

GUC

The Advanced ASIC Leader

2025 Global Unichip Corporation

TCFD REPORT

Task Force on Climate-related
Financial Disclosures (TCFD)



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ABOUT THIS REPORT

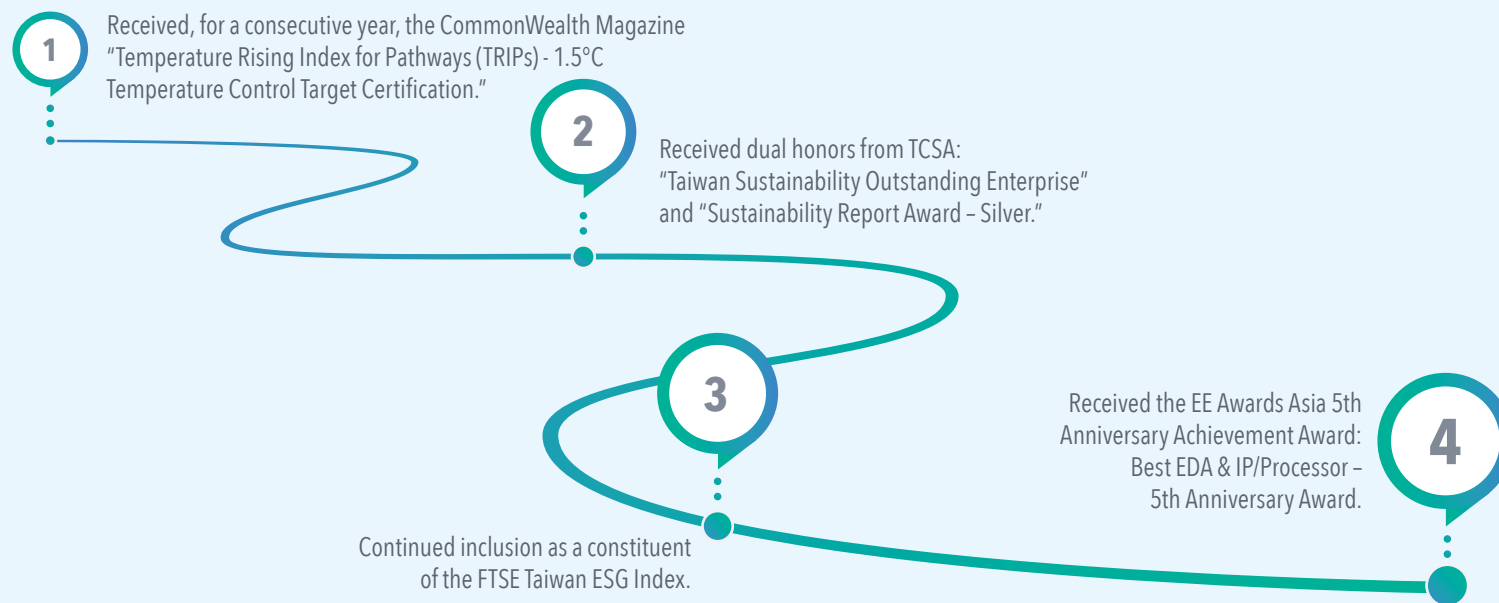
The information disclosed in Chapter 2, "Climate Change Risk and Opportunity Management," and Chapter 3, "Strategy," of this report—including the identification of climate-related risks and opportunities, scenario analysis parameters, and financial impact figures—reflects estimates and assumptions that Global Unichip Corporation (hereinafter referred to as "Global Unichip," "the Company," or "we") considered reasonable as of the date this report was publicly released. Estimates and the underlying assumptions are based on historical experience, external databases, management judgment, and other factors deemed relevant; actual results may differ from these estimates. The Company's expectations regarding future climate change and the climate science data available for reference may continue to evolve after the end of the reporting period. Accordingly, management will continue to review estimates and underlying assumptions and will further refine the Company's estimation methodologies. For the foregoing reasons, particular care should be exercised when making direct period-over-period comparisons of data, beyond descriptions of general trends over longer timeframes.

The 2025 report adds GJ as an additional unit of expression for energy calculations, with the conversion factor of 1 kWh = 0.0036 GJ. Comparative information for prior periods has been restated accordingly.



PREFACE AND NET-ZERO DECLARATION

As global warming intensifies and extreme climate events occur with increasing frequency, significant economic losses have been sustained by countries and enterprises worldwide. Recognizing the impact of climate change on global society, the environment, and the economy, the Company has identified achieving net-zero carbon emissions by 2050 as its primary objective in responding to climate change. The Company's management team has completed a climate risk assessment and established a concrete action plan for net-zero carbon reduction, and reports regularly to the Board of Directors on the progress and status of carbon reduction plan implementation. To mitigate the risk impacts of climate change and enhance the Company's adaptive capacity and resilience to climate change impacts, the Company has advanced a range of internal environmental, energy conservation, and carbon reduction initiatives. In 2025, we achieved several significant milestones:



Taiwan enacted the Climate Change Response Act in 2023, with three implementing regulations promulgated in 2024, establishing a carbon fee-based strategy to advance the net-zero transition. In addition, the Executive Yuan approved the country's "Third-Phase Greenhouse Gas Phased Control Targets" on May 6, 2025, raising the 2030 reduction target from "24±1%" to "28±2%" relative to the base year (2005). On January 23, 2025, the President announced a draft "New National Carbon Reduction Targets" at the National Climate Change Countermeasures Committee, projecting reductions of 32±2% by 2032 and 38±2% by 2035 relative to the base year (2005).

Although the Company is not classified as a major carbon emitter, in order to prudently address the operational risks posed by climate change and green industry transition, the Company will formulate affordable and achievable carbon reduction strategies through internal control processes including risk management, and will continue to monitor progress toward its net-zero targets in fulfillment of its commitment to corporate sustainability.

1.1 Company Overview

Global Unichip Corporation was founded in January 1998, with its operational headquarters located in Hsinchu Science Park. The Company is a leading provider of custom IC services, offering comprehensive advanced IC customization services. Our goal is to deliver world-class advanced IC customization services that help forward-looking IC companies strengthen their market leadership positions. Guided by a commitment to excellence, the Company delivers outstanding power efficiency, speed, quality, yield, and on-time delivery to meet customers' IC design service requirements.

Global Unichip's Advanced ASIC Model™ integrates design expertise, system knowledge, and manufacturing resources—leveraging advanced technology, low-power design capabilities, and embedded CPU design competencies—alongside critical production technologies developed through close collaboration with TSMC and leading assembly and testing companies, to continuously develop advanced process design platforms and advanced packaging technologies, delivering high-performance, system-level design solutions that set the industry standard. The Company provides customers with one-stop-shopping design services, enabling customers to complete end-to-end SoC (System on Chip) solutions—from design concept to volume production—in the shortest possible time. The Company offers all essential services across the IC production process, with flexible service options and delivery arrangements tailored to customer requirements and technical capabilities. This approach not only lowers the capital and technology barriers for small and medium-sized IC design companies, but also enables system manufacturers to develop customized chips in-house, achieving hardware and software differentiation and shorter product development cycles to accelerate time-to-market and generate greater added value for their products.

The Company is listed on the Taiwan Stock Exchange under stock code 3443. The Company's paid-in capital is NT\$1.34 billion; total headcount is 936 employees; consolidated net revenue for 2025 was NT\$34.1 billion, and consolidated earnings per share was NT\$28.13.

The Company's operating mission encompasses economic, environmental, and social dimensions. To ensure that accountability aligns with authority across all relevant institutions and individuals, the Company recognizes that corporate governance and organizational transparency are of ever-increasing importance. Accordingly, this report discloses the establishment and composition of the Company's highest governance body, and ensures that decisions made by the highest governance team are consistent with Global Unichip's operating mission. Through management oversight and a system of checks and balances, the Company pursues the ultimate objective of corporate governance: maximizing shareholder value while clearly defining and allocating the rights and responsibilities of all shareholders and the management team. The Company also aspires for Global Unichip to serve as an upward force for society, advancing the best interests of all stakeholders—including shareholders, employees, customers, suppliers, government authorities, and the communities in which we operate.

The total paid-in
capital of
the Company is
NT\$ **1.34** billion

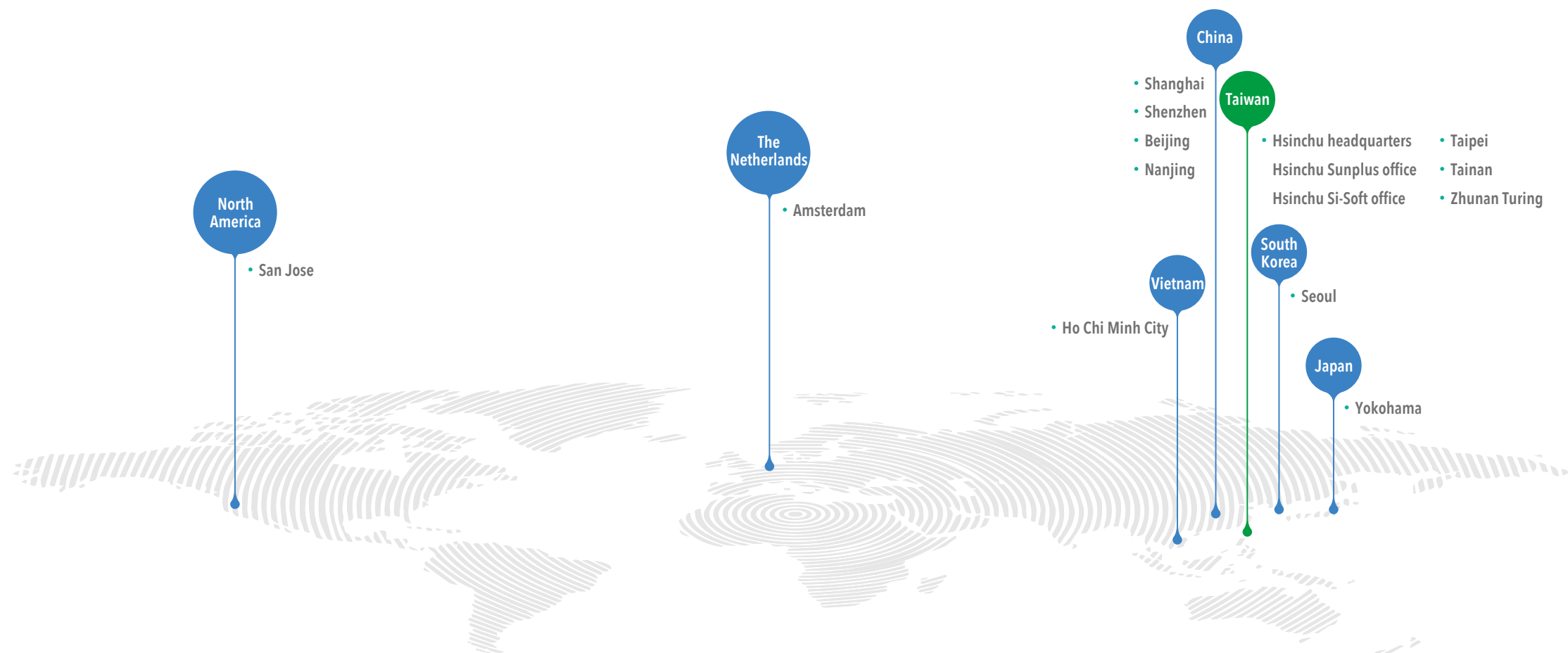
We have a total of
936
employees

Consolidated net
revenue was
NT\$ **34.1** billion
in 2025

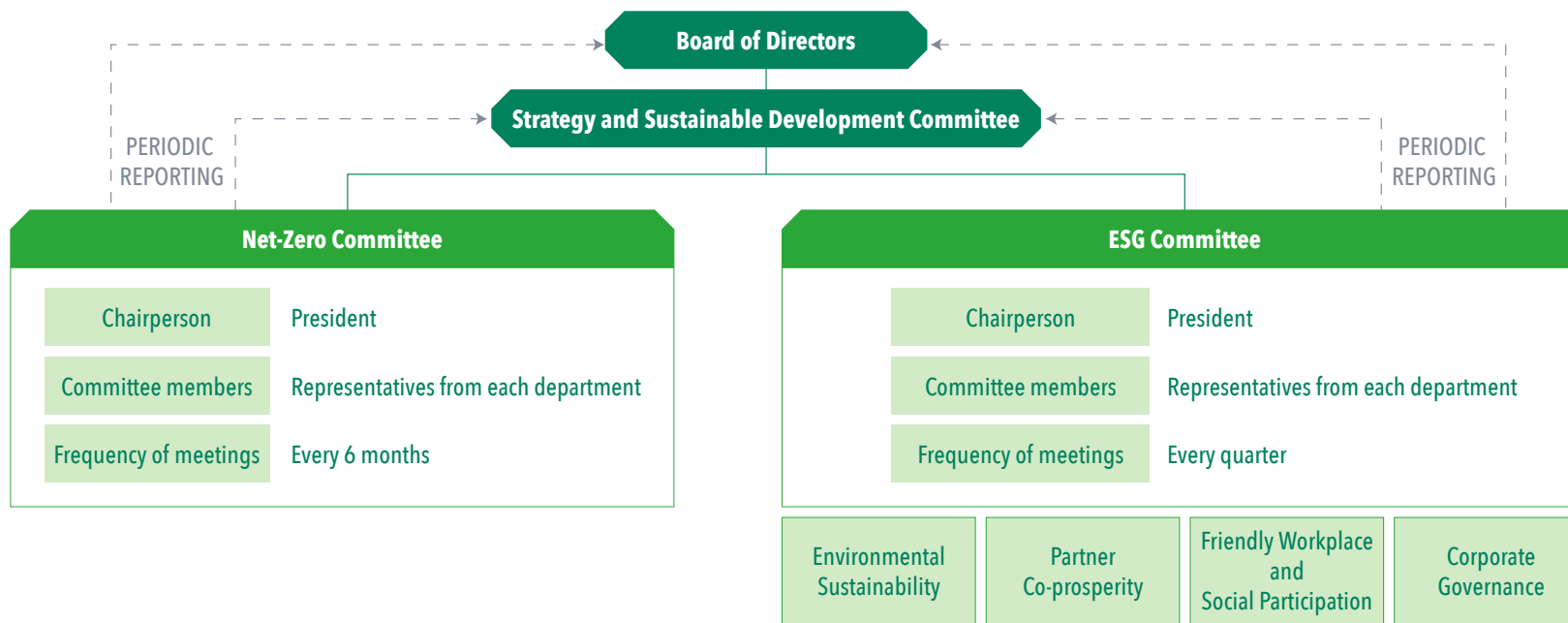
Consolidated
earnings
per share were
NT\$ **28.13**
in 2025

1.2 Organizational Boundaries

The organizational boundary disclosed in this report covers the Company's global operational sites and is consistent with the operational sites covered in the annual report. This encompasses GUC's Taiwan operations (Hsinchu headquarters, Hsinchu Sunplus office, Hsinchu Si-Soft office, Zhunan Turing site, Taipei office, and Tainan office) and overseas subsidiaries located in North America, Japan, the Netherlands, South Korea, Vietnam, and mainland China (Shanghai office, Nanjing office, Beijing office, and Shenzhen office). For detailed information, please refer to the Company's official website and [annual report](#).



1.3 Organization and Accountability



Board of Directors

The Company's Board of Directors approved the Risk Management Policy in 2010, which serves as the overarching guiding principle for the Company's risk management framework. Each management unit periodically assesses and reviews risk matters and reports assessment findings to the Operational Management Risk Committee; the President then consolidates material risk items and reports them to the Board of Directors on a periodic basis. Climate change and environmental risk management and emergency response have been incorporated into the Company's Risk Management Policy. The Company has also established an ESG Committee and a Net-Zero Committee under the oversight of the Director and President, to assist in advancing corporate sustainability and climate change-related management initiatives. An Executive Secretary is designated to report to the Board of Directors on a regular basis (at least once per year) on annual ESG targets and the progress or outcomes of improvements in climate change risk response.

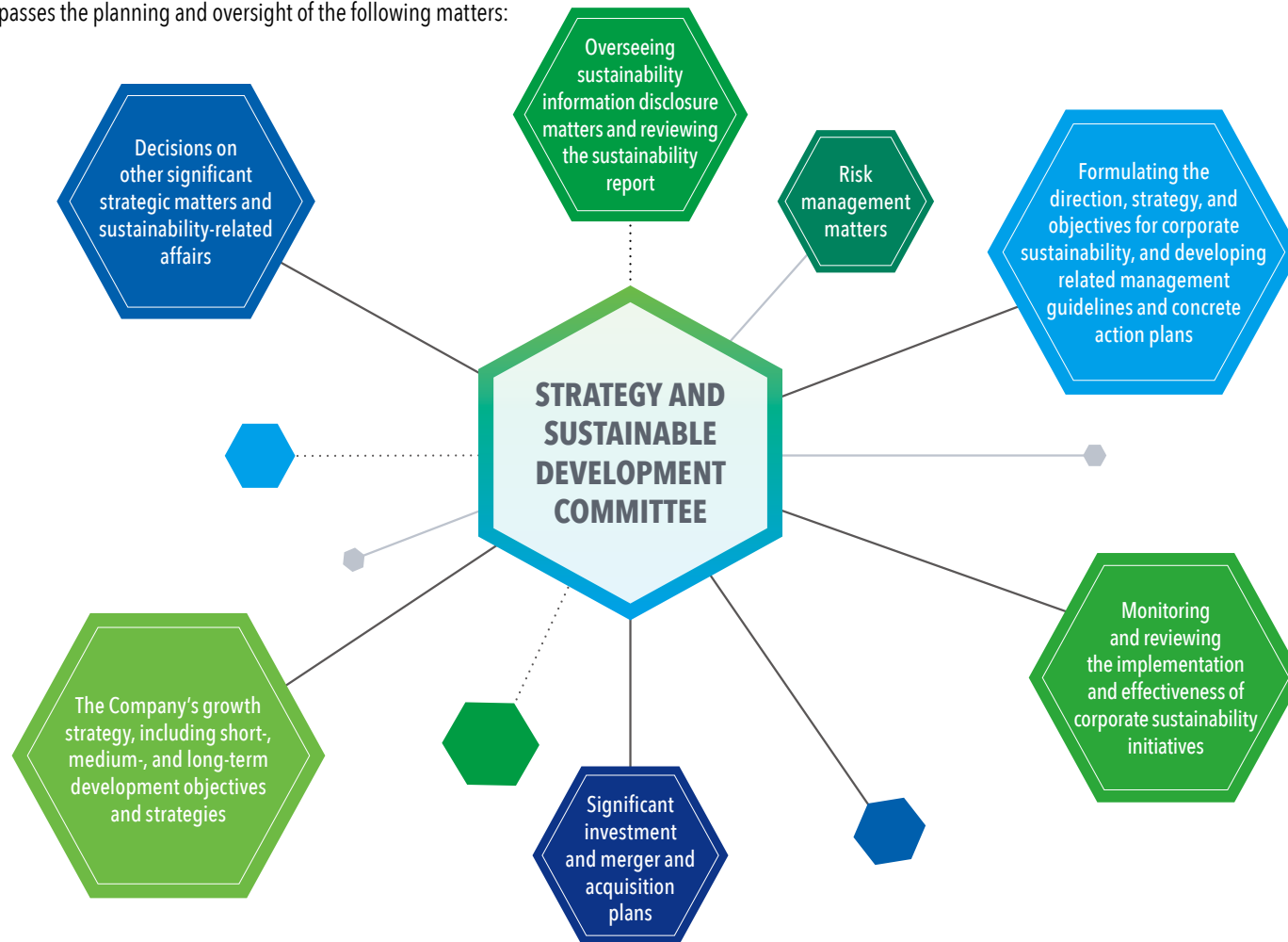
The Company has signed on to the Science Based Targets initiative (SBTi), committing—using 2022 as the base year and under a scenario limiting average global temperature rise to no more than 1.5°C—to reduce Scope 2 greenhouse gas emissions by 42% and Scope 3 greenhouse gas emissions by 25% by 2030, and to reduce total greenhouse gas emissions by 90% by 2050. The Board of Directors will periodically review the progress of carbon reduction target implementation.

To deepen the Board's understanding of ESG and climate governance matters and to keep Directors apprised of the latest developments, the Company arranges external expert briefings for the Board as necessary. Directors' (including independent directors') annual continuing education records are disclosed in the shareholders' meeting annual report and posted on the Company's official website and the Market Observation Post System (MOPS) for investor reference.

Strategy and Sustainable Development Committee

The Strategy Committee is composed of all directors and convenes meetings semi-annually. In 2024, a sustainability function was added to the Strategy Committee’s mandate, and the committee was renamed the “Strategy and Sustainable Development Committee,” to strengthen the assessment of and response to risks across environmental, social, and corporate governance dimensions in pursuit of sustainable operations. In the context of responding to shifts in the international landscape and challenges in the market environment, the Committee will pay particular attention to risk factors arising from global trends, and will actively maintain close communication and collaboration with all stakeholders—including shareholders/investors, employees, suppliers, customers, government authorities, academia, research institutions, and the general public—to ensure the feasibility and sustainability of the Company’s strategy.

The Committee’s authority encompasses the planning and oversight of the following matters:



ESG Committee

Global Unichip's corporate sustainability is overseen by the Strategy and Sustainable Development Committee. The Company has also established an ESG Committee, chaired by President Sean Tai, with representatives appointed by each department serving as members and organized into functional sub-groups. An ESG Committee Executive Secretary (appointed by the Board of Directors) is also designated to track whether the sustainability development plan objectives formulated by each functional department are being implemented, and to report to the Board of Directors on a regular annual basis on the following:



The ESG Committee is also responsible for examining climate change issues and confirming the potential impacts of each issue on the organization internally and externally, including climate change risk identification and assessment and climate impact response strategies. The ESG Committee Executive Secretary reports annual ESG performance and climate change adaptation targets for the following year to the ESG Committee, and reports climate change risk response measures to the Board of Directors.

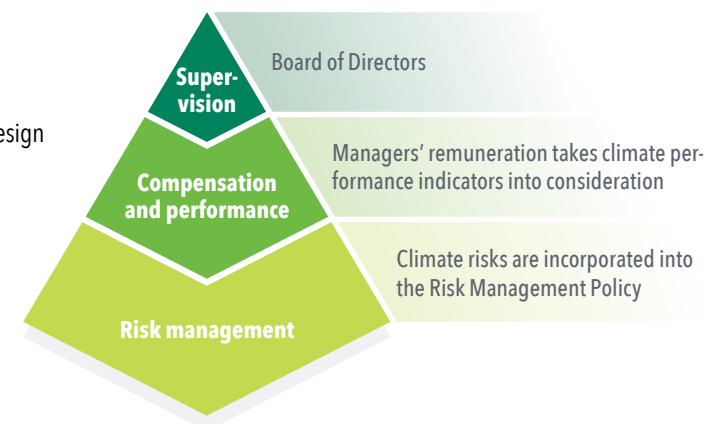
Net-Zero Committee

The Company established the Net-Zero Committee in 2022, with the President serving as Chairperson to coordinate all related matters. The Committee's primary responsibilities are as follows.

- 1 Advancing and Overseeing Carbon Reduction Action Plans**
Establishing implementation timelines for each initiative and conducting periodic tracking and oversight of execution progress, covering the following key areas:
(1) Energy management: including energy conservation measures, renewable energy generation, and power purchase planning.
(2) Supply chain management: collaborating with key suppliers to jointly reduce carbon emissions across the supply chain.
(3) Certification management: aligning with international standards, executing carbon reduction efforts in accordance with SBTi requirements, and preparing and issuing TCFD reports.
- 2 Institution-Building and Capacity Development**
Developing talent training plans, carbon reduction strategy targets, and control mechanisms; advancing greenhouse gas inventory, internal verification, and external assurance processes; and coordinating the disclosure of climate-related information in the report.
- 3 Board Oversight Support**
Assisting the Board of Directors in monitoring phased net-zero targets and implementation effectiveness, and strengthening the quality of decision-making and execution in the Company's climate governance.

1.4 Compensation Mechanisms

Regarding the linkage between ESG performance and compensation, managers across all relevant functional departments - including R&D, design services, sales, customer service, operations, quality control, environmental health and safety, legal, finance and accounting, and human resources - establish ESG KPI items related to their respective areas of responsibility in accordance with annual plan targets and oversee implementation by the heads of their respective units. The weighting of established ESG KPI items (including performance indicators relating to climate change response) represents approximately 5% to 20% of each manager's overall KPIs. During the annual performance review, the Company evaluates each manager's performance based on implementation outcomes; the results of this evaluation affect the manager's salary and compensation.



CLIMATE CHANGE RISK AND OPPORTUNITY MANAGEMENT

2

2.1 Risk and Opportunity Identification and Assessment Process

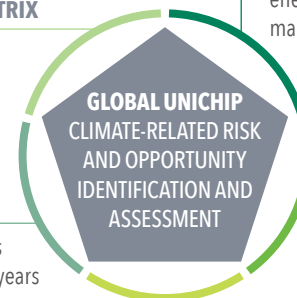
To mitigate the impacts of climate change, the Company has established a TCFD cross-functional project team under the coordination of the Net-Zero Committee. Senior executives from each unit are convened for cross-departmental communication to identify material risks and opportunities the Company may face, with reference to the TCFD framework's categories of transition risks, physical risks, and opportunities - taking into account climate change issues, the Company's characteristics, and its position within the upstream supply chain. These identified risks and opportunities are subsequently evaluated through scenario analyses, and response measures are formulated to mitigate potential financial losses; in certain cases, risks may be converted into opportunities that generate greater benefit for the Company. Climate change risk management has been incorporated into the Company's Risk Management Policy. The process for identifying risk and opportunity issues is as follows:

CLIMATE-RELATED RISK AND OPPORTUNITY MATRIX

High risk
Moderate Risk
Low risk

TIME HORIZON

Short-term: 1-3 years
Medium-term: 3-10 years
Long-term: Over 10 years



RISK AND OPPORTUNITY CATEGORIES

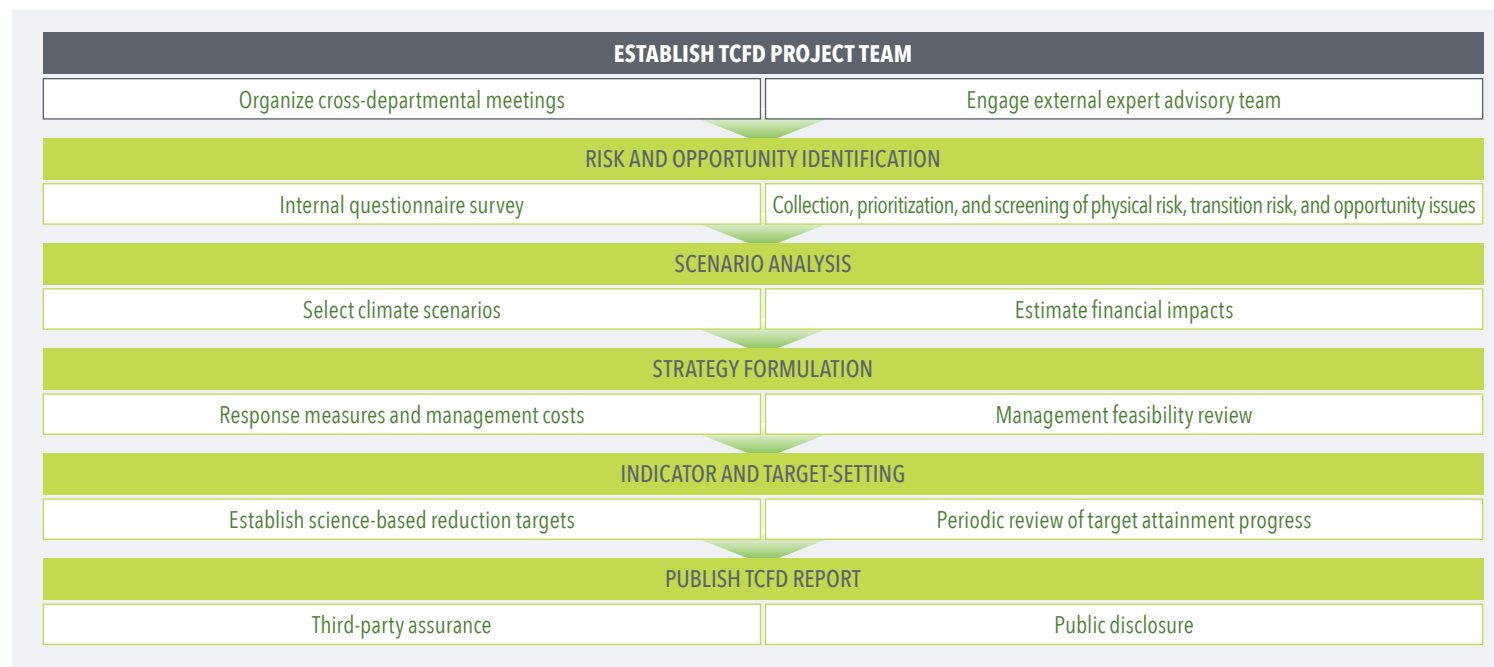
Transition risks: policy and legal, technology, market, reputation
Physical risks: acute and chronic
Opportunities: Resource efficiency, energy sources, products and services, markets, resilience

CLIMATE SCENARIO SETTING

Physical Risk RCP 8.5 Scenario
NDC Scenario
SSP5 Baseline Scenario

RISK AND OPPORTUNITY ASSESSMENT SCALE

Likelihood
Financial Impact



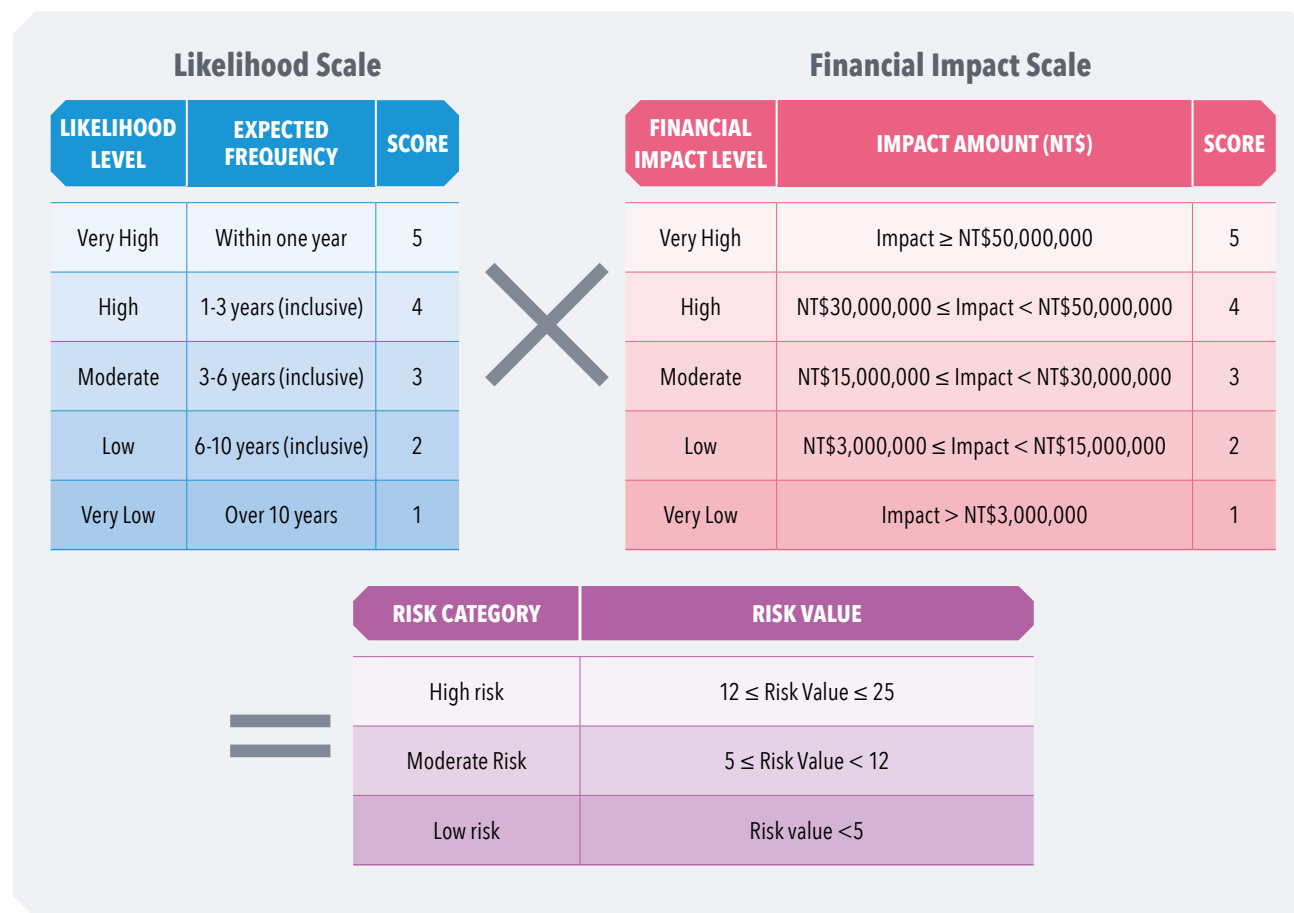
Risk and Opportunity Category

Members of the TCFD cross-functional project team have identified the following climate-related risks and opportunities in accordance with the TCFD framework.

CATEGORY	RISK AND OPPORTUNITY ITEMS	
TRANSITION RISKS	Policy and Legal	<ul style="list-style-type: none"> Government-imposed carbon fees on businesses Renewable energy regulations Litigation risk exposure
	Market	<ul style="list-style-type: none"> Changes in customer behavior Rising cost of raw materials
	Technology	<ul style="list-style-type: none"> Investment in new technologies Transition to low-carbon technology
	Reputation	<ul style="list-style-type: none"> Reputation damage
PHYSICAL RISKS	Acute	<ul style="list-style-type: none"> Tropical cyclones (Typhoons) Water scarcity
	Chronic	<ul style="list-style-type: none"> Water resource pressure Global warming and rising average temperatures
CLIMATE OPPORTUNITIES	Source of Energy	<ul style="list-style-type: none"> Utilizing low-carbon energy Using energy storage systems Adoption of incentive policies Participation in carbon trading markets
	Resource Efficiency	<ul style="list-style-type: none"> Using energy-saving equipment Adoption of higher-efficiency processes Adoption of more efficient transportation modes Recycling and reuse (circular economy)
	Products/ Services/ Markets	<ul style="list-style-type: none"> Developing and/or expansion of low-carbon goods and services and/or entry into new markets Utilization of public sector incentive programs Product low-carbon certification
	Resilience	<ul style="list-style-type: none"> Resilience to extreme climate events Enhancing resilience to drought and water scarcity

Risk and Opportunity Assessment Scale

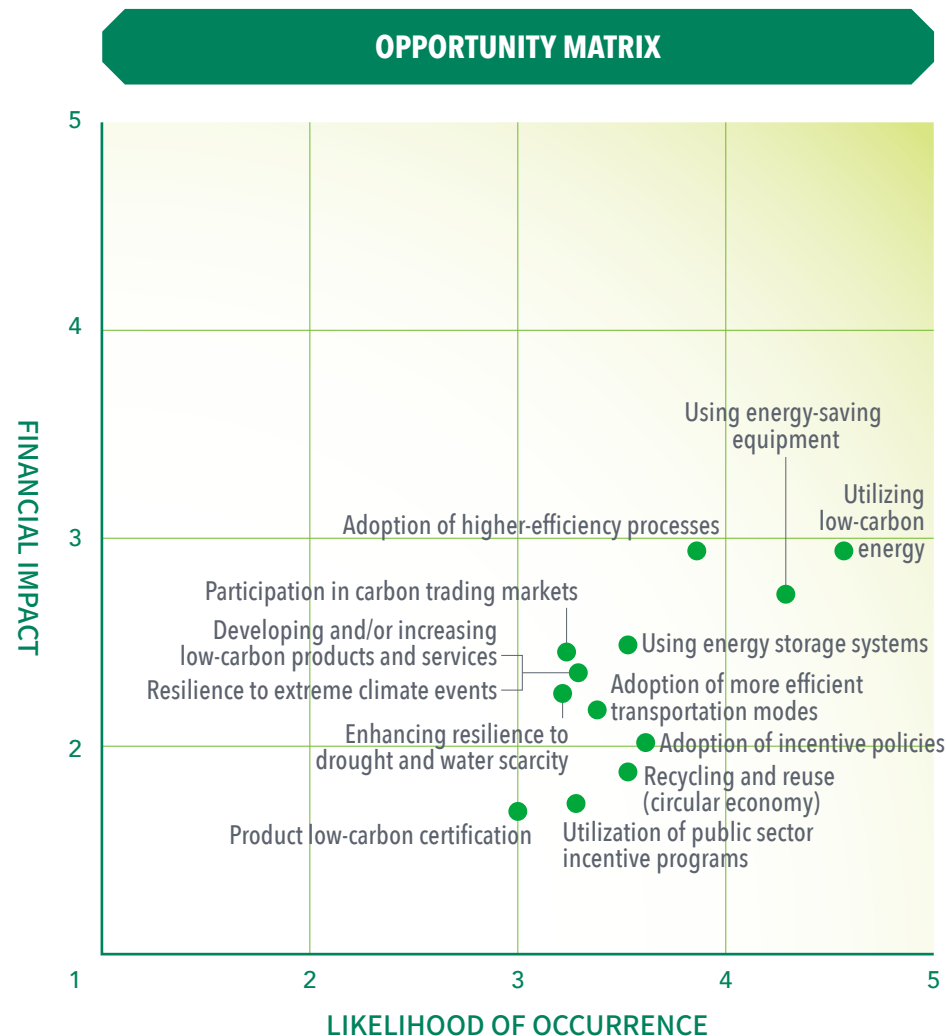
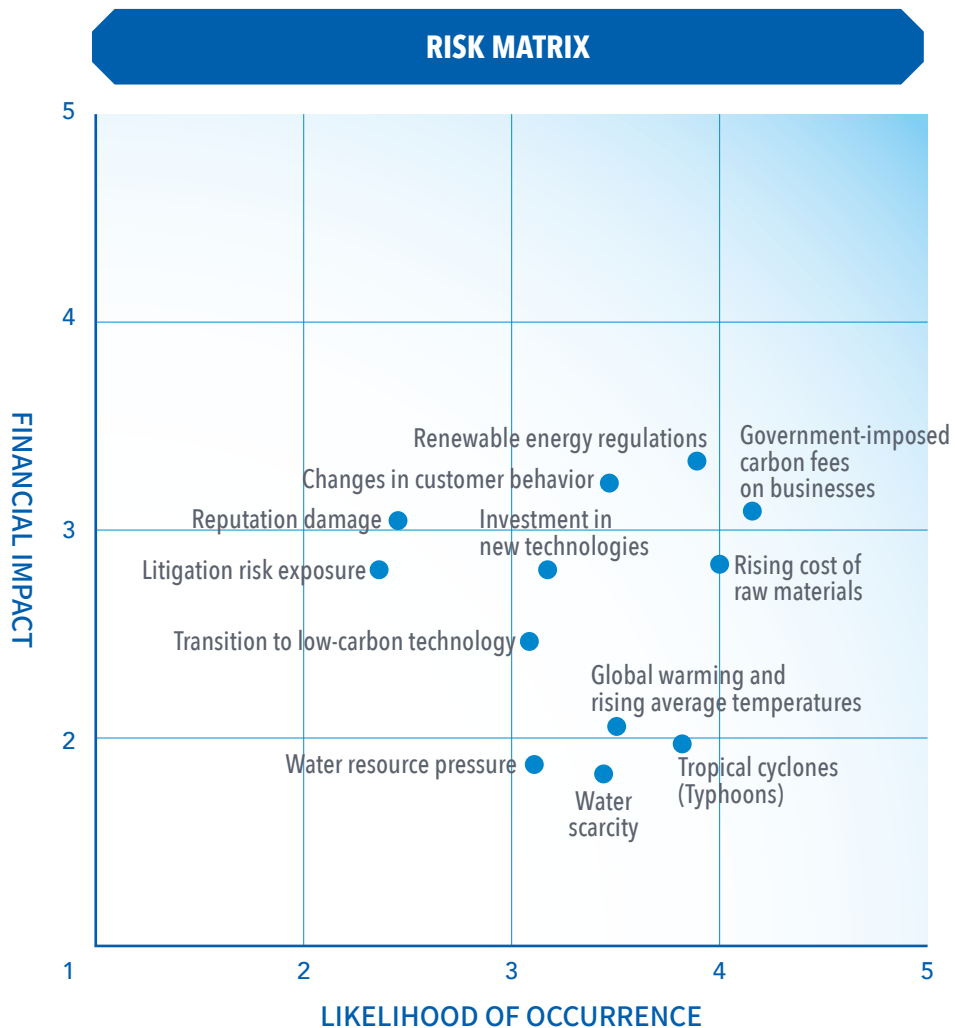
In identifying climate-related risks and opportunities, the Company applies the risk value defined in its "Risk Management Procedures"—calculated as the product of financial impact severity and likelihood of occurrence—to determine material risks¹. The Company divides both likelihood and financial impact into five levels each (see figures below), with risk value = likelihood × financial impact (see figures below).



¹ As defined in the "Risk Management Procedures" (hereinafter "the Procedures"), the likelihood of risk occurrence is assessed based on probability, frequency, or number of occurrences; the Company uses frequency as the measure of likelihood. Under the Procedures, the time horizon definitions for frequency include: already occurred / within one month / within one quarter / within one year / not yet occurred. However, as the time horizons typically measured for climate-related risks and opportunities extend over multiple years, the time horizons have been adjusted to: within 1–3 years (inclusive), 3–6 years (inclusive), 6–9 years (inclusive) and over 10 years, to facilitate identification.

Climate-Related Risk and Opportunity Matrix

Members of the TCFD cross-functional project team assessed the likelihood and financial impact of each climate-related risk and opportunity through an internal questionnaire. The average risk values calculated from questionnaire responses were used to plot the risk and opportunity matrix (see figure below).



2.2 Climate Change Risk and Opportunity Identification Results

Based on the risk and opportunity matrix results, items with a risk or opportunity value greater than or equal to 10 were preliminarily screened, yielding 4 transition risks and 3 climate opportunities. Following further consideration of the Company's characteristics and supply chain relationships by the TCFD cross-functional project team and external experts, certain risks and opportunities were removed or consolidated, resulting in the identification of 2 material transition risks and 2 material climate opportunities. Relevant descriptions are set out in the table below.

CATEGORY	RISK AND OPPORTUNITY ITEMS		INCLUDED	EXPLANATION
TRANSITION RISKS	Policy and Legal	Government-imposed carbon fees on businesses	☑	Following discussion by the TCFD project team, these two risk items were consolidated into a single risk item: "Renewable Energy Regulations and Carbon Fee."
		Renewable energy regulations		
	Market	Changes in customer behavior	☑	
		Rising cost of raw materials	☒	The Company is a build-to-order IC design service company; all wafer products are manufactured on a contract basis, and manufacturing costs are therefore passed through to customers.
CLIMATE OPPORTUNITIES	Source of Energy	Utilizing low-carbon energy	☑	
	Resource Efficiency	Using energy-saving equipment	☑	
		Adoption of higher-efficiency processes	☒	The Company is a build-to-order IC design service company; all wafer products are manufactured on a contract basis, and improvements in process efficiency therefore occur at the supplier level.

Financial impact figures will subsequently be simulated through scenario analysis and carbon pricing models, and response strategies and short-, medium-, and long-term targets will be formulated accordingly. The Net-Zero Committee will, as a general rule, re-identify material climate risks and opportunities every three years. However, if there are indications or information suggesting that the originally identified material climate risks and opportunities may have changed, the Net-Zero Committee may initiate the TCFD project team identification process as needed.

2.3 Summary of Risk and Opportunity Impacts on the Company

The Company has conducted a comprehensive assessment of global sustainability trends and operational development objectives. The response measures formulated are disclosed as follows:

RISK TYPE	RISK ITEM	RISK DESCRIPTION	RELEVANT RESPONSE MEASURES
TRANSITION RISKS	Policy and Legal - Renewable energy regulations and carbon fee	<p>Under Article 12 of the Renewable Energy Development Act, large electricity consumers are subject to obligations to increase their share of renewable energy use. Electricity consumers with contracted capacity exceeding a specified threshold are required to install renewable energy or energy storage equipment of a specified installed capacity; those unable to do so may alternatively purchase green power (renewable energy certificates) or pay a substitution fee. The Company's contracted capacity is 800 kW, which does not currently reach the 5,000 kW threshold stipulated under the Renewable Energy Development Act. However, advocacy groups have proposed lowering the threshold from 5,000 kW to 800 kW; additionally, individual municipalities may establish their own large electricity consumer thresholds under local self-governance regulations—for example, Taichung City's local self-governance regulations require enterprises with contracted capacity of 800 kW or above to complete installation of renewable energy installed capacity equivalent to 10% of their electricity consumption within three years of the announcement date—and the Company may therefore be required to comply with equivalent requirements in the future.</p> <p>Under the Climate Change Response Act, the national long-term greenhouse gas reduction target is to achieve net-zero emissions by 2050. A carbon fee is levied on enterprises with emissions exceeding 25,000 metric tons, at a standard rate of NT\$300 per metric ton.</p>	<p>The Company has proactively adopted risk response measures to reduce organizational carbon emissions, as described below:</p> <ol style="list-style-type: none"> 1. In alignment with SBT carbon reduction target-setting, the Company began procuring green power starting in 2023. 2. Existing equipment has been upgraded or replaced with more energy-efficient alternatives. 3. Greenhouse gas inventories and third-party external verification of organizational carbon emissions are conducted annually. As the Company submitted its emissions reduction targets to SBTi in 2023, greenhouse gas inventories have been conducted in accordance with the GHG Protocol since 2023, consistent with SBTi guidelines.
	Market - Changes in Customer Behavior	Customers are requiring the monitoring and reduction of carbon emissions and are requesting commitments to join SBTi or other climate initiatives. Failure to comply may adversely affect future revenue growth momentum.	Participation in SBTi professional advisory resources.

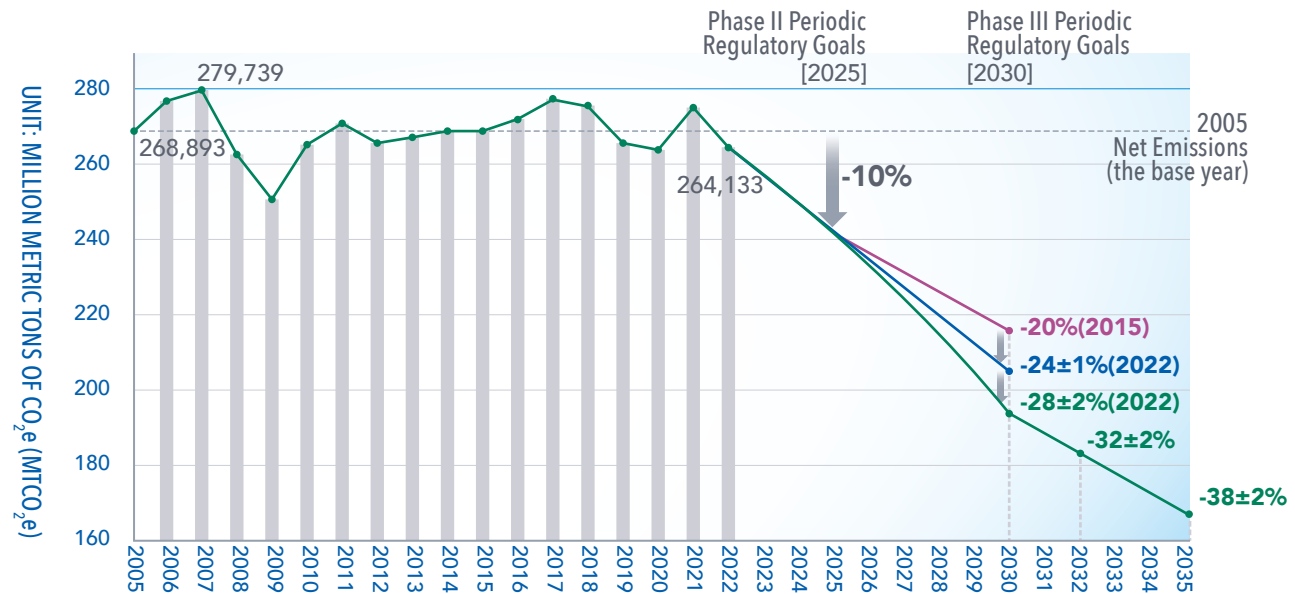
OPPORTUNITY TYPE	OPPORTUNITY ITEM	OPPORTUNITY DESCRIPTION	RELEVANT RESPONSE MEASURES
SOURCE OF ENERGY	Utilizing low-carbon energy	Green power generated by solar panel installations and fuel cell power generation systems can reduce the Company's operating costs in terms of electricity expenses and carbon fees.	<ul style="list-style-type: none"> • The Company continues to assess the feasibility of deploying self-generation and self-consumption solar photovoltaic systems at each of its office locations, with evaluation factors including spatial conditions, geographic location, regulatory compliance, and electrical safety, coordinated with existing electricity consumption patterns, to progressively increase the share of renewable energy use and strengthen the Company's low-carbon energy portfolio. • To improve energy use efficiency and reduce greenhouse gas emissions, the Company continues to plan diverse low-carbon energy solutions. The Company has completed its assessment for the introduction of a fuel cell power generation system, with a planned installation capacity of 1.3 MW in 2026, to be expanded incrementally in accordance with operational requirements and overall energy planning, with a total planned capacity of 2.6 MW. Fuel cells offer high power generation efficiency, low pollutant emissions, and stable power supply, contributing to enhanced energy resilience and reduced carbon emission risk.
RESOURCE EFFICIENCY	Using energy-saving equipment	Continued advancement of various energy performance management initiatives—including upgrades to building lighting and HVAC systems—can reduce the Company's operating expenditure on electricity costs and carbon fees.	<ul style="list-style-type: none"> • Energy efficiency improvements to IT data centers • Replacement of adsorption dryers in compressed air systems with energy-efficient units • Full replacement of conventional lighting fixtures with LED fixtures • Energy efficiency improvements to chilled water systems • Installation of heat-insulating window film in offices

3.1 Climate Change Scenario Setting

The Company has established scenario settings based on the identified material risks and opportunities. As climate-related risks and opportunities will affect future strategy and financial planning, the Company uses the SSP5 baseline scenario to analyze and assess the resilience of its climate strategy.

CLIMATE-RELATED RISK TYPE	SCENARIOS USED BY THE COMPANY FOR RISK AND STRATEGY ASSESSMENT	SCENARIO DESCRIPTION
Transition risks	<ul style="list-style-type: none"> 1.5°C Scenario Taiwan's 2050 Net-Zero Emissions Pathway and Strategy Taiwan's 2030 NDC Carbon fee estimated using the SSP5 baseline scenario's projected carbon emission growth rate at the standard rate² of NT\$300 per metric ton. The penalty for failure to meet the renewable energy utilization ratio required under the Renewable Energy Development Act is NT\$1,500,000. 	The Executive Yuan approved the "Third-Phase Greenhouse Gas Phased Control Targets" on May 6, 2025, raising Taiwan's 2030 greenhouse gas net emissions reduction target from "24±1% below the base year (2005)" to "28±2% below the base year (2005)." The Company uses this reduction target to assess potential operational impacts. Additionally, under the worst-case SSP5 baseline scenario, the growth rate of carbon emissions is estimated accordingly.

Taiwan's 2030 NDC³

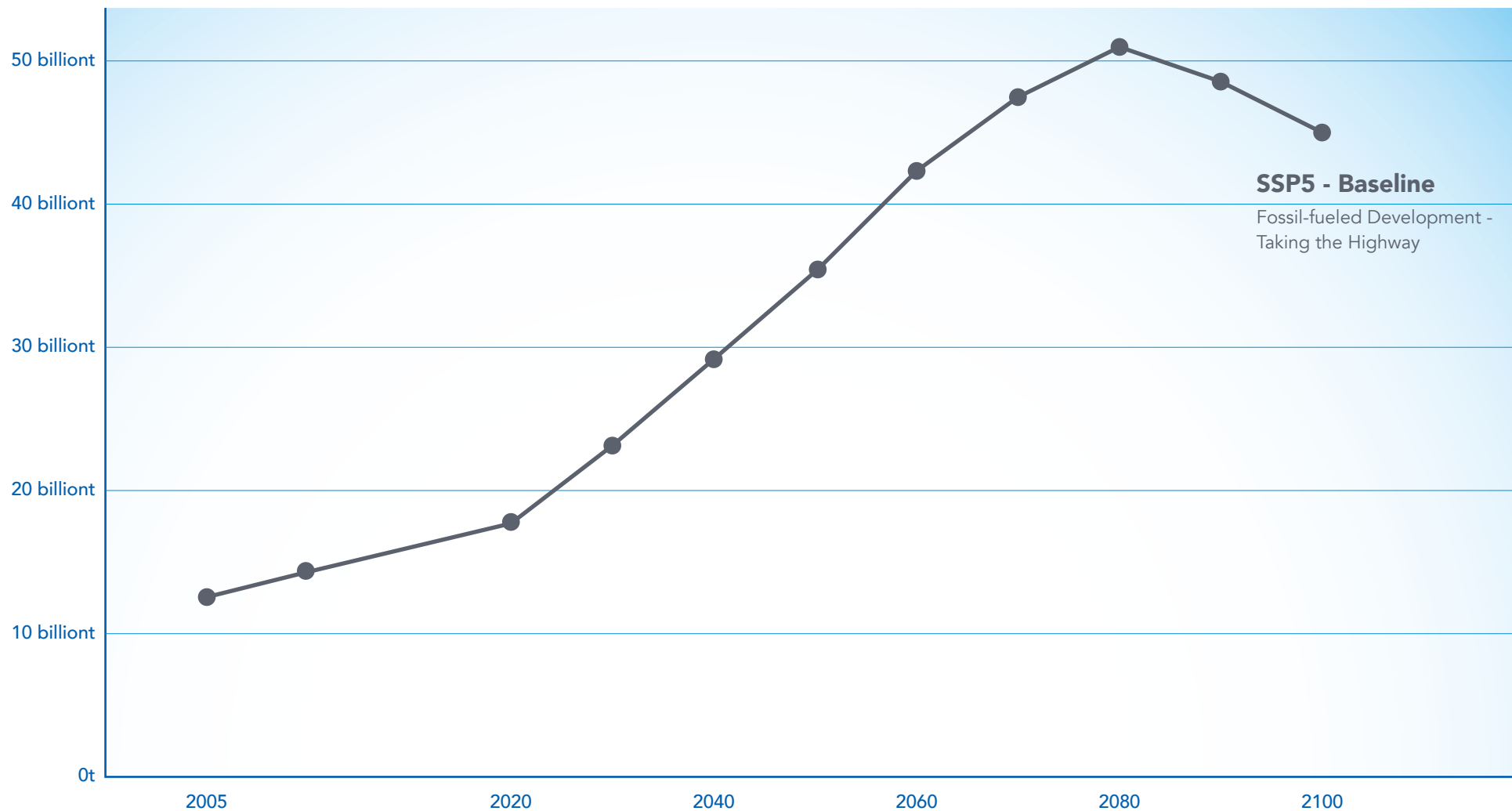


² Data source: <https://ourworldindata.org/explorers/ipcc-scenarios>

³ Data source: <https://enews.moenv.gov.tw/DisplayFile.aspx?FileID=498E2D00807A800>

Carbon fee estimated using the SSP5 baseline scenario's projected carbon emission growth rate at the standard rate of NT\$300 per metric ton

Carbon dioxide emissions from Asia



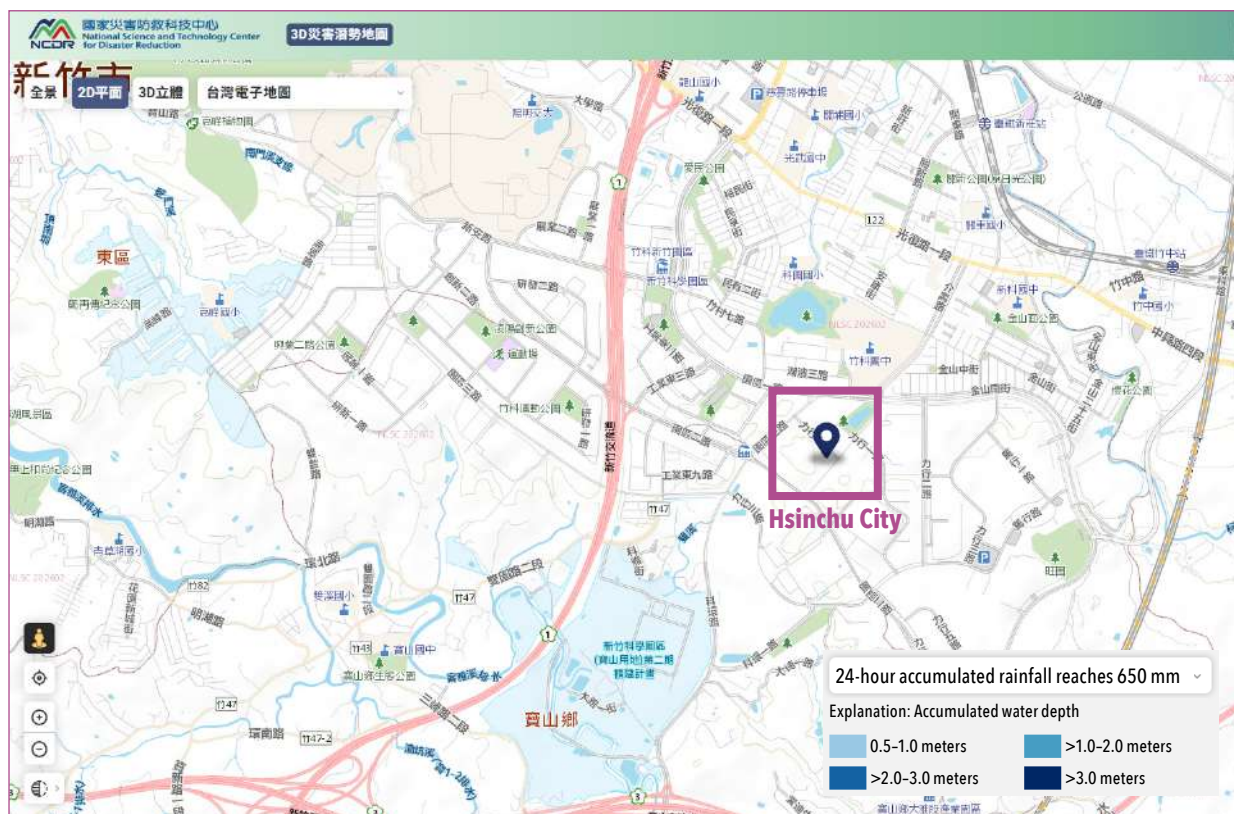
Data source: Riahi et al. (2017). The Shared Socioeconomic Pathways and their energy, land use, and greenhouse gas emissions implications: An overview, Global Environmental Change

In addition, although physical risks were not identified as material risks in this identification process, a precautionary risk assessment was nonetheless conducted using the following scenario. Under the RCP 8.5 very high greenhouse gas emissions scenario, climate change increases the probability of future flooding events, extreme high temperatures, and greater variability in annual maximum consecutive dry days. The following describes the operational impacts of flood risk and extreme heat and drought risk on the Company's headquarters and the Zhunan Turing Center, respectively.

CLIMATE-RELATED RISK TYPE	SCENARIOS USED BY THE COMPANY FOR RISK AND STRATEGY ASSESSMENT	SCENARIO DESCRIPTION
<p>Physical risks</p>	<ul style="list-style-type: none"> National Science and Technology Center for Disaster Reduction Flood Hazard Potential Map 24-Hour cumulative rainfall of 650 mm Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (AR6 Statistical Downscaling Version) Extreme Heat Duration Index⁴ Annual Maximum Consecutive Dry Days⁵ 	<p>Simulations are conducted under the very high greenhouse gas emissions scenario RCP8.5 to project changes in flood hazard, extreme heat, and annual maximum consecutive dry days.</p>

Flood Risk

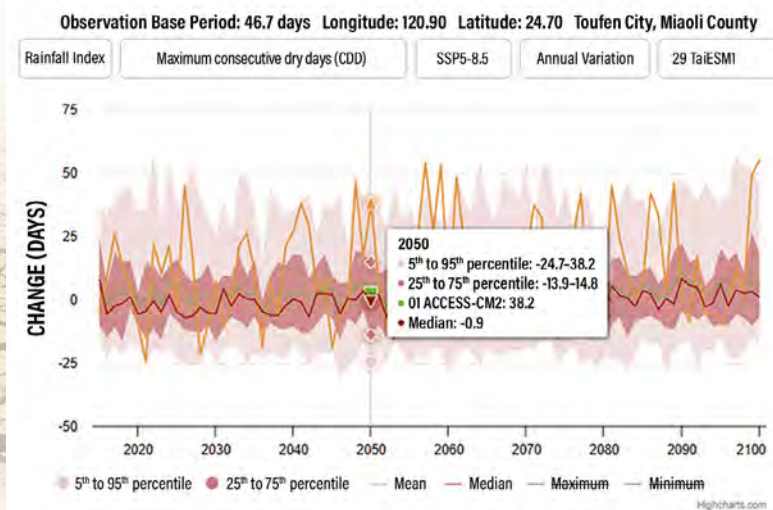
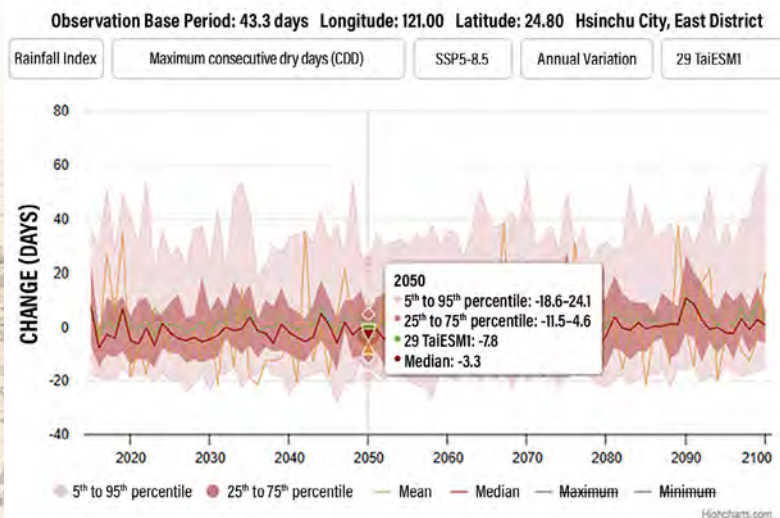
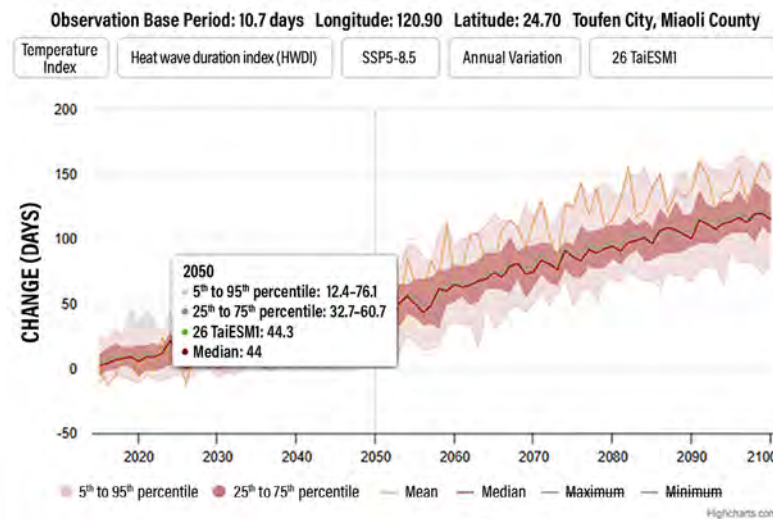
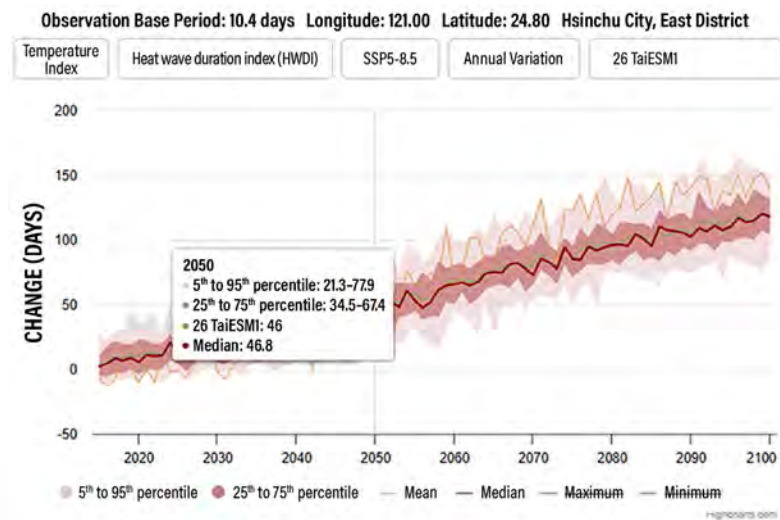
The flood hazard potential map published by the National Science and Technology Center for Disaster Reduction indicates that a 24-hour cumulative rainfall of 650 mm would have no impact on the Company's headquarters or the Zhunan Turing Center⁶.



4 HWDI (Heat wave duration index): The total number of days in a year belonging to events of three or more consecutive days where the daily maximum temperature exceeds the 95th percentile of the baseline period, expressed in days.
 5 CDD (maximum number of consecutive dry days): The maximum number of consecutive days in a year where daily rainfall is less than 1 millimeter, expressed in days.
 6 Flood risk simulation and assessment was conducted for the Hsinchu headquarters and the Zhunan Turing Center only.

Extreme heat and drought risks

Data from the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (AR6 Statistical Downscaling Version) indicates that extreme heat may cause temporary power outages; however, the Company has robust uninterruptible power supply systems and data backup measures in place to prevent any operational disruption. Furthermore, as the Company's core business is IC design services and does not involve IC manufacturing activities, the operational risk of production line shutdowns due to drought-induced water shortages falls outside the scope of material risks identified in this assessment.



3.2 Financial Assessment of Climate-Related Risks and Strategy

Following the identification of material climate-related risks and opportunities, financial impact assessments of such material risks and opportunities are conducted based on the corresponding scenarios described above.

Identified Material Climate-Related Risks

RISK TYPE	RISK DESCRIPTION	TIME HORIZON	LIKELIHOOD OF OCCURRENCE	FINANCIAL IMPACT	RISK LOCATION
TRANSITION RISKS	POLICY AND LEGAL Renewable energy regulations and carbon fee	Medium-term	High	High	The Company itself
	MARKET Changes in customer behavior	Medium-term	High	High	Customers

Identified Material Climate-Related Opportunities

OPPORTUNITY TYPE	OPPORTUNITY DESCRIPTION	TIME HORIZON	LIKELIHOOD OF OCCURRENCE	FINANCIAL IMPACT	OPPORTUNITY LOCATION
Climate Opportunities	SOURCE OF ENERGY Utilizing low-carbon energy	Short term	Very High	Very Low	The Company itself
	RESOURCE EFFICIENCY Using energy-saving equipment	Short term	Very High	Low	The Company itself

Transition Risk | Policy and Regulation | Renewable Energy Regulations and Carbon Fees

Risk and Strategy Description	<ul style="list-style-type: none"> Under Article 12 of the Renewable Energy Development Act, large electricity consumers are required to progressively increase their share of renewable energy use. Electricity consumers whose contracted capacity exceeds a specified threshold must install renewable energy or energy storage facilities of a specified capacity. Those unable to comply with the installation requirement may alternatively procure green power (renewable energy certificates) or pay a substitution fee. Failure to comply is subject to a fine of NT\$300,000 to NT\$1,500,000. The Company's contracted capacity is 800 kW, which does not currently reach the 5,000 kW threshold stipulated under the Renewable Energy Development Act. However, advocacy groups have proposed lowering the threshold from 5,000 kW to 800 kW; additionally, individual municipalities may establish their own large electricity consumer thresholds under local self-governance regulations—for example, Taichung City's local self-governance regulations require enterprises with contracted capacity of 800 kW or above to complete installation of renewable energy installed capacity equivalent to 10% of their electricity consumption within three years of the announcement date—and the Company may therefore be required to comply with equivalent requirements in the future. Under the Climate Change Response Act and its relevant subordinate regulations, businesses that have not submitted a voluntary emission reduction plan and whose total emissions exceed 25,000 metric tons of CO₂e are required to pay carbon fees on excess emissions at the standard rate of NT\$300 per metric ton. Procurement of Green Electricity: In 2025, the Company procured 2,000,000 kWh of green electricity at a total expenditure of NT\$12.03 million. To achieve the target of reducing Scope 2 greenhouse gas emissions by 42% from the 2022 baseline year by 2030, the incremental cost of green electricity procurement above gray power costs from 2023 through 2030 is estimated at approximately NT\$40 million. Installation of solar panels: Please refer to Low-Carbon Climate Opportunity – [Source of Energy] Use of Low-Carbon Energy. Use of Energy-Efficient Assets: Please refer to Low-Carbon Climate Opportunity – [Resource Efficiency] Use of Energy-Efficient Equipment.
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FINANCIAL IMPACT TYPE	YEAR	FINANCIAL IMPACT (NT\$ THOUSANDS/YEAR)	FINANCIAL IMPACT DESCRIPTION
Pre-response financial impact	2025	1,500	Increased costs: 1. Fines: Failure to meet the renewable energy usage ratio required under the Renewable Energy Development Act is subject to a fine of NT\$1.5 million. 2. Carbon fees: Projecting the Company's total carbon emissions based on the greenhouse gas emission growth rate for the Asia region under the SSP5 Baseline Scenario, the Company's emissions do not reach the carbon fee threshold of 25,000 metric tons of CO ₂ e; accordingly, the Company is not subject to carbon fees.
	2030	1,500	
	2050	1,500	
Post-response financial impact	2025	4,334	To achieve the targets of a 42% reduction in Scope 2 emissions by 2030 and a 90% reduction in total emissions by 2050, the Company will procure a cumulative total of 20 million kWh of green power from 2023 through 2030, with annual incremental green power procurement of 1,088,500 kWh from 2031 onward through 2050 (reaching 25,820,000 kWh), which is projected to eliminate fine expenditures.
	2030	7,408	
	2050	31,686	

Transition Risk | Market | **Changes in Customer Behavior**

Risk and Strategy Description	<ul style="list-style-type: none"> Customers are requiring the monitoring and reduction of carbon emissions and are requesting commitments to join SBTi or other climate initiatives. Failure to comply may adversely affect future revenue growth momentum. Consulting fees incurred in 2023-2024 for the adoption of SBTi or other climate initiatives: NT\$1.29 million. SBTi verification costs incurred in 2024: NT\$460,000. Total greenhouse gas verification-related expenses from 2022 through 2025: NT\$4.02 million.
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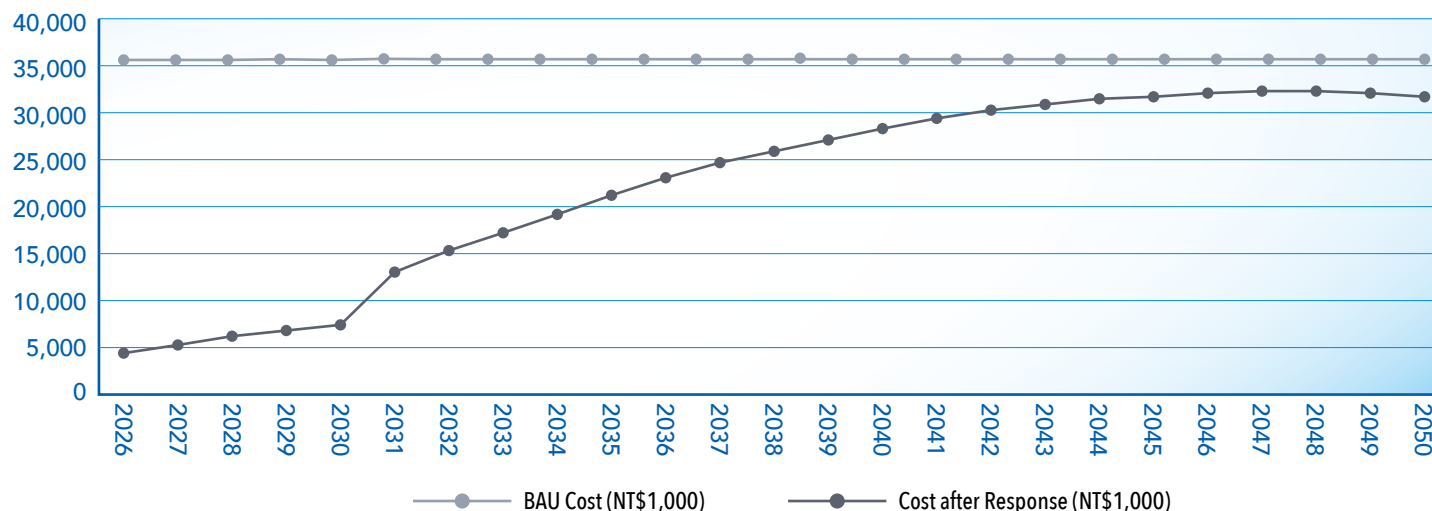
FINANCIAL IMPACT TYPE	YEAR	FINANCIAL IMPACT (NT\$THOUSANDS/YEAR)	FINANCIAL IMPACT DESCRIPTION
Pre-response financial impact	2025	34,141	Decrease in revenue: It is estimated that failure to obtain approval under SBTi or other climate initiatives would reduce the annual revenue growth rate by 1%, with a probability of occurrence of 10%. Based on 2025 revenue of NT\$34,140,978 thousand, the annual financial impact is approximately NT\$34,141 thousand ⁷ .
	2030	34,141	
	2050	34,141	
Post-response financial impact	2025	0	Through the engagement of professional consulting resources, the Company is able to meet customers' carbon reduction requirements. Customer orders are unaffected.
	2030	0	
	2050	0	

⁷ As 2025 revenue has increased significantly compared to 2022 (the greenhouse gas inventory base year), the calculation basis has been updated accordingly.

The scenario analysis above demonstrates that the risk costs arising from a business-as-usual (BAU) approach – under which no action is taken – exceed the residual risk costs following implementation of response measures. Although green power procurement costs will increase year over year as procurement volumes rise in pursuit of the net-zero electricity carbon emissions target by 2050, such costs remain below the potential BAU cost trajectory.

BAU Cost vs. Cost after Response

Unit: NT\$1,000



3.3 Financial Assessment of Climate-Related Opportunities and Strategy

Climate Opportunity | Source of Energy | Utilizing Low-Carbon Energy

Opportunities and Strategy Description	Balancing energy use, environmental sustainability, and green economic development, the Company is building a safe, stable, efficient, and clean energy supply-and-demand system to create sustainable value. Beginning in 2022, the Company commenced solar panel installations to increase the share of self-sufficient energy supply, and plans to introduce a fuel cell power generation system in 2026. In addition to reducing carbon emissions associated with energy consumption, these initiatives lower the Company's energy expenditure and operating costs.
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FINANCIAL IMPACT TYPE	FINANCIAL IMPACT DESCRIPTION
Financially Assessed Strategic Response	<ul style="list-style-type: none"> The 11.8 kW installation completed in 2022 is operational. The 70 kW solar installation originally planned for 2023 has been deferred; feasibility will be assessed on an office-by-office basis going forward. 2025 power generation: 13,356 kWh; at NT\$3.5 per kWh, annual electricity cost savings amount to NT\$46,746 <p>Potential annual financial impact: NT\$46,746</p>
Management costs (capital investment)	No budget was allocated for 2025.

Climate Opportunity | Resource Efficiency | Use of Energy-Saving Equipment

Opportunities and Strategy Description	<p>Through energy efficiency improvement and management programs covering building lighting, air conditioning, and related systems, the Company continues to advance energy performance management initiatives that reduce operating expenditure and enhance resilience against climate risks.</p> <ul style="list-style-type: none"> Energy efficiency improvements to IT data centers Replacement of adsorption dryers in compressed air systems with energy-efficient units Full replacement of conventional lighting fixtures with LED fixtures Energy efficiency improvements to chilled water systems Installation of heat-insulating window film in offices
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FINANCIAL IMPACT TYPE	FINANCIAL IMPACT DESCRIPTION
Financially Assessed Strategic Response	<p>Specific measures and the energy savings generated by investments made from 2025 through February 2026 are as follows:</p> <ul style="list-style-type: none"> Chilled Water System Energy Efficiency Improvement: Annual energy savings: 84,467 kWh (304.08 GJ) Installation of heat-insulating window film in offices: Annual energy savings: 5,274 kWh⁸ (18.99 GJ) The improvements above result in combined electricity savings of approximately 89,741 kWh (323.07 GJ). At NT\$3.5 per kWh, annual electricity cost savings amount to NT\$314,094. <p>Potential annual financial impact: NT\$314,094</p>
Management costs (capital investment)	<p>Investments made from 2025 through February 2026:</p> <ul style="list-style-type: none"> Chilled water system energy efficiency improvement: NT\$1,850,000 Installation of heat-insulating window film in offices: NT\$790,000 <p>Total investment from 2025 through February 2026: NT\$2,640,000</p>

⁸ Per a press release issued by the Ministry of Economic Affairs Energy Administration, every 1°C increase in air conditioning set temperature reduces cooling electricity consumption by 6%. The Company assumes that the installation of insulating window film reduces indoor temperatures by 1-2°C, allowing air conditioning set temperatures to be raised by 1-2°C, yielding an estimated energy savings of approximately 10%.

3.4 Financial Planning and Performance Impacts of Climate-Related Risks and Opportunities

CLIMATE-RELATED RISKS AND OPPORTUNITIES		REVENUE	COSTS AND EXPENSES	ASSETS	LIABILITIES	CAPITAL EXPENDITURES AND CAPITAL ALLOCATION	ACQUISITION AND ASSET DIVESTITURES	ACQUISITION OF CAPITAL
Transition risks	Policy and Legal Renewable energy regulations and carbon fee	None	Please refer to the supplementary table in Section 3.2	None	None	None	None	Self-funded
	Market Changes in customer behavior	Please refer to the supplementary table in Section 3.2	None	None	None	None	None	None
Climate Opportunities	Source of Energy Utilizing low-carbon energy	None	Please refer to the supplementary table in Section 3.3	Please refer to the supplementary table in Section 3.3	None	Please refer to the supplementary table in Section 3.3	None	Self-funded
	Resource Efficiency Using energy-saving equipment	None	Please refer to the supplementary table in Section 3.3	Assets retired have zero residual value; no asset impairment	None	Please refer to the supplementary table in Section 3.3	None	Self-funded

3.5 Current and Anticipated Impacts of Climate-Related Risks and Opportunities on the Entity's Business Model and Value Chain

CLIMATE-RELATED RISKS AND OPPORTUNITIES		BUSINESS MODEL	VALUE CHAIN	GEOGRAPHICAL AREA	FACILITY OR ASSET TYPE
Transition risks	Policy and Legal Renewable energy regulations and carbon fee	As the Company operates as a fabless IC design service provider on a made-to-order basis, with all wafer products manufactured on a contract basis, manufacturing costs are passed through to customers and therefore have no material impact on the Company's business model.	The Company has optimized and enhanced its supplier ESG sustainability data management platform and established a supplier process GHG online survey system, enabling effective monitoring of supplier greenhouse gas emissions. Verification measures have been implemented, and the Company is collaborating with its supply chain partners to implement reduction and improvement initiatives.	The Company's principal contract manufacturers are located in Taiwan.	Property, plant, and equipment
	Market Changes in customer behavior		The Company leverages its advanced technology to develop leading-edge IP, supporting customers in the design of low-power-consumption products.	The Company's principal sales markets include Taiwan, the United States, China, Korea, Japan, and Europe.	None
Climate Opportunities	Source of Energy Utilizing low-carbon energy		The Company is increasing the share of low-carbon energy used at its operating facilities.	The Company's own carbon emission sources are concentrated at its headquarters in Taiwan.	Property, plant, and equipment
	Resource Efficiency Using energy-saving equipment		The Company prioritizes the procurement of energy-efficient equipment.	The Company's own carbon emission sources are concentrated at its headquarters in Taiwan.	Property, plant, and equipment

METRICS AND TARGETS

4.1 GHG Emissions Indicators

Committed to environmental and ecological sustainability, the Company has voluntarily conducted organizational greenhouse gas inventories and management since 2019. External verification under ISO 14064-1:2018 was introduced in 2021. Beginning in 2022, the Company made a concrete commitment to achieving carbon neutrality/net-zero emissions by 2050 and to disclosing its future carbon footprint. In the second half of 2023, the Company joined the Science Based Targets initiative (SBTi) and conducted its 2022 greenhouse gas inventory for the first time using the GHG Protocol framework. 2022 is the base year for GUC's greenhouse gas inventory and management⁹. The greenhouse gas inventories for 2024 and 2025 have both been verified. The consolidated greenhouse gas inventory results for 2024 and 2025 are presented below.

⁹ The Company has designated the first year in which a Scope 3 inventory was conducted under the GHG Protocol as the base year, set at 2022. The 2022 Scope 1 and Scope 2 figures are based on externally verified values: Scope 1: 174.86 metric tons CO₂e; Scope 2: 8,708.62 metric tons CO₂e. Scope 3 figure is based on values inventoried under the GHG Protocol but not externally verified (as external verification is not currently required for SBTi submission purposes): Scope 3: 104,554.97 metric tons CO₂e.

INVENTORY DATA YEAR	2025		2024	
Assurance Provider	AFNOR Asia Ltd. ^(Note 5)		AFNOR International	
Assurance Standard	GHG Protocol		GHG Protocol	
Assurance opinion	Limited assurance verification statement with no reservations		Limited assurance verification statement with no reservations	
Source of emissions ^(Note 1)	Total Emissions (metric tons CO ₂ e)	Intensity ^(Note 4) (metric tons CO ₂ e / NT\$ thousands)	Total Emissions (metric tons CO ₂ e)	Intensity ^(Note 4) (metric tons CO ₂ e / NT\$ thousands)
Scope 1	184.6315	0.00001	172.5808	0.00001
Scope 2 ^(Note 2)	8,163.6456	0.00024	8,926.3159	0.00036
Scope 3 ^(Note 3)	108,958.4789	0.00319	107,508.1447	0.00429
Total	117,306.756	0.00344	116,607.041	0.00466

Note 1: Covers all consolidated entities.

Note 2: Scope 2 emissions calculated on a market basis. Electricity emission factors are based on the 2024 electricity carbon emission factor published by the Ministry of Economic Affairs.

Note 3: Covers Scope 3 Categories 1 through 7.

Note 4: Intensity is calculated using the Company's consolidated revenue for the respective year (NT\$ thousands).





Note 5: AFNOR International has been renamed AFNOR Asia Ltd.

4


4.2 Target Planning

The following table presents the Company's historical records of greenhouse gas emissions, electricity consumption, water consumption, and solar power generation for 2023 through 2025.

- 10 Greenhouse gas emission intensity = greenhouse gas emissions / annual consolidated net revenue (NT\$ millions).
- 11 Purchased electricity figures here cover non-renewable energy only and exclude renewable energy generation (e.g., solar, green power, and fuel cell generation).
- 12 Electricity consumption intensity = purchased electricity (GJ) / annual consolidated net revenue (NT\$ millions).
- 13 Water consumption intensity for 2023 and 2024 = annual water resource consumption (ML) / number of full-time employees at year-end; water consumption intensity for 2025 = annual water resource consumption (ML) / number of employees at year-end.

ITEM	UNIT/SCOPE	ORGANIZATIONAL BOUNDARY	2023	2024	2025
Annual consolidated net revenue (NT\$ million)			26,241	25,044	34,141
Greenhouse gases 	Metric tons CO ₂ e	Entire Group	205,815.289	116,607.041	117,306.756
	Emission intensity ¹⁰		7.84	4.66	3.44
Externally purchased electricity ¹¹ 	GJ	Hsinchu headquarters	21,351	20,761	20,160
	Electricity consumption intensity ¹²		0.81	0.83	0.59
Tap water 	Megaliters (ML)	Hsinchu headquarters	16.59	17.24	16.68
	Number of employees		517	516	535
	Water consumption intensity ¹³		0.032	0.033	0.031
Solar Power Generation 	GJ	Hsinchu headquarters	49	49	48

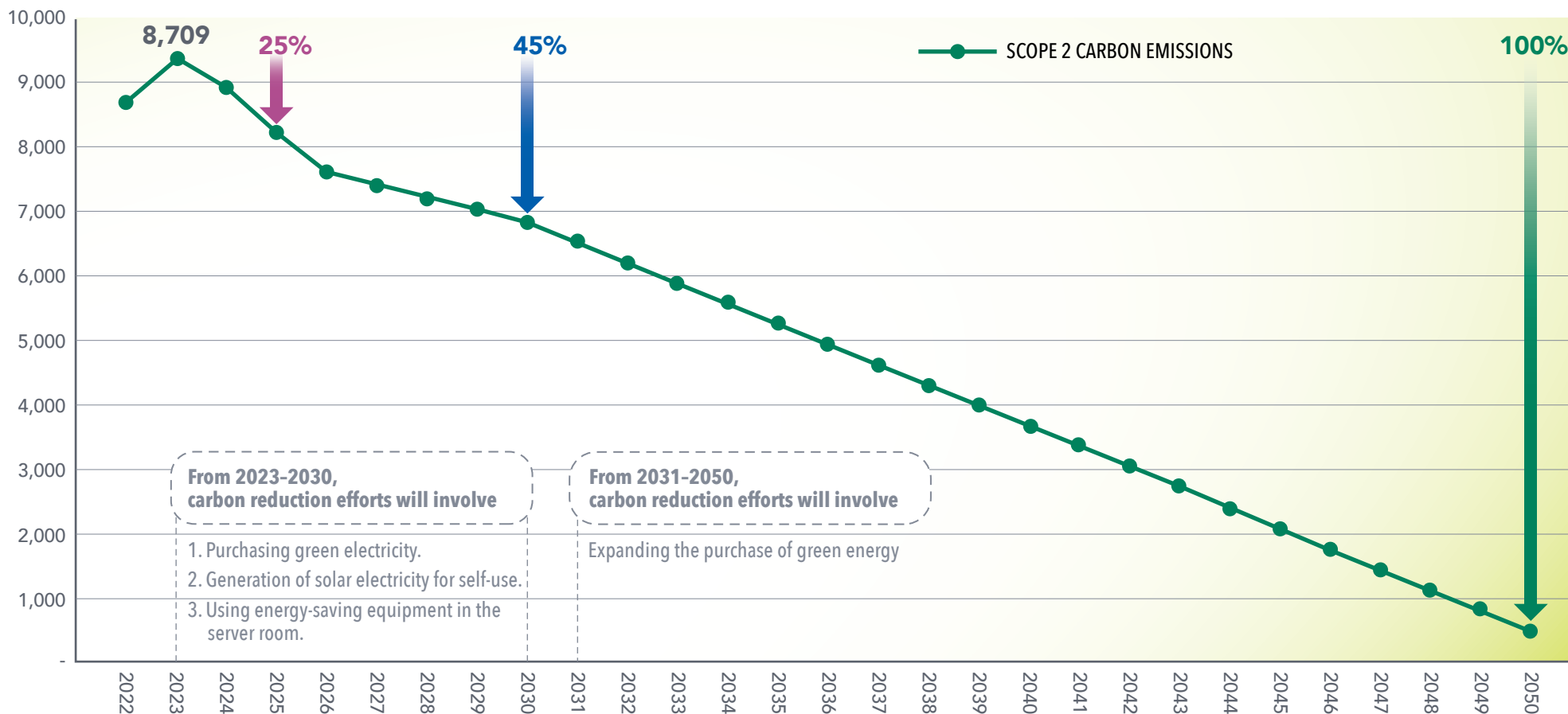
The Company has set electricity consumption targets that exceed the requirements of applicable government regulations, in active pursuit of the government's net-zero emissions by 2050 goal. Water resource inventory and management has also been incorporated into the Company's target-setting framework. The short-, medium-, and long-term planning for relevant targets is as follows:

	RISK MANAGEMENT PLANNING	TARGET SETTING	PROGRESS IN 2025	
Energy Management	<ul style="list-style-type: none"> • Conduct regular maintenance of air conditioning systems to sustain high-efficiency operation. • Set chilled water unit outlet temperature at 8°C or above. • Maintain recommended indoor air conditioning temperature at the optimal setting of 26°C; install curtains and insulating window film as appropriate to account for variations in sun exposure and thermal load. • Since 2022, the Company has installed a solar photovoltaic system integrated into its power supply network as one of the measures to increase the share of renewable energy use. • Starting from late 2023, the Company began procuring externally sourced green power to supplement renewable energy supply and accelerate the energy transition. 	<ul style="list-style-type: none"> • The fuel cell power generation system is expected to be introduced in 2026, which will help strengthen energy resilience and reduce carbon emission risks. • To enhance internal decarbonization management, an internal carbon pricing mechanism will be established starting at the end of 2025. Based on the 'Carbon Fee Rates' announced by the Ministry of Environment, a shadow price of NT\$300 per ton of carbon emissions will be set. Furthermore, carbon emission costs and the cost-benefit analysis of energy-saving and carbon-reduction projects will be integrated into decarbonization investment and project decision-making processes. 	<p>Short- to medium-term (1-10 years):</p> <ul style="list-style-type: none"> • Sustain energy conservation measures with a minimum annual electricity reduction of 1%. <p>Long-term (10+ years):</p> <ul style="list-style-type: none"> • Achieve a renewable energy usage ratio of RE20 by 2030. 	<ul style="list-style-type: none"> • As of the end of 2025, cumulative green power procurement totaled 4,252,469 kWh, exceeding the green power procurement target of 4,050,000 kWh. • 2025 self-generated solar power output: 48 GJ. • Energy conservation investment projects implemented from 2025 through February 2026 achieved combined electricity savings of 89,741 kWh (323.07 GJ), reducing carbon emissions by 42.54 metric tons CO₂e. • Compared to 2024, the electricity use intensity attributable to non-renewable energy sources at the Hsinchu headquarters – the Company's own office premises – decreased by 0.24 GJ in 2025, primarily due to a proportionally larger increase in revenue.
Water Consumption	<ul style="list-style-type: none"> • Reduce cooling tower blowdown volume to lower air conditioning water consumption. • Reduce faucet flow rates to lower domestic water consumption. • Install rainwater harvesting systems for irrigation of landscaping vegetation. • Ensure proper functionality of automatic sensor faucets in restrooms to regulate flow rates, conserving water while maintaining hygiene. • Ensure proper functionality of dual-flush water-saving toilets in restrooms to control water sources and prevent leakage. 	<ul style="list-style-type: none"> • Implement enhanced water conservation measures during water-saving periods in accordance with the Science Park Bureau's policies, conduct daily water consumption recording, and meet the Bureau's monthly water conservation targets. • The Company strengthens periodic inspection of water facilities to improve maintenance rates and ensure timely repair of damage. • The Company continues to promote water conservation measures and posts water-saving notices to encourage employees to develop water-saving habits. 	<p>The Company commits to achieving a 1% annual water reduction target and has formulated specific water conservation measures to improve water resource use efficiency.</p>	<p>In 2025, water consumption intensity decreased by 0.002 ML compared to 2024, primarily due to water losses from pipeline repairs and equipment upgrades carried out in 2024.</p> 

In addition to complying with Taiwan's Nationally Determined Contribution (NDC) for greenhouse gas reduction and the requirements of the Climate Change Response Act as references for setting the Company's energy conservation and carbon reduction targets, the Company actively participates in SBTi and has committed to reducing Scope 2 greenhouse gas emissions by 42% from the 2022 base year by 2030 – significantly exceeding the Taiwan government's 2030 carbon reduction target of 30%.

As electricity carbon emissions accounted for approximately 98% of the Company's combined direct and energy indirect emissions in 2025, the carbon reduction pathway is centered on achieving net-zero electricity emissions as the primary planning objective. Since server room electricity consumption represents the principal source of electricity use, carbon emission reductions can only be achieved going forward through increased green power procurement. The Company's current SBTi commitment is to reduce Scope 2 emissions by 42% from the 2022 base year by 2030, and to reduce total emissions by 90% by 2050.

Carbon Reduction Pathway (CO₂e Tons)



APPENDIX

Appendix I: References

- IPCC (2021), Sixth Assessment Report of Intergovernmental Panel on Climate Change 2021: The Physical Science Basis.
- IPCC Sixth Assessment Report: Key Scientific Findings Summary and Updated Taiwan Climate Change Assessment Report.
- Press briefing materials for the December 30, 2024 three-tier targets and expanded inventory scope announcement.

Appendix II. TCFD Disclosure Index

PILLAR	TCFD RECOMMENDED DISCLOSURE ITEMS	CORRESPONDING SECTION IN THIS REPORT	PAGE
Governance	a) Describe the board's oversight of climate-related risks and opportunities.	1.3 Organization and Accountability	7
	b) Describe management's role in assessing and managing climate-related risks and opportunities.	1.3 Organization and Accountability	7
Strategy	a) Describe the short-, medium-, and long-term climate-related risks and opportunities identified by the organization.	2.2 Climate Change Risk and Opportunity Identification Results	13
	b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	3.2 Financial Assessment of Climate-Related Risks and Strategy 3.3 Financial Assessment of Climate-Related Opportunities and Strategy	19 21
	c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	3.1 Climate Change Scenario Setting	15
Risk management	a) Describe the organization's processes for identifying and assessing climate-related risks.	2.1 Risk and Opportunity Identification and Assessment Process	10
	b) Describe the organization's processes for managing climate-related risks.	2.3 Summary of Risk and Opportunity Impacts on the Company	14
	c) Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management framework.	2.1 Risk and Opportunity Identification and Assessment Process 2.2 Climate Change Risk and Opportunity Identification Results 2.3 Summary of Risk and Opportunity Impacts on the Company	10 13 14
Indicators and Targets	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management processes ¹⁴ .	4.1 GHG Emissions Indicators	23
	b) Disclose Scope 1, Scope 2, and, where applicable, Scope 3 greenhouse gas emissions and the related risks.	4.1 GHG Emissions Indicators	23
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against those targets.	4.1 GHG Emissions Indicators	23

¹⁴ Following discussion by the TCFD project team, given that the Company provides fables design and manufacturing services on a contract basis and does not have proprietary products, and that no clear definition exists for low-carbon products or technologies, the Company does not intend to establish metrics and targets for climate-related opportunities (such as the number of low-carbon product patents or the proportion of low-carbon product sales to total sales).

Appendix III. Climate-Related Information Disclosure Index for TWSE/TPEX-Listed Companies

CLIMATE-RELATED RISKS AND OPPORTUNITIES FACING THE COMPANY AND CORRESPONDING RESPONSE MEASURES	CORRESPONDING SECTION IN THIS REPORT	PAGE
Describe the board's and management's oversight and governance of climate-related risks and opportunities.	1.3 Organization and Accountability	7
Describe how the identified climate-related risks and opportunities affect the company's business, strategy, and finances (short-, medium-, and long-term).	3.2 Financial Assessment of Climate-Related Risks and Strategy	19
	3.3 Financial Assessment of Climate-Related Opportunities and Strategy	21
Describe the financial impacts of extreme weather events and transition actions.	2.3 Summary of Risk and Opportunity Impacts on the Company	14
	3.1 Climate Change Scenario Setting	15
Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the overall risk management framework.	2.1 Risk and Opportunity Identification and Assessment Process	10
	2.2 Climate Change Risk and Opportunity Identification Results	13
	2.3 Summary of Risk and Opportunity Impacts on the Company	14
If scenario analysis is used to assess resilience to climate-related risks, describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts applied.	3.1 Climate Change Scenario Setting	15
	3.2 Financial Assessment of Climate-Related Risks and Strategy	19
If a transition plan exists for managing climate-related risks, describe the plan and the metrics and targets used to identify and manage physical risks and transition risks.	3.2 Financial Assessment of Climate-Related Risks and Strategy	19
	4.1 GHG Emissions Indicators	23
If internal carbon pricing is used as a planning tool, describe the basis for price determination.	4.2 Targets Planning	24
If climate-related targets have been established, describe the activities covered, greenhouse gas emissions scopes, planned time horizons, and annual progress toward achievement; if carbon offsets or renewable energy certificates (RECs) are used to meet such targets, describe the sources and quantities of carbon reduction credits offset or the quantity of RECs used.	4.1 GHG Emissions Indicators	23
Greenhouse gas inventory and assurance status, and emission reduction targets, strategies, and specific action plans.	4.1 GHG Emissions Indicators	23

Appendix IV. Limited Assurance Report of Deloitte & Touche



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INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

Global Unichip Corp.

We have undertaken a limited assurance engagement on the selected performance indicators in the TCFD Report ("the Report") of Global Unichip Corp., ("the Company") for the year ended December 31, 2025.

Subject Matter Information and Applicable Criteria

See Appendix I for the Company's selected performance indicators ("the Subject Matter Information") and applicable criteria.

Responsibilities of Management

Management is responsible for the preparation of the Subject Matter Information in accordance with Recommendations of the TCFD framework and Implementing the Recommendations of the TCFD of the Financial Stability Board (FSB) and the applicable benchmarks for the listed subject information, and for such internal control as management determines is necessary to enable the preparation of the Subject Matter Information that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities

Our responsibility is to plan and conduct our limited assurance engagement in accordance with Standard on Assurance Engagement 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation of the Republic of China to issue a limited assurance report on whether the Subject Matter Information (see Appendix I) is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

We based on our professional judgment in the planning and conducting of our work to obtain evidence supporting the limited assurance. Because of the inherent limitations of any internal control, there is an unavoidable risk that even some material misstatements may remain undetected. The procedures we performed include, but not limited to:

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, procedures, internal control, and information system relevant to the Subject Matter Information to identify areas where a material misstatement of the subject matter information is likely to arise.
- Selecting sample items from the Subject Matter Information and performing procedures such as inspection, re-calculation, and observation to obtain evidence supporting limited assurance.

Inherent Limitations

The Subject Matter Information involved non-financial information, which was subject to more inherent limitations than financial information. The information may involve significant judgment, assumptions and interpretations by the management, and the different stakeholders may have different interpretations of such information.

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

The firm applies Standard on Quality Management 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development Foundation of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information is not prepared, in all material respects, in accordance with the applicable criteria.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the Subject Matter Information or the applicable criteria after the issuance date of this report.

The engagement partner on the limited assurance report is Chun-Hung Shih.

Deloitte & Touche
Taipei, Taiwan
Republic of China

May 21, 2026

Notice to Readers

For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of subject matter information have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' limited assurance report and summary of subject matter information shall prevail.

APPENDIX 1

SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Applicable Criteria
1	Chapter 3.1 Climate Change Scenario Setting and 3.2 Financial Assessment of Climate-Related Risks and Strategy of the Report	3.1 Climate Change Scenario Setting 3.2 Financial Assessment of Climate-Related Risks and Strategy	Designated indicator 1 Scenario analysis undertaken by the organization for assessing resilience to climate change risks, including the scenarios, parameters, assumptions, analytical factors, and financial impacts used. Disclosure Considerations for Non-Financial Organizations: Organizations significantly impacted by climate-related issues should consider disclosing key aspects of their scenario analysis, such as the scenarios used, the parameters required by the scenarios, assumptions, analytical factors, and financial impacts. Parameters, assumptions, and analytical factors required by the scenarios include (1) Assumptions about possible technology responses and timing (e.g., evolution of products/services, the technology used to produce them, and implement costs) (2) Assumptions with potential differences based on input parameters across regions, countries, asset locations, and/or markets (3) Sensitivities to key assumptions
2-1	As of the end of 2025, cumulative green power procurement totaled 4,252,469 kWh.	4.2 Target Planning	Designated indicator 2-1 Annual Green energy (in kWh) was purchased as of the end of 2025. The total amount of green energy purchased from green energy company as of the end of 2025, with data sourced from the green energy bills.
2-2	2025 self-generated, self-used solar power output: 48 GJ.	4.2 Target Planning	Designated indicator 2-2 Electricity (in GJ) generated from self-generated, self-used solar photovoltaic systems in 2025 The amount of electricity generated from self-generated, self-used solar photovoltaic systems in 2025, with data sourced from self-generated, self-used solar photovoltaic systems.

(Continued)

#	Subject Matter Information	Corresponding Section	Applicable Criteria
2-3	Energy conservation investment projects implemented from 2023 through February 2026 achieved combined electricity savings of 89,741 kWh (323.07 GJ), reducing carbon emissions by 42.54 metric tons CO ₂ e.	4.2 Target Planning	Designated indicator 2-3 Annual electricity savings (in kWh and GJ) and carbon reduction (CO ₂ e in tons) of energy-saving investment projects in 2025. The electricity savings are derived from multiplying the electricity use before improvement of the energy-saving measure investment projects by the energy-saving ratio, with data sourced from the supporting documents of electricity savings for each energy-saving investment project. The carbon reduction is then calculated based on the aforementioned electricity savings using the 2024 power emission factor of 0.474 kg CO ₂ e/kWh. • Annual electricity savings = Electricity use before improvement * Energy-saving ratio. • Annual carbon reduction = Annual electricity savings * Power emission factor of 0.474 kg CO ₂ e/kWh.
2-4	Compared to 2024, the electricity use intensity attributable to non-renewable energy sources at the Hsinchu headquarters - the Company's own office premises - decreased by 0.24 GJ in 2025.	4.2 Target Planning	Designated indicator 2-4 The electricity use intensity of self-owned Hsinchu Headquarters offices in 2025 increased compared to 2024 • Electricity use intensity = purchased electricity (GJ)/annual consolidated net revenue (NT\$ millions), with data sourced from Taiwan Power bills and audited consolidated financial statements. • Comparing the electricity use intensity of self-owned Hsinchu Headquarters offices in 2025 with that of 2024 reveals the change in electricity use per unit of consolidated net revenue. The formula is: 2025 electricity use intensity - 2024 electricity use intensity.
2-5	In 2025, water consumption intensity decreased by 0.002 ML compared to 2024.	4.2 Target Planning	Designated indicator 2-5 The water consumption intensity in 2025 increased compared to 2024. • Water consumption intensity for 2025 = annual water resource consumption (ML)/number of employees at year-end. Data sourced from Taiwan Water bills and employee statistics compiled by the company's Human Resources department. • Comparing the water consumption intensity in 2025 with that in 2024 reveals the change in water consumption per employee. The formula is: 2025 water consumption intensity - 2024 water consumption intensity.

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