

## **INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT**

Global Unichip Corp.

We have undertaken a limited assurance engagement on the selected performance indicators in the TCFD Report ("the Report") of Global Unichip Corp., ("the Company") for the year ended December 31, 2023.

### **Subject Matter Information and Applicable Criteria**

See Appendix 1 for the Company's selected performance indicators ("the Subject Matter Information") and applicable criteria.

### **Responsibilities of Management**

The management of the Company is responsible for the preparation of the Subject Matter Information 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 Subject Matter Information that are free from material misstatement resulted from fraud or error.

### **Auditors' Responsibilities**

Our responsibility is to plan and conduct our limited assurance engagement in accordance with Standard on Assurance Engagement 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation of the Republic of China to issue a limited assurance report on whether the Subject Matter Information (see Appendix 1) is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

We based on our professional judgment in the planning and conducting 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:

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, procedures, internal control, and information system relevant to the Subject Matter Information to identify areas where a material misstatement of the subject matter information is likely to arise.
- Selecting sample items from the Subject Matter Information and performing procedures such as inspection, re-calculation, and observation to obtain evidence supporting limited assurance.

## **Inherent Limitations**

The Subject Matter Information involved non-financial information, which was subject to 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 Control**

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 is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

The firm applies Standard on Quality Management 1 “Quality Management for Public Accounting Firms” issued by the Accounting Research and Development Foundation of the Republic of China, which 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 we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information is not prepared, in all material respects, in accordance with the applicable criteria.

## **Other Matters**

We shall not be responsible for conducting any further assurance work for any change of the Subject Matter Information or the applicable criteria 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

July 5, 2024

## *Notice to Readers*

*For the convenience of readers, the independent auditors’ limited assurance report and the accompanying summary of 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 subject matter information shall prevail.*

## SUMMARY OF SELECTED SUBJECT MATTER INFORMATION

#	Assurance Subject Matter	Corresponding Section	Applicable Criteria
1	Chapter 3.1 Climate Change Scenario Setting and 3.2 Financial Assessment of Climate-Related Risks and Strategies of the Report	3.1 Climate Change Scenario Setting 3.2 Financial Assessment of Climate-Related Risks and Strategies	Designated indicator 1 Scenario analysis undertaken by the organization for assessing resilience to climate change risks, including the scenarios, parameters, assumptions, analytical factors, and financial impacts used. Disclosure Considerations for Non-Financial Organizations: Organizations significantly impacted by climate-related issues should consider disclosing key aspects of their scenario analysis, such as the scenarios used, the parameters required by the scenarios, assumptions, analytical factors, and financial impacts. Parameters, assumptions, and analytical factors required by the scenarios include (1) Assumptions about possible technology responses and timing (e.g., evolution of products/services, the technology used to produce them, and implement costs) (2) Assumptions with potential differences based on input parameters across regions, countries, asset locations, and/or markets (3) Sensitivities to key assumptions
2-1	As green energy only began to be supplied in December 2023, just 1,469 kWh of green energy was purchased in 2023.	4.2 Target Planning	Designated indicator 2-1 Green energy (in kWh) purchased in 2023 The amount of green energy purchased from green energy company in 2023, with data sourced from the <u>green energy bills</u> of every month.
2-2	Our self-generated, self-used solar photovoltaic systems generated 13,499 kWh of electricity in 2023.	4.2 Target Planning	Designated indicator 2-2 Electricity (in kWh) generated from self-generated, self-used solar photovoltaic systems in 2023 The amount of electricity generated from self-generated, self-used solar photovoltaic systems in 2023, with data sourced from self-generated, self-used solar <u>photovoltaic systems</u> .

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#	Assurance Subject Matter	Corresponding Section	Applicable Criteria
2-3	Energy-saving investment projects resulted in 909,755 kWh in electricity savings for 2023, and a reduction of 450.3 metric tons of CO <sub>2</sub> e.	4.2 Target Planning	<p>Designated indicator 2-3</p> <p>Annual electricity savings (in kWh) and carbon reduction (CO<sub>2</sub>e in tons) of energy-saving investment projects in 2023</p> <p>The electricity savings are derived from comparing the 2023 electricity consumption of energy-saving investment projects with the 2022 electricity consumption, with data sourced from the supporting documents of electricity savings for each energy-saving investment project. The carbon reduction is then calculated based on the aforementioned electricity savings using the 2022 power emission factor of 0.495 kg CO<sub>2</sub>e/kWh.</p> <ul style="list-style-type: none"> <li>• Annual electricity savings = Electricity consumption of energy-saving investment projects in 2023 - Electricity consumption in 2022.</li> <li>• Annual carbon reduction = (Electricity consumption in 2023 - Electricity consumption in 2022) * Power emission factor of 0.495 kg CO<sub>2</sub>e/kWh.</li> </ul>
2-4	The electricity use intensity of our self-owned Hsinchu Headquarters offices in 2023 decreased by 0.0029% as compared to 2022.	4.2 Target Planning	<p>Designated indicator 2-4</p> <p>The electricity use intensity of self-owned Hsinchu Headquarters offices in 2023 decreased compared to 2022.</p> <ul style="list-style-type: none"> <li>• Electricity use intensity = Purchased electricity consumption/Annual consolidated net revenue, with data sourced from Taiwan Power bills and audited consolidated financial statements.</li> <li>• Comparing the electricity use intensity of self-owned Hsinchu Headquarters offices in 2023 with that of 2022 reveals the change in electricity consumption per unit of consolidated net revenue. The formula is 2023 electricity use intensity - 2022 electricity use intensity.</li> </ul>
2-5	2023 water use intensity decreased by 0.2449 kL as compared to 2022.	4.2 Target Planning	<p>Designated indicator 2-5</p> <p>The water use intensity in 2023 decreased compared to 2022.</p> <ul style="list-style-type: none"> <li>• Water use intensity = Tap Water Consumption (kL)/Number of Employees, as of year-end. Data sourced from Taiwan Water bills and employee statistics compiled by the company's Human Resources department.</li> <li>• Comparing the water use intensity in 2023 with that in 2022 reveals the change in water usage per employee. The formula is: 2023 water use intensity - 2022 water use intensity.</li> </ul>

(Concluded)