

# CH2

## Sustainable Management

2.1 Stakeholder Identification

2.2 Stakeholder Engagement

2.3 Material Topic Identification and Analysis

2.4 Material Topic Management



## 2.1 Stakeholder Identification

Taking into account the Company's industry characteristics and operating model, the ESG Committee referenced the five core principles of the AA1000 Stakeholder Engagement Standard (AA1000 SES 2015) to identify groups and organizations that influence, or are influenced by GUC. These five principles are: Dependency, Responsibility, Tension, Influence, and Diverse Perspectives. Six categories of directly relevant stakeholders were identified, comprising shareholders/investors, employees, customers, suppliers, government agencies and academic/research institutions, and the broader community.




## 2.2 Stakeholder Engagement



GUC maintains ongoing stakeholder engagement through transparent and diversified communication channels, with respective teams conducting continuous outreach in the course of daily operations to collect feedback and questionnaire responses, thereby identifying stakeholder concerns and strengthening sustainability management effectiveness. Through regular disclosure via the Sustainability Report, we aim to respond with greater precision to external expectations and to deepen trust and collaborative relationships.

On an annual basis, we analyze the sustainability topics of greatest importance to each stakeholder group through dedicated questionnaire surveys, and use the results as the primary basis for formulating management measures and action priorities to drive sustainability strategy and improvement initiatives. Functional teams also conduct periodic reviews of implementation outcomes to ensure timely and effective responses to stakeholder needs.

In addition, GUC maintains a dedicated Stakeholder Section on its corporate website, providing clearly designated contact channels—including [Investor Relations](#) and [Corporate Sustainability](#) pages—through which stakeholders may submit inquiries, feedback, or grievances. This mechanism sustains open, bilateral, and effective communication and fosters long-term relationships built on mutual trust.

Stakeholder	Significance to GUC	Topics of Concern	Company Response	Communication Channels and Frequency	2025 Communication Performance												
 Shareholder/ Investor	The Company upholds shareholder rights and long-term value creation, is committed to sustainable operations, and demonstrates responsible stewardship to investors.	<ul style="list-style-type: none"> <li>R&amp;D and Innovation</li> <li>Talent Recruitment and Retention</li> <li>Product Quality &amp; Safety</li> <li>Customer Relationship Management</li> </ul>	CH4 Innovation and Green R&D CH7 Inclusive Workplace and Social Engagement	<table border="1"> <tr> <td>Shareholders Meeting</td> <td>annually</td> </tr> <tr> <td>Investor Conference</td> <td>annually</td> </tr> <tr> <td>Domestic and International Investor Forums</td> <td>as needed</td> </tr> <tr> <td>Market Observation Post System</td> <td>as needed</td> </tr> <tr> <td>Annual Report</td> <td>annually</td> </tr> <tr> <td>Financial Report</td> <td>quarterly</td> </tr> </table>	Shareholders Meeting	annually	Investor Conference	annually	Domestic and International Investor Forums	as needed	Market Observation Post System	as needed	Annual Report	annually	Financial Report	quarterly	<ol style="list-style-type: none"> <li>Held one Shareholders Meeting with a shareholder attendance rate of 75.52%; conducted two investor conferences with a combined attendance of 210 participants. Timely disclosure of material operational and sustainability information.</li> <li>Responded to inquiries from domestic and international investors across 233 engagements, with cumulative participation reaching 2,349 person-visits, maintaining robust and consistent two-way communication.</li> <li>Published 66 financial and sustainability-related disclosures - including the annual report, quarterly reports, and material information announcements - to ensure investors have access to comprehensive and timely information.</li> </ol>
Shareholders Meeting	annually																
Investor Conference	annually																
Domestic and International Investor Forums	as needed																
Market Observation Post System	as needed																
Annual Report	annually																
Financial Report	quarterly																

Stakeholder	Significance to GUC	Topics of Concern	Company Response	Communication Channels and Frequency	2025 Communication Performance												
 <b>Employees</b>	<p>Employees are the foundation of the Company's sustainability and the driving force behind its growth, accompanying the Company in its continuous advancement of competitiveness.</p>	<ul style="list-style-type: none"> <li>Information Security</li> <li>Integrity in Business Operations</li> <li>Economic Performance</li> <li>R&amp;D and Innovation</li> </ul>	<p>CH3 Corporate Governance</p> <p>CH4 Innovation and Green R&amp;D</p>	<table border="1"> <tr> <td>Town Hall Meetings</td> <td>quarterly</td> </tr> <tr> <td>Labor-management meetings</td> <td>quarterly</td> </tr> <tr> <td>Departmental regular meetings</td> <td>weekly / monthly</td> </tr> <tr> <td>Electronic bulletin board announcements</td> <td>as needed</td> </tr> <tr> <td>Employee life services mailbox</td> <td>as needed</td> </tr> <tr> <td>Employee grievance and whistleblowing mailbox</td> <td>as needed</td> </tr> </table>	Town Hall Meetings	quarterly	Labor-management meetings	quarterly	Departmental regular meetings	weekly / monthly	Electronic bulletin board announcements	as needed	Employee life services mailbox	as needed	Employee grievance and whistleblowing mailbox	as needed	<ol style="list-style-type: none"> <li>Held 4 Town Hall meetings with a combined attendance of 795 person-visits and a satisfaction rate of 90.3%, sustaining ongoing channels for employee feedback.</li> <li>Held 4 labor-management meetings with an attendance rate of 87.5%.</li> <li>Received and addressed 1 submission through the employee services mailbox and grievance channels, ensuring appropriate resolution.</li> </ol>
Town Hall Meetings	quarterly																
Labor-management meetings	quarterly																
Departmental regular meetings	weekly / monthly																
Electronic bulletin board announcements	as needed																
Employee life services mailbox	as needed																
Employee grievance and whistleblowing mailbox	as needed																
 <b>Customer</b>	<p>The Company fulfills customer needs through professional products and services, enhances customer satisfaction, and drives business growth.</p>	<ul style="list-style-type: none"> <li>R&amp;D and Innovation</li> <li>Product Quality &amp; Safety</li> <li>Information Security</li> <li>Product Responsibility</li> </ul>	<p>CH3 Corporate Governance</p> <p>CH4 Innovation and Green R&amp;D</p>	<table border="1"> <tr> <td>Technical seminar</td> <td>annually</td> </tr> <tr> <td>Customer meetings</td> <td>as needed</td> </tr> <tr> <td>Customer audits</td> <td>as needed</td> </tr> <tr> <td>Customer questionnaires</td> <td>as needed</td> </tr> <tr> <td>Customer satisfaction surveys</td> <td>annually</td> </tr> <tr> <td>Dedicated contact via telephone and email</td> <td>as needed</td> </tr> </table>	Technical seminar	annually	Customer meetings	as needed	Customer audits	as needed	Customer questionnaires	as needed	Customer satisfaction surveys	annually	Dedicated contact via telephone and email	as needed	<ol style="list-style-type: none"> <li>Conducted regular-including weekly- project communication and review meetings for key engagements to ensure timely response to customer requirements.</li> <li>Participated in over ten global technical seminars and industry exhibitions, and conducted dozens of technical exchanges and demonstrations with key customers, reinforcing technical capabilities and depth of collaboration.</li> <li>Customer service satisfaction rate of 95%.</li> </ol>
Technical seminar	annually																
Customer meetings	as needed																
Customer audits	as needed																
Customer questionnaires	as needed																
Customer satisfaction surveys	annually																
Dedicated contact via telephone and email	as needed																
 <b>Suppliers</b>	<p>Suppliers are critical partners in the Company's operations, jointly building a resilient and sustainable value chain.</p>	<ul style="list-style-type: none"> <li>R&amp;D and Innovation</li> <li>Risk Management</li> <li>Integrity in Business Operations</li> <li>Corporate Governance</li> </ul>	<p>CH3 Corporate Governance</p> <p>CH4 Innovation and Green R&amp;D</p>	<table border="1"> <tr> <td>Supplier Information Platform</td> <td>annually</td> </tr> <tr> <td>Supplier audits</td> <td>annually</td> </tr> <tr> <td>Supplier questionnaires</td> <td>annually</td> </tr> <tr> <td>In-person visits and meetings</td> <td>annually</td> </tr> <tr> <td>RBA Code of Conduct awareness and dissemination</td> <td>as needed</td> </tr> </table>	Supplier Information Platform	annually	Supplier audits	annually	Supplier questionnaires	annually	In-person visits and meetings	annually	RBA Code of Conduct awareness and dissemination	as needed	<ol style="list-style-type: none"> <li>Conducted audits of 6 suppliers to verify compliance with quality, responsibility, and sustainability requirements.</li> <li>Achieved a 100% supplier questionnaire response rate, strengthening the quality of data disclosure.</li> <li>Conducted 21 in-person visits or collaborative exchanges with key suppliers, sustaining ongoing communication and capability development.</li> </ol>		
Supplier Information Platform	annually																
Supplier audits	annually																
Supplier questionnaires	annually																
In-person visits and meetings	annually																
RBA Code of Conduct awareness and dissemination	as needed																

Stakeholder	Significance to GUC	Topics of Concern	Company Response	Communication Channels and Frequency	2025 Communication Performance												
 Government Agencies, Academic and Research Institutions	The Company maintains regulatory compliance and monitors policy developments closely to mitigate operational risks and identify industry trends.	<ul style="list-style-type: none"> <li>Talent Recruitment and Retention</li> <li>Risk Management</li> <li>Supply Chain Management</li> <li>Social Engagement</li> </ul>	CH3 Corporate Governance CH5 Partnership and Mutual Prosperity CH7 Inclusive Workplace and Social Engagement	<table border="1"> <tr> <td>Government-academia-industry seminars</td> <td>as needed</td> </tr> <tr> <td>Communication with industry associations and trade bodies</td> <td>as needed</td> </tr> <tr> <td>Market Observation Post System</td> <td>as needed</td> </tr> <tr> <td>Financial Report</td> <td>quarterly</td> </tr> <tr> <td>Official correspondence</td> <td>as needed</td> </tr> <tr> <td>Industry-academia collaboration programs</td> <td>as needed</td> </tr> </table>	Government-academia-industry seminars	as needed	Communication with industry associations and trade bodies	as needed	Market Observation Post System	as needed	Financial Report	quarterly	Official correspondence	as needed	Industry-academia collaboration programs	as needed	<ol style="list-style-type: none"> <li>Participated in 8 seminars or industry association events to monitor the latest policy developments and industry trends.</li> <li>Completed 18 regulatory filings or official correspondence items, ensuring operational compliance.</li> <li>Advanced 3 industry-academia collaboration programs to strengthen technical capabilities and innovation initiatives.</li> </ol>
Government-academia-industry seminars	as needed																
Communication with industry associations and trade bodies	as needed																
Market Observation Post System	as needed																
Financial Report	quarterly																
Official correspondence	as needed																
Industry-academia collaboration programs	as needed																
 Social	Society constitutes the external foundation of trust and social cohesion upon which the Company's operations depend. Through active participation in public welfare initiatives and environmental stewardship, the Company demonstrates its commitment to shared prosperity with the broader community.	<ul style="list-style-type: none"> <li>R&amp;D and Innovation</li> <li>Product Quality &amp; Safety</li> <li>Product Responsibility</li> <li>Employee Diversity and Equality</li> </ul>	CH4 Innovation and Green R&D CH7 Inclusive Workplace and Social Engagement	<table border="1"> <tr> <td>Corporate website</td> <td>as needed</td> </tr> <tr> <td>Corporate Sustainability Report</td> <td>annually</td> </tr> <tr> <td>Technical and product news releases</td> <td>as needed</td> </tr> <tr> <td>Human rights due diligence and follow-up results</td> <td>annually</td> </tr> <tr> <td>Public welfare and disaster relief activities</td> <td>as needed</td> </tr> </table>	Corporate website	as needed	Corporate Sustainability Report	annually	Technical and product news releases	as needed	Human rights due diligence and follow-up results	annually	Public welfare and disaster relief activities	as needed	<ol style="list-style-type: none"> <li>Enhanced and refined the Corporate Sustainability section of the Company's official website to maintain ongoing public disclosure of ESG progress.</li> <li>Participated in 7 public welfare and social outreach activities throughout the year, reinforcing the Company's positive societal impact.</li> <li>Completed human rights issues follow-up. Responded to community or society-related concern.</li> </ol>		
Corporate website	as needed																
Corporate Sustainability Report	annually																
Technical and product news releases	as needed																
Human rights due diligence and follow-up results	annually																
Public welfare and disaster relief activities	as needed																

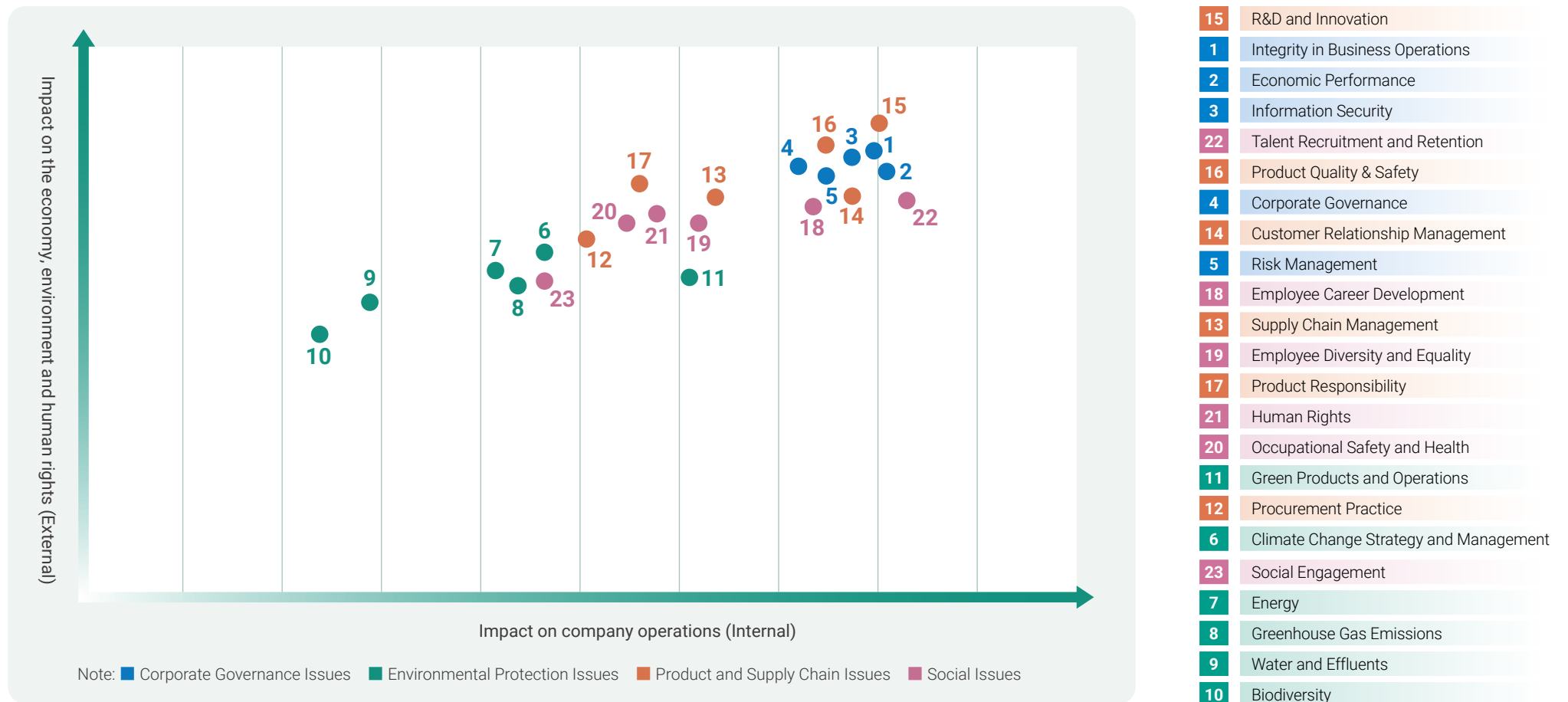
## 2.3 Material Topic Identification and Analysis

The ESG Committee conducts an annual assessment to systematically identify material sustainability topics, taking into account the impacts arising from the Group's overall operating activities, industry characteristics, and value chain. This process is informed by stakeholder engagement and expert advisory consultation, and is guided by the principles of materiality, completeness, and stakeholder inclusiveness as prescribed under GRI 3 of the GRI Standards 2021 edition. The assessment evaluates the material sustainability impacts the Company generates across its stakeholder groups and serves as the basis for material topic determination. The results of the material topic identification process are submitted to the Board of Directors for deliberation, with the Board resolving the key sustainability topics for the relevant reporting period. Stakeholder engagement outcomes are also reported to the Board on a regular basis. The detailed assessment process is described as follows:

<p><b>Step 1</b> Sustainability Topic Collection and Consolidation</p>	<p><b>23</b> Sustainability Topics Identified</p>	<p>The identification process begins with the Company's business model, service profile, industry characteristics, and workforce composition as the foundational basis for assessment. Building on this, the process incorporates a comprehensive review of material positive and negative incidents from prior periods, stakeholder engagement feedback, and reference to international sustainability frameworks and standards - including GRI Sector Standards, the United Nations Sustainable Development Goals (SDGs), TCFD, CDP, and SASB - as well as industry-specific norms and peer benchmarking analysis. This systematic approach enables the identification of potential risks and opportunities and produces a complete inventory of sustainability topics relevant to the Company.</p>
<p><b>Step 2</b> Sustainability Topic Impact Materiality Analysis</p>	<p><b>42</b> internal   <b>140</b> external Material Topic Impact Identification Questionnaires</p>	<p>Using the GUC Material Topic Impact Identification Questionnaire, the Company collected assessments of the impact and significance of 23 sustainability topics from internal senior management and six categories of external stakeholders. A total of 42 valid responses were received from internal senior management and 140 from external stakeholders.</p>
<p><b>Step 3</b> Material Topic Identification and Confirmation</p>	<p><b>10</b> Material Topics</p>	<p>Questionnaire results were used to evaluate the degree of positive and negative impact associated with each sustainability topic. Internal senior management assessments focused on impacts to the Company's operations, while external stakeholder assessments addressed impacts on the environment, society, and human rights. Impact scores were determined through a composite evaluation of severity, probability or frequency of occurrence, scope of impact, and the remediability of adverse effects. Aggregate positive and negative impact scores across both operational and external stakeholder dimensions were computed for each topic, with additional weighting applied to reflect the level of attention assigned by sustainability rating bodies—including FTSE, DJSI, CDP, and TCSA. Topics were then ranked in descending order of negative impact, and the top ten were designated as the Company's material topics.</p>
<p><b>Step 4</b> Material Topic Disclosure and Management</p>	<p>2.4.1 Material Topic Management Approach</p>	<p>Following ESG Committee submission and Board of Directors deliberation and approval, each material topic is disclosed individually in this Report, covering its positive and negative impacts, together with the Company's corresponding policies, commitments, management measures, and related performance indicators and targets.</p>

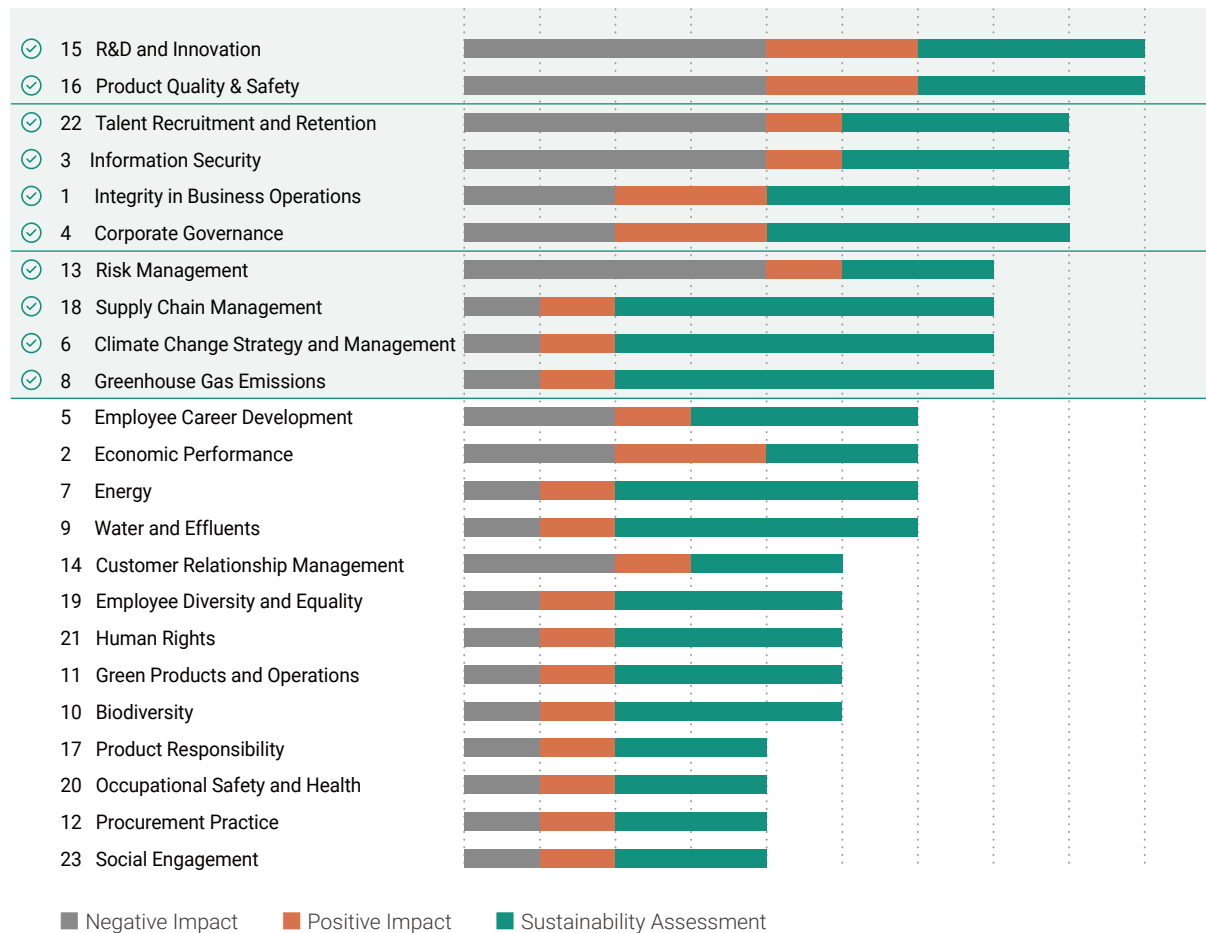
## Material Topic Impact Matrix

Constructed in accordance with the materiality principle of the GRI Standards, the matrix presents the relative significance of each sustainability topic through a cross-axis analysis, with “degree of impact on the economy, environment, and people (human rights)” on the vertical axis and “degree of impact on the Company’s operations” on the horizontal axis. The matrix serves as the basis for the Company’s material topic identification.



## Material Topic Identification and Ranking

Aggregate scores derived from the positive and negative impact assessments of each sustainability topic - evaluated across both Company operations and external stakeholder dimensions - were combined with weighting for the level of attention assigned by sustainability rating bodies, including FTSE, DJSI, CDP, and TCSA, to produce a composite total score. Topics were ranked accordingly, and the top ten were designated as the Company's material topics.



## Changes to Material Topics

Material Topics in 2024	Material Topics in 2025	Changes
Talent Recruitment and Retention	R&D and Innovation	▲
R&D and Innovation	Product Quality & Safety	Newly Added
Information security and Privacy Protection	Talent Recruitment and Retention	▼
Climate Change Strategy and Management	Information Security	Renamed; ▼
Customer Relationship Management	Integrity in Business Operations	Newly Added
Responsible Supply Chain Development	Corporate Governance	▲
Corporate Governance	Risk Management	Newly Added
	Supply Chain Management	Renamed; ▼
	Climate Change Strategy and Management	▼
	Greenhouse Gas Emissions	Newly Added

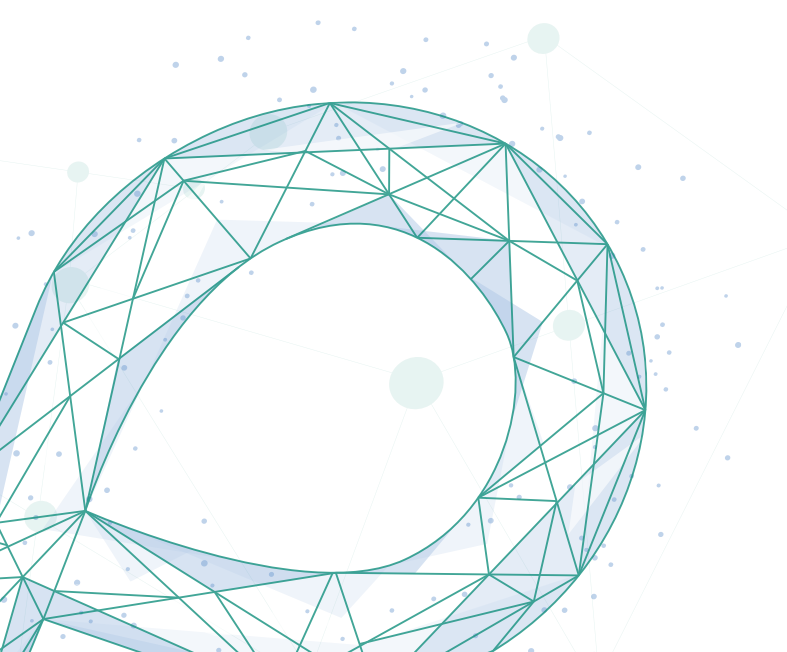
Note: ▲ Increase in Ranking ▼ Decrease in Ranking



# 2.4 Material Topic Management

## 2.4.1 Material Topic Management Approach

The Board of Directors serves as the highest decision-making and oversight body for material topic management at GUC. The Board has designated the ESG Committee to oversee sustainability material topic management, which encompasses reviewing and inventorying material topic management approaches, proposing optimization and improvement recommendations, establishing diversified stakeholder communication channels, periodically consolidating stakeholder feedback, evaluating the nature and significance of such feedback, and formulating response measures or engagement approaches for reporting to the Board. The Board of Directors convenes at minimum one meeting per half-year with the ESG Committee to jointly review the status of material topic management and to establish sustainability development directions and strategic targets for the coming year.



### 2025 Material Topic Value Chain and Governance Targets

Material Topics		R&D and Innovation		
Corresponding GRI		Custom Indicators		
Impact	Positive	Leveraging emerging technologies to develop innovative products, allocate resources more effectively, and enhance customer satisfaction, generating positive economic benefits for the Company.		
	Negative	Failure to develop innovative products aligned with market trends and customer requirements may result in products that do not meet market demand, adversely affecting the Company's financial performance.		
Scope of Impact (value chain)		Upstream	Company Operations	Downstream
		● Direct impact	○ Facilitated impact	▲ Business impact
Governance	Strategy	1. Committed to designing high-performance, low-power, and reusable products and services 2. Sustained and active investment in innovation and R&D to strengthen market competitiveness 3. Development of core products to establish leadership in IC design services		
	Mechanism	1. R&D units conduct periodic reviews of research progress and outcomes 2. Marketing and sales units maintain close monitoring of market direction to confirm that products and services meet customer requirements		
Targets and Outcomes	Short-term Goals (1-3 Years)	1. Complete annual core R&D project planning and milestone setting 2. Strengthen cross-departmental technical exchange and knowledge-sharing mechanisms 3. Advance industry-academia collaboration programs		
	Medium-term Goals (3-10 Years)	1. Deepen technical expertise and expand patent portfolio to maintain leadership in R&D innovation 2. Continuously introduce new products and process technologies to sustain competitive advantage and improve profitability		
	Long-term Goals (10 Years~)	1. Develop into a globally trusted and preferred partner for semiconductor customers 2. Offer industry-leading technologies and energy-efficient, low-carbon products, achieving a dual objective of business growth and environmental sustainability		
	Progress Update	1. Development of high-performance, low-power single-chip designs and proprietary IP, with continuous advancement of leading-edge design service technology and processes 2. Over the past three years (2023-2025), a total of 171 patent applications were filed across multiple jurisdictions, with an approval rate of 100% 3. Recipient of the EE Awards Asia Best EDA & IP / Processor — 5th Anniversary Award		
Report Section		CH4 Innovation and Green R&D		

Note: Upstream includes EDA and IP vendors; Company operations include employees and shareholders; Downstream includes customers, government agencies, academia, research institutions, and society

Material Topics		Product Quality & Safety		
Corresponding GRI		GRI 416-1, 416-2		
Impact	Positive	Product designs, manufacturing processes, and materials that fully comply with inspection and testing standards, ensure on-time delivery, support environmental compatibility and human health protection, and enhance customer trust and satisfaction.		
	Negative	Non-compliance of products with inspection and testing standards, or failure to deliver on schedule, may adversely impact the environment and human health, and result in operational and reputational harm.		
Scope of Impact (value chain)		Upstream	Company Operations	Downstream
		▲ Business impact	● Direct impact	● Direct impact
Governance	Strategy	1. Establish a quality management system centered on customer requirements 2. Continuously strengthen product design and delivery of high-quality outputs		
	Mechanism	1. Drive continuous improvement initiatives and maintain high quality standards 2. Achieve international standard certifications and obtain customer green product certifications 3. Conduct customer service satisfaction surveys		
Targets and Outcomes	Short-term Goals (1-3 Years)	1. Advance improvement proposals and select the annual Top 3 BKM Award recipients 2. Achieve ISO 9001, QC 080000, and ISO 13485 international quality certifications 3. Obtain customer green product certifications 4. Upgrade product packaging circuit design to enhance energy efficiency 5. Customer service satisfaction rate above 90%		
	Medium-term Goals (3-10 Years)	1. Continuously promote a quality culture 2. Adopt updated international standard requirements and complete transition audits to strengthen quality capabilities 3. Maintain certification status with key customers on an ongoing basis 4. Develop novel advanced packaging structures with optimized circuit design to reduce chip transmission power consumption		
	Long-term Goals (10 Years~)	1. Continuously refine the quality management system 2. Achieve international quality system certifications and customer certifications 3. Develop customized high-speed transmission advanced packaging design structures to achieve low loading, low power consumption, and carbon reduction through energy savings		
	Progress Update	1. Pass external audits for ISO 9001, QC 080000, and ISO 13485 2. Obtain green product certifications from key customers 3. Product packaging circuit design achieves approximately 7.3% energy savings 4. Annual customer service satisfaction rate of 95%		
	Report Section	CH4 Innovation and Green R&D		

Material Topics		Talent Recruitment and Retention		
Corresponding GRI		GRI 202-1, 202-2,401-1,401-2,401-3,405-1,405-2		
Impact	Positive	Attracting talent through diverse recruitment channels, combined with competitive compensation and benefits and open communication mechanisms, enhances employee engagement and long-term retention, strengthening the organization's capacity for sustainable development.		
	Negative	Recruiting difficulties or elevated turnover rates will undermine organizational stability and competitiveness while increasing labor costs.		
Scope of Impact (value chain)		Upstream	Company Operations	Downstream
		▲ Business impact	● Direct impact	▲ Business impact
Governance	Strategy	1. Continuously strengthen employer branding 2. Employee care and retention 3. Performance-driven talent retention program		
	Mechanism	1. Cultivate campus relationships and sustain ongoing internship program partnerships 2. Continue participation in recruitment fairs and professional seminars 3. Conduct regular employee engagement surveys to establish a two-way feedback mechanism 4. Perform regular analysis of turnover reasons and implement improvements targeting key factors 5. Execute development and retention plans for critical talent		
Targets and Outcomes	Short-term Goals (1-3 Years)	1. Maintain cooperative relationships with 3-5 key colleges and universities and continue advancing campus internship programs 2. Participate in at least 5 campus recruitment events or professional seminars annually to enhance corporate visibility 3. Complete the annual employee engagement survey and consolidate feedback results as the basis for improvement initiatives		
	Medium-term Goals (3-10 Years)	1. Achieve and intern-to-full-time conversion rate of 30% or above to establish a stable talent pipeline 2. Based on employee engagement survey results, complete the planning and execution of priority improvement items with continuous score improvement 3. Establish a systematic turnover reason analysis mechanism and propose corrective measures targeting the top 3 key factors driving employee departure.		
	Long-term Goals (10 Years~)	1. Establish a long-term and stable campus and talent cultivation cooperation network to form a competitive talent pipeline. 2. Achieve a key talent retention rate of 95% or above and complete succession and development planning for critical positions 3. Foster an organizational culture of positive feedback and continuous improvement to enhance overall employee retention and engagement		
	Progress Update	1. Establish cooperative relationships with 6 key colleges and universities, provide internship placements, and complete annual intern training. 2. Complete the annual employee engagement survey, analyze key factors, and submit preliminary improvement proposals 3. Annual turnover rate of 10% 4. Identified critical positions and talent, formulated individual development plans, and continued tracking of outcomes		
Report Section	CH7 Inclusive Workplace and Social Engagement			

Material Topics		Information Security		
Corresponding GRI		GRI 418-1		
Impact	Positive	A robust information security and customer data protection framework ensures service stability and security while mitigating the risk of data breaches affecting the company and its customers.		
	Negative	Insufficient information security awareness may result in the unauthorized disclosure of company or customer data, failure to maintain adequate information protection, and consequent damage to corporate reputation and customer interests.		
Scope of Impact (value chain)		Upstream	Company Operations	Downstream
		▲ Business impact	● Direct impact	▲ Business impact
Governance	Strategy	1. Strengthen the resilience of information system infrastructure 2. Enhance risk detection and control capabilities 3. Integrate information security governance with risk management		
	Mechanism	1. Formulate information security policies with clearly defined roles and responsibilities 2. Conduct regular system vulnerability scans, risk assessments, and information security drills 3. Organize annual information security training and awareness campaigns		
Targets and Outcomes	Short-term Goals (1-3 Years)	1. Complete updates to information security policies with clearly defined roles and responsibilities 2. Achieve a 100% completion rate for company-wide information security training and complete the annual awareness campaign 3. Complete system vulnerability scans and the annual risk assessment		
	Medium-term Goals (3-10 Years)	1. Conduct at least one company-wide information security drill annually. 2. Achieve 100% coverage for system vulnerability scans and risk assessments 3. Continuously update information security policies in alignment with internal audit requirements		
	Long-term Goals (10 Years~)	1. Establish a mature information security management system and achieve ISO 27001 annual certification 2. Zero customer privacy violations, with no instances of customer data loss or complaints 3. Maintain a third-party information security rating of 90 or above and continuously strengthen external trust 4. Monitor developments in quantum computing and PQC standardization and evaluate their application to information security strategy		
	Progress Update	1. Conduct 2 information security training sessions with a 100% completion rate 2. Achieve ISO 27001 certification 3. Maintain a third-party information security rating of 90 or above		
	Report Section	CH3 Corporate Governance		

Material Topics		Integrity in Business Operations		
Corresponding GRI		GRI205-1, 205-2, 205-3, 206-1		
Impact	Positive	The workplace conduct of management and staff shall conform to business ethics, societal expectations, and applicable laws and regulations, thereby enhancing brand reputation; strict adherence to fair trade and anti-corruption policies mitigates the risk of regulatory sanctions.		
	Negative	Integrity failures and adverse incidents damage corporate reputation and may expose the company to litigation or regulatory penalties.		
Scope of Impact (value chain)		Upstream	Company Operations	Downstream
		▲ Business impact	● Direct impact	○ Facilitated impact
Governance	Strategy	1. Establish an integrity-based and transparent corporate culture 2. Implement regulatory compliance and internal controls		
	Mechanism	1. Complete the formulation and public promulgation of the Procedures for Ethical Corporate Management and Guidelines of Conduct 2. Establish an independent whistleblowing and grievance channel and ensure the confidentiality and independence of the reporting mechanism 3. Conduct regular integrity management training		
Targets and Outcomes	Short-term Goals (1-3 Years)	1. Formulate and publicly disclose the Procedures for Ethical Corporate Management and Guidelines of Conduct, covering all employees and business operations 2. Establish and activate an independent whistleblowing and grievance channel and complete internal communication 3. Achieve a 100% completion rate for integrity management training		
	Medium-term Goals (3-10 Years)	1. Maintain zero incidents of material integrity violations, corruption, or compliance breaches 2. Periodically review and update the Procedures for Ethical Corporate Management and Guidelines of Conduct and related internal control systems 3. Enhance employee awareness of and trust in integrity management principles and the whistleblowing mechanism		
	Long-term Goals (10 Years~)	1. Establish an integrity-based and transparent corporate culture and internalize ethical business operation into day-to-day management 2. Strengthen Board of Directors and senior management oversight of and accountability for ethical business operations		
	Progress Update	1. Complete the formulation and public promulgation of the Procedures for Ethical Corporate Management and Guidelines of Conduct 2. Establish an independent whistleblowing and grievance channel and ensure the confidentiality and independence of the reporting mechanism 3. Conduct annual integrity management training with a 100% completion rate		
Report Section	CH3 Corporate Governance			

Note: Upstream includes EDA and IP vendors; Company operations include employees and shareholders; Downstream includes customers, government agencies, academia, research institutions, and society

Material Topics		Corporate Governance		
Corresponding GRI		Custom		
Impact	Positive	A sound corporate governance framework and transparent decision-making mechanisms support the protection of shareholder rights, enhance management efficiency and regulatory compliance, and strengthen the trust of external investors and stakeholders.		
	Negative	Inadequate governance structures or insufficient transparency in information disclosure may give rise to conflicts of interest, internal control deficiencies, or external scrutiny, thereby damaging corporate reputation and shareholder value.		
Scope of Impact (value chain)		Upstream	Company Operations	Downstream
		▲ Business impact	● Direct impact	○ Facilitated impact
Governance	Strategy	<ol style="list-style-type: none"> <li>Strengthen the Board of Directors' oversight role in sustainability and risk management</li> <li>Enhance governance transparency and effectiveness</li> </ol>		
	Mechanism	<ol style="list-style-type: none"> <li>The Board of Directors and functional committees shall conduct regular reviews of material issues</li> <li>Report sustainability and risk management implementation to the Board of Directors on a regular basis</li> <li>Implement information disclosure and stakeholder communication</li> <li>Regularly monitor corporate operations and identify discrepancies from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons thereof</li> </ol>		
Targets and Outcomes	Short-term Goals (1-3 Years)	<ol style="list-style-type: none"> <li>The Board of Directors and functional committees shall conduct regular reviews of material operational, sustainability, and risk management issues</li> <li>Report sustainability development and risk management implementation to the Board of Directors at least once annually</li> <li>Implement timely and comprehensive disclosure of corporate governance, financial, and sustainability-related information</li> </ol>		
	Medium-term Goals (3-10 Years)	<ol style="list-style-type: none"> <li>Maintain a top 5% standing in the ESG Evaluation (formerly the Corporate Governance Evaluation)</li> <li>Continuously maintain inclusion as a constituent of the Taiwan Corporate Governance 100 Index</li> <li>Periodically review discrepancies between corporate governance practices and the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and pursue continuous improvement</li> </ol>		
	Long-term Goals (10 Years~)	<ol style="list-style-type: none"> <li>Continuously enhance corporate governance maturity and maintain a stable top-tier ranking in the ESG Evaluation (formerly the Corporate Governance Evaluation)</li> <li>Strengthen long-term investor and stakeholder trust in the Company's corporate governance</li> </ol>		
	Progress Update	<ol style="list-style-type: none"> <li>Achieve a top 5% standing in the ESG Evaluation (formerly the Corporate Governance Evaluation)</li> <li>Maintain continuous inclusion as a constituent of the Taiwan Corporate Governance 100 Index</li> <li>The Board of Directors and functional committees shall conduct regular reviews of material issues and complete the sustainability report</li> </ol>		
Report Section		CH3 Corporate Governance		

Material Topics		Risk Management		
Corresponding GRI		Custom		
Impact	Positive	Through comprehensive risk assessment and control measures, potential threats can be identified at an early stage and appropriate responses implemented, enhancing corporate resilience and safeguarding operational continuity and investor confidence.		
	Negative	The absence of a robust risk management framework may result in operational disruptions, financial losses, or reputational damage caused by unforeseen events such as geopolitical developments, pandemic outbreaks, or cybersecurity attacks.		
Scope of Impact (value chain)		Upstream	Company Operations	Downstream
		▲ Business impact	● Direct impact	○ Facilitated impact
Governance	Strategy	<ol style="list-style-type: none"> <li>Establish a forward-looking and systematic risk management strategy, integrating risk management into the core of corporate strategic decision-making to ensure operational stability</li> <li>Strengthen organizational stability and sustainable competitiveness through risk management mechanism</li> </ol>		
	Mechanism	<ol style="list-style-type: none"> <li>Conduct regular risk identification, assessment, and tiered management</li> <li>Formulate response and control measures according to the nature of each risk</li> <li>Incorporate material risks into Board of Directors oversight and tracking</li> </ol>		
Targets and Outcomes	Short-term Goals (1-3 Years)	<ol style="list-style-type: none"> <li>Incorporate emerging risks and ESG risks into the existing risk identification and assessment framework</li> <li>Execute risk management-related internal audit operations on a regular basis to ensure effective implementation of the system</li> <li>Complete at least one company-wide risk identification, assessment, and tiered management exercise annually</li> </ol>		
	Medium-term Goals (3-10 Years)	<ol style="list-style-type: none"> <li>Integrate corporate risk forecasting analytics and scenario simulation to enhance forward-looking risk management capabilities</li> <li>Establish response and control measures for all material risks, achieving 100% coverage</li> </ol>		
	Long-term Goals (10 Years~)	<ol style="list-style-type: none"> <li>Establish a dedicated risk management function to strengthen cross-departmental integration and management effectiveness</li> <li>Build a comprehensive and resilient sustainable risk management framework</li> </ol>		
	Progress Update	<ol style="list-style-type: none"> <li>Complete the annual risk identification, assessment, and tiered management exercise</li> <li>Formulate response and control measures for all material risks and maintain continuous tracking</li> <li>Report material risk management implementation to the Board of Directors on a regular basis</li> </ol>		
Report Section		CH3 Corporate Governance		

Material Topics

**Supply Chain Management**

Corresponding GRI		GRI 308-1, 308-2, 414-1, 414-2		
Impact	Positive	Assessing supplier ESG risks and managing environmental, occupational safety and health, and human rights issues appropriately enhances supply chain value.		
	Negative	Inadequate supply chain management may result in environmental pollution, occupational accidents, or human rights violations, with adverse public opinion damaging the Company's brand reputation.		
Scope of Impact (value chain)		<u>Upstream</u> ● Direct impact	<u>Company Operations</u> ▲ Business impact	<u>Downstream</u> ○ Facilitated impact
Governance	Strategy	1. Strengthen supply chain resilience and sustainable competitiveness through responsible procurement, sustainable risk management, and low-carbon transition strategies	2. Collaborate with supply chain partners to build a green circular supply chain	
	Mechanism	1. Implement supplier risk tiering, assessment, and audit mechanisms 2. Introduce supplier carbon footprint and environmental performance management	3. Establish a green supplier selection and incentive program and strengthen supplier ESG data management and communication mechanisms	
Targets and Outcomes	Short-term Goals (1-3 Years)	1. Achieve 100% completion of RBA Code of Conduct and Supplier Code of Conduct signing by Tier-1 suppliers 2. Complete ESG risk assessments and audits for key suppliers, maintaining a rating of B or above with no high-risk items identified	3. Achieve a local procurement ratio of 80% and establish a core network of local supply partners 4. Establish an ESG data platform and online GHG survey mechanism and host a supply chain forum	
	Medium-term Goals (3-10 Years)	1. Expand supplier risk assessment and RBA Self-Assessment Questionnaire (SAQ) coverage 2. Achieve a 60% completion rate for the six sustainability commitments among new suppliers and a 30% renewable energy utilization rate among key suppliers	3. Promote supplier carbon footprint verification and pursue low-carbon collaboration programs 4. Expand the ESG data platform and the Net-Zero Learning Network cooperative network	
	Long-term Goals (10 Years~)	1. Comprehensively implement the Supplier Code of Conduct and RBA SAQ and normalize sustainability audits 2. Achieve 100% completion of the six sustainability commitments by new suppliers	3. Maintain a local procurement ratio of 80% to form a regionally resilient supply chain 4. Achieve a supply chain-wide renewable energy utilization rate of 60% and continue advancing low-carbon and circular economy transition	
	Progress Update	1. Achieve 100% completion of Supplier Code of Conduct and Conflict-Free Minerals Declaration signing by Tier-1 Significant Supplier, with all audits attaining a rating of A or above 2. Complete sustainability management and biodiversity commitment surveys for key suppliers and promote environmental management measures 3. Utilize the Supply Chain Process GHG Online Survey 1.0 for data collection and analysis	4. Complete the launch of the supply chain Net-Zero Learning Network 5. Achieve a local procurement ratio of 83% 6. Present the Annual Excellence ESG Supplier Innovation Award	
Report Section		CH5 Partnership and Mutual Prosperity		

Note: Upstream includes EDA and IP vendors; Company operations include employees and shareholders; Downstream includes customers, government agencies, academia, research institutions, and society









Material Topics		Climate Change Strategy and Management		
Corresponding GRI		GRI 201-2		
Impact	Positive	Proactively addressing climate change mitigates risks associated with rising raw material costs, flooding, drought, and storm damage, while capturing transition investment opportunities to increase revenue and enhance brand value.		
	Negative	Failure to effectively manage the impacts of climate change may result in damage to operational sites, raw material supply delays, missed delivery schedules, deferred revenue recognition, and elevated financing costs.		
Scope of Impact (value chain)		Upstream	Company Operations	Downstream
		▲ Business impact	○ Facilitated impact	● Direct impact
Governance	Strategy	<ol style="list-style-type: none"> <li>Advance climate management in accordance with the Company's net-zero and carbon reduction targets</li> <li>Integrate climate risk considerations into operational decision-making</li> </ol>		
	Mechanism	<ol style="list-style-type: none"> <li>Identify climate-related risks and opportunities under the TCFD framework and progressively incorporate findings into operational and risk management processes</li> <li>Plan for the adoption of IFRS Sustainability Disclosure Standards (IFRS S1 / S2)</li> <li>Periodically review climate strategy and action implementation and continuously enhance climate change management capabilities</li> </ol>		
Targets and Outcomes	Short-term Goals (1-3 Years)	<ol style="list-style-type: none"> <li>Continuously identify and update climate-related risks and opportunities under the TCFD framework and conduct periodic reviews of findings</li> <li>Plan the implementation timeline and prepare trial disclosure for IFRS S1 / S2 Sustainability Disclosure Standards</li> </ol>		
	Medium-term Goals (3-10 Years)	<ol style="list-style-type: none"> <li>Systematically integrate climate-related risks and opportunities into operational and risk management processes</li> <li>Prepare sustainability disclosures in accordance with IFRS S1 / S2</li> <li>Strengthen cross-departmental collaboration to enhance the effectiveness of climate strategy and action implementation</li> </ol>		
	Long-term Goals (10 Years~)	<ol style="list-style-type: none"> <li>Embed climate strategy into the Company's long-term management and decision-making processes</li> <li>Continuously improve the quality of climate-related disclosures in alignment with international sustainability disclosure trends</li> </ol>		
	Progress Update	<ol style="list-style-type: none"> <li>Complete and publicly release TCFD climate-related financial disclosures</li> <li>Periodically review climate risks, opportunities, and related management actions</li> <li>Complete the IFRS S1 / S2 adoption plan and initiate trial preparation</li> </ol>		
Report Section		CH6 Environmental Sustainability		










Material Topics		Greenhouse Gas Emissions		
Corresponding GRI		GRI305-1, 305-2, 305-3, 305-4, 305-5		
Impact	Positive	Sound greenhouse gas management, proactive monitoring of potential climate and carbon costs, and effective environmental and ecological protection measures mitigate the risk of increased operating costs arising from instruments such as carbon taxes and carbon levies.		
	Negative	Failure to implement greenhouse gas management may result in non-compliance with regulatory requirements or reduced profitability due to elevated operating costs.		
Scope of Impact (value chain)		Upstream	Company Operations	Downstream
		▲ Business impact	○ Facilitated impact	● Direct impact
Governance	Strategy	<ol style="list-style-type: none"> <li>Align greenhouse gas reduction with Science Based Targets initiative (SBTi) pathways and integrate emissions reduction into operational strategy</li> <li>Drive low-carbon transition steadily through improvements in energy efficiency and the adoption of renewable energy</li> </ol>		
	Mechanism	<ol style="list-style-type: none"> <li>Conduct greenhouse gas inventory in accordance with the GHG Protocol and reference SBTi as the basis for reduction target-setting</li> <li>Introduce an internal carbon pricing mechanism and progressively incorporate carbon costs into carbon reduction project decision-making</li> <li>Reduce operations-related greenhouse gas emissions through energy conservation measures and renewable energy utilization</li> </ol>		
Targets and Outcomes	Short-term Goals (1-3 Years)	<ol style="list-style-type: none"> <li>Maintain SBTi-approved annual carbon reduction targets: Scope 1+2 reduction of 4.2% and Scope 3 reduction of 2.5%</li> <li>Advance energy conservation measures to achieve an annual energy savings rate of 1%</li> <li>Complete GHG Protocol inventory across all sites and obtain third-party verification</li> </ol>		
	Medium-term Goals (3-10 Years)	<ol style="list-style-type: none"> <li>Implement SBTi medium-term reduction targets</li> <li>Operationalize internal carbon pricing and incorporate carbon costs into carbon reduction project decision-making</li> <li>Expand renewable energy utilization to reduce operational emissions</li> </ol>		
	Long-term Goals (10 Years~)	<ol style="list-style-type: none"> <li>Continuously reduce emissions and advance the Company's transition toward net zero</li> <li>Align with international carbon reduction trends and enhance management maturity</li> </ol>		
	Progress Update	<ol style="list-style-type: none"> <li>Complete greenhouse gas inventory across all sites and obtain third-party verification</li> <li>SBTi targets received approval in 2024</li> <li>Establish an internal carbon pricing policy and incorporate it into project evaluation</li> <li>Advance energy conservation measures procurement of green electricity, and utilization of solar energy</li> </ol>		
Report Section		CH6 Environmental Sustainability		

## 2.4.2 Material Topics and SDGs Alignment Strategy

GUC maps its material topics to the United Nations Sustainable Development Goals (SDGs) and categorizes them according to the Company's six ESG policy dimensions: Corporate Governance, Innovation and R&D, Partnership and Mutual Prosperity, Environmental Sustainability, Employee-Friendly Workplace, and Social Engagement. The strategic direction for each material topic outlines the Company's core development priorities in the relevant area. Short-, medium-, and long-term targets are detailed in the Material Topic Management Approach section, while performance results present quantitative and qualitative outcomes, clearly demonstrating the Company's implementation of and contribution to the United Nations Sustainable Development Goals.

Material Topics	GUC ESG Policy Dimension	Aligned SDGs	Strategic Direction	Short-, mid- and long-term targets	2025 Performance	Relevant Section
R&D and Innovation	 Innovation and R&D	 	Drive low-power, high-performance products and green design	Refer to Section <a href="#">2.4.1 Material Topic Management Approach</a>	<ul style="list-style-type: none"> <li>Develop high-performance, low-power products</li> <li>Total patents across all jurisdictions: 610</li> </ul>	CH4 Innovation and Green R&D
Product Quality & Safety	 Innovation and R&D	 	Strengthen quality management and safety standards		<ul style="list-style-type: none"> <li>Achieve ISO 9001, QC 080000, and ISO 13485 external certifications</li> <li>Obtain green product certifications from key customers</li> </ul>	CH4 Innovation and Green R&D
Talent Recruitment and Retention	 Inclusive Workplace	  	Establish a comprehensive talent development and retention mechanism		<ul style="list-style-type: none"> <li>Average employee training hours: 10.4 hours</li> <li>Continue industry-academia collaboration</li> <li>Female employee ratio: 27%</li> <li>Average employee compensation maintained within the top 25% of the industry, supporting decent work and economic growth</li> </ul>	CH7 Inclusive Workplace and Social Engagement

Material Topics	GUC ESG Policy Dimension	Aligned SDGs	Strategic Direction	Short-, mid- and long-term targets	2025 Performance	Relevant Section
Information Security	 Corporate Governance		Establish information security management systems and training	Refer to Section <a href="#">2.4.1 Material Topic Management Approach</a>	<ul style="list-style-type: none"> <li>100% completion rate of information security training</li> <li>Passed ISO 27001 certification</li> <li>Third-party information security rating of 90 or higher</li> </ul>	CH3 Corporate Governance
Integrity in Business Operations	 Corporate Governance		Promote the Procedures for Ethical Corporate Management and Guidelines of Conduct and whistleblowing mechanism		<ul style="list-style-type: none"> <li>100% completion rate for integrity management training</li> <li>No material violations</li> </ul>	CH3 Corporate Governance
Corporate Governance	 Corporate Governance		Strengthening board governance and information disclosure		<ul style="list-style-type: none"> <li>6%~20% in the ESG Evaluation (formerly the Corporate Governance Evaluation)</li> <li>Included as a constituent of the Taiwan Corporate Governance 100 Index</li> </ul>	CH3 Corporate Governance
Risk Management	 Corporate Governance		Integrate enterprise risk management with strategic decision-making		<ul style="list-style-type: none"> <li>Complete annual risk identification, assessment, and tiered management exercise</li> </ul>	CH3 Corporate Governance

Material Topics	GUC ESG Policy Dimension	Aligned SDGs	Strategic Direction	Short-, mid- and long-term targets	2025 Performance	Relevant Section
Supply Chain Management	 Partnership and Mutual Prosperity	 	Establish a responsible supply chain and low-carbon collaboration		<ul style="list-style-type: none"> <li>Local procurement rate of 83%</li> <li>Supply chain Net-Zero Learning Network launched</li> </ul>	CH5 Partnership and Mutual Prosperity
Climate Change Strategy and Management	 Environmental Sustainability	 	Climate Risk Management Actions	Refer to Section <a href="#">2.4.1 Material Topic Management Approach</a>	<ul style="list-style-type: none"> <li>Publication of TCFD</li> <li>IFRS S1 / S2 Adoption Plan completed</li> </ul>	CH6 Environmental Sustainability
Greenhouse Gas Emissions	 Environmental Sustainability	 	Carbon reduction and energy efficiency improvements based on SBTi's science-based targets		<ul style="list-style-type: none"> <li>Scope 2 emissions reduced by 8.54%, exceeding the 4.2% target</li> <li>Solar power generation in operation</li> <li>Green electricity procurement</li> <li>Internal carbon pricing introduced</li> </ul>	CH6 Environmental Sustainability