's response strategy.	NA
Topic: Intellectual Property Management and Competitive Behavior				
TC-SC-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations.	Quantification	No legal litigation involving anti-competitive practices, antitrust, and monopoly practices	3.3.3 Regulatory Compliance
Code	Accounting Metrics	Category	Response	Corresponding Chapters
TC-SC-000.A	Total Production	Quantification	ASIC and Wafer Products Totaling 112,402 thousand units	NA
TC-SC-000.B	Percentage of production from owned facilities	Quantification	GUC is a custom IC design service provider and does not manufacture its own products	NA

## Sustainability Disclosure Indicators - Semiconductor Industry

No.	Indicators	Indicator Type	Unit	Annual Disclosure Status	Chapters
I.	Total energy consumption, percentage of purchased electricity and renewable energy usage	Quantification	Billion joules (GJ), Percentage (%)	The Total Energy Consumption 5,333,900 kWh The Percentage of Purchased Electricity 100% Renewable Energy Utilization Rate 39%	6.4 Energy Management
II.	Total water withdrawal and total water consumption	Quantification	Thousand cubic meters	Total Water Withdrawal 17.235 Thousand cubic meters Total Water Consumption 17.235 Thousand cubic meters	6.5 Water Resource Management
III.	Weight of hazardous waste generated and percentage of recovery	Quantification	Metric tons (t), Percentage (%)	Weight of Hazardous Waste Generated 0.255t Recycling Percentage 100%	6.6 Waste Management
IV.	Explain the type, number and rate of occupational disasters	Quantification	Ratio (%), Quantity	0 · 0% ·	7.2.1 Internal Occupational Safety and Health Management Operations
V.	Disclosure of product lifecycle management: weight and percentage of recycled products and electronic waste included <sup>(Note 1)</sup>	Quantification	Metric tons (t), Percentage (%)	The Company does not actually produce products, so quantitative data disclosure of this indicator is not applicable. However, we are committed to promoting resource recycling and environmental sustainability, and reducing waste and increasing recycling rates through waste management.	4.2.5 Hazardous Substance Management and Actions Throughout Product Life Cycle
VI.	Description of risk management related to the use of critical materials	Qualitative Description	Not applicable	The Company's manufacturing is subcontracted by TSMC and the risk of raw material procurement for major production is based on TSMC's response strategy.	NA
VII.	Total pecuniary loss resulting from legal proceedings related to anticompetitive conduct regulations	Quantification	Reported currency	No legal proceedings involving anti-competitive behavior, anti-trust, or monopolistic practices.	3.3.3 Regulatory Compliance Compliance
VIII.	Production of major products by product category	Quantification	Varies by product type	ASIC and Wafer Products Totaling 112,402 thousand units	NA

Note 1: Including the sale of scraps or other recycling treatment, should provide relevant instructions.



## Climate Information for Listed Companies

Item	Project	Chapters
1	Describe the oversight and governance of climate related risks and opportunities by the Board of Directors and management.	6.1.1 Climate-Related Financial Disclosures
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finances (short, medium, and long term).	
3	Describe the financial impact of extreme weather events and transformational actions.	
4	Describe how the climate risk identification, assessment and management process is integrated into the overall risk management system.	
5	If scenario analysis is used to assess the resilience to climate change risks, the scenario, parameters, assumptions, analysis factors and key financial impacts used should be described.	
6	If there is a transformation plan to manage climate-related risks, describe the contents of the plan and the indicators and targets used to identify and manage physical and transformation risks.	No related planning for now
7	If internal carbon pricing is used as a planning tool, the basis for price setting should be stated.	
8	If climate related targets are set, the activities covered, the scope of greenhouse gas emissions, the planning period, the annual progress of achievement and other information should be stated; if carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon reduction credits to be offset or the quantity of renewable energy certificates (RECs) should be stated.	6.2 Moving Towards 2050 Net-Zero Emissions
9	Greenhouse gas inventory and confirmation of the situation.	6.2.1 Greenhouse Gas Inventory

## Public Association Organization and Members

In support of the Paris Agreement goals and efforts to mitigate climate change and facilitate low-carbon transition, we advocate for policies aligned with maintaining global temperature increase well below 1.5 degrees Celsius. We actively engage in industry guilds and associations, encouraging their endorsement of climate risk mitigation objectives consistent with our Company's stance. Furthermore, we champion net-zero policies through association advocacy efforts, contributing to collaborative endeavors addressing climate change and societal wellbeing.

Public Association	Membership
* Taiwan Semiconductor Industry Association	Membership
* Science Park Association	Membership
* RBA Responsible Business Alliance	Membership
** Chinese Corporate Governance Association	Membership
** Hsinchu City Business Managers Association	Membership
** Accounting Research and Development Foundation	Membership
** Hsinchu City Nurses Association	Membership
** The Institute of Internal Auditors-Chinese Taiwan	Membership
** Computer Audit Association	Membership

\*Indicates alignment on climate change issues between the association and GUC. GUC evaluates this alignment through methods such as public statements from the association expressing support for the goals of the Paris Agreement or related policy positions, as well as internal discussions or deliberations concerning policies relevant to climate change and low-carbon transition.  
 \*\*Indicates that the association, due to its founding objectives focusing solely on specific themes, has not expressed an opinion on this issue and therefore does not apply to this assessment criterion.

## Independent Third-Party Assurance Opinion Statement



### INDEPENDENT ASSURANCE OPINION STATEMENT

#### Global Unichip Corporation 2024 Sustainability Report

The British Standards Institution is independent to Global Unichip Corporation (hereafter referred to as GUC in this statement) and has no financial interest in the operation of GUC other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of GUC only for the purpose of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by GUC. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to GUC only.

#### Scope

The scope of engagement agreed upon with GUC includes the followings:

1. The assurance scope is consistent with the description of Global Unichip Corporation 2024 Sustainability Report.
2. The evaluation of the nature and extent of the GUC's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.

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

#### Opinion Statement

We conclude that the Global Unichip Corporation 2024 Sustainability Report provides a fair view of the GUC sustainability programmes and performances during 2024. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the GUC and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrate GUC's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurers in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that GUC's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards were fairly stated.

#### Methodology

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

- a top level review of issues raised by external parties that could be relevant to GUC's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- 7 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of key organizational developments.
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).

#### Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018) and GRI Standards is set out below.

#### Inclusivity

This report has reflected a fact that GUC has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the GUC's inclusivity issues.

#### Materiality

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

#### Responsiveness

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

#### Impact

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

#### GRI Sustainability Reporting Standards (GRI Standards)

GUC provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the GUC's sustainability topics. However, the future report will be improved by the following areas:

- The organization disclosed the information required under GRI 2-21 Annual Total Compensation Ratio, specifically the ratio of the annual total compensation of the president to the median annual total compensation of other employees, in the form of a range. It is recommended that the organization disclose the actual ratio in accordance with the reporting requirements of the indicator, in order to further enhance the accuracy and transparency of the sustainability report.

#### Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

#### Responsibility

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

#### Competency and Independence

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

For and on behalf of BSI:

Peter Pu, Managing Director BSI Taiwan



Statement No: SRA-TW-784347  
2025-04-11

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...making excellence a habit.™

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