

# Appendix

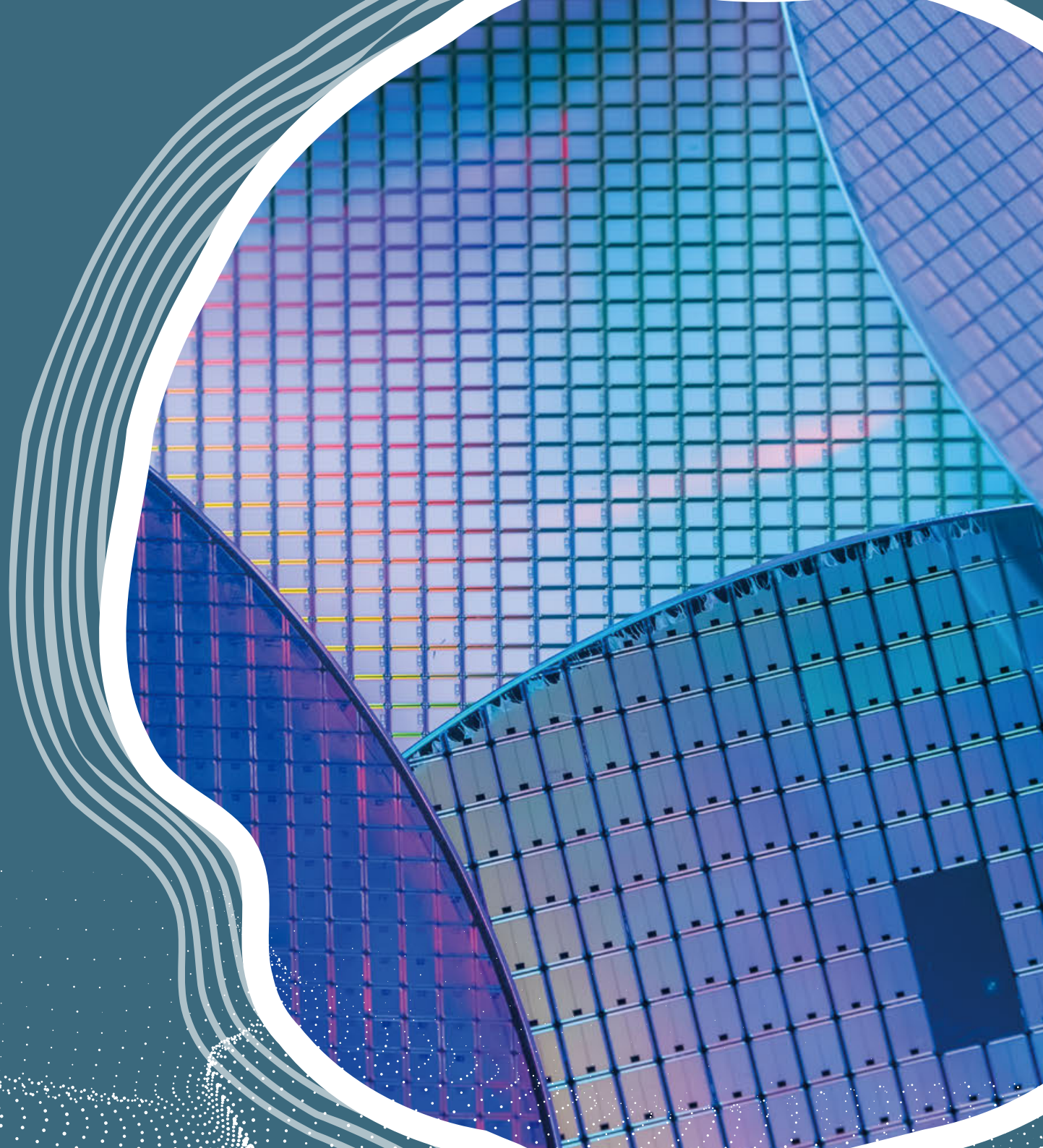
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Statement



# GRI Standards Index

Statement of Use: Global Unichip Corporation reported ESG information for January 1 to December 31, 2025, in accordance with the GRI Standards.  
Applicable GRI 1: Foundation 2021

## General Disclosure Items

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| GRI 2: General Disclosures 2021 | 2-1 Organizational details                                                       | Company Profile                                | 6    |                     |
|                                 | 2-2 Entities included in the organization's sustainability reporting             | About This Report                              | 1    |                     |
|                                 | 2-3 Reporting period, frequency, and contact point                               | About This Report                              | 1    |                     |
|                                 | 2-4 Restatements of information                                                  | About This Report                              | 1    |                     |
|                                 | 2-5 External assurance                                                           | About This Report                              | 1    |                     |
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| GRI Standards                   | Disclosure Items                                                     | Chapter of the Report                            | Page | Reason for Omission |
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| GRI 2: General Disclosures 2021 | 2-13 Delegation of responsibility for managing impacts               | 1.3 GUC's Sustainability Governance Framework    | 10   |                     |
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|                                 | 2-21 Annual total compensation ratio                                 | 7.1.5 Global Compensation Policy                 | 101  |                     |
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|                                 | 2-23 Policy commitments                                              | 1.2 GUC's Sustainability Commitment and Policies | 9    |                     |
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|                                 | 2-30 Collective bargaining agreements                   |                                                  |      | No labor union has been established and no collective agreement has been signed. The Company conducts labor-management communication through regular Labor-Management Meetings to safeguard employee rights and interests. Refer to Section <a href="#">7.4.1 Employee Communication</a> for details. |
| GRI 3: Material Topics 2021     | 3-1 Process to determine material topics                | 2.3 Material Topic Identification and Analysis   | 15   |                                                                                                                                                                                                                                                                                                       |
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## Material Topic Disclosures

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| GRI 416: Customer Health and Safety 2016 | 416-1 Assessment of the health and safety impacts of product and service categories                 | 4.2.5 Hazardous Substance Sustainable Management and Actions Throughout Product Life Cycle | 55   |                     |
|                                          | 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | Annual Targets and Performance                                                             | 46   |                     |
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| Talent Recruitment and Retention         |                                                                                                     |                                                                                            |      |                     |
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| GRI 202: Market Presence 2016            | 202-1 Ratios of standard entry level wage by gender compared to local minimum wage                  | 7.1.5 Global Compensation Policy                                                           | 101  |                     |
|                                          | 202-2 Proportion of senior management hired from the local community                                | 7.1 Talent Diversity, Equity and Inclusion                                                 | 95   |                     |
| GRI 401: Employment 2016                 | 401-1 New employee hires and employee turnover                                                      | 7.1.4 New Hire and Attrition Outcomes and Future Trends                                    | 99   |                     |

| GRI Standards                                 | Disclosure Items                                                                                         | Chapter of the Report                            | Page | Reason for Omission |
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| GRI 401: Employment 2016                      | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | 7.1.6 Employee Benefits                          | 103  |                     |
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| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance bodies and employees                                                       | 3.2.1 Board Functions                            | 34   |                     |
|                                               |                                                                                                          | 7.1.1 Human Resource Structure                   | 96   |                     |
|                                               | 405-2 Ratio of basic salary and remuneration of women to men                                             | 7.1.5 Global Compensation Policy                 | 101  |                     |
| Information Security                          |                                                                                                          |                                                  |      |                     |
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| GRI 418: Customer Privacy 2016                | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data       | 3.3.2 Legal Compliance                           | 38   |                     |
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| GRI 205: Anti-corruption 2016                 | 205-1 Operations assessed for risks related to corruption                                                | 3.3.1 Ethical management and business ethics     | 37   |                     |
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| GRI 206: Anti-competitive Behavior 2016       | 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices                    | 3.3.2 Legal Compliance                           | 38   |                     |

| GRI Standards                                   | Disclosure Items                                                           | Chapter of the Report                             | Page | Reason for Omission |
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| Supply Chain Management                         |                                                                            |                                                   |      |                     |
| 3-3 Management of material topics               |                                                                            | 2.4.1 Material Topic Management Approach          | 18   |                     |
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| GRI 308: Supplier Environmental Assessment 2016 | 308-1 New suppliers that were screened using environmental criteria        | 5.3.1 New Supplier Management                     | 65   |                     |
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| GRI Standards                      | Disclosure Items                                                                     | Chapter of the Report                               | Page | Reason for Omission |
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| 3-3 Management of material topics  |                                                                                      | 6.1.2 Climate Risk and Opportunity Response         | 80   |                     |
| GRI 201: Economic Performance 2016 | 201-2 Financial implications and other risks and opportunities due to climate change | 6.1.2 Climate Risk and Opportunity Response         | 80   |                     |
| Green House Gas Emissions          |                                                                                      |                                                     |      |                     |
| 3-3 Management of material topics  |                                                                                      | 2.4.1 Material Topic Management Approach            | 18   |                     |
|                                    |                                                                                      | 2.4.2 Material Topics and SDG Alignment Strategy    | 24   |                     |
|                                    |                                                                                      | 6.2.1 GHG Inventory                                 | 84   |                     |
| GRI 305: Emissions 2016            | 305-1 Direct (Scope 1) GHG emissions                                                 | 6.2.1 GHG Inventory                                 | 84   |                     |
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|                                    | 305-4 GHG emissions intensity                                                        | 6.2.1 GHG Inventory                                 | 84   |                     |
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## Topic-specific Disclosures

| GRI Standards                              | Disclosure Items                                                                           | Chapter of the Report                                   | Page | Reason for Omission |
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| GRI 204: Procurement Practices 2016        | 204-1 Proportion of spending on local suppliers                                            | 5.6 Green Procurement                                   | 76   |                     |
| GRI 302: Energy 2016                       | 302-1 Energy consumption within the organization                                           | 6.3 Energy Management                                   | 88   |                     |
|                                            |                                                                                            | 6.3.1 Renewable Energy                                  | 88   |                     |
|                                            | 302-3 Energy intensity                                                                     | 6.3 Energy Management                                   | 88   |                     |
| GRI 303: Water and Effluents 2018          | 302-4 Reduction of energy consumption                                                      | 6.2.2 Greenhouse Gas Emission Reduction Initiatives     | 87   |                     |
|                                            | 303-3 Water withdrawal                                                                     | 6.4.2 Water Use Intensity                               | 90   |                     |
|                                            | 303-4 Water discharge                                                                      | 6.4.2 Water Use Intensity                               | 90   |                     |
| GRI 306: Waste 2020                        | 303-5 Water consumption                                                                    | 6.4.2 Water Use Intensity                               | 90   |                     |
|                                            | 306-3 Waste generated                                                                      | 6.5.3 Management Measures                               | 92   |                     |
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| GRI 402: Labor / Management Relations 2016 | 306-5 Waste directed to disposal                                                           | 6.5.3 Management Measures                               | 92   |                     |
|                                            | 402-1 Minimum notice periods regarding operational changes                                 | 7.1.4 New Hire and Attrition Outcomes and Future Trends | 99   |                     |
| GRI 404: Training and Education 2016       | 404-1 Average hours of training per year per employee                                      | 7.1.7 Talent Development                                | 105  |                     |
|                                            | 404-2 Programs for upgrading employee skills and transition assistance programs            | 7.1.7 Talent Development                                | 105  |                     |
|                                            | 404-3 Percentage of employees receiving regular performance and career development reviews | 7.1.7 Talent Development                                | 105  |                     |

# SASB Standards Index

**Statement of Use: Global Unichip Corporation reported ESG information for January 1 to December 31, 2025, in accordance with the SASB Standards.**

SASB Industry Classification: TC-SC

| Type      | SASB Indicator | Disclosure Topic                   | Disclosure Items                                                                                                                                                  | Category                | Response                              | Unit                              | Chapter of the Report         | Page | Reason for Omission |
|-----------|----------------|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------------------------------|-----------------------------------|-------------------------------|------|---------------------|
| Indicator | TC-SC-110a.1   | GHG emissions                      | (1) Scope 1 GHG emissions                                                                                                                                         | Quantification          | 184.6315                              | Metric tons (t) CO <sub>2</sub> e | 6.2.1 GHG Inventory           | 84   |                     |
|           |                |                                    | (2) Total PFC emissions                                                                                                                                           |                         | 0                                     | Metric tons (t) CO <sub>2</sub> e | 6.2.1 GHG Inventory           | 84   |                     |
| Indicator | TC-SC-110a.2   | GHG emissions                      | Discussion of long- and short-term strategies or plans for managing Scope 1 emissions, emission reduction targets, and performance analysis against those targets | Discussion and Analysis | Refer to corresponding report section | -                                 | 6.2.1 GHG Inventory           | 84   |                     |
| Indicator | TC-SC-130a.1   | Energy Management in Manufacturing | (1) Total energy consumed                                                                                                                                         | Quantification          | 20,160                                | Gigajoules (GJ)                   | 6.3 Energy Management         | 88   |                     |
|           |                |                                    | (2) Grid electricity as a percentage of total energy consumed                                                                                                     |                         | 100                                   | Percentage (%)                    | 6.3 Energy Management         | 88   |                     |
|           |                |                                    | (3) Renewable energy as a percentage of total energy consumed                                                                                                     |                         | 36                                    | Percentage (%)                    | 6.3 Energy Management         | 88   |                     |
|           |                |                                    |                                                                                                                                                                   |                         |                                       |                                   | 6.3.1 Renewable energy        | 88   |                     |
| Indicator | TC-SC-140a.1   | Water management                   | (1) Total water withdrawal                                                                                                                                        | Quantification          | 16.68                                 | Thousand cubic meters (m³)        | 6.4 Water Resource Management | 89   |                     |
|           |                |                                    |                                                                                                                                                                   |                         |                                       |                                   | 6.4.2 Water Use Intensity     | 90   |                     |
|           |                |                                    | (2) Water withdrawn from high or extremely high baseline water stress areas as a percentage of total water withdrawn                                              |                         | 0                                     | Percentage (%)                    | 6.4.2 Water Use Intensity     | 90   |                     |
|           |                |                                    | (3) Total water consumption                                                                                                                                       |                         | 0.62                                  | Thousand cubic meters (m³)        | 6.4 Water Resource Managemen  | 89   |                     |
|           |                |                                    |                                                                                                                                                                   |                         |                                       |                                   | 6.4.2 Water Use Intensity     | 90   |                     |
|           |                |                                    | (4) Water consumed in high or extremely high baseline water stress areas as a percentage of total water consumed                                                  |                         | 0                                     | Percentage (%)                    | 6.4.2 Water Use Intensity     | 90   |                     |

| Type             | SASB Indicator | Disclosure Topic                                        | Disclosure Items                                                                                         | Category                | Response                                                                                                                                                                                                                                                                                                                                                         | Unit                       | Chapter of the Report                                               | Page | Reason for Omission |
|------------------|----------------|---------------------------------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------------------------------------------------|------|---------------------|
| Indicator        | TC-SC-150a.1   | Waste management                                        | (1) Weight of hazardous waste generated during manufacturing                                             | Quantification          | 0.329                                                                                                                                                                                                                                                                                                                                                            | Tones (t)                  | 6.5 Waste Management                                                | 91   |                     |
|                  |                |                                                         |                                                                                                          |                         |                                                                                                                                                                                                                                                                                                                                                                  |                            | 6.5.3 Management Measures                                           | 92   |                     |
|                  |                |                                                         | (2) Percentage of hazardous waste generated during manufacturing that is recycled                        |                         | 100                                                                                                                                                                                                                                                                                                                                                              | Percentage (%)             | 6.5 Waste Management                                                | 91   |                     |
|                  |                |                                                         |                                                                                                          |                         |                                                                                                                                                                                                                                                                                                                                                                  |                            | 6.5.3 Management Measures                                           | 92   |                     |
| Indicator        | TC-SC-320a.1   | Workforce Health & Safety                               | Description of efforts to assess, monitor, and reduce workers' exposure to human health hazards          | Discussion and Analysis | Refer to corresponding report section                                                                                                                                                                                                                                                                                                                            | -                          | 7.2.1 Internal Occupational Safety and Health Management Operations | 108  |                     |
| Indicator        | TC-SC-320a.2   | Workforce Health & Safety                               | Total monetary losses associated with legal proceedings related to employee health and safety violations | Quantification          | In 2025, GUC had no material violations of laws or regulations.                                                                                                                                                                                                                                                                                                  | Presentation Currency      | 7.2.1 Internal Occupational Safety and Health Management Operations | 108  |                     |
| Indicator        | TC-SC-330a.1   | Recruiting & Managing a Global & Technical Workforce    | Percentage of employees requiring a work visa                                                            | Quantification          | 0.3                                                                                                                                                                                                                                                                                                                                                              | Percentage (%)             | 7.1 Talent Diversity, Equity and Inclusion                          | 95   |                     |
| Indicator        | TC-SC-410a.1   | Product Lifecycle Management                            | Percentage of revenue from products containing IEC 62474 declarable substances                           | Quantification          | 38.5                                                                                                                                                                                                                                                                                                                                                             | Percentage (%)             |                                                                     |      |                     |
| Indicator        | TC-SC-410a.2   | Product Lifecycle Management                            | (1) Processor energy efficiency at the system level for servers                                          | Quantification          | The software tools and standards referenced in this indicator are intended for power consumption testing or benchmarking of system-level products, rather than for individual components or IPs, and are therefore not applicable.<br><br>Power consumption results for IPs shall be based on measurements obtained from actual validation boards of test chips. | Varies by product category |                                                                     |      |                     |
|                  |                |                                                         | (2) Processor energy efficiency at the system level for desktop computers                                |                         |                                                                                                                                                                                                                                                                                                                                                                  | Varies by product category |                                                                     |      |                     |
|                  |                |                                                         | (3) Processor energy efficiency at the system level for laptops                                          |                         |                                                                                                                                                                                                                                                                                                                                                                  | Varies by product category |                                                                     |      |                     |
| Indicator        | TC-SC-440a.1   | Materials Sourcing                                      | Description of risk management associated with the use of critical materials                             | Discussion and Analysis | GUC's manufacturing is carried out by TSMC on a foundry basis. Procurement risks for primary raw materials used in manufacturing are managed in accordance with TSMC's response                                                                                                                                                                                  | -                          |                                                                     |      |                     |
| Indicator        | TC-SC-520a.1   | Intellectual Property Protection & Competitive Behavior | Total monetary losses associated with legal proceedings related to anti-competitive behavior regulations | Quantification          | In 2025, GUC had no legal proceedings involving anti-competitive, anti-trust, or monopolistic conduct.                                                                                                                                                                                                                                                           | Presentation Currency      | 3.3.2 Legal Compliance                                              | 38   |                     |
| Activity Metrics | TC-SC-000.A    |                                                         | Total production volume                                                                                  | Quantification          | A total of 106,199 thousand ASIC and wafer products                                                                                                                                                                                                                                                                                                              | -                          |                                                                     |      |                     |
| Activity Metrics | TC-SC-000.B    |                                                         | Percentage of production from owned facilities                                                           | Quantification          | GUC is an IC custom design services company and does not manufacture products itself.                                                                                                                                                                                                                                                                            | Percentage (%)             |                                                                     |      |                     |

# Enhanced Sustainability Indicator Disclosures

Schedule 1-8: Sustainability Disclosure Indicators — Semiconductor Industry

| No.  | Indicator                                                                                                                                                                                                                   | Indicator Type          | Annual Disclosure Status                                                                                                                                                                                                                                                                                                          | Unit                                           | Page | Notes                                                                                      |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------|--------------------------------------------------------------------------------------------|
| I    | Total energy consumed, percentage of purchased electricity, and renewable energy utilization rate                                                                                                                           | Quantification          | Total energy consumption 20,160<br>Purchased electricity as a percentage of total energy consumed: 100%<br>Renewable energy utilization rate: 36%                                                                                                                                                                                 | Gigajoules (GJ), percentage (%)                | 88   | 6.3 Energy Management                                                                      |
| II   | Total water withdrawn and total water consumed                                                                                                                                                                              | Quantification          | Total water withdrawn: 16.68 thousand m <sup>3</sup><br>Total water consumed: 0.62 thousand m <sup>3</sup>                                                                                                                                                                                                                        | Thousand cubic meters (1,000 m <sup>3</sup> ). | 89   | 6.4 Water Resource Management                                                              |
| III  | Weight of hazardous waste generated and recycling percentage                                                                                                                                                                | Quantification          | Weight of hazardous waste generated: 0.329t<br>Recycling percentage: 100%                                                                                                                                                                                                                                                         | Metric tons (t), percentage (%)                | 91   | 6.5 Waste Management                                                                       |
| IV   | Description of occupational injury categories, number of incidents, and rates                                                                                                                                               | Quantification          | 0 incidents, 0%                                                                                                                                                                                                                                                                                                                   | Count, rate (%)                                | 108  | 7.2.1 Internal Occupational Safety and Health Management Operations                        |
| V    | Product lifecycle management disclosures: weight of end-of-life products and e-waste, and recycling percentage<br>(Note 1: Where scrap materials are sold or otherwise recycled, relevant explanations should be provided.) | Quantification          | The Company does not manufacture products and therefore this indicator's quantitative disclosures are not applicable.<br>Nonetheless, we are committed to promoting resource circularity and environmental sustainability, and works to minimize waste generation and improve recycling rates through waste management practices. | Metric tons (t), percentage (%)                | 55   | 4.2.5 Hazardous Substance Sustainable Management and Actions Throughout Product Life Cycle |
| VI   | Description of risk management associated with the use of critical materials                                                                                                                                                | Qualitative Description | The Company's manufacturing is carried out by TSMC on a foundry basis. Procurement risks for primary raw materials used in manufacturing are managed in accordance with TSMC's response strategies.                                                                                                                               | Not applicable                                 |      |                                                                                            |
| VII  | Total monetary losses resulting from legal proceedings related to anti-competitive behavior regulations                                                                                                                     | Quantification          | No legal proceedings involving anti-competitive, anti-trust, or monopolistic conduct.                                                                                                                                                                                                                                             | Reporting currency                             |      | 3.3.2 Legal Compliance                                                                     |
| VIII | Production volume of principal products by product category                                                                                                                                                                 | Quantification          | A total of 106,199 thousand ASIC and wafer products                                                                                                                                                                                                                                                                               | Varies by product category                     |      |                                                                                            |



# Climate-related Information

Climate-related information for listed companies.

## Risks and Opportunities Posed by Climate Change and the Company's Response Measures

| Item                                                                                                                                                                                                                                                                                                                                                                                                                    | Implementation Status                                                                                     | Page Number |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-------------|
| 1. Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.                                                                                                                                                                                                                                                                                               | 6.1 Climate Change and Environmental Management<br><a href="#">Global Unichip Corporation TCFD Report</a> | 79          |
| 2. Describe how the identified climate risks and opportunities affected the business, strategies, and finances (short-, mid-, and long-term) of the company.                                                                                                                                                                                                                                                            |                                                                                                           |             |
| 3. Describe the financial impacts of extreme climate events and transition actions.                                                                                                                                                                                                                                                                                                                                     |                                                                                                           |             |
| 4. Describe how the identification, assessment, and management processes of climate risks were integrated into the overall risk management system.                                                                                                                                                                                                                                                                      |                                                                                                           |             |
| 5. If scenario analysis was used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and main financial impacts used should be described.                                                                                                                                                                                                                           |                                                                                                           |             |
| 6. If a transition plan has been developed to manage climate-related risks, describe the contents of the plan and the metrics and targets used to identify and manage physical risks and transition risks.                                                                                                                                                                                                              |                                                                                                           |             |
| 7. If internal carbon pricing is used as a planning tool, describe the basis for price determination.                                                                                                                                                                                                                                                                                                                   | 6.2.2 Greenhouse Gas Emission Reduction Initiatives                                                       | 87          |
| 8. If climate-related targets have been established, describe the activities covered, greenhouse gas emission scopes, planned timeframes, and annual progress toward achievement. If carbon offsets or renewable energy certificates (RECs) are used to meet the relevant targets, describe the sources and quantities of carbon reduction credits offset or the quantity of renewable energy certificates (RECs) used. | 6.2 Toward Net-Zero Emissions by 2050                                                                     | 83          |
| 9. Greenhouse gas inventory and assurance status, and emissions reduction targets, strategies, and concrete action plans.                                                                                                                                                                                                                                                                                               | 6.2 Toward Net-Zero Emissions by 2050                                                                     | 83          |

# Independent Third-Party Assurance Opinion Statement

## Sustainability Report Verification





### INDEPENDENT ASSURANCE OPINION STATEMENT

#### Global Unichip Corporation 2025 Sustainability Report

The British Standards Institution is independent to Global Unichip Corporation (hereafter referred to as GUC in this statement) and has no financial interest in the operation of GUC other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of GUC only for the purpose of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purposes. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by GUC. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to GUC only.

#### Scope

The scope of engagement agreed upon with GUC includes the following:

1. The assurance scope is consistent with the description of Global Unichip Corporation 2025 Sustainability Report.
2. The evaluation of the nature and extent of the GUC's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.

This statement was prepared in English and translated into Chinese for reference only.

#### Opinion Statement

We conclude that the Global Unichip Corporation 2025 Sustainability Report provides a fair view of the GUC sustainability programmes and performances during 2025. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance. The information and data provided by the GUC and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrates GUC's efforts recognised by its stakeholders.

Our work was carried out by a team of sustainability report assessors in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that GUC's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards were fairly stated.

#### Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a top level review of issues raised by external parties that could be relevant to GUC's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- 10 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of key organizational developments.
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inductivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).

#### Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018) and GRI Standards is set out below:

#### Inclusivity

This report has reflected a fact that GUC has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target setting can be supported. In our professional opinion the report covers the GUC's inclusivity issues.

#### Materiality

GUC publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of GUC and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the GUC's management and performance. In our professional opinion the report covers the GUC's material issues.

#### Responsiveness

GUC has implemented the policies to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for GUC is developed and continually provides the opportunity to further enhance GUC's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the GUC's responsiveness issues.

#### Impact

GUC has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. GUC has established processes to monitor, measure, evaluate, and manage impacts that lead to more effective decision-making and results-based management within the organization. In our professional opinion the report covers the GUC's impact issues.

#### GRI Sustainability Reporting Standards (GRI Standards)

GUC provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standards, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the GUC's sustainability topics.

#### Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

#### Responsibility

The sustainability report is the responsibility of the GUC's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

#### Competency and Independence

The assurance team was composed of auditors experienced in relevant sectors and trained in a range of sustainability environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064, and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:



AA1000  
Licensed Auditor  
000-4V3-FC2BX

Statement No: SRA-TW-835113  
2025-04-08

Unichip Headquarters: 3rd Floor, No. 37, Jishi Rd., No. 4th Dist., Taipei 114, Taiwan, R.O.C.  
BSI Taiwan is a subsidiary of British Standards Institution.



Joe Hsien, Managing Director Northeast Asia, APAC Assurance

# Independent Third-Party Assurance Opinion Statement

## Greenhouse Gas Verification

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Report no.: (TH24-136 / version 1)

**Greenhouse Gas Verification Report Opinion**  
THGHGP24136-02

Verification Scope: Global Unichip Corporation  
No.10, Li-Hsin 6th Road, Hsinchu Science Park, Hsinchu City, Taiwan (R.O.C.)  
The information of other sites are listed on the subsequent page.

Verification Criteria: GHG Protocol

Verification Objectives: According to ISO 14064-3:2019, AFNOR Asia Ltd. (AFNOR ASIA) confirms that the GHG statement (GHG inventory report) of the above-mentioned organization(s) is reported in accordance with the verification criteria agreed by both parties. AFNOR ASIA performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).

Date Period: January 01, 2025 to December 31, 2025 (The data being viewed is historical)

Verification Data:

|                                                          |              |                    |
|----------------------------------------------------------|--------------|--------------------|
| Direct GHG Emissions (Scope 1):                          | 184.6315     | tCO <sub>2</sub> e |
| Energy Indirect GHG Emissions (Scope 2, Location-based): | 9,111.6456   | tCO <sub>2</sub> e |
| Energy Indirect GHG Emissions (Scope 2, Market-based):   | 8,163.6456   | tCO <sub>2</sub> e |
| Indirect GHG Emissions (Scope 3):                        | 108,958.4790 | tCO <sub>2</sub> e |

Global Warming Potential (GWP): Refer to IPCC The 06 assessment report, 2021 Year

Statement Basis: This statement must be interpreted in conjunction with the following content as a whole.  
GHG Inventory Report (Version: 3, Date: April 02, 2025)

GHG Inventory (Version: 4, Date: April 02, 2025)

Type of Opinion: ☒ Unqualified ☐ Qualified (see the subsequent page) ☐ Disclaim the Issuance

Verification Conclusion: To confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by both parties, and fairly presents the GHG data and related information, which are consistent with the verification scope, objectives and criteria agreed by both parties.  
Declares that the inventory data of Scope 1, Scope 2 are the reasonable assurance level and the inventory data of Scope 3 are the limited assurance level.

Date of Issuance: April 30, 2026

APPROVED BY

Dr. August Tsai  
Director for Certification  
ON BEHALF OF  
AFNOR ASIA

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Report no.: (TH24-136 / version 1)

**The Geographical Location of Multiple Sites:**

| Company/Factory/Office                    | Address                                                                                                                        |
|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| Hsinchu Head Office                       | No.10, Li-Hsin 6th Road, Hsinchu Science Park, Hsinchu City, Taiwan (R.O.C.)                                                   |
| VisEra Server Room                        | 6th Floor No. 12, Duxing 1st Rd., East Dist., Hsinchu City, Taiwan (R.O.C.)                                                    |
| Duxing warehouse                          | 4th Floor, No. 6-1, Duxing Road, East District, Hsinchu City, Taiwan (R.O.C.)                                                  |
| Hsinchu Office                            | 2th Floor - 6th Floor, No. 19-1, Innovation 1st Road, Baoshan Township, Hsinchu County, Taiwan (R.O.C.)                        |
| Si-Soft Office                            | 306, No. 1, Li-Hsin 1st Road, East District, Hsinchu City, Taiwan (R.O.C.)                                                     |
| Taipei Office                             | 8th Floor, No. 246, Sec. 1, Neihsu Rd., Neihsu Dist., Taipei City, Taiwan (R.O.C.)                                             |
| Tainan Office                             | Room A1 - A2 - A3 - C1 6th Floor, No. 180, Sec. 1, Yongfu Rd., West Central Dist., Tainan City, Taiwan (R.O.C.)                |
| GLOBAL UNICHIP (SHANGHAI) COMPANY LIMITED | Room 2306-2306, No. 1250 North Sichuan Rd., Hongkou Dist., Shanghai, China.                                                    |
| Shenzhen Office                           | Room 7486753, 7/F, Tower A, SCC, No. 35 First Haide Avenue, Nanshan Dist., Shenzhen, China.                                    |
| Beijing Office                            | B12, 8th Floor, CP Centre, CBD Core Area Z14, Guanghua Road, Chaoyang Dist., Beijing, China.                                   |
| Global Unichip (Nanjing) Ltd.             | 14th Floor, Block C, Fuying Building, No. 99, Tuanjie Road, Research & Innovation Park, Nanjing Jiangbei New Area, China.      |
| Global Unichip Corp Europe B.V.           | World Trade Center Tower H - 6th Floor, Zuidplein 58, 1077 XV Amsterdam, The Netherlands                                       |
| Global Unichip Japan Co., Ltd.            | Room 1605, Yokohama Landmark Tower 16th Floor, 2-2-1, Minatomirai, Nishi-ku, Yokohama, Japan                                   |
| Global Unichip Japan Co., Ltd.            | Room 1201-1203 - 1205 - 1206, 12th Floor, Minato Mirai Center Building, 3-6-1 Minatomirai, Nishi-ku, Yokohama, Kanagawa, Japan |
| Global Unichip Corporation Korea          | 3th Floor, AnJay Tower, 208, Teheran-ro, Gangnam-gu, Seoul, 06220, Korea                                                       |
| Global Unichip Corporation-NA             | 2841 Junction Ave, Suite 201 San Jose, CA 95134, USA                                                                           |
| GLOBAL UNICHIP VIETNAM COMPANY LIMITED    | 3rd & 7th Floor, No. 71 Hoang Van Thai, Tan Phu Ward, District 7, Ho Chi Minh City, Vietnam                                    |
| GLOBAL UNICHIP Turing Center              | No. 246-1, Zhonghua Road, Zhunan Township, Miaoli County, Taiwan (R.O.C.)                                                      |

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**Emissions Data for Each Scope:**

| Scope                                                 | Description of Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | GHG Emissions (tCO <sub>2</sub> e)                                                                                                      | Note           |
|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|----------------|
| (Scope 1) Direct GHG emissions                        | Emergency generator (diesel), official vehicle (gasoline), refrigerator escape (ice water host, air conditioner, refrigerator, water dispenser, high and low temperature test system), fire extinguisher, Septic tanks, gas circuit breakers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 184.6315                                                                                                                                |                |
| (Scope 2) Indirect GHG emissions from imported energy | Purchased electricity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 9,111.6456                                                                                                                              | Location-based |
| (Scope 3) Other indirect GHG emissions                | Category 1 Purchased goods and services<br>Procurement of process raw materials, general supplies, Septic tanks (China base), refrigerant emissions from rental official vehicles<br>Category 2 Capital goods<br>IT equipment procurement<br>Category 3 Fuel- and energy-related activities (not included in scope 1 or scope 2)<br>Electric power upstream and transmission and distribution<br>Hydraulic upstream acquisition and distribution<br>Gasoline upstream mining and distribution<br>Category 4 Upstream transportation and distribution<br>Transportation of process raw materials<br>Category 5 Waste generated in operations<br>Waste disposal and transportation<br>Category 6 Business travel<br>Various means of transportation<br>Category 7 Employee commuting<br>Various means of transportation<br>Category 8 Upstream leased assets<br>Category 9 Downstream transportation and distribution<br>Category 10 Processing of sold products<br>Category 11 Use of sold products<br>Category 12 End-of-life treatment of sold products<br>Category 13 Downstream leased assets<br>Category 14 Franchises<br>Category 15 Investments | 105,517.9820<br>8,163.6456<br>423.8771<br>1,849.9000<br>107.3013<br>144.6397<br>292.9828<br>621.7961<br>-<br>-<br>-<br>-<br>-<br>-<br>- | Market-based   |

Biomass Burning Emission: 0.0000 tCO<sub>2</sub>e

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## Greenhouse Gas Verification

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**Other Related Verification Information**

|                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Organization Boundaries : | operational control                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| GHG Type :                | Carbon dioxide (CO <sub>2</sub> ), Methane (CH <sub>4</sub> ), Nitrous oxide (N <sub>2</sub> O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF <sub>6</sub> ), Nitrogen trifluoride (NF <sub>3</sub> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Purpose of Intended Use:  | Voluntarily understanding the status of greenhouse gas emissions as a basis for developing reduction strategies.<br>(This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Purchased Power Factor:   | <ul style="list-style-type: none"> <li>● Taiwan Region: Refer to the 2024 annual power factor announced by the Energy Administration, Ministry of Economic Affairs on 04/14/2025</li> <li>● China Region: The national average electricity emission coefficient published in the 2024 Carbon Dioxide Emission Factors for Electricity jointly released by the Ministry of Ecology and Environment and the National Bureau of Statistics in September 2025.</li> <li>● Netherlands Region: The 2025 Dutch electricity emission coefficient published by the website "co2emissionfactor.nl" – an initiative operated by Green Deal and co-founded by the Dutch government.</li> <li>● United States Region: The national average electricity emission coefficient from the GHG Emission Factors Hub (2025), published by the U.S. Environmental Protection Agency (EPA) website.</li> <li>● South Korea Region: The 2024 electricity emission coefficient published by the Korea Energy Agency in 2025.</li> <li>● Vietnam Region: The 2024 national average electricity emission coefficient as reported by the local news outlet Vietnam News.</li> </ul> |
| Data Sources :            | <input checked="" type="checkbox"/> The primary data is collected from on-site operation activities.<br><input checked="" type="checkbox"/> Scope 3 (Category 1-15) emissions are calculated with estimated data. The secondary data sources are: Ministry of Environment Carbon Footprint Information Network, ICAD, UK Conversion factors, ECOINVENT, etc.<br><input type="checkbox"/> Others :                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Verification Method:      | <input checked="" type="checkbox"/> On-site<br><input checked="" type="checkbox"/> Off-site : Global Unichip Japan Co., Ltd. - Global Unichip Corp Europe B.V.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Qualified Opinion :       | NO                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Others :                  | NO                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Verification Date :       | S1 : February 10, 11 and 27, 2026<br>March 03, 20 and 23, 2026<br>S2 : April 01 and 02, 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Report Date :             | April 16, 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

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Report no.: (TH24-136 / version 1)

**Verification Team and Technical Review**

|                      |               |                                 |
|----------------------|---------------|---------------------------------|
| Lead Verifier :      | Chen Hu Mu    | Signature: <i>Chen Hu Mu</i>    |
| Independent Review : | Chi-Chang Lin | Signature: <i>Chi-Chang Lin</i> |

**Verification Processes**

AFNOR ASIA is based on risk assessment methods and controls. Evidence collection procedures are including pre-trip assessment, on-site visits, interviews with site personnel, confirmation of documented evidence provided, sampling of emission data, evaluation of data management systems, confirming the collection and compilation of emission data, analysis between production and energy consumption, and confirmation of whether the terms of the agreement referred to are properly applied.

**Roles and Responsibilities**

The verified organization is responsible for preparing and submitting a GHG statement in accordance with the verification criteria. This responsibility includes the planning, implementation and maintenance of data management systems related to GHG declarations, GHG inventory and GHG inventory reports.

AFNOR ASIA provides independent third-party verification of the reported GHG emissions and issues verification opinions for the organizational GHG emissions. The verification team is independent and impartial, and there is no conflict of interest.

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