



# GUC

The Advanced ASIC Leader

Global Unichip Corporation



2025 Sustainability Report

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# Foreword

## About This Report

This Sustainability Report is published annually by Global Unichip Corporation (GUC). In this report, “GUC”, “the Company”, and “we” are used interchangeably to refer to Global Unichip Corporation. There were no significant changes in the organizational size, structure, ownership, or supply chain during the reporting period. This report addresses sustainability issues of concern to our stakeholders - including shareholders, employees, customers, suppliers, representatives from academia, industry, government, and research sectors, and the general public - and serves as a foundational document for GUC’s sustainable development. We continue to advance concrete actions across environmental protection, social engagement, and corporate governance, reflecting our commitment to embedding sustainability across all aspects of our operations.

## Report Boundary and Scope

The scope of this report primarily covers GUC’s headquarters in Hsinchu, Taiwan. Greenhouse gas inventory data and financial information are disclosed in accordance with the scope of the Company’s consolidated financial statements, encompassing GUC and all consolidated entities. Social disclosures are centered on the Hsinchu headquarters; however, Sections 7.1 (Talent Diversity and Inclusion), 7.3 (Human Rights Policy), and 7.4.2 (Employee Engagement Survey) also cover overseas subsidiaries. There are no material changes in the reporting scope or topic boundaries compared to the prior period.

### Reporting Period

January 1, 2025 to December 31, 2025

### Publication Date

May 2026

### Previous Report Publication Date

May 2025

### Reporting Cycle

Annual

## Restatement of Information This report includes the following restatements of information disclosed in prior reports:

- 3.1.2 Performance Metrics: economic value generated and distributed table for the three most recent fiscal years
- 6.2.1 Greenhouse Gas Inventory: emission intensity figures for 2022, 2023, and 2024 in the GHG emissions analysis table
- 6.3 Energy Management: energy figures restated using GJ as the unit of measure
- 6.46.4 Water Resource Management: Water consumption figures restated using ML as the unit of measure

## Compilation Guidelines

This report has been compiled in accordance with the GRI Standards published by the Global Sustainability Standards Board (GSSB), the Semiconductor Industry Standard (TC-SC) published by the Sustainability Accounting Standards Board (SASB), and the Task Force on Climate-Related Financial Disclosures (TCFD) framework published by the Financial Stability Board (FSB). Furthermore, we adhere to the “Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies,” providing explanations for the sustainability disclosure indicators required for the semiconductor industry. For more details, please refer to the appendix index.

## Internal Controls

The Company has established “Procedures for Sustainability Information Management and Sustainability Report Preparation,” under which the Sustainability Development Department oversees annual planning, preparation, and cross-departmental coordination of the Sustainability Report. Each executing unit under the ESG Committee (including the internal audit function) is responsible for providing and preparing disclosures pertaining to its respective material topics, ensuring the completeness and accuracy of all reported information. Upon completion of the initial draft, the Sustainability Department conducts a preliminary review and consolidation. The report is then submitted to the Board of Directors for review and approval prior to official publication.

## External Assurance

This report has been prepared in accordance with the GRI Standards as designated by the Taiwan Stock Exchange, and has been examined by an independent third-party assurance provider commissioned by management to confirm the report’s conformance with GRI Standards requirements. For this reporting year, we commissioned BSI Taiwan to conduct a Type 1, Moderate Assurance engagement in accordance with AA1000AS v3 (Accountability 1000 Assurance Standard v3). The assurance statement is provided in the Appendix.

In its assurance report, BSI Taiwan confirmed that this report is in conformance with all four AA1000 Accountability Principles: inclusivity, materiality, responsiveness, and impact. The assurance statement concludes as follows: this report comprehensively presents and discloses material sustainability topics. The organization has successfully integrated its corporate social responsibility operations into regular communication with senior management, which is commendable. It is recommended that GUC continue to implement these initiatives in accordance with its corporate sustainability responsibility policy going forward.

## Contact Information

For any feedback or suggestions regarding the “GUC Sustainability Report,” please contact us through the following channels. This report is also available on our official website for reference.

Address: No. 10, Li-Hsin 6th Road, Hsinchu City

Point of Contact: Sustainability Development Department, Global Unichip Corporation

Phone: +886-3-5646600

E-mail: ESG@guc-asic.com

Official Website: <https://www.guc-asic.com/tw>

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# Message from the President

In GUC’s ongoing journey of advancing sustainability alongside growth, we believe that corporate value extends beyond operational performance and is grounded in a long-term commitment to environmental stewardship, social responsibility, and sound corporate governance. Looking back on 2025, in the face of rapidly evolving global industry dynamics, the Company demonstrated resilient operational performance and further embedded sustainability thinking into its strategic framework, giving concrete expression to our core philosophy of shared prosperity.

## Net-Zero Sustainability

As global climate governance and carbon management requirements continue to intensify, GUC further advanced its decarbonization efforts throughout 2025, advancing initiatives in alignment with the Science Based Targets initiative (SBTi) pathway. Our annual emissions reduction results met established targets, reflecting the Company’s sustained commitment to the net-zero transition. This year, GUC was once again awarded the "1.5° C Temperature Control Target" Certification of Excellence in Effectiveness, further reinforcing our long-term commitment to carbon emissions management.

Green electricity procurement and energy conservation measures have progressively expanded from individual initiatives into a systematic, company-wide approach. Through equipment performance improvements, the adoption of energy-efficient technologies, and operational optimization, energy use efficiency has continued to improve and our carbon footprint has declined meaningfully. GUC also maintained certification under ISO 14001 and the GHG Protocol, strengthening the foundations of our environmental management system and supporting resilient and sustainable operations.

## People-Oriented Inclusion

With talent as the core driver of sustainable development, GUC continues to cultivate a diverse and inclusive workplace. For the third consecutive year, GUC was honored with the HR Asia Best Companies to Work For in Asia Award, recognizing our sustained investment in talent development, organizational culture, and sustainable governance. We continue to advance a workplace environment grounded in diversity, equity, and inclusion, and were once again awarded the "Talent Sustainability Action Initiative Partner" designation, reflecting our commitment to developing a sustainable workforce.

In the area of occupational health and safety, through robust management systems and ongoing investment in employee health resources, GUC received recognition as an outstanding enterprise in the Active Evaluation of Corporate Sustainability Report Disclosure of Occupational Health and Safety Indicators for the second consecutive year, reinforcing workplace safety and employee well-being. In our engagement with society, we actively leveraged our corporate influence, mobilizing internal and external resources to support initiatives in rural education, care for vulnerable communities, and local public welfare, fostering collective well-being and enhancing overall societal resilience.

## Integrity in Governance

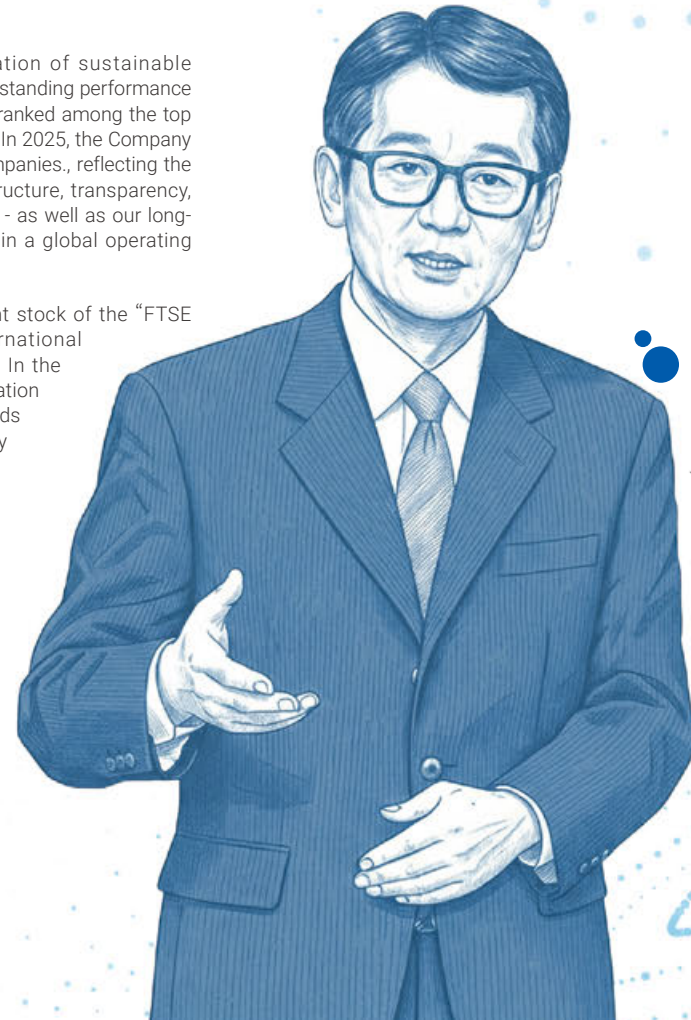
Sound corporate governance is the foundation of sustainable development. GUC has consistently achieved outstanding performance in the Corporate Governance Evaluation, having ranked among the top 5% of TWSE-listed companies for multiple years. In 2025, the Company was ranked within the top 6%–20% of listed companies, reflecting the maturity and robustness of our governance structure, transparency, accountability, and internal control mechanisms - as well as our long-term commitment to sustainable governance in a global operating environment.

GUC continued to be included as a constituent stock of the "FTSE Taiwan Sustainability Index," affirming international recognition of our sustainability performance. In the area of information security, ISO 27001 certification was maintained, upholding international standards in data protection and information security management. With respect to integrity and ethical conduct, there were no incidents of violations related to ethical business operations, anti-corruption, or business ethics during the reporting year, demonstrating our steadfast commitment to regulatory compliance and corporate social responsibility.

The sustainability of our technological innovation and product and service offerings continued to advance. Combined with proactive corporate action in response to societal expectations, this reflects GUC’s determination to drive shared prosperity for the enterprise, society, and the environment.

## Future Outlook

We extend our sincere gratitude to all employees who have contributed to our sustainability efforts, as well as to our shareholders, customers, partners, and all sectors of society for their continued support and trust. Looking ahead, GUC will continue to place sustainability at the core of our strategy—driving innovative solutions, deepening social inclusion, and creating measurable value across environmental, social, and governance dimensions - working in partnership with our stakeholders to build a more resilient and sustainable future.



President of GUC and Chairperson of the ESG Committee

*Sean Zai*

# Sustainability Honors and Recognition

## Environment and Supply Chain



Awarded the "1.5°C Temperature Control Target" Label with a Certification of Excellence in Effectiveness



Listed on CDP Supplier Engagement Rating Global A-list

## Social



HR Asia Best Companies to Work For in Asia Award - three consecutive years



Included as a Constituent Stock of the Taiwan High Compensation 100 Index



Outstanding Enterprise in the Active Evaluation of Corporate Sustainability Report Disclosure of Occupational Health and Safety Indicators - two consecutive years



Awarded the Talent Sustainability Action Initiative Partner Designation

## Governance



6%~20% in Corporate Governance Evaluation of Taiwan Listed Companies



Continuously Included as a Constituent Stock of the FTSE Taiwan Sustainability Index



EE Awards Asia 5th Anniversary Achievement Award: Best EDA & IP/Processor - 5th Anniversary Award

## Evaluation



DJSI Score of 64 (Top 10% in the Global Semiconductor Industry)



**CDP**  
Climate B  
Water B



**Taiwan Corporate Sustainability Awards (TCSA):**  
Outstanding Sustainable Enterprise in Taiwan Sustainability Report - Silver Award

# Sustainability Performance Highlights



## Environmental

- ✓ **GHG protocol** greenhouse gas inventory completed at all operational sites
- ✓ Obtained **ISO 14001** Certification
- ✓ **Renewable Energy** - Solar Power Generation **48GJ**
- ✓ **Renewable Energy** - Procurement of **2,000,000 kWh** of green electricity
- ✓ **Low-carbon Energy** adopted



## Governance

- ✓ The Company's revenue reached NT\$ **34.1** billion.
- ✓ The Company invested NT\$ **3.3** billion in R&D expenses.
- ✓ The internal performance evaluation results of the Board of Directors and its individual members were rated **excellent**.
- ✓ Obtained **ISO 27001** Certification
- ✓ **No incidents** of litigation related to corruption, anti-competitive practices, or business ethics violations



## Social

- ✓ Female Employee Ratio **27%**
- ✓ Key Talent Retention Rate **100%**
- ✓ Average Employee Training Hours **10.4** hours
- ✓ Obtained **ISO 45001** Certification
- ✓ Annual Charitable Contributions: **NT\$915,869**



## Supply Chain and Products

- ✓ Supply Chain Net-Zero Learning Platform launched; cumulative viewership **exceeded 100**
- ✓ Supplier Code of Conduct Signing Rate **100%**
- ✓ Customer Service Satisfaction Rate **95%**
- ✓ Accumulated **610** Valid Patents



# CH1

## About GUC

1.1 Company Profile

1.2 GUC's Sustainability Commitment and Policies

1.3 GUC's Sustainability Governance Framework



# 1.1 Company Profile

Global Unichip Corporation (GUC) was established on January 22, 1998, with its operational headquarters located in the Hsinchu Science Park, Taiwan. The Company is principally engaged in integrated circuit (IC) design services. GUC was listed on the Taiwan Stock Exchange in 2006 under stock code 3443. As of the end of 2025, GUC had a global headcount of 936 employees, paid-in capital of NT\$1,340,119,110, and earnings per share of NT\$28.13.

Taiwan Semiconductor Manufacturing Company, Limited (TSMC) holds a 34.84% equity stake in GUC, making it the Company’s largest shareholder. TSMC is also GUC’s sole wafer foundry partner and a key collaborator on advanced process and packaging technologies. Through this deep collaborative relationship, we are able to effectively integrate design and manufacturing resources, enhancing efficiency across technology development and volume production.

## GUC Company Profile

### Global Unichip Corp., GUC

Stock Code	3443
Date of Incorporation	January 22, 1998
Headquarters	No. 10, Li-Hsin 6th Road, Hsinchu City
Global Headcount	936 people (2025)
Paid-in Capital	NT\$ 1,340,119,110 (2025)

## Public Association Organizations and Members

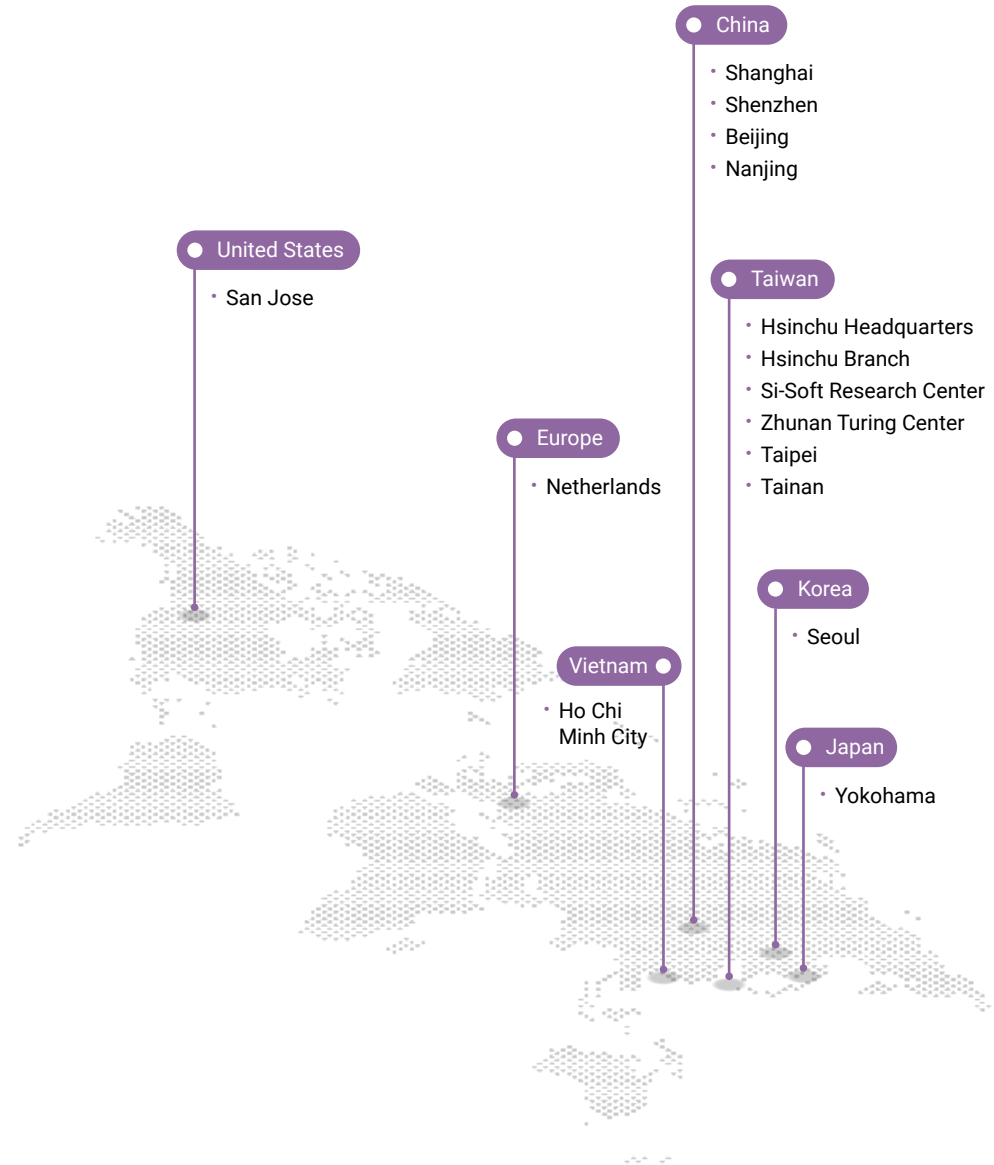
GUC supports the objectives of the Paris Agreement and closely monitors sustainability-related policies and international initiatives pertaining to environmental, social, and governance (ESG) matters. In alignment with efforts to mitigate climate change and advance the low-carbon transition, GUC adopts the long-term reference target of limiting global temperature rise to 1.5° C above pre-industrial levels. Through active participation in industry associations and trade organizations, the Company continuously monitors sustainability-related policies, regulations, and industry development trends, ensuring that its positions and actions on sustainability issues remain aligned with international initiatives and policy directions.

Public Association Organizations	Member Status
Taiwan Corporate Governance Association	General Member
RBA Responsible Business Alliance	General Member
The Association of Allied Industries in H.S.I.P.	General Member
Taiwan Semiconductor Industry Association	General Member
Hsinchu City Nurses Association	General Member
Computer Audit Association, R.O.C.	General Member
The Institute of Internal Auditors - Chinese Taiwan	General Member

## Global Operating Locations

GUC operates 15 locations worldwide. The distribution of these locations is summarized in the table below.

Location	Address
Taiwan / Hsinchu Headquarters	No. 10, Li-Hsin 6th Road, Science Park, Hsinchu City
Taiwan / Hsinchu Branch	2F, No. 19-1, Innovation 1st Road, Baoshan Township, Hsinchu County
Taiwan / Si-Soft Research Center	3C6, No. 1, Li-Hsin 1st Road, East District, Hsinchu City
Taiwan / Turing Center	No. 266-1, Zhonghua Road, Chunan Township, Miaoli County
Taiwan / Taipei	8F, No. 246, Section 1, Neihu Road, Neihu District, Taipei City
Taiwan / Tainan	Units A1 & A2, 6F, No. 189, Section 1, Yongfu Road, West Central District, Tainan City
China / Shanghai	Rooms 2305–2306, No. 1350, North Sichuan Road, Hongkou District, Shanghai
China / Shenzhen	Rooms 749/753, 7F, Tower A, Zhongzhou Holdings Center, No. 88, Haide 1st Road, Nanshan District, Shenzhen
China / Beijing	Unit B12, 8F, Zhengda Center, Plot Z14, CBD Core Area, Guanghai Road, Chaoyang District, Beijing
China / Nanjing	14F, Tower C, Fuying Building, No. 99, Tuanjie Road, Jiangbei New Area Innovation & Research Park, Nanjing
Japan / Yokohama	Room 1201-1203, 1205, 1206, 12th Floor, Minato Mirai Center Building, 3-6-1 Minatomirai, Nishi-ku, Yokohama, Kanagawa, Japan
Korea / Seoul	3rd Floor, AnJay Tower, 208, Teheran-ro, Gangnam-gu, Seoul, 06220, Korea
Vietnam / Ho Chi Minh City	3rd & 7th Floor, No. 71 Hoang Van Thai, Tan Phu Ward, District 7, Ho Chi Minh City, Vietnam
Europe / Netherlands	World Trade Center Tower H - 6th Floor, Zuidplein 58, 1077 XV Amsterdam, The Netherlands
United States / San Jose	2841 Junction Ave. Suite 201 San Jose, USA



## Business Overview

GUC is a global leader in advanced ASIC solutions, dedicated to addressing the challenges of rapid technological change, the complexity of advanced-node chip design, and dynamic supply chain conditions. We offer a comprehensive, one-stop ASIC design service encompassing System-on-Chip (SoC) integration, physical design, advanced packaging technologies, and volume production services, with world-class expertise in HBM and die-to-die interconnect IP.



### Key Products and Services

- **ASIC and Wafer Products:** End-to-end services spanning design through wafer fabrication, packaging, and testing.
- **Non-Recurring Engineering (NRE):** Provision of circuit design component libraries, silicon intellectual property (IP), and product mask design to support customers in accelerating prototype production.
- **Multi-Project Wafer (MPW):** A cost-effective, rapid prototyping approach that consolidates designs from multiple customers onto a single wafer run, accelerating product verification.
- **Silicon Intellectual Property (IP):** Reusable IC components with dedicated functions that reduce customer design cycle time and resource requirements.



### New Product and Technology Development

- Advanced process node coverage spans 7nm to 2nm. IP and component offerings include GLink/UCIe, HBM Controller/PHY, ADC/DCA, Power Management Solutions, and Clock Generators.
- GUC develops internationally recognized open and proprietary design IP — including TCAM and SRAM — as well as customized standard cells and proprietary library databases, delivering comprehensive end-to-end solutions for customers.



### Market Trends and Competitive Advantages

- The smartphone market has reached relative maturity, with emerging applications in data centers, the Internet of Things (IoT), automotive electronics, drones, and robotics becoming primary business drivers.
- Sectors including artificial intelligence (AI), 5G, advanced driver-assistance systems (ADAS), and augmented/virtual reality (AR/VR) are experiencing rapid growth and represent significant future business opportunities. GUC maintains a leading position among industry peers in advanced process nodes at 7nm, 6nm, 5nm, and 3nm. Combined with proven high-volume manufacturing experience, the Company is well-positioned to address customer requirements for high performance, low power consumption, and advanced packaging, sustaining its competitive leadership in the highly competitive ASIC design services market.

## Revenue by Product

(Unit: NT\$ thousand)

	2023		2024		2025	
	Revenue	Ratio	Revenue	Ratio	Revenue	Ratio
Wafer Products	18,980,971	72.34%	16,161,027	64.53%	25,735,801	75.38%
Non-Recurring Engineering (NRE)	6,763,015	25.77%	8,435,858	33.68%	8,032,384	23.53%
Others	496,728	1.89%	447,307	1.79%	372,793	1.09%
<b>Total</b>	<b>26,240,714</b>	<b>100.00%</b>	<b>25,044,192</b>	<b>100.00%</b>	<b>34,140,978</b>	<b>100.00%</b>

# 1.2 GUC's Sustainability Commitment and Policies

GUC is guided by its sustainability commitment to place due emphasis on environmental, social, and governance (ESG) matters, uphold the spirit of shared prosperity, and contribute as an integral participant in global sustainable development. In accordance with the [GUC Sustainable Practice Code](#) and the [GUC Sustainability Policy](#), the Company steers the organization toward achieving a stable and enduring balance between its core professional competencies and its broader social responsibilities.

Our vision and mission extend beyond the continuous pursuit of excellence in IC design services to encompass the cultivation of trust, collaboration, and shared prosperity with our stakeholders—including

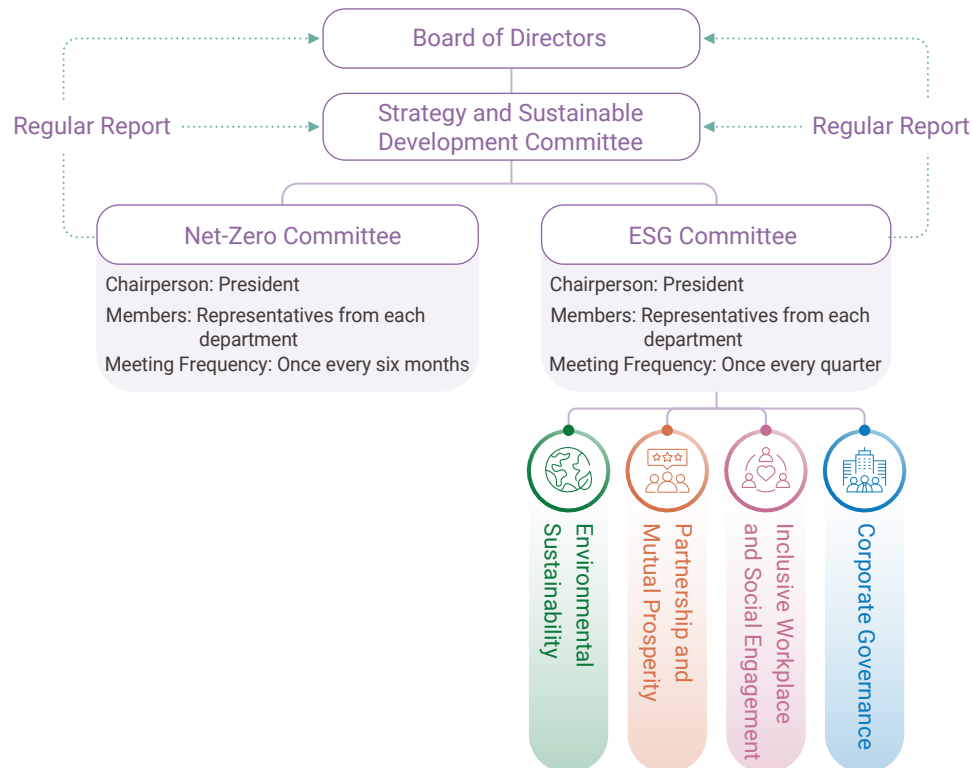
customers, shareholders, government agencies, academic and research institutions, the general public, suppliers, and employees. The Company remains steadfast in fulfilling its corporate citizenship responsibilities and regards sustainable operations as the core driver of its long-term development.

To strengthen the sustainability governance framework and enhance management effectiveness, we have established six strategic dimensions of sustainable operations, each with corresponding policy indicators serving as key guideposts for organizational advancement:

Dimension	Implementation Approach	Policy Indicators
<p><b>Corporate Governance</b></p>	<p>Promote integrity in business conduct and ethical professional behavior; advance a balanced consideration of stakeholder interests to drive a positive industry cycle and collectively serve as a force for societal advancement.</p>	<ul style="list-style-type: none"> <li>Promote and ensure the sound development of the Board of Directors</li> <li>Comply with all applicable laws and regulations</li> <li>Aim to rank within the top 5% in the ESG Evaluation (formerly the Corporate Governance Evaluation)</li> </ul>
<p><b>Innovation R&amp;D</b></p>	<p>Uphold green design principles and a green supply chain; pursue optimal resource efficiency; adopt environmentally responsible practices and safeguard biodiversity.</p>	<ul style="list-style-type: none"> <li>Increase the number of patent applications year over year</li> <li>Develop high-performance, low-power, and reusable silicon intellectual property (Silicon IP) and customer products</li> </ul>
<p><b>Partnership Prosperity</b></p>		<ul style="list-style-type: none"> <li>Localized procurement program with at least 80% of raw materials sourced locally</li> <li>100% completion of Tier 1 supplier RBA Code of Conduct signing</li> <li>100% completion of geopolitical risk assessments</li> </ul>
<p><b>Environmental Sustainability</b></p>		<ul style="list-style-type: none"> <li>Maintain continuous ISO 14001 Environmental Management System certification</li> <li>Prepare TCFD reports to identify climate-related risks and opportunities</li> <li>Establish SBTi targets; complete annual carbon inventories and emission reduction targets across all global operations</li> </ul>
<p><b>Inclusive Workplace</b></p>	<p>Guided by a people-centric core value, the Company is committed to fostering a diverse, inclusive, and high-quality work environment. Leveraging corporate resources alongside employees' voluntary charitable and community service efforts, the Company contributes through financial support, material donations, and personnel engagement across two primary focus areas: environmental conservation and outreach to rural and underserved communities, with the aim of building a society founded on mutual support.</p>	<ul style="list-style-type: none"> <li>Maintain continuous ISO 45001 certification</li> <li>Offer acceptance rate above 90%</li> <li>Annual attrition rate below 12%</li> <li>Average engineer compensation in the top 25th percentile of the industry</li> </ul>
<p><b>Social Engagement</b></p>		<ul style="list-style-type: none"> <li>Minimum six public welfare events per year</li> </ul>

# 1.3 GUC's Sustainability Governance Framework

Sustainability at GUC is overseen by the Strategy and Sustainable Development Committee. An ESG Committee has been established under this structure, chaired by Director and President Sean Tai, with representatives designated by each department serving as committee members. The ESG Committee operates through functional sub-groups. The ESG Committee implements the resolutions of the Strategy and Sustainable Development Committee, monitors international sustainability trends, and - in accordance with applicable international standards and regulations - leads functional group members in formulating sustainability development plans. The Committee identifies stakeholder needs to determine material ESG issues and associated risks, develops adaptation and mitigation measures addressing the potential operational impacts of material issues such as climate change, and devises strategic applications and implementation programs. The Board of Directors reviews and provides guidance on the Company's overall ESG development direction.



## ESG Committee Operations

The ESG Committee convenes regular meetings to track implementation progress and review outcomes, and reports to the Board of Directors on an annual basis on the following matters:

- 1 Identification of material topics and risks of concern, and formulation of corresponding strategies and response measures
- 2 Annual sustainability development targets
- 3 Sustainability outcomes and implementation progress

## 2025 ESG Committee-Board of Directors Communications

Meeting Date	Material Matters Communicated to the Board	Board's Material Recommendations	Board Resolution
April 24, 2025	• Submission for approval of the 2024 Sustainability Report	None	Approved
July 31, 2025	• First-half sustainability development performance and progress	None	No objections
December 04, 2025	• Results of annual material topic determination • Full-year sustainability development outcomes • Formulation of sustainability development strategies and targets for the following year	None	No objections

# CH2

## Sustainable Management

2.1 Stakeholder Identification

2.2 Stakeholder Engagement

2.3 Material Topic Identification and Analysis

2.4 Material Topic Management



## 2.1 Stakeholder Identification

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




## 2.2 Stakeholder Engagement

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

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

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

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

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

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

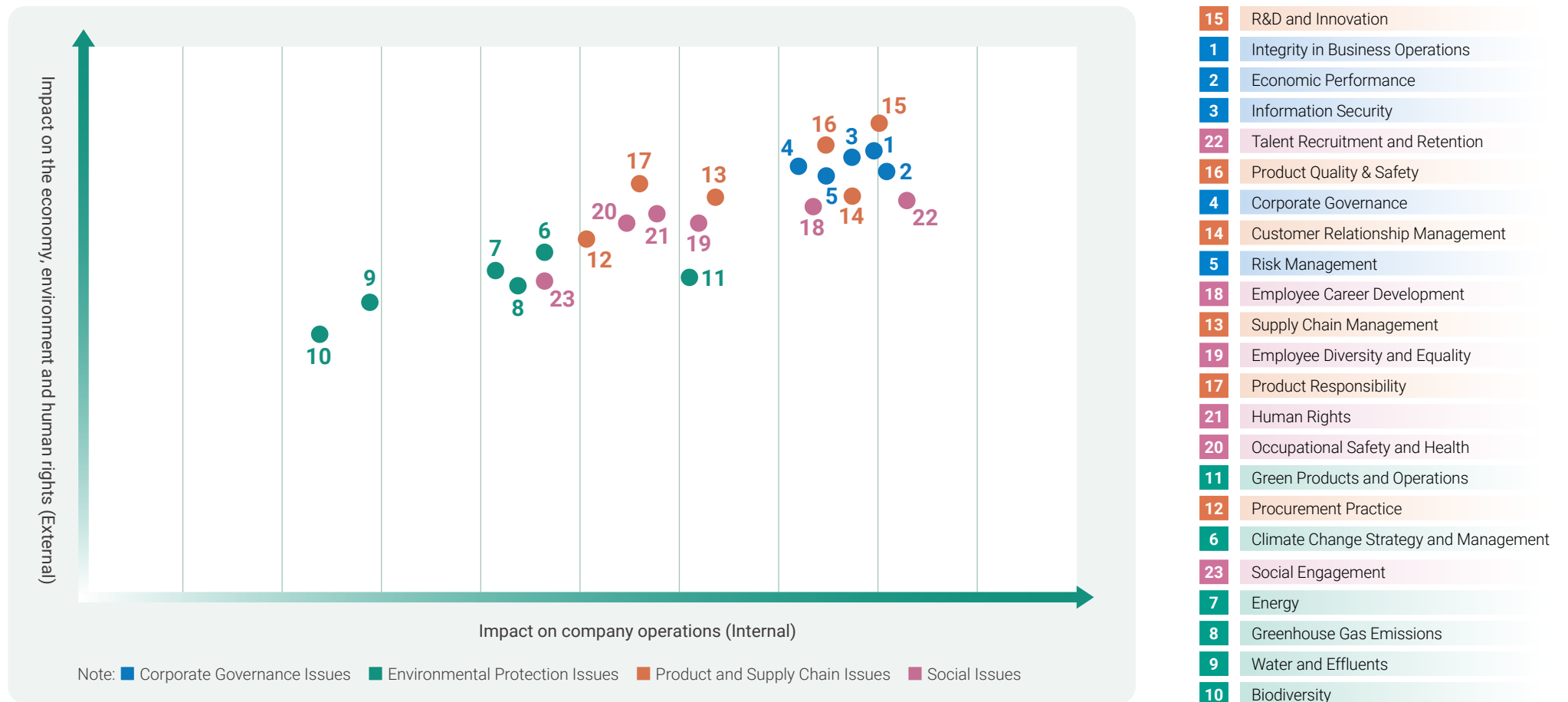
## 2.3 Material Topic Identification and Analysis

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

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

## Material Topic Impact Matrix

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



## Material Topic Identification and Ranking

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



## Changes to Material Topics

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

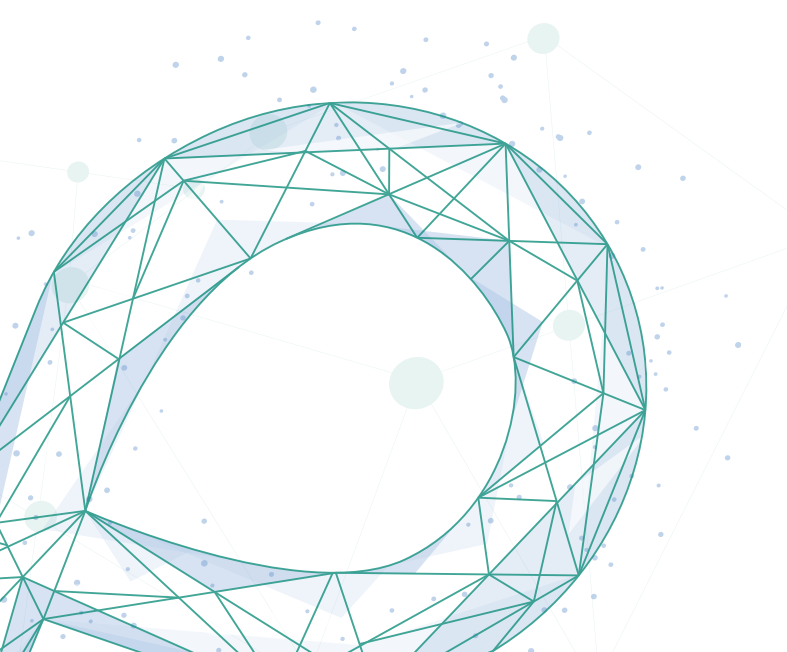
Note: ▲ Increase in Ranking ▼ Decrease in Ranking



# 2.4 Material Topic Management

## 2.4.1 Material Topic Management Approach

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



### 2025 Material Topic Value Chain and Governance Targets

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

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

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

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

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

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

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

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

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

Material Topics

**Supply Chain Management**

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











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









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










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

## 2.4.2 Material Topics and SDGs Alignment Strategy

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

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

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

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

# CH3

## Corporate Governance

3.1 Corporate Governance Framework  
and Economic Performance

3.2 Board Functions and Strategy

3.3 Ethical Management

3.4 Risk Management

3.5 Information Security Management



# Annual Targets and Performance

Ethical corporate management and responsible governance are the cornerstones of sustainable long-term corporate development. Through sound board operations, robust risk management, and regulatory compliance, the governance framework continues to be strengthened. Grounded in transparency and trust, the Company responds to stakeholder expectations and fosters a positive cycle of value creation for the industry and society.

## UN Sustainable Development Goals SDGs



## Corresponding Material Topics

Information Security  
Corporate Governance

Integrity in Business Operations  
Risk Management

Item	2025 Target	2025 Performance	Achieved
Corporate Governance Evaluation Ranking	Top 5%	6%~20%	⊗
FTSE4Good Taiwan Index Constituent	Continuously included	Included	☑
Board Performance Evaluation	Excellent	Excellent	☑
Concrete Quantitative Linkage Between Senior Management Compensation and ESG Performance	Differentiated weighting by functional unit: 5%-20%	5%~20%	☑
Material Regulatory Violations	0 incidents	0 incidents	☑
Annual Completion Rate for Mandatory Employee Integrity Training	100%	100%	☑
ISO 27001 Certification	Obtained	Obtained	☑
Third-party Cybersecurity Rating	>90	Security Scorecard 99 Panorays: 98	☑
Complaints Regarding Violation of Customer Privacy or Loss of Customer Data	0 incidents	0 incidents	☑
Risk Management Internal Audit	Completed	Completed	☑
Annual Completion Rate of Mandatory Employee Risk Management Training	100%	100%	☑

# 3.1 Corporate Governance Framework and Economic Performance

## 3.1.1 Dedicated Corporate Governance Function

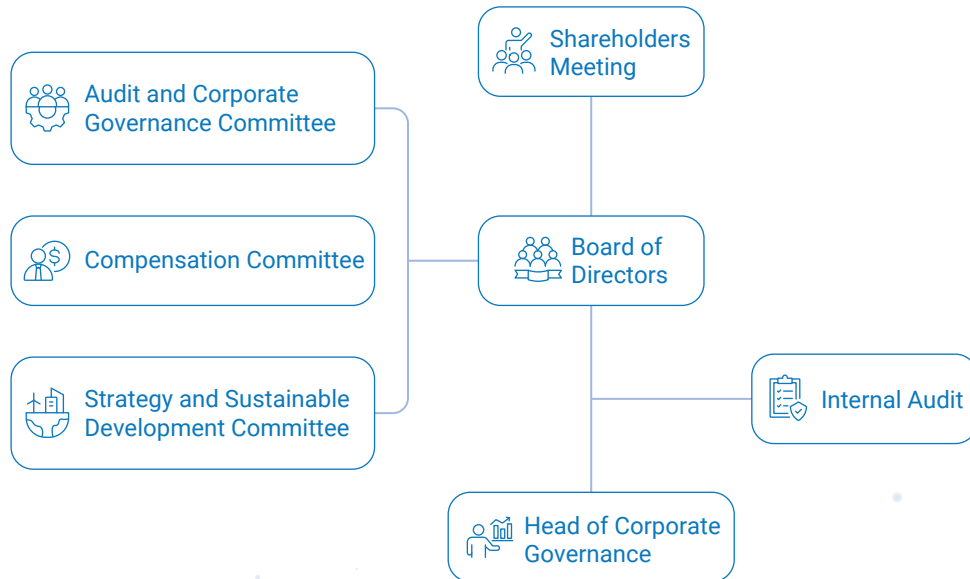
The Board of Directors of GUC serves as the Company’s highest governance body, bearing comprehensive responsibility for corporate governance, strategic decision-making, and sustainability oversight. The Board formulates corporate governance policies, ensures regulatory compliance, and oversees management’s implementation of operations and risk controls. To support the Board in fulfilling its responsibilities, the Company has established a dedicated corporate governance function comprising Finance, Legal, Internal Audit, and Human Resources. The primary responsibilities of this function include:

- Assisting the Board in adhering to regulatory requirements and internal control mechanisms to ensure decision-making transparency and compliance
- Administering shareholders’ meeting and Board meeting affairs, including meeting preparation, provision of materials, and preparation of meeting minutes
- Providing directors with the information and data required to carry out their duties, supporting decision-making and strategic planning
- Assisting the Board in strengthening its governance functions and upholding stakeholder rights and equitable treatment of shareholders

The Board has established multiple functional committees to assist in overseeing corporate governance, strategic planning, and sustainability management, ensuring that all decisions align with the Company’s long-term sustainable development objectives:

Committee	Primary Responsibilities	Member	Frequency of Meetings	Attendance Rate
<b>Audit and Corporate Governance Committee</b>	Oversees financial statements, internal controls, and regulatory compliance; reviews governance operations and director continuing education programs; examines material internal regulations.	Composed of professional independent directors	Quarterly (5 sessions in 2025)	100%
<b>Compensation Committee</b>	Evaluates senior management compensation, employee compensation, and remuneration structures to ensure the attraction and retention of talent while balancing stakeholder interests.	Composed of independent directors with professional expertise from industry, government, and academia	Quarterly (4 sessions in 2025)	100%
<b>Strategy and Sustainable Development Committee</b>	Formulates short-, medium-, and long-term growth strategies and sustainability objectives, reviews material investment proposals, monitors sustainability implementation outcomes, and oversees information disclosure in the Sustainability Report.	Composed of all directors	Semi-annually (twice in 2025)	94%
<b>Operation Committee</b>	Reviews the execution of operational strategies, assessed material potential risks and formulates response measures, and reports operational status and long-term strategies to the Board of Directors.	Chaired by the President, with members comprising heads of business and production management units	Bi-weekly	—
<b>Net-Zero Committee</b>	Promotes energy conservation, carbon reduction, and supply chain decarbonization collaboration, and oversees greenhouse gas inventory and net-zero target attainment.	Chaired by the President serving as Chairperson, with members comprising heads of operations, quality assurance, finance, human resources, and facilities management	Semi-annually (twice in 2025)	100%

**Corporate Governance Structure**



**3.1.2 Performance in Various Areas**

**Financial performance**

In 2025, GUC reported consolidated net revenue of NT\$34,141 million, profit after tax of NT\$3,770 million, and earnings per share of NT\$28.13. The Company incorporates economic performance into its corporate governance and decision-making mechanisms. The Board of Directors and senior management regularly monitor operational results, respond to changes in the industry environment, and continuously optimize business structure and operational efficiency to support the Company's long-term stable development and sustainable value creation.

**Economic Value Generated and Distributed**

(Unit: NT\$ millions)

		2023	2024	2025
Direct Economic Value Generated	Revenue	26,241	25,044	34,141
	Other income	190	267	99
Economic Value Distributed	Costs	18,265	16,936	25,687
	Other expenses	2,691	3,104	2,955
	Income Tax	647	612	673
	Compensation to directors	45	42	40
	Employee bonus - cash	1,271	1,159	1,109
	Shareholder dividend - cash	1,876	2,144	2,680
<b>Economic Value Retained</b>		<b>1,636</b>	<b>1,314</b>	<b>1,096</b>

Note: Economic Value Retained = Direct Economic Value Generated — Economic Value Distributed

## Shareholder and Investor Communication Performance

GUC places significant importance on communication with shareholders and investors. The management team plans and executes investor relations activities in accordance with corporate governance principles and business strategy, and periodically reviews communication effectiveness as a reference for adjusting operational decisions and sustainability strategy. In accordance with the relative importance and needs of each investor group, the Company engages through multiple communication channels to enhance information transparency and foster long-term relationships built on mutual trust.

For the relevant stakeholder engagement mechanisms, please refer to Section [2.2 Stakeholder Engagement](#).

### Investor Communication Meetings Summary

	2023	2024	2025
Number of Meetings	214	192	233
Total Attendees	1,959	1,771	2,349
Average number of Attendees Per Meeting	9.15	9.22	10.08

### 3.1.3 Tax Risk

GUC maintains a clearly defined tax policy to effectively manage the Group's tax risks. Subject to compliance with the tax laws and regulations and the legislative intent thereof in each jurisdiction where the Group operates, the Company applies for applicable tax incentives in accordance with the law to enhance overall tax efficiency.

The Company's tax policy is approved by the Board of Directors and implemented by the responsible unit, which reports to management on a regular basis to ensure the effective operation of the tax management mechanism.

#### Tax Policy

- Comply with the tax laws and regulations and the legislative intent thereof in each jurisdiction where Group companies operate
- Refrain from shifting profits generated by Group companies from high-tax jurisdictions to low-tax jurisdictions
- Refrain from utilizing tax structures lacking commercial substance or engaging in tax planning through tax havens for the purpose of tax avoidance
- Related-party transactions are conducted in accordance with the arm's length principle and in compliance with the internationally recognized transfer pricing guidelines published by the Organization for Economic Co-operation and Development (OECD)
- Approval and amendments to the tax policy require Board of Directors approval

## Tax Risk Governance

The Finance and Accounting Department serves as the responsible unit for tax governance, overseeing tax filings, tax planning, tax risk assessment, and related matters, and escalating material tax matters to management in accordance with the authorization matrix.

The Chief Financial Officer is the highest-level officer responsible for tax management at the Company. Day-to-day tax administration and management operations are carried out by the Chief Accounting Officer.

To strengthen tax risk controls and professional competency, Finance and Accounting Department personnel continuously enhance their professional capabilities through training programs, specialized research, and participation in tax seminars. External professional service providers are also engaged as appropriate to provide tax advisory services, thereby improving the quality of tax judgment and decision-making.

### Tax Risk Management and Information Disclosure

To enable management and governance bodies (including the Audit and Corporate Governance Committee and the Board of Directors) to effectively monitor the Company's tax risks and regulatory developments, the Company has established the following tax information communication and disclosure mechanisms:

- The Finance and Accounting Department incorporates tax risk management into the annual risk management report, with the department head reporting to the President on a regular basis
- The Chief Accounting Officer reports to the Audit and Corporate Governance Committee on a quarterly basis regarding any material changes in tax laws and regulations affecting the Company
- The Chief Financial Officer reports material tax matters to the Board of Directors in a timely manner based on the materiality of the tax issues involved

Furthermore, no unethical or unlawful tax conduct occurred during the reporting year. Should any such incidents arise, they will be investigated and addressed by the Finance and Accounting Department and the tax governance unit. Corporate income tax is audited and certified by external accounting firms to ensure that the Company fulfills its tax obligations in accordance with applicable local laws. The Company cooperates with local tax authority examinations and provides supplementary tax explanations and relevant documentation as required by the competent authorities.

### Operational Structure and Tax Description









The Taiwan parent company is the primary operating entity of GUC and serves as the Group's operational headquarters, responsible for formulating operational decisions and executing core business functions. Its principal business activities comprise ASIC design and turnkey management services for volume production.

To better serve global clients, the Company has established subsidiaries in the United States, Japan, China, Korea, Europe, and Vietnam. These subsidiaries are engaged by the Taiwan parent company to provide product design, technical support, and consulting services to clients in their respective local markets.

The operating locations of the Company and its subsidiaries are all established in jurisdictions with standard tax regimes. No operations are located in low-tax jurisdictions or tax havens, and all entities engage in commercial activities with substantive operational content to ensure that tax arrangements comply with commercial substance requirements and applicable regulatory standards.

**Annual Consolidated Entity Tax Information**

(Unit: NTS thousands)

Company Name	Jurisdiction	Principal Business Activities	Year	Number of Employees	Revenue	Profit (Loss) Before Tax	Income Tax Expense	Actual or Estimated Income Tax Paid
GUC	 Taiwan	ASIC design and turnkey management services for volume production	2025	717	34,140,917	4,422,768	653,202	664,853
			2024	702	25,044,149	4,044,008	593,420	597,846
			2023	700	26,240,714	4,131,577	623,692	610,369
GUC-NA	 United States	Product consulting, design, and technical support services	2025	17	230,977	13,870	5,070	5,086
			2024	16	228,914	13,726	4,875	4,870
			2023	17	230,755	13,950	2,970	5,580
GUC-JP	 Japan	Product consulting, design, and technical support services	2025	48	354,401	23,010	10,763	10,891
			2024	43	301,710	19,511	6,567	6,596
			2023	39	290,571	18,790	5,530	5,525
GUC-CN	 China	Product consulting, design, and technical support services	2025	27	110,387	7,254	1,786	1,756
			2024	28	116,736	8,382	1,929	1,895
			2023	28	117,490	8,063	1,853	1,861
GUC-NJ	 China	Product consulting, design, and technical support services	2025	60	230,002	27,756	1,316	923
			2024	66	970,820	62,420	4,287	4,036
			2023	58	476,965	102,177	12,745	10,573
GUC-EU	 Netherlands	Product consulting, design, and technical support services	2025	2	11,240	734	272	140
			2024	2	12,317	854	103	128
			2023	2	25,536	1,556	81	234
GUC-KR	 Korea	Product consulting, design, and technical support services	2025	2	10,407	590	138	59
			2024	1	9,077	625	130	63
			2023	1	8,377	452	202	50
GUC-VN	 Vietnam	Product consulting, design, and technical support services	2025	40	47,071	2,980	553	555
			2024	27	37,313	2,288	503	502
			2023	17	21,293	1,227	322	322

Note: The exchange rates applied to 2025 revenue, profit (loss) before tax, income tax expense, and actual or estimated income tax paid are the monthly average of the buying and selling rates quoted by the Bank of Taiwan for the respective year.

## Effective Tax Rate and Cash Tax Rate

(Unit: %)

The effective tax rate and cash tax rate for each of GUC's principal operating locations are calculated based on local tax laws and regulations and actual operating conditions, and are benchmarked against industry peers to assess the reasonableness of the overall tax burden.

In 2025, GUC-NJ's effective tax rate was 4.74%, below the industry average effective tax rate of 13.96% for the "Semiconductors and Semiconductor Equipment" sector as published by SAM CSA Companion. Additionally, the cash tax rates of GUC-NJ and GUC-KR were 3.33% and 10.00%, respectively, both below the industry average cash tax rate of 13.82% for the same sector.

The primary reasons for the tax rate variances across locations are as follows:

- **GUC-NJ:** Qualifies for the super-deduction of research and development expenditures under local regulations and has obtained Advanced Technology Enterprise status, entitling the entity to a preferential enterprise income tax rate of 15%
- **GUC-KR:** Subject to the 10% tax bracket under the local tax regime, resulting in a relatively lower cash tax rate

Overall, the tax rate performance across the Company's operating locations reflects the application of lawful tax regimes, industrial policies, and actual operating results in each jurisdiction. No tax arrangements lacking commercial substance are involved, and the results are consistent with the Company's tax policy and the principle of responsible tax conduct.

	2023		2024		2025 (Estimated)	
	Effective tax rate	Cash tax rate	Effective tax rate	Cash tax rate	Effective tax rate	Cash tax rate
GUC	15.10	14.77	14.67	14.78	14.77	15.03
GUC-NA	21.29	40.00	35.52	35.48	36.55	36.67
GUC-JP	29.43	29.40	33.66	33.81	46.78	47.33
GUC-CN	22.98	23.08	23.01	22.61	24.62	24.21
GUC-NJ	12.47	10.35	6.87	6.47	4.74	3.33
GUC-EU	5.14	15.04	12.06	14.99	37.06	19.07
GUC-KR	44.69	11.06	20.80	10.08	23.39	10.00
GUC-VN	26.24	26.24	21.98	21.94	18.56	18.62

### 3.1.4 Responsible investment

In response to climate change and international sustainability trends, and in support of green finance and the development of sustainable industries, GUC continued to invest NT\$50 million in green bonds in 2025, taking concrete action to champion green finance and put into practice the philosophy of giving back to society. This commitment also serves to embed environmental awareness among all employees.

The primary reason for continued investment in green investments is that green bonds combine the dual ESG characteristics of environmental and social benefit, channeling customer-deposited funds as a source of financing for green loans and sustainability-linked loans. In other words, corporate customers support merchants and companies committed to ESG development through their deposits, while generating positive environmental and social impact and long-term benefits — an approach fully aligned with GUC's philosophy of sustainable innovation and responsive to SDG 17, "Partnerships for the Goals."

Note: Green bonds refer to bonds issued by companies to raise funds, with the proceeds designated exclusively for green investment projects.



## 3.2 Board Functions and Strategy

### 3.2.1 Board Functions

GUC places high importance on the diversity and professional complementarity of its Board members. To strengthen corporate governance and promote a sound board structure, and in accordance with Article 20 of the Corporate Governance Best-Practice Principles, the Board as a whole is required to possess the following core competencies: business judgment, accounting and financial analysis, business management, crisis management, industry knowledge, international market perspective, and leadership and decision-making. This ensures the Company is capable of responding swiftly and making sound decisions when confronted with organizational disruptions or material operational risks.

The Board currently comprises eight directors, of whom four are independent directors, representing 50% of the total membership. All directors are aged 50 or above. The male-to-female ratio is 6:2. No directors are related by marriage or within second-degree kinship, and only one director concurrently

serves as a managerial officer of the Company — Mr. Sean Tai, who also serves as President. The Board as a whole maintains a high degree of independence. Board members' backgrounds span diverse professional domains including finance, accounting, the semiconductor industry, research and development, technology, and business management, enabling them to provide multifaceted perspectives on corporate strategy, operations, and risk management. The Company also ensures at least one female director seat to implement its board diversity policy.

Information regarding directors' concurrent board positions at other entities, cross-shareholdings with suppliers and stakeholders, the existence of controlling shareholders, and related-party transactions has been disclosed in the Company's annual report for reference by stakeholders, in fulfillment of the Company's conflict-of-interest disclosure and recusal policy. The specific details of each director's professional competencies and diversity indicators are set out in the table below.

#### ■ GUC Board Members (Current Board Term: May 18, 2023 – May 17, 2026)

Title	Name of Director	Nationality	Gender	Term of Office	Employee Status	Age	Business Management and Professional Judgment	Finance and Accounting	Crisis Management	Industry Knowledge	International Market Perspective	Leadership and Decision-Making	Sustainability Management
Legal Representative of Chairman	F.C. Tseng	ROC	Male	8	No	80	☑	☑	☑	☑	☑	☑	☑
Legal Representative of the Vice Chairman	Lie-Szu Juang	ROC	Female	1	No	66	☑	☑	☑	☑	☑	☑	☑
Legal Representative of Director	Sean Tai	ROC	Male	2	Yes	60	☑	☑	☑	☑	☑	☑	☑
	Wendell Huang	ROC	Male	3	No	63	☑	☑	☑	☑	☑	☑	☑
Independent Director	Kenneth Kin	ROC	Male	3	No	78	☑		☑	☑	☑	☑	☑
	Jesse Ding	ROC	Male	2	No	71	☑	☑	☑		☑	☑	☑
	Tsui-Hui Huang	ROC	Female	2	No	60	☑	☑	☑		☑	☑	☑
	Ho-Min Chen	ROC	Male	1	No	68	☑	☑	☑		☑	☑	☑

Note: 1. Effective April 9, 2025, Ms. Lie-Szu Juang succeeded Mr. L.C. Lu as the legal representative of the former director, with the title of Vice Chairman. Her term runs concurrently with that of the other directors through May 17, 2026.

2. Independent Director Mr. Cheng-Wen Wu tendered his resignation on May 15, 2024, upon assuming the role of Minister of the National Science and Technology Council.

## The Company's board diversity objectives encompass two dimensions:

- 1. Basic Conditions and Values:** including gender, age nationality, and cultural background. Since the election of the 10th Board of Directors in 2023, one female independent director has been appointed. Going forward, the Company will maintain at least one female director seat, with a target of female directors comprising one-third of the total board seats, alongside ongoing planning for age balance.
- 2. Professional Knowledge and Skills:** encompassing professional background (such as law, finance, accounting, industry, marketing, research and development, or technology), professional skills, and industry experience, to ensure the Board is capable of effectively fulfilling its decision-making and oversight functions.

To continuously strengthen board functions and decision-making capacity, the Company arranges a fixed three-hour continuing education program for directors each year. All directors also independently complete at least three additional hours of continuing education, for a cumulative total of no less than six hours, in compliance with the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE- and TPEX-Listed Companies and Corporate Governance Evaluation standards. External experts are invited to deliver sessions as necessary to enhance the Board's understanding of ESG and climate governance issues and to ensure directors remain current with the latest developments. In 2025, directors collectively accumulated 66 hours across 16 continuing education programs, courses, practical meetings, and seminars. Detailed information on each director's annual continuing education is disclosed in the [Company's Annual Report](#) which is available on the Company's official website and the Market Observation Post System (MOPS) for reference by investors.

## 3.2.2 Nomination and Selection

To implement the Board's diversity policy and enhance the Company's overall performance, professional background, gender, and age are incorporated as considerations in the director nomination and selection process. Director candidates are required to possess professional experience in technology, law, finance and accounting, or management, and a candidate pool is generated through referrals from industry professionals.

To safeguard diversity, the Company guarantees at least one female director seat. If the proportion of female directors falls below one-third, the reasons will be disclosed in the annual report along with improvement measures and plans, and the Company will continue to work toward increasing the number of female director seats.

The Chairman of the Board serves as the presiding officer of the highest governance body and does not concurrently hold any senior management position. Only one director concurrently serves as President, responsible for overseeing operations and reporting to the Board. All Board members are elected through a candidate nomination system, and a conflict-of-interest recusal policy is expressly set forth in the Procedures for Ethical Corporate Management and Guidelines of Conduct. When executing Company business, all directors who identify a conflict of interest between themselves or the juridical person they represent and the Company, or a situation that may result in improper benefits to themselves, their spouse, lineal relatives, or other interested parties, are required to proactively complete and submit a Conflict-of-Interest Disclosure Form to avoid or mitigate the conflict of interest.

## 3.2.3 Performance Evaluation

To achieve corporate governance objectives and strengthen board functions, GUC has formulated and adopted the "Regulations Governing Performance Evaluation of the Board of Directors and Functional Committees." Performance evaluations of the Board and its functional committees — including the Audit and Corporate Governance Committee and the Remuneration Committee — are conducted on a regular annual basis, along with self-assessments by individual board members conducted by questionnaire. The performance evaluation metrics for the Board of Directors encompass the following five dimensions: "Degree of Participation in Company Operations," "Enhancement of Board Decision-Making Quality," "Board Composition and Structure," "Director Nomination and Continuing Education," and "Internal Controls."

The Remuneration Committee proposes relevant compensation disbursement standards and specific amounts based on the results of the performance evaluation. GUC completed the self-assessments of the Board of Directors, functional committees, and individual board members in the fourth quarter of 2025, with results to be reported to the Board in January 2026. The internal performance evaluation results for the year indicate that the Board and individual board members performed excellently in the areas of enhancing board decision-making quality and participation in Company operations, achieving an "Excellent" rating.

In addition, GUC engages an external organization to conduct board performance evaluations every three years. At the end of 2025, the Company commissioned the Taiwan Corporate Governance Association to conduct a board effectiveness evaluation covering the period from October 1, 2024 to September 30, 2025. The evaluation was conducted through questionnaires and on-site interviews, assessing the Board across five dimensions: board composition and division of responsibilities, guidance and oversight, authorization and risk management, communication and collaboration, and self-discipline and continuous improvement. The evaluating organization's business relationship with the Company is limited to director continuing education programs, thereby preserving its independence. The evaluation report was issued on December 18, 2025, and the results along with subsequent improvement plans were reported to the Board on January 29, 2026.

Senior management compensation is linked to ESG performance to reinforce sustainability and corporate governance objectives. Depending on the business characteristics and scope of responsibilities of each functional unit, the ESG performance weighting is set at between 5% and 20%, serving as a key reference for annual performance evaluations and compensation disbursement. This mechanism encourages management to integrate environmental protection, social responsibility, and corporate governance into day-to-day operations and strategic decision-making, ensuring that the Company's long-term value creation and sustainable development objectives advance in tandem.

The aggregate remuneration of independent directors and non-executive directors is governed by the Company's Articles of Incorporation, with a cap in principle of no more than 2% of the Company's profit for the year. Remuneration disbursement standards are adjusted based on the Company's operating performance and the results of board and individual director self-assessments, and are allocated among directors in proportion to the number of days served during the year.

### 3.2.4 Internal Audit

#### Internal Audit Unit

GUC has established a dedicated internal audit unit in accordance with the “Regulations Governing the Establishment of Internal Control Systems by Public Companies,” to build a sound internal control system and carry out continuous monitoring. The primary responsibilities of the internal audit unit are to examine and evaluate the effectiveness of the internal control system and risk management processes. Operating with independence and objectivity as its organizational mandate, the unit assists in improving operational processes, enhancing corporate value-added and supervisory effectiveness, and thereby supporting the Board of Directors and management in achieving the Company’s strategic objectives.

The internal audit unit reports directly to the Board of Directors and is staffed with a dedicated Chief Audit Executive and one dedicated audit personnel, ensuring the independence and professionalism of audit activities. Audit personnel are required to attend professional training courses each year to continuously enhance their professional knowledge and skills. The Chief Audit Executive’s performance evaluation and compensation plan must be discussed and approved by the Remuneration Committee and the Board of Directors. The appointment, dismissal, performance evaluation, and compensation of audit personnel are submitted by the Chief Audit Executive for approval by the Chairman of the Board, with performance evaluations conducted annually.

The internal audit unit also incorporates the internal control system and its implementation with respect to sustainability information preparation. Under the annual audit plan, the information disclosure processes, data collection, and cross-departmental coordination overseen by the Sustainability Development Department are subject to audit and examination to ensure that sustainability report preparation complies with internal control and governance requirements.

#### Internal Audit Process

The internal audit unit formulates an annual audit plan each year based on risk assessment results, specifying the audit items to be covered each month. Following Board approval, the plan is executed in accordance with the internal audit implementation rules. Project-specific audits may also be conducted as necessary to identify internal control deficiencies in a timely manner and issue improvement recommendations. The audit unit also supervises self-inspections by individual units to establish a self-monitoring mechanism, with evaluation results serving as the basis for the statements on internal control systems issued by the Chairman of the Board and the President. With respect to deficiencies, anomalies, or areas requiring improvement identified during audit engagements, the audit unit conducts ongoing follow-up to ensure that corrective measures are implemented.

The Chief Audit Executive reports to the Audit and Corporate Governance Committee on a quarterly basis in accordance with the annual audit plan and actual execution status, and engages with independent directors accordingly. In addition, the Chief Audit Executive provides each independent director with a monthly written report on audit progress and any anomalies, ensuring unobstructed communication. Direct communication channels between independent directors and the internal audit unit are also in place to maintain effective working relationships.

#### Internal Audit Process Diagram



### 3.2.5 Shareholder Rights

GUC continues to strengthen shareholder rights through the following principal measures:

- **Sound Corporate Governance:** Since its inception, the Company has progressively established the Audit Committee, Remuneration Committee, and other committees, as well as a director candidate nomination system, to reinforce the governance framework, enhance information disclosure transparency, and improve market oversight effectiveness.
- **Prevention of Insider Trading:** The Company strengthens the immediate public disclosure of material information, treats all shareholders and investors on an equal basis, and makes financial reports publicly available on the same day as Board approval.
- **Facilitation of Shareholder Meeting Participation:** In addition to in-person shareholders’ meetings, the Company provides live webcast and electronic voting services to protect shareholders’ right to act.
- **Dividend Policy:** Guided by the principle of stable and sustained distribution, during periods of operational growth the cash dividend payout ratio is no less than 10% of distributable earnings for the year, subject to adjustment based on investment plans and funding requirements.

# 3.3 Ethical Management

## 3.3.1 Ethical Management and Business Ethics

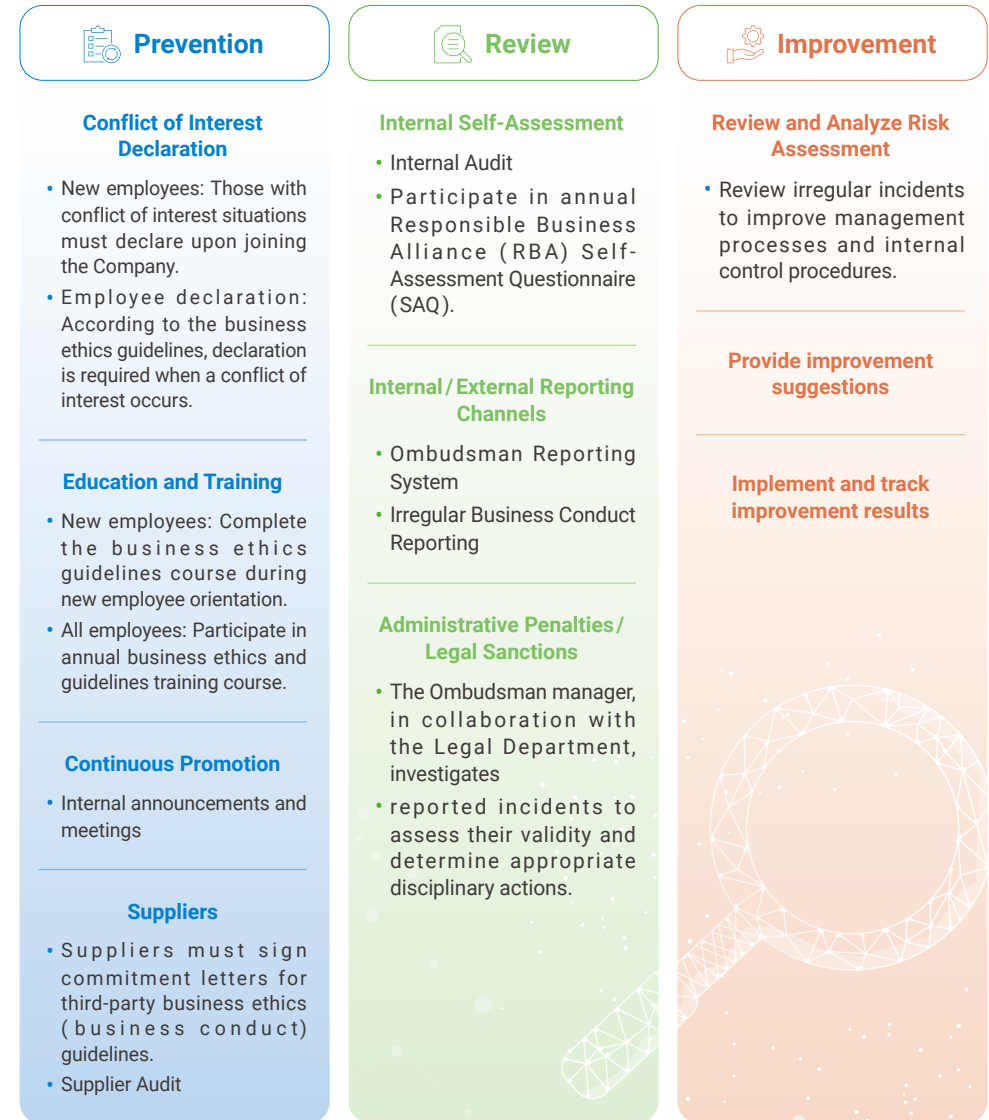
GUC adheres to the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and has formulated the “[Procedures for Ethical Corporate Management and Guidelines of Conduct](#)” as the core framework governing the Company’s promotion of integrity management and responsible business conduct. The Company’s integrity management policy is approved by the Board of Directors and is applied to identify adverse impacts that may arise from the Company’s various business relationships with different stakeholders. Applying the precautionary principle, the Company establishes preventive measures and remedial mechanisms for the associated risks to ensure that its operations comply with the principles of integrity, transparency, and regulatory compliance.

To implement integrity management, the Human Resources unit serves as the dedicated responsible unit for integrity management, responsible for planning, promoting, and supervising the implementation of integrity management-related systems, and periodically reviewing compliance and reporting to the Board of Directors. The Company requires its directors, managerial officers, employees, agents, and persons with substantial control to comply with applicable laws and regulations when conducting business, uphold the principles of integrity management, conduct commercial activities in a fair and transparent manner, and proactively avoid any circumstances that may give rise to a conflict between personal interests and the interests of the Company.

The Company expressly prohibits all forms of bribery and corruption, the offering or receipt of improper benefits, illegal political contributions, improper charitable donations or sponsorships, unreasonable gifts and entertainment, infringement of intellectual property rights, engagement in unfair competition, and any other conduct contrary to the principles of integrity, and takes measures to prevent products or services from causing undue harm to stakeholders. Integrity management-related policies and requirements are continuously communicated through the Company’s website, annual report, internal regulations, employee training programs, and various internal communication channels. Directors and managerial officers are required to issue statements of compliance with the integrity management policy. The principles of integrity management are also incorporated into the terms and conditions of employment to ensure that employees across all global locations clearly understand and consistently adhere to them.

In addition, the Company has established a [Supplier Code of Conduct](#), requiring suppliers to jointly observe the principles of integrity management and regulatory compliance in the course of business dealings, and to collaborate in implementing responsible supply chain management. The Human Resources unit conducts regular annual assessments of compliance with the integrity management policy and reports the results to the Board of Directors to continuously strengthen the Company’s responsible business conduct and corporate governance quality.

## Ethical Corporate Management Procedures Flowchart



GUC conducts annual training on ethical corporate management for all employees. The curriculum covers material information and confidential information protection, ethical corporate management procedures, codes of professional conduct, prohibition of insider trading, and the RBA Code of Conduct. The completion rate for 2025 reached 100%. New employees are also required to complete onboarding orientation and training covering the Company's key policies, conflict-of-interest avoidance requirements, and the prohibition against using one's position or authority to seek improper benefits for oneself or third parties. The new employee training completion rate for 2025 was 100%. In addition, suppliers have completed the signing of the Supplier Code of Conduct, with a completion rate of 100%.

In 2025, the Company conducted anti-corruption and ethical corporate management awareness training across its global operating locations. The completion rate among directors and employees reached 100%. Personnel found to have committed material violations of ethical corporate management standards or codes of professional conduct that may cause harm to the Company will be reported to the Board of Directors immediately, with written notification provided to the Independent Directors, and appropriate measures — including dismissal or termination of employment — will be taken in accordance with applicable laws and regulations or the Company's personnel policies.

### ■ 2025 Anti-Corruption Policy and Ethical Corporate Management Training Completion Status

Functional Category	Communication Channel/ Method	Persons/Entities Required to Complete Training	Persons/Entities Completing Training	Completion Rate
Board of Directors		8	8	100%
Research & Development	• New employee orientation and mandatory onboarding courses	651	651	100%
Engineering & Technical		119	119	100%
Sales & Marketing	• Annual mandatory courses	55	55	100%
General & Administrative		49	49	100%
Business Partners	• Risk Assessment Survey & RBA SAQ	24	24	100%

- Note: 1. The training completion rate is calculated as the number of employees completing training divided by the number of employees in the applicable category required to undergo training during the year. The completion rate for the highest governance body is calculated as the number of directors completing training divided by the total number of directors. Data covers all global operating locations.
2. The number of employees required to undergo training in a given year refers to the headcount at the time training was conducted, not the total year-end headcount.
3. The number of applicable business partners (suppliers) refers to Tier 1 Significant Suppliers. For the proportion of procurement spend, see Section [5.3.2 Supplier Identification](#).

To ensure the sustained effectiveness of training programs and to provide employees and stakeholders with a secure reporting channel, the Company has established an independent whistleblowing mechanism. The relevant procedures and governance framework are described in the [Risk Management](#) chapter.

### 3.3.2 Legal Compliance

The management team of GUC continuously monitors domestic and international policies and regulations that affect the Company's financial and operational performance, and has established the "Regulations Governing Compliance Management." The President designates a senior officer to serve as the Compliance Officer, with overall responsibility for compliance matters. The Legal Affairs unit has implemented a real-time regulatory update monitoring mechanism to alert business units to revise their management policies and procedures, and has designated compliance liaisons within each unit to conduct self-assessments. Each unit conducts compliance assessments of laws and regulations relevant to its day-to-day operations on a semi-annual basis. The annual compliance assessment results, upon approval by the respective unit heads, are submitted to the Legal Affairs unit for recordkeeping.

The Company is committed to compliance with applicable domestic and international laws and regulations, and incorporates compliance indicators into its annual monitoring framework. To protect personal data and the security of the Company's operational information, the Company has established a Confidential Information Protection Policy applicable to all employees, directors, agents, subcontractors, and other third parties. An internal governance body — the PIP Committee — has been established to oversee policy implementation, with internal audits conducted on a regular basis. In addition, in accordance with the RBA Responsible Business Alliance Code of Conduct, the Company takes reasonable measures to protect the personal data and privacy of individuals with whom it conducts business, in compliance with applicable laws and regulatory requirements.

The Company's Privacy Policy, published on the Company's website, sets out clear rules governing the collection, storage, use, and sharing of customer data, discloses customers' rights with respect to their data, and affirms the Company's commitment to using data solely for specified purposes.

In terms of environmental regulatory compliance, the Company incurred no material fines for violations of environmental laws and regulations in 2025, and no sanctions or environmental impact complaints were recorded. In terms of social regulatory compliance, no violations or other sanctions occurred in 2025 with respect to financial reporting, workplace discrimination, or corruption, and no human rights complaints were formally filed, processed, or resolved. In terms of product and service regulatory compliance, no incidents involving violations of laws and regulations governing products and services occurred in 2025, and no incidents or litigation arose in connection with anti-competitive conduct or violations of antitrust and monopoly regulations.

The Company is committed to making no political contributions and adheres to fair and transparent corporate social responsibility principles, avoiding any involvement in or interference with political interests.

### ■ Environmental Regulatory Compliance and Environmental Protection Expenditures

The Company continues to allocate resources toward regulatory compliance and environmental performance improvement. In 2025, the Company incurred no material fines for violations of environmental regulations and recorded no formal environmental complaints.

Environmental Protection Expenditure Item	Amount (NT\$/dollar)
Environmental Management System Certification	41,250
Contracted Household Waste Removal	70,000
Office Cleaning and Floor Washing	5,130,855
Landscaping Maintenance	192,620
Water Tank Cleaning	30,000
Pest Control	18,000
Cleaning Consumables	336,000
<b>Total Expenditures</b>	<b>5,818,725</b>

### ■ Summary of external regulatory violations and fines in 2025

Category	Number of Incidents	Amount (NT\$/dollar)	Description
Environmental Regulations	0	0	Zero material violations
Social Regulations	0	0	Zero material violations
Product and Service Regulations	0	0	Zero material violations
Other Laws and Regulations	0	0	Zero material violations
<b>Total</b>	<b>0</b>	<b>0</b>	<b>Zero material violations</b>

Note: Material violations are defined as fines of NT\$1,000,000 or above. No fines or sanctions of this nature occurred during the current or prior reporting period.

## 3.4 Risk Management

### 3.4.1 Risk Management Unit and Scope

GUC established its “[Risk Management Policy](#)” in 2010, with approval by the Board of Directors, as the highest governing principle for the Company's risk management framework. Each management unit regularly assesses and reviews risks in accordance with the “Risk Management Procedures,” reporting to the Operations Management Committee. The President consolidates material risk matters and reports to the Board of Directors on a periodic basis.

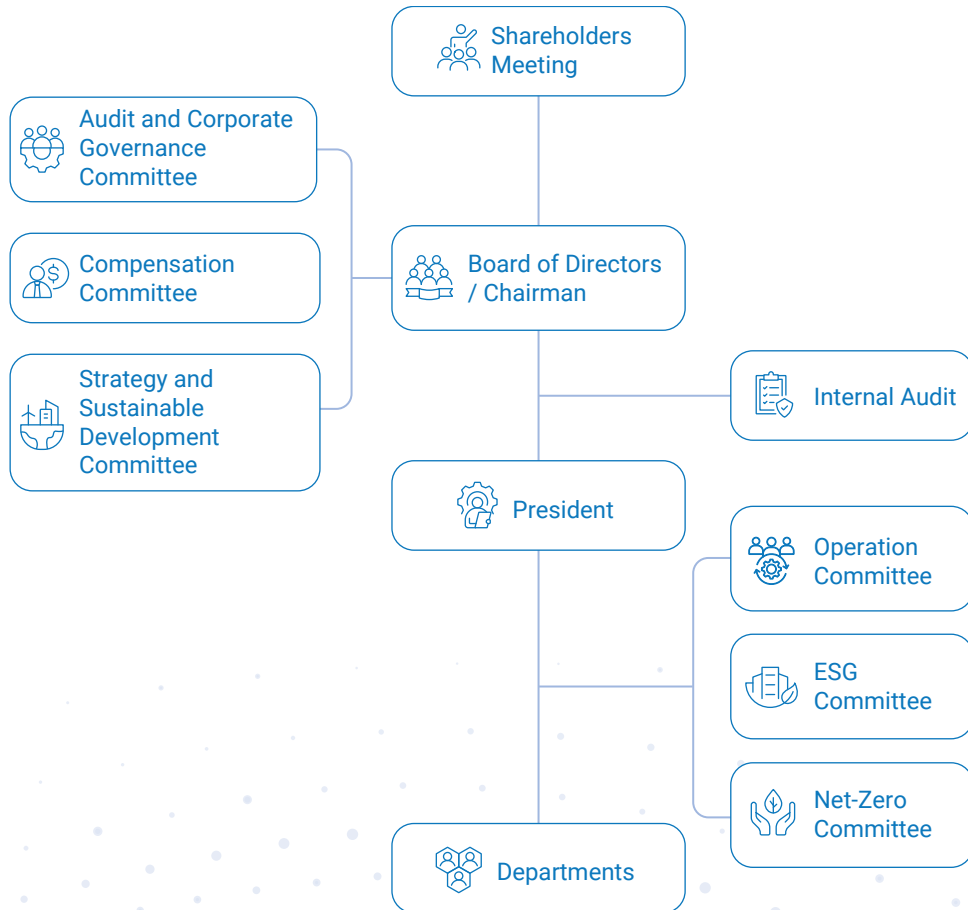
The Company evaluates operational risks based on the materiality principle, establishes preventive and early-warning measures to ensure risks are maintained within acceptable thresholds, and incorporates risk assessments as a reference for operational strategy and decision-making. Risk management awareness is incorporated into annual performance evaluations for managerial personnel. The performance and compensation of senior management are linked to risk management outcomes, and employees are encouraged to continuously review and improve risk control measures. All new business activities and initiatives are subject to assessment of potential risks and adoption of necessary mitigation measures, to ensure the Company operates soundly within the bounds of applicable law and in support of its ESG commitments.

### Risk Management Units

GUC integrates risk management into its corporate governance framework, with the Board of Directors holding ultimate oversight responsibility and risk controls implemented through dedicated units and functional committees.

- **Board of Directors:** As the highest governance body, responsible for comprehensive oversight of the Company’s operations, strategy, and risk management.
- **Audit and Corporate Governance Committee:** Assists the Board of Directors in overseeing financial reporting, regulatory compliance, and internal controls, and evaluates and manages the Company’s operational and financial risks.
- **Operations Committee:** Reviews the execution of operational strategies, assesses material potential risks and formulates corresponding response measures, and reports to the Board of Directors on a regular basis.
- **Strategy and Sustainable Development Committee and Net-Zero Committee:** Oversees and monitors long-, medium-, and short-term strategic and environmental sustainability risks to ensure the Company’s sustainability objectives are realized.

For the complete Board governance structure and the responsibilities of each committee, see [Section 3.1.1 Dedicated Corporate Governance Units](#).



### Risk Management Scope

In accordance with operational and strategic requirements, principal risks are categorized as follows, with control measures established for each risk category. Relevant units and functional committees conduct periodic oversight and review to ensure risks remain within acceptable thresholds.

Risk Category	Potential Impact	Control Measures
Intellectual Property Management	Technology leakage, loss of competitiveness	IP protection, patent portfolio management, contractual licensing controls
Information Security	Data breach, operational disruption	Information security management system, periodic audits, employee training
Contractual risk	Legal disputes, financial losses	Contract review process, legal support, risk assessment
Product Quality and Competitiveness	Customer attrition, damage to brand reputation	Quality management system, technology upgrades, customer feedback tracking
Climate Change and Environmental Risk	Business disruption, regulatory fines	Net-zero plan, greenhouse gas inventory, environmental management system
Operational Risk	Production delays, supply chain disruption	Operations Management Committee monitoring, contingency planning, supply chain risk assessment

### 3.4.2 Risk Management Procedures

To effectively identify and manage operational risks, GUC has established a range of management systems and operating procedures, including:

- **Risk Management Systems:** Encompassing the “[Risk Management Policy](#),” “Risk Management Procedures,” “Regulations Governing Supervision of Subsidiaries,” “Statement on Internal Control System,” and “[Regulations Governing Financial and Business Transactions among Related Parties](#),” establishing risk control mechanisms for the Company and its affiliates. Beginning in 2024, sustainability information management has been incorporated into the internal control system in alignment with the Financial Supervisory Commission’s Action Plan for Sustainable Development of Listed and OTC Companies and the IFRS Sustainability Disclosure Roadmap.
- **Ethical Corporate Management and Compliance:** [The Ethical Corporate Management Procedures and Guidelines of Professional Conduct](#) prohibit insiders from trading securities on the basis of material non-public information, ensuring the Company’s lawful and compliant operations.
- **Employee Complaints and Whistleblowing:** The Complaint Procedures safeguard employee rights and interests and promote harmonious labor-management relations. The Whistleblowing Procedures establish clear reporting channels and investigation processes to protect the Company’s lawful interests.
- **Information Security and Personal Data Protection:** The Confidential Information Protection (PIP) Policy governs the management of confidential information, with appropriate controls over trade secrets and material non-public information to protect the interests of the Company, shareholders, employees, customers, and suppliers.

These systems span financial reporting, operations, regulatory compliance, employee rights, and information security, ensuring that risk controls are implemented across all levels of the Company.

#### 2025 Risk-Related Training Outcomes

To strengthen employees’ risk management awareness and practical competencies, GUC plans annual training programs organized by risk category, covering enterprise operations, information security, legal compliance, environmental management, and workplace safety.

Risk Category	Implementation Content	Frequency	Target Participants
Enterprise Risk Management	Annual mandatory risk management course	Once per year	All employees; completion rate 100%
Confidential Information Leakage Risk Management	Information Security Training	Twice per year	All employees; completion rate 100%
Legal and Compliance Risk Management	Ethical Corporate Management and Codes of Professional Conduct	Once per year	All employees; completion rate 100%
Environmental and Safety Risk Management	Emergency evacuation drill	Once per year	Hsinchu-based employees; 389 participants
	Fire brigade organization training	Twice per year	Fire brigade members; 40 participants
	Prevention of workplace unlawful infringement training	Once per year	All employees; completion rate 100%

### 3.4.3 Complaint and Suggestion Channels

#### Key Material Incident Communication

In 2025, the Board of Directors of GUC convened 5 meetings, with regular meetings held at least once per quarter. The average attendance rate among all directors for the year reached 96%. The Board primarily reviews operational performance, discusses ESG strategy, and addresses material incidents — including significant whistleblowing complaints, adverse impacts, and public opinion matters — and designates relevant units to handle and track follow-up actions. Annual agenda items encompassed oversight of operational performance, prevention of conflicts of interest, and regulatory compliance.

For further details, please refer to the Corporate Governance section of the 2025 [Annual Report](#).

#### Whistleblowing and Complaint Channels

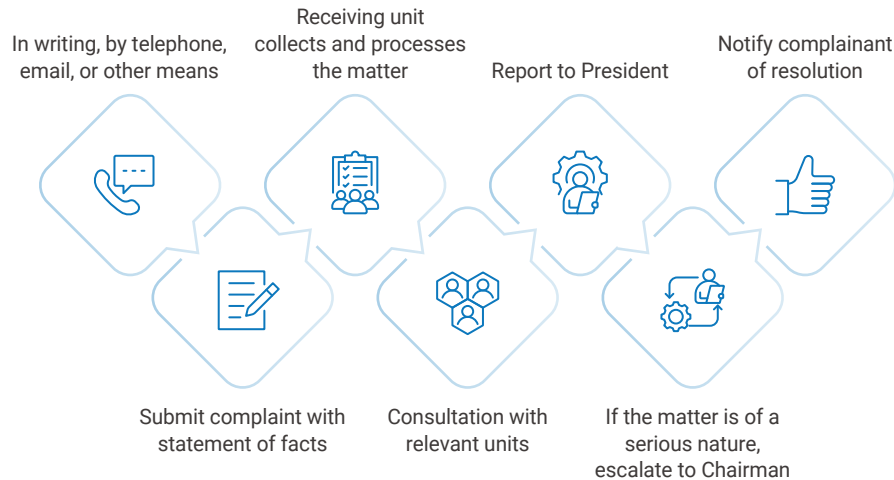
To safeguard the rights and interests of employees and external stakeholders, promote regulatory compliance, and uphold ethical corporate management, GUC provides employees and external stakeholders with protected channels for submitting complaints or reports in accordance with the Complaint Procedures and Whistleblowing Procedures.

The designated unit also conducts periodic training for Company personnel and incorporates ethical corporate management policies into employee performance evaluations and human resources policies, establishing clear and effective reward, disciplinary, and complaint mechanisms, including:

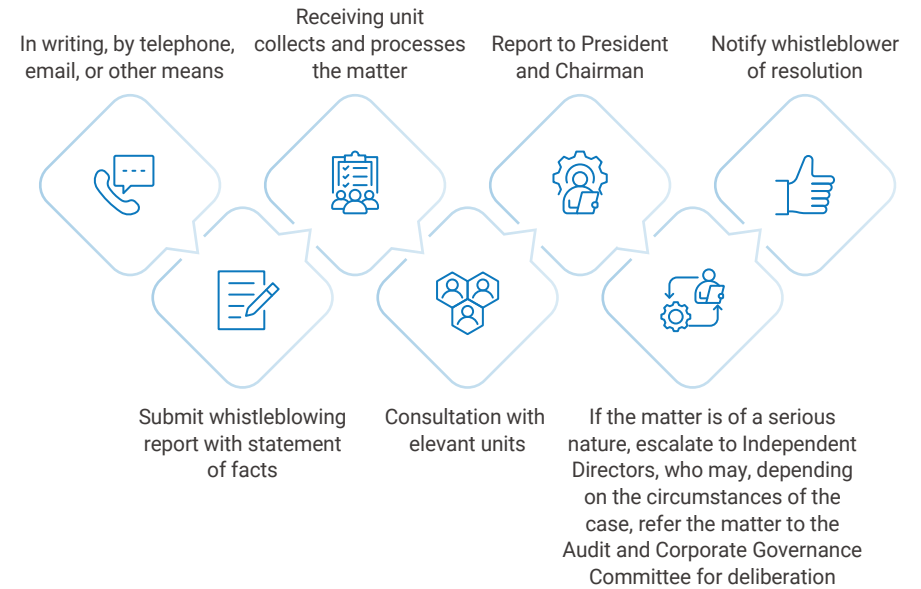
- **Whistleblowing Channels:** Internal independent whistleblowing mailbox (ombudsman@guc-asic.com); fax/telephone hotline (03-5790696); postal address (No. 10, Li-Hsin 6th Road, Hsinchu Science Park, Hsinchu City / Attn: Internal Audit Unit, Global Unichip Corporation); online reporting system on the Company’s website; and Audit and Corporate Governance Committee mailbox (acinfo@guc-asic.com).
- **Dedicated Receipt and Investigation:** Designated personnel or units are assigned to receive whistleblowing reports, document investigation processes and outcomes, and retain relevant records.
- **Confidentiality and Protection Measures:** The personal data of whistleblowers and complainants is protected against improper treatment arising from the act of reporting.
- **Reward and Disciplinary System:** Disciplinary action is taken against bad-faith reports, while good-faith complaints are encouraged.

In addition, GUC incorporates ethical corporate management policies into employee performance evaluations and human resources policies, and conducts regular training to ensure employees are familiar with complaint and whistleblowing procedures and ethical standards.

**GUC Complaint Process**



**GUC Whistleblowing Process**



**Complaint and Whistleblowing Case Receipt and Investigation Status**

	2023	2024	2025	2025 Incident Description
Independent Directors' Mailbox (Audit and Corporate Governance Committee)	1	0	0	
Professional Conduct Reporting System	0	0	0	
Employee Complaints	2	1	0	
Sexual Harassment and Unlawful Infringement Complaints	0	0	1 <sup>Note</sup>	A colleague submitted a sexual harassment complaint
Other Reports	0	2 incidents	0	
<b>Cases Substantiated Upon Investigation</b>	<b>0 incidents</b>	<b>2 incidents</b>	<b>1 case</b> <sup>Note</sup>	

Note: The matter was investigated and handled in accordance with applicable procedures, and a response was provided to the complainant, who expressed satisfaction with the Company's handling of the case. Closed

### 3.4.4 Emerging Risks

Against a backdrop of rapid industry change and increasingly stringent regulation, GUC actively monitors emerging risks that may affect operations and stakeholders. Through cross-functional collaboration and institutionalized processes, we continuously strengthen our risk identification, assessment, and management capabilities to ensure the resilience and competitiveness of our sustainable operations.

#### Expanded Functional Safety and Design Liability Risk in Automotive Chips

<b>Category</b>	Regulatory Changes and Liability Attribution
<b>Description</b>	Global automotive manufacturers and regulatory bodies — including UNECE WP.29 — are placing growing emphasis on functional and cybersecurity requirements for autonomous vehicles and ADAS systems. Under ISO 26262 (Functional Safety) and ISO/SAE 21434 (Cybersecurity) standards, IC design companies may no longer be regarded solely as component suppliers in the event of automotive chip failures causing accidents; they may instead be required to bear design liability. Should GUC participate in Tier 1 automotive supply chains, it will face new challenges including expanded design liability, heightened technical validation requirements, and increased contractual exposure.
<b>Impact</b>	A comprehensive review and adjustment of design processes will be required, with greater attention to the attribution of design liability and safety validation responsibility, and enhanced capacity for functional safety mechanism design, failure analysis, and verification. Research and development and legal costs are expected to increase substantially. Failure to adequately address design liability and contractual terms could jeopardize eligibility for participation in Tier 1 automotive supply chains and increase legal risk exposure.
<b>Mitigation Measures</b>	The Company has established a dedicated automotive project team, introduced ISO 26262 functional safety training, and built a safety culture and design processes throughout the organization. In collaboration with Tier 1 customers, the Company has developed interface protocols and functional safety verification mechanisms aligned with ASIL classification requirements. Risk assessment and management, safety mechanism design, and third-party certification processes have been initiated for high-risk items. The legal team has concurrently revised contract templates to address liability attribution, warranty obligations, and risk transfer clauses, ensuring consistency between contractual protections and risk management.

## 3.5 Information Security Management

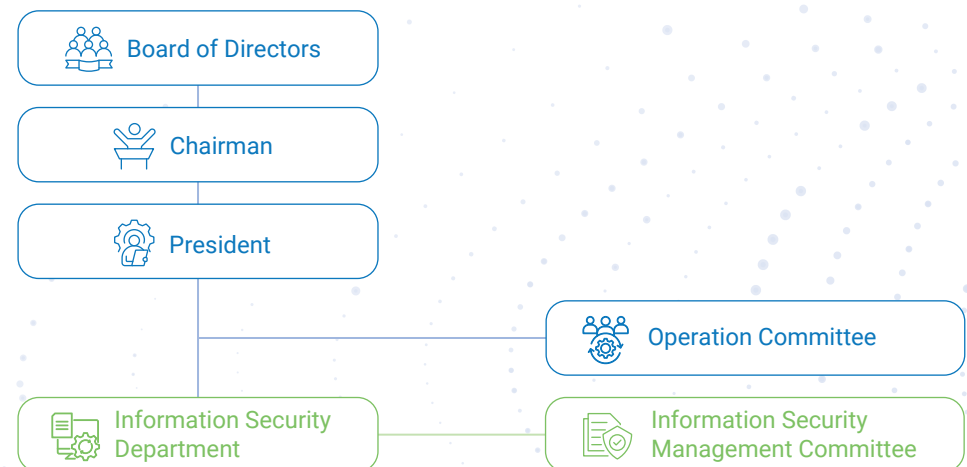
### 3.5.1 Information Security Governance and Organizational Structure

GUC builds its information security program on a foundation of governance consistency, progressively enhancing comprehensive protection capabilities with the goal of establishing a robust and mature information security management system. Information security is overseen by a dedicated unit responsible for system development, compliance, and risk management, ensuring the confidentiality, integrity, and availability of Company and customer information.

The Company has established an “Information Security Management Committee,” supervised by the Chief Information Security Officer, who oversees Company-wide information security operations and risk management mechanisms and reports regularly to the President, senior management meetings, and the Board of Directors on information security governance outcomes. An information security representatives' meeting is convened at least once per year, bringing together IT system owners and external information security consultants to review information security development plans and implementation results.

A PIP Committee has also been established, chaired by a Vice President-level officer, with representatives designated by each department. The Committee convenes quarterly and is responsible for developing, promoting, and auditing confidential information protection policies for the Company and its global subsidiaries, fulfilling the Company's commitment to protecting the information of customers, shareholders, and employees.

#### Information Security Management Organizational Chart



### 3.5.2 System Development and Management Mechanisms

We continuously improve its information security and confidential information protection management in accordance with the Plan-Do-Check-Act (PDCA) cycle. [The Confidential Information Protection \(PIP\) Policy](#) has been established to clearly govern the management procedures for trade secrets and material non-public information. Information security and ethical corporate management are incorporated into employee performance evaluations to reinforce institutional implementation.

With respect to international standards, the Company has maintained ISO/IEC 27001 certification since 2021 and continuously refines its management mechanisms through annual surveillance audits. In response to the updated ISO/IEC 27001:2022 standard, the Company completed its transition audit and recertification in 2024 with zero nonconformities, and passed its annual surveillance audit in 2025, demonstrating the continued effective operation of its information security management system.

### 3.5.3 Education, Training, and Cybersecurity Culture

To mitigate human risk and enhance overall defensive capabilities, GUC continues to promote organization-wide cybersecurity education and training to establish a shared cybersecurity awareness culture across the organization. Content relating to confidential information protection and cybersecurity management is designated as mandatory coursework for new hires. All employees are required to complete two PIP cybersecurity training sessions per year, and the completion rate has reached 100% for each of the past three years.

In addition to routine training, the Company reinforces practical response capabilities through a range of exercises and awareness initiatives, including two social engineering attack simulation exercises per year, with supplementary training arranged for personnel who do not pass. Cybersecurity awareness activities are conducted on a quarterly basis in accordance with internal and external threat trends to continuously deepen employees' ability to identify and respond to cybersecurity risks.

PIP Cybersecurity Training	2023	2024	2025
Total Number of Employees for the Year	819	First Half: 841 Second Half: 839	First Half: 862 Second Half: 874
Training Completion Rate	100%	100%	100%

Note: 1. The employee headcount reflects the total number of employees required to undergo training for the year, not the total headcount as of year-end.

2. Beginning in 2024, one PIP training session is held in each of the first and second halves of the year.

### 3.5.4 Resource Allocation and Risk Response Measures

GUC continues to invest human, technological, and institutional resources in information security governance, encompassing defensive equipment enhancement, threat intelligence monitoring and analysis, red team exercises, penetration testing, cybersecurity incident response drills, and education and training, to comprehensively strengthen cybersecurity defense capabilities.

To address the rapidly evolving cybersecurity threat landscape, the Company has established the following four key cybersecurity risk management measures:

#### 1. Strengthening Defense Capabilities and Maturity Assessment

Regular system testing and remediation are conducted, with at least two business continuity and recovery drills per year to ensure critical systems can be restored promptly. Third-party risk assessments and threat intelligence analysis are also leveraged to continuously improve the cybersecurity management framework.

In 2025, the Company achieved a Security Scorecard rating of 99 and a Panorays rating of 98.

#### 2. Advancing Cybersecurity Management Procedures

Through the ISO/IEC 27001 management system and internal audit mechanisms, the Company ensures the effective implementation of established policies and drives continuous improvement.

#### 3. Deepening Cybersecurity Education and Training

By integrating social engineering exercises, periodic awareness initiatives, and PIP refresher training, the Company works to reduce human risk.

#### 4. Monitoring Emerging Cybersecurity Risks

Through red team exercises, annual penetration testing, and vulnerability scanning — upgraded to daily execution beginning in 2022 — high-risk vulnerabilities are remediated promptly to strengthen overall defensive resilience.

### Incident Management and Performance Outcomes

The PIP Committee conducts reviews on a quarterly basis and has established mechanisms for violation reporting, investigation, and disciplinary action. In 2025, no incidents of employee violations of confidential information protection policies occurred. One violation by an outsourced vendor was recorded, for which disciplinary action has been completed and enhanced training and corrective measures have been implemented.

No material cybersecurity incidents, data breaches, or regulatory penalties arising from cybersecurity incidents have occurred in the past three years, reflecting the stable operation of the Company's information security management framework.

	2023	2024	2025
Material Cybersecurity Incidents (Incidents)	0	0	0
Data Breach Incidents (Incidents)	0	0	0
Incidents Of Personal Data Leakage Involving Employees and Customers (Incidents)	0	0	0
Fines Imposed Due To Cybersecurity Incidents (NT\$)	0	0	0

# CH4

## Innovation and Green R&D

4.1 Professional IC Design Services and  
Innovative Technologies

4.2 Innovative R&D and Quality Management

4.3 Patents and Silicon Intellectual Property

4.4 Green Product Design Services



# Annual Targets and Performance

Integrating sustainability thinking into innovation and R&D is a critical driver for responding to the rapid transformation of the semiconductor industry. As an upstream industry participant, GUC provides advanced custom IC design services based on customer requirements, delivering the cells, functions, and code required for chip design through silicon intellectual property (IP), while embedding green design principles into the development of high-performance, low-power, and reusable products. Operating under a fabless model that does not involve chip manufacturing or factory operations, the Company continues to pursue the dual objectives of resource efficiency and environmental compatibility through sustained R&D investment and quality management.

## United Nations Sustainable Development Goals (SDGs)



## Corresponding Material Topics

R&D and Innovation

Product Quality & Safety

Item	2025 Annual Target	2025 Annual Performance	Achieved
Patent Applications	>10	>10	✓
R&D Expenditure	>NT\$3 billion	NT\$ 3.3 billion	✓
Low-Power, High-Performance Products	Continuous development	Continuous development	✓
Sustainable Product Revenue Ratio	>70%	88%	✓
ISO Quality Management System Certification	Maintained	ISO 9001 — Green Products QC 080000 Medical Products ISO 13485 Quality System Certification	✓
Product Regulatory Compliance and Hazardous Substance Management	Material regulatory penalties: 0 incidents Customer complaints / returns due to hazardous substances: 0 incidents	Material regulatory penalties: 0 incidents Customer complaints / returns due to hazardous substances: 0 incidents	✓
Customer Service Satisfaction	>90%	95%	✓

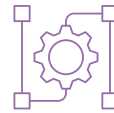
## 4.1 Professional IC Design Services and Innovative Technologies

GUC provides professional IC design services, with a particular focus on the design of Application-Specific Integrated Circuit (ASIC) products. To meet the requirements of products from concept to finish product with Advanced ASIC Services, GUC collaborates with TSMC to advance high-performance, low-power technologies such as CoWoS, InFO, and 3DIC. The Company also incorporates IP solutions and leverages artificial intelligence in Electronic Design Automation (EDA) to optimize design processes. By partnering with academia, GUC further advances AI technology applications in design services, boosting its market competitiveness. GUC offers optimized solutions for product realization through the following three service models and capabilities:



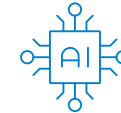
### Custom Design Services (Non-Recurring Engineering, NRE)

Provides circuit design component libraries and various silicon intellectual properties needed for product design, as well as circuit diagrams for manufacturing product mask sets. The Company then commissions foundries to produce masks, wafers, dicing, and packaging, after which the Company's engineers conduct product testing before delivering prototypes to customers.



### Multi-Project Wafer Program (MPW)

Provides a cost-effective and timely chip verification service by integrating designs from different customers, sharing the manufacturing costs of a single mask set and one batch of wafers (Engineer Run). This allows design engineers to achieve low cost and rapid prototype verification using advanced process technology before mass production.



### Silicon Intellectual Property (IP)

Designed and verified integrated circuit designs with specific functions that can be reused. With advancements in integrated circuit manufacturing technology, multi-function chips and even SoC have become the mainstream in IC design. Reusable IP can reduce customers' duplicate design efforts and design resource investments.

### 4.1.1 Providing Advanced ASIC Services

The semiconductor industry supply chain can be divided into four major groups according to upstream, midstream, and downstream: design, manufacturing, packaging, and testing. For the upstream chip design group, the chip design flow goes beyond hardware specification design and also requires software design support. Only after high automation integration can highly efficient, low-power consumption chips be designed at extremely tiny nanometer dimensions. GUC offers upstream IC design services to meet rapidly changing semiconductor industry and diverse customer demands. Our Advanced ASIC Services framework allows customers to enter the semiconductor design industry chain at any stage, from product concept, specification formulation, development, verification, final completion.

Specifically, GUC provides advanced special IC design services through the following four core capabilities:

IP Solution	Chip Implementation	ASIC Manufacturing	Advanced Packaging Technology
Help customers reduce design time costs and minimize SoC development risks to meet their customized requirements.	The Company works closely with TSMC, giving a strong command of information on advanced manufacturing processes. This expertise allows us to help customers accelerate their entry into advanced process, achieve faster mass production, improve yield rates, and strengthen market competitiveness.	In addition, GUC actively partners with world-class wafer foundries, packaging and testing companies, and other supporting suppliers to deliver professional, high-quality manufacturing services. This collaboration shortens time-to-market and time-to-volume, lower entry barriers and technical risks, and ensures high quality, high yield rates, and on-time delivery. As a result, customers can focus their valuable resources on their core strengths.	GUC deploys advanced process design platform solutions and advanced packaging technologies, working with TSMC to complete the design and verification of CoWoS, InFO, and 3DIC, meeting the requirements for high performance, low latency, and low power consumption. GUC also continues to develop IPs such as HBM, GLink, and UCIe needed for advanced packaging platforms.

### 4.1.2 Artificial Intelligence (AI) Technology Applied to IP Design and Design Services

In recent years, the rapid development of Artificial Intelligence (AI) has become an indispensable technological tool for enterprise research and development. When used properly, it can enhance efficiency and reduce waste of resources. GUC IP design team has prioritized the implementation of AI technology for the Monte Carlo simulation, saving computational resources and enabling a 50% reduction in simulation time. This allows limited resources to be reallocated to more design projects. In addition, GUC has completed the evaluation of AI-based design migration solutions, which help design engineers optimize circuits for enhanced results and reduce the design cycle by 30%. Formally implemented in Q2 2025.

GUC introduced Engineering Change Orders (ECO) tools in 2020, reducing leakage optimization time by 15-30%. In 2023, AI automatic placement and routing technologies and tools were implemented, saving 2-8% in power efficiency. In 2024, we continued collaborating with leading electronic design automation (EDA) vendors to introduce AI-driven EDA technologies for automated floorplan optimization. Preliminary results demonstrated area reductions of approximately 3% alongside improvements in power efficiency. In addition to leveraging AI for design optimization, the Company completed an evaluation of AI knowledge base assistants combining EDA vendor tools with large language models (LLMs) in Q4 2025, and procured the corresponding AI GPU servers. Deployment to engineering staff is scheduled to commence in Q2 2026 to enhance and support engineers' training and knowledge

development in EDA. In addition to adopting AI-driven technologies from EDA companies, GUC collaborates annually with academia to develop AI and machine learning applications for 2D/3D EDA design flows. These academic partnerships aim to integrate advanced technologies into GUC design service processes, enhancing design quality, efficiency and optimization, and applying the innovations to customer products.

### 4.1.3 Functional Safety Implementation Technology Applied to Automotive Design Services

GUC has introduced functional safety (FuSa) implementation technologies and established corresponding design implementation service workflows, encompassing: (1) system-level logic and memory built-in self-test (BIST) enabling vehicles to autonomously verify critical components; (2) implementation workflows compliant with USF or SSF function safety format-aware methodologies; and (3) incorporation of functional safety considerations into design-for-test (DFT) techniques for critical signals. These approaches enable implementations featuring dual-core or triple-register-redundancy decision logic and physical verification to achieve reduced failure rates. These technologies enhance the safety of customers' automotive products and were successfully applied in two customer projects in 2025. We will continue to monitor developments and advance new technologies to make future automotive products safer and more reliable.

## 4.2 Innovative R&D and Quality Management

In 2025, GUC continued to invest in innovation and R&D, with full-year R&D expenditure reaching NT\$3.3 billion, reinforcing technical capabilities and enhancing product quality in support of long-term sustainable development.

The CoWoS and InFO chiplet architectures employed by the Company have become mainstream infrastructure product platforms. Leveraging close collaboration with key partners, GUC's R&D team has accumulated extensive multi-year experience in the development of High Bandwidth Memory (HBM), GUC multi-die interLink (GLink), and Universal Chiplet Interconnect Express (UCle) IP, as well as in the high-volume manufacturing of CoWoS products. To support customers in achieving competitive advantage in advanced 2.5D/3D packaging and sustaining their market leadership positions, GUC continues to demonstrate its long-term commitment to delivering the most competitive end-to-end 2.5D/3D solutions — encompassing the aforementioned IP, electrical and thermal simulation, package design, DFT and production test, and CoWoS and InFO manufacturing expertise.

### 4.2.1 Successful Technology Development and Innovation Achievements in 2025



GUC was honored at the 2025 EE Awards Asia with the Best EDA & IP/Processor — 5th Anniversary Award

In addition to the ongoing development of silicon IP for advanced process nodes (5/4/3/2 nm and beyond) — including UCle, GLink-2.5D/3D, HBM2/2E/3/3E/4/4E Controller and PHY, and high-speed ADC/DAC — existing foundational IP components such as Power Management Solutions and Clock Generators are also being continuously ported to more advanced process nodes to provide customers with a more comprehensive solution portfolio. GUC was honored at the 2025 EE Awards Asia with the Best EDA & IP/Processor — 5th Anniversary Award, in recognition of the Company's technical excellence and quality capabilities in silicon IP design.

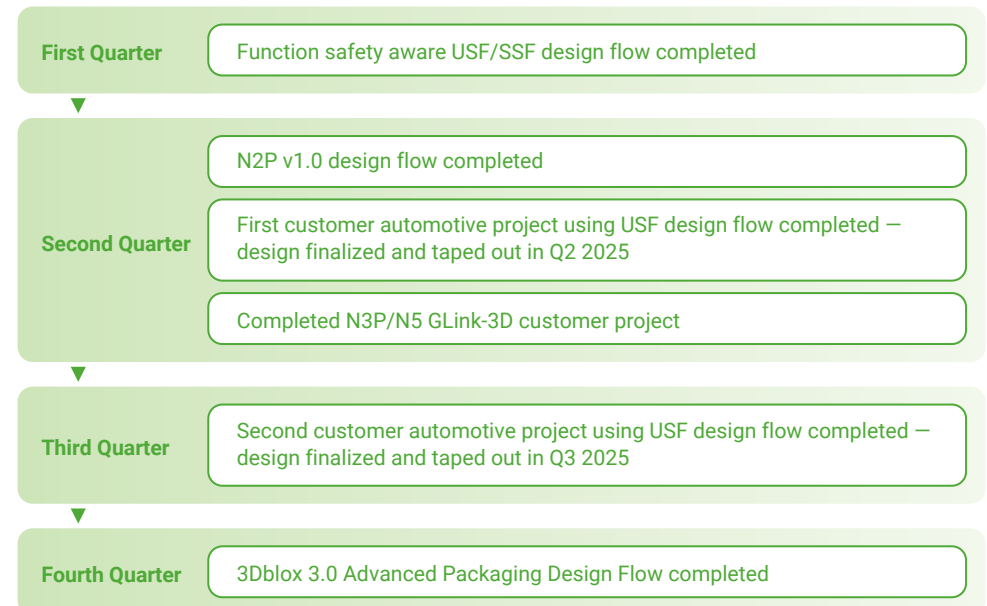
To position for future growth, the Company continues to allocate R&D resources toward optimizing 5/4/3/2 nm design flows and advancing the development of GUCle, GLink, GLink 3D, HBM PHY & Controller, and high-speed ADC IP.

### 2025 Innovation Achievements Summary

#### IP Development

Most Recent Program	Current Status
3 nm HBM4E 12G Controller and PHY IP Development	Test chip design finalized
5 nm UCle LP 32G IP Development	
5 nm UCle LP 32G Face-Up IP Development	
3 nm UCle 64G IP	
3 nm And 5 nm Custom GLink-3D IP Development	
16 nm IVR Technology Development	

#### Design Flow



### 4.2.2 Green Product Quality and Competitiveness

In a competitive market environment, the Company encourages employees to uphold a spirit of innovation and continuous improvement, delivering high-quality design services, silicon IP, and competitive products to customers, while building credible and mutually beneficial long-term partnerships through attentiveness to customer needs. Through a PDCA-based quality management mechanism, the Company ensures the effective operation of its quality management system, continuously improves operational performance, and advances toward its goal of becoming a globally leading IP and ASIC provider.

In the area of ASIC IC design services, the Quality and Reliability organization continues to strengthen its quality management system, maintaining annual ISO 9001 management system certification, systematically reviewing and improving quality management processes to ensure customer satisfaction and enhance overall quality performance.

In the area of green product management, green design principles are embedded from the product design stage. Through continuous technological innovation, the Company addresses customers' stringent hazardous substance management requirements and progressively reduces and regulates the use of prohibited substances. In accordance with International Electrotechnical Commission (IEC)

standards, the Company maintains its IECQ QC 080000 Hazardous Substance Process Management system certification and completed recertification through third-party body DQS in 2025, with the updated certificate valid through August 2028.

In addition, green IC products comply with the EU RoHS Directive and REACH Regulation, ensuring the absence of prohibited substances. In response to customer requirements, the Company completed multiple conformance surveys in 2025, encompassing IPC 1752, chemSHERPA material declarations, and U.S. TSCA regulations, with results provided to customers for reference. Quarterly business reviews (QBRs) are also conducted with key suppliers, incorporating hazardous substance conformance assessment items and regularly reviewing implementation outcomes to ensure that production processes comply with regulatory and customer requirements.

In addition, we have been recognized by leading international customers for our green product management efforts. We are a certified Sony Green Partner and, in 2025, received the Green Product Certificate from key customer SK hynix and the Eco-Partner certification from Samsung. These recognitions demonstrate our customers' strong confidence in GUC's green product management capabilities.

### GUC Quality Management System Certifications Overview



• GUC ISO9001 Certification



• GUC IECQ QC080000 Certification



• Sony Green Partner certification



• GUC ISO 13485 Medical Certification



• SK hynix Green Partner Certification



• GUC Samsung "Eco-Partner" Certification

## Strengthening Quality Culture

To deepen quality culture and internalize quality thinking into day-to-day operations, the Company encourages employees to proactively propose improvement initiatives, continuously refining quality management practices to address customer requirements and enhance overall competitiveness. Through the annual Best Known Method (BKM) competition, the Company reinforces problem-solving capabilities and systematizes and standardizes best practices, continuously building capacity in quality management and technical innovation.

BKM proposal outcomes over the years have been successfully converted into key technical patents — with 2 patents granted and 3 applications filed — demonstrating the substantive impact of quality improvement activities on R&D innovation and technology accumulation. The following are representative cases of quality and efficiency improvement:

### BKM Case 1

#### HBM4 Power-Aware Signal Integrity Design with Crosstalk Cancellation on CoWoS-R 8RDL to Achieve 12Gbps

To address the growing demands of AI and HPC, our team utilized the CoWoS-R platform to develop a 12 Gbps HBM4 interface. This BKM achieved three key breakthroughs in Signal and Power Integrity design: crosstalk cancellation design, decoupling path optimization for advanced package, and advanced packaging layer count reduction. The details are as follows:

- 1. Crosstalk Cancellation Design:** By optimizing the signal routing topology on the CoWoS-R advanced package, this breakthrough achieves over 25% crosstalk cancellation in worst-case scenarios. This significantly enhances signal quality for the 12Gbps HBM4 interface and improves energy efficiency.
- 2. Decoupling Path Optimization for Advanced Package:** To address Power Integrity challenges, this BKM optimizes the placement of Integrated Passive Devices (IPD) and power plane connectivity within the CoWoS-R advanced package. This design effectively reduces the decoupling path inductance by 39.34%. Furthermore, by integrating DCIR analysis results, this BKM established comprehensive design guidelines for IPD placement, thereby enhancing the stability of the Power Delivery Network (PDN).
- 3. Advanced Packaging Layer Count Reduction:** Through electromagnetic (EM) field analysis, we optimized the Return Path and bump re-pitch architecture. Even under high routing density conditions, our team successfully reduced the advanced packaging layer count by 10% while maintaining excellent eye diagram quality. This optimization directly decreases material consumption during the manufacturing process.

Furthermore, to address the extremely complex electrical requirements of HBM4, this BKM integrates the above breakthroughs into a standardized Advanced Packaging-Level Hard Macro, located directly beneath the IP Block. By standardizing complex SI/PI optimization design, future designs only need to manage signal interconnects to achieve compliance. This BKM significantly shortens the development cycle, effectively reduces design risks and trial production failure rates, which transforms technical know-how into long-term corporate R&D assets..

### BKM Case 2

#### Failure Reduction Methods for ACScan Production Vmin

Growing customer demand for high gate-count and high-power projects has made IR drop and production Vmin loss as key factors to manage. To address this, we propose a BKM with three key strategic to minimize Vmin loss:

- 1. Low-IR DFT design**
- 2. Flow & Pattern optimization**
- 3. Wafer process optimization**

Implement a robust low-IR DFT architecture, including flexible design for Scan-mode separation and MBIST serial. Maintain adequate bump/solder count for VDD/VSS. CDA (Clock Delay Adjustment) optimization. Apply backup IR reduction circuits and ensure sufficient toggle rate margin. Optimize clock gating, clock shift waveform and data gating. Utilize worst-case CPM for IR/ATE hardware PI simulation. Tighten ATE hardware PI spec.

This BKM significantly improved production Vmin loss to sub-percentage failure rate, enlarge Vmin production window and reduce potential RMA and stable shipment quantity.

### BKM Case 3

#### AI Project Efficiency Enhancement Methodology

To improve overall efficiency in large-scale AI chip design projects, multiple design flow and tooling optimization measures were proposed to effectively address design bottlenecks and enhance quality and resource utilization efficiency, including:

- 1. NOC Design: Physical Synthesis and Timing Closure Strategy**
- 2. Fishbone Clock Tree Structure for Hold Time Protection:** Another significant improvement involves the traditional clock tree structure, which tends to result in excessive clock cells and wasted resources. The fishbone clock tree structure provides an optimized solution, particularly for hold time protection. This structure reduces the need for delay cells, improving clock efficiency. The optimized clock tree reduces delays per channel and has been applied across multiple channels, resulting in substantial efficiency gains and reducing resource consumption.
- 3. A Mechanism to Improve Front-End Engineer (FE) Efficiency:** Regarding front-end engineering (FE) efficiency, a major challenge has been the manual handling of large amounts of data, particularly when clients release data. A semi-automated utility tool has been developed to assist FE engineers. This tool automates the data check-in process, allowing engineers to automatically fill in parameters for all flow. This utility greatly enhances overall productivity and the efficiency of FE engineers.
- 4. Design-Aware DFT (Design for Test) Plan:** For the DFT (Design for Test) process, traditional tools struggle to manage the complexity of large AI chip designs. The new approach introduces DFT partitioning based on data flow, eliminating the need for wrapper implementations. This method simplifies the DFT insertion process, reducing the time required for testing and verification.

These changes have collectively addressed key bottlenecks in the design process, improving both efficiency and performance in AI chip design and environmental impact.

### Enhancing Product Quality

GUC employs the Tango system to monitor real-time production WAT/test data. We continuously optimize our product quality control mechanisms and improves product yield to ensure quality and safety.



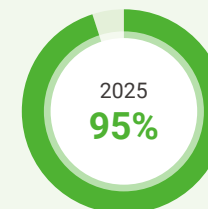
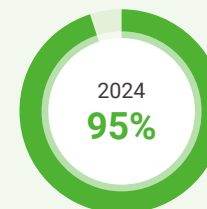
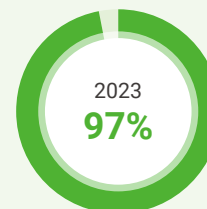
### 4.2.3 Customer Service and Satisfaction

In addition to maintaining management system certifications, GUC ensures the delivery of high quality IC design services. We also strengthen customer relationship management through regular and irregular meetings and visits, as well as quarterly and monthly performance reviews or audits. These efforts help build seamless partnerships and align both parties with short, medium, and long-term development goals and social responsibility initiatives. To provide localized customer service, we have established dedicated offices in six regions—Taiwan (headquarters), China, Japan, Korea, the United States, and Europe—with dedicated service contacts. These contacts support the planning and implementation of environmental management, social responsibility, hazardous substance control, and conflict minerals between both parties, while complying with ISO9001 and accepting third-party verification. We promptly provide sufficient information to meet the needs of downstream and end customers, or public sectors, and actively cooperate with customers' corporate social responsibility programs to implement activities, investigations, audits, and data collection.

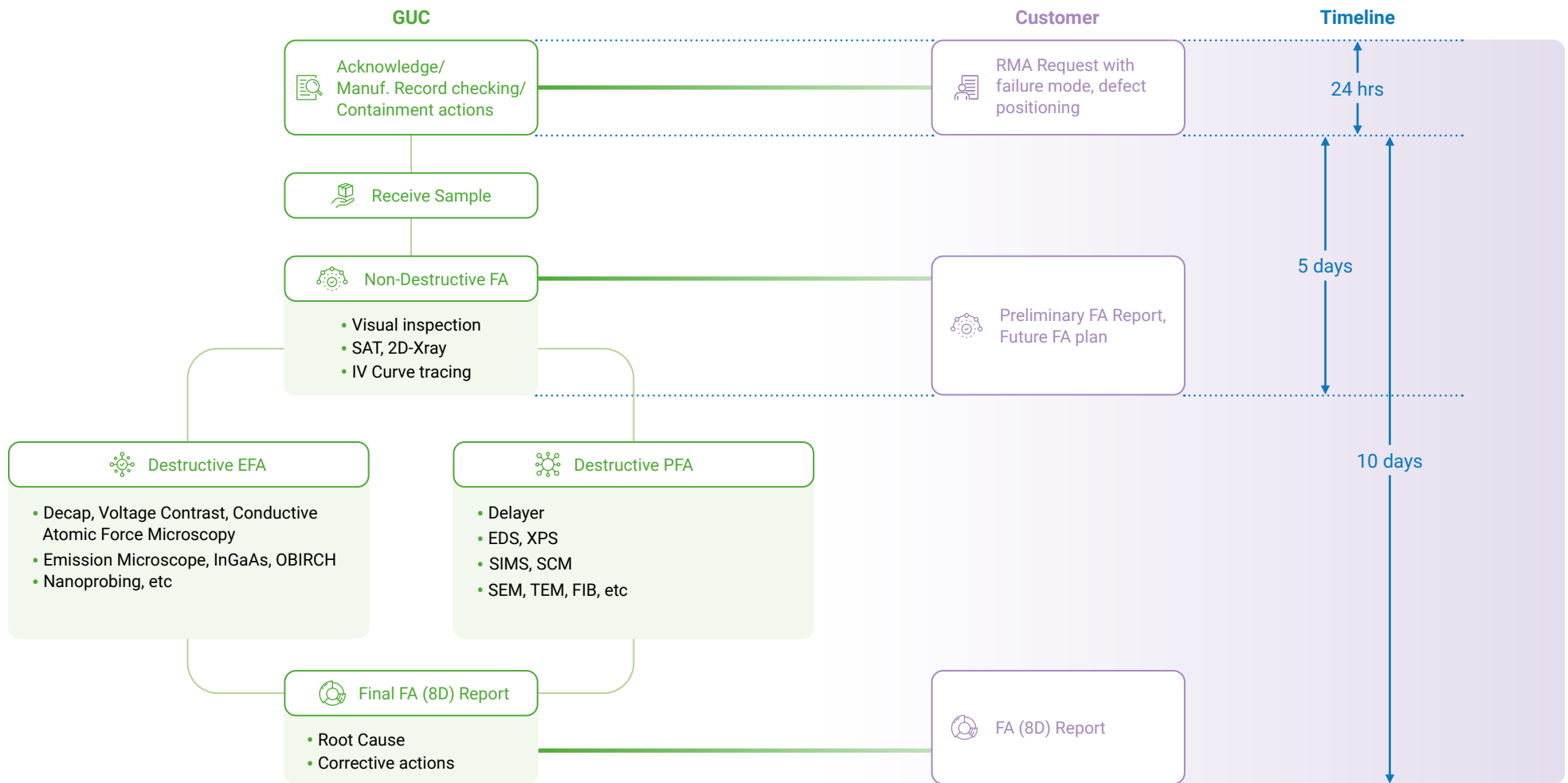
To ensure customer satisfaction with GUC's service quality, we conduct customer satisfaction surveys annually in the first quarter or upon project completion. Customers are invited to provide feedback on GUC's service quality and effectiveness through ratings, comments, or comparisons with competitors. A dedicated customer satisfaction team follows up with concrete responses, tracks improvement progress across responsible departments, and performs detailed data analysis to identify root issues. These results are compiled into reports for senior management as reference for medium and long-term operational planning.

Customer satisfaction surveys over the past five years have consistently achieved a response rate of over 80%, with more than 90% of respondents rating their satisfaction with GUC as "Satisfied" or higher. This reflects GUC's ability to continuously enhance service effectiveness and maintain high customer satisfaction amid technological advancements and a highly competitive business environment. In the 2025 customer satisfaction survey, the majority of customers provided highly favorable assessments, citing attributes including professional and reliable design capabilities and services, rapid response capability, a stable supply chain framework, and consistent production quality assurance.

#### Customer Satisfaction Survey Summary



To manage customer complaints, we have established a Customer Complaint Management Procedure requiring the relevant departments to respond to customers within 24 hours of complaint receipt and to provide a preliminary analysis report within 5 business days. In 2025, the on-time response rate for preliminary analysis reports reached 90%. No product recalls attributable to quality or safety concerns occurred during the year.

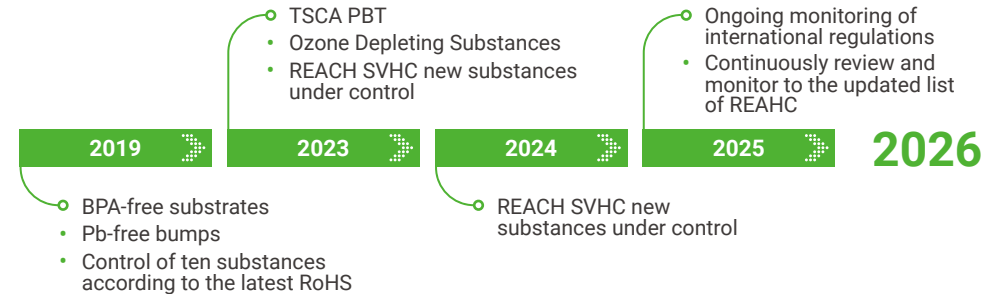


### 4.2.4 Green Product Sustainable Management and Practices

GUC implements a PDCA management process for green product sustainable management to address regulatory risks. Improvement strategies are proposed through supplier surveys, and we work closely with the supply chain to prevent the use of hazardous substances. These efforts aim to proactively respond to international regulatory trends and enhance the competitiveness of GUC products. To ensure that green IC production processes comply with regulatory requirements, quarterly business reviews (QBRs) are conducted with key suppliers, with implementation outcomes evaluated on a quarterly basis. In 2025, all GUC products met customer and regulatory requirements without any compliance violations, and all design materials adhere to the special requirements for customers' green products.

Our objective is to ensure that 100% of shipped products conform to customer and regulatory requirements, as well as customers' specific green product requirements.

### Product Hazardous Substance Control Program



#### ACT

- Raw material hazardous substance test
- Suppliers are required to provide the proof of compliance with hazardous substance test report issued by ISO 17025 certified labs
- Require suppliers to provide third-party test reports to ensure the compliance of raw material and meet with GUC specification.

#### PLAN

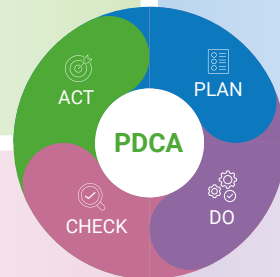
- Regulatory identification and customer requirements
- Restricted substance regulations
- Planning for hazardous substance substitution
- The European Union has added 9 new substances to the Registration, Evaluation, Authorization and Restriction of Chemicals (REACH) regulation. In 2025, the EU candidate list has been expanded to 251 SVHCs. GUC complied with all new requirements. We continuously monitor updates to the REACH regulations and have obtained supplier compliance declarations that are 100% compliant with the new requirements.
- Identifying the use of per- and polyfluoroalkyl substances (PFAS) throughout the supply chain and continuously monitoring regulatory developments.

#### CHECK

- Management Review: The top management review the achievement of hazardous substance KPIs.
- Customer Satisfaction: Annual customer satisfaction surveys regarding green product management are conducted to review customer feedback.
- Achieve 89% customer satisfaction rating high ratings and positive recognition for green product sustainable management. We are recognized by customer SK hynix to obtain Green Partner Certification in Feb'25

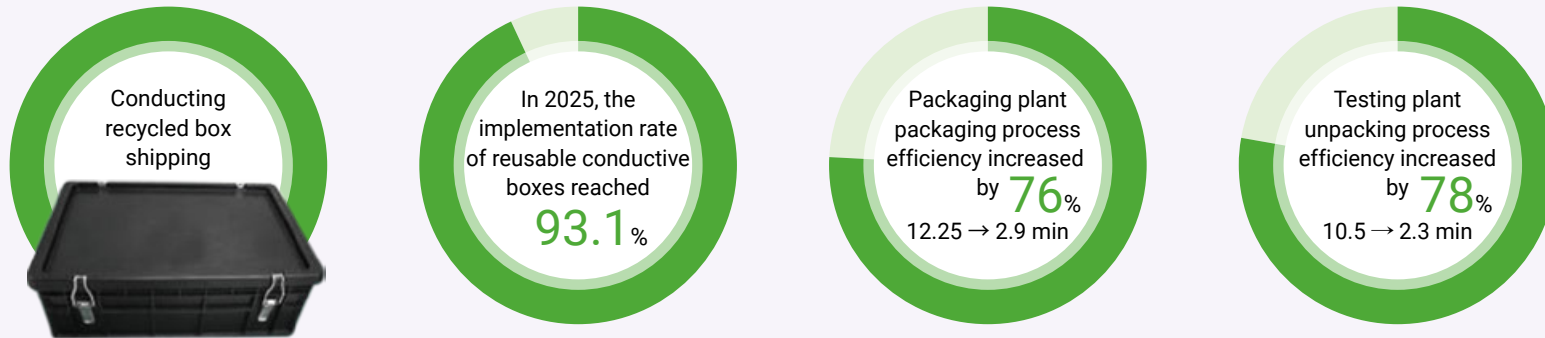
#### DO

- Evaluate and Review Material from product Eco-Design Stage
- Implement elimination of Hazardous substance program
- In the Bill of Materials (BOM) material selection phase, 11 new product BOMs were added in 2025, adopting green IC specifications. In response to the strengthening of PFAS regulations globally, and given that the relevant proposal is currently in the final evaluation stage at ECHA, Perfluorinated and polyfluorinated alkyl substances (PFAS) are known as 'forever chemicals' as they are extremely persistent in our environment and bodies. They can lead to health problems such as liver damage, thyroid disease, obesity, fertility issues and cancer. PFAS are of concern because of their high persistence (or that of their degradation products) and the impacts on human and environmental health. GUC is committed to proactively reducing hazardous substances from the product design stage, continuously monitoring applicable regulations and environmental risks, and conducting advance assessments. Upon any EU prohibition announcement, the Company will achieve compliance immediately. GUC continues to evaluate PFAS usage and requires suppliers to monitor fluorine (F) content. The Company will also continue working with suppliers to review and assess all potentially hazardous substances that may impact the environment and human health, with a view to adopting safer alternative materials.



## 4.2.5 Hazardous Substance Sustainable Management and Actions Throughout Product Life Cycle

Measures	Green IC Design and Requirements	Green Material Selection	Green IC Manufacturing	Green Packaging Use
Description	GUC responds to customer requirements for green materials by adhering to green procurement procedures and selecting materials that comply with international regulations, including RoHS, EU chemical policy (REACH), with the EU candidate list increased to 251 substances in 2025, and continues to monitor updates to the REACH regulated substance list. As well as Ozone Depleting Substances (ODS), and Persistent, Bioaccumulative and Toxic (PBT) substances under the US TSCA. To ensure environmental protection, all products use halogenfree materials, and we actively seek alternative materials to avoid the use of harmful substances in raw materials.	In the Bill of Materials (BOM) material selection stage, GUC actively conducts risk assessments, with 11 new product BOMs added in 2025, adopting green IC specifications. At the same time, GUC sets strict restrictions on product materials to eliminate harmful substances, aiming to prevent any part of the production processes from potentially impacting the environment, such as contributing to global warming and ozone layer depletion.	GUC has strengthened its hazardous substance management mechanism by requiring suppliers to monitor hazardous substances in raw materials and to provide third-party test reports to ensure compliance with green product principles and international regulations. In 2025, all customer-commissioned investigations were able to provide customers with compliance investigation results.	Product packaging materials are restricted according to the Packaging Directive (94/62/ EC). The following are GUC's concrete actions to comply with international regulations and promote circular economy: <ul style="list-style-type: none"> <li>Green IC production requirements for restricting hazardous substances in product packaging: In 2023, the France Decree 2020-105 was added, which regulates mineral oil substances in ink packaging. Mineral oil saturated hydrocarbons (MOSH) and mineral oil aromatic hydrocarbons (MOAH) have been proven to be carcinogenic and bioaccumulative. To comply with international regulatory trends and safeguard customer health, 100% supplier conformance has been achieved.</li> <li>Introduction of reusable conductive boxes: Considering the environmental impact of discarded packaging materials, GUC has adopted reusable conductive boxes to replace single-use cardboard boxes, implementing waste reduction, recycling conductive boxes back to the factory for reuse, and recycling, aiming to minimize environmental impact. Additionally, GUC has simplified the packaging process for products transported from the packaging plant to the testing plant. This includes streamlining packaging and unpacking processes, such as eliminating inner packaging steps for large boxes, which also reduces operational time waste. In 2025, the implementation rate of reusable conductive boxes reached 93.1%.</li> </ul>



As a significant participant in the global electronics supply chain, GUC is committed to environmentally friendly eco-design (Eco-Design) in electronic products. With respect to the widespread use of bisphenol A (BPA) in electronic components, we are committed to systematically reducing and ultimately eliminating BPA from its products. Beginning in 2019, all new products have fully adopted 100% BPA-free substrate key components to reduce long-term environmental impact and advance sustainable corporate development.

Lead (Pb), a hazardous substance commonly encountered in electronics manufacturing processes, is both a reproductive toxicant and a carcinogen that poses risks to human health. The Company tracks regulatory developments under the EU RoHS Directive (Restriction of Hazardous Substances). In relation to the lead exemption applicable to passive components, a comprehensive audit of passive components across all products was conducted. The audit findings confirmed that all passive components used in the Company's products are lead-free (Pb-free). EU RoHS Exemption 7 (c)-I is not utilized, and all products are fully compliant with RoHS requirements. The transition to lead-free production has been completed.

## 4.3 Patents and Silicon Intellectual Property

GUC is committed to developing a broad range of competitive silicon IP, including High Bandwidth Memory IP, die interconnect IP, mixed-signal front-end IP, and SoC IP. To safeguard the outcomes of innovative research and development, GUC files patent applications for competitive technical solutions generated throughout the ASIC design and production service stages. In parallel, we implement patent strategies for our proprietary Silicon Intellectual Property (IP). By securing patent protection, GUC not only maximizes the benefits and competitive edge of its R&D achievements but also offers customers enhanced protection for their ASIC products. Since its establishment, GUC has obtained 610 patents from various countries. In recent years, the company has been actively deploying patents related to CoWoS, HBM, UCle, G-Link, and other technologies to maintain its leading position and competitive advantage.

Recognizing the importance of patent rights, GUC has been offering colleagues with intellectual property-related in-person courses annually since 2016. These courses aim to strengthen awareness of patent rights and promote momentum for patent proposals.

### Number of Granted Patents by Country

Country	Number of Patents
 Taiwan	235
 United States	225
 China	132
 Japan	18

### Intellectual Property Rights Management

GUC established the [Intellectual Property Management Regulations](#) in 2016. Since 2000, the Company has been promoting intellectual property rights management plans and has formulated the Patent Proposal Application Procedure as a guideline for patent application, maintenance, utilization, and bonuses/rewards related matters. To carefully evaluate patent proposals, the Company has further established an internal patent review mechanism called the Patent Committee. Committee members include senior executives from relevant departments and heavyweight professors specially appointed from the IC design field externally. Through the committee's internal review and opinions, the technical content of invention proposals can be made more complete, effectively ensuring patent quality and increasing the probability of patent approval. In the past three years, the Company has filed a total of 71 patent applications in various countries, with 49 cases completing the examination process. Among these, 49 were granted and 0 were abandoned, while the rest are still under examination. This demonstrates that our company's patent allowance rate across various countries is as high as 100%. In addition, for patent proposals that are unsuitable for public disclosure but have technical value, the Patent Committee may decide to protect them as trade secrets instead, preventing the leakage of confidential technologies.

In addition, to effectively enhance management efficiency, GUC introduced the Patent Management Information System in 2015 as an information management platform for patent proposals, applications, maintenance, bonus distribution, technology classification, and product applications. With the support of this information system, GUC enhances the protection of confidential patent information, while also improving staff efficiency and reducing human errors in the patent application processes.

Additionally, GUC regularly conducts patent inventory operations to review the application status of patents and their degree of relevance to related products, providing an evaluation of patent value. To further strengthen awareness and respect for patent rights among R&D personnel, and to prevent violations of patent boundaries, the Company requires all new R&D personnel to complete basic patent courses. In addition to foundational patent coursework, the Company regularly invites guest lecturers from the patent industry to provide R&D personnel with practical intellectual property training, covering advanced topics including patent search, infringement analysis, and design-around strategies. As of 2025, cumulative course attendance has reached 245 participants.

To maintain a leading position in industry technology, GUC adopts a strategy that integrates key operational development objectives with intellectual property rights protection. For specially developed Silicon Intellectual Property (IP) and Advanced Packaging Technology (APT)—such as CoWoS, HBM, UCle, and G-Link—patent engineers collaborate with relevant R&D personnel to review the research, development, design processes, and outcomes to evaluate the feasibility of patent applications. For projects with patent layout potential, GUC actively files patent applications and continuously tracks the proposal progress. By progressively implementing patent layout for specifically developed Silicon Intellectual Property (IP), GUC not only strengthens its competitive edge in specific fields but also implements the Silicon Intellectual Property (IP) Project/IC Product Patentization to fulfill the goal of securing patent protection for key Silicon Intellectual Property and IC product developments. Meanwhile, the Company conducts regular patent technology inventories as a basis for managing the correlation between patent intellectual property and Silicon Intellectual Property (IP), as well as for evaluating the value of patent intellectual property.

To ensure that senior management fully understands the implementation of our intellectual property management plan, the legal supervisor reports on relevant matters to the Board of Directors at least once a year. The legal supervisor completed the annual report on October 30, 2025.

## 4.4 Green Product Design Services

### Sustainable Product Revenue

As a global leader in IC design services, GUC is committed to delivering high-performance, low-power ASIC design services that help customers reduce energy consumption and carbon emissions across artificial intelligence, high-performance computing, networking, and smart applications. We define our sustainable product scope to encompass proprietary IP and design technologies that deliver power efficiency improvements (high performance, low power), as well as products that generate green carbon reduction benefits at the customer level. This scope reflects the Company's ongoing commitment to advancing the energy transition and environmental responsibility within the semiconductor industry.

Over the past three years, GUC's sustainable product revenue has grown continuously. In 2025, sustainable product revenue reached NT\$30 billion, representing 88% of total revenue. Through the continued development of low-power design technologies and green IP, GUC enhances product value while supporting global customers in achieving their energy efficiency and carbon reduction objectives. GUC maintains an extensive IP portfolio and advanced design platform, driving sustainable value through innovative technologies while strictly adhering to international standards including RoHS, REACH, and conflict minerals requirements.

Going forward, we will continue to leverage its innovation, R&D, and green design capabilities to support customers in building more sustainable systems and applications, advancing the semiconductor industry's low-carbon transition together.

	2023	2024	2025
Sustainable Product Revenue (NT\$/NTD)	17,649,704,830	18,208,688,940	30,086,790,348
Sustainable Product Revenue Ratio	67%	73%	88%
Annual Target – Sustainable Product Revenue Ratio	70%		

### Low-Power Chip Design and Energy Efficiency Management

Silicon Intellectual Property (IP)	<p><b>High Bandwidth Memory IP (HBM4 IP)</b></p> <p>GUC's latest-generation 3nm 12G High Bandwidth Memory (HBM4) completed Tape out in Q1 2025. Power design optimization is currently underway; through low-power design techniques, energy consumption is targeted for a 50% improvement, with IP revision expected to be completed in Q2 2026.</p>
	<p><b>Universal Chiplet Interconnect Express IP (UCIe)</b></p> <p>In early 2022, GUC released UCIe 1.0, a die-to-die interface specification aimed at unifying standard and advanced packaging formats and enabling ecosystem collaboration for multi-die integration. GUC continues to leverage its GLink-2.5D experience and expertise in the development of next-generation GUCIe. Compared to the existing 3nm UCIe PHY design, the 5nm UCIe was developed to a low-power specification targeting a 15% reduction in energy consumption. Test chips was ready in Q4 2025 and entered the testing phase; actual measurement data are expected to be obtained by Q2 2026. The UCIe 32G IP was recognized as the Best IP of the Year at the 2024 EE Awards Asia, a testament to GUC's technological capabilities and development excellence.</p>

<p><b>Silicon Intellectual Property (IP)</b></p>	<p><b>Die-Stacking Interface IP (GLink-3D)</b></p> <p>3D packaging is an advanced technology that increases transistor density. As an industry leader, GUC has partnered with TSMC to develop the GLink-3D 1.0 product, enabling 3D SoIC stacking for 5nm and 6nm chips. The validation report was completed in 2024.</p> <p>The next-generation GLink-3D 2.0 delivers further specification enhancements, enabling die stacking between 5nm and 3nm chips. By adopting a finer bond pitch, signal bandwidth density is improved by approximately three times while power consumption is reduced by 80%.</p> <p>The forthcoming GLink-3D 3.0 is scheduled to complete design by mid-2026, enabling die stacking between 3nm and 2nm chips, with continued focus on increasing signal bandwidth density and reducing power consumption.</p>
<p><b>System-on-Chip (SoC)</b></p>	<p><b>System-on-Chip / Silicon Intellectual Property Automatic Integration Process (SoC/IP Constructor, unicoRn)</b></p> <p>Since 2021, GUC has successfully completed a range of chip designs, including 16nm autonomous driving chips (Automotive), 12nm 5G networking chips (Networking). In 2022, the team completed 7nm virtual reality chips (Metaverse). In 2023, the department completed 5nm data center-grade AI chips (Datacenter AI) and production version of 16nm automotive chips. In 2024, the SOC department finalized 5nm edge AI chips and the advanced version of 16nm virtual reality chips. In 2025, GUC completed mass production of a 5nm data-center-grade AI chip and testing of an advanced 16nm virtual reality chip.</p> <ul style="list-style-type: none"> <li>Over the years, GUC has relied on:             <ol style="list-style-type: none"> <li>Enhanced R&amp;D capacity and industry-leading integration verification processes, effectively reducing pre-processing time by 30~50%.</li> <li>Early identification of critical debugging items during integration, saving 30~50% of resources that would otherwise be used for extensive functional simulation and late-stage regression debugging.</li> <li>Optimization of chip specifications based on manufacturing process advancements, improving performance by 20~30%, reducing power consumption by 15~20%, and decreasing chip area by 20~30%.</li> </ol> </li> <li>The System-on-Chip / Silicon Intellectual Property automatic integration process is as follows:             <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="text-align: center;"> <p><b>STEP 1</b></p> <p>Critical subsystem (processor, high-speed interface, memory) integration platform (Subsystem)</p> </div> <div style="text-align: center;"> <p><b>STEP 2</b></p> <p>Hardware accelerator-based advanced verification process (Emulation)</p> </div> <div style="text-align: center;"> <p><b>STEP 3</b></p> <p>Low-power design verification and optimization (Power profiling)</p> </div> <div style="text-align: center;"> <p><b>STEP 4</b></p> <p>Software and hardware co-verification process (Virtual/Hybrid platform)</p> </div> </div> </li> </ul>
<p><b>Design Service</b></p>	<p>GUC completed its first N2 test chip tapeout in 2024 and finalized testing and verification along with the N2P v1.0 design flow in Q2 2025. This enables customers to rapidly adopt more advanced, high-efficiency process nodes. Through improvements in EDA software and design flows under equivalent design verification conditions, the overall design flow achieves optimized power consumption and performance. Compared to N3E, N2P v1.0 delivers further power reduction, achieving 25% power savings. We will continue developing N2P and future A16 nanometer design flows to support IP designs with lower power manufacturing processes, enhance competitiveness, apply them to customer projects, and accelerate customers' progress toward greener products.</p>

# CH5

## Partnership and Mutual Prosperity

- 5.1 Green Supply Chain
- 5.2 Supply Chain and Environment
- 5.3 Supplier Management Principles
- 5.4 Supplier Risk Assessment
- 5.5 Key Management Strategies for Global Geopolitical Risks
- 5.6 Green Procurement



# Annual Targets and Performance

Resilient value chain relationships are a source of corporate resilience and competitiveness. Through local procurement, supplier sustainability management, and risk assessment, GUC works alongside its partners to address environmental and industry challenges. Together, we build a sustainable ecosystem grounded in mutual trust and shared growth.

## United Nations Sustainable Development Goals (SDGs)



## Corresponding Material Topics

Supply Chain Management

Item	2025 Annual Target	2025 Annual Performance	Achieved
Local Procurement Ratio	>80%	83%	✓
Supplier Code of Conduct Signing Ratio	100%	100%	✓
Supplier Sustainability Management and Risk Survey Completion Ratio	100%	100%	✓
Supply Chain Net-Zero Learning Network	Public launch	Officially launched on the corporate website in October 2025	✓

# 5.1 Green Supply Chain

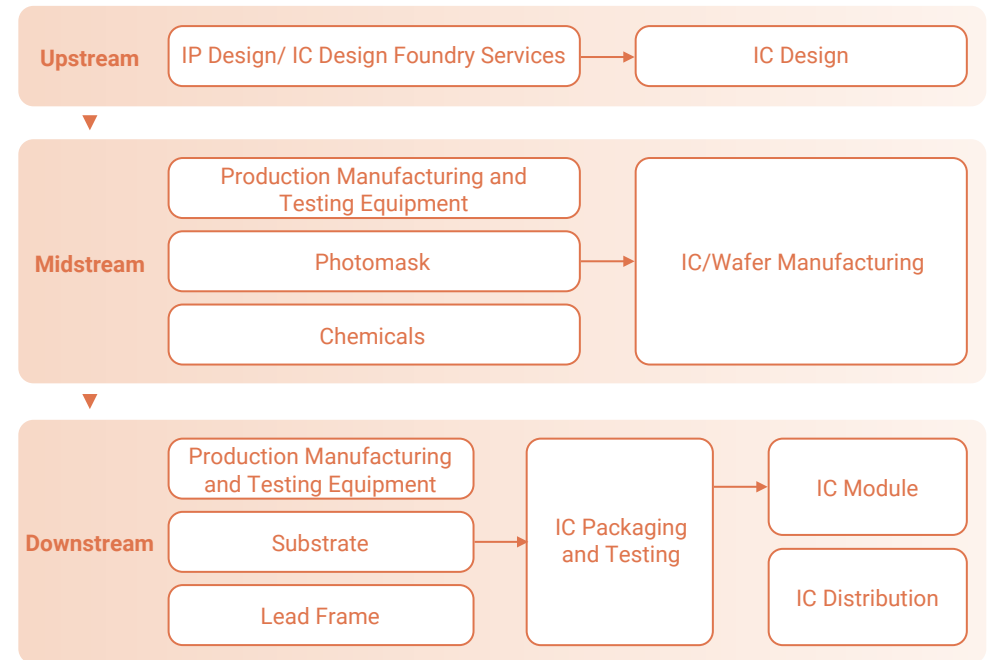
As process nodes continue to advance, chip design costs and mask expenses have risen steadily. While the trend toward integrating multiple functions into a single chip remains intact, the overall volume of chip design engagements has shown a slight decline as a result. Growth across artificial intelligence (AI / Machine Learning), data centers, 5G networking, the Internet of Things (IoT), advanced driver-assistance systems (ADAS), and augmented / virtual reality (AR/VR) has nonetheless moderated the pace of decline in ASIC and ASSP design engagement volumes.

The global semiconductor industry has experienced a wave of mergers and acquisitions in recent years. Taiwan simultaneously faces intensifying pressure from mainland China's aggressive support of its domestic semiconductor industry, including targeted recruitment of senior semiconductor talent from Taiwan-based firms. Global IC design companies have continued to pursue acquisitions to strengthen product portfolios, reduce costs, and expand economies of scale, seeking to sustain market share by meeting evolving customer demands with advanced semiconductor technologies. The pool of available design service providers from which customers may choose will continue to narrow. Customer demand for product differentiation, however, remains as strong as ever — standardized solutions are no longer sufficient to meet customer requirements, and leading global technology companies are increasingly designing their own chips to demonstrate distinct product features and performance. For GUC, this represents a growing opportunity.

In response to the evolving semiconductor landscape and rapidly shifting customer requirements, GUC's Advanced ASIC Services framework encompasses a comprehensive IP ecosystem — including proprietary IP, customized IP, and system design services — enabling customers to engage GUC's services at any stage of the semiconductor design chain, from initial product concept through specification, development, verification, manufacturing, production, and final delivery. Advanced ASIC Services is built on three core pillars: silicon IP solutions, chip design and advanced packaging, and ASIC manufacturing. Targeted silicon IP solutions help customers reduce design time and cost, enabling customized ICs tailored to specific requirements. In chip design and advanced packaging, we work in close collaboration with TSMC to support customers in accelerating volume production, improving yield, and strengthening market competitiveness. GUC's ASIC manufacturing services further position the Company as the optimal bridge between wafer fabs and assembly and test houses.

## Industry Upstream, Midstream, and Downstream Relationships

Taiwan's semiconductor industry supply chain is organized into four principal segments along the upstream-to-downstream value chain: design, manufacturing, packaging, and testing. The industry segmentation is set out in the table below:



GUC provides comprehensive advanced IC customization services spanning the full semiconductor value chain — from upstream design, midstream manufacturing, and downstream packaging and testing through to back-end sales — delivering customized technical services to fulfill customers' design requirements. There were no material changes to the Company's supply chain or its commercial relationships with upstream and downstream suppliers and customers in 2025.

To reinforce supply chain management, GUC maintains a continuous commitment to advancing its capabilities in advanced process services and technology, while strengthening collaboration across upstream, midstream, and downstream supply chain partners. GUC also works to promote ESG improvement across its supplier and contractor base. Through regular management-level engagement, self-assessments, management audits, and knowledge sharing, the Company seeks to deepen partnerships with key suppliers and contractors, jointly deliver higher-quality products and services, and create greater sustainable value together.

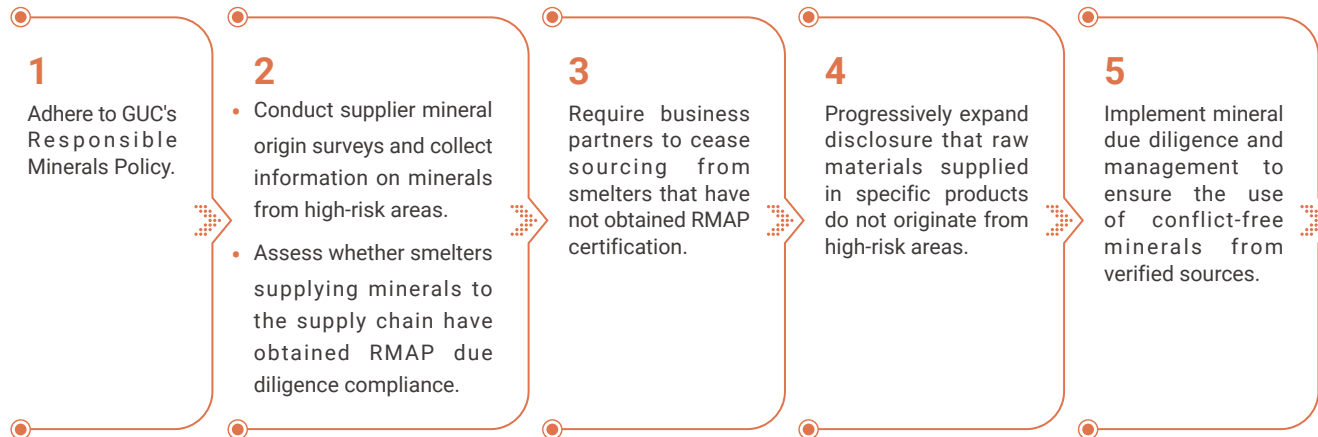
## 5.2 Supply Chain and Environment

### 5.2.1 Raw Material Management - Responsible Mineral Management Process

In line with global trends in human rights protection, GUC sources conflict-free raw materials from verified suppliers and requires suppliers to conduct reasonable due diligence across their supply chains. This ensures that materials supplied to us are free from conflict minerals originating from conflict-affected regions and countries, safeguarding the human rights, health, and environment of mineral-producing communities.

As the Responsible Minerals Initiative (RMI) continues to update its survey instruments — including revisions to the Conflict Minerals Reporting Template (CMRT) and the Extended Minerals Reporting Template (EMRT) — GUC maintains active management of supplier conflict minerals due diligence. Through structured surveys, GUC identifies the sourcing information of minerals and smelters within its supply chain and confirms the origin of 3TG minerals used in its IC products. In 2025, survey results identified 179 qualified smelters, all of which — 100% — are compliant with the RMI's Smelter/Refiner list. Based on analysis of mineral country-of-origin survey data, the majority of qualified smelters are located in Asia, with the remainder distributed across the Americas, Europe, and Africa.

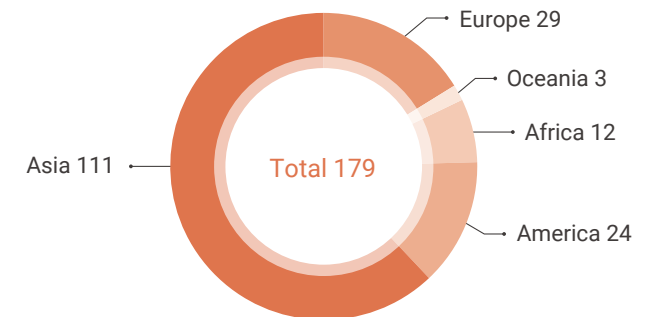
#### Responsible Minerals Management Process



#### Distribution of Minerals Used by GUC and Number of Qualified Smelters

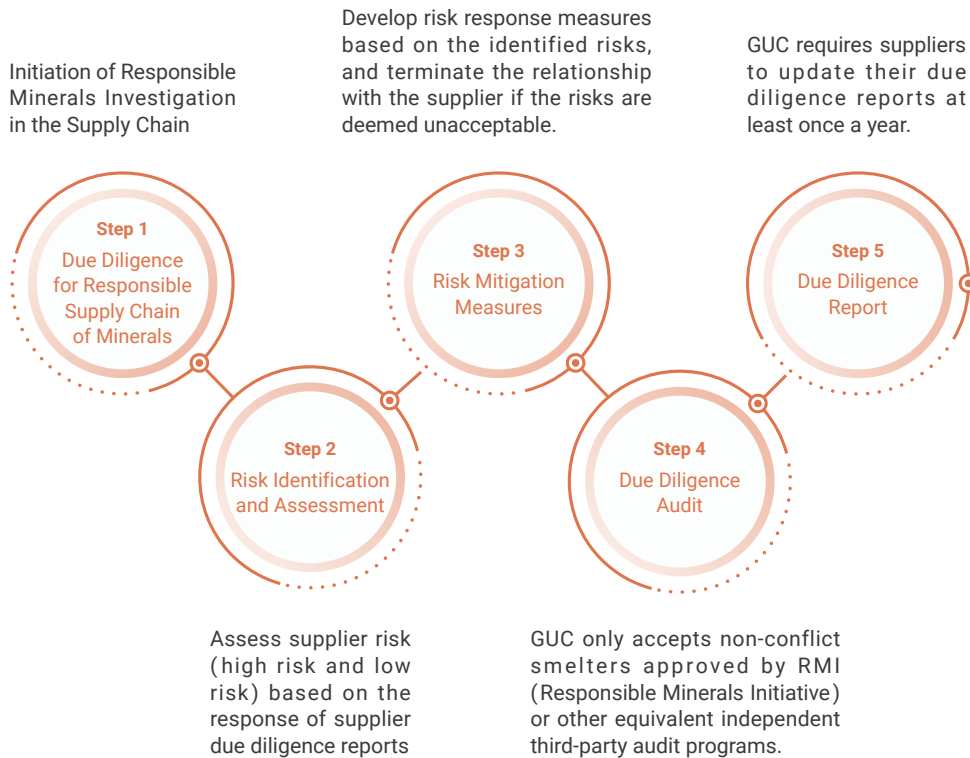


#### Regional Distribution of GUC's Qualified Smelters



## Risk Identification and Response Measures

In accordance with its responsible minerals risk identification process, GUC has established a responsible minerals risk management framework in compliance with the due diligence principles of the Organization for Economic Co-operation and Development (OECD). Raw materials supplied in GUC products do not originate from conflict-affected regions. GUC is also actively conducting surveys and progressively expanding disclosure to confirm that specific raw materials do not originate from high-risk and conflict-affected areas (CAHRAs).



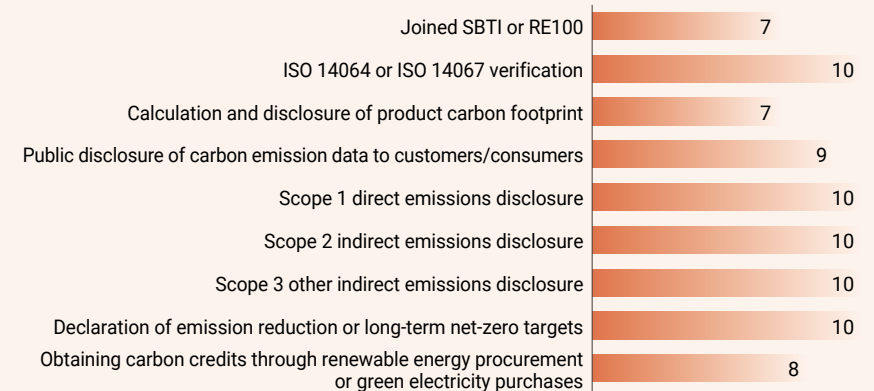
### Highlight

## Supply Chain Process GHG Online Survey 1.0

In the global transition toward net zero, GUC and its supply chain partners are advancing together toward a low-carbon future.

We have developed an intelligent carbon management platform — the Supply Chain Process GHG Online Survey 1.0 — to make supply chain emissions reduction actions more transparent and strategically grounded. Based on the latest survey analysis, the following results are highlighted:

- ✔ Four suppliers have received SBTi science-based carbon reduction target approval, one has signed a commitment, and two have additionally joined RE100, collectively accounting for **87%** of total procurement spend — a clear demonstration of supply chain partners' commitment to sustainability.
- ✔ **Ten** suppliers have fully disclosed Scope 1 and Scope 2 greenhouse gas emissions, with several extending coverage to Scope 3, providing robust data support for supply chain decarbonization strategy.
- ✔ Ten suppliers have obtained **ISO 14064-1:2018** verification and four have obtained **ISO 14067** verification, all subject to rigorous third-party review, ensuring the credibility and accuracy of carbon data.
- ✔ Ten suppliers have established both near-term emissions reduction and long-term **net zero** targets.
- ✔ Eight suppliers are actively adopting **renewable energy** and **purchasing green electricity**, jointly building a more resilient low-carbon production model.



## 5.2.2 Critical Raw Material Risk Assessment and Management

<b>Risk</b>	Supply Chain Material Shortage and Disruption Risk
<b>Description</b>	Political instability, pandemics, geopolitical conflicts, and other unforeseen events may restrict or interrupt the supply of critical raw materials, adversely affecting product delivery timelines and operational continuity.
<b>Potential impact</b>	Without robust supply chain risk management and contingency mechanisms, the risk of raw material shortages and supply disruptions may increase, with adverse consequences for the Company's operations, customer service, and financial performance.
<b>Response Strategies and Management Practices</b>	<ul style="list-style-type: none"> <li> <b>Diversified Alternative Supply Chain Deployment</b>                      A multi-source supply strategy is adopted to reduce dependence on any single supplier. Rigorous assessment, screening, and qualification procedures are conducted annually for new suppliers, with the approved vendor list continuously expanded to diversify supply risk.                 </li> <li> <b>Long-term supply security for critical raw materials</b>                      Long-term capacity reservation agreements are established with designated suppliers for critical raw materials to ensure mid- to long-term supply stability and mitigate the impact of external environmental disruptions on the supply chain.                 </li> <li> <b>Real-Time Raw Material Tracking and Early Warning Mechanism</b>                      A tracking mechanism is maintained for raw material lead times and supply conditions, enabling real-time visibility into delivery progress and potential anomalies. Production capacity allocation and procurement strategies are adjusted on a flexible basis as circumstances warrant, enhancing overall responsiveness.                 </li> <li> <b>Safety Stock and Second-Source Mechanism</b>                      Safety stock planning and second-source arrangements are initiated for critical raw materials to ensure alternative supply capacity remains available in the event of unforeseen disruptions, thereby maintaining supply chain continuity and stability.                 </li> </ul>

## 5.2.3 Supply Chain Sustainability Ecosystem and Diversity, Equity, and Inclusion Initiatives

As part of its commitment to ecological resource stewardship, GUC has established a Biodiversity Commitment and Zero-Deforestation Declaration, which is incorporated as a performance indicator and target for both the Company and its Tier 1 critical suppliers. This initiative aims to strengthen the positive impact of the overall value chain on biodiversity conservation, encourage suppliers to assess biodiversity risks at their operating sites to minimize adverse environmental impacts, and collectively pursue best practices for reducing biodiversity harm and achieving zero deforestation. Through the Biodiversity Commitment Survey, Tier 1 critical suppliers are required to fulfill the following ecological resource protection commitments:

- Commit to refraining from conducting operational activities at or in proximity to key biodiversity areas in the future
- Where existing operations or products and services involve deforestation, commit to implementing compensatory reforestation measures and discontinuing any form of future development activities
- Commit to ensuring that operational activities and products and services meet zero-deforestation standards, with regulatory compliance monitored through the operation of internal environmental management systems
- Where areas surrounding existing operational sites are identified as biodiversity zones, commit to implementing impact mitigation measures, including avoidance, impact reduction, restoration, and compensation
- Conduct regular ecological surveys and impact assessments in the vicinity of operational sites
- Collaborate with external partners in fulfilling this commitment

### Supplier DEI (Diversity, Equity, and Inclusion) Joint Initiative and Promotion

Building on its existing supplier ESG management framework, GUC further strengthened its social responsibility practices during the reporting year by formally launching the Supplier DEI Joint Initiative. The initiative focuses on diversity, equity, and inclusion, and Tier 1 Significant Suppliers were invited to participate and respond as a key action in deepening supply chain social responsibility. A 100% signature rate has been achieved.

Through this initiative, GUC encourages suppliers to embed DEI principles within their organizations and operations, including respect for diverse backgrounds and cultures, provision of equitable development and advancement opportunities, and cultivation of an inclusive and respectful working environment. By fostering cross-enterprise collaboration and experience sharing, GUC aims to elevate the overall social sustainability performance of the supply chain and achieve a 100% response rate among Tier 1 Significant Suppliers, demonstrating an unambiguous commitment to DEI across the supply chain.

## 5.3 Supplier Management Principles

The primary raw material for GUC's principal products is wafers, with TSMC serving as the primary supplier. As TSMC is simultaneously our largest shareholder and a long-established strategic partner, raw material supply conditions remain stable. GUC also works with other suppliers. Wafers and packaging materials supplied by these suppliers must comply with the EU RoHS Directive 2011/65/EU and 2015/863 — which added four additional restricted substances (DEHP, BBP, DBP, and DIBP) — as well as the EU's chemicals regulatory framework under REACH (Registration, Evaluation, Authorization and Restriction of Chemicals). GUC extends its green and environmental policies throughout the entire supply chain. All new product manufacturing suppliers are required to comply with GUC's RBA Code of Conduct, execute the relevant declaration of compliance, and complete the qualification review process before being approved as qualified suppliers.

GUC additionally requires suppliers to utilize recycled materials and minimize consumable usage, both at the manufacturing facility and during transit. Examples include the reuse of plastic IC carrier trays and the company-wide adoption of reusable antistatic packaging — such as "black box" carriers — during product transportation, reducing reliance on cardboard cartons. Through close collaboration across upstream and downstream supply chain partners, GUC works collectively to advance industry-wide social responsibility and global corporate citizenship. GUC implements a broad range of environmentally responsible practices and applies green materials across the full product lifecycle — from design and manufacturing through to packaging — comprehensively integrating environmental awareness into its production and quality management systems.

### 5.3.1 New Supplier Management

As a significant participant in the global semiconductor and electronics industry supply chain, GUC upholds its responsibilities as a global corporate citizen and continues to strengthen responsible procurement and supply chain sustainability management. The Company has systematically advanced its corporate culture and management framework, establishing an ESG Committee as the highest supervisory and decision-making body for the Company's responsible supply chain policy.

The ESG Committee is responsible for formulating, implementing, and overseeing policies, procedures, and action plans consistent with the Responsible Business Alliance (RBA), ensuring that the Company's operations and supply chain management practices comply with international requirements covering human rights, labor conditions, environmental protection, business ethics, and management systems. Responsible business principles are comprehensively integrated into corporate governance and operational decision-making processes.

With respect to supply chain management, GUC has established a robust responsible supply chain management mechanism with explicit requirements for suppliers to adhere to the Responsible Business Alliance (RBA) and to comply fully with applicable regulations and internationally recognized standards in their jurisdictions of operation. A uniform management standard is applied regardless of geography, nationality, or industry sector, ensuring consistent compliance and sustainability performance across the supply chain in the areas of labor rights, environmental health and safety, and business ethics.

GUC's Implementation of the Responsible Business Alliance Code of Conduct is modeled on the Responsible Business Alliance (RBA) and references multiple international frameworks, including: the OECD Guidelines for Multinational Enterprises; the UN Guiding Principles on Business and Human Rights; the ILO Declaration on Fundamental Principles and Rights at Work; the ILO Core Conventions; and the UN Universal Declaration of Human Rights. For suppliers transacting directly with GUC, we expect and require adherence to the Responsible Business Alliance (RBA). New suppliers must first obtain valid ISO 9001 or IATF 16949 certification and any other certifications required for their specific supply category, and must execute GUC's Supplier Code of Conduct Letter upon onboarding. GUC seeks to leverage the collective strength of the entire supply chain to jointly advance industry social responsibility and global corporate citizenship. In 2025, a total of 9 new suppliers executed the GUC Supplier Code of Conduct, representing 100% of all new suppliers onboarded during the year. No significant actual or potential adverse environmental impacts arising from the supply chain were recorded during the reporting period.

### Supplier ESG Promotion and Sustainability Management

To build a resilient and sustainable supply chain, we actively promote adherence to environmental, social, and governance (ESG) principles among its suppliers and encourages partners to integrate sustainability into their business operations. The promotion framework encompasses six core dimensions: regulatory compliance and ethical corporate management; information security and confidentiality; environmental protection and climate action; labor rights and human rights protection; ESG management systems and international certification; and cooperation with audits and investigations. Through institutionalized management, education, and guidance, GUC supports suppliers in progressively implementing these principles, with the objectives of enhancing supply chain transparency, reducing ESG-related risks, and fostering the long-term sustainable development of supply chain partners.

With respect to the ESG management systems and international certification dimension, suppliers are encouraged to establish or adopt ESG-related management systems and to prioritize obtaining internationally recognized certifications — including ISO 14001, ISO 45001, ISO 50001, and ISO 26000 — to elevate their sustainability management standards. Suppliers that have obtained relevant certifications are requested to submit certificate copies for reference, which are recorded and tracked as part of the annual evaluation process.

### ■ Number of New Suppliers Executing the Supplier Code of Conduct

	2023	2024	2025
New Suppliers Executing the Commitment Letter	3	4	9
Proportion of Suppliers Executing	100%	100%	100%

Note: Proportion of suppliers executing the GUC Supplier Code of Conduct = Number of suppliers executing the Supplier Code of Conduct ÷ Total number of suppliers × 100%

### 5.3.2 Supplier Identification

To effectively manage supplier sustainability risks, GUC has classified suppliers into three tiers, taking into account differences in procurement value, volume, and category. Tier 1 Significant Suppliers are defined as those whose processing payment amounts account for the top 80% of total spend, or whose quarterly shipment volume reaches one million units. For Tier 1 critical suppliers, we establish standards and requirements commensurate with the responsibilities of their respective processing categories or service scope. In 2025, a total of 6 critical suppliers were included in and completed the supply chain sustainability risk survey and assessment, achieving a 100% response rate.

In consideration of the varied risks facing the supply chain, GUC will continue to strengthen sustainability risk management for non-Tier 1 suppliers. Tracking of non-Tier 1 supplier information has commenced, and non-Tier 1 Significant Suppliers have been identified. Monitoring of risk conditions among non-Tier 1 Significant Suppliers will continue, and comprehensive risk management and control measures will be established.

### Supplier Identification, Supplier Count, and Procurement Value Proportion

	2023		2024		2025	
	Supplier Count	Procurement Value Proportion	Supplier Count	Procurement Value Proportion	Supplier Count	Procurement Value Proportion
Tier 1 Suppliers	40	25.9%	44	10.3%	51	5.9%
Tier 1 Significant Supplier	6	74.1%	6	89.7%	6	94.1%
Non Tier 1 Significant Supplier	12	No direct procurement activity	13	No direct procurement activity	15	No direct procurement activity

Note: "Non-Tier 1 Significant Suppliers" refers to suppliers that supply more than two Tier 1 Significant Suppliers or transact through agents.

### Supplier Identification and Supplier Sustainability Risk Assessment Process

Management Procedure	Risk Level and Sustainability Risk Assessment Scope	Risk Assessment Mechanism	Implementation Content
1 Supplier Onboarding	New Suppliers	Proactive assessment with preliminary risk identification based on supplier geography and procurement value	<ul style="list-style-type: none"> <li>Ensure supplier operations comply with the Responsible Business Alliance (RBA)</li> <li>Supplier operations management</li> <li>Technical capability</li> </ul>
2 Risk Assessment	Supplier Risk Assessment	Risk matrix and tiered management measures defined based on Tier 1 supplier SAQ results, supply chain resilience, and transaction value	<ul style="list-style-type: none"> <li>Execution of GUC Supplier Code of Conduct</li> <li>Responsible Business Alliance (RBA)</li> </ul>
	Tier 1 Significant Supplier Risk Assessment	Suppliers whose processing payment amounts account for the top 80% of total spend or whose quarterly shipment volume reaches one million units are classified as Tier 1 significant suppliers	<ul style="list-style-type: none"> <li>Periodic QBR evaluation</li> <li>Execution of GUC Supplier Code of Conduct</li> <li>Responsible Business Alliance (RBA)</li> <li>Supplier ESG Sustainability Management Risk Assessment Questionnaire</li> </ul>
3 On-Site Audit and Periodic Review Meetings	Continuous Supplier Improvement	On-site or documentary audits are conducted to verify supplier implementation outcomes; certification validity is cross-checked; self-assessment reports and corrective action closure are tracked to ensure operational compliance with sustainability management requirements	<ul style="list-style-type: none"> <li>Review covering quality, delivery, service, technical support, and information exchange</li> <li>ESG sustainability management assessment</li> <li>Suppliers passing risk assessment (score ≥ 70) designated as preferred procurement sources</li> <li>Selection of outstanding suppliers and presentation of the Annual Excellence in ESG Supplier Award</li> </ul>
4 Implementation of Evaluation Management and Exit Mechanism	High-Risk Suppliers	Failure to pass on-site audit on two consecutive occasions	<ul style="list-style-type: none"> <li>Suppliers failing on-site audit remediation review or committing material violations will be subject to reduced transaction volume or termination of business relationship</li> </ul>

### 5.3.3 Supplier Audits

Established a systematic and recurring supplier risk assessment and audit mechanism. Each year, the Company conducts comprehensive on-site audits of its Tier 1 significant suppliers to effectively manage supply chain risks in the areas of quality management and environmental compliance.

Audit coverage encompasses multiple key management dimensions, including product manufacturing quality, nonconformance reporting and corrective action processes, compliance of environmentally restricted substances with applicable regulations and customer requirements, and the planning and execution of suppliers' internal audit programs. All audit items are documented, evaluated, and tracked in accordance with standardized procedures, and the results serve as a critical basis for supplier tiering, risk remediation, and subsequent management actions. Through the foregoing audit and management mechanisms, the Company continuously strengthens supply chain quality stability and environmental compliance, ensuring that manufacturing processes and products meet high-quality and sustainability requirements.

To further enhance the efficiency and accuracy of sustainability risk investigation, assessment, and audit processes, GUC has independently developed the Supplier ESG Sustainability Management Data Platform, an online audit system. The platform not only improves the precision and integrity of data management, but also significantly increases operational efficiency and the responsiveness of supplier handling workflows. It effectively assists suppliers in improving their audit response processes and audit management procedures, ensuring continuous production within the Company's foundational sustainability strategy and driving both GUC and its suppliers toward the shared goal of sustainable development. Going forward, GUC will continue to refine its audit mechanisms, deepen supplier partnerships, and realize green, efficient, and transparent supply chain management, supporting the supply chain's competitive advantage in the global market.

In 2025, in accordance with its established supply chain sustainability management system, GUC conducted a comprehensive sustainability risk assessment of six Tier 1 significant suppliers. The assessment covered environmental, social, and corporate governance risk topics, and integrated the results of the supply chain sustainability risk survey with the Company's internal risk tiering mechanism for a holistic evaluation.

Assessment results indicate that all evaluated suppliers performed in a manner consistent with the Company's supply chain sustainability management requirements, with no supplier rated as a Grade D high-risk entity. Through its systematic supplier tiering, risk identification, and periodic assessment mechanisms, the Company maintains real-time visibility into potential supply chain risks, which serve as the basis for subsequent management and remediation actions.

In the areas of supplier management and risk control, GUC continues to implement a range of management strategies, including priority management of critical suppliers, risk early-warning and tracking mechanisms, and supplier communication and improvement requirements, with the aim of strengthening supply chain resilience, ensuring operational stability, and advancing the long-term sustainable development of the supply chain as a whole.

### 5.3.4 Supplier Evaluation

In 2025, GUC planned to conduct on-site audits of 7 Tier 1 Significant Suppliers and desk audits of 6 suppliers. All planned audits were completed as scheduled - 7 on-site audits and 6 desk audits - achieving a completion rate of 100%. The primary audit nonconformances identified and key corrective outcomes are summarized in the table below. Suppliers have completed explanations and nonconformance remediation at a rate of 100%.

#### ■ Tier 1 Significant Supplier Audit Status and Evaluation Results

		Grade / Level / Score											
		A-Excellent ≥ 90			B-Good 80~89			C-Normal 70~79			D Bad <70		
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
On-site audit	Number of on-site audits planned	0	2	2	6	4	5	0	0	0	0	0	0
	Number of on-site audits completed	0	2	2	6	4	5	0	0	0	0	0	0
	Completion Rate	-	100%	100%	100%	100%	100%	-	-	-	-	-	-
Desk Audit	Number of on-site audits planned	5	5	6	0	0	0	0	0	0	0	0	0
	Number of on-site audits completed	5	5	6	0	0	0	0	0	0	0	0	0
	Completion Rate	100%	100%	100%	-	-	-	-	-	-	-	-	-
RBA SAQ	Number of on-site audits planned	10	7	10	1	4	9	2	4	5	1	0	0
	Number of on-site audits completed	10	7	10	1	4	9	2	4	5	1	0	0
	Completion Rate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	-	-

Note: In supplier evaluations

1. Tier 1 Significant Suppliers receiving a Grade A rating will have their audit frequency adjusted to once every two years.
2. Tier 1 Significant Suppliers receiving a Grade B rating will be subject to annual scheduled audits and guidance.
3. Tier 1 Significant Suppliers receiving a Grade C rating will be subject to annual scheduled audits, with suppliers required to implement corrective actions within a specified timeframe.
4. Tier 1 Significant Suppliers receiving a Grade D rating will be reviewed by the Company's quality management unit and relevant departments to determine whether to continue engagement with the supplier. If continued engagement is determined necessary, the Company will actively provide guidance and assistance and require the supplier to implement immediate corrective actions; if continued engagement is not necessary, the supplier's qualified supplier status will be revoked.

■ **2025 Supplier Audits — Periodic Evaluation**

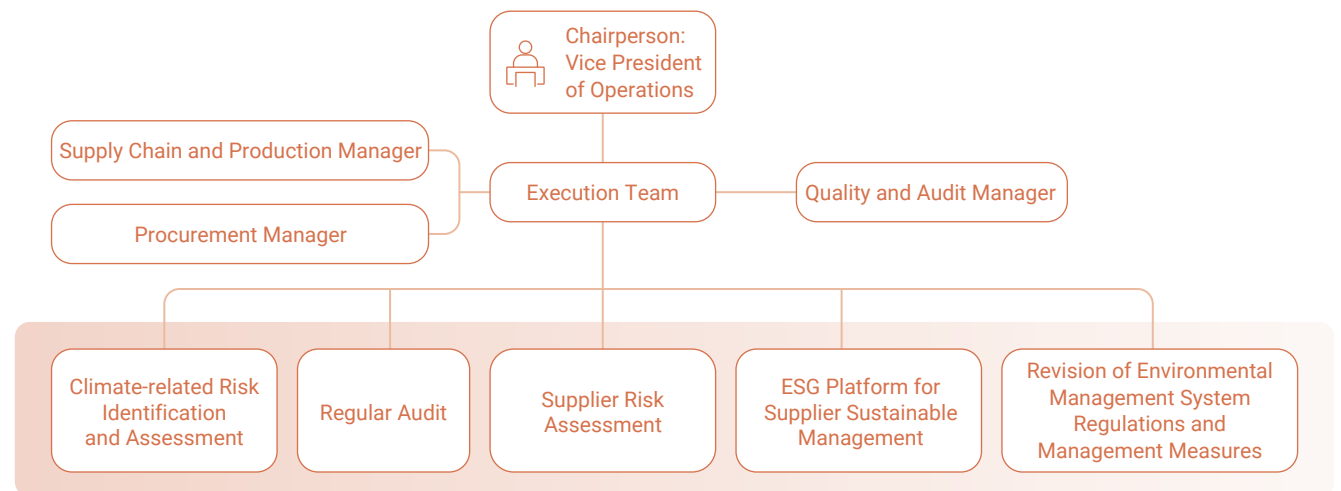
**Supplier Audit**

Primary Audit Nonconformances	Key Corrective Outcomes
<p><b>Quality Audit:</b></p> <ul style="list-style-type: none"> <li>Condition of correlation samples was not fully and properly documented upon filing</li> <li>Tray warpage specification is 0.76 mm; existing measurement instruments (feeler gauges) are incapable of measuring at the 0.76 mm tolerance</li> </ul> <p><b>Sustainability Management Risk Assessment:</b></p> <p>Supplier labor violation record: overtime compensation not paid for overtime hours worked</p> <p>Supplier labor violation records: extended working hours in excess of statutory limits</p>	<p><b>Quality Audit:</b></p> <ul style="list-style-type: none"> <li>Procedures were revised to require personnel to perform visual inspection upon filing of correlation samples, ensuring proper documentation of sample condition</li> <li>Compliant measurement instruments (feeler gauges) were procured to ensure the accuracy and validity of measurement results</li> </ul> <p><b>Sustainability Management Risk Assessment:</b></p> <p>Suppliers provided relevant corrective measures and closure reports within the required timeframe</p>

# 5.4 Supplier Risk Assessment

To further strengthen ESG risk management across the supply chain, the operations division has established a Supply Chain ESG Risk Management Committee, led by the senior operations executive, with a dedicated execution task force responsible for driving and coordinating risk management programs across all operational units. The Committee requires the execution task force to convene regular risk management meetings to conduct comprehensive planning for supply chain sustainability, and to formulate medium- and long-term management objectives and concrete action plans. In addition, the Risk Management Committee regularly reports on the implementation status of each risk management measure, ensuring effective execution and progress monitoring of every risk program, and further enhancing the supply chain's risk prevention capabilities and level of sustainable operations.

■ **Supply Chain ESG Risk Management Committee Organizational Chart**



### 5.4.1 External Supply Chain Certification

In conducting ESG risk assessments, we have adopted an integrated management system to comprehensively address risks across the three key dimensions of economic, environmental, and social factors, applying these three dimensions as the primary criteria for risk evaluation. The system facilitates in-depth analysis of risk factors within each dimension, enables effective identification of potential challenges and opportunities, and provides a scientific basis for the Company's sustainable development. Based on the assessment results, detailed risk analyses are conducted for each dimension with respect to Tier 1 significant suppliers, and corresponding response strategies and management measures are determined. The following presents risk assessment results across the economic, environmental, and social dimensions.

#### 2025 External Supply Chain Assessment Results

	<b>Economic Aspect</b>		<b>Environmental Aspect</b>				<b>Social Aspect</b>		
Assessment Indicator	ISO 9001 Quality Management System	IATF 16949 ISO 9001 Quality Management System — Automotive Industry Quality Management	ISO 14064-1:2018 Greenhouse Gas Verification Standard	ISO 50001 Energy Management System	ISO 14001 Environmental Management System	IECQ QC 080000 Hazardous Substance Process Management System	ISO 22301 Business Continuity Management System	RBA Code of Conduct	ISO 45001 Occupational Health and Safety Management System
Dimension Weighting	34%		33%				33%		
Assessment Completion Rate	100%		100%				100%		
Supplier Achievement Rate	100%	100%	100%	100%	100%	100%	83%	100%	100%
Overall Achievement Rate	100%		100%				94.3%		

## 5.4.2 Potential Risk Identification — RBA SAQ Assessment

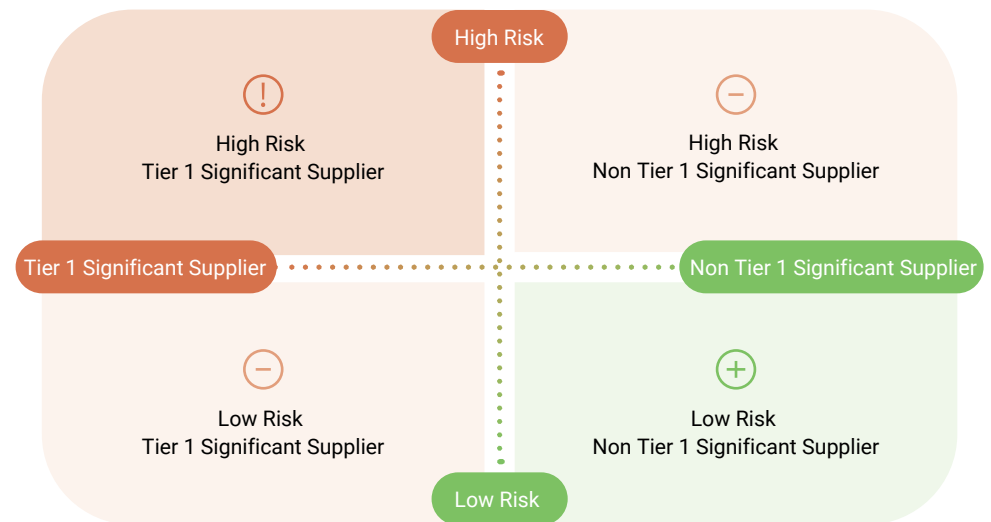
To effectively mitigate potential supply chain risks, GUC fully adheres to the Responsible Business Alliance (RBA) Code of Conduct and continuously assesses the risk status of the Company and its suppliers through the RBA platform. In 2025, GUC and its suppliers completed the Self-Assessment Questionnaire (SAQ). Assessment results indicate that the Company's overall risk profile is classified as low risk. Through annual review of supplier risk ratings and integration of assessment results into the overall supply chain risk management framework, the Company ensures the operational resilience and sustainability of the supply chain.

### Supplier Risk Matrix and Tiering

GUC has established a supplier risk matrix that quantifies and tiers risks according to their likelihood of occurrence and degree of impact, serving as the basis for supplier management and decision-making. The matrix covers six core areas:



For high-risk suppliers, GUC identifies potential risks through on-site audits or remote assessments and requires submission of corrective action plans with associated timelines. Through ongoing monitoring and guidance, the Company enhances suppliers' capacity for autonomous management, forming a comprehensive risk management strategy that prioritizes prevention with remediation as a supplementary measure, ensuring that supply chain sustainability performance meets evaluation requirements.



	High Risk Tier 1 Significant Supplier	Low Risk Tier 1 Significant Supplier	High Risk Non Tier 1 Significant Supplier	Low Risk Non Tier 1 Significant Supplier
Signing of the GUC Supplier Code of Conduct	●	●	●	●
Supplier SAQ (Self-Assessment Questionnaire) Assessment	●	●	●	●
BCP (Business Continuity Plan) Annual Survey	●	●	●	●
Periodic Supplier Audits	●	●		
Supplier ESG Sustainability Management & Risk Assessment Questionnaire	●	●		



### 5.4.3 Supply Chain Monitoring and Responsible Assessment Survey

The Supply Chain Monitoring and Responsible Assessment Survey is a key mechanism within GUC's sustainable supply chain risk management framework. The sustainability team continuously monitors global sustainability trends and has identified 12 core topics, which are incorporated into the Supplier ESG Sustainability Management and Risk Assessment Questionnaire. The questionnaire is structured around the three dimensions of economic, social, and environmental factors, serving as an institutionalized tool for evaluating supplier sustainability performance and risk, and assisting the Company in establishing a robust supplier management system capable of timely identification and response to potential risks.

Assessment results are integrated into the supply chain audit, corrective action, and tracking management processes to ensure risks are effectively controlled and the supplier management system is continuously improved. Through management processes encompassing audits, surveys, and corrective actions, the Company builds supply chain resilience and maintains close collaboration with suppliers to achieve mutual benefit and advance the shared goal of sustainable development.


#### ■ 12-Topic Sustainable Supply Chain Risk Management Framework

Evaluation Weighting	Supplier Management Dimension	Control Topics	Annual Audit Items
34%	 Economic Aspect	1. Sustainable Management	<ul style="list-style-type: none"> <li>Dedicated unit or organization responsible for corporate sustainability management</li> <li>Publication of corporate social responsibility or ESG report</li> <li>Response to the Carbon Disclosure Project (CDP)</li> </ul>
		2. Business Continuity	<ul style="list-style-type: none"> <li>ISO 22301 or equivalent business continuity management system certification</li> <li>Identification of business continuity risks and formulation of emergency response measures</li> <li>Reporting of incidents posing threats to business operations</li> </ul>
		3. Business Continuity Risk Management	<ul style="list-style-type: none"> <li>Policies related to risk management</li> <li>Anti-corruption policies, annual internal awareness programs, and establishment of self-inspection and prevention mechanisms</li> <li>Policies related to information security management</li> <li>Confirmation that the supplier has not incurred regulatory penalties within the past three years for violations of applicable laws (e.g., Company Act, Securities and Exchange Act, excluding environmental, health and safety, and labor rights incidents)</li> </ul>
		4. Supply Chain Sustainability Management	<ul style="list-style-type: none"> <li>Inclusion of sustainability (ESG) criteria in supplier selection</li> <li>Supplier code of conduct or equivalent policy framework</li> <li>Procedures for identifying supplier sustainability risks</li> <li>Management performance audits of supplier sustainability risks</li> <li>Requirements for suppliers to implement corrective actions addressing identified nonconformances</li> <li>Reporting of supplier or supply chain disruption incidents</li> </ul>
33%	 Environmental Aspect	5. Conflict minerals	<ul style="list-style-type: none"> <li>Commitment to not use conflict minerals, including completion of the Conflict Minerals Reporting Template (CMRT) and Cobalt Reporting Template (CRT)</li> </ul>
		6. Environmental management	<ul style="list-style-type: none"> <li>ISO 14001 or equivalent environmental management system certification</li> <li>Disclosure of any incidents of non-compliance with environmental protection laws and regulations</li> </ul>

Evaluation Weighting	Supplier Management Dimension	Control Topics	Annual Audit Items
33%	 <b>Environmental Aspect</b>	7. Carbon/energy management	<ul style="list-style-type: none"> <li>• ISO 14064-1:2018 Greenhouse Gas Verification Standard Certification</li> <li>• Scope 2 GHG emissions for the most recent fiscal year</li> <li>• Scope 3 emissions for the preceding fiscal year</li> <li>• Current-year carbon reduction targets and related carbon reduction measures</li> <li>• ISO 50001 energy management system certification</li> <li>• Proportion of green electricity or renewable energy used at manufacturing facilities or R&amp;D centers associated with products</li> </ul>
		8. Water management	<ul style="list-style-type: none"> <li>• Whether operating locations are situated in areas with moderate or higher overall water risk</li> <li>• Implementation outcomes of water recycling and reuse</li> <li>• Current-year water reduction targets</li> <li>• Whether wastewater discharge or disposal is subject to relevant control measures (e.g., classification, monitoring, control, and treatment)</li> </ul>
		9. Hazardous Substances and Waste Management	<ul style="list-style-type: none"> <li>• IECQ QC 080000:2017 Hazardous Substance Process Management System Certification</li> <li>• Implementation of hazardous substance process management training</li> <li>• Implementation Outcomes of Waste Recycling</li> <li>• Current-year waste reduction outcomes</li> <li>• Whether waste treatment contractors are duly approved and legally registered with the competent authorities</li> </ul>
33%	 <b>Social Aspect</b>	10. Human rights standards	<ul style="list-style-type: none"> <li>• Human rights risk assessment / due diligence procedures to identify labor-related impacts / risks</li> <li>• Policies and regulations prohibiting discrimination (including on the basis of gender, race, religion, and other grounds) and inhumane treatment (including harassment, assault, corporal punishment, and similar conduct)</li> <li>• Policy / regulation prohibiting child labor</li> <li>• Policies and regulations protecting young workers</li> <li>• Policies and regulations prohibiting forced labor</li> <li>• Policies and regulations permitting workers to freely associate</li> <li>• Identification of material human rights issues</li> <li>• Identification of groups vulnerable to human rights impacts (e.g., women, ethnic minorities, persons with disabilities, indigenous peoples)</li> <li>• Whether human rights education and training is conducted annually</li> </ul>
		11. Labor protection	<ul style="list-style-type: none"> <li>• Whether compensation paid meets the statutory minimum wage established by local government regulations</li> <li>• Establishment of communication or anonymous grievance channels for workers, such as suggestion boxes and grievance hotlines</li> <li>• Adequate communication to employees regarding labor rights, entitlements, and applicable regulations</li> <li>• Whether any incidents of non-compliance with labor or human rights laws and regulations have resulted in penalties</li> </ul>
		12. Occupational Health and Safety Management	<ul style="list-style-type: none"> <li>• ISO 45001 or equivalent occupational safety and health management system certification</li> <li>• Reporting of workplace injury and occupational disease incidents</li> <li>• Disclosure of any incidents of non-compliance with occupational health and safety laws and regulations</li> </ul>


### 5.4.4 Tiered Supplier Risk Assessment Performance

GUC invites its tier-1 key supplier partners to collaborate toward a shared sustainability vision. With respect to material matters including the [GUC Supplier Code of Conduct](#), [the Commitment to Non-Use of Conflict Minerals](#), and the Supplier ESG Sustainability Management & Risk Assessment Questionnaire, 100% of tier-1 key suppliers completed the survey and executed the relevant documents in 2025. The Company fully supports all RBA requirements and is committed to ensuring that suppliers fulfill their pledges and targets regarding the non-use of conflict minerals and related matters.




**Environmental Risk**

- 100% of suppliers returned signed copies of the Declaration of Non-Use of Hazardous Substances
- GUC requires suppliers to execute the Declaration of Non-Use of Hazardous Substances, committing that products or components supplied — including product accessories, packaging materials, and other items delivered with the product — are free of prohibited substances. Non-compliance entitles the Company to terminate or rescind the contract in order to prevent adverse impacts on human health and environmental safety. The response rate in 2025 was 100% (including 9 new suppliers).



**Social Risk**

- 100% of suppliers returned signed copies of the Commitment to Non-Use of Conflict Minerals
- GUC requires suppliers to refrain from using conflict minerals to ensure that minerals used in the Company's products — including tantalum (Ta), tin (Sn), tungsten (W), gold (Au), and cobalt (Co) — do not generate revenue for armed conflict. Where suppliers use any of the foregoing minerals, disclosure of the mineral's source is required. Based on survey results, 100% of identified smelters were found to be compliant with the Responsible Minerals Initiative (RMI) approved smelter list.
- 100% of suppliers returned signed copies of the GUC Supplier Code of Conduct
- To mitigate social risks associated with human rights violations in the supply chain, GUC conducted social risk and human rights impact assessments on the primary material suppliers of [6] tier-1 key suppliers in 2025, ensuring that these entities meet the Company's baseline requirements with respect to labor rights, safety, and health, and that effective measures are in place to prevent adverse incidents.



**Governance Risk**

- 100% of new suppliers hold valid ISO 9001 or IATF 16949 international standard certification and any additional certifications required for the relevant supply category.
- 100% of tier-1 key suppliers responded to the Supplier ESG Sustainability Management & Risk Assessment Questionnaire.

#### Highlight

### Excellence in ESG Supply Chain Innovation Award

To advance green supply chain development and accelerate the achievement of energy conservation and carbon reduction targets, GUC recognized outstanding ESG suppliers in December 2025, honoring those that have demonstrated excellence in environmental, social, and governance performance, and further strengthening supplier commitment to and alignment with the Company's sustainability strategy.

- Motivating suppliers to implement sustainability strategies: Suppliers are encouraged to develop and execute concrete energy conservation and carbon reduction plans and to share quantifiable environmental performance outcomes and innovative practices. The program also facilitates experience exchange among suppliers to elevate the ESG performance of the supply chain as a whole.
- Establishing green supply chain best practices: Through a demonstration effect, supply chain partners are guided toward the adoption of renewable energy, process optimization, and low-carbon product design, thereby enhancing the overall environmental performance and competitiveness of the supply chain and supporting the Company's net-zero carbon emissions target.
- Strengthening ESG risk management and transparency: Suppliers are encouraged to establish environmental, social, and governance risk management mechanisms to improve transparency across the sustainable supply chain.



#### Key contributions from award-winning supplier partners include:

- Implementation of intelligent energy management systems
- Promotion of low-carbon transportation and low-carbon product design solutions
- New Huawei Creek cleanup and riverbank conservation initiative
- Introduction of high-value catalytic material technology for TMAH removal from electroplating sludge
- Daxueshan reforestation carbon sink and biodiversity program

**Highlight**

**ESG Net-Zero Sustainable Supply Chain Action Forum**

To advance sustainable supply chain development, GUC hosts the "ESG Net-Zero Sustainable Supply Chain Action Forum" annually in conjunction with its supplier evaluation process. Through seminars, exchange activities, and on-site visits, the forum communicates the Company's sustainability goals and expectations to supplier partners and shares best practice cases. Senior operational management from GUC lead cross-functional teams to participate in the forum and conduct on-site visits to supplier headquarters:

- **Understanding supplier innovation outcomes:** Observing the practical results of energy conservation and carbon reduction measures, intelligent manufacturing processes, and low-carbon product design
- **Facilitating experience sharing and on-site exchange:** Engaging suppliers in face-to-face discussions on actionable approaches and jointly developing best practice cases
- **Strengthening policy communication and strategic implementation:** Directly conveying annual ESG policies, net-zero targets, and supplier code of conduct requirements

**Core Topics**

1. **GUC ESG Policy:** vision, mission, and annual implementation guidelines, reinforcing suppliers' understanding and adoption of the Company's sustainability strategy
2. **Sustainable Supply Chain Trends and Outlook:** sharing the latest industry sustainability trends, regulatory requirements, and technological innovations to enhance supply chain ESG capabilities
3. **GUC Net-Zero Carbon Emissions Target Roadmap:** concrete decarbonization strategies, target figures, and supplier alignment measures



**Supply Chain Net Zero Learning Network**

In response to global climate change and the net-zero transition, GUC is actively partnering with supply chain partners to jointly explore practical opportunities for low-carbon transition and sustainable development. Recognizing the critical role the supply chain plays in a company's overall carbon emissions, GUC officially launched [the Supply Chain Net-Zero Learning Network](#) in 2025 as a key platform for advancing climate action and capacity building across the supply chain.

The learning platform is centered on the core objectives of collaborative learning, trend sharing, and capability enhancement. Through systematic online courses and resource sharing, the platform helps supply chain partners gain an understanding of global net-zero policy trends, industry low-carbon transition directions, foundational carbon management concepts, and practical case studies, thereby strengthening suppliers' awareness of and ability to respond to climate-related issues. Through this platform, GUC aims to build closer collaborative relationships with suppliers and jointly develop a low-carbon, resilient, and sustainable supply chain ecosystem.

Regarding platform development and implementation progress, the Supply Chain Net-Zero Learning Network went live in the third quarter of 2025. Following launch, Tier 1 and key suppliers were proactively invited to participate, and a series of online learning courses was planned covering net-zero trend analysis, supply chain carbon emissions management, energy conservation and carbon reduction strategies, and sustainable transformation case studies. As of December 2025, more than 15 suppliers had participated in the relevant courses, reflecting strong engagement among supply chain partners on climate issues and the net-zero transition.

The establishment of the Supply Chain Net-Zero Learning Network not only helps suppliers strengthen their knowledge of climate and carbon management, but also progressively builds the supply chain's overall capacity to respond to regulatory, customer, and market sustainability requirements. This initiative demonstrates the Company's concrete actions in climate strategy, supply chain engagement, and capacity building, laying a solid foundation for the achievement of its long-term net-zero objectives.

## 5.5 Key Management Strategies for Global Geopolitical Risks

According to the 2025 Global Risks Perception Survey (GRPS), the most prominent risks of global concern include: armed conflict between states, extreme weather events, geoeconomic confrontation, misinformation and disinformation, and cybersecurity incidents. Geopolitical risks — such as the Russia-Ukraine war and great-power competition — are increasing global instability and exerting far-reaching impacts on supply chains, including raw material shortages, supply disruptions, and cost volatility. The World Economic Forum (WEF) has converged future global risks into five dimensions: economic, environmental, geopolitical, societal, and technological.

To respond effectively, GUC follows the TCFD framework, with the Supply Chain ESG Risk Management Committee continuously assessing political, economic, and social risks in emerging markets and evaluating the Company's operational vulnerability under different scenarios.

We work in close collaboration with suppliers and partners to enhance supply chain resilience and ensure sustainable development and long-term business continuity through risk identification, impact assessment, and improvement measures. The principal risk categories and corresponding management strategies are set out below:

Emerging Risks	Risk Description	Potential Impact	Response Measures
Armed Conflict Between States	<ul style="list-style-type: none"> <li>Regional wars and armed conflicts (e.g., the Russia-Ukraine war, the Israel-Hamas conflict) undermining global stability</li> <li>Regional political tensions potentially triggering trade restrictions and supply chain disruptions</li> </ul>	<ul style="list-style-type: none"> <li>Raw material supply disruptions affecting production and logistics</li> <li>Rising costs and financial performance volatility</li> <li>Increased complexity of cross-border operations</li> </ul>	<ul style="list-style-type: none"> <li>Comprehensive geopolitical risk assessment encompassing political stability, trade policy, and regional conflicts</li> <li>Diversified supplier strategy to reduce dependence on specific regions</li> <li>Collaboration with suppliers and partners to enhance supply chain resilience</li> </ul>
Extreme Weather Events	<ul style="list-style-type: none"> <li>Natural disasters including earthquakes, hurricanes, and flooding</li> <li>Price volatility of natural resources driven by global warming</li> </ul>	<ul style="list-style-type: none"> <li>Damage to production facilities and supply chain disruptions</li> <li>Rising production and transportation costs</li> </ul>	<ul style="list-style-type: none"> <li>Climate risk assessment and scenario analysis to develop contingency plans</li> <li>Promotion of green infrastructure and energy management</li> </ul>
Geoeconomic Confrontation	<ul style="list-style-type: none"> <li>International trade friction, export control, and economic sanctions risks</li> <li>Increased policy and regulatory uncertainty</li> </ul>	<ul style="list-style-type: none"> <li>Rising trade barriers increasing the cost and complexity of cross-border operations</li> <li>Constrained market opportunities affecting long-term strategy</li> </ul>	<ul style="list-style-type: none"> <li>Diversified market and supplier strategy to distribute economic risk</li> <li>Policy monitoring and international cooperation to adjust operational strategies</li> </ul>
Misinformation and Disinformation	<ul style="list-style-type: none"> <li>Spread of false or misleading information across markets or social media</li> </ul>	<ul style="list-style-type: none"> <li>Reputational damage to the Company</li> <li>Decision-making bias among customers or suppliers affecting business operations</li> </ul>	<ul style="list-style-type: none"> <li>Strengthening information transparency and tracking mechanisms</li> <li>Internal and supplier education to enhance information literacy</li> </ul>
Cybersecurity Incidents	<ul style="list-style-type: none"> <li>Incidents including cyberattacks, data breaches, and system outages</li> </ul>	<ul style="list-style-type: none"> <li>Operational disruptions and data exposure affecting Company operations and reputation</li> <li>Increased regulatory and compliance risks</li> </ul>	<ul style="list-style-type: none"> <li>Establishment of cybersecurity protection systems</li> <li>Regular information security audits and monitoring</li> <li>Digital security requirements for suppliers</li> </ul>

## 5.6 Green Procurement

**Green procurement:** refers to the principle of prioritizing the minimization of environmental impact in supplier selection and procurement processes, encompassing requirements related to energy conservation, carbon reduction, water conservation, waste reduction, and material safety.

**Local procurement:** refers to the practice of sourcing raw materials and components preferentially from suppliers within the region or country where the Company operates, reducing cross-border transportation distances to lower logistics-related carbon emissions and supply chain disruption risks, while simultaneously promoting local economic development.

GUC continues to advance its local raw material procurement strategy. As the Company's supply chain strategy is progressively optimized, backup suppliers are being established to mitigate geopolitical risks, international trade friction, and customer requirements, with certain raw materials and key components gradually transitioning toward diversified global sourcing. In addition, given the limited availability of advanced precision materials in the local market, combined with global logistics costs and raw material price volatility, GUC has made dynamic adjustments to its procurement strategy to balance cost efficiency with supply chain resilience.

Overall, the local procurement ratio remained broadly in line with 2024 levels. The Company continues to integrate local procurement with green procurement initiatives to reduce carbon emissions, lower logistics energy consumption, and advance sustainable supply chain development.

From an environmental sustainability perspective, local procurement contributes to:

- **Reducing Carbon Emissions:** Lowering energy consumption and carbon footprint associated with cross-border logistics and transportation.
- **Reducing Environmental Burden:** Minimizing the environmental impact of production processes through precise supply chain planning.
- **Enhancing Supply Chain Sustainability:** Jointly establishing water conservation, energy conservation, waste reduction, and carbon reduction targets with local suppliers to strengthen collaborative green development.

GUC will continue to integrate innovative technologies and green production practices to ensure that the supply chain meets sustainability objectives across environmental, social, and governance dimensions.

### Local Procurement Value Ratio

(Unit: NT\$ millions)

	Local Procurement Value — Raw Materials	Total Procurement Value — Raw Materials	Local Procurement Ratio — Raw Materials
2023	15,673	17,681	88.6%
2024	11,584	13,950	83.0%
2025	23,197	27,947	83.0%

To implement its green local procurement policy and strengthen low-carbon supply chain resilience, GUC continues to integrate sustainability principles into its procurement decision-making processes, prioritizing the establishment of long-term partnerships with suppliers that possess environmental management capabilities and a local operational presence. This approach serves to reduce transportation-related carbon emissions, improve resource use efficiency, and advance the sustainable development of the local supply chain.

Based on the consolidated results of the annual sustainability performance survey, Tier 1 Significant Suppliers have demonstrated concrete outcomes in local operations and green procurement-related initiatives: the average annual electricity savings rate reached 5.5%, with cumulative annual electricity savings of approximately 219 million kWh; the average waste recycling ratio reached 83%, with cumulative annual recycled volume of approximately 41,606 metric tons; and the average water recycling ratio reached 100.03%, with cumulative annual recycled volume of approximately 20.55 million metric tons.

GUC has incorporated the foregoing results into its green local procurement performance management and supplier sustainability assessment mechanisms, serving as a key basis for prioritizing partnerships, promoting best practice cases, and managing supply chain sustainability risks. The Company continues to reduce environmental impacts across the value chain and create long-term sustainable value through localized and low-carbon procurement strategies.



# Annual Targets and Performance

In the face of climate change and environmental challenges, environmental sustainability has become a critical foundation for operational decision-making. Through the achievement of Science Based Targets initiative (SBTi) validated science-based reduction targets and the progressive adoption of the IFRS Sustainability Disclosure Standards framework, the Company systematically identifies climate-related risks and opportunities, strengthening information transparency and governance resilience. From decarbonization initiatives to resource management, the Company continues to respond to global sustainability trends through concrete action.

## United Nations Sustainable Development Goals (SDGs)



## Corresponding Material Topics

Climate Change and Strategic Management

Green House Gas Emissions

Item	2025 Annual Target	2025 Annual Performance	Achieved
Adoption of the Task Force on Climate-related Financial Disclosures (TCFD) framework to identify climate-related risks and opportunities and formulate response directions and measures	Publication of the TCFD Report	Publication of the TCFD Report	✔
IFRS Sustainability Disclosure Standards implementation	Formulate implementation plan	Implementation plan and timeline established	✔
GHG Inventory	Third-party verification under the GHG Protocol passed	Third-party verification under the GHG Protocol passed	✔
SBTi near-term carbon reduction targets	Scope 2 decreased by 4.2%. Scope 3: reduce by 2.5%	Scope 2 decreased by 8.54%. Scope 3 increased by 1.35%	△
Internal carbon pricing	Establishment and completion of internal carbon pricing policy	Internal carbon pricing policy officially took effect in 2025, with shadow carbon pricing mechanism adopted	✔
Annual energy conservation	1%	3%	✔
Annual water conservation	1%	4%	✔
Green electricity usage	1,800,000 kWh	2,000,000 kWh	✔
Waste Disposal	No violations of laws and regulations.	No violations of laws and regulations.	✔

# 6.1 Climate Change and Environmental Management

## 6.1.1 Governance Framework for Climate Change

Climate change and environmental risk management and emergency response mechanisms have been incorporated into the Company's overall risk management policy. To strengthen governance and implementation of climate change and sustainability matters, the Company has established an ESG Committee and a Net-Zero Committee under the Director and President (see [Section 1.2 of this Report](#)), responsible for coordinating the advancement of corporate sustainability and climate change-related management initiatives. The Executive Secretary reports to the Board of Directors on an annual basis regarding climate change risk management outcomes and improvement results, ensuring that the Board maintains adequate oversight and guidance mechanisms with respect to these matters.

### Net Zero Committee

The Company has established a Net-Zero Committee, chaired by the President serving as Chairperson, responsible for coordinating the planning and advancement of the Company's net-zero emissions and climate action initiatives. The Committee's principal responsibilities are as follows:

#### 1. Advancing and Overseeing Decarbonization Initiatives

Establishing implementation timelines for each workstream and regularly tracking and monitoring execution progress:

- **Energy management:** encompassing energy conservation measures, renewable energy generation, and power purchase planning
- **Supply chain management:** collaborating with key suppliers to jointly reduce overall supply chain carbon emissions
- **Certification and disclosure management:** aligning with international standards, executing decarbonization work in accordance with SBTi requirements, and preparing and issuing TCFD reports

#### 2. Institution Building and Capacity Development

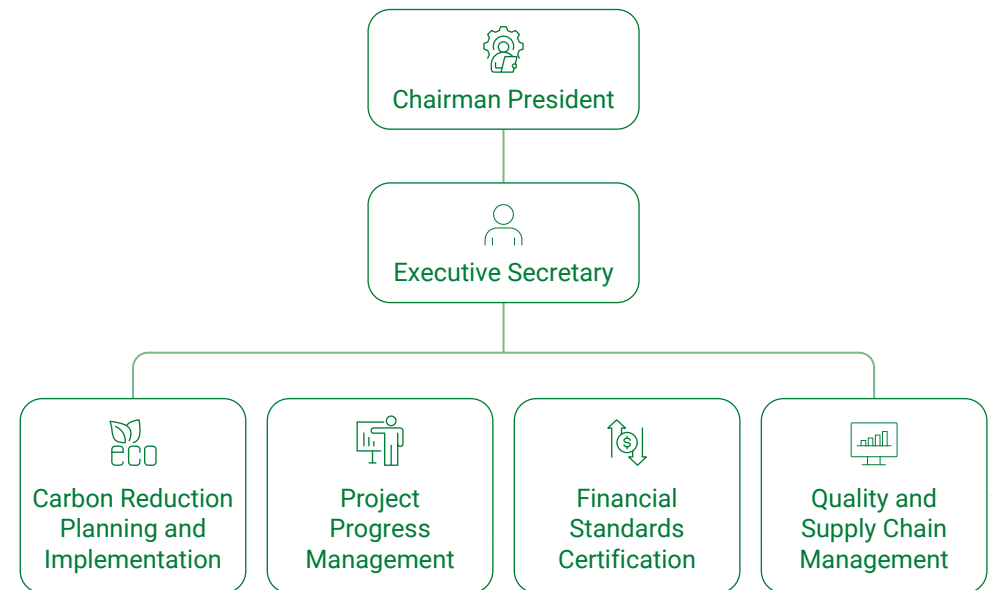
Formulating talent development plans, carbon reduction strategy targets, and control mechanisms; advancing greenhouse gas inventory, internal verification, and external assurance processes; and coordinating the disclosure of climate-related information in the sustainability report.

#### 3. Board Oversight Support

Assisting the Board of Directors in monitoring the phased targets and implementation outcomes of net-zero emissions initiatives, and strengthening the quality and effectiveness of the Company's climate governance decision-making.

In 2025, the GUC Net-Zero Committee convened two meetings, both chaired personally by the President.

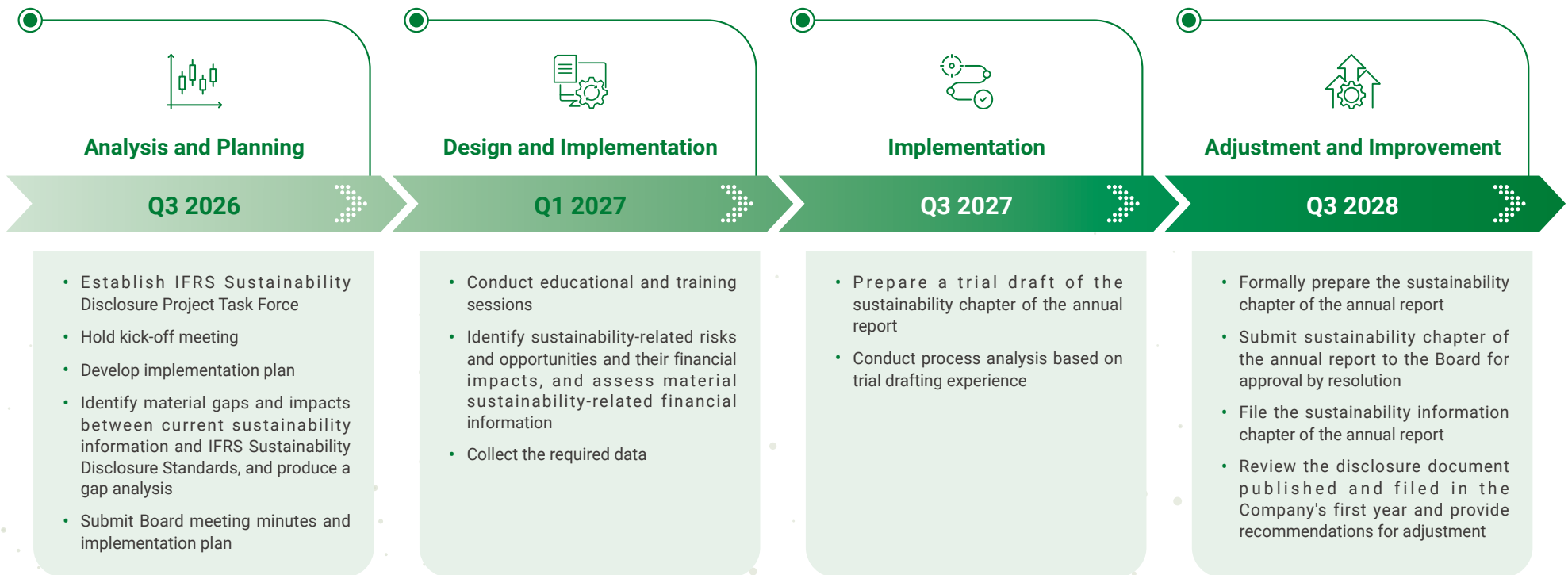
### Net-Zero Committee Organization



## 6.1.2 Climate Risk and Opportunity Response

### IFRS Sustainability Disclosure Standards Implementation

In response to international sustainability disclosure trends, GUC initiated its IFRS Sustainability Disclosure Standards adoption planning at the end of 2025, establishing a related implementation timeline and internal preparation mechanisms. Building on its existing sustainability information management foundation, the Company will progressively align with the IFRS Sustainability Disclosure Standards framework and disclosure requirements to strengthen the consistency and comparability of sustainability information.



## Climate-Related Financial Disclosures

GUC follows the Task Force on Climate-Related Financial Disclosures (TCFD) framework to systematically identify and assess climate-related risks and opportunities that may affect Company operations, incorporating the relevant findings into corporate governance and decision-making considerations. For the 2025 TCFD Report, please refer to the Company's [Official Website](#).

In addition, the Company has completed its climate risk assessment and formulated a concrete net-zero decarbonization implementation plan on that basis. Implementation progress is reported to the Board of Directors by the management team on a regular basis to ensure the effective execution of the Company's climate strategy.

<b>Governance</b>	<ul style="list-style-type: none"> <li>Since 2010, the Board of Directors has adopted the Risk Management Policy as the overarching governing principle</li> <li>Each management unit regularly assesses risks and reports to the Operations Management Risk Committee</li> <li>The ESG Committee and Net-Zero Committee oversee climate change-related initiatives</li> </ul>
<b>Risk Management</b>	<ul style="list-style-type: none"> <li>The Net-Zero Committee coordinates the TCFD cross-functional project team</li> <li>Senior officers from each unit are convened for cross-functional communication</li> <li>Response measures are formulated to mitigate financial losses and convert potential opportunities into corporate value</li> <li><b>Risk management process:</b> Establish project team → Scenario analysis → Identify risks and opportunities → Formulate response measures → Set metrics and targets → Issue TCFD Report</li> </ul>
<b>Strategy</b>	<ul style="list-style-type: none"> <li>Identification of material climate risks and opportunities:                             <ul style="list-style-type: none"> <li>Transition risks: renewable energy regulations and carbon fees; shifts in customer behavior</li> <li>Climate opportunities: adoption of low-carbon energy; deployment of energy-efficient equipment</li> </ul> </li> <li>Risk scenario analysis:                             <ul style="list-style-type: none"> <li>Transition risk: SSP5 baseline scenario</li> <li>Physical risks: RCP 8.5 simulations for flooding, extreme heat, and changes in consecutive dry days (For related financial impacts and strategies, please refer to Chapter 3 of the TCFD Report)</li> </ul> </li> </ul>
<b>Metrics and Targets</b>	<ul style="list-style-type: none"> <li>Organizational greenhouse gas inventory and management conducted since 2019</li> <li>ISO 14064-1:2018 external verification introduced in 2021</li> <li>Carbon neutrality/net-zero target for 2050 committed and carbon footprint disclosed from 2022</li> <li>Joined SBTi in 2023; first application of GHG Protocol for 2022 inventory</li> <li>Greenhouse gas inventories for 2024 and 2025 have both passed verification</li> <li>For 2025 Group inventory results, please refer to <a href="#">Section 6.2.1 of this Report</a></li> </ul>

## 6.1.3 Environmental Management Policy and System

GUC complies with relevant government environmental regulations and has established an integrated management system that integrates environmental management into organizational operations through the Plan-Do-Check-Act (PDCA) management cycle. The Company enhances environmental and efficiency performance by formulating, promoting, and maintaining environmental management systems and action plans; reviewing overall operational processes; conducting greenhouse gas inventories and reduction initiatives; conducting water resource inventory management and implementing waste reduction and recycling measures to manage greenhouse gas emissions at the source.

As a professional system-on-chip design services company, GUC recognizes environmental protection, safety, and health as the cornerstones of its operations. The Company continuously improves product and service quality and is committed to achieving zero workplace incidents and environmentally sustainable development, while serving as an industry benchmark for environmental protection, safety, and health.

To achieve the foregoing objectives, GUC actively implements the following environmental policies:

1. Ensure that operations and services comply with, or exceed, applicable laws, regulations, and standards pertaining to environmental protection, safety, and health.
2. Place environmental improvement at the core of operations by promoting green design and providing green products and services.
3. Establish a safe working environment, prevent occupational injuries and illnesses, and safeguard the physical and mental well-being of employees.
4. Assess risks associated with global environmental protection, safety, and health issues and implement effective control measures.
5. Strengthen awareness of and accountability for environmental protection, safety, and health among all employees, and cultivate a culture of environmental stewardship.
6. Build a green supply chain and continuously improve the occupational health and safety management system, enhancing overall performance through experience sharing and collaboration.
7. Strengthen communication and engagement with all stakeholders, proactively disclose and share relevant information, and promote a positive cycle of value creation for the industry and society.

GUC has established an ISO 14001 Implementation Committee chaired by the President, with members nominated by each unit. The Committee is responsible for establishing, implementing, and periodically reviewing the environmental management system, planning internal audit programs, and ensuring conformance with the ISO 14001:2015 standard, including the latest standard updates. The Committee identifies significant environmental aspects annually and proposes improvement measures, promoting participation and awareness among all employees across the organization.

In 2025, the Company continued to maintain the operation of its environmental management system and obtained ISO 14001:2015 certification. Through this system, the Company effectively manages environmental impacts and mitigates the risk of penalties arising from environmental liability.



• ISO 14001 Certification

**Biodiversity**

GUC's global operational sites are located primarily in technology parks or office buildings, and the Company does not conduct operational activities at sites of significant biodiversity importance.

- The Company nonetheless actively responds to the United Nations Convention on Biological Diversity (CBD) and related initiatives, and is committed to advancing the following United Nations Sustainable Development Goals (SDGs):



**Biodiversity Commitments**

- Ensure that operational activities comply with international, national, and local laws pertaining to biodiversity and zero deforestation.
- Avoid operating in areas of global or national biodiversity significance.
- Avoid harm to endangered and protected species, and promote environmental education and ecological restoration.
- Support education on nature and biodiversity to raise awareness of environmental stewardship and ecological conservation.
- Comply with international and local laws and regulations relating to forests in jurisdictions where the Company operates, and avoid deforestation.
- Collaborate with supply chain partners to reduce biodiversity impacts, foster harmonious coexistence between business and the environment, and address the ecological challenges posed by climate change.

**Highlight**

**Environmental Management in Action**

**Corporate Planting Program and Biodiversity Conservation**

The Company has incorporated campus greening and biodiversity conservation into its environmental management operations. Through regular plant maintenance, pruning, fertilization, and pest and disease control, the Company sustains the health and ecological value of its green areas. Qualified technicians conduct regular campus inspections and manage plants in accordance with their individual characteristics to ensure stable long-term growth.

In 2025, the Company planted five new Buddhist pines, representing an investment of approximately NT\$97,300. Through the selection of climatically adaptable tree species, the Company has enhanced the landscape quality of its campus and strengthened ecological diversity, reflecting its concrete commitment to the protection of the natural environment.








## 6.2 Toward Net-Zero Emissions by 2050

On December 4, 2025, the Board of Directors of GUC reviewed the Company's climate change response and greenhouse gas reduction progress for the year, approved environmental and carbon reduction action targets for subsequent years, and continued to oversee the advancement of the Company's climate action and decarbonization strategies. In addition to the ongoing implementation of its climate targets, the Company proactively publishes a TCFD Report to enhance the transparency of climate-related disclosures, enabling investors and stakeholders to gain a comprehensive understanding of the Company's approach to managing climate-related risks and opportunities.

With respect to the establishment of decarbonization targets, the Company actively participates in the Science Based Targets initiative (SBTi). Using 2022 as the base year and under a scenario consistent with limiting global temperature rise to 1.5° C, the Company has set near-term targets to reduce Scope 2 greenhouse gas emissions by 42% and Scope 3 greenhouse gas emissions by 25% by 2030, and has further established a long-term net-zero target to reduce total greenhouse gas emissions by 90% by 2050. All decarbonization targets and implementation progress are subject to regular review and oversight by the Board of Directors to ensure that decarbonization actions remain aligned with the Company's medium- and long-term development strategy.

### SBTi Commitments and Action Pathway

-  **2022:** Completed greenhouse gas inventory and established the SBTi base year.
-  **2023:** Formally submitted the SBTi target-setting application, demonstrating the Company's commitment to decarbonization.
-  **2024:** Near-term and long-term SBTi targets validated; target implementation phase initiated.
-  **2030:** Achievement of SBTi near-term targets — 42% reduction in Scope 2 emissions and 25% reduction in Scope 3 emissions.
-  **2050:** Achievement of SBTi long-term targets — 90% reduction in total Scope 1, 2, and 3 emissions, realizing the net-zero emissions vision.



## 6.2.1 GHG Inventory

GUC recognizes the impact of climate change on its operations and the environment. The Company has conducted voluntary greenhouse gas inventories and management since 2019 and continuously refines its inventory methodologies and management mechanisms. Since 2021, the Company has conducted greenhouse gas inventories in accordance with the ISO 14064-1:2018 standard and subjects the results to third-party verification to ensure the accuracy and reliability of inventory outcomes.

Consistent with the base year adopted for participation in the Science Based Targets initiative (SBTi), the Company uses 2022 as the base year for its greenhouse gas inventory and management, facilitating subsequent carbon reduction performance tracking and alignment with international practice. The organizational boundary is defined using the operational control approach, and the organizational boundary is consistent with the consolidated financial reporting boundary. To conform to SBTi requirements for the classification and disclosure of Scope 3 emissions, the Company revised its inventory methodology beginning in 2023 to conduct inventory operations in accordance with the GHG Protocol.

The greenhouse gas inventory for 2025 has been completed. Third-party verification of the inventory results will be completed in the second quarter of 2026 to ensure the completeness and credibility of the disclosed information and to align with international sustainability disclosure trends.

### Greenhouse Gas Emissions Overview

The Company's greenhouse gas emissions are primarily composed of Scope 3 other indirect emissions. Based on the results of the greenhouse gas inventory, the emission sources under each scope are described as follows:



**Scope 1 — Direct Emissions:**

Primarily comprising greenhouse gas emissions from stationary combustion sources (such as diesel consumption by emergency generators), mobile combustion sources (such as gasoline consumption by company vehicles), and fugitive emission sources (such as refrigerant recharging and fire extinguisher use).



**Scope 2 — Energy Indirect Emissions:**

Primarily comprising indirect emissions from energy consumption associated with office operations, including purchased electricity and other purchased energy.



**Scope 3 — Other Indirect Emissions:**

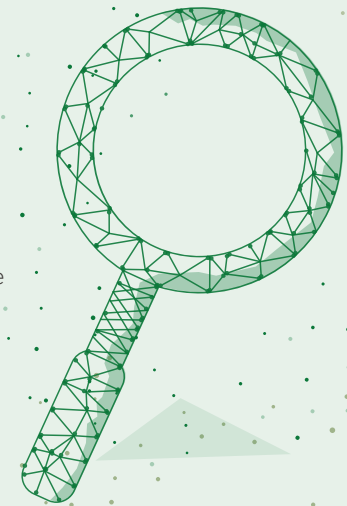
Currently inventoried in accordance with GHG Protocol Categories 1 through 7 (C1–C7), encompassing purchased goods and services, capital goods, fuel- and energy-related activities, upstream transportation and distribution, waste generated in operations, business travel, and employee commuting.

The Company's 2025 greenhouse gas (GHG) inventory results indicated that total emissions under the market-based approach amounted to 117,306.76 tCO<sub>2</sub>e, representing a slight increase from the previous year, while total emissions under the location-based approach were 118,254.76 tCO<sub>2</sub>e. Scope 3 emissions remained the primary source, accounting for 92.88% of total emissions and serving as the key focus of the Company's carbon management efforts, while Scope 2 and Scope 1 emissions accounted for 6.96% and 0.16%, respectively.

In terms of emissions by scope, Scope 1 emissions increased by approximately 6.98% compared to 2024. Scope 2 emissions, calculated using the market-based approach, decreased by approximately 8.5%, demonstrating the gradual effectiveness of the Company's electricity management and renewable energy adoption initiatives. Although Scope 3 remained the largest source of emissions, the year-on-year increase was limited to approximately 1.35%, indicating a relatively stable overall trend. The increase in Scope 3 emissions was primarily attributable to the expansion of inventory boundaries, updates to emission factors, and changes in operational activities, including the addition of waste transportation and septic tank emissions at the Vietnam site, as well as updated waste treatment emission factors at the Japan site.

Regarding emissions intensity, the Company's revenue-based emissions intensity (market-based) in 2025 was 3.436 tCO<sub>2</sub>e per NT\$ million in revenue, representing a significant decrease from 4.700 in 2024. Although total emissions under the location-based approach increased slightly from 117,719 tCO<sub>2</sub>e to 118,254 tCO<sub>2</sub>e, overall emissions intensity declined significantly due to revenue growth during the year. This demonstrates that, while continuing to expand its operations, the Company also advanced energy management, improved energy efficiency, and strengthened carbon management performance.

Compared with the base year 2022, the Company's greenhouse gas emissions have changed due to the expansion of the inventory boundary and improvements in data collection processes, which have enhanced the completeness of Scope 3 emissions. The Company will continue to strengthen management of key emission sources as a basis for its decarbonization strategy.



**Greenhouse Gas Emissions Analysis Table**

(Unit: tCO<sub>2</sub>e)

		2022		2023		2024		2025	
		Emissions	Percentage	Emissions	Percentage	Emissions	Percentage	Emissions	Percentage
Scope 1		174.8613	1.67%	933.0934	0.45%	172.5808	0.15%	184.6315	0.16%
Scope 2	Market-Based	—	—	—	—	8,926.3159	7.66%	8,163.6456	6.96%
	Location-Based	8,708.6177	83.08%	9,417.9627	4.58%	10,038.3099	8.53%	9,111.6456	7.71%
Scope 1+Scope 2	Market-Based	—	—	—	—	9,098.8967	7.81%	8,348.2771	7.12%
	Location-Based	8,883.4790	84.75%	10,351.0561	5.03%	10,210.8907	8.68%	9,296.2771	7.86%
Scope 3		1,598.0109	15.25%	195,464.2331	94.97%	107,508.1447	92.20%	108,958.4790	92.88%
Total GHG Emissions	Market-Based	—	—	—	—	116,607.04	—	117,306.76	—
	Location-Based	10,481.49	—	205,815.29	—	117,719.04	—	118,254.76	—
Annual Revenue (NT\$ million)		24,040	—	26,241	—	25,044	—	34,141	—
Emission intensity (tCO <sub>2</sub> e per NT\$ million of revenue)	Market-Based	—	—	—	—	4.657	—	3.436	—
	Location-Based	0.436	—	7.845	—	4.700	—	3.464	—

Note: 1. Emission factors are sourced from the greenhouse gas emission factors announced by the Ministry of Environment on February 5, 2024.

2. The global warming potential (GWP) values for each greenhouse gas are based on estimates from the Sixth Assessment Report (AR6) of the Intergovernmental Panel on Climate Change (IPCC).

3. Greenhouse gases covered under Scope 2: CO<sub>2</sub>; greenhouse gases covered under Scope 3: CO<sub>2</sub>, CH<sub>4</sub>, HFCs.

4. Following official discussion and approval with SBTi, and given that GUC has no proprietary products, activities under Categories 8 through 15 are not required to be included in Scope 3 greenhouse gas emissions.

**Scope 1 Seven Greenhouse Gases Emissions Statistics Table**

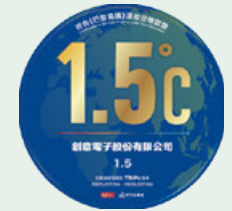
	2023		2024		2025	
	Emissions (tCO <sub>2</sub> e)	Percentage (%)	Emissions (tCO <sub>2</sub> e)	Percentage (%)	Emissions (tCO <sub>2</sub> e)	Percentage (%)
CO <sub>2</sub>	7.3665	0.7895	8.8741	5.1420	8.8546	4.7958
CH <sub>4</sub>	2.732	0.2929	3.4852	2.0195	4.1025	2.2220
N <sub>2</sub> O	0.2127	0.0228	0.2356	0.1365	0.2550	0.1381
HFCs	922.7781	98.8945	159.9825	92.7001	171.4160	92.8422
PFCs	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SF <sub>6</sub>	0.0035	0.0004	0.0024	0.0000139	0.0034	0.0018
NF <sub>3</sub>	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>Total</b>	<b>933.0934</b>	<b>100.0000</b>	<b>172.5808</b>	<b>100.0000</b>	<b>184.6315</b>	<b>100.0000</b>

**Highlight**

**1.5° C Temperature Control Label: Third-Party Recognition of Carbon Reduction Performance**

GUC has been awarded the Corporate Carbon Reduction Thermometer — 1.5° C Temperature Control Label by Common Wealth Magazine, and has been recognized as an Outstanding Performance enterprise for three consecutive years. This reflects our concrete demonstration, through its actual carbon reduction actions and net-zero transition pathway, of results aligned with the 1.5° C climate target.

The label is assessed through the Corporate Carbon Reduction Thermometer (TRIPs) platform, jointly developed by Common Wealth Magazine and Tunghai University. Drawing on climate models from the Sixth Assessment Report (AR6) of the United Nations Intergovernmental Panel on Climate Change (IPCC), the platform comprehensively evaluates a company's historical carbon reduction performance, current emissions levels, and future reduction targets to determine the degree of alignment with the global goal of limiting temperature rise to 1.5° C.

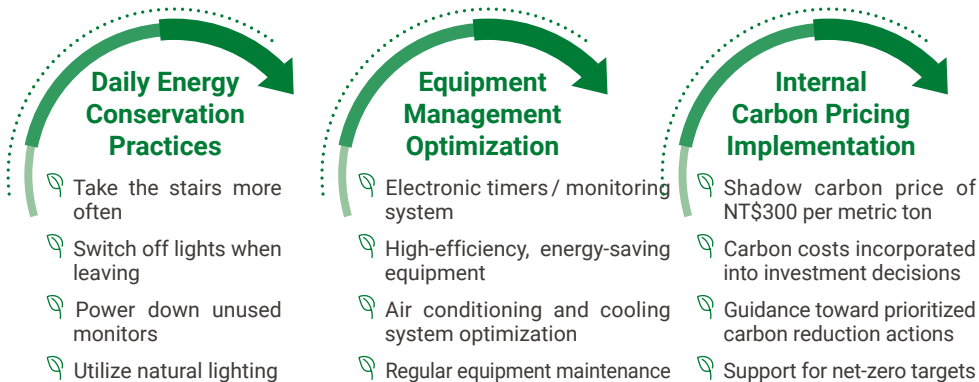


## 6.2.2 Greenhouse Gas Emission Reduction Initiatives

GUC continues to implement a broad range of carbon reduction measures spanning day-to-day behavioral practices and equipment management, with a view to reducing greenhouse gas emissions and advancing environmental sustainability. In the office environment, we encourage employees to take the stairs, switch off lights when leaving, and power down unused computer monitors and other equipment, progressively cultivating an energy-saving culture. Natural lighting is maximized where feasible; skylights have been installed in select common areas, and energy conservation reminders are posted in restrooms and at power switches to raise awareness. In the area of equipment management, electronic timers and a central monitoring system are deployed to precisely regulate the operating schedules of water dispensers, air conditioning units, and ventilation equipment, preventing unnecessary energy consumption. High-efficiency, energy-saving appliances and lighting fixtures are selected, and air conditioning systems undergo regular maintenance to sustain optimal performance. Further optimization of air conditioning and cooling systems has been undertaken through measures such as temperature setpoint adjustments and the adoption of control valves, achieving additional reductions in energy consumption.

### Internal Carbon Pricing

To strengthen internal carbon reduction management, GUC formally established an Internal Carbon Pricing (ICP) mechanism in 2025, setting a shadow carbon price of NT\$300 per metric ton of CO<sub>2</sub> equivalent. Carbon emission costs are incorporated into the cost-benefit analysis of energy conservation and carbon reduction projects, informing investment and project decision-making. This mechanism facilitates the quantification of carbon emission risks, prioritizes energy and equipment investment, incentivizes departments to proactively advance carbon reduction initiatives, and further supports the attainment of the Company's net-zero emissions target by 2050. Going forward, the Company will periodically evaluate and review the operation and effectiveness of the internal carbon pricing mechanism to continuously optimize its carbon reduction strategy and resource allocation.



### Highlight

## Annual Energy Conservation and Carbon Reduction Projects

- 2 energy-saving investment measures implemented in 2025
- Total investment: NT\$2.69 million
- Annual electricity savings: 89,741 kWh
- Annual carbon reduction: 42.5 tCO<sub>2</sub>e

### Key Energy Conservation Measures and Performance

Measures	Scope	Annual Carbon Reduction	Annual Energy Savings
Installation of variable frequency drives on chilled water pump sets	Scope 2	40 tCO <sub>2</sub> e / year	84,467 kWh (304.08 GJ)
Installation of window heat-insulating film in offices (3F, 5F)	Scope 2	2.5 tCO <sub>2</sub> e / year	5,274 kWh (18.99 GJ)

Note: 1. 1 kWh = 3,600,000 Joules

- Source of measure guidance: GUC participated in the Industrial Technology Research Institute's High-Efficiency Motor Application Promotion Project, implementing variable frequency drive additions to the chilled water chiller and optimizing the chilled water circulation pump system.
- Electricity-to-CO<sub>2</sub> conversion: Based on the 2024 grid electricity carbon emission factor — 1 kWh ≈ 0.474 kg CO<sub>2</sub>.



## 6.3 Energy Management

To improve energy use efficiency and reduce greenhouse gas emissions, GUC continues to plan a range of low-carbon energy solutions. The Company has evaluated the introduction of a fuel cell power generation system, with a planned installation capacity of 1.3 MW in 2026, to be expanded incrementally in accordance with operational requirements and overall energy planning, with a total planned capacity of 2.6 MW. Fuel cells offer high power generation efficiency, low-emission output, and stable electricity supply, contributing to enhanced energy resilience and reduced carbon emission risk.



The Company's energy consumption originates primarily from facilities operations and office equipment. The sole energy source is purchased electricity supplied via the Taiwan Power Company grid, classified as Scope 2 emissions, accounting for 100% of total energy consumption. In 2025, electricity consumption at the Hsinchu headquarters totaled 5,599,900 kWh. In response to climate change risks and in pursuit of sustainable operations, the Company has established energy conservation and carbon reduction targets. Through measures including improvements to facilities equipment performance, replacement of aging equipment, and optimization of energy use management, the Company continuously reduces energy consumption.

In parallel, energy conservation and carbon reduction initiatives are promoted across facilities and office environments, combining institutional frameworks with education and awareness campaigns to enhance employees' energy management competency and environmental sustainability awareness, encouraging staff to practice energy conservation and collectively reduce the operational impact on the environment.

### Headquarters Electricity Consumption (Scope 2) and Greenhouse Gas Emissions Statistics Table

	2023	2024	2025
Electricity Consumption (kWh)	5,930,900	5,767,000	5,599,900
GJ	21,351	20,761	20,160
tCO <sub>2</sub> e	2,977	2,849	2,654

- Note: 1. Calculated using the 2024 grid electricity carbon emission factor of 0.474 kg CO<sub>2</sub>e/kWh.  
 2. 1 kWh = 3,600,000 Joules  
 3. Electricity carbon emissions = (electricity consumption in kWh × applicable annual grid emission factor) ÷ 1,000  
 4. Reported in tonnes of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e) in accordance with GRI Standards.

### Headquarters Energy Intensity Statistics Table

	2023	2024	2025
Annual Revenue (NT\$ million)	26,241	25,044	34,141
Annual Electricity Consumption (GJ)	21,351	20,761	20,160
Energy Intensity	0.81	0.83	0.59

- Note: 1. Energy intensity calculation: annual electricity consumption (GJ) ÷ annual revenue (NT\$ million)  
 2. The headquarters energy intensity summary excludes renewable energy.

### 6.3.1 Renewable Energy

#### Solar power generation

The self-generated solar photovoltaic system was completed and commissioned in 2023, serving as one of the measures to increase the proportion of renewable energy use. In 2025, the solar photovoltaic system generated 48 GJ of electricity, primarily supplying day-to-day office electricity needs, contributing to a reduction in purchased electricity demand and associated greenhouse gas emissions.

The Company continues to evaluate the feasibility of deploying self-generated solar photovoltaic systems at additional office locations, taking into account factors including spatial conditions, geographic positioning, regulatory compliance, and electrical safety, with planning aligned to existing electricity consumption patterns, so as to progressively increase the proportion of renewable energy use and strengthen the low-carbon energy portfolio.

#### Solar power generation

	2023	2024	2025
Solar Photovoltaic System Generation (GJ)	49	49	48

### Purchased Green Electricity

External procurement of green electricity commenced in late 2023 to supplement renewable energy supply and accelerate the energy transition. In 2025, purchased green electricity consumption totaled 7,200 GJ, accounting for approximately 36% of total electricity consumption at the Hsinchu headquarters. The Company is committed to continuously increasing the proportion of purchased green electricity and has set RE20 by 2030 as its medium- to long-term target, progressively reducing operational dependence on fossil-based energy sources and promoting the stable adoption of renewable energy.

### Purchased External Green Electricity

	2023	2024	2025
Purchased External Green Electricity (GJ)	5	8,104	7,200
Proportion of Total Electricity Consumption	0.02%	39%	36%



## 6.4 Water Resource Management

### 6.4.1 Water Resource Risk Assessment

Amid growing water resource challenges and increasing demands for sustainable development, GUC demonstrates a sound strategy and execution capability in water resource management. The Company will continue to optimize its water resource management program on the basis of responsible stewardship, and actively explore further water-related innovation and collaboration opportunities, with a view to achieving a more efficient and resilient water resource management system that contributes to the sustainable development of the environment and society.

#### Practices and Outcomes in Water Resource Risk Management:

<b>Water Resource Management Program and Implementation</b>	At the corporate level, a dedicated ESG Committee is responsible for establishing annual water conservation targets and related management programs. The Committee reports implementation status and outcomes to the Strategy and Sustainability Committee and the Board of Directors on a regular basis, ensuring transparency and effectiveness in program execution. The Company is committed to achieving an annual water conservation target of 1%, supported by specific water-saving measures to improve water use efficiency.
<b>Water-Stressed Areas and Wastewater Management</b>	GUC's operating locations are not situated in areas of high water stress. Wastewater consists primarily of domestic sewage, which is treated at regional wastewater treatment facilities prior to discharge into natural water bodies, ensuring no adverse impact on the local environment. The Company engages actively with relevant stakeholders to promote sustainable water resource management in the communities where it operates.
<b>Regulatory Compliance and Transparency</b>	GUC sources 100% of its water supply from Taiwan Water Corporation (freshwater). No groundwater, surface water, or rainwater is used, and accordingly no negative impact on the surrounding environment or water quality is generated. Water consumption is attributable primarily to air conditioning systems and employees' domestic use, encompassing drinking, washing, and facility cleaning purposes. In terms of regulatory compliance in water resource management, the Company has recorded zero violations, reflecting its strong commitment to meeting water quality and quantity regulatory requirements and actively upholding applicable standards.
<b>Risk and R&amp;D Investment</b>	The Company's assessment indicates no significant water resource risks in its operations; accordingly, no dedicated research and development investment has been directed toward water-related risk mitigation. Nonetheless, the Company continues to explore more effective water use strategies and promotes a water conservation culture internally to reduce potential future risks.
<b>Third-Party Verification and Collaborative Initiatives</b>	The Company has not yet pursued third-party verification of its water resource management practices, nor has it adopted international assurance standards. Nonetheless, the Company promotes water conservation measures on a company-wide basis and continues to improve internal water resource management performance. While the Company does not currently participate in global or local water resource initiatives, nor engage with other companies in industrial ecology frameworks, these areas represent potential directions for further enhancement of sustainable water resource management in the future.

## 6.4.2 Water Use Intensity

GUC maintains long-term records of water consumption data to document our use of local water resources and calculate the corresponding CO<sub>2</sub> equivalent figures based on recorded consumption. All wastewater generated at the GUC headquarters consists of domestic sewage. Wastewater discharge is processed lawfully through the sewerage system in compliance with the regulatory standards administered by the Hsinchu Science Park Bureau. Total water consumption in 2025 was 16.68 ML. No incidents of pollution occurred, and no significant impact on environmental water sources was recorded.

### Headquarters Water Withdrawal and Greenhouse Gas Emissions Summary

	2023	2024	2025
Total Water Withdrawal (ML)	16.59	17.24	16.68
Total Water Discharge (ML)	16.13	16.86	16.06
Total Water Consumption (ML)	0.46	0.38	0.62

	2023	2024	2025
Water Withdrawal (ML)	16.59	17.24	16.68
tCO <sub>2</sub> e	2.521	2.689	2.601
kg CO <sub>2</sub> e/Employee	4.88	5.20	4.86

Note: 1. Based on the water supply carbon emission factor published by Taiwan Water Corporation for 2023: 0.156 kg CO<sub>2</sub>e per cubic meter of water.

2. Reported in tCO<sub>2</sub>e in accordance with GRI Standards.

3. 1,000 cubic meters (m<sup>3</sup>) = 1 megaliter (ML)

### Headquarters Water Use Intensity Statistics Table

	2023	2024	2025
Annual Water Consumption (ML)	16.59	17.24	16.68
Headquarters Headcount	517	516	535
Water Use Intensity	0.032	0.033	0.031

Note: Water use intensity = annual water use (ML) ÷ headcount

## Water Conservation Performance and Reclaimed Water Utilization

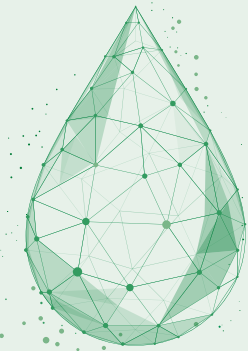
In pursuit of meaningful conservation of the earth's finite water resources, GUC has established and implements the following measures to achieve sustained reductions in water consumption.

### Water Reduction Measures:

- Reduction of cooling tower blowdown volume to decrease air conditioning water consumption.
- Reduction of faucet flow rates to decrease domestic water consumption.

### Ongoing Water Conservation Measures:

- Installation of a rainwater harvesting system for irrigation of landscaping and greenery.
- Maintenance of toilet automatic sensor faucets to ensure proper operation, controlling flow output for water conservation and hygiene purposes.
- Maintenance of dual-flush water-saving toilets to ensure proper operation and prevent water leakage.
- Strengthened periodic inspection of water-related equipment to improve facility serviceability and enable timely repair of defects.
- Alignment with Hsinchu Science Park Bureau policy to intensify water conservation measures during designated conservation periods, with daily water consumption recorded to meet the Bureau's monthly water reduction targets.
- Continued promotion of water conservation practices through internal communications and posting of water-saving reminders to cultivate water-conscious habits among employees.



# 6.5 Waste Management

## 6.5.1 Policy Objectives

GUC upholds the principles of green production and responsible manufacturing, striving to minimize waste generation and environmental impacts throughout its operations. GUC actively promotes sustainable development, ensuring that our business activities have minimal negative effects on the environment while complying with international environmental regulations. To this end, GUC have established the following waste reduction and management goals:



**Environmental Regulatory Compliance:**

Fully comply with regulations such as the Conflict-Free Minerals Certification, the EU Restriction of Hazardous Substances Directive (EU RoHS), the EU PFOS Directive, and other international environmental laws, ensuring that all waste management processes meet environmental protection requirements.



**Waste Chip Management Target:**

All waste chips will be handled by professional waste recycling contractors, with a target annual recycling rate of over 95%.

## 6.5.2 Management Measures

As a non-manufacturing company, GUC’s waste management measures focus on the various types of waste generated in office environments, employee activities, and internal operations. Our waste management approach is centered on the principles of Reduce, Reuse, and Recycle, and is implemented in the following areas:

<b>Waste Reduction in Office Environments</b>	We promote paperless office practices to reduce paper consumption and strengthen employees’ environmental awareness, encouraging the use of electronic documents and online collaboration tools. In addition, we require all office areas to segregate waste, to increase the recycling rate of recyclable materials.
<b>Reduction of Packaging Materials and Supplies</b>	In the course of our products and services operations, we emphasize minimizing the use of packaging materials. All packaging materials, including cartons, cushioning foam, wafer carriers, and chip trays, are selected from recyclable materials that meet environmental requirements. We also require our suppliers to adhere to standards for using recyclable packaging, further reducing environmental impacts.
<b>Waste Chip Management</b>	Waste chips are one of the key types of waste generated during operations. All waste chips are handled by certified professional waste recycling contractors. These contractors ensure 100% recycling of waste chips while complying with all relevant environmental regulations, minimizing environmental impacts.
<b>Employee and Supply Chain Environmental Actions</b>	To reduce internal waste, we provide employees with eco-friendly chopstick sets upon onboarding, reducing the use of disposable bamboo chopsticks and further decreasing waste generation. In the employee cafeteria, we use reusable tableware, encouraging employees to participate in environmental actions in their daily lives.
<b>Supply Chain Management and Compliance Control</b>	GUC requires suppliers to follow environmental requirements, fully utilize recycled packaging materials, and minimize environmental impacts. We regularly review and strengthen supply chain management to ensure all partners comply with environmental standards, and conduct annual environmental compliance assessments of our suppliers.

### 6.5.3 Waste Treatment Outcomes

To ensure the achievement of waste management objectives, GUC regularly monitors and discloses the effectiveness of waste treatment, providing specific data publicly.

As a company focused on customized IC design and sales, we are responsible for the design and sale of chips but do not engage in manufacturing, packaging, or testing operations. The hazardous waste disclosed in this report is not generated from manufacturing processes. It mainly consists of defective IC samples from chips provided by vendors for testing. These defective ICs are processed for disposal according to established procedures and sent to certified waste treatment contractors that have

received an rated A from the Ministry of Environment and hold ISO 14001 and ISO 9001 environmental management system certifications. The ICs are shredded and disposed of in compliance with international environmental management standards.

Regarding waste reduction and management, since GUC’s primary waste sources are office-generated office waste and recyclable materials, the focus is on implementing waste classification and promoting employee awareness programs. The handling of waste chips is entrusted to professional waste recycling contractors, with a maintained 100% recycling rate. This practice will continue to be upheld to ensure long-term environmental safety and sustainability commitments.

#### Headquarters waste disposal Status

	Hazardous Industrial Waste (Unit: Metric Tons)	General Industrial Waste (Unit: Metric Tons)				Domestic Waste (Unit: Metric Tons)
	Waste IC	Paper	Iron	Plastics	Waste PC	Employee Domestic Waste
2023	0.932	0.94	0	0	0	202.525
2024	0.255	0.874	0	0	0	218.153
2025	0.329	1.868	0	0	0	227.066
<b>Total</b>	<b>1.516</b>	<b>3.682</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>647.744</b>
<b>Disposal Method</b>	Consigned removal (recovered and recycled by recyclers)					Incineration (including energy recovery)

Note: 1. All licensed waste management contractors or privately operated waste removal and treatment institutions licensed by the competent authority to remove and treat the relevant categories of waste. No regulatory violations occurred in 2023–2025.

2. In 2025, no industrial waste treatment costs were incurred due to the high precious metal content of the waste.

3. Domestic waste figures are estimated using a per capita estimation method. Estimation formula: Hsinchu headquarters headcount × annual average daily waste generation per person (metric tons) × annual working days. Environmental statistics database references: 2023 average daily waste generation per person: 0.00132 metric tons; 2024 average daily waste generation per person: 0.0017253 metric tons; 2025 average daily waste generation per person: 0.0017253 metric tons.

4. GUC's hazardous industrial waste, general industrial waste, and domestic waste are consigned to qualified contractors for off-site treatment.

GUC will continue to improve its waste management system and explore innovative resource recycling technologies and management models. In the future, we will further strengthen cross-departmental collaboration and continue to enhance the environmental awareness of employees, suppliers, and stakeholders, working together to achieve our environmental protection goals.

# 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.

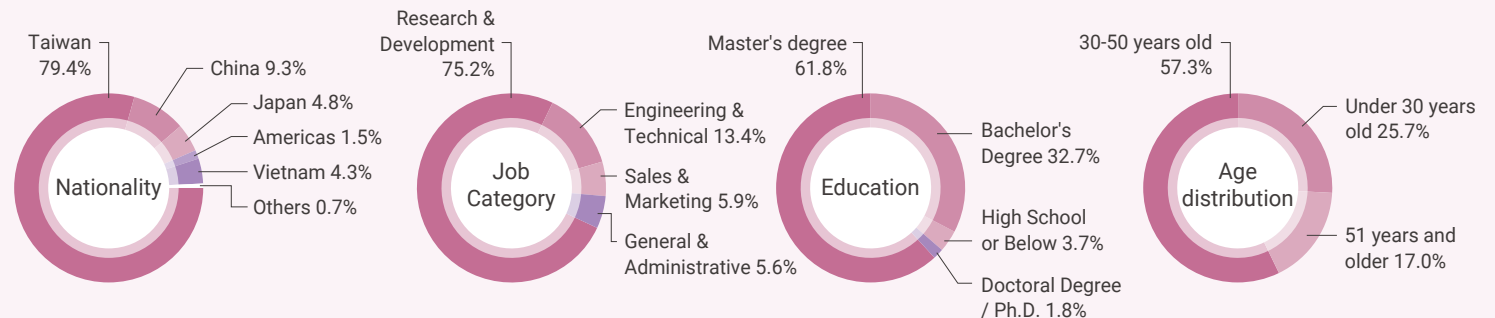
With respect to employment relationships, GUC's default employment model is full-time and permanent engagement. In consideration of employee interests, the Company does not employ workers on zero-hours contracts. A minimal number of temporary employees are retained to address ad hoc business needs; temporary 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
	<b>Total</b>	<b>508</b>	<b>206</b>	<b>714</b>	<b>156</b>	<b>39</b>	<b>195</b>	<b>664</b>	<b>245</b>	<b>909</b>
Temporary Employees	Full-time	22	1	23	0	0	0	22	1	23
	Part-time	1	1	2	1	1	2	2	2	4
	<b>Total</b>	<b>23</b>	<b>2</b>	<b>25</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>24</b>	<b>3</b>	<b>27</b>

- 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
<b>Total</b>	<b>688</b>	<b>73.5%</b>	<b>248</b>	<b>26.5%</b>	<b>936</b>

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
<b>Total</b>	<b>688</b>	<b>73.5%</b>	<b>248</b>	<b>26.5%</b>	<b>936</b>

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
<b>Total</b>	<b>688</b>	<b>73.5%</b>	<b>248</b>	<b>26.5%</b>	<b>936</b>

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
<b>Total</b>	<b>688</b>	<b>73.5%</b>	<b>248</b>	<b>26.5%</b>	<b>936</b>

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
<b>Total</b>	<b>909</b>	<b>936</b>	<b>957</b>

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.

	2023	2024	2025
Offer Acceptance Rate	90.3%	91.1%	97.6%

## 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

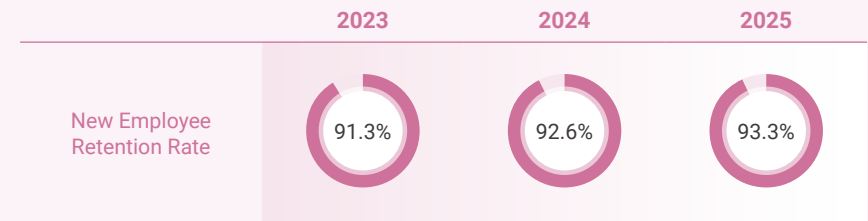
Category	Group	Male			Female			Total Number of People
		Number of Departing Employees (A)	Total number of people (B)	Turnover Rate (A/B)	Number of Departing Employees (A)	Total number of people (B)	Turnover Rate (A/B)	
By Age	Under 30 years old	14	159	8.8%	5	58	8.6%	19
	30-50 years old	42	376	11.2%	12	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
<b>Total</b>		<b>71</b>	<b>664</b>	<b>10.7%</b>	<b>18</b>	<b>245</b>	<b>7.3%</b>	<b>89</b>

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.

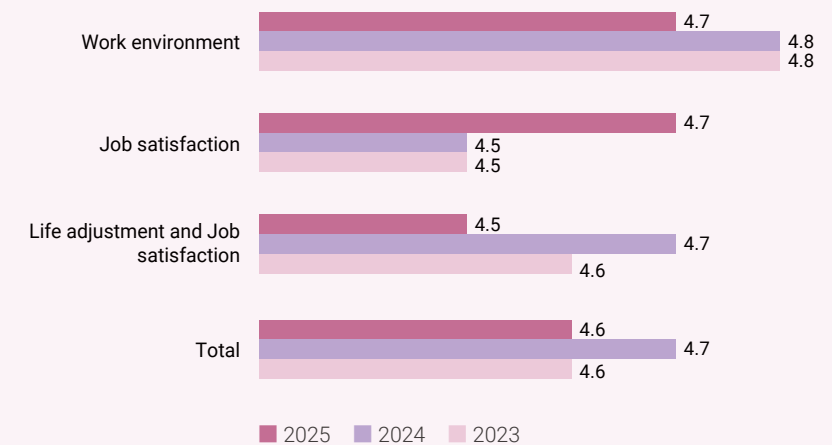
### ■ New Hire Retention and Integration

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
<b>Total</b>	<b>688</b>	<b>6,979</b>	<b>10.1</b>	<b>248</b>	<b>2,750</b>	<b>11.1</b>

- 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
<b>Overall Average Hours</b>	<b>10.9</b>	<b>14.3</b>	<b>10.4</b>

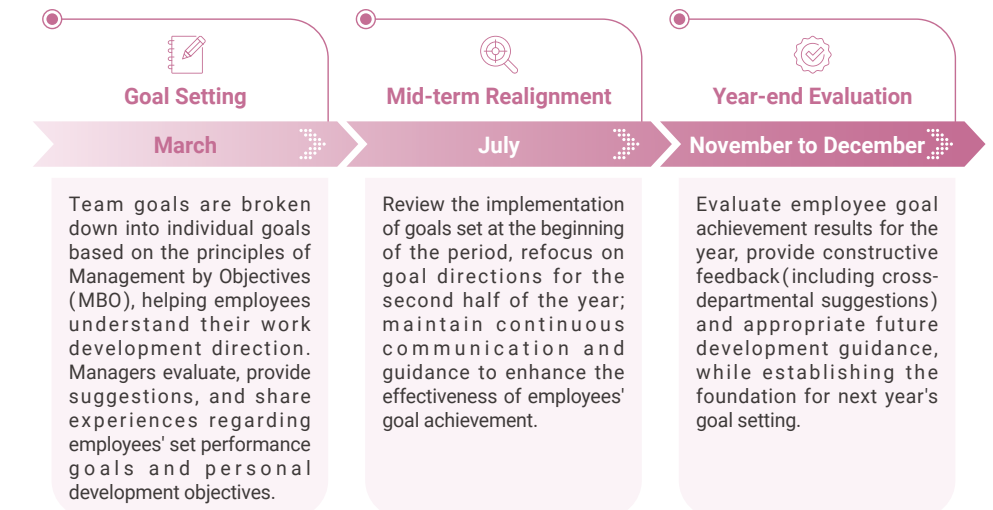
Note: Average learning hours = total training hours by gender ÷ year-end headcount by gender

## 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

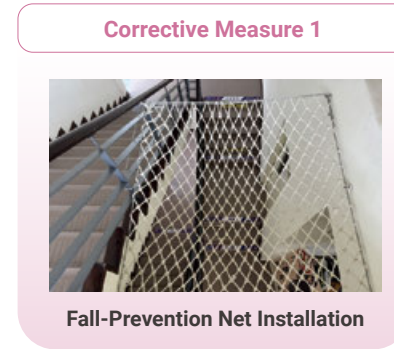
## Occupational Safety and Health Risk and Hazard Identification

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  $\geq 4$ ) 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		
		<b>Total</b>			<b>1,574</b>	<b>81.5</b>	<b>1,699.5</b>	<b>-</b>	<b>27</b>

## 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**

<b>Purpose</b>	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.
<b>Target Audience</b>	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.

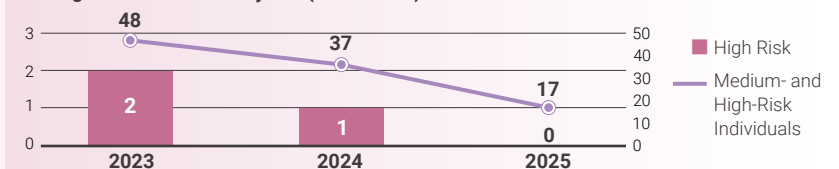
- Employees logging excessive overtime hours are identified monthly for follow-up health status confirmation and repeat fatigue scale assessment.
- Through on-site physician services, medium- and high-risk individuals are referred for health evaluations, consultations, and regular monitoring by physicians, 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

<p><b>Excellence Certification Recipient</b></p>	<p>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.</p> <p>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.</p>
<p><b>Purpose and Audience</b></p>	<p>To safeguard the physical and mental health of employees who are pregnant, within one year postpartum, or breastfeeding.</p>
<p><b>Health Management Practices</b></p>	<p>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).</p> <p>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).</p> <p>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.</p>



### Program for Prevention of Ergonomic Hazards

<p><b>Purpose</b></p>	<p>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.</p>
<p><b>Target Audience</b></p>	<p>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.</p>
<p><b>Health Management Practices</b></p>	<p>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.</p>

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

<p><b>Purpose</b></p>	<p>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.</p>
<p><b>Target Audience</b></p>	<p>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.</p>
<p><b>Health Management Practices</b></p>	<p>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.</p>

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

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

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



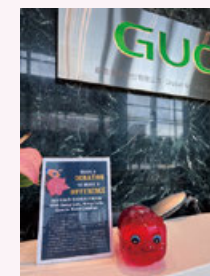
• 2025 Food Packaging Volunteer Activity



• 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"> <li>Sponsored Aurora Percussion Group in the amount of NT\$360,000</li> </ul>	<ul style="list-style-type: none"> <li>Aligned with the TWSE ESG Evaluation (formerly the Corporate Governance Evaluation)</li> <li>Enhances corporate image</li> </ul>	<ul style="list-style-type: none"> <li>Sponsorship has enabled ensemble members with disabilities to pursue their artistic talents without financial concern, allowing arts and culture to continue to flourish.</li> </ul>
Environmental Conservation Initiatives	<ul style="list-style-type: none"> <li>Participated in the Society of Wilderness' Hengshan habitat-friendly farming volunteer activity (1 session; 9 person-times; 22.5 volunteer hours)</li> <li>Participated in International Coastal Cleanup Day volunteer activity (32 person-times; 64 volunteer hours)</li> </ul>	<ul style="list-style-type: none"> <li>Helps stakeholders understand the Company's sustainability commitments and philosophy</li> <li>Improves favorability and visibility among non-corporate opinion groups (e.g., academic institutions and media)</li> <li>Strengthens employer brand recognition among prospective talent</li> <li>Reduces operational risks associated with environmental issues</li> <li>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)</li> </ul>	<ul style="list-style-type: none"> <li>Contributed to the preservation of habitat biodiversity through participation in the Society of Wilderness' Hengshan habitat-friendly farming activity</li> <li>Independently organized a coastal cleanup on International Coastal Cleanup Day, removing 108.8 kg of marine debris and protecting the marine environment</li> <li>Employees brought their children to participate, instilling correct environmental conservation values in the next generation</li> </ul>
Support for Disadvantaged Populations and Children in Remote Areas	<ul style="list-style-type: none"> <li>Monthly food donations to Andrew's Food Bank; total estimated value of donated goods: approximately NT\$47,393</li> <li>Participated in Andrew's Food Bank food box packing volunteer activities (2 sessions; 34 person-times; 85 volunteer hours; 300 food boxes packed)</li> <li>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)</li> <li>Donated secondhand computers to the Triple E Association: 18 desktop PCs, 24 notebooks, and 20 LCD monitors</li> <li>Arranged weekly visually impaired massage services: 469 person-times; approximately 285 hours; total value approximately NT\$239,400</li> </ul>		<ul style="list-style-type: none"> <li>Full-year donations to Andrew's Food Bank provided approximately 43 disadvantaged families with one week's worth of food boxes</li> <li>Food box packing volunteer activities enabled 300 families to receive food box donations in a timely manner</li> <li>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</li> <li>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</li> <li>Created employment opportunities for visually impaired individuals</li> </ul>
Immediate Social Welfare Response	<ul style="list-style-type: none"> <li>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</li> <li>Blood donation drives held in collaboration with the Hsinchu City Blood Donation Center in May and November (2 drives held)</li> </ul>		<ul style="list-style-type: none"> <li>Assisted flood-affected residents in Hualien in rebuilding their homes and resuming normal daily life as quickly as possible</li> <li>67 person-times participated; 99 blood bags collected, providing timely support for medical needs and embodying a spirit of mutual aid and humanitarian concern</li> </ul>

## 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"> <li>Conducted specialized technical seminars in collaboration with universities and colleges</li> <li>Participated in campus career fairs, sharing industry knowledge and career experience</li> </ul>	Primary Collaborating Institutions: <ul style="list-style-type: none"> <li>National Taiwan University</li> <li>National Yang Ming Chiao Tung University</li> <li>National Tsing Hua University</li> <li>National Cheng Kung University</li> <li>National Central University</li> <li>National Chung Cheng University</li> <li>National Chiayi University</li> <li>National Kaohsiung University of Science and Technology</li> <li>Chang Gung University</li> <li>Yuan Ze University</li> <li>The University of Tokyo</li> <li>Okinawa Institute of Science and Technology Graduate University</li> <li>Ho Chi Minh City Vietnam National University</li> <li>Ho Chi Minh City University of Technology</li> <li>Nanjing University</li> <li>Nanjing University of Posts and Telecommunications</li> <li>Nanjing University of Science and Technology</li> <li>Nanjing University of Aeronautics and Astronautics</li> </ul>	<ul style="list-style-type: none"> <li>GUC invests more than NT\$10,000,000 annually in industry-academia collaboration.</li> <li>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.</li> <li>More than 8,000 students have participated in campus education activities.</li> <li>Internship programs are provided to 45 students from domestic and international universities and colleges.</li> <li>The TSMC University Shuttle Program has engaged 4 professors and more than 20 students; 2 professors and 7 students are currently in active execution.</li> </ul>
Research and Development	<ul style="list-style-type: none"> <li>Jointly implement campus research projects to enhance industrial R&amp;D capabilities.</li> </ul>		
Internship Program	<ul style="list-style-type: none"> <li>Provide technical training and teaching visits for cooperating schools</li> <li>Provide summer internships for college students</li> <li>Provide a complete in-school training program to develop industry talent.</li> </ul>		
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.

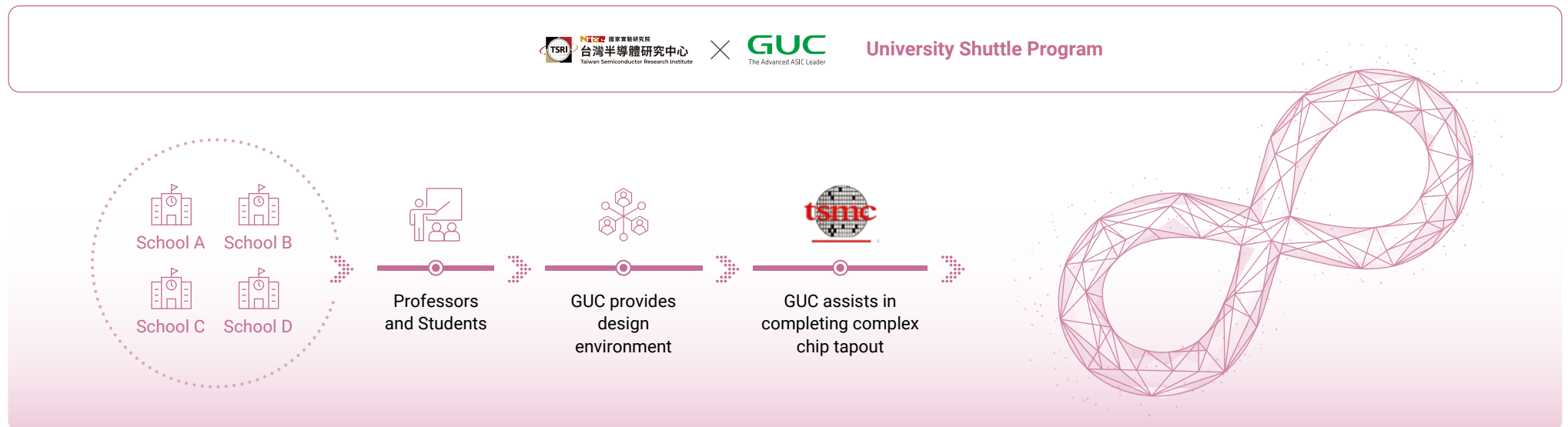
### University Shuttle Program

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



# Appendix



GRI Standards Index

SASB Standards Index

Enhanced Sustainability Indicator Disclosures

Climate-related Information

Independent Third-Party Assurance Opinion  
Statement

# GRI Standards Index

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

Applicable GRI 1: Foundation 2021

## General Disclosure Items

GRI Standards	Disclosure Items	Chapter of the Report	Page	Reason for Omission	
GRI 2: General Disclosures 2021	2-1 Organizational details	Company Profile	6		
	2-2 Entities included in the organization's sustainability reporting	About This Report	1		
	2-3 Reporting period, frequency, and contact point	About This Report	1		
	2-4 Restatements of information	About This Report	1		
	2-5 External assurance	About This Report	1		
	2-6 Activities, value chain and other business relationships	1.1 Company Profile		6	
		5.1 Green Supply Chain		61	
	2-7 Employees	7.1.1 Human Resource Structure		96	
	2-8 Workers who are not employees	7.1.1 Human Resource Structure		96	
	2-9 Governance structure and composition	3.1.1 Dedicated Corporate Governance Function		29	
		3.2.1 Board Functions		34	
	2-10 Nomination and selection of the highest governance body	3.2.2 Nomination and selection		35	
	2-11 Chair of the highest governance body	3.2.2 Nomination and selection		35	
	2-12 Role of the highest governance body in overseeing the management of impacts	2.3 Material Topic Identification and Analysis		15	
		2.4.1 Material Topic Management Approach		18	
3.4.1 Risk Management Unit and Scope			39		

GRI Standards	Disclosure Items	Chapter of the Report	Page	Reason for Omission	
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	1.3 GUC's Sustainability Governance Framework	10		
		2.3 Material Topic Identification and Analysis	15		
		2.4.1 Material Topic Management Approach	18		
	2-14 Role of the highest governance body in sustainability reporting	About This Report	1		
	2-15 Conflicts of interest	3.2.1 Board Functions		34	
		3.2.2 Nomination and selection		35	
	2-16 Communication of critical concerns	1.3 GUC's Sustainability Governance Framework		10	
		3.1.1 Dedicated Corporate Governance Function		29	
	2-17 Collective knowledge of the highest governance body	3.2.1 Board Functions		34	
	2-18 Evaluation of the performance of the highest governance body	3.2.3 Performance Evaluation		35	
	2-19 Remuneration policies	3.2.3 Performance Evaluation		35	
		7.1.5 Global Compensation Policy		101	
	2-20 Process to determine remuneration	3.2.3 Performance Evaluation		35	
		7.1.5 Global Compensation Policy		101	
	2-21 Annual total compensation ratio	7.1.5 Global Compensation Policy		101	
2-22 Statement on sustainable development strategy	Message from the President		2		
2-23 Policy commitments	1.2 GUC's Sustainability Commitment and Policies		9		
	3.3.1 Ethical management and business ethics		37		

GRI Standards	Disclosure Items	Chapter of the Report	Page	Reason for Omission
GRI 2: General Disclosures 2021	2-23 Policy commitments	7.3 Human Rights Policy	113	
		7.3.1 Human Rights Due Diligence	113	
	2-24 Embedding policy commitments	1.2 GUC's Sustainability Commitment and Policies	9	
		3.3.1 Ethical management and business ethics	37	
		3.3.2 Legal Compliance	38	
		7.3 Human Rights Policy	113	
		7.3.1 Human Rights Due Diligence	113	
		7.3.2 Human Rights Education and Training	115	
	2-25 Processes to remediate negative impacts	3.4.3 Complaint and suggestion channels	41	
	2-26 Mechanisms for seeking advice and raising concerns	3.4.3 Complaint and suggestion channels	41	
	2-27 Compliance with laws and regulations	3.3.2 Legal Compliance	38	
	2-28 Membership associations	Company Profile	6	
	2-29 Approach to stakeholder engagement	2.1 Stakeholder Identification	12	
2.2 Stakeholder Engagement		12		
2-30 Collective bargaining agreements			No labor union has been established and no collective agreement has been signed. The Company conducts labor-management communication through regular Labor-Management Meetings to safeguard employee rights and interests. Refer to Section <a href="#">7.4.1 Employee Communication</a> for details.	
GRI 3: Material Topics 2021	3-1 Process to determine material topics	2.3 Material Topic Identification and Analysis	15	
	3-2 List of material topics	2.3 Material Topic Identification and Analysis	15	

## Material Topic Disclosures

GRI Standards	Disclosure Items	Chapter of the Report	Page	Reason for Omission
R&D and Innovation				
3-3 Management of material topics		2.4.1 Material Topic Management Approach	18	
		2.4.2 Material Topics and SDG Alignment Strategy	24	
Product Quality & Safety				
3-3 Management of material topics		2.4.1 Material Topic Management Approach	18	
		2.4.2 Material Topics and SDG Alignment Strategy	24	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	4.2.5 Hazardous Substance Sustainable Management and Actions Throughout Product Life Cycle	55	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Annual Targets and Performance	46	
		4.2.2 Green Product Quality and Competitiveness	50	
Talent Recruitment and Retention				
3-3 Management of material topics		2.4.1 Material Topic Management Approach	18	
		2.4.2 Material Topics and SDG Alignment Strategy	24	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	7.1.5 Global Compensation Policy	101	
	202-2 Proportion of senior management hired from the local community	7.1 Talent Diversity, Equity and Inclusion	95	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	7.1.4 New Hire and Attrition Outcomes and Future Trends	99	

GRI Standards	Disclosure Items	Chapter of the Report	Page	Reason for Omission
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	7.1.6 Employee Benefits	103	
	401-3 Parental leave	7.1.2 Human Resource Diversity	97	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	3.2.1 Board Functions	34	
	405-2 Ratio of basic salary and remuneration of women to men	7.1.1 Human Resource Structure	96	
		7.1.5 Global Compensation Policy	101	
Information Security				
3-3 Management of material topics		2.4.1 Material Topic Management Approach	18	
		2.4.2 Material Topics and SDG Alignment Strategy	24	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.3.2 Legal Compliance	38	
		3.5.1 Information Security Management	43	
Integrity in Business Operations				
3-3 Management of material topics		2.4.1 Material Topic Management Approach	18	
		2.4.2 Material Topics and SDG Alignment Strategy	24	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	3.3.1 Ethical management and business ethics	37	
	205-2 Communication and training about anti-corruption policies and procedures	3.3.1 Ethical management and business ethics	37	
	205-3 Confirmed incidents of corruption and actions taken	3.3.1 Ethical management and business ethics	37	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	3.3.2 Legal Compliance	38	

GRI Standards	Disclosure Items	Chapter of the Report	Page	Reason for Omission
Corporate Governance				
3-3 Management of material topics		2.4.1 Material Topic Management Approach	18	
		2.4.2 Material Topics and SDG Alignment Strategy	24	
Risk Management				
3-3 Management of material topics		2.4.1 Material Topic Management Approach	18	
		2.4.2 Material Topics and SDG Alignment Strategy	24	
Supply Chain Management				
3-3 Management of material topics		2.4.1 Material Topic Management Approach	18	
		2.4.2 Material Topics and SDG Alignment Strategy	24	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	5.3.1 New Supplier Management	65	
	308-2 Negative environmental impacts in the supply chain and actions taken	5.3.4 Supplier Evaluation	67	
		5.4.4 Tiered Supplier Risk Assessment Performance	73	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	5.3.1 New Supplier Management	65	
		5.3.4 Supplier Evaluation	67	
	414-2 Negative social impacts in the supply chain and actions taken	5.4.4 Tiered Supplier Risk Assessment Performance	73	
Climate Change Strategy and Management				
3-3 Management of material topics		2.4.1 Material Topic Management Approach	18	
		2.4.2 Material Topics and SDG Alignment Strategy	24	

GRI Standards	Disclosure Items	Chapter of the Report	Page	Reason for Omission
3-3 Management of material topics		6.1.2 Climate Risk and Opportunity Response	80	
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	6.1.2 Climate Risk and Opportunity Response	80	
Green House Gas Emissions				
3-3 Management of material topics		2.4.1 Material Topic Management Approach	18	
		2.4.2 Material Topics and SDG Alignment Strategy	24	
		6.2.1 GHG Inventory	84	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	6.2.1 GHG Inventory	84	
	305-2 Energy indirect (Scope 2) GHG emissions	6.2.1 GHG Inventory	84	
	305-3 Other indirect (Category 3) GHG emissions	6.2.1 GHG Inventory	84	
	305-4 GHG emissions intensity	6.2.1 GHG Inventory	84	
	305-5 Reduction of GHG emissions	6.2.2 Greenhouse Gas Emission Reduction Initiatives	87	

**Topic-specific Disclosures**

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

# SASB Standards Index

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

SASB Industry Classification: TC-SC

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

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

# Enhanced Sustainability Indicator Disclosures

Schedule 1-8: Sustainability Disclosure Indicators — Semiconductor Industry

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

# Climate-related Information



## Climate-related information for listed companies.

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

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

# Independent Third-Party Assurance Opinion Statement

## Sustainability Report Verification

**INDEPENDENT ASSURANCE OPINION STATEMENT**

**Global Unichip Corporation 2025 Sustainability Report**

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

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

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

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

**Scope**

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

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

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

**Opinion Statement**

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

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

**Methodology**

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

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

**Conclusions**

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

**Inclusivity**

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

**Materiality**

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

**Responsiveness**

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

**Impact**

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

**GRI Sustainability Reporting Standards (GRI Standards)**

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

**Assurance level**

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

**Responsibility**

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

**Competency and Independence**

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

For and on behalf of BSI:



Joe Hsien, Managing Director Northeast Asia, APAC Assurance



AA1000  
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2026-04-08

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Greenhouse Gas Verification

**afaq** Certificate Certificat

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

**Other Related Verification Information**

Organization Boundaries :	operational control
GHG Type :	Carbon dioxide (CO <sub>2</sub> ), Methane (CH <sub>4</sub> ), Nitrous oxide (N <sub>2</sub> O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF <sub>6</sub> ), Nitrogen trifluoride (NF <sub>3</sub> )
Purpose of Intended Use:	Voluntarily understanding the status of greenhouse gas emissions as a basis for developing reduction strategies. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
Purchased Power Factor:	<ul style="list-style-type: none"> <li>● Taiwan Region: Refer to the 2024 annual power factor announced by the Energy Administration, Ministry of Economic Affairs on 04 14, 2025</li> <li>● China Region: The national average electricity emission coefficient published in the 2024 Carbon Dioxide Emission Factors for Electricity jointly released by the Ministry of Ecology and Environment and the National Bureau of Statistics in September 2025.</li> <li>● Netherlands Region: The 2025 Dutch electricity emission coefficient published by the website "co2emissions.nl" – an initiative operated by Green Deal and co-founded by the Dutch government.</li> <li>● United States Region: The national average electricity emission coefficient from the GHG Emission Factors Hub (2025), published by the U.S. Environmental Protection Agency (EPA) website.</li> <li>● South Korea Region: The 2024 electricity emission coefficient published by the Korea Energy Agency in 2025.</li> <li>● Vietnam Region: The 2024 national average electricity emission coefficient as reported by the local news outlet Vietnam News.</li> </ul>
Data Sources :	<input type="checkbox"/> The primary data is collected from on-site operation activities. <input checked="" type="checkbox"/> Scope 3 (Category 1-15) emissions are calculated with estimated data. The secondary data sources are: Ministry of Environment Carbon Footprint Information Network, ICAD, UK Conversion factors, ECOINVENT, etc. <input type="checkbox"/> Others :
Verification Method:	<input type="checkbox"/> On-site <input checked="" type="checkbox"/> Off-site : Global Unichip Japan Co.,Ltd. - Global Unichip Corp Europe B.V.
Qualified Opinion :	NO
Others :	NO
Verification Date :	S1 : February 10, 11 and 27, 2026 March 03, 20 and 23, 2026 S2 : April 01 and 02, 2026
Report Date :	April 16, 2026

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**afaq** Certificate Certificat

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

**Verification Team and Technical Review**

Lead Verifier : Chen.Hu Mu Signature: *Chen Hu Mu*

Independent Review : Chi-Chang Lin Signature: *Chi-Chang Lin*

**Verification Processes**

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

**Roles and Responsibilities**

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

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

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