

# 7 Inclusive Workplace and Social Engagement

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## 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.

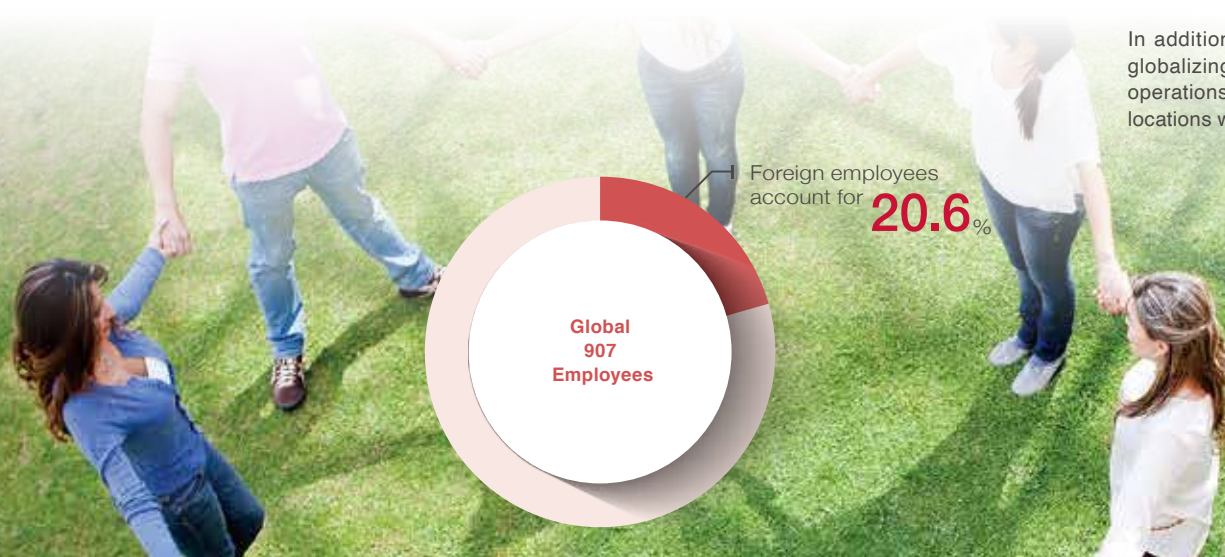
As a company focuses on R&D services, we actively deploy global talent and embrace the spirit of DEI (Diversity, Equity, and Inclusion). Through diverse recruitment strategies, we efficiently serve global customers and aim for stable sustainable operations to strengthen the resilience of our human capital. 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%       |
| Employment Conditions | Management Support       | 16               | 23%        | 55               | 77%        | 71       | 7.8%       |
|                       | Permanent Employment     | 638              | 73%        | 242              | 28%        | 880      | 97.0%      |
| Age                   | Temporary Employment     | 22               | 81%        | 5                | 19%        | 27       | 3.0%       |
|                       | 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%      |
| Education             | 60 years old and above   | 16               | 94%        | 1                | 6%         | 17       | 1.9%       |
|                       | 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<br>(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.

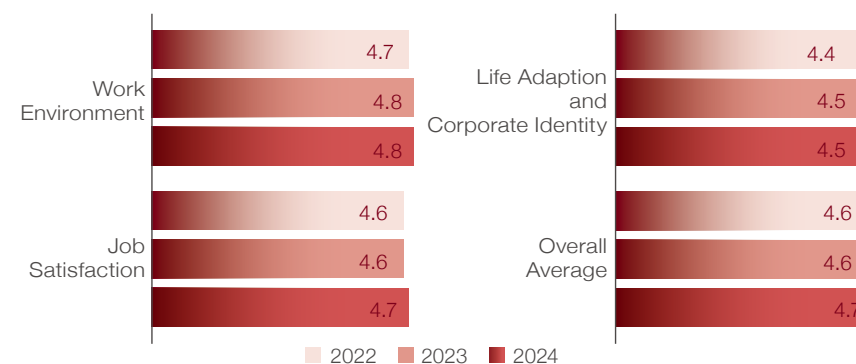
## New Employee Retention and Care

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% | <b>92.6%</b> |

### 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.                                       |   |
| 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.                                   |   |

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

|   |   |
|---|---|
| <b>Classroom Achievements</b>               | 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.  |
| <b>Learning Hours</b>                       | 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.  |
| <b>Leadership Competencies for Managers</b> | 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.  |
| <b>Annual Mandatory Courses</b>             | 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. |
| <b>Training Investment</b>                  | 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**

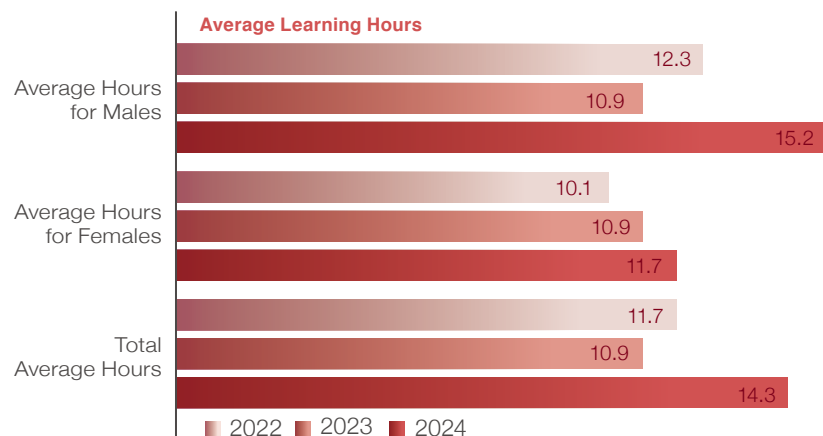
(Unit: Hours)

| 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.



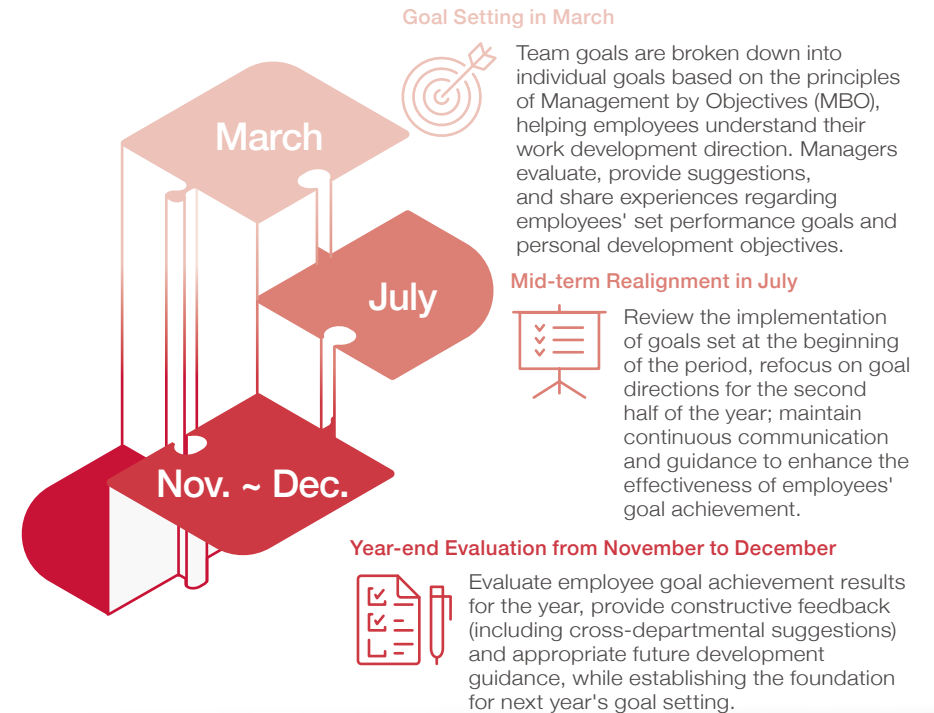
## Performance Management and Development

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<br>(Committee members elected from each unit) |
| 8 Staff Representative  | Welfare Committee<br>(Committee members elected from each unit) |
| 9 Staff Representative  | Welfare Committee<br>(Committee members elected from each unit) |
| 10 Staff Representative   | Welfare Committee<br>(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.

**Occupational Injuries (Including Traffic Accidents)**

| Year | Disability Injury Frequency Rate (FR) <sup>Note 1</sup> |        |       | Disability Injury Severity Rate (SR) <sup>Note 2</sup> |        |       | Total Injury Index (FSI) <sup>Note 3</sup> |        |       | Absentee Rate (AR) <sup>Note 4</sup> |        |       | Traffic Accident Cases | Occupational Injury Cases |
|------|---|--------|-------|--|--------|-------|--|--------|-------|--------------------------------------|--------|-------|------------------------|---------------------------|
|      | 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] ■ [2024 Improvement Plan 2]**



Descent Device Rope Warranty Certificate



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            |      |         |
| <b>Total</b>  |                     |   |                                       |  | 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 ≥ 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**

|                                    |   |
|------------------------------------|---|
| <b>Objective</b>                   | 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.  |
| <b>Target Audience</b>             | Health management measures are implemented for all company employees to prevent diseases and abnormal workloads.  |
| <b>Health Management Practices</b> | <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> |

**[Employee Health Risk Management Results]**

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.

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

| Risk Level  | 2022 | 2023 | 2024 |
|-------------|------|------|------|
| Middle Risk | 38   | 46   | 36   |
| High Risk   | 1    | 2    | 1    |

## 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



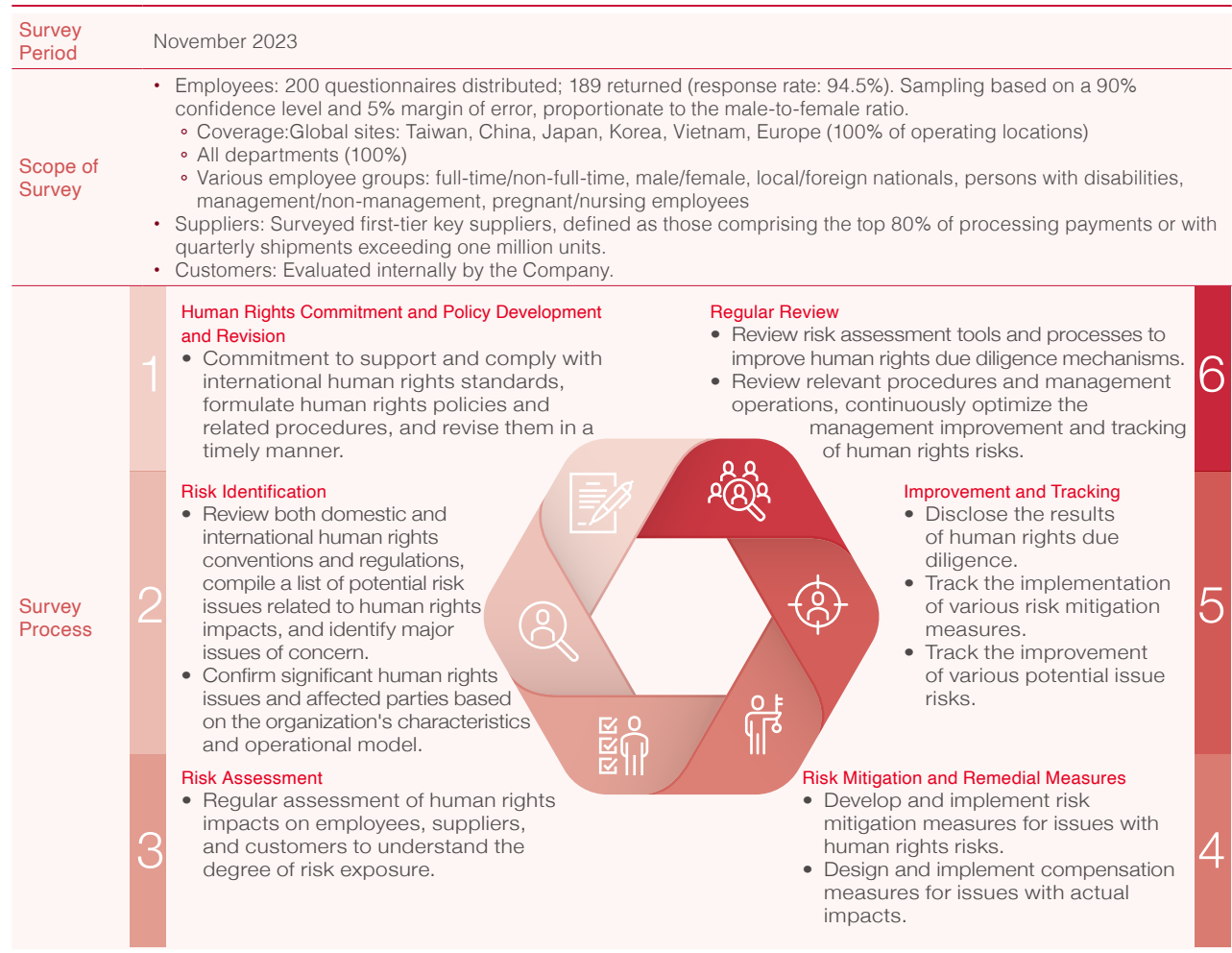
## 7.3 Human Rights Policy

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.

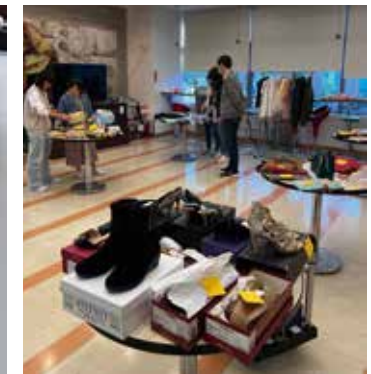
## 7.5 Social Engagement

### 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> <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> | <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>   |   |   |
| 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

