

TWSE 3443

GUC
The Advanced ASIC Leader

2025

ANNUAL REPORT



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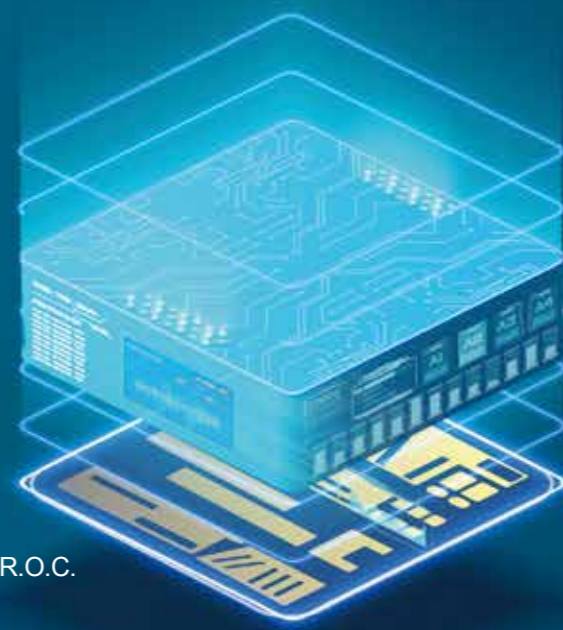
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01

Letter to Shareholders

FY2025 Operational Results

Summary of the FY2026 Business Plan

Dear shareholders,

In 2025, against the backdrop of easing inflation and major central banks gradually shifting monetary policies toward accommodation, the global economy showed a moderate recovery. Despite disruptions from reciprocal tariffs and fluctuations in the NTD exchange rate, the technology industry, supported by the continued expansion of demand for AI training and inference, saw overall conditions across the related semiconductor supply chain remain stronger than in the previous year. The K-shaped recovery in 2025 exhibited pronounced divergence across different market segments, with strong demand for AI servers and high-performance computing chips sustaining robust growth momentum in areas such as advanced process wafer foundry services, high-speed interfaces, advanced packaging, and memory.

Benefiting from years of continuous investment in R&D related to advanced process and advanced packaging IP, GUC has continuously strengthened the technical competitiveness of its chip design services, providing customers with optimal solutions that balance performance and cost, and successfully establishing differentiated advantages. In 2025, consolidated operating revenue and earnings per share both reached new historical highs. Full-year consolidated operating revenue amounted to NTD 34.141 billion, representing a 36% increase compared to the previous year, while consolidated earnings per share were NTD 28.13. Profitability has exceeded two times the paid-in capital for four consecutive years.

2025 Business Results

(I) Business Plan Implementation Results

In 2025, demand for cloud products such as AI servers, high-performance computing chips, and cryptocurrencies was strong, with revenue increasing by 83% compared to the previous year. However, consumer electronics products were affected by uncertainties related to reciprocal tariffs and performed below expectations, declining by 12% year over year. In the automotive chip segment, benefiting from the rapid expansion of the ADAS and intelligent driving market, the annual growth rate reached 225%. As AI-related design service projects undertaken by GUC in recent years have gradually entered the verification and mass production stages, revenue was able to reach a record high.

In terms of R&D, in addition to actively expanding investment and continuously increasing R&D personnel, GUC has invested in advanced process design service solutions, advanced packaging technologies, and the development of related IP. The Company has also acquired a new facility in Zhunan to establish a high-speed computing center and expand the hardware equipment required for R&D, in order to meet the computing demands of more advanced processes below 3 nanometers and high-end packaging designs in the future, maintain its technological leadership, and pursue long-term growth in revenue and profitability.

(II) Analysis of Operating Revenue and Profitability

GUC's consolidated operating revenue in 2025 amounted to NTD 34.141 billion, an increase of 36% compared to NTD 25.044 billion in the previous year. Net profit after tax was NTD 3.77 billion, up 9% year over year. Due to the increased proportion of integrated chip manufacturing services (Turnkey Service), the gross margin in 2025 was 24.8%, a decrease of 8 percentage points from 32.4% in the prior year. In addition, operating expenses were well controlled, with operating expenses totaling NT\$4.104 billion, representing a decrease of 5 percentage points compared to the previous year. Consolidated earnings per share were NTD 28.13, representing an increase of 9 percentage points compared to the previous year.

(III) Technology Development

In terms of new technology development, GUC is actively advancing co-packaged optics (CPO) technology to develop next-generation AI high-speed data transmission solutions. A new Multi-Chip Package (MCP) design integrates TSMC COUPE optical engine technology to replace traditional electrical interconnects and directly connect to the MCP organic substrate, enabling full-duplex optical interfaces exceeding 100 Tbps and breaking through the limits of conventional electrical signal transmission. GUC also achieved multiple major technological breakthroughs and innovative accomplishments in 2025 as follows:

- Multi-chip interconnect solutions following UCle industrial standard for inter-operability.
 1. GUC successfully taped out the UCle compliant, chip interconnect IP "UCle 1.0" in 3nm in Nov, 2023. The silicon was validated in 3Q25. The solution is ready to provide customers with complete multi-chip interconnect solutions following UCle industrial standard for inter-operability.
 2. GUC successfully taped out the UCle compliant, chip interconnect IP "UCle LP 32G" in 5nm in Oct, 2024. The silicon is expected silicon proven by 2Q26.
 3. GUC successfully taped out the UCle compliant, chip interconnect IP "UCle 64G" in 3nm in Dec, 2025. The silicon is expected silicon proven in 1Q27.
- GUC successfully supported a key customer in developing customized N3 and N5 GLink-3D IPs for die-on-die interconnects in TSMC SolC-X N3-on-N5 stacking, with design tape-outs completed in Jun25 and Jul25, respectively.
- GUC 3nm HBM4 12G (PHY and Controller) IP was successfully taped out in 1Q25 and became silicon-proven in 1Q26, supporting TSMC CoWoS advanced packaging technology. In addition, the 2nm HBM4E 16G IP is currently under development and is scheduled for tape-out in 1H26.
- GUC took an industry-leading position in adopting TSMC CPO technology, including 3nm electronic integrated circuits (EIC), 65nm photonic integrated circuits (PIC), and silicon photonics engine-based 3D packaging technologies. The corresponding design flows were completed in 4Q25, and customer tape-out is planned for 2H26.
- GUC took an industry-leading position in adopting TSMC IVR technology, completing architecture design and tape-out in 4Q25. Design flow development is planned for 1H26, incorporating 16nm power management integrated circuits (PMIC), on-wafer inductors (OWL), and deep trench capacitors (DTC) through heterogeneous integration technologies.
- GUC has taken the lead in 2nm design technology, completing the development of the N2P design flow in 2Q25 and successfully achieving silicon verification of a 2nm test chip in 3Q25, demonstrating the company's technology leadership in advanced process nodes and high-end chip design.

As of the end of 2025, the Company had obtained a total of 610 patents worldwide, demonstrating GUC's active investment in R&D and further enhancing its core competitiveness.

Summary of the 2026 Business Plan

Looking ahead to 2026, as major economies enter low-interest-rate or rate-cutting cycles, global economic conditions are expected to support further recovery in investment and technology-related capital expenditures. Building on the K-shaped recovery of 2025, AI will remain the primary growth driver of the industry in 2026, and demand in markets such as cloud computing, high-performance computing chips, automotive electronics, advanced packaging, and high-speed interconnects is expected to continue expanding. Against the backdrop of rapid advancements in AI technology and the deepening of vertical applications, GUC has also benefited from increased customer turnkey volumes and the expansion of diversified application markets, strengthening its operational

foundation.

GUC's outlook for 2026 is as follows:

1. The AI application market is expected to grow significantly:

AI computing will shift on a large scale from "model training" to "end-use applications." Compared with expensive general-purpose GPUs, ASICs offer extremely high energy efficiency (Performance per Watt) on the inference side, and their shipment growth rate is expected to surpass that of GPUs. After Google's Gemini 3, developed by Google, was released at the end of 2025, it outperformed competitors in multiple benchmark tests. The key factor lies in Google's self-developed Tensor Processing Unit (TPU), which offers exceptional energy efficiency and cost advantages. GUC has also benefited from this wave by providing customers with professional support in CoWoS and Physical Design, assisting in the development of AI accelerator chips, and is expected to maintain healthy momentum in advanced process projects such as 2nm and 3nm.

2. The trends of silicon intellectual property (IP), system-level SoCs, and advanced packaging are strengthening the momentum of the Company's high-end design projects:

As major cloud service providers accelerate the development of in-house chips, customers increasingly rely on mature and rapidly deployable silicon intellectual property (IP) to shorten time to market. As demand for data throughput driven by AI and high-performance computing rises rapidly, high-speed interconnects within and between chips have become critical, driving the adoption and integration demand for high-speed transmission IP such as HBM4E PHY, controllers, and UCIe. The Company expects to continue close collaboration with wafer foundries and backend packaging houses, enhancing customer project development efficiency and overall competitiveness through advanced process validation, IP expansion, and strengthened design platforms.

On the other hand, as 2.5D/3D advanced packaging and chiplet architectures gradually become mainstream, design complexity has increased significantly, and customer demand for design services with system-level integration capabilities and the ability to integrate multiple key IPs has expanded accordingly. This trend is favorable for the Company to enter high-end NRE projects with higher technical barriers and better unit pricing and margin levels, becoming an important driver of mid-term to long-term growth.

3. Demand across diversified end markets remains robust:

In addition to cloud computing, the continued growth of markets such as automotive electronics, CPO, smart IoT, high-speed network infrastructure, and edge computing will support long-term and stable demand for mid- to high-end process technologies and customized IP.

(I) Expected Sales

GUC will continue to strengthen the bond and collaboration with existing customers by delivering outstanding design services. GUC pledges to accelerate advanced manufacturing processes, shorten design time, and achieve rapid product launches for customers. Additionally, GUC will focus on the R&D and deployment of essential semiconductor intellectual property rights for advanced manufacturing processes and advanced packaging.

(II) Major Production and Sales Policies

The Company will continue to strengthen collaboration with wafer foundries and consistently provide customers with superior design and manufacturing services. We are committed to helping customers accelerate the advancement of advanced process technologies, shorten design cycles, and achieve rapid time to market, while actively investing in the R&D and deployment of silicon intellectual property required for advanced processes and advanced packaging.

Future company development strategies and the impact of the external competitive environment, regulatory environment, and macroeconomic conditions

Although the overall macroeconomic trend continues to provide positive support for the chip design services and turnkey manufacturing services industry, ASIC chips continue to expand driven by applications in data centers, high-speed network infrastructure, automotive electronics, and edge computing. Customer demand for highly integrated, high-performance, and differentiated chips is also growing increasingly strong. However, in the face of a regulatory environment characterized by rapidly changing export control measures and tariff policies, the Company will maintain a prudent approach, comply with relevant regulations, and implement rigorous review procedures to ensure that it serves global customers on a lawful and compliant basis. In addition, we will continue to invest in talent and R&D to maintain our leading position, widen the technological gap with competitors, and enhance the long-term interests of the Company's shareholders and employees.

Environment, Society, and Corporate Governance (ESG)

While focusing on technological innovation and operational growth, GUC also places a high priority on corporate governance and the rights and interests of stakeholders. Through the Corporate Sustainable Development Committee, the Company promotes corporate social responsibility and actively contribute to society and the environment.

Since 2011, the Company has continuously prepared sustainability reports that have been verified by third parties, strengthened Board of Directors governance mechanisms, consistently ranked among the top 5% in corporate governance evaluations, and enhanced information transparency and investor relations. In terms of sustainability and climate action, the Company has completed planning for its 2050 net-zero emissions pathway, published a TCFD report, and obtained SBTi validation for its carbon reduction targets, while continuously implementing its commitments to net-zero carbon reduction and sustainable development through risk management and internal control systems.

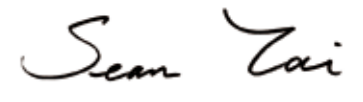
Once again, we sincerely thank all shareholders for their long-standing support and trust in GUC. All colleagues of the Company will continue to work diligently to create reasonable returns for shareholders.

Finally, we wish everyone good health and every success.

Global Unichip Corporation



F. C. Tseng
Chairman



Sean Tai
President

Corporate Governance 02

1. Information on the company's directors, president, vice president, assistant vice president, and the heads of all the company's divisions and branch units
2. Remuneration paid during the most recent year to directors (including independent directors), president and vice presidents
3. Corporate Governance Report
4. Information Regarding the Company's Independent Auditors
5. Information about CPA Replacement
6. The chairman, president, chief financial or accounting manager of the Company who holds position in the business under the commissioned CPA firm or its affiliates in 1 year
7. In the most recent year to the date this report was printed, directors, managerial officers and the shareholders holding more than 10% of the shares in the transfer of shares and pledge of shares under lien, and any change thereof.
8. Information on shareholders among the top 10 by proportion of shareholding who are related parties to one another or spouse, kindred within the 2nd degree of kinship
9. Quantity of shareholdings of the same investee by the Company and Directors, Managerial Officers, and direct or indirect subsidiaries in proportion to the combined holdings of all, and combined to calculate the proportion of overall shareholding.

1. Information on the company's directors, president, vice president, assistant vice president, and the heads of all the company's divisions and branch units

(1) Information on directors

March 23, 2026

Nationality or place of registration	Name	Gender/ Age	Date on which current position was assumed	Term of contract	Commencement date of the first term	Shares held at the time of election		Number of shares currently held		Number of shares currently held by their spouses, children of minor age		Shares held through nominees		Principal work experience and academic qualifications	Position(s) held concurrently in the company and/or in any other company	Heads, directors or supervisors with a spouse or relatives within the second degree of kinship		
						Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relation
Chairman	TSMC (note 1)		2023.05.18	3 year	2003.01.23	46,687,859	34.84%	46,687,859	34.84%	0	0.00%	0	0.00%	None	None	None	None	None
	R.O.C. Representative: F.C. Tseng	Male/ 81	2023.05.18	3 year	2003.01.23	0	0.00%	0	0.00%	0	0.00%	0	0.00%	Bachelor in Electrical Engineering, National Cheng Kung University, Master in Electrical Engineering, National Chiao Tung University, Ph.D. in Electrical Engineering, National Cheng Kung University, Honorary Doctorate of National Chiao Tung University, President of Vanguard International Semiconductor Corporation, Vice Chairman of TSMC, President of TSMC, Deputy Chief Executive Officer of TSMC, President of TSMC Education and Culture Foundation, Director of National Culture and Arts Foundation	Note 3	None	None	None
Vice Chairman	TSMC		2023.05.18	3 year	2006.06.30	46,687,859	34.84%	46,687,859	34.84%	0	0.00%	0	0.00%	None	None	None	None	None
	R.O.C. Representative: Lie-Szu Juang	Female/ 67	2025.04.09	(note2)	2025.04.09	7,436	0.01%	7,436	0.01%	0	0.00%	0	0.00%	Ph.D. in Computer Science from University of Pennsylvania Senior Director of Research & Development / Design & Technology Platform of TSMC.	None	None	None	None
Director	TSMC		2023.05.18	3 year	2003.01.23	46,687,859	34.84%	46,687,859	34.84%	0	0.00%	0	0.00%	None	None	None	None	None
	R.O.C. Representative: Sean Tai	Male/ 61	2023.05.18	3 year	2022.01.28	0	0.00%	0	0.00%	0	0.00%	0	0.00%	Ph.D. in Electrical Engineering, Yale University, President of Nuvoton Technology Corporation, President of China/ Japan Subsidiaries, Realtek Semiconductor Corp., President of Silicon Touch Technology Inc., Assistant vice president of Winbond, Technical Manager of TSMC	Note 3	None	None	None
	TSMC		2023.05.18	3 year	2003.01.23	46,687,859	34.84%	46,687,859	34.84%	0	0.00%	0	0.00%	None	None	None	None	None
	R.O.C. Representative: Wendell Huang	Male/ 64	2023.05.18	3 year	2018.11.15	0	0.00%	0	0%	0	0.00%	0	0.00%	MBA degree of Cornell University, U.S.A., Senior Vice President & CFO, Spokesperson of TSMC	Note 3	None	None	None

(1) Information on directors

March 23, 2026

Title	Nationality or place of registration	Name	Gender/ Age	Date on which current position was assumed	Term of contract	Commencement date of the first term	Shares held at the time of election		Number of shares currently held		Number of shares currently held by their spouses, children of minor age		Shares held through nominees		Principal work experience and academic qualifications	Position(s) held concurrently in the company and/or in any other company	Heads, directors or supervisors with a spouse or relatives within the second degree of kinship		
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relation
Independent Director	R.O.C.	Ho-Min Chen	Male/ 69	2023.05.18	3 year	2023.05.18	0	0.00%	0	0.00%	0	0.00%	0	0.00%	Business Administration from National Taiwan University, Master's degree in Applied Statistics from the University of Iowa Distinguished Professor in the Department of International Business at National Taiwan University, member of the International Trade Commission under the Ministry of Economic Affairs. Dean of the College of Social Sciences and Management at National Chung Hsing University, and a member of the National Development Fund Management Committee under the Executive Yuan.	Note 3	None	None	None
	R.O.C.	Kenneth Kin	Male/ 79	2023.05.18	3 year	2017.05.18	0	0.00%	0	0.00%	0	0.00%	0	0.00%	Ph.D. degree in Nuclear Engineering and Applied Physics from Columbia University, USA, Senior Vice President of TSMC, Vice President Of Global Business And Services of IBM Microelectronics, Vice Chairman of Asia Pacific Regional Operation Center, Motorola Computer group, Honorary Chair Professor, College of Technology Management, National Tsing Hua University	Note 3	None	None	None
	R.O.C.	Jesse Ding	Male/ 72	2023.05.18	3year	2022.05.19	0	0.00%	0	0.00%	0	0.00%	0	0.00%	One year doctoral program at Wharton College, University of Pennsylvania, MBA, University of Detroit, BA, National Taiwan University(Accounting), President & CEO, Entie Commercial Bank, President, Taipei Fubon Bank	Note 3	None	None	None

(1) Information on directors

March 23, 2026

Nationality or place of registration	Name	Gender/ Age	Date on which current position was assumed	Term of contract	Commencement date of the first term	Shares held at the time of election		Number of shares currently held		Number of shares currently held by their spouses, children of minor age		Shares held through nominees		Principal work experience and academic qualifications	Position(s) held concurrently in the company and/or in any other company	Heads, directors or supervisors with a spouse or relatives within the second degree of kinship		
						Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relation
R.O.C.	Huang, Tsui-Hui	Female/ 61	2023.05.18	3year	2022.05.19	0	0.00%	0	0.00%	0	0.00%	0	0.00%	M.B.A. at Cornell University, U.S.A., B.A. in Business from National Taiwan University, Chair of Taiwan Venture Capital Association, Chair and President of Hotung Venture Capital Group, Member of President's Council of Cornell University, Chair of the International Business Committee of Taiwan Securities Association, Board Director of Taipei Exchange, Vice Chair of The Children Charity Association	Note 3	None	None	None

Independent Director

Note 1: The full name is Taiwan Semiconductor Manufacturing Co., Ltd., denoting the term TSMC hereinafter mentioned.

Note2: From Apr 9, 2025 onwards, the representative of TSMC has been changed from Mr. L.C. Lu to Mrs Lie-Szu Juang with a term of office the same as that of other directors until May 17, 2026.

Note 3: Positions concurrently taken by directors at other companies

Title	Name	Position(s) held concurrently in other company
Chairman	Representative of TSMC: F.C. Tseng	Director of TSMC, Chairman of TSMC (China), Vice Chairman of Vanguard International Semiconductor Corporation, Director of eMemory Technology Inc.
Director	Representative of TSMC: Sean Tai	President of the Company
	Representative of TSMC: Wendell Huang	Senior Vice President & CFO, Spokesperson of TSMC, Director/Supervisor/ President of subsidiaries of TSMC
Independent Director	Ho-Min Chen	Honorary Professor in the Department of International Business at National Taiwan University, University Chair Professor of National Taipei University of Business, independent director of SINBON Electronics Co., Ltd., independent director of Fulltech Fiber Glass Corp., and independent director of Sharehope Medicine Co., Ltd.
	Kenneth Kin	Consultant and Honorary Chair Professor, College of Technology Management, National Tsing Hua University, Adjunct Professor, Department of Economics, National Tsing Hua University, Independent Director of ASMedia Technology Co., Ltd., Independent Director and Member of Remuneration Committee of Vanguard International Semiconductor Corporation, Director of MediaTek Inc.
	Jesse Ding	Independent Director, DACIN Construction Co., Ltd, Director of Qbic Technology, Independent Director and Member of Remuneration Committee of LITEON Technology.
	Huang, Tsui-Hui	Honorary Chair of Taiwan Venture Capital Association, Chair and CEO of Hotung Venture Capital Group, Member of President's Council of Cornell Women, Director of Taiwan Women on Boards Association

For the directors acting as the representatives of juristic-person shareholders, the names of the juristic-person shareholders, and the names of its 10 largest shareholders and holding percentage of each are as follows:

Dec 17, 2025

Name of juristic-person shareholder	Major shareholder of juristic-person shareholder
TSMC	ADR Taiwan Semiconductor Manufacturing Company, Ltd. (20.49%), National Development Fund, Executive Yuan(6.38%), Government of Singapore (2.08%), Norges Bank (1.81%), Yuanta/P-shares Taiwan Top 50 ETF (1.61%), Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds (1.37%), Vanguard Emerging Markets Stock Index Fund, a series of Vanguard International Equity Index Funds (1.27%), New Labor Pension Fund (1.20%), iShares Core MSCI Emerging Markets ETF (0.97%), EUPAC Fund (0.71%)

(2) Disclosure of Professional Qualifications of Directors and Independence of Independent Directors

March 23, 2026

Conditions Name	Independent Directors	Member of Audit Committee	Professional qualification and experience	Status of independence	Number of public companies where the person holds the title as independent director
F.C. Tseng	--	--	Principal academic qualification: Ph.D. in Electrical Engineering, National Cheng Kung University, Honorary Doctorate of National Chiao Tung University Principal work experience: President of Vanguard International Semiconductor Corporation, Vice Chairman of TSMC, President of TSMC, Deputy Chief Executive Officer of TSMC	Not applicable	0
Lie-Szu Juang	--	--	Principal academic qualification: University of Pennsylvania, MSEE Principal work experience: Senior Director of Research & Development / Design & Technology Platform of TSMC.		0
Sean Tai	--	--	Principal academic qualification: Ph.D. in Electrical Engineering, Yale University Principal work experience: President of GUC, President of Nuvoton Technology President of China/Japan Subsidiaries, Realtek Semiconductor Corp., President of Silicon Touch Technology Inc., Assistant vice president of Winbond, Technical Manager of TSMC		0
Wendell Huang	--	--	Principal academic qualification: MBA degree of Cornell University, U.S.A. Principal work experience: Vice President & CFO, Spokesperson of TSMC		0
Jesse Ding	V	V (Convener)	Principal academic qualification: One year doctoral program at Wharton College, University of Pennsylvania MBA, University of Detroit BA, National Taiwan University(Accounting) Principal work experience: Chair of Entie Commercial Bank, President of Entie Commercial Bank, President of Taipei Fubon Bank. Not a person to whom any conditions defined in Article 30 of the Company Act apply.		2
Huang, Tsui-Hui	V	V	Principal academic qualification: M.B.A. at Cornell University, U.S.A. B.A. in Business from National Taiwan University Principal work experience: Chair of Taiwan Venture Capital Association, Chair and President of Hotung Venture Capital Group, Member of President's Council of Cornell University,Chair of the International Business Committee of Taiwan Securities Association,Board Director of Taipei Exchange, Vice Chair of The Children Charity Association, Honorary Chair of Taiwan Venture Capital Association,Chair and CEO of Hotung Venture Capital Group, Member of President's Council of Cornell Women, Director of Taiwan Women on Boards Association Not a person to whom any conditions defined in Article 30 of the Company Act apply.		0
Ho-Min Chen	V	V	Principal academic qualification:PhD in Business Administration from National Taiwan University Principal work experience: Distinguished Professor in the Department of International Business at National Taiwan University, member of the International Trade Commission under the Ministry of Economic Affairs, Dean of the College of Social Sciences and Management at National Chung Hsing University, and a member of the National Development Fund Management Committee under the Executive Yuan. Not a person to whom any conditions defined in Article 30 of the Company Act apply.		3
Kenneth Kin	V	V	Principal academic qualification: Ph.D. degree in Nuclear Engineering and Applied Physics from Columbia University, USA Principal work experience: Senior Vice President of TSMC, Vice President Of Global Business And Services of Ibm Microelectronics, Vice Chairman of Asia Pacific Regional Operation Center, Motorola Computer group, Honorary Chair Professor, College of Technology Management, National Tsing Hua University Not a person to whom any conditions defined in Article 30 of the Company Act apply.		2

(3) Board Diversity Policy and Implementation Status

The Company attaches great importance to the diversity of board members. In order to reinforce corporate governance and promote sound development of board composition and structure, the capabilities that the board of directors should possess as specified in Article 20 of the Company's "Corporate Governance Code" are as follows:

1. Business judgment ability, 2. Accounting and financial analysis ability, 3. Management ability, 4. Crisis handling ability, 5. Industry knowledge, 6. Global market perspectives, 7. Leadership, and 8. Decision-making ability.

Dr. Cheng-Wen Wu resigned on 2024/05/15 because he will become Minister of NFCT. The Company's current board of directors consists of eight directors. Four of them, accounting for 50%, are the Company's independent directors, and the relationship of spouses or relatives by blood within the second degree of relationship do not exist

among the directors. Moreover, only one director is taking the Company's managerial officer position, i.e. Mr. Sean Tai, one of the juristic-person directors' representatives, concurrently serving as the Company's president. These facts indicate that the Board Independence requirement is met in the Company's board of directors. Additionally, the Company's board members possess cross-industry and cross-field capabilities, demonstrating Board diversity and complementary support among board members. Directors also have their own skills and experiences in various professions such as legal, financial/accounting, industry, marketing/R&D, technology, business management, etc. Please refer to page of this Annual Report for details of directors' educational and business experiences. The Company's current implementation of Board Diversity Policy is indicated by individual directors' portfolios listed in the table below:

Name of director	Core goals for diversification	Nationality	Gender	Term of contract	Status of employee	Age	Operational management and business judgment	Finance and accounting	Crisis handling	Industry knowledge	Global market perspectives	Leadership and Decision-making abilities
F.C. Tseng		R.O.C.	Male	8	No	81	V	V	V	V	V	V
Lie-Szu Juang		R.O.C.	Female	1	No	67	V	V	V	V	V	V
Sean Tai		R.O.C.	Male	2	Yes	61	V	V	V	V	V	V
Wendell Huang		R.O.C.	Male	3	No	64	V	V	V	V	V	V
Kenneth Kin		R.O.C.	Male	3	No	79	V		V	V	V	V
Jesse Ding		R.O.C.	Male	2	No	72	V	V	V		V	V
Huang, Tsui-Hui		R.O.C.	Female	2	No	61	V	V	V		V	V
Ho-Min Chen		R.O.C.	Male	1	No	69	V	V	V		V	V

The age distribution of the Company's 10th-term board members shows that there are 5 directors aged 60-69, 2 directors aged 70-79, and 1 director aged 81. In order to respond to the initiative advocated in "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" that the appointment of an independent director is advisably not to exceed three consecutive terms, 10th-term board directors, including one female independent director, are appointed at the 2023 Shareholders' Meeting. After the election, all the Company's independent directors having served their independent-directorship for not more than three consecutive terms. Furthermore, by the end of 2025, two board members are female.

The diversity goals for the future include but are not limited to the following three aspects/standards:

1. Basic conditions and values: gender, age, nationality, culture, etc. One female director was elected in the by-election in 2023 shareholders' meeting. And from Apr 9, 2025 onwards, the representative of TSMC has been changed from Mr. L.C. Lu to Mrs Lie-Szu Juang, who is elected as vice chairman on July 31 2025. In the future, at least one female director seat will be reserved and long-term female seat target is one-third of all board members. And the age criteria will be planned to achieve a balanced structure.
2. Professional knowledge and skills: professional backgrounds (such as legal, accounting, industry, finance, marketing or technology), professional skills, industrial experiences, etc.
3. To keep independence, more than three consecutive terms of independent directors will be avoided.

(4) Information on the company's president, vice president, assistant vice president, and the heads of all the company's divisions and branch units

March 23, 2026

Title	Nationality	Name	Gender	Date on Appointment	Shares held		Number of shares currently held by their spouses, children of minor age		Shares held through nominees		Principal work experience and academic qualifications	Position(s) held concurrently in other company	Managerial officer with a spouse or relatives within the second degree of kinship		
					Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relation
President	R.O.C.	Sean Tai	Male	2021.12.01	0	0.00%	0	0.00%	0	0.00%	Ph.D. in Electrical Engineering, Yale University, President of Nuvoton Technology Corporation, President of China/Japan Subsidiaries, Realtek Semiconductor Corp., President of Silicon Touch Technology Inc., Assistant vice president of Winbond, Technical Manager of TSMC	None	None	None	None
Senior Vice President	R.O.C.	Louis Lin	Male	1998.07.01	8,041	0.01%	0	0.00%	0	0.00%	Ph.D., Institute of Electronic Engineering, National Chiao Tung University, Senior Director for Design Service, GUC	note	None	None	None
Vice President & CFO	R.O.C.	James Liao	Male	2025.10.30	0	0.00%	0	0.00%	0	0.00%	Master of Accounting, National Taiwan University. Division manager of Mediatek. Chief Financial Officer, Spokesperson, and Board Member at FocalTech Systems	note	None	None	None
Vice President	R.O.C.	Justin Hsieh	Male	2006.10.30	16,849	0.01%	0	0.00%	0	0.00%	Master, Institute of Materials Science and Engineering, National Chiao Tung University, Senior Manager of UMC, Senior Director of GUC	None	None	None	None
Vice President	R.O.C.	Patrick Wang	Male	2022.07.28	0	0.00%	0	0.00%	0	0.00%	MBA, The State University of NY at Buffalo, Vice President of Nuvoton Technology Corporation, Director of Realtek Semiconductor Corp.	note	None	None	None
Accounting Controller	R.O.C.	Blithe Chiang	Male	2009.07.27	0	0.00%	0	0.00%	0	0.00%	Department of Accounting, Chung Yuan Christian University, Vice Manager of Coretronic Culture and Arts Foundation, Manager of GUC Accounting Department.	None	None	None	None
Corporate Governance Officer	R.O.C.	Charels Huang	Male	2016.08.01	500	0.00%	0	0.00%			Master of Laws (LLM), Golden Gate University, Director of GUC Legal Division, Manager of CyberTan Technology Legal Division, Manager of Chunghua Pcture Tubes Ltd. Legal Division.	None	None	None	None

Note: The status of managerial officers' position(s) held concurrently in other company

Title	Name	Position(s) held concurrently in other company
Vice President & CFO	James Liao	Supervisor of Global Unichip (Shanghai) Company, Limited (GUC-CN), Supervisor of Global Unichip (Nanjing) Ltd.
Senior Vice President	Louis Lin	Director of Global Unichip Corporation-NA(GUC-NA), Director of Global Unichip (Nanjing) Ltd., Director of Global Unichip (Shanghai) Company, Limited (GUC-CN), Director of Global Unichip Vietnam Co., Ltd.
Vice President	Patrick Wang	Director and President of Global Unichip (Shanghai) Company, Limited (GUC-CN), Director of Global Unichip Corp Europe B.V. (GUC-Europe), Director of Global Unichip Japan Co., Ltd. (GUC-Japan), Director of Global Unichip Corporation Korea (GUC-Korea), Director of Global Unichip (Nanjing) Ltd., Director of Global Unichip Corporation-NA (GUC-NA)

2. Remuneration paid during the most recent year to directors (including independent directors), president and vice presidents

(1) Remuneration to directors (including independent directors)

Unit: NT\$ thousand; thousand shares

Title	Name	Remuneration to Directors								The sum of A, B, C and D in proportion to net profit after tax (note 7)	Compensation to the capacity as employees								The sum of A, B, C, D, E, F and G in proportion to net profit after tax (note 6)	Remuneration received from an invested company other than the company's subsidiary or parent company (note 8)		
		Remuneration (A) (note 1)		Pension (B)		Remuneration to directors (C) (note 2)		Professional fees(D) (Note 3)			Salaries, bonus and special disbursement (E) (note 4)		Pension (F)		Employees' compensation (G) (note 5)							
		The Company	All companies mentioned in the financial statements (note 6)	The Company	All companies mentioned in the financial statements (note 6)	The Company	All companies mentioned in the financial statements (note 6)	The Company	All companies mentioned in the financial statements (note 6)		The Company	All companies mentioned in the financial statements (note 6)	The Company	All companies mentioned in the financial statements (note 6)	The Company		All companies mentioned in the financial statements (note 7)				The Company	All companies mentioned in the financial statements (note 6)
Chairman	F.C. Tseng	3,801	3,801	0	0	4,880	4,880	0	0	8,681	8,681	0	0	0	0	0	0	0	0	8,681	8,681	
Director	Sean Tai	0	0	0	0	4,880	4,880	0	0	4,880	4,880	21,509	21,509	0	0	35,500	0	35,500	0	61,889	61,889	
Director	L.C. Lu/Lie-Szu Juang	1,524	1,524	0	0	4,880	4,880	0	0	6,404	6,404	0	0	0	0	0	0	0	0	6,404	6,404	
Director	Wendell Huang	0	0	0	0	4,880	4,880	0	0	4,880	4,880	0	0	0	0	0	0	0	0	4,880	4,880	None
Independent Director	Kenneth Kin	0	0	0	0	5,240	5,240	21	21	5,261	5,261	0	0	0	0	0	0	0	0	5,261	5,261	
Independent Director	Jesse Ding	0	0	0	0	5,240	5,240	21	21	5,261	5,261	0	0	0	0	0	0	0	0	5,261	5,261	
Independent Director	Huang, Tsui-Hui	0	0	0	0	4,880	4,880	21	21	4,901	4,901	0	0	0	0	0	0	0	0	4,901	4,901	
Independent Director	Ho-Min Chen	0	0	0	0	5,240	5,240	21	21	5,261	5,261	0	0	0	0	0	0	0	0	5,261	5,261	

Note 1: Referring to the remuneration for directors in the most recent year (including directors' salaries, duties allowance, resignation payment, bonuses, incentives, etc.)

Note 2: Referring to the proposed distribution for directors' 2025 remuneration approved by the Board on Jan 29, 2026 before the 2026 Shareholders' Meeting. The total was NT\$40,120 thousand. The directors' remuneration was disclosed in NT\$1,000 amounts, and the next digit was rounded down unconditionally. Since F.C. Tseng, Sean Tai, Wendell Huang and L.C. Lu/Lie-Szu Juang are representatives of TSMC, the directors' remuneration they are entitled to was received by the juristic-person shareholders they represent.

Note 3: Referring to the business performance expenses for directors in the most recent year (including travel expenses, special disbursement, various allowances, etc.)

Note 4: Referring to the salaries, duties allowance, resignation payment, bonuses, incentives, travel expenses, special disbursement, various allowances, etc. received by the directors concurrently serving as employees (including concurrently serving as president, vice president, other managerial officers and employees)

Note 5: Referring to the employees' compensation (proposed amounts) (including stocks and cash) received by the directors concurrently serving as employees (including concurrently serving as president, vice president, other managerial officers and employees)

Note 6: Disclosure of the total amounts of all types of remuneration paid by all companies (including the Company) to the Company's directors according to consolidated reports

Note 7: Net profit after tax refers to the most recent year's net profit after tax indicated in individual financial statements or parent company only financial reports

Note 8: Disclosure of relevant compensation received by the Company's directors from reinvestment businesses other than subsidiaries or parent companies. The compensation refers to the return, remuneration (including remuneration for employees, directors and supervisors) and compensation for business performance expenses received by the Company's directors when serving as directors, supervisors or managerial officers in reinvestment businesses other than subsidiaries or parent companies.

Note 9: The remuneration policy, system, standards and structure for independent directors, and description of correlation with the remuneration amount being paid based on factors such as duties, risks, time commitment, etc. For independent directors and directors who do not concurrently serve as managerial officers, in principle, their total remuneration shall not exceed 2% of a given year's profit in accordance with the Company's Articles of Incorporation. The remuneration payment standards are subject to adjustment based on the Company's business performance, and the payment is distributed in proportion to the number of days a director serves.

(2) Remuneration to President and Vice President

Unit: NT\$ thousand; thousand shares

Title	Name (note 1)	Salary (A) (note 2)		Pension (B)		Bonus and special disbursement, etc. (C) (Note 3)		Compensation to the employees (D) (note 4)				The sum of A, B, C and D in proportion to net profit after tax (%) (note 8)		Remuneration received from an invested company other than the company's subsidiary or parent company (note 9)
		The Company	All companies mentioned in the financial statements (note 5)	The Company	All companies mentioned in the financial statements (note 5)	The Company	All companies mentioned in the financial statements (note 5)	The Company		All companies mentioned in the financial statements (note 5)		The Company	All companies mentioned in the financial statements (note 5)	
								Cash	Stock	Cash	Stock			
President	Sean Tai													
Senior Vice President & CFO	Daniel Chien (note 10)													
Senior Vice President	Louis Lin	22,766	22,766	30,000	30,000	45,505	45,505	94,500	0	94,500	0	192,771 5.11%	192,771 5.11%	none
Vice President	Justin Hsieh													
Vice President & CFO	James Liao (note 11)													
Vice President	Patrick Wang													

Classification of remuneration

Classification of remuneration paid to president and vice presidents	Name of president and vice presidents	
	The Company (note 6)	All companies mentioned in the financial statements (note 7)
Less than NT\$1,000,000	-	-
NT\$ 1,000,000 (inclusive) ~ NT\$ 2,000,000 (exclusive)		
NT\$ 2,000,000 (inclusive) ~ NT\$ 3,500,000 (exclusive)	-	-
NT\$ 3,500,000 (inclusive) ~ NT\$ 5,000,000 (exclusive)	James Liao	James Liao
NT\$ 5,000,000 (inclusive) ~ NT\$ 10,000,000 (exclusive)	-	-
NT\$ 10,000,000 (inclusive) ~ NT\$ 15,000,000 (exclusive)	-	-
NT\$ 15,000,000 (inclusive) ~ NT\$ 30,000,000 (exclusive)	Patrick Wang	Patrick Wang
NT\$ 30,000,000 (inclusive) ~ NT\$ 50,000,000 (exclusive)	Louis Lin, Daniel Chien, Justin Hsieh	Louis Lin, Daniel Chien, Justin Hsieh
NT\$ 50,000,000 (inclusive) ~ NT\$ 100,000,000 (exclusive)	Sean Tai	Sean Tai
Over NT\$ 100,000,000	-	-
Total	6	6

Note 1: Names of the president and vice presidents are listed separately, while the payment amounts are disclosed in an aggregated manner.

Note 2: Referring to the salaries, duties allowance, and resignation payment listed for the president and vice presidents in 2025.

Note 3: Referring to the in-kind provision and other remuneration amounts such as bonuses, incentives, travel expenses, special disbursement, various allowances, dormitories, company cars, etc. listed for the president and vice presidents in 2025. For houses, cars and other means of transportation being provided, or exclusive personal expenses, the nature and cost, actual or fair-market rent, fuel expenses and other payments of the assets being provided should be disclosed.

Note 4: Referring to the proposed 2025 employees' remuneration (including stocks and cash) approved by the Board on Jan 29, 2026 before the 2026 Shareholders' Meeting.

Note 5: Disclosure of the total amount of remuneration paid to the Company's president and vice presidents by all companies (including the Company) included in consolidated reports

Note 6: For the total remuneration amount paid by the Company to the president and each vice president, the names of the president and vice presidents were disclosed in the respective payment levels that the president and vice presidents belong to.

Note 7: For disclosure of the total amount of remuneration paid to the Company's president and vice presidents by all companies (including the Company) included in consolidated statements, the names of the president and vice presidents were disclosed in the respective payment levels that the president and vice presidents belong to.

Note 8: Net profit after tax refers to the most recent year's net profit after tax indicated in individual financial reports.

Note 9: Disclosure of relevant compensation received by the Company's president and vice presidents from reinvestment businesses other than subsidiaries or parent companies. The compensation refers to the return, remuneration (including remuneration for employees, directors and supervisors) and compensation for business performance expenses received by the Company's president and vice presidents when serving as directors, supervisors or managerial officers in reinvestment businesses other than subsidiaries or parent companies.

Note 10: Senior Vice President Daniel Chien resigned on May 16, 2025.

Note 11: Vice President James Liao assumed on Oct 30, 2025.

(3) Names of managerial officers with compensation as employees and the status of payment

Unit: NT\$ Thousand

	Title	Name	Stock (note 1)	Cash (note 1)	Total	Proportion of total to net profit after tax of parent company only (%)
Managerial Officers	President	Sean Tai				
	Senior Vice President	Louis Lin				
	Senior Vice President & CFO	Daniel Chien (note 2)				
	Vice President	Justin Hsieh				
	Vice President & CFO	James Liao (note 3)	0	100,950	100,950	2.68%
	Vice President	Patrick Wang				
	Accounting Controller	Blith Chiang				
	Corporate Governance Officer	Charles Huang				

Note 1: Referring to the proposed 2025 employees' remuneration approved by the Board on Jan 29, 2026. The proposed remuneration for this year is an estimated value.

Note 2: Senior Vice President Daniel Chien resigned on May 15, 2025.

Note 3: Vice President James Liao assumed on Oct 30, 2025.

(4) Separate comparison and description of total remuneration, as a proportion of net profit after tax stated in the parent company only financial reports or individual financial reports, as paid by the Company and by each other company included in the consolidated financial statements during the past 2 fiscal years to directors, presidents, and vice presidents, and analysis and description of remuneration policies, standards, and packages, the procedure for determining remuneration, its linkage to operating performance and future risk exposure.

- The analysis for proportion of net profit stated in the parent company only financial reports or individual financial reports, as paid by the Company and by each other company included in the consolidated financial statements during the past 2 fiscal years to directors, presidents, and vice presidents

Title	Total remuneration as a proportion of net profit after tax in the parent company only financial reports			
	2025		2024	
	The Company	All companies mentioned in the financial statements	The Company	All companies mentioned in the financial statements
Director	2.72%	2.72%	2.74%	2.74%
President and Vice President	5.11%	5.11%	4.44%	4.44%

- Remuneration policies, standards, and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure

(1)The remuneration for the Company's directors are paid in accordance with the Company's "Directions for Directors' Remuneration, Compensation and Travel Expenses Payment", and shall be paid based on the general levels. If the Company has surplus earnings, funds will be separately allocated in accordance with the provisions of Article 26 of the Company's "Articles of Incorporation" for directors' remuneration, which shall be submitted to Shareholders' Meeting for approval after being reviewed by Compensation Committee and approved by the Board. For directors concurrently serving as employees, the following (2) ~ (4) rules shall apply for the remuneration payment.

(2)The appointment, dismissal and remuneration of the Company's president and vice presidents shall be handled in accordance with the Company's regulations. The remuneration standards are formulated by the Company's human resources unit based on the Company's HR performance appraisal regulations. Besides, the president's or vice president's individual performance and contribution to the Company's overall operations are also considered. Moreover, average levels applied in peer companies are also reviewed for the formulation of remuneration payment principles. The said standards/principles are implemented after being reviewed by Compensation Committee and approved by the Board of Directors.

(3)The Company's remuneration policy is formulated based on the individual's capabilities, contribution to the Company and performance achievement, with a positive correlation with the Company's business performance. In addition, with proper control over ESG and future risks, the Company's remuneration policy is also well correlated with future risks and ESG. The overall compensation/remuneration portfolio primarily includes three parts: basic salary, bonus/employee profit-sharing, benefits, etc. In regards to the remuneration payment standards, the basic salary is determined based on the Company's policy and the market competition status of the employee's position; bonus and profit-sharing contribution are given on a basis connected with the employee's/department's goal achievement or the Company's business performance. Regarding benefits program design, the prerequisite is to fulfill regulatory requirements, and to meet employees' needs with measures that provide benefits for employees.

(4)The remuneration distribution proportion for the Company's directors is determined in accordance with the provisions of Article 20 of the Company's Articles of Incorporation, stating that a quota limited within 2% of the year's profit can be allocated as directors' remuneration for the year. Moreover, in principle, a quota limited within 10% of the year's profit can be allocated as remuneration for managerial officers.

The remuneration for directors and managerial officers is determined based on their participation degree in the Company's operations and their personal contribution /performance. In addition, the directors' and managerial officers' goal achievement rate, profit ratio, operational effectiveness, contribution degree, etc. are comprehensively considered when calculating remuneration distribution proportion for fair compensation. The director and managerial officer remuneration system is always reviewed in a timely manner based on actual operating conditions and changes of relevant laws and regulations.

3. Corporate Governance Report

(1) The state of operations of the board of directors:

Five (A) regular board meetings were convened in 2025. The status of attendance by directors was as following:

Title	Name	Age	Attendance in person (B)	By proxy	Attendance rate (%) B/A	Consecutive terms	Remark
Chairman	Representative of TSMC: F.C. Tseng	81	5	0	100%	8	
Vice Chairman	Representative of TSMC: Lie-Szu Juang	67	4	0	100%	1	
Director	Representative of TSMC: Wendell Huang	64	3	2	60%	3	
	Representative of TSMC: Sean Tai	61	5	0	100%	2	
	Representative of TSMC: L.C. Lu	65	1	0	100%	1	
Independent Director	Kenneth Kin	79	5	0	100%	3	
	Jesse Ding	72	5	0	100%	2	
	Huang, Tsui-Hui	61	5	0	100%	2	
	Ho-Min Chen	69	5	0	100%	1	

Other matters to be recorded:

1 For matters listed in Article 14-3 of the Securities and Exchange Act and other board resolutions for which any of the independent directors has a dissenting or qualified opinion, and such opinion has been recorded or declared in writing, the board meeting date, term/session, content of proposal(s), opinions of all independent directors, and the Company's handling of the independent directors' opinions should be stated:

Board Meeting Date/Term	Content of Proposal and Subsequent Handling	Matters listed in Article 14-3 of the Securities and Exchange Act	Independent Directors Dissenting or Qualified Opinion
01/23/2025 9 th meeting of the 10 th term	Approved the performance and compensation of the Company's general manager.	Yes	No
	Independent directors' opinion: None		
	The Company's handling of independent directors' opinions: None		
	Resolution: As explained by the director, Sean Tai, this case involved his conflicts of interest, so he recused himself from the discussions and resolutions pertaining to him. After inquiry by the chairman, the remaining directors present unanimously passed the remuneration committee's proposal.		

Board Meeting Date/Term	Content of Proposal and Subsequent Handling	Matters listed in Article 14-3 of the Securities and Exchange Act	Independent Directors Dissenting or Qualified Opinion
04/24/2025 10 th meeting of the 10 th term	1. Approval of the remuneration (salary) adjustment of the general manager of the company	Yes	No
	2. Approval of the remuneration (salary) adjustment of the chairman of the company	Yes	No
	3. Approval of the resignation of the Company's financial supervisor and the severance plan	Yes	No
	Independent directors' opinion: None		
	The Company's handling of independent directors' opinions: None		
	1. Resolution: As explained by the chairman that this case has been reviewed by the Company's Compensation Committee, with the exception of the discussion and resolution on the recusal of director Sean Tai, who explained that his concurrently serving as the general manager might involve conflicts of interest, other directors in attendance unanimously adopted the remuneration committee's proposal.		
2. Resolution: As explained by the chair, this case involved his conflicts of interest, so he recused himself during the discussion and resolution of this case. Chairman noted that this case has been reviewed by the Compensation Committee, and other directors in attendance were solicited and gave unanimous consent.			
3. As explained by the chairman that this case has been reviewed by the Company's Compensation Committee and Audit and Corporate Governance Committee. After inquiry by the chairman, the remaining directors present unanimously passed the remuneration committee's proposal.			
07/31/2025 11 th meeting of the 10 th term	1. Approval of the remuneration for the newly appointed Vice Chairman	Yes	No
	2. Approval of the lease agreement for fuel cell equipment between the Company and Bloom Energy Taiwan LLC, Taiwan Branch	Yes	No
	Independent directors' opinion: None		
	The Company's handling of independent directors' opinions: None		
	1. Resolution: As explained by the chairman that this case has been reviewed by the Company's Compensation Committee, with the exception of the discussion and resolution on the recusal of director Lie-Szu Juang, who explained that his concurrently serving as the Vice Chairman might involve conflicts of interest, other directors in attendance unanimously adopted the remuneration committee's proposal.		
	2. Resolution: Chairman noted that this case has been reviewed by the Audit and Corporate Governance Committee and, after inquiry by the chairman, all the directors present unanimously adopted the proposal. The Board of Directors authorized the Chairman to decide on matters related to the signing of the contract based on the analysis report.		
10/30/2025 12 th meeting of the 10 th term	1. Investigated and confirmed the CPA's independence as well as competence (including performance and quality audit indicator), appointment, and auditing of the 2026 compensation proposal.	Yes	No
	2. Approval of the proposed amendments to certain provisions of the Company's "Internal Control System"	Yes	No
	3. Approval of the newly appointed Vice President and CFO and spokesperson of the Company	Yes	No
	4. Approval of the renewal and extension of the lease agreement for factory buildings and facility systems between the Company and VisEra Technologies Company Limited	Yes	No
	Independent directors' opinion: None		
	The Company's handling of independent directors' opinions: None		
	1. Resolution: The CPA's independence, competence (including performance and quality audit indicator) and appointment, and the 2026 remuneration statement have been reviewed by the Audit and Corporate Governance Committee and, after inquiry by the chairman, all the directors present unanimously adopted the proposal.		
	2~4. Resolution: Chairman noted that this case has been reviewed by the Audit and Corporate Governance Committee and, after inquiry by the chairman, all the directors present unanimously adopted the proposal.		

Board Meeting Date/Term	Content of Proposal and Subsequent Handling	Matters listed in Article 14-3 of the Securities and Exchange Act	Independent Directors Dissenting or Qualified Opinion
01/29/2026 14 th meeting of the 10 th term	1.Approved the performance and compensation of the Company's general manager.	Yes	No
	2. Approved the Company's Long-Term Incentive Plan for 2026	Yes	No
	Independent directors' opinion: None		
	The Company's handling of independent directors' opinions: None		
	Resolution: As explained by the director, Sean Tai, these two cases involved his conflicts of interest, so he recused himself from the discussions and resolutions pertaining to him. After inquiry by the chairman, the remaining directors present unanimously passed the remuneration committee's proposal.		

2. For recusals executed by directors for interest-related proposals, the director's name, content of the proposal, the reason for recusal, and the participation/voting status should be stated: Please refer to the description of point 1.

3.Information about the board of directors' self-evaluation frequency & period, scope, method, content, etc.

Frequency	Conducted annually
Period	2025.01.01~2025.12.31
Scope	Including performance evaluation of the Board, individual board members and functional committees
Method	Board internal self-evaluation, board members' self-evaluation, and evaluation conducted by commissioned external professional agencies (conducted every three years)
Content of Evaluation	<p>The following five aspects are included in the internal evaluation of overall Board performance/self-evaluation: A. Participation degree in the Company's operations, B. Improvement of the Board's decision-making quality, C. The Board's composition and structure, D. Selection/ appointment of directors and their continuing training, and E. Internal control and risk management. In 2025, the Company's Board of Directors received a rating of "Excellent" in its self-assessment. Compared with 2024, the self-evaluation results showed declines only in the dimensions of "level of participation in company operations" and "enhancement of Board decision-making quality," while the remaining dimensions either increased or remained the same.</p> <p>Directors' self-evaluation covers the following six aspects: A. Grasp of the Company's goals and tasks, B. Awareness of a director's role and responsibilities, C. Participation degree in the Company's operations, D. Internal relationship management and communication, E. Director's professionalism and continuing training, and F. Internal control.</p> <p>In 2025, the Company's board members still received a rating of "Excellent" in the self-assessment. Compared with 2024, the self-evaluation results showed declines only in the dimensions of "internal relationship management and communication" and "director professionalism and continuing education," while the remaining dimensions either increased or remained the same.</p>

4.Evaluation of the goals for strengthening the Board's duties and functions (e.g., setting up an Audit Committee, enhancing information transparency, etc.) and the implementation status during the given and the most recent year:

The Company's board of directors is composed of professionals with diverse backgrounds, sufficient professional knowledge & experiences, excellent insight, and high ethical standards. In addition, the Company's chairman does not concurrently hold a managerial position of the Company. The number of independent directors was increased to five seats (more than 50% of the total number of directors) at the 2017 Shareholders' Meeting, and independent directors' independence was also judged and assessed in accordance with applicable laws and regulations. The Company has also formulated its "Regulations for Board of Directors Meetings" in accordance with the "Regulations Governing Procedures for Board of Directors Meetings of Public Companies" for relevant operations to comply with. The directors' attendance at the board meetings is entered in the Market Observation Post System, and the Board's major resolutions are also disclosed on the Company's website.

The Company has regularly implemented the Board's performance evaluation since 2010, and has officially formulated the Measures for the Board of Directors Performance Evaluation in November 2016. Evaluation questionnaires are created every year for directors' self-evaluation and peer evaluation, and the results are then summarized and reviewed for improvement. The self-evaluation measures have also been included in functional committees' performance evaluation since October 2019. Moreover, as stipulated in Measures for the Board of Directors Performance Evaluation, the Board's performance evaluation should be conducted at least once every three years by an external professional independent institution or an external team of experts and scholars with the aim of encouraging self-improvement of the board members and enhancing the sound operations of the board. The most recent external Board performance evaluation was conducted in 2025. For the overall results, recommendations and improvement plans indicated in the externally conducted Board Performance Evaluation, please refer to the section of "Board of Directors Performance Evaluation" under the Corporate Governance option on the Company's website. As for the improvements that the Company has achieved, the appraisal and remuneration evaluation & review of the audit

controller have been included in Compensation Committee's agenda since 2020, and have been implemented in accordance with Compensation Committee's meeting plans. In addition, a New Director Orientation System was formulated in 2020 to assist newly appointed directors in being familiar with the Company as well as their responsibilities and business duties. Moreover, the Company has collected and organized whistleblowing cases for Audit Committee to stay on top of whistleblowing case handling procedures in a comprehensive and real-time way. The Company's board of directors appointed Corporate Governance Officer to take the responsibility for corporate governance-related affairs in 2020. Mr.Charles Huang, Director of Legal Division of GUC, is appointed by the board of directors as CGO starting from 2024/11/01.

The Company is planning to gradually improve the board composition and structure to improve the Company's overall performance through the implementation of Board Diversity Policy, and to respond to the initiative advocated in "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" that the appointment of an independent director is advisably not to exceed three consecutive terms. 10th-term board directors, including one female independent director, are elected in the 2023 Shareholders' Meeting. Meanwhile, one female legal representative of TSMC Ms. Lie-Szu Juang, is appointed in 2025 and she is elected as Vice Chairman of GUC. After the election in 2023, all the Company's independent directors having served their independent-directorship for not more than three consecutive terms.

GUC Audit Committee has been set up since 2008, and the latest-term committee was formed in 2020 by five new independent directors. Since Dr. Cheng-Wen Wu resigned on 2024/05/15 because he will become Minister of NFCT, so current Audit and Corporate Governance Committee members are four independent directors. The Audit Committee holds at least one meeting per quarter, taking the responsibility for carrying out the fair representation of the Company's financial statements, appointment or dismissal of attesting CPAs and evaluation of CPAs' independence and performance, effective implementation of the Company's internal control, the Company's compliance with relevant laws and regulations, control and management of existing or latent risks, etc. In 2024, the Company incorporated the topics of "Corporate Governance or Sustainable Development" of the 11round Corporate Governance Evaluation Indicators 2.14 into the duties of the Audit and Corporate Governance Committee and revised its organizational regulations to include corporate governance related issues in the supervision matters. The Audit and Corporate Governance Committee was renamed as the "Audit and Corporate Governance Committee" from then on.

Since self-evaluation measures were included in Audit Committees' performance evaluation in October 2019, Audit and Corporate Governance Committee examined its overall effectiveness in 2025 based on the self-evaluation questionnaire. That is, each director conducted an independent and objective evaluation of the effectiveness of the overall Audit Committee in relation to the following five aspects: participation degree in the Company's operations, awareness of committee responsibilities, decision-making quality, committee's composition and the selection/appointment of its members, internal control, etc. In 2025, the results of the Company's internal performance evaluation of the Audit and Corporate Governance Committee were all rated as "Excellent." Compared with 2024, the self assessment results showed a significant improvement across all dimensions. Among them, the two evaluation dimensions of the level of participation in the Company's operations and the composition and selection of members of the Audit Committee received full scores.

The Company's Compensation Committee has been set up since 2010, and the latest-term committee was formed in 2020 by five independent directors. Since Dr. Cheng-Wen Wu resigned on 2024/05/15 because he will become Minister of NFCT, so current Compensation members are four independent directors. The committee takes the responsibility for the formulation and regular evaluation of the Company's overall compensation policy, formulation and regular review (at least once a year) of the policy, system, standards and structure in relation to directors' and managerial officers' performance evaluation and compensation, regular evaluation and determination of the compensation for directors and managerial officers, employee stock option plan and employee bonus plan or other employee incentive plans. Comprehensive consideration is also given to directors' and managerial officers' goal achievement rate, profit ratio, operating performance, contribution degree, etc. for the determination of fair compensation. The self-evaluation measures have also been included in Compensation Committee's performance evaluation since October 2019. In 2025, the results of the Company's internal performance evaluation of the Compensation Committee were all rated as "Excellent." Compared with 2024, the self assessment results showed a significant improvement across all dimensions. Among them, selection of members of the Compensation Committee received full scores.

The Company established a Strategy Committee in 2022. The first Strategy Committee consists of all the Independent Directors; their term of service is from October 27, 2022 to May 18, 2023. The first Strategy Committee meeting was held on December 1, 2022, to discuss the Company's future operating strategy and policy. All members of the Committee participated in the meeting. The Committee provided many suggestions and guidance on the operational policy reported by the Company's management team; the Committee asked the management questions such as what should be done (or not be done) in the future in terms of the Company's strategic direction à business strategy à each functional unit's strategic implementation; why this needs to be (or doesn't need to be) done; and how it should be done. The Committee also asked that they formulate feasible, measurable milestones for each functional unit, to form a complete functional strategy loop. It was also decided in the first Strategy Committee meeting that the meetings shall be held at least twice a year. Within the scope of Committee's scope of authority, management, experts, and other people may be invited to attend the meetings and provide relevant information.

The second Strategy Committee was changed to be composed of all directors, with a term of service from May 18, 2023 to May 17, 2026. And Kenneth Kin, independent director, is serving as Committee convener. In 2024, sustainable development was added the Strategy Committee's list of responsibilities. The committee was hence renamed the "Strategy and Sustainable Development Committee" with a mission to strengthen the evaluation and response measures for risks related to environmental, social, and corporate governance aspects, helping the company achieve sustainable business goals. In the context of responding to changes in international affairs and market changes, the committee will pay special attention to risk factors related to global trends and actively engage in close communication and collaboration with stakeholders, including shareholders/ investors, employees, suppliers, customers, industry-government-academia-research organizations, and the general public, to ensure the feasibility and sustainability of the company's strategies.

The Committee's scope of authority includes planning and guidance on the following matters: (1) The company's growth strategy, including short-, medium- and long-term development goals and strategies. (2) Major investment and M&A plans.(3)

Risk management issues.(4)Formulate the direction, strategies, and goals for corporate sustainability development. Develop related management policies and specific implementation plans. (5)Track the implementation and effectiveness of corporate sustainability development.(6)Oversee sustainability information disclosure matters and review the sustainability report.(7) Decide on other important strategic and sustainability development issues. Please refer to the GUC corporate website for updates on the committee's operations over the past two years.

(2) The state of operations of the Audit and Corporate Governance Committee

To fulfill the purpose of supervision matters, the primary duties of the Audit and Corporate Governance Committee are classified as follows:

-The existing duties of the Audit Committee:

- Stipulation or amendment of internal control system in accordance with Article 14-1 of the Securities and Exchange Act
- Appraisal of internal control system effectiveness
- The Audit and Corporate Governance Committee evaluates the effectiveness of the Company's internal control system, including approval authority, completeness, risk management, etc. (the scope includes but not limited to finance, operations, research and development, information security, legal compliance, and operations in relation to all stakeholders), and reviews the results of internal audits and attesting CPAs' work. In addition to regular reports made by managerial officer, for matters of high operational risks, relevant controllers/officers are also requested to make reports on the improvement status. The above content is stipulated based on the Internal Control -- Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) in 2013. The Audit and Corporate Governance Committee deemed that the Company's risk management and internal control systems were effective, and the Company had adopted necessary control mechanisms to supervise and correct noncompliance or weaknesses with opportunities for improvement.
- Formulate or revise the handling procedures for the acquisition or disposal of assets, engagement in derivative transactions, loaning of funds to others, provisions of endorsement or guarantee to others, and other significant financial or business actions in accordance with the provisions in Article 36-1 of the Securities and Exchange Act.
- Matters involving the personal interest of directors.
- Transactions on material assets or derivative commodities.
- Material monetary loan, endorsement, or provision of guarantee.
- The offer, issuance or private placement of securities of equity nature.
- The appointment, discharge or remuneration of certified public accountants.
- The appointment and discharge of the head of finance, accounting, or internal audit.
- The annual financial statements signed or stamped by the chairman, managerial officers and accounting controller and the quarterly financial statements signed or stamped by the chairman, managerial officers and accounting controller, and reviewed by CPAs.
- Business report, proposal for profit distribution or loss make-up.
- Other significant matters stipulated by the Company or competent authorities.

-The duties related to corporate governance

- Regularly supervise the operation of corporate governance and understand the discrepancy between operation and practice
- To supervise the implementation of Integrity Operating Procedures and Ethical Practice Code.

- Regularly review the important regulations, such as the Articles of Incorporation, the Rules and Procedures of Shareholders' Meeting, and the Rules and Procedures of Board of Directors' Meeting.
- To establish and periodical review the director training plans.
- Other matters as instructed by the Board of Directors.

Five regular Audit and Corporate Governance Committee meetings were convened in 2025. The status of attendance by independent directors was as following:

Title	Name	Attendance in person	By proxy	Attendance rate (%)	Note
Independent Director	Jesse Ding	5	0	100%	
Independent Director	Huang, Tsui-Hui	5	0	100%	
Independent Director	Ho-Min Chen	5	0	100%	
Independent Director	Kenneth Kin	5	0	100%	

Other matters to be recorded:

1.For matters listed in Article 14-5 of the Securities and Exchange Act and other resolutions which are not approved by the Audit Committee but approved by more than two-thirds of all directors, the board meeting date, term/session, content of proposal(s), date of Audit Committee meeting, term/session, content of proposal(s), independent directors' dissenting or qualified opinions, or content of major suggestions, Audit Committee's resolution result, and the Company's handling of Audit Committee's opinions should be stated:

Board Meeting Date/Term	Audit and Corporate Governance Committee Date/Term	Content of Proposal and Subsequent Handling	Matters listed in Article 14-5 of the Securities and Exchange Act	Resolutions that are not approved by the Audit and Corporate Governance Committee but approved by more than two-thirds of all directors
01/23/2025 9 th meeting of the 10 th term	01/23/2025 9 th meeting of the 6 th term	1. Review of the Company's 2024 financial statements and business report 2. Review of the Company's 2024 earnings distribution table 3. Review of the Company's 2024 "Statement on Internal Control System" Audit Committee's resolution: The resolution has been agreed upon and passed by the entire body of Audit and Corporate Governance Committee members. The Company's handling of the resolution adopted by the Audit Committee: Agreed upon and passed by all the directors attending the meeting.	Yes	No
04/24/2025 10 th meeting of the 10 th term	04/24/2025 10 th meeting of the 6 th term	1. Review of the Company's 2025 1st quarter financial statements 2. Review of the resignation of the Company's financial supervisor 3. Review of the temporary appointment for the Company's financial supervisor concurrently serving as spokesperson 4. Amendments to the Company's 5. Articles of Incorporation 5. 2025 Additional capital expenditure Audit Committee's resolution: The resolution has been agreed upon and passed by the entire body of Audit Committee members. The Company's handling of the resolution adopted by the Audit Committee: Agreed upon and passed by all the directors attending the meeting.	Yes	No

Board Meeting Date/Term	Audit and Corporate Governance Committee Date/Term	Content of Proposal and Subsequent Handling	Matters listed in Article 14-5 of the Securities and Exchange Act	Resolutions that are not approved by the Audit and Corporate Governance Committee but approved by more than two-thirds of all directors
07/31/2025 11 th meeting of the 10 th term	07/31/2025 11 th meeting of the 6 th term	1. Review of the Company's 2025 2nd quarter financial statements . 2. Review of the Company's lease agreement with Bloom Energy Taiwan LLC, Taiwan Branch for fuel cell equipment. Audit Committee's resolution: The resolution has been agreed upon and passed by the entire body of Audit Committee members. The Company's handling of the resolution adopted by the Audit Committee: Agreed upon and passed by all the directors attending the meeting.	Yes	No
10/30/2025 12 th meeting of the 10 th term	10/30/2025 12 th meeting of the 6 th term	1. Review of the Company's 2025 3rd financial statements. 2. Review of the Company's risk-based audit plan for 2026 3. Review of the proposed amendments to certain provisions of the Company's "Internal Control System" 4. Review of the CPA's independence and suitability, including the evaluation of audit quality indicators, appointment, and remuneration for 2026 5. Review of the Company's "Plan to Enhance Corporate Value" 6. Review of the appointment of the Company's Vice President and CFO and spokesperson 7. Review of the renewal and extension of the Company's plant and plant facilities lease agreements Audit Committee's resolution: The resolution has been agreed upon and passed by the entire body of Audit Committee members. The Company's handling of the resolution adopted by the Audit Committee: Agreed upon and passed by all the directors attending the meeting.	Yes	No
12/04/2025 13 th meeting of the 10 th term	12/04/2025 13 th meeting of the 6 th term	1. Review of the Company's capital expenditure plan for 2026 2. Review of the opinion letter on transaction price reasonableness issued by Diwan & Company Audit Committee's resolution: The resolution has been agreed upon and passed by the entire body of Audit Committee members. The Company's handling of the resolution adopted by the Audit Committee: Agreed upon and passed by all the directors attending the meeting.	Yes	No
01/29/2026 14 th meeting of the 10 th term	01/29/2026 14 th meeting of the 6 th term	1. Review of the Company's 2025 financial statements and business report 2. Review of the Company's 2025 earnings distribution table 3. Review of the Company's 2025 "Statement on Internal Control System" Audit Committee's resolution: The resolution has been agreed upon and passed by the entire body of Audit Committee members. The Company's handling of the resolution adopted by the Audit Committee: Agreed upon and passed by all the directors attending the meeting.	Yes	No

- For recusals executed by independent directors for interest-related proposals, the independent director's name, content of the proposal, the reason for recusal, and the participation/voting status should be stated: None.
- Communication among independent directors, internal audit controller and CPAs (the major events, methods and results of the communication on the Company's financial and business status should be included):

Date	Type of communication	Communication items, independent directors' opinions and subsequent handling
2025/01/23	The 9 th Session of 6 th Audit and Corporate Governance Committee term	1. The head of internal audit reported on the audit items, results, and follow-up improvements for Q4 2024. The focus of this quarter's report was the audit of financial statement preparation management. The independent directors expressed their agreement with the content of the report. 2. The head of internal audit reported on the content of the 2024 internal control statement and explained the results of the risk and internal control self-assessment. The independent directors unanimously agreed and submitted the matter to the Board of Directors for resolution.
2025/04/24	The 10 th Session of 6 th Audit and Corporate Governance Committee term	The head of internal audit reported on the audit items, results, and follow-up improvements for Q1 2025. The focus of this quarter's report was the audit of sales and confidential information protection. The independent directors expressed their agreement with the content of the report.
2025/07/31	The 11 th Session of 6 th Audit and Corporate Governance Committee term	The head of internal audit reported on the audit items, results, and follow-up improvements for Q2 2025. The focus of this quarter's report was the audit of information security and the payroll cycle. The independent directors expressed their agreement with the content of the report.
2025/10/30	The 12 th Session of 6 th Audit and Corporate Governance Committee term	1. The head of internal audit reported on the audit items, results, and follow-up improvements for Q3 2025. The focus of this quarter's report was the audit of the procurement cycle. The independent directors expressed their agreement with the content of the report. 2. The head of internal audit reported on the assessment of the completeness of the Company's internal control system. The independent directors expressed their agreement with the content of the report. 3. The head of internal audit proposed the risk-based audit plan for 2025. The independent directors unanimously agreed and submitted the matter to the Board of Directors for approval. 4. The head of internal audit proposed partial amendments to the "Internal Control System." The independent directors unanimously agreed and submitted the matter to the Board of Directors for approval.

CPAs also attend the quarterly Audit Committee meetings, and communicate and interact with independent directors on financial statement reviews or audits, or issues related to finance, taxation or internal control. Important content of the communication and interaction between independent directors and the financial controller, accounting controller, internal audit controller and attesting CPAs at Audit Committee meetings is also recorded in the Audit Committee minutes.

The communication between independent directors and CPAs in 2025 is listed in the table below:

Date	Type of communication	Communication items, independent directors' opinions and subsequent handling
2025/01/23	The 9 th Session of 6 th Audit and Corporate Governance Committee term	1. Inquired about the audit results of the consolidated and individual financial statements for 2024. 2. Inquired whether any additional audit findings were identified regarding the key audit matters in the 2024 financial statements. 3. Inquired about practical discussions on regulatory updates.
2025/04/24	The 10 th Session of 6 th Audit and Corporate Governance Committee term	1. Provided the review results of the consolidated financial statements for Q1 2025. 2. Inquired about the auditor's assessment and recommendations on other discussion matters. 3. Inquired about practical discussions on regulatory updates.
2025/07/31	The 11 th Session of 6 th Audit and Corporate Governance Committee term	1. Provided the review results of the consolidated financial statements for Q2 2025. 2. Inquired about the auditor's assessment and recommendations on other discussion matters.

Date	Type of communication	Communication items, independent directors' opinions and subsequent handling
2025/10/30	The 12 th Session of 6 th Audit and Corporate Governance Committee term	1. Provided the review results of the consolidated financial statements for Q3 2025. 2. Inquired about the auditor's assessment and recommendations on other discussion matters.

For the details of communication over the years, please refer to the section of Corporate Governance on the Company's website.

To enhance communication between accountants and all directors, as of 2023, the Company has required its accountants to attend at least one Board meeting per year.

(3) If a compensation committee has been set up in a company, its composition, duties and operation status should be disclosed.

The Company's Compensation Committee is formed by all independent directors. The Committee holds at least one meeting per quarter, taking the responsibility for the formulation and regular evaluation of the Company's overall compensation policy.

1. Information on the members of the Compensation Committee

By identity	Name	Conditions	Professional qualification and experience	Status of independence	Number of other public companies in which the individual is concurrently serving as Compensation Committee
Independent Director	Ho-Min Chen (Convener)		Please refer to Disclosure of Professional Qualifications of Directors and Independence of Independent Directors on page 16 for annual report		3
	Jesse Ding			2	
	Huang, Tsui-Hui			0	
	Kenneth Kin			1	

2. Information on the function of Compensation Committee

- (1) The Compensation Committee of the Company is consisted of 4 members.
- (2) The term of office of the current committee members: May 18, 2023 to May 17, 2026. The Compensation Committee held 4 meetings (A) in the most recent year. The eligibility and attendance of the members are listed in the table below:

Title	Name	Attendance in person (B)	By proxy	Attendance rate (%) (B/A)	Note
Convener	Ho-Min Chen	4	0	100%	
	Kenneth Kin	4	0	100%	
Committee	Jesse Ding	4	0	100%	
	Huang, Tsui-Hui	4	0	100%	

Other matters to be recorded:

- Scope of Compensation Committee's duties: To establish and periodically review (at least once a year) the policies, systems, standards, and structure for evaluating the performance and determining the compensation of directors and executives. The performance evaluation and compensation of directors and executives should be determined with reference to industry standards and consider factors such as the individual's time commitment, responsibilities, achievement of personal goals, performance in other roles, and the compensation given to individuals in equivalent positions in recent years. Additionally, it should assess the rationality of the correlation of individual performance with the Company's operational performance and future risks relative to the Company's attainment of short-term and long-term business objectives.
- If the Board of Directors does not accept or amends the suggestions made by the Compensation Committee, the board meeting date, term/session, content of proposal(s), the board's resolution result, and the Company's handling of Compensation Committee's opinions should be stated (for example, if the remuneration approved by the Board is better than that suggested by Compensation Committee, the difference and its reason(s) should be stated): None.
- If any of the members has a dissenting or qualified opinion on Compensation Committee's resolutions, and such opinion has been recorded or declared in writing, the Compensation Committee meeting date, term/session, content of proposal(s), opinions of all members, and the handling of the members' opinions should be stated: None.
- Compensation Committee's discussion and resolution result, and the Company's handling of members' opinions:
 - The Compensation Committee met four times in 2025: 01/23, 04/24, 07/31, and 10/30. Matters discussed included:
 - Reports on employee compensation
 - Yearly reward (profit-sharing) totals
 - Employee reward proposal
 - Management salaries, compensation, and long-term incentive scheme
 - Chief internal auditor salary and compensation
 - Director remuneration and compensation
 - Discussion of director and management salary and compensation policy, system, structure, and standards
 The Compensation Committee reviewed and approved of all matters listed above.
 - Instances of Board of Directors declining to adopt or modifying a recommendation of the Compensation Committee: None.
 - Any Compensation Committee member's dissenting or qualified opinion that is on record or stated in a written statement with regard to any resolution of the Compensation Committee: None.

(4) Status of Corporate Governance as required for company, and any nonconformity to the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons thereof

Items for evaluation	Implementation Status		Deviation from the Corporate Governance Best-Practice Principles for the TWSE/TPEX Listed Companies and reasons
	Yes	No	
1. Has the Company established and disclosed its corporate governance practices based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	√	The Company has formulated its "Corporate Governance Best Practice Principles" in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies". The relevant content has been disclosed on the Company's website and in the Market Observation Post System after being approved by the board of directors.	No major difference
2. Equity structure and shareholders' equity			No major difference
(1) Has the Company instituted an internal procedure for handling suggestions, questions, disputes of the shareholders and legal actions, and comply with the procedure properly?	√	The Company has formulated Rules of Procedure for Shareholders' Meetings, and has set up a spokesperson and deputy spokesperson system in accordance with relevant regulations. Dedicated personnel are also assigned to deal with issues related to investor relations and shareholders' suggestions, doubts, disputes, litigation, etc. The contact and E-mail information about investor relations processing is also available on the Company's website.	
(2) Has the Company kept track on the major shareholders roster of the Company and the parties controlling these shareholders?	√	The Company has commissioned a stock agency to regularly update shareholders' register and major shareholders' register for the Company to fully stay on top of the lists of its major shareholders and major shareholders' ultimate controllers.	
(3) Has the Company established and implemented the risk control mechanism and firewall between the corporate headquarters and the affiliates?	√	The financial business affairs between the Company and its affiliates are independent of each other. "Operational Measures for Supervision of Subsidiaries", "Operational Measures for Corporate Group, Specified Company and Interested Party Transactions", "Internal Control System", "Internal Audit System", etc. have been formulated to establish risk control and firewall mechanisms between the Company and its affiliates.	
(4) Has the company adopted internal rules prohibiting company insiders from trading securities using information not disclosed to the market?	√	The Company has formulated "Operating Procedures for Ethical Management & Business Code of Ethics" to prohibit any of the Company's insiders from using undisclosed information on the market for securities trading.	

Items for evaluation	Implementation Status		Deviation from the Corporate Governance Best-Practice Principles for the TWSE/TPEX Listed Companies and reasons
	Yes	No	
3. Composition and Responsibilities of the Board of Directors			
(1) Has the Board established a diversity policy for the composition and specific management goals of its members and implemented it accordingly?	√		<p>To reinforce corporate governance and promote sound development of board composition and structure, the capabilities that the board of directors should possess as specified in Article 20 of the Company's "Corporate Governance Code"</p> <p>GUC's current board of directors consists of nine directors. Five of them, accounting for more than 50%, are the Company's independent directors, and the relationship of spouses or relatives by blood within the second degree of relationship do not exist among the directors. Moreover, only one director is taking the Company's managerial officer position, i.e. Mr. Sean Tai, one of the juristic-person directors' representatives, concurrently serving as the Company's president. 10th-term board directors, including one female independent director, are appointed at the 2023 Shareholders' Meeting. After the election, all the Company's independent directors having served their independent-directorship for not more than three consecutive terms.</p> <p>In order to implement the Company's guidelines for Board diversity, the directors being appointed all have their own backgrounds in professions such as legal, accounting, industry, finance, marketing/R&D, technology, business management, professional skills, industrial experiences, etc. (Please refer to page of this Annual Report for directors' information.)</p> <p>The diversity goals for the future include but are not limited to the following two aspects/standards:</p> <ol style="list-style-type: none"> 1. Basic conditions and values: gender, age, nationality, culture, etc. One female director was elected in the by-election in 2023 shareholders' meeting. In the future, at least one female director seat will be reserved and long-term female seat target is one-third of all board members. And the age criteria will be planned to achieve a balanced structure. 2. Professional knowledge and skills: professional backgrounds (such as legal, accounting, industry, finance, marketing or technology), professional skills, industrial experiences, etc. 3. To keep independence, more than three consecutive terms of independent directors will be avoided.

Items for evaluation	Implementation Status		Deviation from the Corporate Governance Best-Practice Principles for the TWSE/TPEx Listed Companies and reasons
	Yes	No	
(2) Further to the establishment of the Compensation Committee and the Auditing Committee, has the Company voluntarily established other functional committees?	V	<p>The Company established a Strategy Committee in 2022. The first Strategy Committee consisted of all the independent directors; their term of service was from October 27, 2022 to May 18, 2023. The first Strategy Committee meeting was held on December 1, 2022, to discuss the Company's future operating strategy and policy. All members of the Committee participated in this meeting. The Committee provided many suggestions and guidance on the operational policy reported by the Company's management team. The Committee asked the management questions such as what should be done (or not be done) in terms of the Company's strategic direction, business strategy as well as each functional unit's strategic implementation. The Committee also asked that each functional unit formulate feasible, measurable milestones to form a complete functional strategy loop. It was also decided in the first Strategy Committee meeting that the meetings shall be held at least twice a year. Within the scope of Committee's scope of authority, management, experts, and other people may be invited to attend the meetings to provide relevant information.</p> <p>In the second Strategy Committee, the members were changed to comprise of all directors, with a term of service from May 18, 2023 to May 17, 2026 and with Kenneth Kin, independent director, serving as the Committee convener.</p> <p>In 2024, sustainable development was added the Strategy Committee's list of responsibilities. The committee was hence renamed the "Strategy and Sustainable Development Committee" with a mission to strengthen the evaluation and response measures for risks related to environmental, social, and corporate governance aspects, helping the company achieve sustainable business goals. In the context of responding to changes in international affairs and market changes, the committee will pay special attention to risk factors related to global trends and actively engage in close communication and collaboration with stakeholders, including shareholders/investors, employees, suppliers, customers, industry-government-academia-research organizations, and the general public, to ensure the feasibility and sustainability of the company's strategies.</p> <p>The Committee's scope of authority includes planning and guidance on the following matters: (1)The company's growth strategy, including short-, medium- and long-term development goals and strategies. (2)Major investment and M&A plans. (3)Risk management issues. (4) Formulate the direction, strategies, and goals for corporate sustainability development. Develop related management policies and specific implementation plans.(5) Track the implementation and effectiveness of corporate sustainability development. (6) Oversee sustainability information disclosure matters and review the sustainability report. (7)Decide on other important strategic and sustainability development issues.</p>	

Items for evaluation	Implementation Status		Deviation from the Corporate Governance Best-Practice Principles for the TWSE/TPEx Listed Companies and reasons
	Yes	No	
(3) Has the Company established a methodology for evaluating the performance of its Board of Directors, performed evaluations on an annual basis, submitted the results of the performance evaluation to the Board, and used such as a reference for individual director remuneration and renomination?	V	<p>The Company has established a Board's performance evaluation system. The Board of Directors approved the "Measures for Directors' Performance Evaluation" in November 2016, and approved the "Performance Evaluation System for New Functional Committees" in October 2019 to encourage the Board and functional committee members' self-invigoration, thereby enhancing the operational effectiveness of the Board and functional committees. The Board's self-evaluation and the directors' self-evaluation of 2025 were conducted in the fourth quarter of 2025, and the evaluation results were submitted to the Board in the first quarter of 2026. Suggestions for improvement have been made for aspects that can be strengthened. The evaluation of the Company's Board of Directors attained the result of "Excellent" in 2025. For detailed information, please refer to the section of Corporate Governance on the Company's website.</p> <p>The external Board's performance evaluation is conducted at least once every three years by an external professional independent institution or an external team of experts and scholars, and the annual performance evaluation of the year is conducted at the end of the year. At the end of 2025, the Company entrusted the external agency "Taiwan Corporate Governance Association" to conduct the Board's operational effectiveness evaluation for the period from Oct 1, 2024 to Sep 30, 2025. The evaluation report completed by the association was presented on December 18, 2025. For the overall review comments and recommendations given by the association, please refer to the section of Corporate Governance on the Company's website. A report of the evaluation results and improvement plans was made by the Company at the Board meeting on Jan 29, 2026. For detailed information, please refer to the section of Corporate Governance on the Company's website.</p>	
(4) Has the Company evaluated the independence of the commissioned certified public accountants regularly?	V	<p>The Company held the 12th meeting of the sixth-term Audit Committee on Oct 30, 2025. Review of CPA independence, competence (including performance), and appointment, as well as of the 2026 remuneration proposal, was done in accordance with the Audit Quality Indicator (AQI) information and other non-quantitative indicators provided by the CPA. The resolutions adopted by the Audit Committee were reported to a meeting of the board of directors on the same day, where the resolutions were passed. The Company's Audit Committee and board of directors evaluations included the five major dimensions of professionalism, quality control, independence, supervision, and innovation, as well as 13 indicators. Other non-quantitative indicators mainly focused on evaluating whether the CPA was in compliance with the Certified Public Accountant Act, Article 6 and the ARDF's Statements on Audit Standard Nos. 46, 58, 62, and 64.</p>	

Items for evaluation	Implementation Status		Deviation from the Corporate Governance Best-Practice Principles for the TWSE/TPEX Listed Companies and reasons
	Yes	No	
		<p>The Company has required attesting CPAs to provide a "Declaration of Independence" on a yearly basis since 2014. At the same time, the Company's Accounting Department also assesses attesting CPAs' compliance with the Company's independence standards (please refer to Note 1) to ensure their eligibility for serving as the Company's attesting CPAs. When the Board discusses attesting CPAs' independence and appointment, the CPAs' personal résumés (detailing the CPAs' past and current clients) and each CPA's "Declaration of Independence" (not in violation of Bulletin No.10 of Norm of Professional Ethics for Certified Public Accountant of the Republic of China) are also provided for the Board to discuss and evaluate their independence.</p> <p>The most recent evaluation was approved by the Audit Committee at the meeting on Oct 30, 2025, which was then submitted to the Board and was approved at the board meeting held on the same day.</p>	
4. Does the TWSE/TPEX Listed Company have an appropriate and appropriate number of corporate governance personnel, and has the Company designated a Corporate Governance Senior Officer to deal with corporate governance related affairs (including, but not limited to, providing directors and supervisors with information required for the execution of their duties; assisting directors and supervisors in complying with the laws and regulations; conducting board meeting and shareholders' meeting related matters; and preparing the minutes for board meetings and shareholders' meeting in accordance with the law, etc.)?	V	<p>Since 2020/07/30, Corporate Governance Officer (CGO) was appointed by the board of directors to take the responsibility for corporate governance-related affairs and handling relevant reporting and filing operations. Mr.Charles Huang, Director of Legal Division of GUC, is appointed by the board of directors as CGO starting from 2024/11/01, and this information has been reported to the Market Observation Post System as required. For the overview of the Officer's business implementation and continuing training, please refer to the section of Corporate Governance on the Company's website. Moreover, seven personnel from the Finance Division, Legal Division, Internal Audit and Human Resources Division has formed a "Corporate Governance Working Group", taking the responsibilities for the corporate governance related affairs, including providing the information required for directors to carry out business activities, assisting directors in complying with laws and regulations, handling matters related to board meetings and shareholders' meetings in accordance with laws, dealing with company registration and change registration, making minutes of board meetings and shareholders' meetings, assisting board of directors in strengthening its functions & capabilities, preserving stakeholders' rights & interests and implementing equal treatment of shareholders, etc.</p>	No major difference

Items for evaluation	Implementation Status		Deviation from the Corporate Governance Best-Practice Principles for the TWSE/TPEX Listed Companies and reasons
	Yes	No	
5. Has the Company established a communications channel and established a designated zone on its website for stakeholders (including, but not limited to, shareholders, employees, customers, and suppliers), and has the Company properly responded to all CSR issues such stakeholders are concerned with?	V	<p>With the aim of respecting stakeholders' rights and interests, the Company identifies its stakeholders and understands the stakeholders' reasonable expectations and needs, and thus the Company can appropriately respond to stakeholders' major corporate-social-responsibility concerns. Departments of the Company are responsible for the communication with stakeholders, and report to the board of directors on an irregular basis. The Company's stakeholders include employees, shareholders, customers, suppliers, social and government agencies. For their respective issues of concern and the Company's communication channels and response methods, please refer to Company's 2024 ESG Report. Moreover, the Company has created ESG section on the Company's website to help the Company understand stakeholders' issues-of-concern and respond in an appropriate way. The Company can also receive feedback from different aspects for it to carry out continuous improvement. The Company publishes its ESG Report (renamed as ESG Report from 2020 onwards) every year, which is an important task for the Company to further disclose information about its corporate social responsibility.</p>	No major difference
6. Has the Company appointed a professional shareholder services agent to deal with shareholder affairs?	V	<p>The Company has commissioned a professional stock agency "CTBC Bank - Agency Department" to handle the shareholders' meeting affairs.</p>	No major difference
7. Disclosures			No major difference
(1) Has the Company established a website for the disclosure of Company's financial and business, and corporate governance?	V	<p>The Company has set up "Investors Section" and "ESG" in both Chinese and English on its website, which cover the status of the Company's financial/business, corporate governance, and implementation of corporate social responsibility.</p>	
(2) Has the Company adopted other means of disclosures (e.g., the installation of a website in English language, appointment of designated persons for the gathering and disclosure of information, the proper implementation of the spokesman system, and the minutes of the investor conference on record posted on the website)?	V	<p>The Company's Finance Division is responsible for the Company's information collection and disclosure. The Spokesperson and Deputy Spokesperson are also set for information disclosure. In addition, the Company's information about finance/business is disclosed in the "Market Observation Post System" on a regular or an irregular basis in accordance with corresponding regulations. Moreover, there is an Investor Relations section on the Company's website (in both Chinese and English), which fully discloses information related to the Company's finance/business, investor briefings (including information and video recordings of investor briefings) and corporate governance, providing shareholders and the general public with access to the Company's information. The Company was ranked within top 5% of the listed companies for its Corporate Governance Evaluation from the 1st to the 7th evaluations. In the 8th valuation, GUC slipped to the 6% to 20% range, but it regained a top 5% ranking in the 9th to 11th evaluations.</p>	

Items for evaluation	Implementation Status		Deviation from the Corporate Governance Best-Practice Principles for the TWSE/TPEx Listed Companies and reasons
	Yes	No	
(3) Does the Company announce and report the annual financial report within two months after the end of the fiscal year? Does the Company announce and report the first, second, and third quarter financial reports and the monthly operating conditions well in advance of the required deadlines?	V		The Company's annual financial statements, the Q1, Q2 and Q3 financial statements as well as the monthly operation reports are all announced prior to the specified deadlines.
8. Is there any other important information to facilitate a better understanding of the Company's corporate governance practices (including, but not limited to, employee rights and benefits, employee care, investor relations, supplier relations, stakeholder rights, status of directors' continuing education, implementation of risk management policies and risk assessment criteria, implementation of customer related policies, and purchase of liability insurance for directors and supervisors by the Company)?	V		Please refer to note 2 for the explanation. No major difference
9. State of corrective action taken for responding to the results of the corporate governance assessment announced by Taiwan Stock Exchange Corporation in the Corporate Governance Center the most recent fiscal year, and the priority for improvement on issues pending further corrective action and related measures. The Company's prioritized improvement measures for items that did not score in 2025 corporate Governance Preliminary Evaluation:			
		Content of evaluation indicators	Improvement objects and measures
		Has the Company established an energy management plan and disclosed its implementation status on the Company's website, in its annual report or sustainability report? [An additional point will be awarded if the Company has implemented ISO 50001 or a similar energy management system standard and obtained third-party certification.]	GUC will seek to obtain ISO 50001 or other energy management certifications.

Note 1: CPAs' independence evaluation criteria

Items for Evaluation	Evaluation Result	Compliance with Independence
1. During audit periods, does/do the auditing CPA and/or his/her spouse and dependent relative(s) serve as the Company's directors/managerial officers, or hold positions with direct and significant influence on the auditing?	No	Yes
2. Does/do the CPA and/or his/her spouse and dependent relative(s) have any direct or significantly indirect financial interest relationship with the Company?	No	Yes
3. Does the auditing CPA have a spouse, lineal blood relative, immediate affinity or collateral relative by blood within the second degree relationship with any of the Company's directors/managerial officers?	No	Yes
4. Does/do the CPA and/or his/her spouse and dependent relative(s) have any business relationship that affects the CPA's independence with the Company's directors and managerial officers?	No	Yes

Note 2: Other important information for the understanding of the Company's corporate governance status:

1. Employees' rights and interests, employee care, investor relations, supplier relationship, and stakeholders' rights

The Company has made considerable investment in employee benefits & work rights and investor relations. It is hoped that the Company's successful business philosophy can be shared with the public through the Company's participation in various activities. Meanwhile, the Company spares no effort in cultivating talents of expertise for society by continuing the research, development and innovation for high-tech processes or technologies.

In terms of employees' rights & interests and employee care, the Company takes relevant government laws and regulations such as Labor Standards Act, Act of Gender Equality in Employment, Sexual Harassment Prevention Act, etc. as benchmarks for the formulation of personnel management regulations to protect employees' rights and interests. In addition to the announcement and implementation of the said regulations, labor-management meetings are regularly held to facilitate effective communication. Moreover, "Employee Welfare Committee" has been set up, and funds are allocated on a monthly basis for organizing regular activities to enhance employees' welfare. Detailed benefits programs and budget planning are carried out every year, including gift vouchers for festivals, health-promotion and leisure activities for employees, family days, local/overseas tours, wedding and funeral subsidies, hospitalization subsidies for employees and their families, prizes for year-end parties, health check, labor/health/group insurance, etc. The Company's comprehensive employee benefits have been recognized by Ministry of Labor, Executive Yuan, making the Company one of the Friendly Workplace Award winners. Additionally, the Company also received the "Health Promotion - Health Management Award" granted by Health Promotion Administration of the Ministry of Health and Welfare under Executive Yuan" as a recognition for the Company's excellent performance in creating a healthy workplace.

In terms of investor relations, the Company has set up a dedicated Investor Relations Department to act as a communication bridge between the Company and investors for investors to fully and promptly understand the Company's business achievements/performance and long-term operational strategies/direction, thereby providing investors, analysts and domestic/international professional investment institutions with the best services.

In regards to supplier selection, the Company continues to promote green procurement by requiring raw material suppliers to provide declarations guaranteeing that their products do not contain prohibited substances that are harmful to the environment, and thus the Company can ensure that its products comply with customers' and the European Union' electronic product requirements regarding Restriction of Hazardous Substances (RoHS). The Company also reinforces suppliers' positive influence on society and the environment, and communicates with suppliers on a regular basis every year.

With respect to stakeholders' rights, the Company has created a Stakeholder section on its website, and has set up Independent Director's Mailbox to establish a direct communication channel between the Company and employees, shareholders and stakeholders for the protection of stakeholders' rights.

2. Continuing studying status for directors and independent directors

Continuing studying status for directors and independent directors of this Company in 2025 is as follows:

Title	Name	Date of Advanced study	Organized by	Course Name	Number of Hours
Chairman	F.C. Tseng	114/04/24	Securities and Futures Institute	Practical Operations of the Compensation Committee	3
		114/08/12	Taiwan Corporate Governance Association	The Board of Directors' Governance Responsibilities in Sustainability Risk and Crisis Management	2
		114/12/05	Taiwan Corporate Governance Association	Sustainability Equals Innovation: Trends in Corporate Sustainability and ESG Value Management	3
Director	Lie-Szu Juang	114/07/29	Securities and Futures Institute	Practical Training Program for Directors, Supervisors, and the Chief Corporate Governance Officer	12
		114/07/30			
	Sean Tai	114/04/24	Securities and Futures Institute	Practical Operations of the Compensation Committee	3
		114/12/05	Taiwan Corporate Governance Association	Sustainability Equals Innovation: Trends in Corporate Sustainability and ESG Value Management	3
	Wendell Huang	114/08/12	Taiwan Corporate Governance Association	The Board of Directors' Governance Responsibilities in Sustainability Risk and Crisis Management	2
		114/11/24	Taiwan Academy of Banking and Finance	Environmental Sustainability Classification Assessment and Greenwashing Prevention	2
114/12/08		The Business Value and Digital Risks of Generative AI		3	
Independent Director	Huang, Tsui-Hui	114/04/24	Securities and Futures Institute	Practical Operations of the Compensation Committee	3
		114/07/09	TWSE	2025 Cathay Sustainable Finance and Climate Change Summit	3
	Jesse Ding	114/04/24	Securities and Futures Institute	Practical Operations of the Compensation Committee	3
		114/05/06		Taiwan's Overall Compensation Trends and Talent Sustainability	3
	Ho-Min Chen	114/04/24	Securities and Futures Institute	Practical Operations of the Compensation Committee	3
		114/07/24	Taiwan Corporate Governance Association	Practical Approaches to Trade Secret Protection and Fraud Prevention	3
				Corporate Risk and Corporate Social Responsibility	3
		114/08/20	The Business Development Foundation of the Chinese Straits	Global and Taiwan Economic, Financial, and Investment Trends and Outlook	3
	Kenneth Kin	114/04/24	Securities and Futures Institute	Practical Operations of the Compensation Committee	3
				Global and Taiwan Technology Industry Trends and Business Opportunities Amid Geopolitical Developments	3
		114/12/05	Taiwan Corporate Governance Association	Sustainability Equals Innovation: Trends in Corporate Sustainability and ESG Value Management	3

3. Business Implementation and Continuing studying status for the Corporate Governance Officers

Since 2020/07/30, Corporate Governance Officer (CGO) was appointed by the board of directors to take the responsibility for corporate governance-related affairs and handling relevant reporting and filing operations. Mr. Charles Huang, Director of Legal Division of GUC, is appointed by the board of directors as CGO starting from 2024/11/01, and this information has been reported to the Market Observation Post System as required. For the overview of the Officer's business implementation, please refer to the section of Corporate Governance on the Company's website.

- Risk management policy, implementation of risk assessment criteria, and implementation of consumer/customer protection policy: The 《Risk Management Policy》 was approved by the Company's Board of Directors in 2010, serving as the highest guidelines for the Company's risk management. All management units regularly conduct evaluation and review of risk items, and report the evaluation results to Operation Management Risk Committee. The president will then summarize major risk items and report them to the board of directors on a regular basis. For risk management scope and the 2025 operation status, please refer to the section of Corporate Governance on the Company's website.
- The Company's purchases of liability insurance for directors: The Company purchases liability insurance for directors every year. The insured amount in 2025 was NT\$450,000,000, and the insured period was April 28, 2025 to April 28, 2026. Relevant information is also available in the Market Observation Post System.

Note 3: ESG-related Performance Evaluation Items for Managers

The individual salary and remuneration of the Company's senior managers, including the president, vice president, and other executives in equivalent positions, is correlated with ESG performance (proportions vary by unit). Implementation is reflected in the Company's Performance Management & Development (PMD) system. The details are as follows:

- KPI Goal Setting: At the end of each year, when senior managers set the following year's KPI goals, they are required to include a certain proportion of ESG management targets according to their own areas of responsibility. The set targets are reviewed by the Remuneration Committee and submitted to the Board of Directors for approval.

- KPI Goal Setting: At the end of each year, when senior managers set the following year's KPI goals, they are required to include a certain proportion of ESG management targets according to their own areas of responsibility. The set targets are reviewed by the Remuneration Committee and submitted to the Board of Directors for approval.
- Performance Appraisal: For the end-of-year performance appraisal, senior managers conduct self-assessments based on the aforementioned targets and submit their ESG management results to their respective unit directors for review. The results are then reviewed by the Remuneration Committee and submitted to the Board of Directors for approval.
- Bonus and Reward System: The salaries and remuneration of senior managers are highly correlated with their performance. At the beginning of each year, the annual bonuses and rewards of individual senior managers are assessed and calculated based on the previous year's performance reports. The results are submitted to their respective unit directors for review, then reviewed by the Remuneration Committee and submitted to the Board of Directors for approval.

Taking 2025 as an example, the specific ESG performance contributions of several senior managers are as follows:

Example A:

- A supplier greenhouse gas (GHG) survey platform was launched, and data collection and analysis were completed.
- Achieved 100% signing rate of the Supplier Code of Conduct and 100% completion rate of the Supplier ESG Sustainability Management & Risk Assessment Questionnaire.
- Manufacturing process optimization: Achieved 100% transition from ink marking to laser marking and 100% adoption of lead-free bumps and BPA-free substrates.
- Optimized local procurement, reaching 83% (target: 80%).
- Launched the Supply Chain Net-Zero Learning Network, working collaboratively with supply chain partners to build a low-carbon, resilient, and sustainable supply chain ecosystem.

Example B:

- GUCle technology achieved the best power performance in the industry.
- Achieved 15% reduction in power consumption and 15% reduction in product area through evolution of each manufacturing process node from 7 nm to 3 nm.
- Introduced low-power and manufacturing process improvement technologies into the long-term R&D technology roadmap to reduce carbon emissions of upcoming products.

Example C:

- The ESG report was recognized with the TCSA Gold Award.
- The Dow Jones Sustainability Indices (DJSI) score improved to 68 points, establishing the Company's leadership within Taiwan's IC design industry.
- The Net-Zero (net zero emissions) plan was validated by SBTi.

The aforementioned contributions were all included in the annual performance reports of senior managers and used as a basis for calculating annual bonuses and rewards. The results were then reviewed by the Remuneration Committee and submitted to the Board of Directors for approval.

(5) Implementation of Sustainable Development Promotion:

Items for evaluation	Implementation Status		Any difference from the Corporate Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for such difference
	Yes	No	
1. Has the company established a governance structure to promote sustainable development, and set up a dedicated (or non-dedicated) unit to promote sustainable development, relevant affairs of which are handled by senior managerial officer under the Board's authorization and supervision?	V	<p>The Company's Corporate Social Responsibility Promotion Committee was established in 2015 and restructured to form the Sustainable Development Committee in 2021. In 2024, the function of sustainable development was incorporated into the Company's Strategy Committee, which was then renamed the Strategy and Sustainable Development Committee. These changes aimed to strengthen the Company's assessment and response measures for environmental, social, and corporate governance risks, thereby enabling the Company to achieve its sustainable operations goals.</p> <p>The Strategy and Sustainable Development Committee currently oversees the Company's sustainable development. An ESG Committee has also been established, with Director and President Sean Tai serving as the chair and representatives from various departments serving as committee members. The ESG Committee is divided into various functional groups, whose operations include implementing the resolutions of the Strategy and Sustainable Development Committee, monitoring international sustainable development trends, and leading members of various functional organizations to formulate sustainable development plans in accordance with international standards and regulations. The ESG Committee strives to understand stakeholders' needs as a means to identify material environmental, social, and corporate governance issues and related risks. The committee adapts to and mitigates the operational impacts of material issues such as climate change, and it designs application strategies and implementation plans, which are reviewed by the Board of Directors and used to guide the Company's ESG development trajectory.</p> <p>The ESG Committee reported to the Board of Directors on sustainable development issues four times in 2025 on 4/24, 5/15, 7/31 and 12/4. The topics were as follows:</p> <ol style="list-style-type: none"> (1) Submission to the Board for review and approval of the 2024 Sustainability Report (2) Status of sustainability implementation for the first half of 2025 (3) Presentation of the low-carbon energy plan (4) Status of sustainability implementation for 2025 (5) Formulation of sustainability strategies and objectives for 2026 	No major difference

Items for evaluation	Implementation Status		Any difference from the Corporate Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for such difference
	Yes	No	
2. Did the company conduct risk assessment of environmental, social and corporate governance issues for its operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?	V	<p>The 《Risk Management Policy》 was approved by the Company's Board of Directors in 2010, serving as the highest guidelines for the Company's risk management. All management units regularly conduct evaluation and review of risk items, and report the evaluation results to Operation Management Risk Committee. The president will then summarize major risk items and report them to the board of directors on a regular basis.</p> <p>In the process of business operations/management, the Company adopts prevention and control measures for possible risks, and creates relevant alert mechanisms.</p> <p>In addition, the Company also conducts assessments of risks in relation to the Company's operations in accordance with the materiality principle as a reference basis for the Company's risk management and operational strategies. With effective risk identification, assessment and control, the Company's risks arising from business activities can be controlled within an acceptable range.</p> <p>The Company's risk management scope includes "Intellectual Property Management Plan", "Information Security Risk", "Contract Risk", "Product Quality and Competitiveness Risk", "Climate Change and Emergency Response for Environmental Risk Management", "Operational Risk", etc.</p> <p>The Operation Management Committee holds two meetings every month. Units included in the Committee give presentations about the implementation of operation plans, and report on the risk control status of relevant duties as well as evaluate latent risks and provide countermeasures. Major risks that will affect operation plans will be summarized, and then be reported to the board of directors by Operation Management Committee's chairman.</p> <p>In 2025, the Company's division-level units had reported to Operation Management Committee on the risk control status of relevant duties based on the annual plan. The Company's president also reported on the Company's mid-/long-term plans and critical latent risks as well as countermeasures against them at the board meeting on 2025/01/23. Moreover, the Company's management team also reported on the Company's risk management strategies in relation to information security risk management, export control risk management, intellectual property management plan, etc. at the board meeting on 2025/10/30.</p> <p>And Company has also established internal policies, including the Procedures for Supervision and Management of Subsidiaries, the Statement on Internal Control System, and the Procedures for Transactions with Group Enterprises, Specific Companies, and Related Parties, to establish risk control mechanisms in its dealings with affiliated entities.</p>	No major difference

Items for evaluation	Implementation Status		Any difference from the Corporate Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for such difference
	Yes	No	
3. Environmental Issues			No major difference
(1) Has the Company established an appropriate environmental management system in accordance with its industrial characteristics?	V		<p>In addition to formally incorporating ESG performance into the annual KPI framework for managers at a Board meeting held in May 2022, the Company has established an ISO 14001 Promotion Committee as part of its environmental management system. The Committee conducts annual identification of significant environmental aspects and formulates corresponding management measures. The Committee is chaired by the President, who reviews and approves resolutions. Representatives appointed by various departments serve as committee members and are responsible for establishing, implementing, and periodically reviewing and evaluating the environmental management system. The Committee also plans and executes internal audit programs, ensures compliance with the ISO 14001:2015 Environmental Management System international standard (including updates to new revisions), and promotes organization-wide employee participation and awareness. The Company implemented an Environmental Management System in 2023 and obtained ISO 14001:2015 certification. Through the ongoing operation of this management system, the Company continues to reduce its environmental impact and strengthen management controls, thereby minimizing the risk of fines from environmental compliance obligations.</p> <p>As a member of the global community, the Company actively advances its commitment to carbon reduction and the use of sustainable energy. Beginning in 2023, the Company integrated a self-generated solar photovoltaic system for self-consumption into its power supply and commenced the use of purchased green electricity in December 2023, contributing to the mitigation of global warming and the reduction of environmental pollution. The Company is committed to increasing the proportion of purchased green electricity on an annual basis and aims to achieve its RE20 target by 2030. It will continue to advance the adoption of renewable energy in order to realize more environmentally sustainable energy use.</p> <p>In alignment with its carbon reduction initiatives and sustainable energy strategy, and in support of the Science Based Targets initiative (SBTi), Global Unichip Corporation's science-based emission reduction targets were validated and approved by the SBTi in May 2024, marking an important milestone in the Company's sustainability journey. Using 2022 as the base year, the Company plans to achieve a 42% reduction in carbon emissions by 2030 through measures including internal energy conservation, replacement of energy-intensive equipment, expansion of solar photovoltaic installations, and increased utilization of renewable energy. Looking ahead, the Company will collaborate with its suppliers to continuously advance energy conservation and carbon reduction initiatives. The progress toward achieving its carbon reduction targets will be disclosed annually in the Sustainability Report. Through concrete actions, the Company is committed to contributing to global carbon reduction efforts and is determined to achieve net-zero carbon emissions from its own operations by 2050.</p>
(2) Has the Company made effort to enhance the resources efficient use and used regenerated materials to mitigate the impact on the environment?	V		
(3) Has the Company assessed the potential current and future risks and opportunities from climate change for the Company, and has the Company taken measures to address climate-related issues?	V		
(4) Has the Company compiled statistics on greenhouse gas emissions, water consumption, and total volume of waste materials for the past two years, and has the Company formulated policies for greenhouse gas reduction, water use reduction, and other waste management?	V		

Items for evaluation	Implementation Status		Any difference from the Corporate Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for such difference
	Yes	No	
			<p>Climate change and environmental risk emergency response measures have been incorporated into the Company's risk management policies. In addition, the Company has established an ESG Committee and a Net-Zero Committee under the supervision of the Director and President to support the promotion of corporate sustainability and climate change-related management initiatives. An executive secretary has also been appointed to report to the Board of Directors on a regular basis (at least once a year) regarding the progress and outcomes of climate change risk mitigation efforts. To effectively address climate change risks and fulfill its corporate social responsibility, the Company follows the framework of the Task Force on Climate-Related Financial Disclosures (TCFD) in proactively reviewing the potential impacts of its products and services on society, the environment, and the economy, and in incorporating the climate-related risks and opportunities it faces into its assessments. For information on the Company's current and potential future climate-related risks and opportunities, as well as the corresponding response measures, please refer to the Company's 2024 Task Force on Climate-Related Financial Disclosures (TCFD) Report.</p> <p>With respect to the management of greenhouse gas emissions, water consumption, and total waste generation, the Company has voluntarily conducted greenhouse gas inventories since 2019. Starting in 2021, the Company has conducted inventories in accordance with ISO 14064-1 and undergone external verification, which has been completed since 2023.</p> <p>For detailed information on renewable energy usage, energy conservation and carbon reduction initiatives, greenhouse gas reduction performance, historical greenhouse gas emissions, water consumption, total waste generation, and related management policies, please refer to Chapter 6, Environmental Sustainability (pages 84–96) of the Company's 2024 Sustainability Report.</p>

Items for evaluation	Implementation Status		Any difference from the Corporate Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for such difference
	Yes	No	
4. Social issues			No major difference
(1) Has the Company established related management policy and procedure in accordance with applicable legal rules and international conventions on human rights?	V		<p>GUC supports and is committed to pursuing compliance with international labor and human rights standards, including the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and the Social Accountability International (SAI) standard, as well as the regulations of the countries in which it operates. GUC takes actions consistent with the Responsible Business Alliance (RBA) Code of Conduct, treating all personnel with dignity and respect. GUC has established implementation policies to enforce its human rights policy and requires its supply chain partners to adhere to the same standard.</p> <p>The Company has conducted human rights due diligence and publicly disclosed its Human Rights Due Diligence Report since 2023; additionally, it has included human rights due diligence as one of its major items for sustainable business operations. The Company's human rights due diligence is conducted in accordance with the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the International Labor Organization Declaration of Fundamental Principles and Rights at Work, and the management status of human rights is periodically reviewed in accordance with the aforementioned documents. The human resources unit conducts due diligence at least once every 3 years for detection and examination of major issues related to human rights, and the implementation status is monitored thereafter. The Company conducts regular annual training on human rights-related topics. New hires are also required to complete orientation training on occupational safety and health, as well as courses on the prevention of workplace misconduct and unlawful infringement. Please refer to pages 121–123 of the Company's 2024 ESG Report and the ESG section on the Company's website for details on human rights policies and implementation guidelines as well as human rights issues and management.</p>
(2) Has the Company established and implemented reasonable employee benefit measures (including compensation, leave, and other benefits), and are operational performance and results appropriately reflected in employee compensation?	V		No major difference

Items for evaluation	Implementation Status		Any difference from the Corporate Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for such difference
	Yes	No	
			No major difference
(3) Has the Company provided a safe and health work environment for the employees, and provided education on labor safety and health regularly?	V		<p>GUC is committed to achieving "safety with zero accidents" and "sustainable environmental development". It aims to become a world-class benchmark enterprise in environmental protection, safety, and health. The Company's workplace safety policy not only complies with domestic labor safety, health, and environmental regulations but also actively aligns with international standards. Since 2021, GUC has received ISO 45001 Occupational Health and Safety Management System verification undergoes annual external audits. The certification covers 100% of employees at the Hsinchu headquarters in Taiwan, as well as outsourced contractors. The Company has completed the three-year recertification audit conducted by TÜV NORD, and the latest certificate was obtained in February 2024. These audits are used to assess the effectiveness of the Company's management system.</p> <p>The Company regularly conducts safety and health education for employees. A total of 24 occupational safety and health education and training sessions were held in 2025, with participation totaling 1,699.5 person-hours. The company has also established a Health, Safety, and Environment Committee. Additionally, the Company provides its employees with regular health check-ups and conducts fire drills every year so that employees have a clear understanding of their own health and can respond correctly in the event of emergencies. Furthermore, the Company has taken out accident liability insurance for its employees, thereby increasing the protection for employees while they are at work. For more information on workplace health, please refer to the ESG section on the Company's official website.</p> <p>There were no occupational accidents reported in 2025. There were no instances of monetary loss due to violations of employee health regulations in 2025, and no fire incidents occurred.</p> <p>The Company's efforts in workplace environment safety and employee safety protection have been recognized by the Ministry of Labor, which awarded the Company with the "Friendly Workplace" distinction. The Company also received the "Health Promotion – Badge of Accredited Healthy Workplace" bestowed by the Health Promotion Administration of the Ministry of Health and Welfare and The Company has also passed the "2025 Self-Assessment of Workplace Health Promotion" and obtained the "Outstanding Certification for Breastfeeding Rooms" from the Hsinchu City Public Health Bureau.</p>

Items for evaluation	Implementation Status		Any difference from the Corporate Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for such difference	
	Yes	No		Summary
(4) Has the Company established the training program for the effective planning of career development for the employees?	V		The Company attaches great importance to employees' career development, and has established effective career competency development training programs for employees. Please refer to page 100 of the Annual Report for detailed information.	No major difference
(5) Does the Company comply with laws, regulations, and international standards when managing customer health and safety, customer privacy, and marketing and labeling of products and services and relevant issues? Has the Company established a policy and complaint procedure to protect consumer rights?	V		The Company's product & service marketing and labeling practices all comply with applicable laws/regulations and international standards. Moreover, the Company has formulated Service Management Procedures, Regulations on Customer Returns/Complaints Management, Confidential Information Protection Policy, Operational Measures for Customer Satisfaction Survey, and other policies for the protection of customers' interests and privacy as well as procedures for customers' complaints to ensure that consumers' rights and interests can be protected through the Company's research & development, procurement, production, operation, service procedures, etc. In practice, consumers/customers can have B2B communication with the Company through the Company's website "GUC Online". For the customer complaint procedure, Please refer to pages 54~55 of the Company's 2024 Sustainability Report	
(6) Has the Company established a supplier management policy that requires suppliers to comply with regulations on environmental protection, occupational safety and health, and labor rights issues? Has the Company established an implementation method for such?	V		Global Unichip Corporation is committed to enhancing environmental sustainability and leading by example. By complying with third-party verification and relevant standards, the Company seeks to contribute to environmental protection and extends these principles to its suppliers, striving to balance steady growth with environmental sustainability. Prior to engaging staffing agencies or service contractors, Global Unichip Corporation conducts assessments of their compliance with labor laws and regulations and requires them to commit to six key sustainability principles (including labor rights and human rights protection) as part of the evaluation criteria for partnership approval. In addition, the Company requires service contractors to sign the "Global Unichip Corporation Code of Conduct and Supplier Code of Conduct Commitment Letter" to clearly stipulate compliance with labor regulations and corporate ethics. During the cooperation period, the Company continues to monitor whether the working conditions of dispatched (assigned) personnel comply with applicable labor laws and proactively conducts investigations, audits, or other necessary management measures to safeguard labor compliance and employee rights. For details on the Company's supplier management policy, please refer to pages 70~78 of the 2024 Sustainability Report.	

Items for evaluation	Implementation Status		Any difference from the Corporate Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for such difference	
	Yes	No		Summary
5. Does the Company refer to internationally standards/guidelines in the preparation of its reports, such as Sustainability Report, that disclose non-financial information? Has the Company obtained a third-party verification or assurance opinion on previously-disclosed reports?	V		The Company compiled its Corporate Social Responsibility Report of the past years and the 2023 Sustainability Report in accordance with the Global Reporting Initiative's Sustainability Reporting Standards (GRI Standards). The reports are presented in accordance with core option GRI Standards, in which facts and information in relation to sustainability issues of the given year are disclosed by following the rules of General Standards Disclosures and Specific Standards Disclosures. A complete GRI Standards Index Comparison Table is available in every report, giving viewers an overview of each chapter's content. Assurance statements have been issued for the Company's 2024 Sustainability Report based on BSI GRI Standard & AA1000 Assurance Standard.	No major difference
6. If the company has its own sustainable development best practice principles formulated in accordance with the "Corporate Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies", please describe the differences between its operations and the said principles: The Company's board of directors approved the "Corporate Social Responsibility Best Practice Principles" in February 2015 as a guiding principle for long-term CSR promotion, and will amend the Company's "Corporate Social Responsibility Best Practice Principles" into "Sustainable Development Best Practice Principles" based on the revised "Corporate Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" at the Board meeting in April 2022. There is no difference between the actual operations and the said principles. Please refer to the Company's 2024 Sustainability Report for detailed information about the operation st				
7. Other important information for the understanding of the Company's promotion/implementation of sustainable development: For more information about the Company's sustainable development operation status, please refer to the section of Sustainable Development on the Company's website.				

(6) Climate-related Information

Aspect	Implementation
1. Oversight and governance of climate-related risks and opportunities by the Board of Directors and management	<p>We have established an ESG (Environmental, Social, Governance) Committee and a Net Zero Committee, both led by President Sean Tai (who also serves as a director of the Company). These committees assist in promoting corporate sustainability and climate change-related management initiatives. An executive secretary is appointed to regularly report the annual ESG goals and progress or outcomes of climate change risk improvement to the Board of Directors.</p> <p>At the beginning of each year, the Board of Directors reviews the ESG implementation progress of the previous year and formulates ESG implementation goals for the current year. Additionally, the Company signed the Science-Based Targets initiative (SBTi): Aligned with the 1.5° C pathway and with 2022 set as the base year, the Company has pledged to reduce Scope 2 and Scope 3 GHG emissions by 42% and 25%, respectively, by 2030, and total GHG emissions by 90% by 2050. In May 2024, the Science Based Targets initiative (SBTi) approved the Company's submitted science-based carbon reduction targets. The Board of Directors will periodically review the implementation of the carbon reduction goals. Moreover, to ensure that the Board of Directors has a clear understanding of ESG and climate governance issues and is aware of the latest developments, external experts will be invited to present lectures to the Board of Directors when necessary.</p> <p>To mitigate the impact of climate change, we have established a cross-departmental TCFD Task Force under the coordination of the Net Zero Committee. This task force brings together senior executives from various units for cross-departmental communication. They consider climate change issues, the Company's characteristics, as well as its relationship with the supply chain, and refer to the transition risk, physical risk, and opportunity categories under the TCFD framework to identify significant risks and opportunities. Subsequently, they apply different scenario analyses and assessments to develop response strategies that mitigate potential financial losses due to risks and, in some cases, turn challenges into opportunities, creating greater benefits for the Company.</p>
2. How identified climate risks and opportunities affect the business, strategy, and finances of the enterprise in the short, medium, and long term	<p>Based on the results of the risk and opportunity matrix, we have identified GUC's risks and opportunities for the short, medium and long term, initially selecting a total of five transition risks, three physical risks, and three climate opportunities. After further consideration by the cross-departmental TCFD Task Force and external experts, and taking the Company's characteristics as well as its relationship with the supply chain into account, we removed and consolidated the risks and opportunities to identify two significant transition risks and two significant climate opportunities. Please refer to page 13 of the 2024 TCFD Status Report on the GUC website for more on this. For the impacts on GUC's business, strategies, and finances, please refer to pages 14 to 22 of the 2024 TCFD Status Report on the GUC website.</p>
3. The financial impacts of extreme weather events and transformation actions	<p>Physical risks were not identified as significant risks in the present assessment, but preventive risk assessments were still conducted through the following scenarios: In the RCP8.5 scenario of extremely high greenhouse gas emissions, the probability of future flooding disasters, extreme high temperatures, and an increased number of consecutive rainless days is expected to rise; given this, what is the impact of flood risk and extreme high temperature and drought risk on operations at the Company's headquarters? The assessment results indicate that the risk of flooding will not affect GUC headquarters, and extreme high temperatures and drought will not threaten operations. For the assessment process and details, please refer to pages 17 to 18 of the 2024 TCFD Status Report on the GUC website.</p>
4. How the identification, assessment, and management of climate risks are integrated into the overall risk management system	<p>The Board of Directors approved the Company's "Risk Management Policy" in 2010, which serves as the highest guiding principle for risk management within the Company. Various management units conduct regular assessments and reviews of risks and report the assessment results to the Operation Management Risk Committee. The significant risks are then summarized by the President and reported to the Board of Directors on a regular basis.</p> <p>Climate change and environmental risk management emergency response measures have been incorporated into the Company's Risk Management Policy. For the process for identifying risks and opportunities related to climate change, please refer to pages 10 to 14 of the 2024 TCFD Status Report on the GUC website.</p>

Aspect	Implementation
5. Use of scenario analysis to evaluate resilience to climate change risks, including scenarios, parameters, assumptions, analysis factors, and major financial impacts	<p>The Company adopts the SSP5 Baseline Scenario to analyze and assess the resilience of its climate strategy. For the scenarios, parameters, assumptions, analysis factors, and major financial impacts employed, please refer to pages 15 to 22 of the 2024 TCFD Status Report on the GUC website.</p>
6. Transformation plan to manage climate-related risks, including the plan, indicators, and targets used to identify and manage physical and transition risks	<p>The Company has actively adopted risk response strategies to reduce organization-wide carbon emissions. It has pledged to reduce Scope 2 GHG emissions by 42% by 2030, far exceeding the Taiwanese government's 2030 reduction target of 25%. Moreover, the Company has developed a plan to achieve net-zero electricity emissions by 2050. Please refer to pp. 23–25 of the 2024 TCFD Report on the Company's website for the plan's details, indicators, and targets.</p>
7. Use of internal carbon pricing as a planning tool, including the basis for price determination	<p>In response to international decarbonization trends, supply chain carbon management requirements, and the implementation of the net-zero targets approved by the SBTi, the Company formally introduced an internal carbon pricing mechanism by the end of 2025, incorporating carbon costs into its operational and investment decision-making processes. The Company adopts a Shadow Carbon Price as an internal management tool. The current internal carbon price is set at NT\$300 per metric ton of carbon dioxide equivalent (tCO₂e) and is applied in the evaluation of carbon reduction management and energy efficiency improvement projects. The carbon price level is determined with reference to government policy directions, regulatory developments, and market information. It is subject to periodic review by the ESG Committee and may be adjusted upon approval by the President to ensure that the Company's carbon management framework remains aligned with its long-term strategy and governance structure.</p>
8. Climate-related goals that are set, including the activities, greenhouse gas emissions scope, planning period, annual progress, and, where carbon offsets or renewable energy certificates (RECs) are used to achieve the goals, the source and quantity of the carbon offsets or RECs	<p>Regarding carbon reduction targets, the Company actively participates in the SBTi. To help realize the 1.5°C warming scenario, we have set 2022 as the base year and declared the goal of reducing greenhouse gas Scope 2 emissions by 42% by 2030. We have also set the target of reducing total greenhouse gas emissions by 90% by 2050. The Board of Directors will review the progress of these initiatives on a regular basis.</p> <p>For details of the GUC carbon reduction target plan, please refer to pages 23 to 25 of the 2024 TCFD Status Report on the GUC website.</p>
9. Greenhouse gas inventory results and verifications, including reduction targets, strategies, and specific action plans.	<p>GUC conducts a GHG inventory and third-party verification of organization-wide carbon emissions every year. GUC submitted its emission reduction targets to the Science-Based Targets initiative (SBTi) in 2023. In May 2024, the Science Based Targets initiative (SBTi) approved the Company's submitted science-based carbon reduction targets.; therefore, from 2023 onward, the Company's GHG inventories will be conducted based on the GHG Protocol in accordance with SBTi guidelines. Please refer to pages 23–25 of the 2024 TCFD Report on the Company's website for details on GHG inventory results, reduction goals, and relevant strategies.</p>

(7)The Company's Implementation of Ethical Corporate Management and the measures taken

Items for evaluation	Implementation Status		Deviations from "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and reasons
	Yes	No	
1. Establishment of ethical corporate management policies and programs			No major difference
(1) Has the Company established an ethical corporate management policy that has been approved by the Board of Directors, and clearly stated the ethical corporate management policy and practices, as well as the commitment of the Board of Directors and the top management to actively implementing the management in the Articles of Incorporation and external documents?	V		The Company's board of directors has formulated the "Operating Procedures for Ethical Management & Business Code of Ethics", clearly stipulating that the Company's business activities are carried out based on the principles of fairness, honesty, trustworthiness and transparency. In order to implement the ethical management policy and actively prevent dishonest or unethical conduct, all personnel of the Company (including subsidiaries) are required to pay attention to matters specified in the said procedures and code when engaging in business activities, and abide by the following principles: one should perform one's duties with honesty, conscientiousness and respect; one should be loyal to one's job without being involved in any illegal or inappropriate activities; one should avoid any conflicts of interest between the individual and the Company; one must not conduct oneself in a way that may disgrace the Company; and the scope of such compliance is not limited to legal/regulatory compliance only; the more important is self-discipline and self-judgment without going against common rationality. The top management of the Company upholds the principle of integrity, and operates business based on the principle of creating maximum benefits for shareholders and employees. In terms of legal compliance, the Company complies with the Company Act, Securities and Exchange Act, Commercial Accounting Law, Political Donations Act, Anti-corruption Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, regulations governing TWSE/TPEX Listed Companies, or other laws governing business conduct to carry out ethical management. With respect to the active practices that the Board and managerial officer have committed to, The Company's directors all demonstrate a high degree of self-discipline by avoiding participation in discussion and voting for board meeting proposals which involve interests of their own or the juristic persons they represent and there is a concern about harming the Company's interests. They only address their opinions and answer inquiries without joining discussions and voting. In addition, the directors are required to avoid being present while the discussions and voting are in progress, and are not allowed to exercise the voting right on behalf of other directors. Self-discipline also prevails among directors; there is no inappropriate support among directors.

Items for evaluation	Implementation Status		Deviations from "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and reasons
	Yes	No	
(2) Has the Company established a mechanism to assess unethical conduct risks? Does that Company regularly analyze and evaluate the business activities within its scope of business that have a higher risk of unethical conduct? Has the Company accordingly formulated a plan to prevent unethical conduct, covering at a minimum the preventive measures for the acts mentioned in Article 7-2 of the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies?		V	<p>The Company has specified matters of caution when performing business activities in "Operating Procedures for Ethical Management & Business Code of Ethics". For business activities that involve higher risks of dishonest or unethical conduct, measures are taken to forbid the providing or receiving of improper benefits, the facilitation payment/handling fee, or the providing of political contributions. (Please refer to the Company's "Operating Procedures for Ethical Management & Business Code of Ethics" for details of the measures.)</p> <p>Therefore, before a business relationship is established, the Company will first evaluate the legality and ethical management policies of the agents, suppliers, customers or other business partners, and check whether there has been any record of dishonest or unethical conduct to ensure that their businesses are operated in a fair and transparent way. And we will never ask, offer or accept bribes. The Company's personnel are required to explain the Company's ethical management policy and relevant regulations to transaction counterparties when engaging in business activities, and expressly refuse to directly or indirectly provide, promise, request or accept any form of improper benefits for any reason, including kickbacks, commissions, facilitation payments, or offering/receiving improper benefits through other means. To have all the employees across the company comply with the rule, the Company inculcates the rule in all new entrants when they report to work, and regularly provides educational training every year for the entire body of employees. The Company has also established specific complaint and reporting regulations and had the human resources unit and internal audit unit serve as the dedicated unit respectively. Externally, the Company has established a "reporting system for violations of professional ethics," reporting mailbox, and audit committee chairman's mailbox. Internally, an employee complaint mailbox has been set up to prevent illegal acts.</p> <p>Relevant educational training and promotional programs are conducted on a yearly basis to help all personnel of the Company comply with these regulations. Specific complaint & whistleblowing regulations are also formulated by the Company's HR Department. Externally, a "Mailbox for Business Ethics Violation Reporting" has been set; internally, a Mailbox for Employees' Major Complaints has been set to prevent the Company's personnel from violating regulations. Please refer to the Corporate Social Responsibility section on the Company's website.</p> <p>In order to completely put the above principles into practice, not only the Company's employees but also suppliers are required to abide by the Company's ethical standards and culture. Suppliers should sign "GUC's Collaborative Company's Business Ethics (Business Conduct) Commitment" as a declaration and guarantee.</p>

Items for evaluation	Implementation Status		Deviations from "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and reasons
	Yes	No	
(3) Whether the Company has stipulated the operating procedures, conduct guidelines, disciplinary actions against violations as well as grievance system in the plan to prevent unethical conducts, implemented the execution thereof, and regularly reviewed and revised the aforementioned plan?	V	The Company promises to comply with government laws and business ethics, and is committed to following the highest standards of openness, integrity and responsibility in its active realization of corporate citizenship/corporate social responsibility to maintain corporate ethics and integrity while expanding its business. Therefore, the Company has separately formulated "Operating Procedures for Ethical Management & Business Code of Ethics" and "Regulations on Reporting and Whistleblowing/Complaints", and has proactively set up confidential channels for customers, shareholders, government agencies, society, academic research institutions, suppliers, employees of the Company, and other stakeholders (such as business partners, suppliers, general public, etc.) to report or file complaints against legal violations (e.g. fraud), dishonest/unethical conduct (e.g. corruption or bribery), or actual/potential violations of laws and/or the Company's policies. The Investigation Committee collaborates with Legal and HR units to accept complaints (whistleblowing disclosures) and deal with matters related to investigation, compilation, reporting and resolution implementation. There are dedicated personnel responsible for replying to complainants (or whistleblowers) about case review/handling progress, which will be regularly followed up and controlled/managed at senior management meetings and by Audit committee. For the Company's dishonest/unethical conduct prevention operations, please refer to the section of Corporate Governance on the Company's website.	No major difference
2. The Materialization of Ethical Management			No major difference
(1) Has the Company evaluated the record on ethical practices of its counterparties, and has specified the clause of business ethic in the agreements binding the Company and its counterparties?	V	The Company's personnel should avoid engaging in business transactions with dishonest/unethical agents, suppliers, customers or other business partners. If a business or collaboration partner is found to be involved in dishonest/unethical conduct, its related business dealings should be immediately stopped, and the partner should be listed as an object of transaction rejection to carry out the Company's ethical management policy. In addition, in order to avoid engaging in transactions with those who have a record of dishonest/unethical conduct, the Company has clearly stipulated honest/ethical conduct terms in its business activity contracts.	

Items for evaluation	Implementation Status		Deviations from "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and reasons
	Yes	No	
(2) Has the Company established a dedicated (concurrently) unit under the Board of Directors to promote ethical corporate management, and to report to the Board of Directors on a regular basis (at least once a year) regarding ethical corporate management policies and plans, in order to prevent unethical conduct and to monitor their implementation?	V	The Company's HR Department is the dedicated unit in charge of the amendment, implementation, explanation, consultation services, reporting content data-entry & file creation, etc. as well as the supervision in relation to "Operating Procedures for Ethical Management & Business Code of Ethics". Other units also carry out the ethical management policy based on their own job duties and responsibilities to jointly ensure the actual implementation of the Best Practice Principles. The top managerial officer of HR Department is required to report to the board of directors on the previous year's implementation in the first quarter of each year.	No major difference
(3) Has the Company mapped out the policy for the avoidance of the conflict of interest and has provided suitable channels for such purpose, and properly pursued the policy?	V	Policies related to recusals due to conflicts of interest are also clearly stipulated in the Company's "Operating Procedures for Ethical Management & Business Code of Ethics". When engaging in business activities, if the Company's personnel identify that such activities involve interests of their own or the juristic persons they represent, or may enable themselves, their spouses, parents, children, or their interested parties to obtain improper benefits, they are required to sign "Conflict of Interest Report" and proactively provide explanations, and meanwhile report to their direct supervisors and the Company's dedicated unit (i.e. HR Department) on relevant facts, for which the direct supervisors should provide proper instructions and advice. The Company's personnel should not use the Company's resources in any commercial activities outside the Company's scope, nor should their work performance be affected due to the participation in the commercial activities outside the Company's scope.	
(4) Has the Company established an effective accounting system and internal control system for the implementation of ethical corporate management? Has the internal auditing unit prepared an audit plan based on the assessment results for unethical conduct risks, and checked compliance with the unethical conduct prevention plan accordingly, or appointed a CPA to conduct the audit?	V	In order to realize ethical management through effective accounting and internal control systems, the Company has established effective accounting systems and internal control systems for business activities that involve higher risks of dishonest or unethical conduct. Such activities are also included in risk assessments for regular review, through which no external-purpose financial statements or reserved/secret accounts shall be allowed. The review is conducted on a rolling basis to ensure the continuing effectiveness of the systems' design and implementation. Internal auditors also regularly check the compliance status of the said systems.	

Items for evaluation	Implementation Status		Deviations from "Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	
(5) Has the Company organized internal and external training on ethical management?	V	The Company's HR Department is responsible for the promotion of ethical management training and awareness-raising education for all employees. The educational training is conducted through e-learning to help employees be aware of matters of caution when engaging in business activities. Moreover, online Business Code of Ethics courses were also offered for all the Company's directors in 2025, in which regulations related to insider trading were included.	No major difference
3. The reporting system of the Company in action			No major difference
(1) Has the Company established a reporting and reward system and the channels for facilitating the report on unethical practices, and has appointed designated personnel to handle the subject of reporting?	V	The Company promises to comply with government laws and business ethics, and is committed to following the highest standards of openness, integrity and responsibility in its active realization of corporate citizenship/corporate social responsibility to maintain corporate ethics and integrity while expanding its business! Therefore, the Company has separately formulated "Operating Procedures for Ethical Management & Business Code of Ethics" and "Regulations on Reporting and Whistleblowing/Complaints", and actively sets up confidential channels for customers, shareholders, government agencies, society, academic research institutions, suppliers, employees of the Company, and other stakeholders (such as business partners, suppliers, general public, etc.) to report or file complaints against legal violations (e.g. fraud), dishonest/unethical conduct (e.g. corruption or bribery), or actual/potential violations of laws and/or the Company's policies.	
(2) Has the Company created a standard procedure for the investigation of reported matters, follow-up measures to be taken after the completion of the investigation, and relevant confidentiality mechanisms?	V	To clearly distinguish between the scope of complaints and reporting, authorization and procedures, the Company revised its Employees' Complaint and Reporting Regulations in 2022 to become the Reporting Regulations and Complaint Regulations. Complaint cases cover unlawful infringement or unfair treatment in the workplace. Complaints of such cases are accepted by the human resources unit, and the legal unit can be consulted for advice. After the general manager approves the recommendation for a case resolution, the complaint case shall be carried out accordingly by the dedicated unit, and the complainant shall be notified of the result. Reporting cases include acts of unlawful interests or violations of good faith or professional ethics. Reporting of such cases shall be accepted by the internal audit unit and, by working with the legal unit, the relevant facts shall be brought to light. If necessary, external attorneys may be engaged to assist in the investigation. After a reported case is concluded, the Company, depending on the case's circumstances, will have the responsible unit notify the whistleblower of relevant resolution results. Please refer to Appendix 1 for information about cases of reporting/whistleblowing received during the period of 2021-2025, and the investigations being conducted.	

Items for evaluation	Implementation Status		Deviations from "Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	
(3) Has the Company taken protection measures to protect the informant from improper treatment after reporting on unethical practices?	V	As stated above that a company should takes appropriate confidentiality measures in accordance with relevant laws, the Company deals with complaints or whistleblowing cases in a confidential manner, and handles them based on a prompt, fair and objective stance. If the complainant or whistleblower is an employee, the Company guarantees that the employee will not be treated inappropriately due to the complaint or whistleblowing.	No major difference
4. Enhancing Information Disclosure			No major difference
Has the Company disclosed the content of Ethical Corporate Management Best Practice Principles and the result at its official website and MOPS?	V	The Company has uploaded the Board-approved "Operating Procedures for Ethical Management & Business Code of Ethics" to the Company's website and the Market Observation Post System as a disclosure of ethical management information. Currently, the Company's Reporting System for Business Ethics Violation on the website is presented in both Chinese and English. Dedicated HR personnel are designated for the collection and disclosure of the Company's relevant information. HR Department regularly provides learning materials and test questions for internal training, awareness-raising promotion and testing through e-learning in the fourth quarter of each year. For ethical management educational training programs conducted in 2025, and various complaints and corresponding handling progress, please refer to the section of Corporate Governance on the Company's website.	
5. If the Company has established performance of good-faith management best practice principles based on "Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies", please describe any discrepancy between the principles and their implementation: None			
6. Other important information for the understanding of the Company's ethical management status: For information about the Company's "Operating Procedures for Ethical Management & Business Code of Ethics", please refer to the Market Observation Post System or the Company's website.			

Attachment 1:

	2025	2024	2023	2022	2021
Independent Director's Mailbox (Audit Committee)	0	0	1	0	0
Reporting System for Business Ethics Violation	0	0	0	0	0
Others	0	2	0	0	0
Employees' Major Complaints	0	1	2	4	2
Sexual Harassment & Wrongful Harm Complaints	1(note 1)	0	0	0	0
Cases Confirmed After Investigation	1	2	0	0	2

Note 1: According to regulations, an investigation and handling were carried out. After responding to the complainant, the complainant expressed satisfaction with the company's resolution. The case is now closed.

(8) Companies that have formulated their Corporate Governance Code and relevant regulations should disclose the referencing methods: Please refer to the Market Observation Post System (<http://mops.twse.com.tw>) or check on the Company's website (<http://www.guc-asic.com>)

(9) Other important information enhancing understanding of the state of the Company's corporate governance may also be disclosed: For the state of the Company's corporate governance, please refer to the Market Observation Post System or the Company's website.

(10) Implementation Status of Internal Control System

1. Internal Control System Statement

Internal Control System Statement

Date: January 29, 2026

With regard to the 2025 internal control system, the Company declares the following based on the self-evaluation findings:

1. The Company is fully aware that establishing, implementing, and maintaining an internal control system are the responsibility of its Board of Directors and managerial officers. The Company has established such a system to provide reasonable assurance for attaining the aims of the effectiveness and efficiency of business operations (including profits, performance, safeguarding of asset security, etc.); reliability, timeliness, transparency of reporting; and compliance with the governing laws and regulations.
2. An internal control system has inherent limitations. No matter how perfectly designed, an effective internal control system provides assurance to the aforementioned aims only to a reasonable extent. Moreover, due to changes of environments and circumstances, the effectiveness of an internal control system may change accordingly. Nevertheless, the internal control system of the Company is equipped with a self-monitoring mechanism, and the Company takes corrective actions as soon as any fault is identified.
3. The Company determines the design and operating effectiveness of its internal control system in accordance with the determining factors provided in the Regulations Governing the Establishment of Internal Control Systems by Public Companies (hereinafter referred to as the "Regulations"). The internal control system determining factors specified in the Regulations divide an internal control system into five elements based on its management: 1. Control Environment, 2. Risk Assessment, 3. Control Operations, 4. Information and Communications, and 5. Monitoring. Each element further contains several items. Refer to the Regulations for the aforementioned items.
4. The Company has adopted the aforementioned internal control system determining factors to examine the design and operating effectiveness of its internal control system.
5. Based on the findings of the evaluation mentioned in the preceding paragraph, the Company deems that the internal control system as of December 31, 2022 (including supervision and management of subsidiaries), which encompass internal controls for knowledge of the accomplishment degree of operating effectiveness and efficiency, reliability, timeliness, transparency of reporting, and compliance with the governing laws and regulations, are effectively designed and implemented, and reasonably assure accomplishment of the abovementioned aims.
6. This Statement constitutes the main content of the Company's annual report and prospectus, and will be made public. Any wrongful act pertaining to falsification or concealment involving the above public declaration will be subjected to legal liabilities under Articles 20, 32, 171, and 174 of, and other regulations relating to, the Securities and Exchange Act.
7. This Statement was approved by the Board Meeting of the Company held on January 29, 2026, where none of the nine attending directors expressed dissenting opinions, and all consented to the content of this Statement.

Global Unichip Corp.

Chairman: F.C. Tseng  (with seal)

President: Sean Tai  (with seal)

2. If a CPA is appointed to review the internal control system, the review report shall be disclosed: N/A.

(11) If there has been any legal penalty against the Company or its internal personnel, or any disciplinary penalty by the Company against its internal personnel for violation of the internal control system, during the most recent fiscal year or during the current fiscal year preceding the annual report publication date, where the result of such penalty may have a material effect on shareholder equity or securities prices, the penalty, the main shortcomings, and conditions for improvement shall be disclosed in the annual report: None

(12) Major resolutions of the Shareholders' Meeting and the Board in the most recent year to the date this report was printed

2025's Shareholders' Meeting:

Important Resolution	Description of Implementation
Acknowledgement of the proposal regarding the Company's 2024 earnings distribution	The distribution had been completed based on the resolution, in which June 9, 2025 was set as the base date for distribution, and the cash dividend distribution date was June 26, 2025. (Cash dividend: NT\$ 16/per share).

The important resolutions of the Board of Directors in 2025 and to the date of this report was printed

Session/Term	Important Resolution
The 9 th meeting of the 10 th term of the Board of Directors' Meeting	<ol style="list-style-type: none"> 1. Approval of the distribution of employees' and directors' remuneration for 2024 2. Approval of the financial statements and business report for 2024 3. Approval of the 2024 earnings distribution table 4. Approval of the 2024 "Statement on Internal Control System" 5. Approval of the date, venue, and agenda for the Company's 2025 annual general shareholders' meeting 6. Approval of the shareholder proposal submission period and designated submission location for the 2025 annual general shareholders' meeting 7. Approval of the Company's 2025 salary adjustment plan 8. Approval of partial amendments to the Company's "Articles of Incorporation" 9. Approval of the amendments to the Company's "Directors' Remuneration Policy" 10. Approval of the Company's long-term incentive plan for managers for 2025
The 10 th meeting of the 10 th term of the Board of Directors' Meeting	<ol style="list-style-type: none"> 1. Approval of the Company's financial statements for Q1 2025 2. Approval of the resignation of the Company's financial supervisor 3. Approval of the temporary appointment for the Company's financial supervisor concurrently serving as spokesperson 4. Approval of the 2025 capital expenditure expansion plan 5. Approval of the Company's 2024 sustainability report
The 11 th meeting of the 10 th term of the Board of Directors' Meeting	<ol style="list-style-type: none"> 1. Approval of the Company's financial statements for Q2 2025 2. Election of Vice Chairman

Session/Term	Important Resolution
The 12 th meeting of the 10 th term of the Board of Directors' Meeting	<ol style="list-style-type: none"> 1. Approval of the Company's financial statements for Q3 2025 2. Approval of the Company's risk-based audit plan for 2026 3. Approval of the proposed amendments to certain provisions of the Company's "Internal Control System" 4. Approval of the CPA's independence and suitability, including the evaluation of audit quality indicators, appointment, and remuneration for 2026 5. Approval of the Company's "Plan to Enhance Corporate Value" 6. Approval of performance indicators for managers for 2026 7. Approval of the scope of entry-level employees of the Company 8. Approval of the newly appointed Vice President and CFO and spokesperson of the Company
The 13 th meeting of the 10 th term of the Board of Directors' Meeting	<ol style="list-style-type: none"> 1. Approval of the Company's 2026 operating plan 2. Approval of the Company's capital expenditure plan for 2026 3. Approval of the opinion letter on transaction price reasonableness issued by Diwan & Company
The 14 th meeting of the 10 th term of the Board of Directors' Meeting	<ol style="list-style-type: none"> 1. Approval of the distribution of employees' and directors' remuneration for 2025 2. Approval of the financial statements and business report for 2025 3. Approval of the 2025 earnings distribution table 4. Approval of the 2025 "Statement on Internal Control System" 5. Approval of the date, venue, and agenda for the Company's 2026 annual general shareholders' meeting 6. Approved the full re-election of the 11th Board of Directors (including independent directors). 7. Approval of the shareholder proposal submission period and designated submission location for the 2026 annual general shareholders' meeting 8. Approval of the period for accepting shareholder nominations of director candidates (including independent directors), the number of directors to be elected, and the designated submission location for the 2026 annual general shareholders' meeting 9. Approval of the Board of Directors' nomination of nine director candidates (including five independent directors) and resolution on the qualifications of the candidates 10. Approval of the Company's 2026 salary adjustment plan 11. Approval of the Company's long-term incentive plan for managers for 2026

(13) Adverse opinion from directors over important resolution of the Board in the most recent year until the day the Annual Report was printed with records or written declaration, and the contents of such opinion: None

(14) In the most recent year to the date this report was printed, the information on the resignation and discharge to Chairman, President, chief accountant, chief financial officer, chief internal auditor, corporate governance officer and R&D officer :

Title	Name	Date of Appointment	Date of Discharge	Reason for Resignation or Discharge
CFO	Danile Chien	2006.04.03	2025.05.15	Personal career plan

4. Information Regarding the Company's Independent Auditors

(1) Amounts of non-audit fees for attesting CPAs, the CPAs' firms, and the firm's affiliate(s) as well as the content of non-audit services:

Unit: NT\$ Thousand

Accounting Firm	Deloitte & Touche
Names of CPAs	Hsieh-Chang Li Ming-Hui Chen
Duration of Audit	2025
Auditing fee	3,373
Non-Auditing fee	960
Total	4,333

Note: Non-Auditing fee is for TCFD Report Assurance and Tax Report Audit.

(2) If there is a change in the accounting firm, and the audit fees paid for the fiscal year in which the change took place are lower than those paid for the fiscal year immediately preceding the change, the amount and percentage of and reason for the reduction in audit fees shall be disclosed: N/A.

(3) When the audit fees paid for the current fiscal year are lower than those paid for the immediately preceding fiscal year by 10% or more, the amount and percentage of and reason for the reduction in audit fees shall be disclosed: N/A.

5. Information about CPA Replacement: None

6. The chairman, president, chief financial or accounting manager of the Company who holds position in the business under the commissioned CPA firm or its affiliates in 1 year: None

7. In the most recent year to the date this report was printed, directors, managerial officers and the shareholders holding more than 10% of the shares in the transfer of shares and pledge of shares under lien, and any change thereof.

1. Status of changes in shareholdings and pledge of shares under lien of directors, managerial officers and major shareholders holding more than 10% of the shares

Title	Name	2025		As of March 17, 2025	
		Increase (Decrease) in Number of shares	Increase (Decrease) in Number of Pledged Shares	Increase (Decrease) in Number of shares	Increase (Decrease) in Number of Pledged Shares
Director	Representative: F.C. Tseng · Sean Tai · Wendell Huang · L.C. Lu/ Lie-Szu Juang/	0	0	0	0
Independent Director	Kenneth Kin	0	0	0	0
	Jesse Ding	0	0	0	0
	Huang, Tsui-Hui	0	0	0	0
	Ho-Min Chen	0	0	0	0
President	Sean Tai	0	0	0	0
Senior Vice President & CFO	Daniel Chien (resigned on May 15, 2025)	8,144	0	0	0
Senior Vice President	Louis Lin	0 (2,500)	0	0 (1,000)	0
Vice President	Justin Hsieh	5,193	0	423	0
	James Liao (assumed on Oct 30, 2025.)	0	0	0	0
	Patrick Wang	0	0	0	0
Accounting Controller	Blithe Chiang	0	0	0	0
Corporate Governance Officer	Charels Huang	0	0	0	0

2. The counterparty of transfer of shares or pledge of shares is a related party: None.

8. Information on shareholders among the top 10 by proportion of shareholding who are related parties to one another or spouse, kindred within the 2nd degree of kinship

March 23, 2026

Name	Own shareholdings		Shares Held by Spouse & minor children		Shareholdings under the title of a third party		If there are related parties, spouses, kindred within the 2nd degree of kinship among the top 10 shareholders		Note
	Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio	Title (or Name)	Relation	
TSMC	46,687,859	34.84%	-	-	-	-	-	-	-
Investment account of SMALLCAP World Fund managed by Standard Chartered Bank Business Department	4,823,403	3.60%	-	-	-	-	-	-	-
Fubon Life Insurance Company, Ltd.	4,690,000	3.50%	-	-	-	-	-	-	-
New Labor Pension Fund	3,527,115	2.63%	-	-	-	-	-	-	-
Citibank (Taiwan) Ltd. in custody for Norges Bank	3,087,511	2.30%	-	-	-	-	-	-	-
Allianz Global Investors Taiwan Technology Fund Dedicated Account	1,500,000	1.12%	-	-	-	-	-	-	-
Standard Chartered Bank (HK)	1,285,000	0.96%	-	-	-	-	-	-	-
Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	1,200,525	0.90%	-	-	-	-	-	-	-
Ting, Chen	1,179,000	0.88%	685,000	0.51%	-	-	-	-	-

March 23, 2026

Name	Own shareholdings		Shares Held by Spouse & minor children		Shareholdings under the title of a third party		If there are related parties, spouses, kindred within the 2nd degree of kinship among the top 10 shareholders	
	Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio	Title (or Name)	Relation
Vanguard Emerging Markets Stock Index Fund, a series of Vanguard International Equity Index Funds	1,137,960	0.85%	-	-	-	-	-	-

9. Quantity of shareholdings of the same investee by the Company and Directors, Managerial Officers, and direct or indirect subsidiaries in proportion to the combined holdings of all, and combined to calculate the proportion of overall shareholding.

December 31, 2025

Investee (note)	Investment made by the Company		Investment made by directors, supervisors, managerial official and direct or indirect subsidiaries		Combined investment	
	Number of Shares	Rate of shareholding	Number of Shares	Rate of shareholding	Number of Shares	Rate of shareholding
Global Unichip Corporation-NA (GUC-NA)	800,000	100%	0	0%	800,000	100%
Global Unichip Japan Co., Ltd. (GUC-Japan)	1,100	100%	0	0%	1,100	100%
Global Unichip Corporation Korea (GUC-Korea)	44,000	100%	0	0%	44,000	100%
Global Unichip Corp. Europe B.V. (GUC-Europe)	Not applicable	100%	Not applicable	0%	Not applicable	100%
Global Unichip (Shanghai) Company, Limited (GUC-CN)	Not applicable	100%	Not applicable	0%	Not applicable	100%
Global Unichip (Nanjing) Ltd.	Not applicable	100%	Not applicable	0%	Not applicable	100%
Global Unichip (Vietnam) Ltd.	Not applicable	100%	Not applicable	0%	Not applicable	100%

Note 1: It is the Company's investee which is using the equity method.

03 Capital Overview

1. Capital and shares
2. Status of Corporate Bond
3. Status of Preferred Stocks
4. Status of GDR/ADR
5. Status of Employee Stock Option Plan
6. Status of New Employee Restricted Stock Issuance
7. Status of New Shares Issuance in Connection with Mergers and Acquisitions
8. Financial Plans and Implementation

1. Capital and shares

(1) Sources of Capital Stock

Unit: Thousand share; NT\$ Thousand

Period	Price at issuance (NT\$)	Authorized shares capital		Paid in capital		Sources of Capital Stock	Note	
		Number of Shares	Amount	Number of Shares	Amount		Property other than cash is paid by subscribers	Date and File No. of Approval
January 1998	10	500	5,000	406	4,060	Establishment: 4,060	N/A	Omit
May 1998	10	3,000	30,000	3,000	30,000	Capital increased by cash: 25,940	N/A	Omit
November 1998	10	12,000	120,000	12,000	120,000	Capital increased by cash: 90,000	3,000,000 shares of know-how	Omit
October 1999	10	30,000	300,000	19,990	199,900	Capital increased by cash: 79,900	1,997,500 shares of know-how	Omit
December 1999	50	30,000	300,000	30,000	300,000	Capital increased by cash: 100,100	500,500 shares of know-how	Omit
January 2003	10.5	70,000	700,000	62,500	625,000	Capital increased by acquisition: 325,000	N/A	Omit
February 2003	10.5	95,000	950,000	82,500	825,000	Capital increased by cash: 200,000	N/A	Omit
June 2005	10.5	95,000	950,000	83,204	832,040	Transfer from employee stock options: 7,040	N/A	Note 1
August 2005	10, 10.5	97,613	976,131	87,197	871,971	Capital increased by earnings recapitalization: 27,381 Transfer from employee stock options: 12,550	N/A	Note 1, Note3
December 2005	10	97,613	976,131	87,747	877,471	Transfer from employee stock options: 5,500	N/A	Note 1
March 2006	10	150,000	1,500,000	87,879	878,791	Transfer from employee stock options: 1,320	N/A	Note 1
June 2006	10	150,000	1,500,000	88,469	884,691	Transfer from employee stock options: 5,900	N/A	Note 1
September 2006	10, 10.5	150,000	1,500,000	94,397	943,966	Capital increased by earnings recapitalization: 58,885 Transfer from employee stock options: 390	N/A	Note 1, Note 5
December 2006	38, 10.5	150,000	1,500,000	108,724	1,087,236	Capital increased by cash: 122,880 Transfer from employee stock options: 20,390	N/A	Note 1, Note 6
March 2007	10, 10.5	150,000	1,500,000	108,918	1,089,176	Transfer from employee stock options: 1,940	N/A	Note 1, Note 2
June 2007	10, 10.5	150,000	1,500,000	109,614	1,096,136	Transfer from employee stock options: 6,960	N/A	Note 1, Note 2
August 2007	10	150,000	1,500,000	114,069	1,140,690	Capital increased by earnings recapitalization: 44,554	N/A	Note 7
September 2007	10.5, 9.6	150,000	1,500,000	114,308	1,143,080	Transfer from employee stock options: 2,390	N/A	Note 1, Note 2
December 2007	10.5, 9.6	150,000	1,500,000	114,803	1,148,030	Transfer from employee stock options: 4,950	N/A	Note 1, Note 2
March 2008	10.5, 9.6	150,000	1,500,000	114,936	1,149,360	Transfer from employee stock options: 1,330	N/A	Note 1, Note 2
June 2008	10.5, 9.6	150,000	1,500,000	115,238	1,152,380	Transfer from employee stock options: 3,020	N/A	Note 1, Note 2
August 2008	10, 10.5, 9.6	150,000	1,500,000	123,045	1,230,455	Capital increased by earnings recapitalization: 76,475 Transfer from employee stock options: 1,600	N/A	Note 1, Note 2, Note 8
December 2008	10.5, 8.9, 16.4	150,000	1,500,000	124,264	1,242,645	Transfer from employee stock options: 12,190	N/A	Note 1, Note 2, Note 4
March 2009	10.5, 8.9, 16.4	150,000	1,500,000	124,698	1,246,985	Transfer from employee stock options: 4,340	N/A	Note 1, Note 2, Note 4
May 2009	10.5, 8.9, 16.4	150,000	1,500,000	125,328	1,253,285	Transfer from employee stock options: 6,300	N/A	Note 1, Note 2, Note 4

Note 1: Approved on August 5, 2004 with No. Chin-kuan-cheng-yi-tzu-ti-0930134052.

Note 2: Approved on August 16, 2004 with No. Chin-kuan-cheng-yi-tzu-ti-0930136492.

Note 3: Approved on July 12, 2005 with No. Chin-kuan-cheng-yi-tzu-ti-0940128055.

Note 4: Approved on July 3, 2006 with No. Chin-kuan-cheng-yi-tzu-ti-0950127830.

Note 5: Approved on July 25, 2006 with No. Chin-kuan-cheng-yi-tzu-ti-0950132575.

Note 6: Approved on Oct. 13, 2006 with No. Chin-kuan-cheng-yi-tzu-ti-0950147102.

Note 7: Approved on June 8, 2007 with No. Chin-kuan-cheng-yi-tzu-ti-0960029372.

Note 8: Approved on June 26, 2008 with No. Chin-kuan-cheng-yi-tzu-ti-0970031756.

Note 9: Approved on June 15, 2009 with No. Chin-kuan-cheng-yi-tzu-ti-0980029455.

Note 10: Approved with NO 1110003747.

(1) Sources of Capital Stock

Unit: Thousand share; NT\$ Thousand

Period	Price at issuance (NT\$)	Authorized shares capital		Paid in capital		Sources of Capital Stock	Note	
		Number of Shares	Amount	Number of Shares	Amount		Property other than cash is paid by subscribers	Date and File No. of Approval
July 2009	10	150,000	1,500,000	131,129	1,311,299	Capital increased by earnings recapitalization: 58,014	N/A	Note 9
September 2009	8.9, 16.4	150,000	1,500,000	131,345	1,313,459	Transfer from employee stock options: 2,160	N/A	Note 2, Note 4
December 2009	8.4, 15.5	150,000	1,500,000	131,503	1,315,039	Transfer from employee stock options: 1,580	N/A	Note 2, Note 4
March 2010	10.5, 8.4, 15.5	150,000	1,500,000	131,974	1,319,749	Transfer from employee stock options: 4,710	N/A	Note 1, Note 2, Note 4
May 2010	8.4, 15.5	150,000	1,500,000	132,144	1,321,449	Transfer from employee stock options: 1,700	N/A	Note 2, Note 4
August 2010	8.3, 15.3	150,000	1,500,000	132,229	1,322,299	Transfer from employee stock options: 850	N/A	Note 2, Note 4
November 2010	8.3, 15.3	150,000	1,500,000	133,225	1,332,259	Transfer from employee stock options: 9,960	N/A	Note 2, Note 4
March 2011	8.3, 15.3	150,000	1,500,000	133,566	1,335,669	Transfer from employee stock options: 3,410	N/A	Note 2, Note 4
May 2011	15.3	150,000	1,500,000	133,954	1,339,549	Transfer from employee stock options: 3,880	N/A	Note 4
August 2011	15.3	150,000	1,500,000	134,009	1,340,099	Transfer from employee stock options: 550	N/A	Note 4
November 2011	15.0	150,000	1,500,000	134,011	1,340,119	Transfer from employee stock options: 20	N/A	Note 4
January 2022	-	180,000	1,800,000	134,011	1,340,119	-	-	Note 10

Note 1: Approved on August 5, 2004 with No. Chin-kuan-cheng-yi-tzu-ti-0930134052.

Note 2: Approved on August 16, 2004 with No. Chin-kuan-cheng-yi-tzu-ti-0930136492.

Note 3: Approved on July 12, 2005 with No. Chin-kuan-cheng-yi-tzu-ti-0940128055.

Note 4: Approved on July 3, 2006 with No. Chin-kuan-cheng-yi-tzu-ti-0950127830.

Note 5: Approved on July 25, 2006 with No. Chin-kuan-cheng-yi-tzu-ti-0950132575.

Note 6: Approved on Oct. 13, 2006 with No. Chin-kuan-cheng-yi-tzu-ti-0950147102.

Note 7: Approved on June 8, 2007 with No. Chin-kuan-cheng-yi-tzu-ti-0960029372.

Note 8: Approved on June 26, 2008 with No. Chin-kuan-cheng-yi-tzu-ti-0970031756.

Note 9: Approved on June 15, 2009 with No. Chin-kuan-cheng-yi-tzu-ti-0980029455.

Note 10: Approved with NO 1110003747.

March 23, 2026

Type of Stock	Authorized shares capital			Note
	Outstanding shares	Unissued stock	Total	
Registered common shares	134,011,911	45,988,089	180,000,000	Listed company stock

Shelf registration system information: Not applicable.

(2) List of Major Shareholders: Names, shareholding amounts and proportions of shareholders with a shareholding ratio of more than 5% or the top ten major shareholders with shareholding ratios

March 23, 2026

Place	Name of major shareholder	Shares	Number of shares	Shareholding ratio
1	TSMC		46,687,859	34.84%
2	Investment account of SMALLCAP World Fund managed by Standard Chartered Bank Business Department		4,823,403	3.60%
3	Fubon Life Insurance Company, Ltd.		4,690,000	3.50%
4	New Labor Pension Fund		3,527,115	2.63%
5	Citibank (Taiwan) Ltd. in custody for Norges Bank		3,087,511	2.30%
6	Allianz Global Investors Taiwan Technology Fund Dedicated Account		1,500,000	1.12%
7	Standard Chartered Bank (HK)		1,285,000	0.96%
8	Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds		1,200,525	0.90%
9	Ting, Chen		1,179,000	0.88%
10	Vanguard Emerging Markets Stock Index Fund, a series of Vanguard International Equity Index Funds		1,137,960	0.85%

(3) Dividend policy and implementation status

- The Company's dividend policy is formulated by the board of directors based on the Company's operating conditions, capital needs, capital expenditure budget, changes in the overall internal/external environment, and the consideration of shareholders' interests. Unless other special circumstances are considered, in principle, 50% to 90% of the current year's after-tax earnings shall be distributed.
- Dividend policy stipulated in the Company's Articles of Incorporation
 - The Company must not pay dividends or bonuses if no surplus earnings are provided.

When distributing the surplus earnings of each fiscal year, the Company shall first offset the losses accumulated over the years, and distribute the remaining earnings in the following order of priority:

 - 10% shall be appropriated as legal reserve; however, this limit shall not apply if the legal reserve accumulation has reached the Company's total amount of capital stock.
 - Special reserve can be appropriated in accordance with relevant laws or competent authorities' regulations based on shareholders' meeting resolutions.
 - The remaining amount can be used as shareholders' dividends, and be distributed based on the proportion of the total number of shares in accordance with shareholders' meeting resolutions.

All or part of the reserve can be appropriated in accordance with relevant laws or competent authorities' regulations if there are no surplus earnings for distribution, or the surplus earnings available are much lower than the Company's distributed earnings in the previous year, or when factors in relation to the Company's finance, business, operation status are considered.
 - The Company's dividend distribution shall be determined based on future expansion plans and capital needs for investment. For a year when there are surplus earnings for distribution, the proportion of cash dividend shall not be less than 60% of the total dividend amount.

3. Proposed distribution of dividend at this year's Shareholders' Meeting

The Company proposed that NT\$2,680,238,220 (NT\$20.0 per share) shall be appropriated from 2025 distributable surplus earnings for shareholders' dividends this time, and all dividends shall be paid in cash.

(4) The effect of bonus share distribution proposed at this shareholders' meeting on the Company's 2025 operating performance and earnings per share: Not applicable as no bonus shares were distributed this year.

(5) Remuneration for employees and directors

- The percentage or scope of remuneration for employees and directors as stated in the Company's Articles of Incorporation:

Article 26 of the Articles of Incorporation:

The Company should allocate no less than 2% of a given year's earnings as employees' compensation. Additionally, no less than 0.7% of the aforementioned employees' remuneration amount shall be distributed to the Company's non-executive employees. and allocate no more than 2% of the given year's earnings as directors' compensation. However, the said directors' compensation is not applicable to the directors concurrently serving as managers, and the Company's accumulated losses, if any, should be offset first.

Employees' compensation can be given in stock or cash, and those eligible for the stocks or cash can include employees of subordinate companies if they meet certain criteria.

The earnings of the given year mentioned in the first paragraph refer to the given year's pretax profit before distribution of employees' and directors' compensation.

The distribution of employees' and directors' compensation should be determined by the Board of Directors through a majority vote at a meeting attended by over two-thirds of the directors, and the resolution should be reported to Shareholders' Meeting.

- The current year's estimation basis for employees' and directors' compensation, the calculation basis for number of shares distributed as employees' compensation, and the accounting treatment adopted when the actual distribution amount is different from the estimated amount:

The compensation amount payable to employees and directors is estimated based on the likely amount obtained on the Company's past experiences. 19.62% of the pretax profit before distribution of employees' cash bonuses & compensation and directors' compensation was estimated as the total amount for 2025 employees' bonuses and compensation, and 0.73% of the pretax profit before distribution of employees' compensation and directors' compensation was estimated as the total amount of directors' compensation and remuneration. If the actual distribution amount is different from the estimated amount, the difference shall be treated as "changes in accounting estimates", and shall be credited to corresponding accounts in the distribution year as an adjustment.

3. Remuneration distribution approved by the board of directors:

(1) The total amount of employee compensation allocated in 2025 was NT\$1,109,016,214. After review by the Compensation Committee and discussion by the Board of Directors, the final amount approved for distribution by the Board was NT\$1,109,016,214.

(2) The director's compensation is NT\$ 40,120,000. The discrepancy between the estimated amount and the actual distribution of directors' remuneration was due to the resignation of Dr. Cheng-Wen Wu as an independent director on May 15, 2024.

(3) The stock compensation amount for employees, the percentage such compensation accounts for the net income as specified in the parent company only financial reports of the current year, and the percentage such compensation accounts for total employee compensation: Since all the compensation for employees approved by the Company's board of directors was given in cash, the stock compensation amount for employees, the percentage such compensation accounts for the net income as specified in the parent company only financial reports of the current year, and the percentage such compensation accounts for total employee compensation were all zero.

4. Previous year's actual compensation distributed for employees and directors (including number of shares and amount being distributed and the stock price); if there is a difference between the actual compensation and the originally recognized employees' and directors' compensation, the discrepancy, reason(s) and status of treatment should be clearly stated:

In 2024, the cash compensation for employees was NT\$1,158,948,000, and that for directors was NT\$41,933,333. There was no difference between the actual distribution and the proposed distribution originally approved by the board of directors.

(6) Repurchase of Company shares: None

2. Status of Corporate Bond: None

3. Status of Preferred Stocks: None

4. Status of GDR/ADR: None

5. Status of Employee Stock Option Plan: None


6. Status of New Employee Restricted Stock Issuance: None

7. Status of New Shares Issuance in Connection with Mergers and Acquisitions: None

8. Financial Plans and Implementation: None

04

Operational Highlights

- 
- A hand in a white shirt sleeve holds a silver pen, pointing it towards a glowing candlestick chart. The chart features several yellow candlesticks with white highlights, set against a dark blue background. Overlaid on the chart are blue and yellow wavy lines. A bright light emanates from the pen's tip, illuminating the chart. Three downward-pointing triangles are visible on the chart, with numerical values: 1510.95, 3108.90, and 2974.49. The overall scene is set against a dark blue background with faint, glowing lines and a small white triangle in the top right corner.
1. Description of the business
 2. Analysis of the market, and the production and marketing situation
 3. Human Capital
 4. Environmental protection expenditure information
 5. Labor-management relations
 6. Maintenance of Shareholder and Investor Relations
 7. Information-Communication Security Management
 8. Important Contracts

I. Description of the business

1-1. Scope of business

1-1.1. GUC's major lines of business

- (A) Engaging in research & development, production, testing and sales of:
- Embedded memory, logic, and analog components for application ICs.
 - Cell libraries for application ICs.
 - EDA tools for application ICs.
 - IP (Intellectual Property) customization, design, technical support, and licensing.

(B) Providing technological support and consulting services related to the aforementioned products.

1-1.2. Revenue breakdown by category

Units: NT\$ Thousand

Sales breakdown	2024		2025	
	Amount	%	Amount	%
ASIC& Wafers	16,161,027	64.53%	25,735,801	75.38%
NRE	8,435,858	33.68%	8,032,384	23.53%
Others	447,307	1.79%	372,793	1.09%
Total	25,044,192	100.00%	34,140,978	100.00%

- (A) ASIC and Wafer Products: Provide customers with a complete one-stop service covering the entire process from design through wafer fabrication, packaging, and testing.
- (B) NRE (Non-Recurring Engineering): NRE services provide the circuit design cell libraries and IP required for product development, as well as the layout design necessary for mask generation. GUC also assists customers by coordinating with foundry and manufacturing partners for mask fabrication, wafer manufacturing, dicing, and packaging. Product testing is subsequently performed by GUC's engineering team, after which prototype samples are delivered to customers for pilot production and evaluation.
- (C) MPW (Multiple-Project Wafer): The MPW program integrates multiple design projects from different customers onto a single mask set and a shared engineer run, enabling the cost of mask fabrication and wafer manufacturing to be distributed across participants. This approach provides a cost-effective and time-efficient chip verification service, allowing design engineers to validate prototype designs using advanced process technologies prior to volume production. As a result, customers can achieve rapid silicon validation with significantly reduced development cost and time-to-market risk.
- (D) IP (Intellectual Property): refers to IC designs that have been developed and validated, provide specific functionality, and can be reused across multiple applications. As semiconductor manufacturing technologies continue to advance, multifunctional chips and systems on a chip (SoCs) have become the mainstream approach in IC design. The reusable IP solutions provided by GUC help customers reduce duplicated design efforts, shorten development time, and optimize the use of design resources, thereby improving overall design efficiency.

1-1.3. Products and services planned for development

GUC continues to develop silicon IP applicable to advanced process nodes, including 7nm/6nm, 5nm/4nm, 3nm, and 2nm technologies. Ongoing R&D initiatives include high-speed interface IP for 2.5D interconnect and 3D stacking (GLink and UCle), high-bandwidth memory IP (HBM4/4E PHY and Controller), as well as mixed-signal IP solutions. In addition, existing critical components, such as low power solution and clock cells, continue to be migrated and implemented on more advanced process nodes. GUC also provides customized standard cell library offerings, enabling customers to enhance design flexibility and access more comprehensive and integrated design solutions.

1-2. Industry overview

1-2.1. Current status and industry development trends

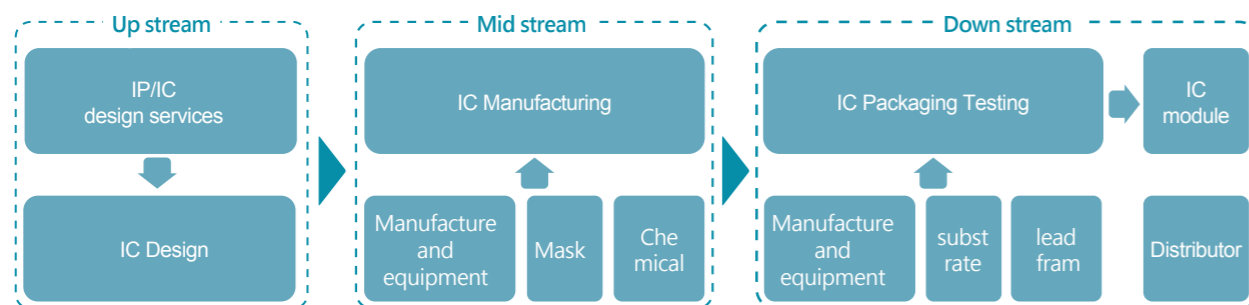
As semiconductor process technologies continue to advance, IC design and mask costs have risen steadily. Although the trend toward integrating multiple functions into a single chip remains unchanged, the overall number of chip design projects has gradually slowed and, in some cases, shown a slight decline. Nevertheless, continued growth across application markets such as high-performance computing (HPC), artificial intelligence (AI), 5G and data center networking, the Internet of Things (IoT), low-earth-orbit (LEO) satellites, advanced driver-assistance systems (ADAS), and augmented and virtual reality (AR/VR) has helped partially offset the decline in ASIC and ASSP design projects.

In recent years, consolidation has continued across the global semiconductor industry, with mergers and acquisitions becoming a key strategy for IC design companies to strengthen product portfolios, reduce operating costs, and expand economies of scale. At the same time, Taiwan faces increasing competitive pressure as Mainland China actively supports the development of its semiconductor industry and intensifies efforts to recruit experienced Taiwanese semiconductor talent. Under these industry dynamics, the number of design service providers available to customers is expected to gradually decrease. Nevertheless, customers' demand for product differentiation remains strong, as standardized solutions are no longer sufficient to address increasingly diverse performance and application requirements. As a result, a growing number of leading global companies are pursuing custom IC designs to differentiate their products and enhance performance. For GUC, these trends translate into expanded opportunities for future business growth.

To address rapidly evolving customer requirements and ongoing changes in the semiconductor industry, GUC has established its Advanced ASIC Services platform, which integrates a comprehensive IP portfolio with end-to-end design services. Through this platform, GUC supports customers across the entire semiconductor value chain, from product concept and specification definition to design, verification, manufacturing, and mass production. Advanced ASIC Services comprise three core components: IP solutions, chip implementation and advanced packaging, and ASIC manufacturing. By delivering comprehensive IP solutions and closely aligned technical support, GUC helps reduce design cycles and development costs while enabling highly customized IC implementations. In chip implementation and advanced packaging, GUC works closely with TSMC to assist customers in accelerating volume production, improving yield performance, and strengthening market competitiveness. In addition, GUC's ASIC manufacturing services serve as an effective bridge between foundry and assembly and test providers, supporting efficient supply-chain coordination and reliable mass-production execution.

1-2.2. Links between the upstream, midstream, and downstream segments of the supply chain

Taiwan's semiconductor industry supply chain can be broadly divided into upstream, midstream, and downstream segments, encompassing four major categories: IC design, wafer manufacturing, packaging, and testing services.



1-2.3. Product development trends and competitive landscape

Over the past several years, the smartphone market has represented the largest application segment in terms of shipment volume and growth. As major brands continue to pursue product differentiation, an increasing number of smartphone manufacturers have invested in the in-house development and production of application processor (AP) chips. Consequently, the addressable market for IC design service providers within this segment has gradually become more limited.

At the current stage, applications such as data centers, 5G, IoT, automotive electronics, drones, and robotics, supported by sustained innovation and ongoing technology investment, have seen their related technologies and business models progressively mature. These applications have become the primary sources of business for IC design service providers. Meanwhile, emerging applications including high-performance computing (HPC), artificial intelligence (AI), data center networking, low-earth-orbit (LEO) satellites, advanced driver assistance systems (ADAS), and virtual/augmented reality (AR/VR) continue to attract market attention. Although many of these applications remain in the development stage, meaningful progress has emerged, and they are widely regarded as important drivers of future industry growth and mid- to long-term business opportunities.

To address the expected growth in ASIC demand, GUC provides advanced design services, together with 2.5D and 3D advanced packaging technologies, to support customers adopting TSMC 7nm/6nm, 5nm/4nm, 3nm, and 2nm process nodes, as well as mature process nodes. Leveraging proven design expertise and a solid track record in manufacturing execution, and by addressing customer requirements for high performance and low power ASIC products, GUC continues to strengthen its competitive positioning in the highly competitive ASIC design services market.

1-3. Overview of GUC's technologies and R&D work

1-3.1. Research and development expenses during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report

Unit: NT\$ Thousand

Item	Year	2025	2026
R&D expenditures		3,330,111	-

Note: Numbers for Q126 is not available by printing date.

1-3.2. Technologies and products successfully developed during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report

2025

1. Completed the development of 2nm and 3nm process design flows.
2. Completed the development of functional safety-aware USF/SSF design flows.
3. Completed the development of 3Dblox 3.0 advanced packaging design flows.
4. Completed tape-out of an integrated voltage regulator (IVR) test chip.
5. Completed tape-out of a 3nm chip-to-chip interconnect UCle IP test chip.
6. Completed silicon verification of a 5nm chip-to-chip interconnect UCle IP test chip.
7. Completed tape-out of 3nm and 5nm chip-stacking GLink-3D IP test chips.
8. Completed silicon verification of a 3nm HBM4E IP test chip.
9. Launched complete IP solution offerings for UCle, GLink-3D, and HBM4E.

1-4. Short-term and long-term business development plans

1-4.1. Short-term initiatives

- (1) Develop total solutions by bundling GUC in-house IP with advanced process technologies and packaging design, leveraging multiple-project wafer (MPW) test-chip verification to significantly lower customers' entry barriers and effectively manage development risks.
- (2) Strengthen and expand the existing customer base across 28/22nm, 16/12nm, 7/6nm, 5/4nm, and 3nm process nodes, while actively growing customer adoption of 2nm process technology.
- (3) Leverage existing customer engagements and project execution to continuously accumulate cross-domain expertise in support of customers' product roadmaps and development plans.
- (4) Collaborate with upstream and downstream ecosystem partners to expand new customer and application opportunities.
- (5) Provide comprehensive application-based platform solutions incorporating silicon IP portfolios, system design integration know-how, and SoC design-for-manufacturability expertise.

1-4-2. Long-term initiatives

- (1) Enhance advanced product and technology development to strengthen differentiation and competitive positioning, while expanding service support for advanced process nodes, including 7/6nm, 5/4nm, 3nm, and 2nm and beyond.
- (2) Strengthen global market strategies to build brand recognition and increase market share.
- (3) Capitalize on business opportunities with integrated device manufacturers (IDMs) transitioning to fab-lite business models.
- (4) Work closely with GUC's exclusive foundry partner to develop advanced design service platforms, 2.5D and 3D advanced packaging technologies, silicon photonics-based co-packaged optics (CPO), and integrated voltage regulators (IVR), delivering high-performance, system-level design solutions with industry-leading competitiveness.
- (5) Cultivate strong partnerships with global system companies to advance core technology development.
- (6) Foster long-term strategic collaborations with third-party IP suppliers.
- (7) Enhance front-end SoC design capabilities tailored to diverse application platforms to streamline system design verification and accelerate customers' time-to-market.
- (8) Continue to expand market share across emerging applications, including HPC, AI, 5G and data center networking, LEO satellites, AR/VR, ADAS, and robotics.

II. Analysis of the market, and the production and marketing situation

2-1. Market Analysis

2-1-1. Geographic areas where GUC's main products/services are provided

In 2025, the Company's largest market for sales (calculated based on business regions) was North America, accounting for 68% of the Company's turnover; the second largest market was Asia, accounting for 31%; and the European market, accounting for 1%.

2-1-2. Market share, and future market demand and supply conditions

(1) Market share

GUC is the leading design service company in Taiwan and ranks among the top pure ASIC design service companies in the world in terms of revenue.

(2) Future market demand and supply conditions

According to the World Semiconductor Trade Statistics (WSTS) forecast, following a strong rebound in 2024, the global semiconductor market sustained its growth momentum in 2025, reaching an estimated market size of approximately USD 791.7 billion, representing year-over-year growth of about 25.6%. This growth was primarily driven by continued strong demand in the memory and logic segments, as well as expanding applications related to artificial intelligence and cloud infrastructure. Looking ahead to 2026, WSTS forecasts that the global semiconductor market will grow by approximately 26.3%, reaching around USD 999.9 billion, with growth momentum expected to broaden from a few key segments to a wider range of product categories and end-market applications. (See Appendix 1)

In addition, according to statistics from the Industrial Economics & Knowledge Center (IEK) of ITRI, Taiwan's IC industry output value reached NT\$6.5225 trillion (USD 205.0 billion) in 2025, representing year-over-year growth of 22.7% compared with 2024. Among this, the IC design sector recorded output value of NT\$1.4245 trillion (USD 44.8 billion), up 12.0% year over year from 2024. (See Appendix 2)

With the rapid advancement of generative AI applications, design engagements for AI and HPC chips from global industry leaders are expected to continue increasing, while demand from major brand customers for advanced process technologies and high-end packaging solutions remains robust. In addition, the continued rollout of infrastructure such as 5G, data center communication networks, and low Earth orbit (LEO) satellite communications is further accelerating the development of applications including autonomous driving, unmanned aerial vehicles, smart factories, smart healthcare, smart agriculture, and smart cities. As a result, the global ASIC market is expected to continue generating diverse and scalable growth opportunities.

Appendix 1

2024–2026 Global Semiconductor Revenues

Year	Amount (US\$B)			YoY Growth		
	2024	2025	2026(E)	2024	2025	2026(E)
Global Semiconductor Market	630.5	791.7	999.9	19.7	25.6	26.3

Note: E = Estimate; Source: WSTS (Feb., 2026).

Appendix 2

2022–2026 Taiwan IC Industry Revenues

Unit: NT\$100 million

	2022	YoY	2023	YoY	2024	YoY	2025	YoY	2026(E)	YoY(E)
IC Industry Revenue	48,370	18.5%	43,428	-10.2%	53,151	22.4%	65,225	22.7%	77,150	18.3%
IC Design	12,320	1.4%	10,965	-11.0%	12,721	16.0%	14,245	12.0%	15,214	6.8%
IC Manufacturing	29,203	31.0%	26,626	-8.8%	34,195	28.4%	43,869	28.3%	54,339	23.9%
IC packaging	4,660	7.0%	3,931	-15.6%	4,233	7.7%	4,825	14.0%	5,163	7.0%
IC Testing	2,187	7.7%	1,906	-12.8%	2,002	5.0%	2,286	14.2%	2,434	6.5%

Source: TSIA; IEK/ITRI (Feb., 2026)

(3) Market growth potential

For mature application segments, such as consumer electronics, storage devices, IoT, automotive electronics, drones, and robotics, customers typically plan to integrate additional functions into a single SoC to reduce bill-of-materials costs while enhancing functionality. As a result, the number of chip design engagements from these customers is expected to continue growing steadily.

As process technologies continue to advance, development and investment costs have risen significantly, prompting IC design companies to increasingly rely on design service providers for advanced-node product development. In parallel, system companies are increasingly designing key chips in-house to accelerate time-to-market and enhance product differentiation, further expanding opportunities for the design services market. To address these trends, GUC has progressively offered design and mass production services across 7/6nm, 5/4nm, as well as 3nm and 2nm process technologies, while continuing to invest in advanced design innovations such as silicon photonics-based CPO (co-packaged optics) and IVR (integrated voltage regulator), positioning the company to meet customer demand for both design services and silicon IP and to drive sustained industry growth.

Since the 5G standard was finalized in 2019, global deployment of 5G base stations has accelerated, and major smartphone vendors have successively introduced new generations of 5G devices. In particular, the launch of the latest iPhone models by Apple has further accelerated the transition to next-generation mobile communications. Compared with 3G and 4G technologies, 5G wireless communications offer more than tenfold improvements in transmission performance and support a wide range of application scenarios, meeting the low-latency and high-bandwidth requirements of emerging applications such as AI, AR/VR, 8K video, and connected vehicles. As service providers roll out these applications, demand for large-scale data centers and cloud storage infrastructure continues to increase, driving growth in related semiconductor components, including CPUs, AI accelerators, switches, optical communication devices, and storage solutions. At the same time, as the industry begins to look toward the next generation of mobile communication technologies, the company has proactively invested in relevant technology development and design capabilities to prepare for future 6G applications.

AI ASICs are custom-designed chips optimized for specific application requirements, offering superior power efficiency and cost effectiveness compared with application-specific standard product (ASSP) chips. As generative AI technologies continue to advance and application scenarios increasingly permeate everyday life, many market research firms forecast a positive outlook for AI ASIC market opportunities, as well as growing demand for ASIC design services and silicon IP. From cloud-based AI training and inference accelerators to edge and end-point devices, AI ASIC adoption is expected to sustain long-term growth momentum, further driving demand for ASIC design services and silicon IP.

UC1e was officially released in March 2022 as a key milestone in the standardization of die-to-die interfaces, laying the foundation for the emergence of the chiplet era. Its objective is to establish an open and interoperable platform at the advanced packaging level, aligning the industry around common standards to enable flexible and scalable chiplet-based solutions. As the ecosystem matures over the coming years and adoption expands across applications such as AI, HPC, and data centers, the chiplet market is expected to gain increasing momentum, driving growing demand for interconnect technologies and design services.

To address the growing demand for ASIC solutions from system companies and to further strengthen its competitive position in advanced ASIC design services, GUC has continued to develop comprehensive system design platforms spanning IP subsystems, design methodologies, system integration, 2.5D and 3D advanced packaging technologies, as well as manufacturing and supply chain management capabilities, enabling customers to efficiently develop their own custom chips. As advanced computing, AI, and emerging applications continue to expand, the advanced ASIC application market is expected to maintain a sustained growth trajectory in the coming years.

2-1-3. GUC's competitive niche, positive and negative factors for future development, and GUC's response to such factors

(1) Competitive niche

A. Advanced design flow and 2.5D and 3D advanced packaging technologies

GUC maintains a close and collaborative partnership with TSMC and has established strong capabilities in advanced process development, enabling the early establishment of related design flows and effectively shortening customers' time to adoption of advanced nodes. The company has successfully completed multiple projects spanning 7/6nm, 5/4nm, 3nm, and 2nm, and continues to work closely with ecosystem partners on silicon photonics-based CPO development. In parallel, GUC has invested substantial resources in the advancement of 2.5D and 3D packaging solutions. Leveraging extensive practical experience, GUC is well positioned to deliver industry-leading technical expertise in advanced process nodes and advanced packaging applications.

B. Technology-leading R&D team

GUC continues to invest in the development of its proprietary core technologies and has, over the years, built an R&D team with extensive hands-on experience. The team provides comprehensive design resources and reliable technical support, enabling customers to develop products that are competitive in the global market.

C. Profound IP development and integration experience

GUC has developed a highly competitive portfolio of advanced silicon IP, which has been licensed to IC design houses and system companies worldwide. In addition, this IP has been successfully integrated into numerous designs, supporting customers in achieving volume production.

D. Mature and comprehensive design and verification flows

Leveraging its mature and comprehensive design and verification flows, GUC effectively reduces IC design risks while significantly shortening verification cycles, enabling customers to complete product designs more efficiently and accelerate time-to-market.

E. Silicon IP partnerships

GUC provides a comprehensive IP ecosystem through the development of selected in-house IP, as well as collaboration with leading semiconductor IP vendors, such as Analog Bits, Aragio, ARM, Arteris, Cadence, CAST, Ceva, Credo, Chips&Media, Comcores, Dolphin Design, eMemory, Imagination, M31, NSCore, OmniDesign, proteanTecs, PUFsecurity, Rambus, Silicongate, Silicon Creations, Synopsys, TCI, and TSMC. Through these partnerships, GUC is able to provide customers with comprehensive, end-to-end design solutions.

F. Diversified service models

GUC provides one-stop-shop services through comprehensive SoC solutions, supporting customers throughout the entire process from design concept to volume production and market launch. Customers may select different service models based on their specific requirements and technical capabilities.

G. IP transaction services

GUC provides an IP transaction platform that connects IP suppliers and users, assisting customers in obtaining the IP and related services required for SoC design. Through a single point of contact, customers are able to access comprehensive, high-quality IP licensing and support services.

(2) Positive and negative factors for future development and GUC's response

A. Positive factors

a. World-leading foundry and advanced process technologies

TSMC is the world's leading semiconductor foundry, with a global market share exceeding 50%, and maintains a dominant position in advanced process technologies. Taiwan-based companies provide indispensable technologies and services to the global semiconductor industry. Whether customers engage directly with foundries or work through design service providers for production, Taiwan's semiconductor ecosystem is able to deliver comprehensive and highly competitive solutions. Through the mutually beneficial collaboration between foundries and design service providers, Taiwan has become a key partner and an important manufacturing base for semiconductor companies worldwide.

b. Rapidly expanding emerging technologies and startups

The expansion of human knowledge has never ceased, and applications and services driven by technological innovation have long served as a key engine of industrial progress. From the early development of personal computers, SoC architectures, and analog mobile communications to today's 5G networks, technology has continued to evolve. In recent years, the rapid advancement of HPC, AI, and cloud-based data center services has generated rapidly changing market demands, giving rise to a growing number of startups focused on developing new technologies and products. These startups help translate innovative ideas into practical applications and further drive industry growth. Given their typically limited resources and manpower, startups often rely on design service providers and the effective reuse of proven silicon IP to accelerate the transformation of ideas into chip products. The continuous iteration of emerging technologies and startups forms a positive cycle, injecting sustained momentum into the growth of the semiconductor industry.

c. The trend toward IDM Fablite and the division of labor in chip design

The development of advanced process technologies, along with the associated capital equipment and photomask costs, is extremely expensive, prompting IDMs to increasingly focus on their core competencies and adopt fablite operating models. For system companies and IC design firms, achieving higher performance through advanced process technologies requires substantially larger engineering teams and more advanced hardware and software development environments, placing significant financial and operational burdens on companies of ordinary scale. By engaging design service providers, system companies and IC design firms can concentrate their resources on front-end design, while delegating back-end chip implementation, physical design, packaging and testing, and the integration of related silicon IP to specialized design service providers and their ecosystem partners. This clear division of labor enables advanced products to be developed in a faster, more efficient, and more reliable manner, supporting the timely realization of leading-edge solutions.

B. Negative factors and GUC's mitigation strategies

a. Limited availability of critical silicon IP for certain application segments

Some customer products, particularly those targeting HPC, AI, and data center networking applications, require advanced IP such as chip interconnect and stacking IP, and HBM. The availability of such critical IP plays an important role in customers' selection of design partners.

Countermeasures

GUC has established dedicated IP R&D teams to develop advanced IP required by customers, including chip interconnect and stacking IP (GLink and UCle), as well as HBM4/4E PHY and controller solutions, and to provide tailored services based on customer needs. In parallel, GUC maintains strategic partnerships with leading IP vendors to deliver customers comprehensive and highly competitive end-to-end silicon IP solutions.

b. Increasing diversity of customer applications requires broader expertise

As customer applications become increasingly diverse, GUC must continue to broaden its knowledge across multiple domains in order to better understand application-specific requirements and further enhance the quality of design services.

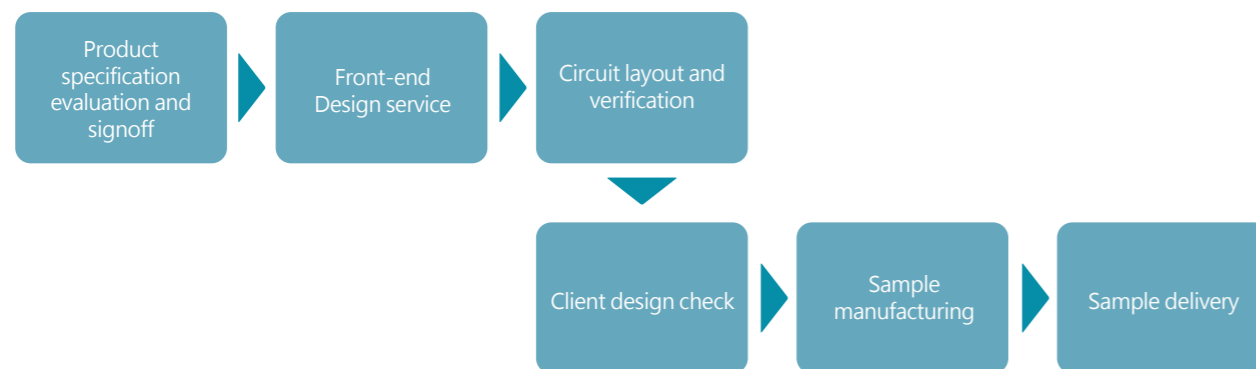
Countermeasures

To address the requirements of different semiconductor markets and application domains, GUC conducts thorough research and evaluation before entering new fields, identifying suitable niche opportunities and leveraging its core strengths to deliver optimal solutions to customers. In addition, GUC actively recruits talent with expertise across diverse disciplines and maintains close collaboration with TSMC, with the objective of providing more comprehensive and professional services to customers across a wide range of application areas.

2-2. Production process of GUC's major products

The company's production flow includes two major steps: Front-end design service, and mass production.

Step 1: The process of front-end design:



Step 2: After the sample has been verified by the customer, the production stage begins:



2-3. Supply status of major raw materials

The primary raw material used in GUC's major products is silicon wafers, which are supplied by the leading foundry company, TSMC. As TSMC is GUC's largest shareholder and maintains a long-term cooperative relationship with the company, the supply of raw materials remains stable.

2-4. Customers that constituted more than 10% of net purchases (sales) in any of the last two years

2-4-1. Customers that constituted more than 10% of net sales in any of the last two years

Unit: NT\$ Thousand

2024				2025			
Client's Name	Amount	Percentage of annual net sales	Relationship with the issuer	Client's Name	Amount	Percentage of annual net sales	Relationship with the issuer
A	Note	Note	None	A	5,709,216	17%	None
B	Note	Note	None	B	5,255,316	15%	None
C	Note	Note	None	C	3,957,447	12%	None

Note: The customers were not disclosed as the sales to them did not reach more than 10% of the Company's net operating revenue of the year.

2-4-2. The names of suppliers that have accounted for 10% or more of the net purchases in any of the most recent 2 years

Unit: NT\$ Thousand

2024				2025			
supplier's Name	Amount	Percentage of annual net purchase	Relationship with the issuer	supplier's Name	Amount	Percentage of annual net purchase	Relationship with the issuer
TSMC-NA	4,671,773	49%	(note 2)	TSMC-NA	19,195,564	75%	(note 2)
TSMC	4,367,165	46%	(note 1)	TSMC	3,960,304	16%	(note 1)

Note 1: An investing company that adopts the "equity method evaluation" for the Company

Note 2: A subsidiary 100% owned by TSMC

Explanation: The Company's major suppliers are foundries, and the main raw materials purchased are wafers.

3. Human Capital

Year		2024	2025	As of March 23, 2026
Number of employees	Managerial officer	7	7	7
	Professionals	873	902	909
Total		880	909	916
Average age		39.5	38.9	39.0
Average years of seniority		6.9	7.1	7.2
Educational level	Ph. D	1.9%	1.8%	1.7%
	Master	61.7%	63.1%	63.4%
	Bachelor	36.0%	34.8%	34.5%
	High School	0.4%	0.3%	0.3%

Note 1: The above information was presented based on consolidated statements.

Note 2: The above information did not include fixed-term contract employees.

- (1) From the date of employment, employees are entitled to special leaves that are better than those stipulated in Labor Standards Act.
- (2) Female employees are entitled to 12 weeks of maternity leave before and after childbirth, which is better than the provisions prescribed by the Labor Standards Act.
- (3) Provide comprehensive group insurance free for employees, with preferential premiums for dependents
- (4) To cater to the employees' dietary needs, GUC provides a generous meal subsidy, facilitating access to balanced meals at the employee cafeteria and coffee bar.
- (5) Provide free parking for cars and motorcycles to meet employees' parking needs.
- (6) Set up outdoor basketball courts, a gym, pool table and basketball shooting machine for employees to exercise.
- (7) Discount offer for various movie tickets or vouchers
- (8) Provide an Employee Assistance Program (EAP) to create a healthy workplace environment for both physical and mental well-being.
- (9) Employees can enjoy professional massage and stress-relieving services in the Company at a discount price, and meanwhile help the visually impaired workers from "Hsinchu County Blind Welfare Association", achieving two purposes (stress relief and charity) at the same time.

4. Environmental protection expenditure information

The total amount of losses (including compensation) and penalties due to environmental pollution in the most recent year up to the publication date of this annual report; and explanation of countermeasures to be taken in the future (including improvement measures) and the likely expenditures (including estimated amounts of possible losses, penalties and compensation if countermeasures are not taken; if the amount cannot be reasonably estimated, the facts resulting in the failure for not being able to give a reasonable estimation should be stated): None.

5. Labor-management relations

(1) The Company's employee benefits, further education, training, retirement system and the implementation status as well as status of labor-management agreements and measures taken to preserve employee rights and interests

1. Employee Benefits

The Company's "Employee Welfare Committee" has been set up since December 20, 1999, and was approved by Hsinchu Science Industrial Park Administration. Funds are allocated on a monthly basis for organizing regular activities to enhance employees' welfare. Detailed benefits programs and budget planning are carried out every year, including gift vouchers for festivals, health-promotion and leisure activities for employees, family days, local/overseas tours, wedding and funeral subsidies, hospitalization subsidies for employees and their families, etc. In addition, the Company also provides the following benefits:

2. Further education and training

The Company designates employee training and development as a key focus of human resource management. In alignment with the Company's operational strategy and based on core competencies, it establishes a comprehensive training blueprint, supported by a knowledge management system and diversified training approaches, including in-person courses, online courses, blended learning, self-directed learning, and talent development programs, to continuously provide employees with training resources and opportunities for growth and development. In addition, the Company also makes effective use of external resources by subsidizing employees' in-service education, participation in professional training, and language learning courses.

The Company's training blueprint includes the following main programs:

- (1) New Employee Training: To enable new employees to understand the Company, including both formal systems and intangible culture, supplemented by a mentorship mechanism and experience sharing by supervisors to accelerate adaptation to the environment.
- (2) General Courses: Including general courses such as government regulations, industry standards, and market information. For example: Sustainability regulations, risk control, and information security.
- (3) Professional Training: Courses offered to all employees to enhance work efficiency, and available for all employees to enroll. For example: Communication skills and time management.
- (4) Leadership and Management: To strengthen managerial leadership and management capabilities, with various courses offered specifically for managers. For example: Performance management, team leadership, and experience sharing and exchange.
- (5) Forward-Looking Trends: External experts from industry, government, and academia are invited occasionally to deliver lectures on topics such as cutting-edge technologies, market trends, and economic developments, enabling employees to stay informed of the latest industry developments.
- (6) Self-learning: Provide scholarships to support employees in pursuing degree programs, and offer language learning subsidies to encourage the enhancement of language proficiency.

The achievements of the Company's educational training in the most recent year are as follows:

Course category	Sessions	Total participants	Total hours	Total expenditure (NT\$)
New Employee Training	18	208	530	2,354,848
General Training	10	327	832	
Professional Training	89	1,705	4,730	
Leadership Training	5	83	290	
Others	109	130	3,348	
Total	231	2,453	9,730	

Additionally, the Company collaborated with an external online learning platform in late 2025 to encourage employees to enrich themselves and enhance their career competencies for the future through self-directed learning. The achievements are as follows:

Course category	Sessions	Total participants	Total hours
External online learning platform	442	66	1,732

3. Retirement System

In order to help employees to secure their post-retirement life, for employees under the old pension system regulated by Labor Standards Act, pension fund is allocated on a monthly basis in accordance with Labor Standards Act. The fund is supervised by the Company's Employee Pension Supervisory Committee, and is deposited in the name of the Committee in Bank of Taiwan for receiving/paying, custody and utilization. For employees under the new pension system regulated by Labor Pension Act, the Company shall follow the Monthly Contribution Classification Table approved by the Executive Yuan to make pension contributions for employees at a minimum rate of 6% every month in accordance with Labor Pension Act, and deposit the fund in employees' Individual Retirement Account kept in the Bureau of Labor Insurance.

4. Status of labor-management agreements and employee communication

The Company regularly holds labor-management meetings to extensively collect employees' opinions, showing the Company's emphasis on communication and improvement of labor-management relations. The Quarterly Employee Communication Meeting also provides opportunities for employees to communicate with their supervisors. The specific communication methods are listed as follows:

- The Company's general announcements (on an irregular basis)
- Quarterly Employee Communication Meeting
- Quarterly Labor-management Meeting
- Annual Engagement survey
- Mailbox for Employee Complaint and Everyday Services
- Employee Service Center

5. Measures for Employee Stock and Employee Stock Ownership Trust

By connecting with the Company's operating goals, the Employee Profit Sharing Plan allows employees to share the Company's operating results based on their actual commitment. As stipulated in the Company's Articles of Incorporation, if there are surplus earnings at the end of a fiscal year, the earnings should be first used for tax payment, offset for losses accumulated over the years, and 10% of the earnings should be appropriated as legal reserve; then no less than 2% of the remaining earnings shall be appropriated as the entire employees' compensation. Additionally, no less than 0.7% of the aforementioned ratio of employees' remuneration shall be distributed to the Company's non-executive employees. In the event of cash capital increase, the Company can offer a certain percentage of capital increase for employee share ownership, which gives an opportunity for the entire employees to purchase the Company's stock based on their wishes. In addition, if employees allocate a certain percentage of their salaries every month to their trust accounts for company stock purchase, the Company will also appropriate a certain percentage of the amount allocated by the employees to the employees' trust accounts for them to buy the Company's stock, thereby encouraging employees' saving and enhancing company cohesion.

6. Employee Conduct or Ethics Rules

The Company has formulated "Operating Procedures for Ethical Management & Business Code of Ethics", based on which all GUC's employees, both inside and outside the Company, are required to maintain a high level of personal conduct and business ethics. The Company's personnel should clearly understand and abide by the following principles:

- (1) One should perform one's duties with honesty, conscientiousness and respect.
- (2) One should be loyal to one's job without being involved in any illegal or inappropriate activities;
- (3) One should avoid any conflicts of interest between the individual and the Company.
- (4) One must not conduct oneself in a way that may disgrace the Company.
- (5) The scope of such compliance is not limited to laws and regulations; the more important is self-discipline and self-judgment without going against common rationality.

When engaging in everyday work and business, employees should strictly abide by the Company's business code of ethics to maintain the Company's reputation, and to earn respect and trust from customers, suppliers and the public. The main contents are:

- (1) Employees should be aware of and abide by the business code of ethics and the principle of personal integrity.
- (2) Employees should avoid any conflict between their personal and the Company's interests, or any possible impact on the Company.
- (3) The highest-standard business code of ethics should be maintained when interacting with suppliers, contractors, customers, and other people from all walks of life related to the Company's business (including government agencies). It is prohibited to offer or accept any improper benefits, or to give any presents, cash gifts or entertainment, by which the normal business relationship and judgment might be affected. Bribery of any kind should be absolutely prohibited.
- (4) Prohibition on intellectual property infringement, prohibition on unfair competition, prevention from damage by products or services to stakeholders, proprietary information protection, prohibition on proprietary information disclosure and insider trading, confidentiality agreements, etc.

The Company follows and declares the Ethical Management Policy. Ethical Management Evaluation is conducted before business relationships are established. The Ethical Management Policy is clearly explained to business partners, and the ethical management principles are specified in all contracts/agreements, through which dealing with dishonest firms/companies is avoided. All employees are responsible for the compliance with this policy and relevant procedures. Supervisors of all levels should implement the policy with all efforts and ensure that their subordinates understand, accept and abide by relevant regulations.

7. Work environment safety and employee safety protection measures

Protecting employees' safety has been the first consideration since the Company designed the hard & soft services facilities of its office environment, ensuring that employees can receive the best protection at work. Swipe-card devices for access control are set at all entrances/exits of the Company. Emergency buttons are set in car parks and ladies' toilets. The office areas are equipped with AED rescue kits, and qualified first-aiders are designated for each floor. The main entrances/exits are also guarded by security personnel 24 hours a day to protect employees' safety.

GUC understands the importance of workplace and employee personal safety measures. The Company has obtained certification through the ISO 45001 Occupational Health and Safety Management System, which effectively ensures workplace safety for employees. The Company is committed to promoting environmental, safety and health policies, with zero occupational accidents as its safety goal. Additionally, the Company conducts office environment monitoring, environmental disinfection, building public safety inspections, Fire safety inspection and declaration and reporting operations regularly in compliance with regulations, regular monthly maintenance of fire safety equipment, and annual inspection and reporting of fire safety equipment in accordance with regulations, monthly maintenance and testing of high and low voltage electrical equipment, monthly automatic inspection and maintenance of plant facilities, etc. All equipment undergoes regular maintenance and inspection to ensure that it is in optimal condition at all times, thereby providing a safe and healthy work environment for employees.

The Company cares for the health of its employees and arranges annual health checkups (surpassing governmental regulations). The Company has established a health classification system and conducts employee health management, providing on-site physician services to safeguard employee health. In 2025, GUC organized multiple practical and diverse health promotion seminars and activities and periodically updated its website with health education information to ensure employee access to comprehensive health management services and resources.

The Company has implemented a variety of plans to reduce the occurrence of occupational diseases and mitigate company risks, including the "Abnormal Workload Induced Illness Prevention Plan", the "Maternal Health Protection Plan", the "Human Factors Hazard Prevention Plan", and the "Prevention Plan for Incidents of Illegal Acts in the Performance of Duties". Each of these plans was formulated with reference to the guidelines for workplace safety related preventive measures issued by the Occupational Safety and Health Administration of the Ministry of Labor.

The Company's efforts in work environment safety and employee safety protection have been recognized by Ministry of Labor, making the Company one of the "Friendly Workplace Award" winners. In addition, the Company has been recognized with the Badge of Accredited Healthy Workplace – Health Promotion issued by the Health Promotion Administration, Ministry of Health and Welfare. And The Company has also passed the "2025 Self-Assessment of Workplace Health Promotion" and obtained the "Outstanding Certification for Breastfeeding Rooms" from the Hsinchu City Public Health Bureau.

(2) The losses suffered by the company due to labor disputes in the most recent year up to the publication date of this annual report; and disclosure of the amounts incurred at present and in the future as well as the countermeasures being taken; if the amounts cannot be reasonably estimated, the facts resulting in the failure for not being able to give a reasonable estimation should be stated: None.

6. Maintenance of Shareholder and Investor Relations

GUC management team has formulated management guidelines based on feedback received from relationship maintenance, which has also been incorporated into everyday work schedules or annual plans. Effectiveness of the management guidelines is regularly reviewed and evaluated to construct an important basis for the Company to develop sustainable business strategies. Different degrees of interactions are carried out based on the significance of stakeholders to effectively utilize the Company's resources and create a win-win relationship for mutual benefits. The major communication methods are as follows:

- Holding Shareholders' Meeting in May each year
- Issuing the Sustainability Report every year, and publishing the Annual Report before Shareholders' Meeting
- Communicating with shareholders by means of phone calls or E-mails
- Holding two investor briefings every year
- Quarterly financial reports
- Participating in investor forums or investor briefings held by domestic/international investment institutions and securities firms
- Receiving visits from corporate shareholders, domestic/international investment institutions and securities firms on an irregular basis
- Announcing information in the Market Observation Post System and on the Company's official website

The information about the number of investor meeting sessions and participants from 2020-2025 is as follows:

Year	2020	2021	2022	2023	2024	2025
Number of meeting sessions	81	82	124	214	192	233
Number of meeting participants	749	971	1,647	1,959	1,771	2,349
Average number of participants per session	9.25	11.84	13.28	9.15	9.22	10.1

7. Information-Communication Security Management

(1) Information-communication security risk management framework, Information-communication security policy, specific management programs and resources invested in information-communication security management:

1. Information security governance systems, goals and strategies

GUC aims at building a tight and effective information security defense network as its information security vision. With consistency in information security governance, the Company is gradually improving its comprehensive protection capabilities, and hopes to become an enterprise with outstanding performance and maturity in information security governance. The Information Security Department is in overall charge of the information security system and relevant compliance. It also promotes the implementation of relevant operations to continue the improvement of information security awareness and professional capabilities. Through the application of technologies, the information security risks and weaknesses are identified, for which effective reinforcement measures are taken to build up a sound governance system and comprehensive information security protection capabilities, and meanwhile to cultivate employees' information security awareness.

2. Implementation of information security policy

- (1) Formulate information security management guidelines in line with regulatory and customers' requirements.
- (2) Build a consensus on the comprehensive implementation of information security protection through all employees' awareness.
- (3) Protect the confidentiality, completeness, availability and legal compliance of the Company's and customers' information.

3. Organizations for information security

(1) Security Committee

The "Information Security Committee" is responsible for the management and planning of information operations security, and the establishment and maintenance of information security management systems. As the top information security supervisors, they oversee the execution of the company's entire information security operations and the efficacy of the information security risk management mechanism, report to president, update the progress in the management meeting of senior executives each quarter, and present the execution outcome of the overall information security management organization related information security operation and system to the Board of Directors each year to ensure that senior executives and Board members fully understand the company's current information security management status and enforce management's requirements for information security policies. Act as the highest-ranking officer responsible for information security. A "meeting of information security representatives" is held at least once per year and the meeting participants cover the responsible personnel of relevant information systems and external information security consultants in a number exceeding 13 persons to review the information security development plans and implementation results, and to announce policies related to information security and implementation focuses.

(2) Proprietary Information Protection (PIP) Committee

PIP Committee: The PIP is constituted by the representatives designated by supervisors of the respective divisions of the entire company (including its subsidiaries/branches throughout the world). The committee has a total of 21 colleague members including the chairman; the executives at the vice general manager level holds quarterly meetings, responsible for the research/discussion, establishment, audit, promotion, etc. of all the Company's proprietary information control operations. Protecting proprietary information

is GUC's commitment to customers, shareholders and the Company's employees. GUC understands that proprietary information protection is closely related to the Company's current and future competitive advantages. Thus, the «Proprietary Information Protection (PIP) Policy» has been formulated to clearly define the Company's proprietary information protection management procedures and regulations, by which the Company can properly control its trade secrets and undisclosed confidential information related to GUC to ensure the best interests of the Company, shareholders, employees, customers and suppliers. GUC's proprietary information protection is carried out based on the management cycle of Plan-Do-Check-Act (PDCA), which continuously strengthens the ability to protect proprietary information, and enhances personnel's correct concept about and vigilance over proprietary information protection, thereby reducing the risk of proprietary information leakage. GUC has also formulated management measures to incorporate information security and ethical management within employee performance evaluations.

- (2.1) Inspections are conducted on a quarterly basis to ensure the implementation of the Company's proprietary information protection measures.
- (2.2) Raise the awareness of proprietary information and the rules to follow through everyday work and various occasions.
- (2.3) Conduct educational training to improve employees' information security awareness and capability. In addition to listing proprietary information control as a mandatory topic for new employees' training, all employees should also be re-trained twice every year to continuously strengthen and enhance their information security awareness.

PIP training	2023	2024	2025
Total number of employees in the prevailing year	819	839	874
Ratio of employees who completed the training	100%	100%	100%

- (2.4) Regarding PIP violations, management measures have been formulated, and reporting mechanisms have been established to assess responsibility and administer penalties. Relevant punishments and required corrections have been made in accordance with the cause of the violation and the degree of the impact, and dissemination as well as educational training has continued. The PIP violations occurring over the years are listed as follows, and there were no incidents of employees violating confidential information protection procedures in 2025. There was one incident of an outsourcing vendor violating the rules, and relevant disciplinary actions have been taken, along with enhanced training for the outsourcing vendor's personnel and measures to prevent recurrence. The total number of violations resulting from employee's failure to comply with the proprietary information protection procedure in 2025 accounts for 0.12% of the number of employees.

The PIP violations occurring over the years are listed as follows:

PIP violation condition	2023	2024	2025
Number of violations by colleagues	1	1	0
Number of violations by outsourcing suppliers	0	0	1

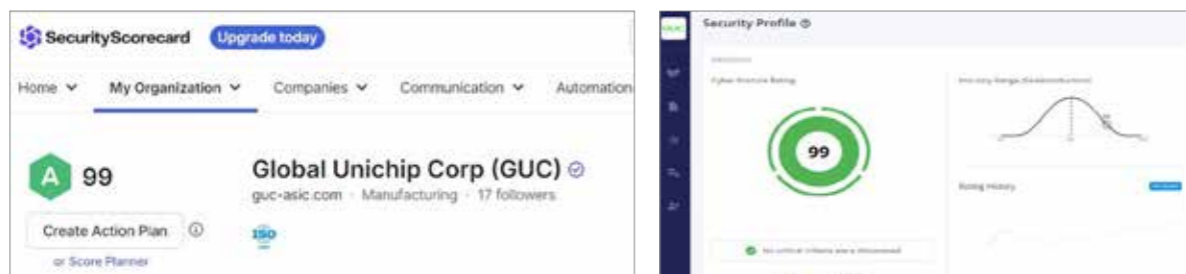
4. Security risk management framework countermeasures

(1) Information security defense capability reinforcement and maturity evaluation:

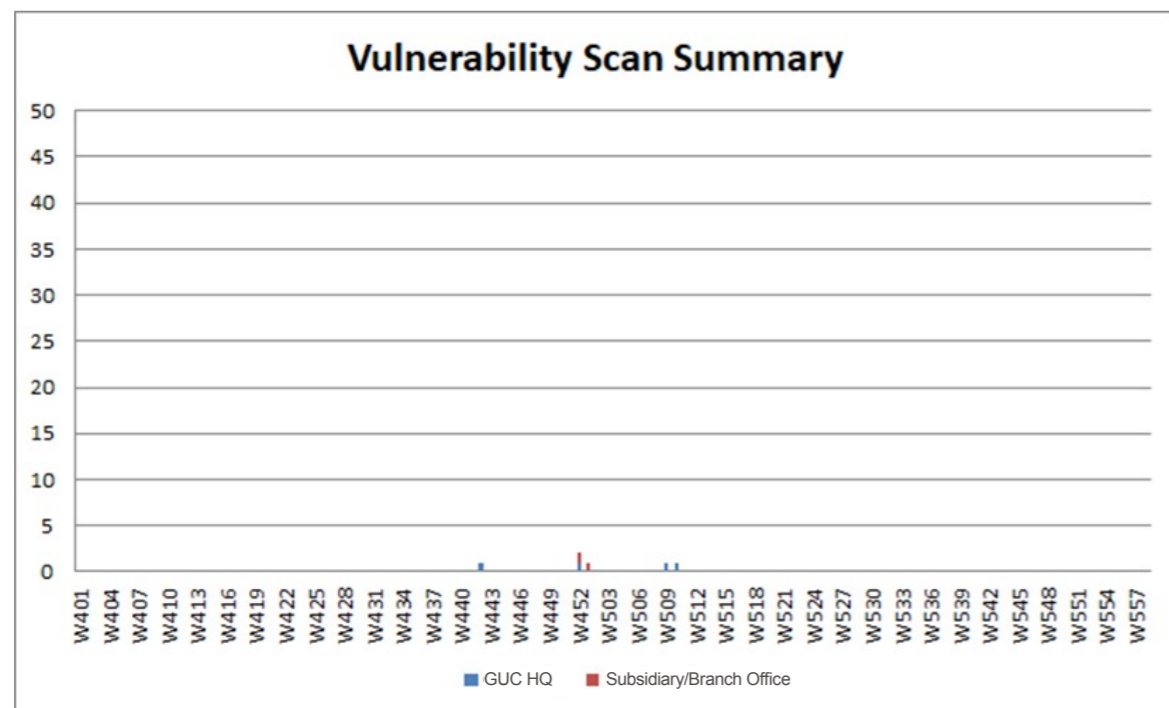
Conduct regular information security tests for system strengthening, and continue the implementation of business continuity drills. Develop cybersecurity incident response plans, and take corresponding reporting and recovery actions. At the same time, risk analysis is conducted through third-party verification (3rd-Party Risk Assessment), utilizing objective results and threat intelligence from platforms such as Security Scorecard and Panorays to further enhance the information security management framework.

The target score for Security Scorecard in 2025 is set at 95 or above, with the score maintained at 98 or higher since January 2025.

The target score for Panorays in 2025 is set at 90 or above, with the score maintained at 97 or higher since January 2025.



The frequency of External Vulnerability Scan has been increased from once per week to currently once per day. Any high-risk vulnerability being identified can be fixed at once.



To further reinforce its anti-hacking capabilities, the Company engaged a locally-renowned white hat hacker team to simulate offensive and defensive assessments with a Red Team in 2022 and conducted penetration testing in 2024 and 2025. Apart from taking the initiative to understand hacker's thinking and strengthening employees' anti-hacking awareness, such experience has been used to continue to improve the intranet automatic joint defense system.

(2) Information security management procedures upgrade:

Creative Electronic successfully met the ISO 27001 international standard for information security in 2021 and obtained certification. Through annual surveillance audits, the company continuously improves its information security management system.



In response to the International Organization for Standardization (ISO) officially releasing the ISO/IEC 27001:2022 standard on October 25, 2022, the company completed the document review and on-site audit in October 2024, Passing the transition review and re-certification audit with no nonconformities. In October 2025, GUC passed annual certification audit of ISO-27001 with no nonconformities.

(3) Risk management

The major risks concluded from the analysis of various possible combinations of threats and weaknesses assessed in annual risk assessments are as follows:

- (3.1) Fraudsters use fake emails to trick company's employees into sending money or transactions.
- (3.2) Those who commit industrial espionage or a company's competitors use hacking techniques to continuously hack into the company's internal hosts and steal the company's internal information.
- (3.3) Crime groups work with hackers to distribute contents with malicious links through emails, text messages, social software, and communication software. A victim's computer data may be encrypted and kidnapped, and a high ransom will then be asked for the recovery.
- (3.4) Hackers launch a large number of connection requests through the Internet, interrupting the normal operations of a company's network.
- (3.5) Internal employees use illegal software, or copy the company's confidential and sensitive information to portable storage devices, which may lead to information leakage if the devices are lost, stolen or sold.
- (3.6) Information software/hardware may be damaged due to natural or man-made disasters, resulting in service interruption or data loss.
- (3.7) The evaluation suggests that likely losses resulting from the overall information security risk is still low and falls within the range of self-protection. The results of annual evaluations are also reported to the Board of Directors.

(3.8) Currently no Information Security Insurance has been taken out; however, for the above-mentioned risk concerns, several measures such as the application of information security management principles, introduction of technological solutions, and reinforcement of information security educational training are concurrently employed to establish fortified information security management mechanisms. The key measures are as follows:

(3.8.1) Regular internal and external audits are conducted to ensure compliance. The company obtained ISO 27001:2013 certification in Q4 2021 and successfully passed the annual certification audit and transition review to the updated standard in October 2024. The company has obtained the new ISO 27001:2022 certification and continues to enhance its information security management system.

(3.8.2) Two social engineering attack simulation exercises are conducted every year. Employees who fail an exercise or who fail two consecutive exercises are required to then attend information security reinforcement training. Such training enhances employees' sense of alertness against email fraud.

social engineering attack simulation	2023	2024	2025
Total number of employees in the prevailing year	819	839	874
Ratio of employees who completed the simulation	100%	100%	100%

(3.8.3) Install antivirus and MDR(Managed Detection and Response) protection systems on the client side to provide real-time anomaly detection and alerting as well as forensic analysis and endpoint recovery functions. Block USB storage device connection and stop users from installing software. Moreover, provide Backup File Server for users to back up important data.

(3.8.4) With respect to the network layer, incorporate the use of firewalls to control network traffic and applications. Develop a security monitoring and management mechanism for intranet protection and database access.

(3.8.5) Employ the DRM (Digital Right Management) confidential and sensitive document management system and disk encryption technologies to protect the confidentiality of documents.

(3.8.6) Adopt mail filtering and auditing systems and Anti-APT solutions to reduce the risks arising from email usage.

(3.8.7) Introduce fingerprint identification systems and swipe-card systems in gateway management to meet the physical security requirements of two-factor authentication.

(3.8.8) Centralize the management of hosts and establish environmental control and alarm mechanisms for the data center. Perform regular data backups and carry out emergency recovery drills on a yearly basis.

(3.8.9) The multi-factor authentication mechanism has been compulsorily used for the remote access, so as to reduce the risk of password theft and credential stuffing attack. In addition, full video-taping has also been made to effectively record the use behavior and establish the audit track.

(3.9) An important information system's disaster recovery drill has been performed twice per year to ensure timely response when system abnormalities occur, reduce system downtime, and lower the impact on the company's operations.

(3.10) The Red Team Assessment was conducted in 2022 to simulate an invasion attack while not affecting the company's operations so as to authenticate information security detection and response abilities and grasp the potential risk condition. The eight information security leaks found in the assessment have all been promptly improved upon and protection measures have been adopted.

(3.11) In 2024 and 2025, a penetration test was conducted to identify and remediate potential vulnerabilities in systems containing highly sensitive data. This initiative aimed to further improve and strengthen security measures. As a result, two vulnerabilities have already been addressed and reinforced.

(3.12) The responsible persons of respective information systems have been weekly convened to discuss current week's information security incidents and adopt required protection measures.

(4) Educational training

The Information Security Department also conducts Information Security Awareness-raising Educational Training for all employees on a quarterly basis. The topics are determined based on the encountered internal/external threats. The topic for each quarter of 2025 is listed as follows:2025 Information Security Awareness-raising Educational Training

2025 Information Security Awareness-raising Educational Training

Quarter	Topic
Quarter 1	HTML Phishing is a trend that hides links in HTML attachments in email
Quarter 2	Poisoned AI chatbot!?
Quarter 3	QR Codes Scam Alert
Quarter 4	AI Browser

(5) Resources invested for information security

The Company keeps investing resources in information security related fields. Resources being invested in improving the fundamental structure for governance and technology, strengthening the equipment for information security defense, information/data monitoring and analysis, incident response drills, educational training, etc. to comprehensively enhance the information security capabilities.

(6). Information security incidents

A specific information security reporting and handling process has been established to report and handle information security incidents. Information security incidents are accepted and graded by the reporting point of contact of the information unit. If the incident is a major information security incident, it will be reported to the risk management panel, and the information unit shall eliminate and solve the incident within the scheduled time limit, and conduct a root cause analysis and adopt remedy measures after the incident is fully handled, so as to prevent a repeat occurrence

Cyber security incidents	2023	2024	2025
Material cyber security incidents	0	0	0
Number of data leaks	0	0	0
Number of employee and customer's personal information leaks	0	0	0
Amount of penalties resulting from information security incidents	0	0	0

(2) The losses suffered by the company due to major information-communication security incidents in the most recent year up to the publication date of this annual report, the possible impact, and the countermeasures being taken:

The Company did not suffer any losses due to major information-communication security incidents in 2024 and up until the publication date of this annual report.

8. Important Contracts

(1) Authorization and Transfer Contract

Contract Period: From December 1, 2003 to December 1, 2008. Upon expiration, unless either party notifies the other in writing that the Contract will not be renewed, it shall be automatically extended for one year, and the same shall apply upon the expiration of the extended term.

Contract Counterparty: Taiwan Semiconductor Manufacturing Co., Ltd.

Contract Content/Restrictions: Both parties have reached an agreement on the licensing and assignment of specific intellectual property. For certain licensed items, Global Unichip Corp. shall pay licensing fees to Taiwan Semiconductor Manufacturing Co., Ltd.

(2) Authorized Contract

Contract Period: Effective from September 1, 2007.

Contract Counterparty: Taiwan Semiconductor Manufacturing Co., Ltd.

Contract Content/Restrictions: Both parties have reached an agreement on specific licensing, and Global Unichip Corp. shall pay licensing fees to Taiwan Semiconductor Manufacturing Co., Ltd.

(3) Authorized Contract

Contract Period: From March 29, 2022 to March 28, 2025.

Contract Counterparty: A certain company

Contract Content/Restrictions: Both parties have reached an agreement on the licensing of the relevant intellectual property of a certain company, and Global Unichip Corp. shall pay licensing fees to the company.

(4) Authorized Contract

Contract Period: From March 31, 2022 to March 30, 2025.

Contract Counterparty: A certain company

Contract Content/Restrictions: Both parties have reached an agreement on the licensing of the relevant intellectual property of a certain company, and Global Unichip Corp. shall pay licensing fees to the company.

(5) Authorized Contract

Contract Period: From April 29, 2022 to April 28, 2025.

Contract Counterparty: A certain company

Contract Content/Restrictions: Both parties have reached an agreement on the licensing of the relevant intellectual property of a certain company, and Global Unichip Corp. shall pay licensing fees to the company.

(6) Authorized Contract

Contract Period: Effective from June 30, 2022.

Contract Counterparty: A certain company

Contract Content/Restrictions: Both parties have reached an agreement on the licensing of the relevant intellectual property of a certain company, and Global Unichip Corp. shall pay licensing fees to the company.

(7) Long-term Supply Assurance Contract

Contract Period: From June 30, 2021 to March 31, 2028.

Contract Counterparty: A certain company

Contract Content/Restrictions: Both parties have reached an agreement on long-term supply assurance for the production capacity of a certain company, and Global Unichip Corp. shall pay a security deposit to the company.

(8) Long-term Advanced Packaging Capacity Assurance Contract

Contract Period: From November 7, 2022 to December 31, 2035.

Contract Counterparty: Taiwan Semiconductor Manufacturing Co., Ltd.

Contract Content/Restrictions: Both parties have reached an agreement on long-term supply assurance for the advanced packaging capacity of a certain company, and Global Unichip Corp. shall pay a security deposit to the company.

(9) Authorized Contract

Contract Period: From July 28, 2023 to July 27, 2026.

Contract Counterparty: A certain company

Contract Content/Restrictions: Both parties have reached an agreement on the licensing of the relevant intellectual property of a certain company, and Global Unichip Corp. shall pay licensing fees to the company.

(10) Authorized Contract

Contract Period: Effective from August 23, 2023.

Contract Counterparty: A certain company

Contract Content/Restrictions: Both parties have reached an agreement on the licensing of the relevant intellectual property of a certain company, and Global Unichip Corp. shall pay licensing fees to the company.

(11) Authorized Contract

Contract Period: From February 29, 2024 to January 31, 2027.

Contract Counterparty: A certain company

Contract Content/Restrictions: Both parties have reached an agreement on the licensing of the relevant intellectual property of a certain company, and Global Unichip Corp. shall pay licensing fees to the company.

(12) Authorized Contract

Contract Period: From December 30, 2023 to December 28, 2026.

Contract Counterparty: A certain company

Contract Content/Restrictions: Both parties have reached an agreement on the licensing of the relevant intellectual property of a certain company, and Global Unichip Corp. shall pay licensing fees to the company.

(13) Authorized Contract

Contract Period: From October 28, 2023 to October 27, 2026.

Contract Counterparty: A certain company

Contract Content/Restrictions: Both parties have reached an agreement on the licensing of the relevant intellectual property of a certain company, and Global Unichip Corp. shall pay licensing fees to the company.

(14) Authorized Contract

Contract Period: From May 28, 2024 to May 27, 2027.

Contract Counterparty: A certain company

Contract Content/Restrictions: Both parties have reached an agreement on the licensing of the relevant intellectual property of a certain company, and Global Unichip Corp. shall pay licensing fees to the company.

(15) Authorized Contract

Contract Period: From December 29, 2025 to March 27, 2028.

Contract Counterparty: A certain company

Contract Content/Restrictions: Both parties have reached an agreement on the licensing of the relevant intellectual property of a certain company, and Global Unichip Corp. shall pay licensing fees to the company.

(16) Authorized Contract

Contract Period: From December 29, 2025 to December 27, 2028.

Contract Counterparty: A certain company

Contract Content/Restrictions: Both parties have reached an agreement on the licensing of the relevant intellectual property of a certain company, and Global Unichip Corp. shall pay licensing fees to the company.

(17) Authorized Contract

Contract Period: From March 29, 2025 to March 27, 2028.

Contract Counterparty: A certain company

Contract Content/Restrictions: Both parties have reached an agreement on the licensing of the relevant intellectual property of a certain company, and Global Unichip Corp. shall pay licensing fees to the company.

(18) Authorized Contract

Contract Period: From December 29, 2026 to December 27, 2029.

Contract Counterparty: A certain company

Contract Content/Restrictions: Both parties have reached an agreement on the licensing of the relevant intellectual property of a certain company, and Global Unichip Corp. shall pay licensing fees to the company.

(19) Authorized Contract

Contract Period: From March 29, 2025 to March 27, 2028.

Contract Counterparty: A certain company

Contract Content/Restrictions: Both parties have reached an agreement on the licensing of the relevant intellectual property of a certain company, and Global Unichip Corp. shall pay licensing fees to the company.

(20) Authorized Contract

Contract Period: From March 31, 2025 to March 30, 2028.

Contract Counterparty: A certain company

Contract Content/Restrictions: Both parties have reached an agreement on the licensing of the relevant intellectual property of a certain company, and Global Unichip Corp. shall pay licensing fees to the company.

(21) Substrate Procurement Security Deposit Agreement

Contract Period: From September 1, 2025 to August 31, 2026.

Contract Counterparty: A certain company

Contract Content/Restrictions: Both parties have reached an agreement on the substrate material preparation quantity of a certain company, and Global Unichip Corp. shall pay a security deposit to the company as collateral for subsequent performance. If written objection is not provided 30 days prior to the expiration of the effective period, it shall be automatically extended for one year under the original terms upon expiration, limited to one extension.

Operating Results and Status of Risk Management

05

1. Financial status
2. Operating Results
3. Cash flows Analysis
4. Impacts of major capital expenditures on finance and business in the most recent year
5. The company's investment policy for the most recent fiscal year, the main reasons for the profits/losses generated thereby, the plan for improving re-investment profitability, and investment plans for the coming year.
6. Risks being identified in the most recent year up to the publication date of this annual report
7. Other material matters

1. Financial status

Unit: NT\$ Thousand

Item	Year	2025	2024	Variation	
				Amount	%
Current assets		25,737,418	24,480,186	1,257,232	5.14
Property, plant and equipment		1,346,568	941,947	404,621	42.96
Intangible assets		578,339	437,800	140,539	32.10
Other non-current assets		780,743	449,326	331,417	73.76
Total assets		28,443,068	26,309,259	2,133,809	8.11
Current liabilities		15,033,293	14,668,647	364,646	2.49
Non-current liabilities		496,983	346,333	150,650	43.50
Total liabilities		15,530,276	15,014,980	515,296	3.43
Share capital		1,340,119	1,340,119	0	0.00
Capital surplus		32,896	32,843	53	0.16
Retained earnings		11,555,644	9,924,451	1,631,193	16.44
Other equity		(15,867)	(3,134)	(12,733)	406.29
Total equity		12,912,792	11,294,279	1,618,513	14.33

Description:

1. The increase in current assets was mainly due to increases in accounts receivable and inventories.
2. The increase in property, plant and equipment was mainly due to increases in construction in progress of factory buildings and R&D equipment.
3. The increase in intangible assets was mainly due to the addition of software.
4. The increase in current liabilities and total liabilities was mainly due to an increase in accounts payable.
5. The increase in non-current liabilities was mainly due to increases in lease liabilities and other long-term payables.
6. The increase in retained earnings and total equity was mainly due to net profit of NTD 3,769,566 thousand in 2025 and the distribution of cash dividends of NTD 2,144,191 thousand.
7. The increase in the negative balance of other equity was mainly due to changes in exchange differences arising from the translation of financial statements of foreign operations.

2. Operating Results

Unit: NT\$ Thousand

Item	Year	2025	2024	Increase (decrease) amount	Change percentage (%)
Operating cost	25,687,156	16,936,638	8,750,518	51.67	
Gross operating profit	8,453,822	8,107,554	346,268	4.27	
Operating expenses	4,104,206	4,304,666	(200,460)	(4.66)	
Net operating profit	4,349,616	3,802,888	546,728	14.38	
Non-operating revenue and expenses	93,051	259,515	(166,464)	(64.14)	
Net profit before tax	4,442,667	4,062,403	380,264	9.36	
Income tax expense	673,101	611,815	61,286	10.02	
Net profit of this period	3,769,566	3,450,588	318,978	9.24	
Other comprehensive income for the year	(6,915)	38,257	(45,172)	(118.08)	
Total comprehensive income for the year	3,762,651	3,488,845	273,806	7.85	

Analysis of increase/decrease changes:

1. The increase in operating revenue was mainly due to an increase in revenue from wafer products.
2. The increase in operating costs was mainly due to an increase in operating revenue.
3. The decrease in operating expenses was mainly due to the reversal of expected credit impairment losses in 2025.
4. The decrease in non-operating income and expenses was mainly due to exchange losses.
5. The decrease in other comprehensive income for the current period was mainly due to a decrease in exchange differences arising from the translation of financial statements of foreign operations.

3. Cash flows Analysis

(1) Analysis of cash flow changes in the recent most year

Unit: NT\$ Thousand

Item	Year	2025	2024	Increase (decrease) amount	Change percentage (%)
Operating activities		(1,143,103)	6,242,286	(7,385,389)	(118.31)
Investment activities		(397,639)	(1,521,715)	1,124,076	(73.87)
financing activities		(2,226,667)	(1,961,980)	(264,687)	13.49
Total		(3,767,409)	2,758,591	(6,526,000)	(236.57)

Analysis description:

- The decrease in net cash inflow from operating activities was mainly due to an increase in inventories.
- The decrease in net cash outflow from investing activities was mainly due to a decrease in the acquisition of financial assets measured at fair value through profit or loss.
- The increase in net cash outflow from financing activities was mainly due to an increase in cash dividends distributed.

(2) Analysis of liquidity

Item	Year	2025	2024	Increase (decrease) ratio %
Cash flow ratio (%)		(7.60)	42.56	(117.86)
Cash flow adequacy ratio(%)		66.27	144.23	(54.05)
Cash flow reinvestment ratio (%)		(21.11)	31.83	(166.32)

Analysis description:

The decrease in the ratios of the above liquidity analysis items was mainly due to the net cash outflow generated from operating activities in 2025.

(3) Analysis of cash liquidity for the next year

Unit: NT\$ Thousand

Beginning of year cash balance (1)	Expected annual net cash inflow from operating activities (2)	Expected annual net cash outflow (3)	Cash surplus (deficit) (1)+(2)-(3)	Remediation measures against expected cash flow deficit	
				Investment plans	Wealth management
6,649,696	9,602,599	(3,792,724)	12,459,571	NA	NA

1. Analysis of changes in cash flows:

Operating activities: Net cash inflow is expected in 2026, mainly due to net profit before tax in 2026.

Investing activities: Net cash outflow is expected in 2026, mainly due to the purchase of equipment and software.

Financing activities: Net cash outflow is expected in 2026, mainly due to the distribution of cash dividends.

2. The remedy measures and liquidity analysis of expected cash deficiency: None

4. Impacts of major capital expenditures on finance and business in the most recent year:

GUC entered into several engineering contracts and purchase orders for the Zhunan Data Center with several companies, with a total payable amount of NTD 789,400 thousand. As of December 31, 2025, NTD 486,830 thousand had been paid. The funding source for the capital expenditure is the Company's own operating funds and therefore has no material impact on the Company's finances.

5. The company's investment policy for the most recent fiscal year, the main reasons for the profits/losses generated thereby, the plan for improving re-investment profitability, and investment plans for the coming year.

Description	Reinvestment Policy	2025 Investment profit/loss (NT\$1,000)	Main reason for profit or loss	Improvement Plan	Investment plan for the coming year
Global Unichip Corp.-NA	The main purpose is to help expand the US market, and to directly provide product design, technical support and consulting services for customers on a local basis.	8,800	The main profit source is the stable revenue from product design, technical support and consulting services	N/A	None
Global Unichip Japan Co., Ltd.	The main purpose is to help expand the Japanese market, and to directly provide product consulting services for customers on a local basis.	12,247	The main profit source is the stable revenue from product design, technical support and consulting services	N/A	None
Global Unichip Corp. Europe B.V.	The main purpose is to help expand the European market, and to directly provide product consulting services for customers on a local basis.	462	The main profit source is the stable revenue from consulting services	N/A	None
Global Unichip (Shanghai) Co., Ltd.	The main purpose is to help expand the Mainland China market, and to directly provide product consulting services for customers on a local basis.	5,468	The main profit source is the stable revenue from consulting services	N/A	None
Global Unichip Corp.Korea	The main purpose is to help expand the Korean market, and to directly provide product consulting services for customers on a local basis.	452	The main profit source is the stable revenue from consulting services	N/A	None
Global Unichip Nanjing Co., Ltd.	The main purpose is to help expand the Mainland China market, and to directly provide product consulting services for customers on a local basis.	26,440	The main profit source is the stable revenue from technical support and consulting services	N/A	None
Global Unichip Vietnam Co., Ltd.	Assist in technical support, and consulting services for GUC.	2,427	The main profit source is the stable revenue from technical support and consulting services	N/A	None

6. Risks being identified in the most recent year up to the publication date of this annual report

6-1. Impact of interest/exchange rate changes and inflation on the company's profit/loss, and the countermeasures to be taken in the future:

6-1-1. Impact of interest rate changes on the company's profit/loss, and the countermeasures to be taken in the future:

The Company's interest revenue was NT\$181,605 thousand, and interest expense was NT\$4,171 thousand in 2025, both of which accounted for a low percentage of annual operating revenue and profit/loss. It is expected that changes in interest rates in the future will not have a significant impact on the Company's overall operations and profit/loss.

The Company's interest rate risk is mainly derived from its investment positions and lease liabilities. Changes in interest rates can affect the interest income accrued from company's cash, cash equivalents, financial assets at fair value through profit or loss and the interest expense paid for lease liabilities. The Company's cash and cash equivalents, including time deposit investments at a fixed interest rate and financial assets at fair value through profit or loss, can all bear a certain degree of interest rate risk. The interest income of cash, cash equivalents and financial assets at fair value through profit or loss at a floating rate may be lower than expected as a result of the decline in the interest rate. According to a sensitivity analysis conducted on the Company's fixed income investment on the close day of the reporting period, assuming that an increase of 0.1% of the interest rate occurred on the interest of different periods of time, the before-tax net profit in 2025 would increase by NT\$6,649 thousand.

For the Company's lease liabilities, floating interest rates are adopted for the discount rate, so any rise in interest rates may accrue a higher interest expense than expected. According to a sensitivity analysis conducted on the Company's lease liabilities on the close day of the reporting period, assuming that an increase of 0.1% of the interest rate occurred to the interest of different periods of time, the before-tax net profit in 2025 would decrease by NT\$270 thousand.

6-1-2. Impact of exchange rate changes on the company's profit/loss, and the countermeasures to be taken in the future:

The Company's main operating activities are foreign currency transactions, so it is exposed to the risk of fluctuations in foreign exchange rates. To avoid future volatility in cash flows resulting from changes in exchange rates, the Company adopts economic hedge measures to maintain the balance of its net assets and liabilities of foreign currencies. Regarding the sensitivity analysis of the foreign currency exchange rate risk, foreign monetary items are mainly calculated on the close day of the reporting period. If the New Taiwan Dollar has appreciated 10% against relevant foreign currencies, the Company's before-tax net profit in 2025 would decrease by NT\$245,366 thousand.

The Company's loss on currency exchanges in 2025 was NT\$150,242 thousand, accounting for a low percentage of the annual operating revenue and net income. Since export accounts for a considerable percentage of the Company's revenue, changes in TWD to USD exchange rate may have an impact on the Company's profit/loss. Thus, the Company has been paying attention to the exchange rate fluctuations in the global market, and continues the implementation of the following countermeasures:

- (1) By paying the accounts payable of foreign currency arising from purchasing materials with the foreign currency cash received from selling products in overseas markets, most of the currency risks can be hedged through natural hedging strategies. Only the risks of exchange rate changes in relation to net assets (liabilities) in foreign currency need to be hedged through financial instruments in a timely manner in response to exchange rate fluctuations.
- (2) The finance department maintains close contact with the foreign exchange department of financial institutions, and collects real-time exchange rate information to stay on top of the exchange rate trends and changes in the global market and actively respond to the negative impact of exchange rate fluctuations.
- (3) The finance department makes an internal evaluation report on the net asset (liability) positions in foreign currency that need to be hedged on a monthly basis, which shall be submitted to the Company's managerial personnel for deciding the hedging measures to be taken.
- (4) The Company has formulated "Handling Procedures for Assets Acquisition or Disposal" in accordance with regulations set by Securities and Futures Bureau of Financial Supervisory Committee. Moreover, strict operating procedures for financial derivative transactions, risk management, supervision and auditing have also been formulated for the Company to strengthen risk control/management when using financial derivative instruments for exchange rate risk hedging.

6-1-3. Impact of inflation on the company's profit/loss, and the countermeasures to be taken in the future:

Since prices of the raw materials required for the Company's production are relatively stable, short-term inflation will not have significant impact on the Company's future income.

6-2. Policies for activities involving high risks, highly leveraged investments, fund lending, endorsements/guarantees and derivatives trading, the main reasons for profit or loss, and the countermeasures to be taken in the future

The Company does not engage in any activities involving high risks, highly leveraged investments, fund lending, endorsements/guarantees or derivatives trading. With the formulation of "Operating Procedures for Fund Lending", "Operating Procedures for Endorsement/Guarantee" and "Handling Procedures for Assets Acquisition or Disposal", if any of the above transactions shall be taken in the future, relevant regulations and corresponding measures will be followed to preserve the best interests of the Company.

6-3. Research and development work to be carried out in the future, and further expenditures expected for research and development work

To address future growth requirements, GUC will continue to invest in R&D resources to further optimize its 5/4nm, 3nm, and 2nm design flows, while advancing the development of silicon photonics-based co-packaged optics (CPO) and integrated voltage regulator (IVR) technologies. In parallel, the company will continue to develop higher-speed chip interconnect and stacking IP (such as GLink and UCle), HBM PHY and Controller solutions, as well as mixed-signal IP. GUC plans to invest over NT\$3.6 billion into R&D over the next two years. The related R&D plans are outlined below.

R&D Area	Test Chip Tape-out Schedule/ Development Status	System Validation Schedule
3nm HBM4E 12G Controller & PHY	Completed test-chip tape-out in Q1 2025	Silicon verified in Q1 2026
2nm HBM4E 16G Controller & PHY	Test-chip tape-out scheduled for Q2 2026	Silicon verification scheduled for Q1 2027
2nm HBM4E 16G Face-Up Controller & PHY	Test-chip tape-out scheduled for Q4 2026	Silicon verification scheduled for Q4 2027
5nm UCle LP 32G	Completed test-chip tape-out in Q4 2024	Silicon verification scheduled for Q2 2026
5nm UCle LP 32G Face-Up	Completed test-chip tape-out in Q3 2025	Silicon verification scheduled for Q3 2026
3nm UCle 64G	Completed test-chip tape-out in Q4 2025	Silicon verification scheduled for Q1 2027
2nm UCle 64G	Test-chip tape-out scheduled for Q4 2026	Silicon verification scheduled for Q4 2027
3nm and 5nm custom GLink-3D	Completed test-chip tape-out in Q3 2025	Silicon verification scheduled for Q3 2026
2nm GLink-3D/UCle-3D	Test-chip tape-out scheduled for Q4 2026	Silicon verification scheduled for Q4 2027
Functional safety-aware design flow	Completed functional safety-aware USF/SSF design flow in Q1 2025	Customer tape-out silicon verified in Q4 2025
2nm design flow	Completed N2P V1.0 design flow in Q2 2025	Test-chip silicon verified in Q2 2025
2.5D advanced packaging design flow	CoWoS-L design flow completion scheduled for Q3 2026	Test-chip silicon verification scheduled for H1 2027
3D advanced packaging design flow	Completed 3Dblox 3.0 design flow in Q4 2025	Customer tape-out silicon verification scheduled for H1 2027
CPO	Test-chip tap-out scheduled for Q2 2026	Test-chip silicon verification scheduled for Q2 2027
16nm IVR	Completed test-chip tape-out in Q4 2025	Test-chip silicon verification scheduled for Q2 2026

6-4. Impact of changes in critical domestic/foreign policies and laws on the company's finance/business, and the countermeasures to be taken

All business of the Company is operated in accordance with laws and regulations set by the competent authorities. The Company's finance/business has not been impacted by changes in critical domestic/foreign policies and laws in the most recent year up to the publication date of this annual report.

6-5. Impact of technological development and industrial changes on the company's finance/business, and the countermeasures to be taken

The Company has been putting emphasis on the enhancement of research and development capabilities, and actively establishes strategic partnership with TSMC to jointly promote the progress of advanced technologies. In addition to continuing R&D investment, the Company also maintains stable and flexible financial management to meet the challenges of technological change. In terms of information security risk control/management, the Company has established and implemented information security management systems, and has formulated documents in relation to information security policies to regulate the Company's information security operations. Moreover, Information Security Risk Assessment and Internal/External Information Security Cycle Audit are conducted every year to ensure the effectiveness and regulatory compliance of the management systems. For the Company's information security management, please refer to the Company's website and page of this annual report. Besides, the Company has been promoting intellectual property management plans since 2000. Please refer to the Company's website for the implementation status.

6-6. Impact of corporate image change on the company's crisis management, and the countermeasures to be taken: No such condition

6-7. Expected benefits, possible risks, and the countermeasures to be taken for M&A: No such condition

6-8. Expected benefits, possible risks, and the countermeasures to be taken for plant expansion: No such condition

6-9. Risks arising from concentration of purchase or sales, and the countermeasures to be taken

Since the Company's major supplier is a world-renowned foundry, and also the Company's major shareholder holding stakes more than 10%, the purchase-related risk is still low. There is no concern about concentration of product sales in the Company.

6-10. Impact and risks of the transfer of stakes held by directors or major shareholders holding stakes over 10 %, and the countermeasures to be taken: No such condition

6-11. Impact and risks of changes in ownership of the company, and the countermeasures to be taken: No such condition

6-12. Litigious or non-litigious events: It is necessary to list the major adjudicated or pending litigious/non-litigious or administrative dispute events in which the company or any of the company's directors, president, de facto responsible person, any of the major shareholders holding stakes over 10%, or any of the subordinate companies is involved. For events whose consequences may have a material impact on shareholders' equity or the price of securities, it is necessary to disclose the disputed facts at issue, the claim amount, the litigation start date, and the main parties involved as well as the processing status up until the publication date of this annual report: No such condition

As is the case with many companies in the semiconductor industry, the Company has received from time to time communications from third parties asserting that its technologies, its manufacturing processes, or the design of the semiconductors made by TSMC or the use of those semiconductors by its customers may infringe upon their patents or other intellectual property rights. These assertions have at times resulted in litigation by or against the Company and settlement payments by the Company. Irrespective of the validity of these claims, the Company could incur significant costs in the defense thereof or could suffer adverse effects on its operations. The Company is also subject to antitrust compliance requirements and scrutiny by governmental regulators in multiple jurisdictions. Any adverse results of such proceeding or other similar proceedings that may arise in those jurisdictions could harm TSMC's business and distract its management, and thereby have a material adverse effect on its results of operations or prospects, and subject the Company to potential significant legal liability.

In February 2025, Longitude Licensing Ltd. and Marlin Semiconductor Limited (collectively, "Marlin") filed complaints with the U.S. International Trade Commission ("ITC") and the U.S. District Court for the Eastern District of Texas alleging that TSMC and its customers infringe five U.S. patents. The ITC instituted an investigation on March 21, 2025 and the lawsuit in the Eastern District Court for Texas was statutorily stayed on April 23, 2025 pending the ITC investigation. The outcome cannot be determined, and we cannot make a reliable estimate of the contingent liability at this time.

Other than the matter described above, as of the date of this Annual Report, TSMC is not currently a party to any other material legal proceedings.

6-13. Other important risks and countermeasures: None

7. Other material matters: None



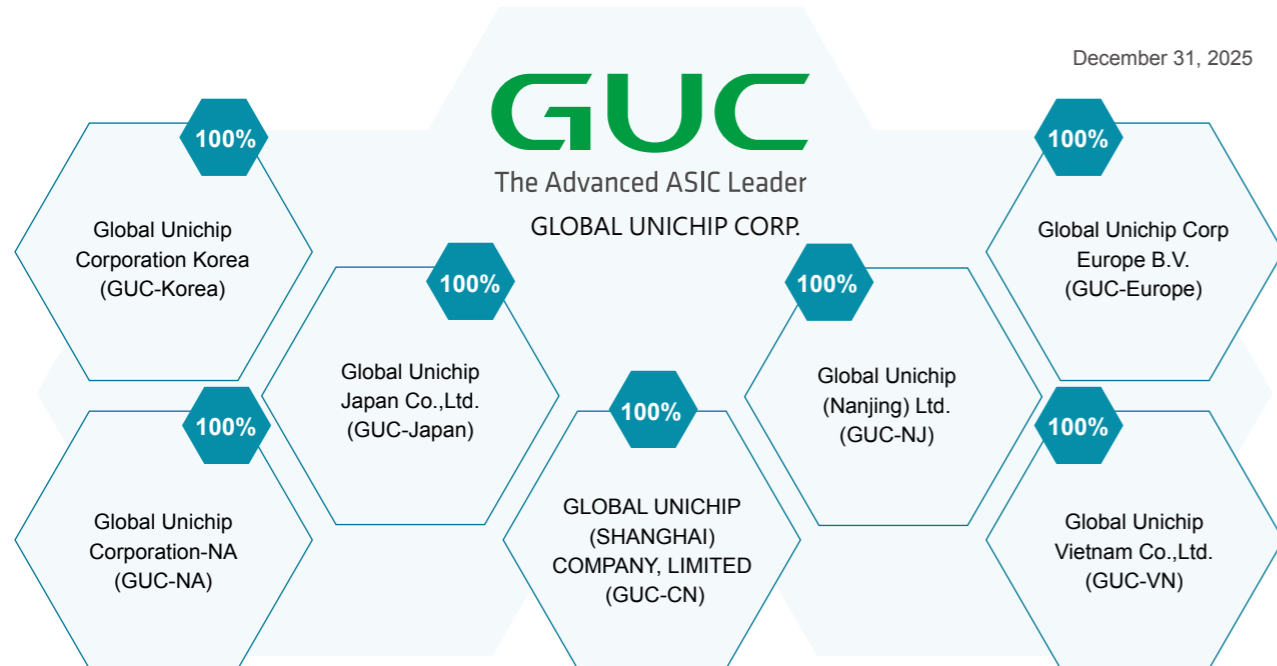
Special Disclosure **06**

- 1. Summary of affiliated companies**
- 2. Private placement of securities in the most recent year and up to the date of publication of the annual report**
- 3. Subsidiaries' holding or disposal of the Company's shares in the most recent year and up to the date of publication of the annual report**
- 4. Other necessary supplementary notes**

1. Summary of affiliated companies

(1) Affiliated companies' consolidated business report

1. Organizational chart of the company's affiliated companies



2. Profiles of the Company's affiliated companies

Name of enterprise	Date of establishment	Address	Paid-in Capital	Main business or production items
GUC-NA	2004.02.02	2841 Junction Ave. Suite 201 San Jose, CA 95134, USA	USD 800,000	Assist in product design, technical support, and consulting services for GUC's North American market.
GUC-Japan	2005.06.16	Yokohama Landmark Tower 16F, 2-2-1, Minatomirai, Nishiku, Yokohama, 220-8116, Japan	YEN 55,000,000	Assist in product design, technical support, and consulting services for GUC's Japan market.
GUC-Europe	2008.05.09	World Trade Center, Tower H - 6th Floor, Zuidplein 58, 1077 XV Amsterdam.	EUR 200,000	Assist in product design, technical support, and consulting services for GUC's Europe market.
GUC-CN	2009.11.04	Room 2305, No. 1350, Sichuan North Road, Hongkou District, Shanghai	USD 1,000,000	Assist in product design, technical support, and consulting services for GUC's Mainland China market.
GUC-Korea	2016.11.21	3F, 208 Teheran-ro, Gangnam- gu, Seoul	KRW 220,000,000	Assist in product design, technical support, and consulting services for GUC's Korea market.
GUC-NJ	2017.07.24	14th Floor, Block C, Fuying Building, No. 99, Tuanjie Road, Pukou District, Nanjing City	USD 10,000,000	Assist in product design, technical support, and consulting services for GUC's Mainland China market.
GUC-VN	2023.02.20	7th Floor, The Grace Tower, 71 Hoang Van Thai Street, Tan My Ward, District 7, Ho Chi Minh City 700000, Vietnam	USD 1,000,000	Assist in product design, technical support, and consulting services for GUC's Vietnam market.

3. Information on overlap shareholders of companies deemed to have controlling and subordinate relationships: None.

4. The industries covered by the business of the overall affiliated enterprises:

Businesses operated by the Company and its affiliates include IC R&D, production, sales, and relevant consulting services.

5. Profiles of Directors, Supervisors and Presidents of the Company's affiliates:

Name of enterprise	Title	Name or Representative	Number of shares	
			Number of shares	Shareholding ratio
GUC-NA	Director and CEO	Aditya Raina	GUC holds 800,000 shares	100%
	Director	Patrick Wang, Louis Lin		
GUC-Japan	Director and CEO	Alex Huang	GUC holds 1,100 shares	100%
	Director	Patrick Wang		
GUC-Europe	Director	Patrick Wang, Alex Huang	GUC holds 100% shares	100%
GUC-CN	Director and President	Patrick Wang	GUC holds 100% shares	100%
	Director	Louis Lin, Brad Chou		
	Supervisor	James Liao		
GUC-Korea	Director and Representative	Yung-Chi Hsu	GUC holds 44,000 shares	100%
	Director	Patrick Wang		
GUC-NJ	Director and President	Brad Chou	GUC holds 100% shares	100%
	Director	Louis Lin, Patrick Wang		
	Supervisor	James Liao		
GUC-VN	Director and President	Logan Tsai	GUC holds 100% shares	100%
	Director	Louis Lin, Chris Chen		

6. Operation overview of the Company's affiliates

December 31, 2025
Unit: unless otherwise specified, NT\$1,000

Name of enterprise	Paid-up capital	Total assets	Total liabilities	Net worth	Operating revenue for current period	Operating profit for current period	Profit or loss for current period (After tax)	Earnings per share (NT\$) (After tax)
GUC-NA	USD 800,000	230,127	37,614	192,513	230,977	14,736	8,800	11.00
GUC-Japan	YEN 55,000,000	257,536	158,807	98,729	354,401	27,841	12,247	11,133.82
GUC-Europe	EUR 200,000	36,859	17,767	19,092	11,240	962	462	Not applicable
GUC-CN	USD 1,000,000	86,742	12,852	73,890	110,387	7,146	5,468	Not applicable
GUC- Korea	KRW 220,000,000	8,543	751	7,792	10,407	703	452	10.26
GUC-NJ	USD 10,000,000	656,868	7,802	649,066	230,002	11,694	26,440	Not applicable
GUC-VN	USD 1,000,000 (VND 23,670,000,000)	33,465	606	32,859	47,071	3,168	2,427	Not applicable

1. The exchange rates adopted in Balance Sheet are as follows:

USD 1= TWD31.43, JPY 1=TWD0.2008
 EUR 1= TWD36.9, KRW 1= TWD0.02201
 RMB 1= TWD4.496, VND1= TWD0.00118

2. The exchange rates adopted in Income Statement were the average buying/selling exchange rates of the current month and current period announced by Bank of Taiwan in 2025.

(2) Consolidated Financial Statements with Affiliates:

Declaration for consolidated financial statements of affiliates

The companies to be included in the consolidated financial reports of affiliates pursuant to the Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises, and the companies to be included in the consolidated financial reports pursuant to IFRS 10 in 2025 (From January 1 to December 31, 2025) are the same for the Company. Furthermore, since the information to be disclosed in the consolidated financial reports of affiliates has been disclosed in the aforesaid consolidated financial reports, the consolidated financial reports of affiliates will not be prepared in addition.

Global Unichip Corp.



Chairman: F.C. Tseng



January 29, 2026

(3) Affiliation reports

1. Overview of the relationship between the subordinate company and the controlling company: N/A.

2. Transaction/Interaction

- (1) Purchase (sales) transactions: N/A.
- (2) Property transactions: None
- (3) Fund financing: None
- (4) Asset leasing: None
- (5) Other important transactions/interactions: None

3. Endorsement/guarantee: None

4. Derivatives trading: None

(4) The Company's affiliates do not engage in any activities involving endorsements/guarantees, fund lending, or derivatives trading.

2. Private placement of securities in the most recent year and up to the date of publication of the annual report: None

3. Subsidiaries' holding or disposal of the Company's shares in the most recent year and up to the date of publication of the annual report: None

4. Other necessary supplementary notes:

(1) Occurrence of events that have a significant impact on shareholders' equity or the price of securities as specified in Article 36, Paragraph 3, Subparagraph 2 of Securities and Exchange Act in the most recent year up to the publication date of this annual report: None.

F. C. Tseng
Chairman



GUC

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