

CH7

Inclusive Workplace and Social Engagement

7.1 Talent Diversity and Inclusion

7.2 Occupational Safety and Workplace
Health Management

7.3 Human Rights Policy

7.4 Employee Communication and Engagement Survey

7.5 Social Engagement



Annual Targets and Performance

Placing people at the center, the Company builds a safe, inclusive, and human rights-respecting work environment that embeds the principles of Diversity, Equity, and Inclusion (DEI). Through institutionalized occupational safety and health management, human rights protection, and fair employment practices, the Company supports employees in working with confidence and achieving continuous growth. By combining volunteer service and public welfare initiatives, the Company extends its commitment to people from the workplace to society and the environment.

United Nations Sustainable Development Goals (SDGs)



Corresponding Material Topics

Talent Recruitment and Retention

Item	2025 Annual Target	2025 Annual Performance	Achieved
Annual Offer Acceptance Rate	>90%	97.6%	✓
Average Salary of Engineers	Top 25% in industry	Top 25% in industry	✓
Annual Turnover Rate	<12%	10%	✓
Key Talent Retention Rate	>95%	100%	✓
Percentage of Female Employees	26%	27%	✓
Percentage of Female in Management	20%	13.5%	△
Human Rights Violations Cases	0 incidents	0 incidents	✓
Annual Completion Rate for Mandatory Human Rights Training	100%	100%	✓
ISO 45001 Certification	Certification obtained	Certification obtained	✓
Public Welfare / Volunteer Activities	6 events	6 events	✓

7.1 Talent Diversity and Inclusion

GUC upholds the core values of talent development and societal sustainability, embedding a culture of diversity and inclusion. The Company is committed to fostering an open management model that attracts and retains talent from diverse backgrounds and disciplines, and provides competitive compensation and benefits, continuous learning opportunities, and a safe, healthy, and engaging work environment in which all employees can take pride in being part of GUC.

With R&D services as a key strategic priority, the Company actively builds a global talent pipeline and operationalizes the principles of Diversity, Equity, and Inclusion (DEI). Through a diversified talent acquisition strategy, GUC serves its global clients more effectively while targeting sound and sustainable operations to strengthen the resilience of its human capital. As of the end of 2025, GUC's total global headcount stood at 936 employees.

GUC conducts talent management in accordance with the spirit of international labor conventions, the Responsible Business Alliance (RBA), and DEI principles. During the reporting period, no instances of child labor, forced labor, or employment discrimination occurred. The Company promotes equal employment opportunity and does not engage in differential treatment on the basis of race, social class, language, ideology, religion, political affiliation, place of birth, sex (biological sex and gender identity), sexual orientation, age, marital status, physical appearance, facial features, disability, zodiac sign, blood type, or former trade union membership. In addition to residents of the locations where its principal operations are based, GUC's workforce includes nationals from 10 other countries, forming a diverse, equitable, and inclusive work environment.

In managing global talent, GUC follows the local regulations of each operating location when hiring foreign nationals and deploying expatriate employees, including procedures related to work visas, social insurance, and taxation. In 2025, employees requiring work visas accounted for 0.3% of the total workforce. The headcount at GUC's operating and non-operating locations in 2025 is set out in the table below. To address cross-border management requirements, GUC reviews its overseas staffing arrangements in accordance with the local laws of each operating location, covering assignments including expatriation, business travel, and local hiring. In 2025, three Taiwan-based employees were deployed overseas as expatriates, representing 0.4% of the Taiwan employee population.

Year	Operating Locations	Number of Employees of Non-Local Base Nationality	Total Number of Employees of Local Base	Non-Local Base Nationality to the Total Number of Employees of Local Base
2023	Taiwan	11	715	1.5%
	Non-Taiwan	11	170	6.5%
2024	Taiwan	10	720	1.4%
	Non-Taiwan	13	187	7.0%
2025	Taiwan	6	739	0.8%
	Non-Taiwan	13	197	6.6%

In addition, GUC actively recruits local talent for senior management positions, with corporate globalization as its objective, to achieve sustainable development in talent management and operations. As of the end of 2025, the senior managers responsible for actual management at all major overseas operating locations are locally recruited talent.

- Note: 1. Major Overseas Operating Locations: refers to locations outside the Company's home country where fixed operational premises are maintained and actual business activities are conducted, with substantive impact on overall operations, encompassing North America, Japan, China, and Vietnam.
2. Senior managers: refers to managers employed at the respective operating location who are responsible for local operations and decision-making.

7.1.1 Human Resource Structure

Under stable operating conditions, GUC pursues an employer branding strategy aligned with operational requirements to build R&D capabilities, achieving steady year-on-year headcount growth. In response to competition in the external talent market, the Company draws on internal human resource analysis to adjust its overall recruitment strategy as circumstances require, mitigating internal and external impacts on human resource matters and reducing operational risk. As of the end of 2025, GUC's total headcount stood at 936 employees, an increase of 29 from the prior period, representing headcount growth of approximately 3.2%.

In terms of geographic distribution, GUC's principal operations and headquarters are located in Taiwan, with offices in Hsinchu, Taipei, and Tainan; 85.3% of employees are based in Hsinchu. To enhance operational efficiency and the resilience of its global footprint in support of the Company's long-term and sustainable growth, GUC also maintains operating locations in other parts of Asia, Europe, and the Americas.

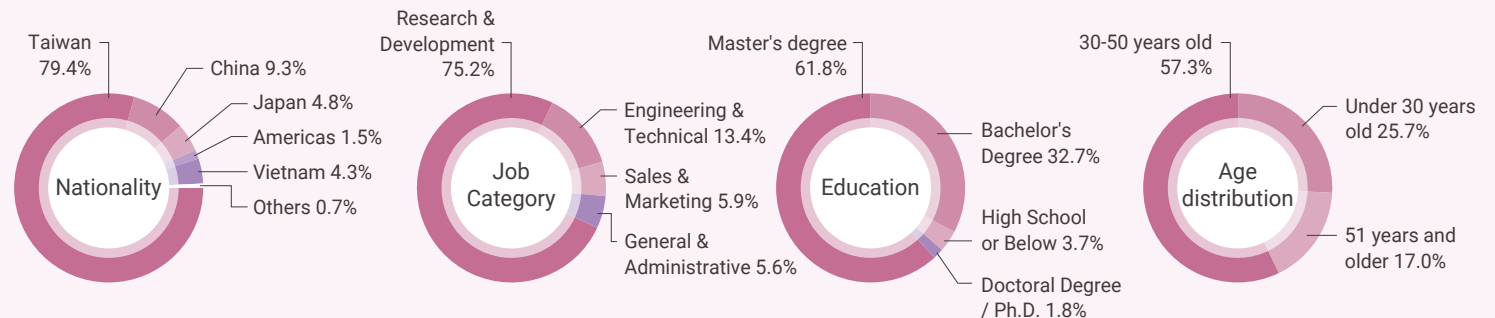
With respect to employment relationships, GUC's default employment model is full-time and permanent engagement. In consideration of employee interests, the Company does not employ workers on zero-hours contracts. A minimal number of temporary employees are retained to address ad hoc business needs; temporary employees consist primarily of interns hired through cooperative programs with colleges and universities, aimed at developing talent and deepening industry-academia collaboration. Student hires are engaged on fixed-term contracts on a full-time basis, with permanent employment relationships established upon the student's departure from school, subject to the mutual agreement of both parties. GUC's operations remained stable in 2025, with no significant headcount fluctuations occurring during the reporting year. Employee composition by employment contract and type as of 2025 is set out in the table below.

Employment Contract	Employment Type	Headquarters (Taiwan)			Subsidiaries (China / Japan / South Korea / Vietnam / Americas / Netherlands)			Global		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	Full-time	508	206	714	156	39	195	664	245	909
	Part-time	0	0	0	0	0	0	0	0	0
	Total	508	206	714	156	39	195	664	245	909
Temporary Employees	Full-time	22	1	23	0	0	0	22	1	23
	Part-time	1	1	2	1	1	2	2	2	4
	Total	23	2	25	1	1	2	24	3	27

- Note: 1. Temporary employees refers to employees engaged under fixed-term labor contracts to address short-term or project-based business needs.
 2. Zero-hours employees refers to an employment arrangement in which no minimum working hours are stipulated and working hours are flexibly scheduled according to actual demand.
 3. Principal operating location refers to the location of the Company's headquarters and the workplace of the majority of employees.

Workforce Diversity Profile — All Employees, 2025

GUC develops its human resources in alignment with the Company's overall operational strategy, delivering innovative services and outcomes through high-caliber R&D and technical talent. R&D and engineering professionals account for approximately 88.6% of the workforce, with master's degree holders and above representing the largest segment at 63.6% or more. In terms of age distribution, employees between the ages of 30 and 50 account for 57.3% of total headcount, mitigating the risk of workforce aging at the principal operating location. GUC also provides space for younger workers to develop and encourages mid-career and older employees to continue contributing their expertise, resulting in a human resource structure that is both diverse and resilient.



Nationality	Male		Female		Total
	Number of people	Ratio	Number of people	Ratio	
Taiwan	536	72.1%	207	27.9%	743
China	60	69.0%	27	31.0%	87
Japan	41	91.1%	4	8.9%	45
Americas	12	85.7%	2	14.3%	14
Vietnam	35	87.5%	5	12.5%	40
Others	4	57.1%	3	42.9%	7
Total	688	73.5%	248	26.5%	936

Job Category	Male		Female		Total
	Number of people	Ratio	Number of people	Ratio	
Research & Development	547	77.7%	157	22.3%	704
Engineering & Technical	91	72.8%	34	27.2%	125
Sales & Marketing	29	52.7%	26	47.3%	55
General & Administrative	21	40.4%	31	59.6%	52
Total	688	73.5%	248	26.5%	936

Education	Male		Female		Total
	Number of people	Ratio	Number of people	Ratio	
High School or Below	17	48.6%	18	51.4%	35
Bachelor's Degree	187	61.1%	119	38.9%	306
Master's degree	469	81.1%	109	18.9%	578
Doctoral Degree / Ph.D.	15	88.2%	2	11.8%	17
Total	688	73.5%	248	26.5%	936

Age distribution	Male		Female		Total
	Number of people	Ratio	Number of people	Ratio	
Under 30 years old	181	75.1%	60	24.9%	241
30-50 years old	377	70.3%	159	29.7%	536
51 years and older	130	81.8%	29	18.2%	159
Total	688	73.5%	248	26.5%	936

In addition to employees as defined under standard employment relationships, GUC engages other workers; the relevant headcount and descriptions are set out in the table below. The total number of non-employee workers over the past three years ranged between 21 and 29. Although the year-on-year rate of change was relatively variable, the overall scale of the non-employee workforce has remained within a comparable range.

Worker Headcount Trends

	2023	2024	2025
Employees	885	907	936
Non-Employee Workers	24	29	21
Total	909	936	957

Note: 1. Employee headcount is calculated based on the number of employees in active service as of December 31, 2025.

2. Non-employee workers refers to the total number of workers not directly employed by the Company but whose work is controlled by the Company, including agency-dispatched workers and contractor personnel (security guards, cleaning staff, landscaping staff, catering staff, etc.), whose primary work types include environmental cleaning and catering services; also included are technical trainees engaged under training contracts on the basis of technical skill development, who receive training from the Company and produce practical outcomes.

7.1.2 Human Resource Diversity

GUC's talent diversity policy targets decent work, and is committed to providing an equitable and humane workplace. In addition to ensuring equal pay for equal work across genders (see [Section 7.1.5 Global Compensation Policy](#)), the Company seeks to provide female employees with more equitable development opportunities. Targets have been established for the representation of female employees, female employees in Science, Technology, Engineering, and Mathematics (STEM) fields, and female managers, progressively advancing the goal of diversified talent development. Female representation across all managerial levels stands at approximately 13.5%, a slight decrease of 0.6 percentage points from the prior year.

	2023	2024	2025	Long-term goals
Female Employees	28.1%	27.2%	27.0%	26%
Female Employees STEM (Science, Technology, Engineering, and Mathematics) Fields	23.0%	22.0%	21.9%	26%
Female Managers	14.8%	14.1%	13.5%	20%

Note: 1. Female employee ratio: female employees ÷ total employees.

2. Female STEM employee ratio: female STEM employees ÷ total STEM employees.

3. Female managerial ratio: female managers ÷ total managers.

To effectively foster a diverse and inclusive workplace, GUC is also committed to building a supportive work environment that maintains an equitable and open attitude toward talent of all backgrounds. Employees with childcare needs are entitled to parental leave in accordance with applicable local regulations. Of the employees scheduled to return from parental leave in 2025, one employee did not return due to personal career considerations. Relevant statistics are set out in the table below.

	Male	Female	Total
Number of employees eligible for parental leave in 2025	61	24	85
Number of employees who took parental leave in 2025	1	3	4
Actual number of employees who returned from parental leave in 2025 (A)	0	3	3
Number of employees scheduled to return from parental leave in 2025 (B)	1	3	4
Parental leave return rate in 2025 (A)/(B)	0.00%	100.00%	75.00%
Actual number of employees who returned from parental leave in 2024 (C)	0	0	0
Number of employees who returned from parental leave in 2024 and remained employed for 1 year or more (D)	0	0	0
Parental leave retention rate in 2024 (C)/(D)	-	-	-

Note: Headcount of employees legally eligible for parental leave from January 2, 2022 through December 31, 2025.

7.1.3 Talent Attraction and Retention

GUC continues to invest in strengthening its talent attraction and retention policies. Our global talent strategy and vision center on providing employees with competitive compensation and benefits as substantive rewards, while actively cultivating a high-quality work environment and enhancing the employee experience. In 2025, GUC received the Best Companies to Work for in Asia award for the third consecutive year, distinguishing itself within the IC design industry — recognition of the employee-friendly workplace the Company has consistently worked to build. Concurrently, GUC actively manages its employer brand across multiple marketing channels to broaden visibility and attract target talent. Sustained recruitment pipelines have been established at both Taiwan and global operating locations, supporting steady growth in alignment with the Company's overall operational objectives.

Employer Brand Development

A strong employer brand enhances a company's attractiveness in the talent market and delivers substantial returns. GUC has consistently worked to foster a work-life balance environment and provide talent development and career advancement opportunities, while placing equal importance on substantive compensation and benefits. We promote our advantages to a broader pool of potential talent in the market through multiple channels, including campus recruitment fairs, campus seminars, summer internship programs, and online and social media platforms.

Annual Award

Honored with HR Asia Best Companies To Work For In Asia Awards for the Third Time

Beyond offering competitive compensation and benefits to attract talent, GUC places emphasis on understanding the needs and perspectives of each employee, thereby cultivating a diverse and inclusive work environment that helps employees realize their personal value and achieve work-life balance. HR Asia's evaluation methodology employs a Total Engagement Assessment Model administered through anonymous employee surveys. GUC demonstrated outstanding performance across multiple dimensions including core values, self-awareness, and teamwork, achieving results significantly ahead of the market — a key factor in the Company's distinction in a highly competitive selection process.



TALENT, in Taiwan Sustainability Certificate

Talent development has always been a priority for GUC. 2025 marks the third consecutive year in which the Company has committed to advancing talent indicators encompassing Diversity and Inclusion, Organizational Communication, Rewards and Incentives, Physical and Mental Well-Being, and Talent Growth. In response to the ESG and DEI movement and the growing emphasis among global enterprises on talent-related social responsibility, and with the aim of strengthening Taiwan's talent competitiveness, GUC has joined the Taiwan Talent Sustainability Action Alliance, initiated by Commonwealth Learning and Cheers Magazine, collaborating with 400+ alliance partners to advance the shared mission of talent development.



Campus Relations

To sustain recruitment pipelines over the long term, GUC cultivates deep relationships with colleges and universities in the regions where its operating locations are based, connecting with high-potential talent.

Principal outcomes in 2025 include:

- Participation in 22 domestic and overseas campus career fairs, reaching more than 6,000 students.
- Organization of 9 domestic and overseas campus seminars, with total student participation exceeding 1,200.
- Recruitment of 45 interns in total from domestic and overseas colleges and universities.
- Operation of a LINE@ recruitment social media account targeting college and university students as the primary audience; through direct messaging, the channel strengthens target audience familiarity with GUC's employer brand and provides one-on-one online consultations to deepen student engagement with the Company. Current membership exceeds 6,400 students.

In addition to strengthening the employer brand and maintaining ongoing campus relations, GUC has directed recruiting resources toward organizational growth, identifying qualified candidates in the talent market whose profiles align with organizational needs and whose contributions drive growth momentum. Recruiting costs for the past three years are presented in the table below.

	2023	2024	2025
New Hires (A)	90	90	120
Total Recruiting Cost (B)	\$ 4,173,439	\$ 4,148,75	\$ 2,824,323
Per-Capita Recruiting Cost (B)/(A)	\$ 46,372	\$ 46,097	\$ 23,536

Note: 1. New hire headcount reflects full-time regular employees only.

2. Data has been restated to exclude case-by-case consulting fees paid to third parties; 2023 figures have been adjusted accordingly.

Regarding offer acceptance rate, GUC achieved an offer acceptance rate of 97.6% in 2025, a significant year-over-year increase, reflecting the Company's strong performance in compensation competitiveness and employer brand development. This result not only demonstrates broad talent market recognition of the Company's sustainable operations, but also validates the powerful talent attraction and competitive advantage built through the enhancement of employee well-being.



7.1.4 New Hire and Attrition Outcomes and Future Trends

New Hire Composition

Among new hires in 2025, approximately 82.5% were male and approximately 17.5% were female.

Category	Group	Male			Female			Total Number of People
		Number of new employees (A)	Total number of people (B)	Percentage of new recruits (A/B)	Number of new employees (A)	Total number of people (B)	Percentage of new recruits (A/B)	
By Age	Under 30 years old	60	159	37.7%	14	58	24.1%	74
	30-50 years old	37	376	9.8%	6	159	3.8%	43
	51 years and older	2	129	1.6%	1	28	3.6%	3
By Work Location	Taiwan	74	508	14.6%	17	206	8.3%	91
	Overseas Regions	25	156	16.0%	4	39	10.3%	29
Total		99	664	14.9%	21	245	8.6%	120

Note: New hire headcount reflects full-time regular employees only.

Departing Employee Distribution

GUC's employee turnover rate for 2025 was 10.0%, a moderate increase from 7.8% in the prior year. The Company has maintained ongoing monitoring of this trend and is reinforcing talent retention and organizational stability through optimized workforce planning and employee care initiatives. With improved retention as a strategic objective, we seek to sustain a healthy turnover rate from an organizational management perspective, and have established an annual turnover rate target of below 12%, benchmarked against historical turnover data.

Turnover Rate Trends



Note: 1. Turnover rate = number of departing employees by category ÷ ((total headcount at beginning of period + total headcount at end of period) / 2)

2. Departing employees include those who left the organization voluntarily or due to dismissal, retirement, or death in service.

■ Departing Employee Distribution — 2025

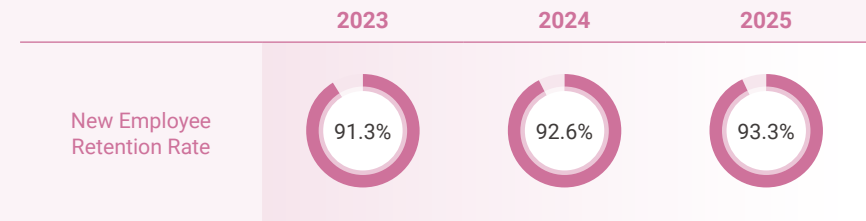
Category	Group	Male			Female			Total Number of People
		Number of Departing Employees (A)	Total number of people (B)	Turnover Rate (A/B)	Number of Departing Employees (A)	Total number of people (B)	Turnover Rate (A/B)	
By Age	Under 30 years old	14	159	8.8%	5	58	8.6%	19
	30-50 years old	42	376	11.2%	12	159	7.5%	54
	51 years and older	15	129	11.6%	1	28	3.6%	16
By Work Location	Taiwan	57	508	11.2%	16	206	7.8%	73
	Overseas Regions	14	156	9.0%	2	39	5.1%	16
Total		71	664	10.7%	18	245	7.3%	89

When addressing operational impacts — such as employment contract terminations arising from operational changes — the Company adheres to local regulations in its internal policies and procedures, including applicable notice periods, to avoid adverse effects on internal and external stakeholders. GUC had no employment contract terminations resulting from operational changes in 2025. Furthermore, as employees maintained stable career development within the organization, no internal vacancy backfilling occurred during the reporting year; personnel movements were limited to adjustments made to address management needs.

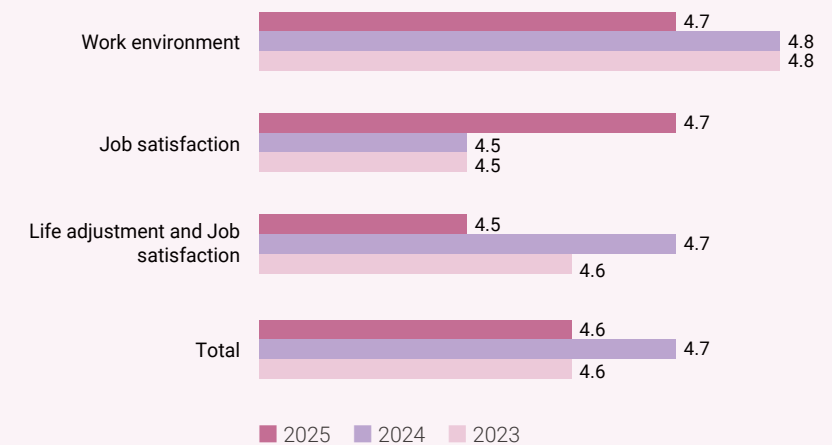
■ New Hire Retention and Integration

To support new employees in adapting to the work environment promptly, the Company has implemented a mentorship program that provides immediate assistance to new hires while cultivating their sense of identification and belonging within the organization. A new hire satisfaction survey has been administered since 2021, distributed at the 90-day mark following onboarding, enabling new employees to provide timely feedback on their adjustment experience. Survey findings are shared with the relevant departments for evaluation, discussion, and follow-up action. In 2025, the average new hire satisfaction score was 4.6 out of 5, with a response rate of 94.4%. The survey assesses three dimensions: Work Environment, Job Satisfaction, and Life Adjustment and Organizational Identification. Through the mentorship program's two-way interaction, real-time survey feedback, and employee care mechanisms, new hire retention rates have shown continuous improvement over the past three years. GUC set a 2025 target of 90.0% for new hire retention (defined as remaining employed one year after onboarding) and achieved a retention rate of 93.3%, representing a marked improvement over the prior year.

■ New Hire Retention Rate



■ New Hire Satisfaction Survey Results



7.1.5 Global Compensation Policy

GUC is committed to employee well-being and maintains a competitive compensation policy. Standard base salaries for rank-and-file employees at all operating locations — benchmarked against entry-level engineer starting salaries for candidates without prior experience — substantially exceed the applicable statutory minimum wage in each jurisdiction. Male and female employees in equivalent positions receive identical starting salaries. Subsequent salary adjustments and promotions are determined annually based on individual performance, with compensation calibrated accordingly. The organization provides meaningful opportunities for career advancement, supporting female employees in leveraging their individual expertise and achieving sustained professional growth.

Ratio of Standard Base Salary for Rank-and-File Employees to Local Minimum Wage

		Taiwan	Shanghai	Nanjing	Japan	Americas	Vietnam
2023	Ratio of Standard Base Salary to Local Minimum Wage	1.5 to 3x	4.5 to 6x	4.5 to 6x	1.5 to 3x	1.5 to 3x	4.5 to 6x
2024	Ratio of Standard Base Salary to Local Minimum Wage	1.5 to 3x	4.5 to 6x	4.5 to 6x	1 to 1.5x	1.5 to 3x	4.5 to 6x
2025	Ratio of Standard Base Salary to Local Minimum Wage	1.5 to 3x	4.5 to 6x	4.5 to 6x	1 to 1.5x	1.5 to 3x	4.5 to 6x

Director and Executives Compensation Structure

Director remuneration at GUC is governed by the Regulations Governing the Payment of Director Remuneration, reviewed periodically by the Compensation Committee, and submitted for Board approval. Remuneration components include cash compensation and director compensation, with meeting attendance fees payable where applicable. Director compensation appropriations are governed by the Company's Articles of Incorporation, under which director compensation is allocated at no more than 2% of the Company's profit for the year. The Compensation Committee reviews individual director remuneration and compensation in accordance with the foregoing framework, with reference to peer industry benchmarks and each director's individual performance, and submits its recommendations for Board approval.

For the 2025 director remuneration schedule and pay bands, please refer to page 22-23 of the GUC 2025 Annual Report.

The compensation structure for GUC's Executives — including managerial officers and key executives — is reviewed periodically by the Compensation Committee and submitted for Board approval. Compensation components include fixed salary, employee compensation, performance bonuses, and long-term incentive arrangements. The Compensation Committee reviews the aggregate compensation for individual members of senior management in accordance with the foregoing structure, with reference to peer industry benchmarks and each executive's individual performance, and submits its recommendations for Board approval.

For the 2025 managerial officer compensation schedule and pay bands, please refer to page 24-25 of the GUC 2025 Annual Report.

Fixed Compensation Ratio by Gender — Taiwan

	Gender	Managerial	Non-managerial (General Employees)
2023	Male	1.03	1.07
	Female	1	1
2024	Male	1.04	1.03
	Female	1	1
2025	Male	1.07	1.03
	Female	1	1

Note: Total compensation includes flexible benefits, which are not disclosed at this time.

Compensation Committee and Executives Total Remuneration

GUC has convened its Compensation Committee since 2011. The Committee currently comprises all four independent directors, meets at least once per quarter, and is responsible for establishing and periodically reviewing the Company's overall compensation policy. In addition, the Committee conducts at least one annual review of the performance evaluation and compensation policies, systems, standards, and structures applicable to directors and managerial officers, and periodically evaluates and reviews director and managerial officer compensation, employee stock option plans, employee compensation (profit sharing) plans, and other incentive compensation arrangements. The Compensation Committee convened four meetings in 2025, with all four independent directors achieving 100% attendance.

Since 2020, sustained business growth has driven significant EPS expansion. Given that the variable pay component represents a substantial proportion of the President's total compensation structure — and is closely linked to Company operating performance — total compensation has increased materially. The median total compensation for employees has likewise increased on a year-over-year basis. In 2025, earnings per share grew by more than 9%. Following Compensation Committee review and Board approval, both the President's performance rating and compensation were elevated relative to 2024. The Board also approved the aggregate employee compensation allocation; the amount distributed to rank-and-file employees exceeded the minimum prescribed under the Articles of Incorporation by more than fourfold, ensuring that the substantial majority of employees share in the Company's profitability. The ratio of the median annual total compensation of all GUC employees globally to that of the President was 1 to 18.6 in 2025. The ratio of the year-over-year change in the median annual total compensation of all GUC employees globally to the year-over-year change in the highest total compensation was 1 to 1.12 in 2025.

Executives compensation is reviewed by the Compensation Committee and approved by the Board of Directors in accordance with the principles of corporate governance.

Non-Managerial Employee Compensation Structure

GUC adheres strictly to the labor regulations of each jurisdiction in which it operates, and has established a competitive and appropriate compensation strategy to incentivize strong employee performance. We actively participate in regional compensation surveys and, in alignment with its business objectives, reviews and revises its compensation plans on a rolling basis to attract and retain critical talent in an intensely competitive labor market, thereby enhancing overall organizational capability and competitiveness. The Company is further guided by a profit-sharing philosophy designed to attract, retain, develop, and motivate talent across all functions and levels. Starting salaries and compensation for every employee are determined without regard to race, religion, gender, nationality, or political affiliation.

The overall compensation structure at GUC is as follows:

- **Fixed Salary:** Twelve months of fixed salary, together with structural allowances and benefit plans consistent with the local compensation frameworks at each operating location.
- **Performance Bonus:** An incentive bonus plan directly linked to individual performance.
- **Employee Profit Sharing:** A profit-sharing bonus appropriated from earnings in accordance with the Articles of Incorporation and distributed based on team and individual performance.
- **Employee Stock Ownership Trust:** A voluntary program through which the Company makes matching contribution incentives to encourage employees to share in operating results (Taiwan only).

Based on median salary data for full-time non-managerial employees of listed companies disclosed by the Taiwan Stock Exchange, the Company's compensation has consistently maintained a competitive standing within the semiconductor industry. For the most current 2025 figures, please refer to the employee benefits and compensation statistics disclosed under [the Corporate Governance section of the Taiwan Stock Exchange Market Observation Post System \(MOPS\)](#).

Employee Stock Ownership Trust

To strengthen the alignment between employee engagement and Company operating performance, GUC established an employee stock ownership association in Taiwan in 2011 and introduced an employee stock ownership trust program open to voluntary participation. Under this program, a designated amount is deducted monthly from each participating employee's salary (employee contribution), and the Company makes a corresponding monthly matching contribution (company incentive contribution). Both amounts are remitted to a trustee bank for regular fixed-amount investment, enabling employees to hold shares in the Company and participate in its operating results.

Beyond shared participation in Company profits, the program draws on employee ownership policies long established in mature economies across Europe and the United States. It functions both as a component of the Company's talent retention strategy and as a personal financial planning vehicle

for employees. At year-end, the employee stock ownership association instructs the trustee bank to return the purchased shares to employees, who hold them as shareholders and share in the Company's operating results.

Since its launch, the Employee Stock Ownership Trust program has been well received by employees, who have sustained high participation rates in continued support of the program, incorporating it as a core element of their personal financial planning throughout their careers at GUC.

The Employee Stock Ownership Trust's sustained growth in voluntary participation reflects strong employee endorsement of both the program and the Company's operating outlook.

	2023	2024	2025
Participation rate	88.9%	91.6%	93.5%
Total Company Matching Contributions (NT\$)	\$ 55,470,000	\$ 57,703,000	\$ 60,220,000

Inclusion in the Taiwan High Compensation 100 Index

GUC has consistently regarded employees as its most important asset and remains committed to providing market-competitive compensation and benefits to attract and retain exceptional talent. As a leader in IC design, GUC has been consecutively selected as a constituent of the Taiwan Stock Exchange's Taiwan High Compensation 100 Index — an index whose selection criteria are based on key indicators including employee compensation levels, compensation growth rates, and overall business performance — recognizing the Company's outstanding compensation practices while reflecting its commitment to both corporate social responsibility and investment value.

Above-Market Compensation

GUC's compensation framework determines salary levels based on multiple dimensions including educational background, role, and experience. Following each employee's service anniversary, compensation is reviewed and adjusted in line with Company performance and market movements, ensuring that every employee receives fair and competitive remuneration. According to data published by the Taiwan Stock Exchange in 2026, the median salary for GUC's full-time non-managerial employees in 2025 was NT\$2,576 thousand, ranking 7th within the semiconductor industry category in 2024 and approximately 5 times the median salary of all employees in Taiwan's industrial and services sectors, demonstrating the Company's compensation leadership within the industry.

7.1.6 Employee Benefits

GUC places strong emphasis on employee health and well-being. Beyond establishing benefit frameworks in compliance with applicable regulations across each jurisdiction, the Company provides benefits that exceed statutory requirements and a comprehensive leave management system. The following description pertains primarily to the Taiwan headquarters. In recognition of differing regulatory environments and cultural contexts across jurisdictions, GUC also provides above-market benefit programs at its other operating locations.

GUC's Taiwan entity provides benefits including group commercial insurance, statutory-exceeding leave entitlements, retirement pension, overseas business travel emergency assistance, marriage and childbirth allowances, bereavement subsidies, birthday allowances, year-end party subsidies, and preferred pricing at affiliated merchants. Group outings, travel activities, and club programs are also organized on a periodic basis, enabling employees to maintain balance between their professional responsibilities and personal or family life, with the aspiration that every employee can freely capture each meaningful moment throughout their career at GUC.

Statutory-Exceeding Leave Policy

To foster an employee-friendly workplace and support employees' family care and life event needs, GUC provides leave entitlements exceeding local statutory requirements at all global locations. In Taiwan, supplementary provisions beyond statutory leave include seven days of designated flexible leave, fifteen days of paid sick leave, ten days of spousal prenatal accompaniment and paternity leave, and twelve weeks of maternity leave. During the childcare period, in addition to the statutory unpaid parental leave, the Company provides a comprehensive and flexible leave management system enabling employees to attend to newborn care needs with confidence, in support of their family responsibilities.

Statutory-Exceeding Leave Entitlements

Leave Type	Statutory Standard	Content
National Holidays	16 national holidays per year	An additional 7 commemoration days are reserved for flexible leave arrangements beyond statutory holidays.
Annual Leave	3 days for service of 6 months or more but less than 1 year	To accommodate new hire leave needs, employees may utilize pro-rated annual leave from the date of onboarding.
Sick leave	30 days per year at half pay	15 days per year at full pay and 15 days per year at half pay.
Maternity leave	8 weeks (56 days) at full pay for female employees	Extended to 12 weeks (84 days) at full pay for female employees.
Spousal Prenatal Accompaniment and Paternity Leave	7 days within a combined 15-day window before and after the date of delivery	10 days available for use within one year from 7 days prior to the date the maternity health booklet is issued during the spouse's pregnancy.

Retirement and Insurance Plans

GUC establishes and administers retirement pension programs at all global locations in compliance with applicable local regulations. These include the old-scheme retirement pension under Taiwan's Labor Standards Act, the new-scheme retirement pension under the Labor Pension Act, and defined contribution plans adopted by overseas entities in accordance with local practice. In addition to statutory retirement reserve contributions, the Company engages professional actuarial consultants annually to conduct actuarial valuations of retirement reserves, ensuring that contributions are adequate to safeguard employees' future pension entitlements.

The Company also enrolls all full-time employees worldwide in statutory social insurance programs as required by law, and provides above-market commercial insurance plans as an employee benefit to ensure employment security and healthcare coverage. Participation rates across all such insurance programs are 100%. In Taiwan, beyond mandatory labor insurance and national health insurance, we provide above-market group medical insurance plans covering employees and their dependents, with the Company bearing the full cost of insurance premiums for employees. For details on the relevant coverage provisions, implementation, and outcomes, please refer to the table below.



Implementation Outcomes — Taiwan Retirement and Insurance Plans

Benefit Plan	Item	Legal Basis	Implementation Content	Implementation Outcomes
Retirement Pension	Old-Scheme Retirement Pension	Administered in accordance with the Labor Standards Act	A reserve contribution equivalent to 2% of the salaries of eligible employees is made monthly to a dedicated account at Bank of Taiwan.	The fair value of plan assets as of year-end 2025 was NT\$40,854,129. In accordance with the foregoing regulations, the amount recognized as expense by GUC in 2025 was NT\$311,384. Accrued retirement pension liabilities for future statutory contribution obligations have been recorded; the balance as of year-end 2025 was NT\$4,946,593.
	New-Scheme Retirement Pension	Administered in accordance with the Labor Pension Act	Retirement pension contributions equivalent to 6% of the insured salary of each eligible employee are remitted monthly to individual accounts at the Bureau of Labor Insurance.	Total contributions in 2025 amounted to NT\$58,049,047.
Insurance Benefits	Employee Group Annuity and Medical Insurance		Coverage commences upon onboarding and provides lump-sum death and disability benefits and inpatient medical insurance.	Total expenditure in 2025: NT\$4,819,218.
	Dependent Group Medical Insurance	Above statutory requirements	Employees may enroll first-degree relatives, providing inpatient medical insurance coverage.	
	Employer Liability Insurance		Coverage commences upon onboarding and provides individual injury liability and accidental bodily injury liability insurance.	Total expenditure in 2025: NT\$180,500.

Other Benefits and Incentive Programs

In addition to statutory-compliant retirement pension programs and above-market insurance and leave arrangements, the Company provides a range of further benefits including marriage, childbirth, and newborn allowances; bereavement subsidies; birthday allowances; year-end party subsidies; service anniversary awards; and preferred pricing at affiliated merchants. Group outings, employee travel, and club activities are also organized on a periodic basis. We also offer a diverse portfolio of incentive programs. A patent bonus program rewards all employees for ideation and research in new technologies and active pursuit of domestic and international certifications, strengthening the Company's technological depth. The Corporate Award recognizes outstanding cross-functional collaboration, high-volume-production projects with significant operational contribution, and annual knowledge contributors. In 2025, Corporate Award incentives totaling approximately NT\$850,000 equivalent were distributed globally. These programs are designed to support employees in growing and learning in alignment with the Company's strategic direction, cultivating a sense of achievement and belonging, reinforcing an innovative and agile corporate culture, and advancing shared objectives through mutual engagement — a framework that benefits both the Company and its employees.

2025 Other Benefit Program Outcomes — Taiwan

Benefit Item	Beneficiaries / Participants	Company Expenditure (NT\$)
Marriage, Childbirth, Newborn, Bereavement, and Hospitalization Allowances	107 person-times	\$ 345,400
Group Outing	2,150 (including dependents)	\$ 4,679,918
Family Movie Day	1,143 (including dependents)	\$ 405,850
Employee Travel	636 person-times	\$ 9,238,871

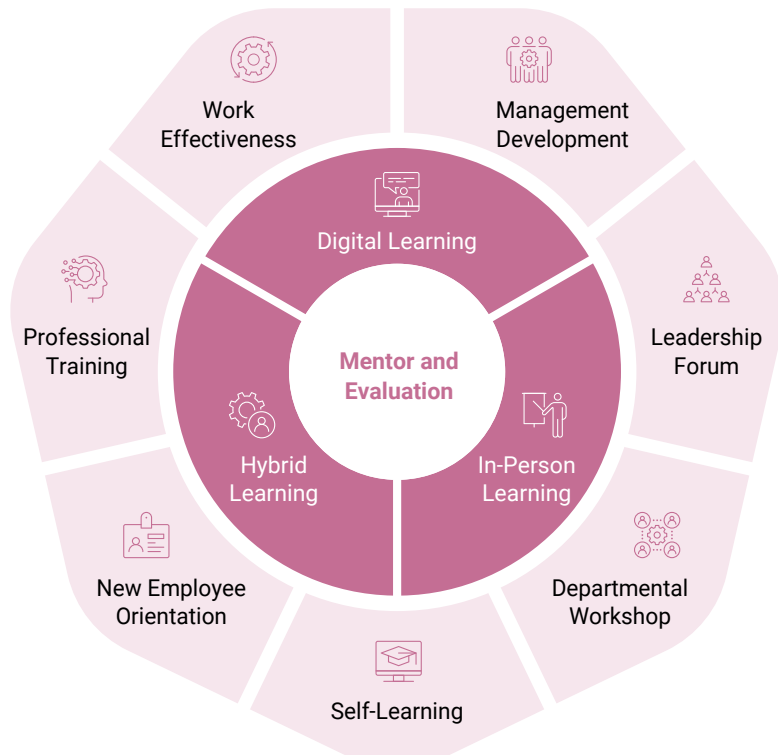
Global Incentive Program Outcomes

(Unit: Person-times)

	Patent Bonus	Corporate Award	Service Anniversary Award
2023	83	76	121
2024	92	40	101
2025	169	89	103

7.1.7 Talent Development

GUC has established a comprehensive employee training and development framework encompassing new hire orientation, professional skills development, management and leadership development, work effectiveness enhancement, and departmental workshop learning — forming a holistic learning architecture that progresses from foundational to advanced content and from individual to team development. Training programs are designed in tiers according to employee role classification and development needs, ensuring that all positions have access to appropriate training resources.



Comprehensive Training and Development

In accordance with its training blueprint, the Company plans and delivers diversified programs for employees at different career stages — including new hires, non-managerial employees, and managerial personnel — advancing a systematic and comprehensive training and development initiative.

To ensure training quality and practical effectiveness, the Company has established a multi-level training evaluation mechanism. Upon program completion, satisfaction surveys are administered to collect participant feedback on course content and learning experience, and learning outcomes are assessed through examinations, assignments, or practical exercises. For key programs, managerial observation and feedback are further utilized to assess participants' application of acquired knowledge on the job. For strategic or leadership development programs, training outcomes are linked to work performance and organizational effectiveness to evaluate their contribution to the Company's operational and development objectives.



Target Audience	Program	2025 Implementation Results
New Hires	New Hire Orientation and Mandatory Courses	To support new employees in acclimating to the Company and gaining familiarity with its core values and strategic direction, an orientation briefing covering key matters including employee rights and obligations is conducted on the first day of employment. Common competency and mandatory courses for new employees across all units are planned in accordance with the training blueprint and delivered via e-Learning for self-directed study following onboarding. The mandatory course completion rate for new hires in 2025 reached 100%, ensuring that all new employees possess the requisite knowledge for a smooth transition into their roles.
	ESG-related Courses	In addition to the first-day orientation, new hires receive training covering topics ranging from facilities introduction to our sustainability policies and systems, including occupational safety and health management, prevention of unlawful workplace conduct, and professional ethics. Pass rate on course assessments: 100%.
	Quality Culture Course	Designed to establish quality awareness among new employees. Pass rate on post-course assessments: 100%.
Managerial Employees	Management and Leadership Development	The Company continues to deliver management and leadership development programs, with course content structured according to management level to support managerial employees in enhancing their management effectiveness and leadership capabilities. Four managerial training sessions were conducted in 2025, with 83 manager-participants and a total of 279 learning hours. Average participant satisfaction was 4.8 out of 5. Program outcomes also serve as a key foundation for managerial development and succession planning for critical positions. Successor development progress is tracked and executed on a continuous basis through individual development plans (IDPs), building depth in the succession pipeline.
All Employees	Professional Training / Departmental Workshop	The Company plans diversified professional training programs and departmental workshops by unit, role, and tenure, providing comprehensive professional knowledge and skills courses required for job execution. In 2025, a total of 1,731 employee-participants attended technical training programs, accumulating 4,729 total learning hours. Quality management training is also conducted regularly for employees across different roles; 42 employees participated in 2025, with a post-course assessment pass rate of 100%. The Company continues to maintain certification under the ISO 9001, ISO 13485, and QC080000 international quality management systems, reflecting the sustained and advancing quality management competencies of relevant personnel. The Company further promotes the structured sharing and transfer of internal technical and R&D knowledge, and has established an internal instructor incentive program to encourage knowledge dissemination and talent development. In 2025, 75 instructor-participants received incentive awards, with cumulative incentive payments exceeding NT\$100,000.
	Annual Mandatory Courses	Covering confidential information protection, ethical corporate management and professional ethics, prohibition of insider trading, Responsible Business Alliance Code of Conduct, prevention of unlawful workplace conduct, and human rights education and training. Course completion rates and post-course assessment pass rates both reached 100%.
	Personal Effectiveness and General Education Courses	To enhance employee personal effectiveness and address evolving technology and industry trends, the Company delivers a range of general education and effectiveness development programs on topics including market trends and AI developments, project management, accountability and resource utilization, and work-life and health stress management, supporting employees in continuous learning and growth both within and beyond the workplace. In 2025, 329 employee-participants attended, accumulating 832 total learning hours, with an average satisfaction score of 4.7 — reflecting strong employee endorsement of course content and overall learning outcomes.
	Self-Directed and External Training	In recognition of the varying business needs and career development objectives across different units, the Company has introduced an external online learning platform to meet diverse employee needs, made available on a limited-enrollment basis. Participants may plan their own learning objectives and pace at their own convenience. In 2025, over 1,700 cumulative hours of online learning were recorded, successfully cultivating a culture of self-directed learning. Beyond these learning resources, employees are encouraged to attend external training programs independently in accordance with their professional specialization and job-related development needs, with the Company providing full tuition reimbursement. In 2025, 112 employee-participants attended external training programs, accumulating 676 total learning hours.
	Scholarship Program	GUC provides in-service continuing education scholarships covering tuition, credit fees, and degree completion awards. Total scholarship disbursements in 2025 amounted to approximately NT\$165,000.

Through its comprehensive training and development framework and multi-level outcome evaluation mechanisms, the Company continually strengthens the professional and managerial capabilities of employees at all career stages, ensuring a high-quality and adequate talent pipeline, fulfilling its corporate governance and sustainability commitments, and cultivating a positive learning environment of mutual knowledge sharing among employees.

Global Training Hours

In 2025, GUC delivered a total of 231 courses across in-person, online, and external training formats, accumulating 9,730 total learning hours. The average learning hours per employee was 10.4 hours, with total expenditure of NT\$2,350,000 and an average per-employee cost of approximately NT\$2,500.

	In-Person Courses	Online Courses	External Training	Total
Number of Courses	122	30	79	231
Hours	6,382 (65.6%)	2,672 (27.5%)	676 (6.9%)	9,730 (100%)

In keeping with its commitment to gender equality, GUC also works to eliminate gender disparities in education and training. In 2025, average learning hours were 10.1 hours for male employees and 11.1 hours for female employees.

2025 Average Learning Hours by Employee Gender and Job Category

Gender	Male			Female		
	Number of people (A)	Total Learning Hours (B)	Average Learning Hours (B/A)	Number of people (A)	Total Learning Hours (B)	Average Learning Hours (B/A)
Research & Development	525	5,439	10.4	154	1,739	11.3
Engineering & Technical	113	1,074	9.5	37	506	11.7
Sales & Marketing	29	193	6.6	26	33	1.3
General & Administrative	21	274	13.1	31	473	15.2
Total	688	6,979	10.1	248	2,750	11.1

Note: 1. Annual education and training data includes classroom training, digital learning, and external training hours; hours attributed to mentorship, on-the-job training, and job rotation are excluded
2. The allocation of training resources is guided primarily by organizational and individual growth and learning considerations, without restriction based on gender, age, or other such factors

Average Learning Hours by Gender

(Unit: hours)

	2023	2024	2025
Male	10.9	15.2	10.1
Female	10.9	11.7	11.1
Overall Average Hours	10.9	14.3	10.4

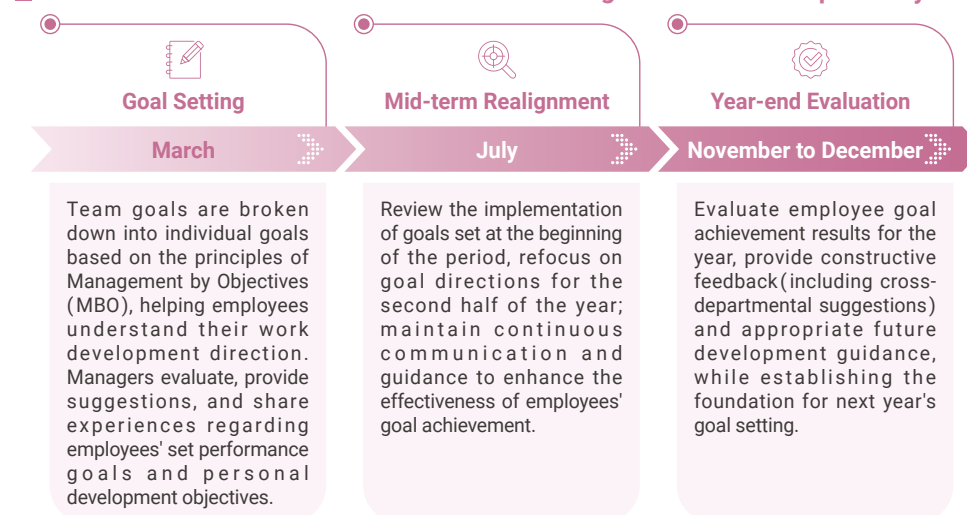
Note: Average learning hours = total training hours by gender ÷ year-end headcount by gender

Performance Management and Development

The Company has established a robust and consistent Performance Management and Development (PMD) system to ensure that performance evaluations are fair, transparent, and traceable. The performance management process follows a complete cycle of objective setting at the beginning of the period, mid-period review, and end-of-period appraisal. At the outset, managers and employees jointly establish annual work objectives; progress and outcomes are aligned at mid-period; and a comprehensive evaluation of objective attainment and behavioral performance is conducted at year-end. The system encompasses both individual and team objectives, cascading the Company's overall business objectives down to department, team, and individual levels through Management by Objectives (MBO), ensuring effective alignment between work outcomes and Company goals. Managerial officers report annual performance objectives to the Board of Directors for approval each year, and present the prior year's team and individual performance outcomes to the Board in the first quarter of the following year, with Board oversight ensuring the execution of strategic and operational objectives.

The Company has introduced cross-team review and joint review mechanisms, among other multi-dimensional evaluation approaches, to enhance objectivity and strengthen cross-functional collaboration. With the exception of employees who have been with the Company for fewer than three months and fixed-term contract employees, all full-time employees globally — without regard to gender, age, or job category — are required to participate in the annual performance appraisal. The performance appraisal coverage rate in 2025 reached 100%, and the one-on-one interview completion rate reached 99.5%, ensuring continuous feedback and development guidance through two-way communication. By integrating individual and team objectives, continuous communication, and multi-dimensional evaluation, the Company continually refines its performance management mechanisms to align performance outcomes closely with Company strategy, talent development, and sustainability objectives, further strengthening long-term competitiveness.

Three Core Processes of the Performance Management and Development System



7.2 Occupational Safety and Workplace Health Management

7.2.1 Internal Occupational Safety and Health Management Operations

GUC is committed to achieving zero accidents and environmental sustainability development, with the goal of becoming a world-class benchmark enterprise in environmental protection, safety, and health. Workplace safety not only complies with domestic regulations governing occupational safety and health and environmental protection, but also actively aligns with international standards. The Company obtained ISO 45001 Occupational Health and Safety Management System certification in 2020 and undergoes annual external audits, covering 100% of employees and outsourced contractors at its Hsinchu headquarters in Taiwan. The three-year surveillance and recertification cycle (TÜV NORD) has been completed; the most recent certificate was issued in February 2024 and remains valid through February 27, 2027, serving as the demonstrating the effectiveness of the Company's management system operations.



• ISO 45001 Certification

Occupational Health and Safety Committee

To strengthen environmental protection, occupational safety, and employee health management, the Company has established an Occupational Safety, Health and Environmental Protection Committee in accordance with applicable regulations and corporate governance requirements. The Committee comprises 11 members, with the President serving as Chairperson. Membership includes occupational safety and health personnel, heads of relevant units, and four employee representatives, ensuring that decision-making reflects both operational management considerations and frontline practical experience.

Operational Status

The Committee convenes regular meetings at least once per quarter, with ad hoc meetings called as necessary. Meetings cover reporting and discussion of the Company's environmental, safety, and health performance indicators, material risk issues, and improvement progress. Resolutions are implemented by the responsible units and tracked at subsequent meetings.

Key Committee Activities in 2025

Item	Description
Meeting Convening	Regular meetings held to review annual progress on environmental, safety, and health initiatives
Discussion Focus	Occupational safety risks, employee health management, and environmental protection measures
Improvement Tracking	Ongoing tracking of corrective measures for incidents and identified risk hazards
Education and Training	Promotion of occupational safety, health, and wellness awareness and training

Occupational Injury and Incident Management

As a professional IC design services company, GUC's employee roles carry no characteristics associated with elevated occupational risk or heightened incidence of specific occupational diseases. The Company has established a comprehensive incident reporting and investigation management system covering occupational injuries, commuting accidents, and abnormal events and near-misses, with incident handling, root cause analysis, and corrective measure implementation conducted in accordance with applicable management procedures. Incident case analyses are reported to the Occupational Safety, Health and Environmental Protection Committee on a quarterly basis, with case studies prepared and company-wide education and awareness campaigns conducted to continuously reduce recurrence risk and improve occupational safety and health management effectiveness. In 2025, GUC recorded no incidents involving violations of regulations or legislation related to employee health and safety, demonstrating the effective operation of the management system and confirming the Company's commitment to safeguarding employee health and safety.

Year	Occupational Injuries (Including Commuting Accidents)						Frequency-Severity Indicator (FSI)			Absentee Rate (AR)			Commuting Accident Cases	Occupational Injury Cases
	Frequency Rate (FR)		Severity Rate (SR)											
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total		
2023	2.95	0.74	3.69	7	1	8	0.12	0.03	0.15	1.01%	0.64%	1.65%	4	1
2024	1.46	0.73	2.19	21	3	24	0.18	0.05	0.23	1.11%	0.73%	1.84%	3	0
2025	0	0	0	0	0	0	0	0	0	1.12%	0.74%	1.86%	0	0

Note: 1. Frequency Rate (FR) = (total number of disabling injury incidents × 106) ÷ total man-hours worked
 2. Severity Rate (SR) = (total days lost to disabling injuries × 106) ÷ total man-hours worked
 3. Frequency-Severity Indicator (FSI) = √(FR × SR) ÷ 1,000
 4. Absentee Rate (AR) = (sick leave hours + occupational injury leave hours + menstrual leave hours) ÷ total man-hours worked × 100%
 5. Total man-hours worked: 2023 — 1,358,056 hours; 2024 — 1,365,960 hours; 2025 — 1,343,680 hours

Occupational Safety and Health Risk and Hazard Identification

Annual occupational safety and health risk and hazard identification is conducted with participation from representatives of each unit alongside the occupational safety unit, covering hazard identification and risk and opportunity assessment. Assessment results are submitted to the Senior Management Review Meeting and the Occupational Safety, Health and Environmental Protection Committee for review, and posted on the Company's internal notice board.

Two high-risk hazards (risk level ≥ 4) were identified in 2025, for a total of two items:

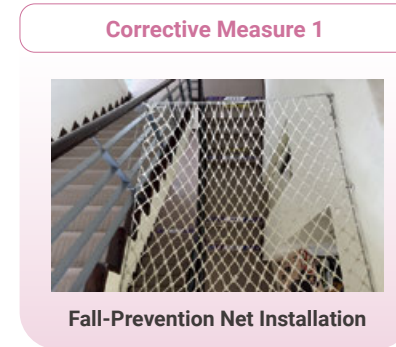
- [2025 Corrective Measure 1] Installation of a fall-prevention net at the headquarters rooftop stairwell to ensure safety.
- [2025 Corrective Measure 2] Completion of protective guardrail installation along maintenance corridors to enhance safety for personnel performing elevated work.

Following implementation, each engineering corrective measure is subject to safety and health change control procedures, including pre-commissioning inspections by the responsible management unit and notification and training for maintenance personnel. Risk and hazard identification and other related methodologies follow the PDCA approach of the ISO 45001 management system for risk prevention and recurrence control.

Occupational Safety and Health Worker Training

In accordance with the Regulations of Safety and Health Education and Training and applicable requirements, GUC provides occupational safety and health training to all newly hired employees upon onboarding, ensuring that new hires are familiar with the Company's occupational safety and health standards and emergency response procedures in the event of an incident. The Company also conducts regular safety and health training sessions, fire drills, and in-service occupational safety and health courses in Taiwan. Through safety and health education and training, the Company strengthens employees' awareness of occupational safety and health and equips them with the safety knowledge required for their roles. In 2025, a total of 27 sessions were held, with 1,574 participant attendances recorded and a participation rate of 100%.

Through the operation of a comprehensive environmental safety and health management system, the Company maintains real-time visibility into environmental and occupational safety risks, strengthens cross-departmental communication and management effectiveness, and continuously enhances employee safety awareness and health protection — forming an essential foundation for the Company's sustainable operations.



2025 Occupational Safety and Health Training Program Status in Taiwan

Employee Category	Training Category	Training Course	Number of Participants (Persons)	Training Hours (hours)	Person-Hours	Date of Event	Session		
New Hires	General Training	New Hire Occupational Safety and Health Training	95	4	380	2025/3/14, 2025/7/18, 2025/9/27	3		
		Emergency Evacuation Training	389	1	389	2025/5/22	1		
In-Service Employees	In-Service Training	In-Service Training for Occupational Safety and Health Business Supervisors	1	6	6	2025/10/14	1		
		In-Service Training for Occupational Safety and Health Management Personnel	2	12	24	2025/11/27-28	1		
		Initial Training for Fire Prevention Managers	1	16	16	2025/7/18	1		
		Initial Training for First Aid Personnel	4	16	64	2025/06/23-06/24, 2025/06/25-06/27, 2025/09/01-10/01 and 2025/12/09-12/10	4		
		In-Service Training for First Aid Personnel	6	3	18	2025/01/21, 2025/09/04、2025/09/16, 2025/10/17 and 2025/11/17	5		
		Overview and Procedures for Emergency Medical Response	16	1	16	2025/03/04-2025/03/14	1		
		Workplace Unlawful Infringement Prevention Awareness Session	1	3	3	2025/5/20	1		
		Fire brigade organization training	40	4	160	2025/5/22、2025/10/23	2		
		Civil Defense Corps Annual Training — Headquarters	3	8	24	2025/9/5	1		
		Civil Defense Corps Annual Training - Silicon.	1	4	4	2025/8/22	1		
		Contractor Safety and Health Training — Leased Premises	5	1	5	2025/03/31, 2025/6/24	2		
		Workplace Unlawful Infringement Prevention Training — Global Employees	839	0.5	419.5	2025/10/01-2025/10/21	1		
		Preventing Workplace Unlawful Infringement — The Critical Role of Supervisors	162	1	162	2025/11/17-2025/12/31	1		
		Challenges and Responses to Workplace Harassment: The Critical Role of Managers.	9	1	9	2025/12/2	1		
		Total			1,574	81.5	1,699.5	-	27

7.2.2 Comprehensive Health Management

Certified through the Workplace Health Promotion Self-Assessment Program by the Health Promotion Administration, Ministry of Health and Welfare.

While pursuing innovation and research and development, GUC places equal emphasis on employee health and well-being. The Company believes that good physical health and a positive mental state are essential to fostering creativity and enhancing work performance. Through initiatives that support both physical and mental well-being, GUC is committed to creating a healthy and supportive workplace environment by providing comprehensive health management services and resources. In 2025, GUC passed the Workplace Health Promotion Self-Assessment Program conducted by the Health Promotion Administration (HPA), Ministry of Health and Welfare.



Employee Health Promotion and Risk Management

Regular health examinations are the first step in health promotion. GUC provides annual health examinations exceeding regulatory requirements. Participation rates have remained above 98% for the past three years, reaching 98.1% in 2025, reflecting employees' proactive health awareness and early health management. Aggregate health data is analyzed to identify common health concerns and support health promotion planning and follow-up for at-risk groups.

GUC uses the Workplace Health Service Management System (weCare), developed by the Occupational Safety and Health Administration (OSHA), to manage health examination records, consolidate health data and survey responses, and identify high-risk groups to support employee health management.

Based on 2024 results, the main health concerns were hyperlipidemia, elevated BMI, and stress management. In 2025, GUC organized 21 health promotion activities, prioritizing medium- and high-risk groups, with total participation reaching 786 attendances.

Highlight

Annual Health Promotion Initiative GUC Health Promoting Activities — Accumulated Health Fund

To promote healthy physical activity, GUC designed a diverse range of activities encompassing walking, slow jogging, hiking, and functional strength training, combined with a health credit allocation system and team motivation challenges, successfully driving strong employee participation.

Participation and Outcome Highlights

- Participants: 488 employees participated, representing a participation rate of 69%.
- Performance: Of the 488 participants, 410 met the incentive threshold, with 87 achieving perfect scores; a number of employees exceeded expectations.

Health Credits and Incentive Mechanisms

- Credit Redemption: The 488 participants collectively redeemed NT\$3,509,100 in health credits, with individual redemption amounts ranging from NT\$6,000 to NT\$10,000.
- Lucky Draw Incentive: A lucky draw was incorporated into the program, with 10 employees winning iPhones; total incentive value reached NT\$3,978,100.

Program Outcomes

- Promoting a Culture of Physical Activity: The initiative sparked a company-wide enthusiasm for walking and hiking, with employees exploring parks across Taiwan and deepening their appreciation of the country's natural environment.
- Heightened Health Awareness: Employees demonstrated a marked increase in their attention to health and physical activity, establishing healthy and active living as a meaningful element of the Company's organizational culture.

Program Summary

This initiative not only encouraged employees to adopt healthier lifestyles but also demonstrated the Company's vitality and cohesion, fostering a positive and energized workplace atmosphere.

Highlight

Annual Health Promotion Initiative
GUC Weight Management Program — Lose It Once, Stay Healthy for Life

In response to the identified employee health concern of elevated BMI, GUC launched a four-month weight management competition in 2025. Through a structured series of health promotion activities, the initiative conveyed that maintaining a healthy weight is not a short-term objective but a foundational commitment to long-term health. A new element introduced this year was the Fruit and Vegetable Challenge, in which employees who completed 30 meals meeting the three-vegetables-and-two-fruits standard became eligible for a lucky draw, encouraging employees to integrate healthy dietary habits into daily life and establish sustainable healthy living patterns.

Participation and Outcome Highlights

- Participants: 97 employees participated, of whom 38 joined the Fruit and Vegetable Challenge and 81 completed both pre- and post-program assessments, yielding a completion rate of 83.5%.
- Performance: Participants achieved an average BMI reduction of 1.1 and an average weight loss of 3.12 kg; 13 employees accumulated 30 or more qualifying meals during the program period.

Health Education and Incentive Measures

- Health Education: One physical fitness assessment session, healthy eating seminar, and individual nutritional consultation session were held during the program period, equipping participating employees with accurate dietary knowledge and personalized recommendations.
- Incentive Mechanisms: Cash rewards and a lucky draw were incorporated to strengthen employee motivation and provide tangible recognition of health-related efforts.

Program Outcomes

- Meaningful Health Improvements: According to the 2025 health examination report, the overall employee obesity prevalence rate (BMI ≥ 27) was 19.29%, below the national obesity prevalence rate of 23.9%.
- Heightened Health Awareness: Through education and practice, employees demonstrated a substantial increase in their attention to healthy eating and weight management, establishing long-term health habits.

Program Summary

This weight management competition not only contributed to a measurable reduction in obesity prevalence but also strengthened employees' health awareness, fostering a healthier and more energized workplace environment for the Company.

Implementing Occupational Disease Prevention

GUC is an IC design services company with no production lines or hazardous manufacturing processes, which helps reduce employees' exposure to occupational health risks. To further safeguard employee health and maintain a safe working environment, GUC has established four prevention programs in alignment with the Occupational Safety and Health Administration (OSHA), Ministry of Labor guidelines: the Program for Prevention of Diseases Induced by Abnormal Workload, the Maternal Health Protection Program, the Program for Prevention of Ergonomic Hazards, and the Program for Prevention of Unlawful Infringement in the Course of Performing Duties. The Occupational Safety, Health and Environmental Protection Committee meets regularly to review program effectiveness and implement necessary improvements.

Program for Prevention of Diseases Induced by Abnormal Workload

Purpose	To protect the physical and mental health of all employees by preventing abnormal workload risk factors such as extended working hours and stress-induced fatigue, and to reduce the incidence of related conditions.
Target Audience	All employees.

Annual health examinations exceeding regulatory requirements are provided; employees are stratified by cardiovascular disease risk and fatigue scale scores for further at-risk group screening.

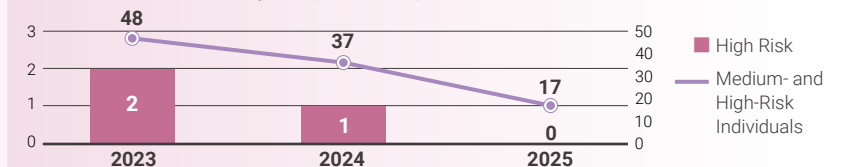
- Employees logging excessive overtime hours are identified monthly for follow-up health status confirmation and repeat fatigue scale assessment.
- Through on-site physician services, medium- and high-risk individuals are referred for health evaluations, consultations, and regular monitoring by physicians, with work adjustments arranged where necessary.
- Thematic seminars (such as hands-on stress relief workshops) and Employee Assistance Programs are promoted to provide diverse stress management channels and encourage active participation, supporting employees in achieving physical and mental balance.

Employee Health Risk Management Outcomes

In 2025, monthly screening of employees logging excessive overtime hours was conducted alongside comprehensive evaluation combining health examination results and fatigue scale scores, identifying 17 medium- and high-risk individuals (comprising 0 high-risk and 17 medium-risk employees). This represents a reduction of 20 individuals (approximately 54%) from the prior year and marks the lowest figure recorded over the past three years.

For the identified medium- and high-risk individuals, health consultations with on-site physicians are scheduled for the first quarter of 2026 to provide health guidance and, where necessary, work adjustments, with the objective of further reducing abnormal workload risk and promoting employee physical and mental well-being.

Number of employees subject to abnormal workload health management — Past three years (2023–2025) (Unit: Number of people)



Maternal Health Protection Program

Excellence Certification Recipient

GUC is committed to maternal health protection and places strong emphasis on employee needs by fostering a high-quality workplace that supports work-life balance for employees after childbirth.

The Company provides well-equipped lactation rooms with a safe and private environment, creating a breastfeeding-friendly workplace. This initiative has been recognized by the Hsinchu City Health Bureau, which awarded GUC the Outstanding Lactation Room certification.

Purpose and Audience

To safeguard the physical and mental health of employees who are pregnant, within one year postpartum, or breastfeeding.

Health Management Practices

Of GUC's 198 female employees, 183 are of childbearing age, including 12 employees under the maternal health protection program (1 pregnant, 5 within one year postpartum, and 6 who reached one year postpartum during the year).

Upon pregnancy notification, GUC activates its Maternal Health Protection Program, including individual risk assessment, occupational physician consultation, and, where necessary, work adjustments. In 2025, all 12 employees were assessed and received physician guidance, with 100% classified as Level 1 (low risk).

To support employees during pregnancy and childbirth, GUC provides dedicated parking spaces and seven days of prenatal examination leave. After childbirth, employees are entitled to 12 weeks of maternity leave and childbirth subsidies. Male employees are entitled to up to 10 days of paternity leave for prenatal care and childbirth-related support after their spouse obtains a pregnancy handbook.



Program for Prevention of Ergonomic Hazards

Purpose

To prevent musculoskeletal injuries arising from prolonged exposure to poorly designed work environments, repetitive tasks, and improper working postures, the Company has formulated a Program for Prevention of Ergonomic Hazards, conducting annual assessments and implementing improvement initiatives with the goal of creating a comfortable and healthy workplace.

Target Audience

As the Company's operations are primarily office-based, with work activities centered on keyboard and mouse use, employees may be exposed to ergonomic hazards resulting from prolonged sitting, excessive eye strain, or incorrect posture. The program therefore focuses on providing professional support and improvement recommendations to potentially affected employees.

Health Management Practices

Prior to each annual health examination, employees are required to complete a Musculoskeletal Health Survey. In 2025, the health examination team conducted assessments and arranged one-on-one physician consultations for 5 employees requiring further assistance. On-site visits by occupational safety personnel were also conducted to provide professional health and medical guidance, enabling individualized health management and work environment improvement.

Program for Prevention of Unlawful Infringement in the Course of Performing Duties

Purpose

This program is designed to assess and address potential or actual instances of workplace violence, prevent physical or psychological harm to employees resulting from unlawful infringement, and fully safeguard employee occupational safety and well-being, thereby fostering a safe and harmonious working environment.

Target Audience

The program covers all employees globally as well as long-term on-site personnel (such as cleaning and security staff). Particular emphasis is placed on awareness education for newly hired employees during onboarding training, ensuring that all employees possess the knowledge and capability to prevent workplace unlawful infringement.

Health Management Practices

In-service training on the prevention of workplace unlawful infringement continued throughout 2025, with a total of 874 participants and a completion rate of 100%. To strengthen management effectiveness, dedicated training was arranged for 161 supervisory-level personnel, also achieving a completion rate of 100%. Training content covered potential risk assessment, response strategies, and protective measures, ensuring that employees at all levels and in managerial roles possess the necessary response and crisis management capabilities to uphold employee safety.

EAP Employee Assistance Program

Mental health has received growing attention in recent years. GUC has promoted its Employee Assistance Program (EAP) for many years, engaging an external professional organization to deliver individualized counseling services — highly qualified professionals under strict confidentiality professionals — covering psychological health, physical wellness, career development, legal matters, and crisis intervention. Beginning in 2022, the number of complimentary individual psychological counseling sessions available to each employee per year was increased from two to four. To raise the EAP's visibility and utilization, GUC incorporated a promotional video into its new employee orientation program and regularly distributed a total of 14 publications comprising personal growth book recommendations, film recommendations, mental wellness content, and the Comfort Bulletin. Pocket reference cards were also printed and stress-relief themed seminars were held. The program supports employees in resolving personal and family concerns, helping them maintain a healthy work-life balance. In 2025, cumulative utilization reached 83 service utilizations, representing a utilization rate of approximately 11.29%, enabling employees to confront life's challenges and difficulties from a refreshed mindset.

7.3 Human Rights Policy

GUC is committed to upholding and implementing international human rights and labor standards. The Company's practices are informed by the UN Universal Declaration of Human Rights, the UN Global Compact, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and the standards of Social Accountability International (SAI), and comply with applicable laws and regulations in all jurisdictions where GUC operates. GUC's business operations and management practices are also aligned with the Responsible Business Alliance (RBA) Code of Conduct, ensuring that all personnel are treated with dignity and mutual respect.

GUC's Human Rights Policy has been approved by the Company's President and promulgated for implementation. It serves as a key guiding principle for the Company's operations and management, reflecting the highest-level commitment to the protection of human rights. Through comprehensive implementation of the [GUC Human Rights Policy](#), the Company safeguards the human rights of all categories of personnel — including regular full-time employees, contract and temporary workers, and interns — and requires supply chain partners to adhere to the same standards.

7.3.1 Human Rights Due Diligence

GUC adopts a preventive approach to human rights management. In keeping with the precautionary principle, the Company employs appropriate assessment and management measures to identify,

prevent, and mitigate adverse human rights impacts at an early stage, thereby giving effect to responsible business conduct.

In addition, the Company has established a human rights due diligence mechanism, incorporating human rights management as a key component of sustainable corporate governance, with periodic reviews of human rights risks and management effectiveness. The Human Resources function conducts human rights due diligence at least once every three years to systematically identify material human rights issues and continuously monitor the implementation of improvement measures.

The most recent human rights due diligence was completed in 2023, with findings incorporated into subsequent improvement initiatives. The next assessment is scheduled for 2026 to ensure that human rights management remains current and that risk exposure is consistently monitored.

Scope of Human Rights Due Diligence

- **Employees:** Sampling-based surveys are conducted across global operating locations and departments, covering diverse employment types, genders, nationalities, identities, and job levels to ensure the comprehensiveness and representativeness of the assessment. Operating location coverage rate: 100%.
- **Suppliers:** The assessment targets Tier 1 Significant Suppliers.
- **Customers:** Assessment is conducted internally by the Company.

Human Rights Due Diligence Process



Human Rights Risk Assessment

Questionnaires are designed according to the assessed party and risks are identified based on the probability of occurrence and severity of each issue. The most recent assessment identified no high-risk issues. (High risk is defined as: probability of occurrence score of 3 and severity score of 3.) To facilitate risk management, the Company has identified the principal risk issues for each stakeholder group and conducts annual monitoring on an ongoing basis.

Stakeholder	Principal Risk Issues
Employees	Forced labor; workplace misconduct/sexual harassment; occupational health and safety; intellectual property rights
Suppliers	Forced labor; labor-management communication; occupational health and safety
Customer	Information security and privacy protection; intellectual property rights

Preventive and Remedial Measures

GUC categorizes assessment findings by stakeholder group — employees, suppliers, and customers — and formulates corresponding preventive measures and remediation mechanisms with defined targets and measure coverage rates. Refer to the "Human Rights Due Diligence Findings and Measures Taken" section of the [Human Rights Due Diligence Report](#) for details.

Monitoring and Tracking

- **Annual Review and Audit:** The Human Resources department and the ESG Committee conduct annual reviews and audits of the effectiveness of mitigation and preventive management measures.
- **Periodic Reporting:** Tracking and implementation results are reported periodically to the Strategy and Sustainability Committee and the Board of Directors.
- **2025 Grievance Cases:** No human rights grievances were filed.

2025 Management Effectiveness for Principal Human Rights Risk Issues

Stakeholder	Risk Issue	Principal Measures and Outcomes
Employees	Forced Labor	<ul style="list-style-type: none"> • Forced labor grievances: 0 cases • Overtime status tracked via systems and regular meetings
	Workplace Misconduct/Sexual Harassment	<ul style="list-style-type: none"> • 0 cases of workplace misconduct grievances • 1 case of sexual harassment grievances • Annual self-assessment checklist completed to monitor workplace misconduct status • Annual inspection of physical environment, workplace design, and administrative control measures completed
	Occupational Health and Safety	<ul style="list-style-type: none"> • 0 cases of occupational injury incidents • Occupational Health and Safety Committee meetings held quarterly
	Intellectual Property Rights	Annual patent bonus / incentive recipients: <ul style="list-style-type: none"> • Proposal bonus: 92 persons • Proposal incentive: 92 persons • Application incentive: 83 persons • Grant bonus: 159 persons • Official examination assistance incentive: 0 persons
Suppliers	Forced Labor	<ul style="list-style-type: none"> • Annual supplier audit results: 3 non-conformance cases, all investigated, addressed, and closed
	Labor-Management Communication	<ul style="list-style-type: none"> • Annual supplier audit results: 0 non-conformance cases
	Occupational Health and Safety	<ul style="list-style-type: none"> • Annual supplier audit results: 0 non-conformance cases
Customer	Information security and privacy protection	<ul style="list-style-type: none"> • 0 Information Security incidents • Passed ISO 27001 certification • Annual phishing and social engineering drills completed
	Intellectual Property Rights	<ul style="list-style-type: none"> • 0 intellectual property attribution incidents • Assisted customers in addressing patent infringement disputes by providing analysis and handling recommendations, with all relevant cases successfully resolved

7.3.2 Human Rights Training

GUC conducts regular annual education and training programs covering human rights and workplace ethics, designed to enhance employees' awareness and practical competencies in workplace respect, cultural diversity, occupational safety, and information protection. Upon joining the Company, new employees are required to complete courses on occupational safety and health and the prevention of workplace misconduct, and to familiarize themselves with the Company's ethical corporate management standards, professional code of conduct, and the Responsible Business Alliance (RBA) Code of Conduct. This ensures that new hires comply with international standards and Company policies from the date of onboarding, thereby safeguarding their own rights and those of their colleagues.

2025 Implementation Results

Course Title	Training Participants	Training Completion Rate
Prevention of workplace misconduct (including workplace bullying, discrimination, and sexual harassment, etc.)	All employees, including new hires.	100%
Protection of confidential information	All employees, including new hires.	100%
Ethical Corporate Management and Codes of Professional Conduct	All employees, including new hires.	100%
Responsible Business Alliance Code of Conduct (RBA Code of Conduct)	All employees, including new hires.	100%
Occupational Safety and Health	New Hires	100%

Comprehensive education and training on human rights and workplace standards effectively prevents and addresses potential human rights issues, and fosters a safe, respectful, and responsible workplace culture.

7.4 Employee Communication and Engagement Survey

7.4.1 Employee Communication

GUC places significant importance on employees' opinions, perspectives, and rights. The Company has established diverse communication channels and promotes constructive two-way communication to strengthen labor-management relations. A grievance and whistleblowing mailbox is maintained, managed by a dedicated unit. The identities of both the reporting party and the handling personnel are protected, and filing a grievance or report does not adversely affect the individual's personal interests. All communication channels are publicized through the Company's intranet, employee email, electronic announcements, and training materials to ensure that all employees are informed. The Company holds company-wide communication meetings open to all employees on a quarterly basis. In addition to sharing updates on Company operations and outlook, these meetings provide employees with the opportunity to engage directly with the President in face-to-face dialogue and raise questions, enabling senior management to remain closely attuned to employee needs and perspectives. No workplace misconduct grievances were filed in 2025. In accordance with applicable law, the Company has established a Labor-Management Meeting. Employee representatives are nominated by fellow employees or through self-nomination and elected by all employees by vote. Gender-reserved seats are designated in accordance with statutory requirements to ensure diversity of representation. The Labor-Management Meeting convenes on a regular quarterly basis to deliberate on matters including work rules and collective labor-management negotiations. Resolutions are reached through mutual consensus and apply to all employees, producing outcomes beneficial to both the Company and its workforce.



2025 Diverse Communication Channels Implementation Frequency and Outcomes

Communication Channels	Frequency of Communication / Handling Procedures	Implementation Status
<p>Face-to-face Communication</p> <ul style="list-style-type: none"> Company-Wide Communication Meetings Labor-management meetings Welfare Committee meeting Departmental Meetings and Activities Cross-level communication meeting 	<ul style="list-style-type: none"> Once per quarter Once per quarter Regular meetings and ad hoc meetings Ad hoc Ad hoc 	<ul style="list-style-type: none"> Four employee communication meetings were held <ul style="list-style-type: none"> Q1: 146 participants + 67 video views Q2: 212 participants + 56 video views Q3: 237 participants + 59 video views Q4: 200 participants + 69 video views Four quarterly and one ad-hoc labor-management meetings were held, and no major issues were discussed. <ul style="list-style-type: none"> Q1: Attendance rate 100% Q2: Attendance rate 90% Q3: Attendance rate 80% Q4: Attendance rate 80% Ad-hoc meeting: Attendance rate 80%
<p>Communication with Internal Units</p> <ul style="list-style-type: none"> Employee Engagement Survey HR services and communication Satisfaction surveys for various activities New Hire Satisfaction Survey 	<ul style="list-style-type: none"> Once per year Ad hoc Ad hoc Once per quarter 	<ul style="list-style-type: none"> The Welfare Committee held 6 meetings with a 90% attendance rate. Average satisfaction score of 4.6 (out of 5) among new employees
<p>Functional Mailbox</p> <ul style="list-style-type: none"> Grievance / Whistleblowing Mailbox Professional Ethics Reporting PIP Protection of Confidential Information PMD Performance Management Material Employee Complaints Workplace Misconduct Grievances Life services mailbox 	<p>Reported cases handled and tracked by dedicated unit; reporting parties and handling personnel are afforded protection</p>	<ul style="list-style-type: none"> A total of 732 employees completed the employee engagement survey, with a response rate of 84.3% and an overall satisfaction score of 4.80 (out of 6). There was one substantiated complaint received through the complaint mailbox. Please refer to section "3.4.3 Complaint and Suggestion Channels" for details.

7.4.2 Employee Engagement Survey

GUC places significant importance on employees' work experience and well-being. In an environment where talent acquisition is increasingly challenging, sustaining talent retention is a priority for the Company. The employee engagement survey is a key instrument for measuring employees' sense of identification with, cohesion within, and belonging to the organization. GUC conducts one employee engagement survey per year and formulates response and improvement measures based on the results to optimize the employee experience and enhance engagement, satisfaction, and well-being. The survey questionnaire measures six dimensions: basic needs, managerial support, teamwork, growth opportunities, mission and purpose, and contribution and value. Additional questions addressing topics of particular organizational focus for the year, along with one open-ended question, are included to collect employee perspectives and feedback.

Year	Response Rate	Overall Satisfaction (Maximum Score of 6)
2023	79.4%	4.78
2024	87.5%	4.78
2025	84.3%	4.80

Note: 1. Survey coverage: offices in Taiwan (all locations), Japan, China, Vietnam, and the United States; coverage rate: 99.9%.
 2. Overall satisfaction is scored on a scale of 6.
 3. Communication channels and frequency will be continuously optimized based on survey results, and managerial capabilities will be enhanced on an ongoing basis.

7.5 Social Engagement

7.5.1 Public Welfare and Charity Activities

GUC has maintained a long-standing commitment to social welfare. A group of dedicated employees formed a volunteer club with the goal of more effectively channeling and promoting employees' collective goodwill through organized efforts. Given the pressing resource needs of disadvantaged populations and children in remote areas, and the urgency of environmental conservation in Taiwan, the club was established with a focus on preserving the natural ecological environment — so that Taiwan's rich and precious ecosystems may be passed on to our future generations — and on serving disadvantaged communities in remote areas. Accordingly, the club's volunteer activities center on environmental conservation in the Hsinchu area, where the Company's headquarters is located, and on outreach to underserved populations in remote communities.

In 2025, GUC continued its sponsorship of Aurora Percussion Group, an arts ensemble composed of persons with disabilities. Through this support, the Company aims to enable ensemble members to convey a spirit of resilience and love of life to the broader public through percussion performance — both encouraging these remarkable individuals and advancing excellent arts and culture in Taiwan

In 2025, GUC's public welfare activities

- ✔ Charitable contributions totaled **NT\$915,869** in monetary donations
- ✔ **2,825** book donation points
- ✔ Total volunteer participation reached **99 person-times**
- ✔ With an aggregate of **207.5** volunteer service hours.



• Sponsorship of the Aurora Band



• 2025 Beach Cleanup Activity



• 2025 Eco-friendly Farming & Habitat Conservation



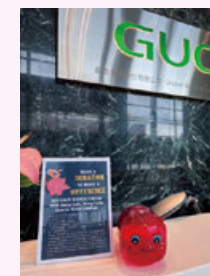
• 2025 Food Packaging Volunteer Activity



• 2025 Hualien Mataian Landslide-Dammed Lake Relief Fundraising



• 2025 Blood Donation Activity



• 2025 Fundraising for Early Intervention Children



• 2025 Blind Massage Service Support

Public Interest Focus	2025 Specific Actions	Business Benefits	Social Benefits
Support for Arts and Cultural Organizations	<ul style="list-style-type: none"> Sponsored Aurora Percussion Group in the amount of NT\$360,000 	<ul style="list-style-type: none"> Aligned with the TWSE ESG Evaluation (formerly the Corporate Governance Evaluation) Enhances corporate image 	<ul style="list-style-type: none"> Sponsorship has enabled ensemble members with disabilities to pursue their artistic talents without financial concern, allowing arts and culture to continue to flourish.
Environmental Conservation Initiatives	<ul style="list-style-type: none"> Participated in the Society of Wilderness' Hengshan habitat-friendly farming volunteer activity (1 session; 9 person-times; 22.5 volunteer hours) Participated in International Coastal Cleanup Day volunteer activity (32 person-times; 64 volunteer hours) 	<ul style="list-style-type: none"> Helps stakeholders understand the Company's sustainability commitments and philosophy Improves favorability and visibility among non-corporate opinion groups (e.g., academic institutions and media) Strengthens employer brand recognition among prospective talent Reduces operational risks associated with environmental issues Advances the UN Sustainable Development Goals (No Poverty; Zero Hunger; Good Health and Well-Being; Decent Work and Economic Growth; Reduced Inequalities; Life Below Water; Life on Land) 	<ul style="list-style-type: none"> Contributed to the preservation of habitat biodiversity through participation in the Society of Wilderness' Hengshan habitat-friendly farming activity Independently organized a coastal cleanup on International Coastal Cleanup Day, removing 108.8 kg of marine debris and protecting the marine environment Employees brought their children to participate, instilling correct environmental conservation values in the next generation
Support for Disadvantaged Populations and Children in Remote Areas	<ul style="list-style-type: none"> Monthly food donations to Andrew's Food Bank; total estimated value of donated goods: approximately NT\$47,393 Participated in Andrew's Food Bank food box packing volunteer activities (2 sessions; 34 person-times; 85 volunteer hours; 300 food boxes packed) Collected secondhand books from employees and donated them to the SPBook secondhand book platform; 2,825 book donation points received and transferred to schools in remote areas (24 person-times; 36 volunteer hours) Donated secondhand computers to the Triple E Association: 18 desktop PCs, 24 notebooks, and 20 LCD monitors Arranged weekly visually impaired massage services: 469 person-times; approximately 285 hours; total value approximately NT\$239,400 		<ul style="list-style-type: none"> Full-year donations to Andrew's Food Bank provided approximately 43 disadvantaged families with one week's worth of food boxes Food box packing volunteer activities enabled 300 families to receive food box donations in a timely manner All book donation points were transferred to schools in remote areas for the purchase of needed books, providing children in underserved communities with access to educational resources to support their learning and development Donated computers were refurbished and given renewed value, reducing waste and environmental impact while providing children in remote and disadvantaged communities with access to computing resources Created employment opportunities for visually impaired individuals
Immediate Social Welfare Response	<ul style="list-style-type: none"> Internal fundraising drive for flood disaster relief following the Hualien Mataian Creek flooding; NT\$508,476 raised to assist disaster-affected residents in rebuilding their homes Blood donation drives held in collaboration with the Hsinchu City Blood Donation Center in May and November (2 drives held) 		<ul style="list-style-type: none"> Assisted flood-affected residents in Hualien in rebuilding their homes and resuming normal daily life as quickly as possible 67 person-times participated; 99 blood bags collected, providing timely support for medical needs and embodying a spirit of mutual aid and humanitarian concern

7.5.2 Cultivating Outstanding Academic Talents

GUC actively participates in and is committed to local industry-academia collaboration and talent development in higher education. Universities and colleges are regarded as key partners. Through industry-academia collaboration, GUC provides funding to support university laboratories, encourages research in silicon intellectual property design and related technologies, increases students' practical experience, and develops prospective talent. Collaborating institutions span domestic and international institutions of higher education, including National Taiwan University, National Yang Ming Chiao Tung University, National Tsing Hua University, National Cheng Kung University, National Central University, National Chung Cheng University, National Kaohsiung University of Science and Technology, the University of Tokyo, Okinawa Institute of Science and Technology, Vietnam National University Ho Chi

Minh City, Ho Chi Minh City University of Technology, Nanjing University, and 38 institutions in total. In addition to enabling students to integrate theoretical and practical learning and developing talent to meet the future needs of society and industry, the program provides students with direct employment opportunities upon graduation.

Since 2021, GUC has allocated NT\$2,000,000 annually in collaboration with the Institute of Electronics, International College of Semiconductor Technology (ICST), and College of Artificial Intelligence at National Yang Ming Chiao Tung University. Research areas include temperature sensing algorithms, process monitoring algorithms, analog-to-digital conversion, and electrostatic discharge protection design, encompassing 4 professors and their laboratory students across a total of 6 collaborative projects. These efforts advance technology development and talent cultivation, achieving a three-way benefit for talent, academia, and industry.

Education Collaboration Overview

Item	Description	Target Audience	2025 Implementation Results — Knowledge Sharing
Knowledge Sharing	<ul style="list-style-type: none"> Conducted specialized technical seminars in collaboration with universities and colleges Participated in campus career fairs, sharing industry knowledge and career experience 	Primary Collaborating Institutions: <ul style="list-style-type: none"> National Taiwan University National Yang Ming Chiao Tung University National Tsing Hua University National Cheng Kung University National Central University National Chung Cheng University National Chiayi University National Kaohsiung University of Science and Technology Chang Gung University Yuan Ze University The University of Tokyo Okinawa Institute of Science and Technology Graduate University Ho Chi Minh City Vietnam National University Ho Chi Minh City University of Technology Nanjing University Nanjing University of Posts and Telecommunications Nanjing University of Science and Technology Nanjing University of Aeronautics and Astronautics 	<ul style="list-style-type: none"> GUC invests more than NT\$10,000,000 annually in industry-academia collaboration. Research and development projects are conducted jointly with National Yang Ming Chiao Tung University, National Cheng Kung University, and National Kaohsiung University of Science and Technology. More than 8,000 students have participated in campus education activities. Internship programs are provided to 45 students from domestic and international universities and colleges. The TSMC University Shuttle Program has engaged 4 professors and more than 20 students; 2 professors and 7 students are currently in active execution.
Research and Development	<ul style="list-style-type: none"> Jointly implement campus research projects to enhance industrial R&D capabilities. 		
Internship Program	<ul style="list-style-type: none"> Provide technical training and teaching visits for cooperating schools Provide summer internships for college students Provide a complete in-school training program to develop industry talent. 		
TSMC University Shuttle Program	GUC collaborates on university partnership programs to provide graduate students with an innovative research and development platform spanning diverse end-product applications, jointly cultivating the next generation of semiconductor talent.		

Industry-Academia Collaboration Programs

To advance industry technology, GUC engages in industry-academia collaboration with relevant educational institutions, contributing to the semiconductor industry in alignment with SDG 9: Industry, Innovation and Infrastructure. Collaborative projects include reinforcement learning for 3D-IC back-end physical layout design and mixed-row-height circuit design, among others.

University Shuttle Program

GUC has also maintained a long-term commitment to developing chip design talent. In addition to its annual industry-academia collaboration projects, GUC participates in the TSMC University Shuttle Program in partnership with the Taiwan Semiconductor Research Institute (TSRI) to establish an advanced-process chip design environment, providing academia with opportunities for chip design and implementation. Drawing on extensive industry experience, GUC assists academic institutions in navigating complex tape-out processes. The program effectively connects industry, government, and academia, enabling leading university professors and graduate students to access advanced semiconductor technology and inspiring innovation in the academic community.

Related Industry-Academia Collaboration Programs

Collaborating Institution	Amount	Collaboration Period	Contract Title
National Yang Ming Chiao Tung University	2,000,000	October 1, 2023 - September 30, 2025	Reinforcement Learning Agent Training for 3D-IC Back-End Physical Layout Design
National Cheng Kung University	3,000,000	August 1, 2024 to July 31, 2027	Global Placer for Mixed-Row-Height Circuit Design with IR Drop Optimization
National Kaohsiung University of Science and Technology	5,500,000	March 1, 2023 - July 31, 2026	GUC-NKUST Industry-Academia Collaboration Program

Participation in the TSMC University Shuttle Program

