

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
GRI 2-2	Entities included in the organization's sustainability reporting	About This Report > Reporting Boundary and Scope	2
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
GRI 2-6	Activities, value chain and other business relationships	GUC Business Overview	8
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
GRI 2-13	Delegation of responsibility for managing impacts	Risk Management Related Units Sustainability Management Unit	42 12
GRI 2-14	Role of the highest governance body in sustainability reporting	Sustainability Management Unit	12
GRI 2-15	Conflicts of interest	3.2.2 Nomination and Selection	36
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
GRI 2-18	Evaluation of the performance of the highest governance body	3.2.3 Performance Evaluation	36
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: https://mops.twse.com.tw/mops/#/web/t100sb15	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

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
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 ₂ e (2) Total PFC emissions : 0 tCO ₂ 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 ³ Total water consumption: 17,235 m ³	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 ^(Note 1)	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

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Ni-Hu Dist., Taipei 114, Taiwan, R.O.C.

A Member of the BSI Group of Companies.

...making excellence a habit.™