

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
Shareholders/ Investors 	The Company values shareholders' rights, strives for sustainable operations and development, and remains accountable to its shareholders.	<ul style="list-style-type: none"> Corporate Governance R&D and Innovation Talent Training Talent Recruitment and Retention 	Shareholders Meeting	The second quarter of each year	<ul style="list-style-type: none"> 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. 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: <p>【Key Concerns and Examples】</p> <ul style="list-style-type: none"> 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." <p>【GUC's Response】</p> <ul style="list-style-type: none"> Regarding the Company's revenue and other financial information, please refer to the information published on the Market Observation Post System. 	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
Employees 	Employees are the foundation of the Company's sustainable development and the key driver for its ongoing growth.	<ul style="list-style-type: none"> Occupational Safety and Health R&D and Innovation Talent Recruitment and Retention Information Security and Privacy Protection 	Town Hall Meetings	Quarterly	<ul style="list-style-type: none"> 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. Four Labor-Management Meetings were held throughout the year, with an average attendance rate of 87.5% among labor and management committee members. The employee engagement survey received an average score of 4.78 out of a maximum of 6 points. <p>[Key Concerns and Examples]</p> <ul style="list-style-type: none"> 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. <p>[GUC's Response]</p> <ul style="list-style-type: none"> 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. 	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		
Customers 	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"> Quality Enhancement R&D and Innovation Information Security and Privacy Protection Customer Relationship Management 	Customer Audit	Irregularly	<ul style="list-style-type: none"> Participated in 24 technical seminars both domestically and internationally, and showcased GUC's services and R&D achievements at The Taiwan Semiconductor Industry Association's 2024 annual meeting. <p>[Key Concerns and Examples]</p> <ul style="list-style-type: none"> 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. <p>[GUC's Response]</p> <ul style="list-style-type: none"> GUC and its suppliers work diligently to coordinate and prepare all the necessary tasks and capacity scheduling, successfully meeting customer requirements on time. 	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		
Suppliers 	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"> Information Security and Privacy Protection Code of Conduct Customer Relationship Management Establish a Responsible Supply Chain 	Supplier Information Platform	Annually	<ul style="list-style-type: none"> Conducted five supplier audits and investigated 12 sustainability indicators. Hosted four ESG Net-Zero Sustainable Supply Chain Action Forums. <p>[Key Concerns and Examples]</p> <ul style="list-style-type: none"> Enhanced sustainability risk management capabilities and improve raw material quality. <p>[GUC's Response]</p> <ul style="list-style-type: none"> GUC optimizes the ESG sustainability management data platform system and establishes Fab & OSAT GHG Online survey system. 	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
Industry-Government-Academia-Research 	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"> Talent Training R&D and Innovation Social Engagement Customer Relationship Management 	The Company's Financial Reports	Annually	<ul style="list-style-type: none"> Collaborated with four academic departments in industry-academia partnerships. As required by regulatory authorities, annual general shareholders' meetings are held to approve financial reports and profit distribution and submit required public disclosures. 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. Provided TSMC wafer shuttle service. <p>[Key Concerns and Examples]</p> <ul style="list-style-type: none"> 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. <p>[GUC's Response]</p> <ul style="list-style-type: none"> 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. 	3. Corporate Governance
			Communicate with regulatory authorities through associations or guilds.	Irregularly		
Society 	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"> Labor and Human Rights Talent Recruitment and Retention Occupational Safety and Health Information Security and Privacy Protection Code of Conduct Customer Relationship Management 	Official Document Handling	Irregularly	<ul style="list-style-type: none"> Implemented protections for the rights of employees, customers, and suppliers according to the results of human rights due diligence. Uphold the responsibility of transparently disclosing operational information as a publicly listed company. Employees voluntarily formed a volunteer club, which organized a total of 7 service activities throughout 2024, with a cumulative participation of 100 volunteer attendances. Industry-academia collaboration for talent development. <p>[Key Concerns and Examples]</p> <ul style="list-style-type: none"> 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. Encourage employees to work together in giving back to society and creating inclusive prosperity. <p>[GUC's Response]</p> <ul style="list-style-type: none"> 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. In 2024, the total service hours reached 262 hours, and donations to vulnerable groups and non-profit organizations totaled NT\$1,421,812. 	7. Inclusive Workplace and Social Engagement
			Participate in industry-government-academia seminars.	Irregularly		
			Provide relevant reports or responses according to the requirements and regulations of each regulatory authority.	Irregularly		
			Provide revenue reports.	Monthly		
			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.

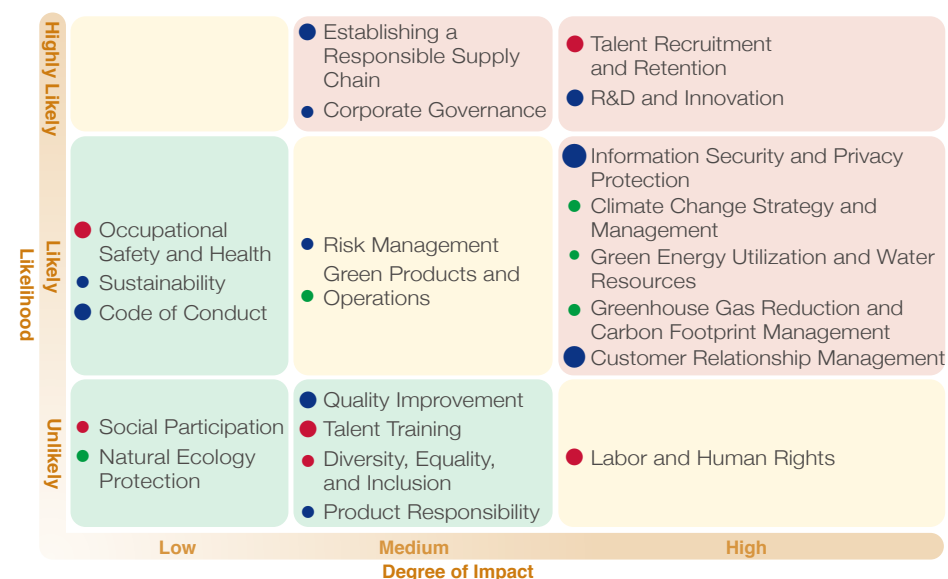
<p>Assess Operational Impact</p> 	<p>For the 21 sustainability issues prioritized in the Stakeholder Concerns Questionnaire with internal and external stakeholders, GUC uses a Sustainability Issues Materiality Assessment Questionnaire to invite department managers, senior executives from Taiwan, and 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>Identify Material Topics</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>Review Material Topics</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>Establish Material Topics</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	Positive impact: 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	Positive impact: 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&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	Positive impact: 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	Positive impact: 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	Positive impact: 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	Positive impact: 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	Positive impact: 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">Acceptance rate of employment offers exceeding 90%.Annual turnover rate lower than 12%.Engineer's average salary ranked in the top 25% of the industry.Percentage of female employees exceeds 26%.		<ul style="list-style-type: none">Silicon Intellectual Property (IP) verification.Number of patent applications and approvals, with issuance of patent bonuses and rewards.R&D investment amount.		<ul style="list-style-type: none">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.A Proprietary Information Protection Committee meeting is held quarterly.An information system penetration testing is conducted annually.	
Annual Initiatives and Measures		<ul style="list-style-type: none">The annual turnover rate is 7.8%.The percentage of female employees is 27.2%.The pass rate of the human rights training course is 100%.		<ul style="list-style-type: none">Four invention cases and 12 patent applications.Developing high-performance and low-power consumption products.High performance: the applications of advanced processes and technologies in IP, SoC projects, and physical design flows.Advanced technology: developing high-performance APT IP, completing the design flows, and securing the customer orders.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%.Won the Best IP/Processor of the Year award at EE Awards Asia.		<ul style="list-style-type: none">Successfully completed third-party cybersecurity risk assessment, achieving scores of 99 on SecurityScorecard and 96 on Panorays.Passed ISO27001 certification and on-site audit procedures.	

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	Short-term Goal 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.
	Mid-term Goal 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.
	Long-term Goal 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"> 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. 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. Complete carbon inventory of global locations annually. Assess whether the carbon footprint of Taiwan's exports complies with European and U.S. regulations. 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. 	<ul style="list-style-type: none"> Establish dedicated functional points of contact for customers to ensure that various customer issues can receive the most timely response. Establish various automated tools to improve customer service efficiency.
Annual Initiatives and Measures	<ul style="list-style-type: none"> Received third-party verification under the GHG Protocol. Passed SBTi target review. Achieved Scope 2 carbon reduction of 4.2%, energy saving of 1%, and green electricity usage of 7.7%. Published TCFD report. Awarded the 1.5° C Temperature Control Target Certification for Outstanding Performance. 	<ul style="list-style-type: none"> Achieved customer service satisfaction rate of 95%. Expanded participation in industry exhibitions and established official Facebook and Instagram accounts. Obtained quality system certification. <ul style="list-style-type: none"> ISO9001 Management System QC080000 Management System ISO13485 Medical Devices Quality Management System

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.	<ol style="list-style-type: none"> 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.	<ol style="list-style-type: none"> 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"> • Exchange opinions with suppliers through meetings. • Guarantee the return rate of the signed code of conduct agreement. • Assess the results of supplier ESG risk. • On-site audit ratio. • Supplier response rate. 	<ul style="list-style-type: none"> • Persist in participating in board performance evaluations and corporate governance assessments.
Annual Initiatives and Measures		<ul style="list-style-type: none"> • Launched the GHG Online Survey 1.0 Supply Chain Process • Completed sustainability management projects for Tier-1 Significant Supplier. <ul style="list-style-type: none"> ◦ Signed the Supplier Code of Conduct and related statements. ◦ Biodiversity Commitment Survey ◦ Environmental management matters, such as restrictions on mineral oil use in packaging materials. • In 2024, all Tier-1 Significant Supplier completed the signing of the Supplier Code of Conduct. • In 2024, audits of all Tier-1 Significant Supplier received A-level ratings or higher, and guidance and communication were provided. • In 2024, all Tier-1 Significant Supplier signed the Non-Use of Conflict Minerals Pledge. • In 2024, local procurement amount was NT\$11.584 billion, accounting for 83% of the total amount. • By the end of 2024, four suppliers were awarded the ESG Excellence Contribution Award. 	<ul style="list-style-type: none"> • Organized training courses for board of directors and management team on the Personal Data Protection Act and Trade Secrets Act. • Reached 100% pass rate for organizational risk management courses. • No significant monetary fines or other non-monetary penalties were received in economic, environmental, or social categories due to violations of laws and regulations. • No legal proceedings involving anti-competitive behavior, anti-trust, or monopolistic practices. • No significant fines for violations of environmental laws and regulations, and no instances of sanctions other than fines. • No environmental impact complaints filed, processed, or resolved through formal grievance mechanisms.