

### INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

Global Unichip Corp.

We have performed a limited assurance engagement on the selected subject matter information (see Appendix) in the TCFD Report (“the Report”) of Global Unichip Corp. (“the Company”) for the year ended December 31, 2022.

#### Responsibilities of Management for the Report

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

#### Auditors' Responsibilities for the Limited Assurance Engagement Performed on the Report

We planned and conducted our work on the selected subject matter information (see Appendix) in the Report in accordance with relevant assurance standards listed in Appendix “Summary of Selected Subject Matter Information” to issue a limited assurance report on the preparation, with no material misstatement in all material respects, of the Report. The nature, timing and extent of procedures performed in a limited assurance engagement are different from and more limited than a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

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

- Obtaining and reading the Report.
- Inquiring management and personnel involved in the preparation of the Report to understand the policies and procedures for the preparation of the Report.
- Inquiring the personnel responsible for the preparation of the Report to understand the process, controls, and information systems in the preparation of the selected subject matter information.
- Analyzing and examining, on a test basis, the documents and records supporting the selected subject matter information.

## **Inherent Limitations**

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

## **Independence and Quality Controls**

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which contains integrity, objectivity, professional competence and due care, confidentiality and professional behavior as the fundamental principles. In addition, the firm applies Statement of Quality Management Standard 1 “Quality Management for Public Accounting Firms” issued by the Accounting Research and Development Foundation of the Republic of China and, accordingly, requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

## **Conclusion**

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the selected subject matter information in the Report is, in all material respects, not prepared in accordance with the above mentioned reporting criteria.

## **Other Matters**

We shall not be responsible for conducting any further assurance work for any change of the subject matter information or the criteria applied after the issuance date of this report.

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

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

November 10, 2023

## *Notice to Readers*

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

## SUMMARY OF SELECTED SUBJECT MATTER INFORMATION

#	Assurance Subject Matter	Descriptions of Indicators	Corresponding Section	Applicable Criteria
1.	Designated indicator 1	If scenario analysis is used to evaluate resilience to climate change risks, explain the scenarios, parameters, assumptions, analysis factors, and major financial impacts.	3.1 Climate Change Scenario Setting 3.2 Financial Assessment of Climate-Related Risks and Strategies	Scenario analysis undertaken by the organization for climate-related physical and transition risks, including selected scenario categories, parameters, assumptions and description of relevant risk responses and financial impacts.
2.	Designated indicator 2	Describe the organization's processes for identifying, assessing, and managing climate-related risks.	2.1 Risk and Opportunity Identification and Assessment Process 2.2 Results of Climate Change Risk and Opportunity Identification 2.3 Summary of the Impact of Risks and Opportunities on the Company	The organization's policies and procedures for identifying, assessing, and managing climate-related risks, as well as related management processes and response measures based on the identification results.