



## Inclusive Workplace and Social Engagement 7

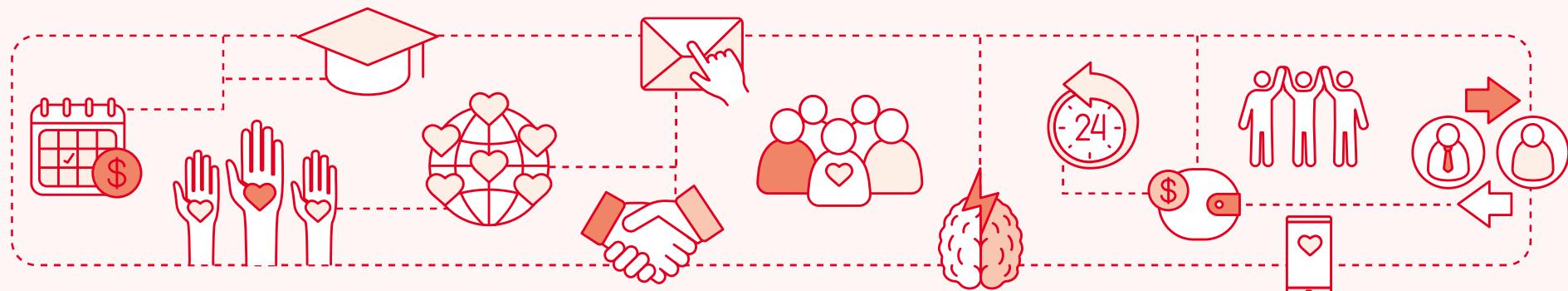
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- 7.1 Talent Diversity and Inclusion
- 7.2 Occupational Safety and Workplace Health Management
- 7.3 Human Rights Policy
- 7.4 Employee Communication and Engagement Survey
- 7.5 Social Engagement



## Key Results and Strategies

| Strategic Approach                                  | Commitment  | KPI  |                | 2023 Goals and Performance |  |
|---|---|--|----------------|----------------------------|--|
|   |   | Project  | Objective      | Actual Achievement         |  |
| Inclusive Workplace                                 | Create a high-quality work environment and a competitive compensation policy to attract outstanding talents and enhance employer brand.   | Annual Turnover Rate                                       | Lower than 13% | 7.9%                       |  |
|   |   | Median of Base Pay to Engineers                            | Top 25%        | Top 25%                    |  |
|   |   | Percentage of Female Employees                             | 30%            | 28.1%                      |  |
| Occupational Safety and Workplace Health Management | Provide a safe working environment and promote employee well-being.   | Occupational Injury Case                                   | 0              | 0                          |  |
|   |   | ISO 45001 certification                                    | Certified      | Certified                  |  |
| Human Rights  | Adhering to the company's human rights policy; eliminating all discrimination, harassment, and bullying; and implementing the Code of Conduct of the Responsible Business Alliance                          | Human Rights Violation Cases                               | 0              | 0                          |  |
| Social Engagement                                   | We are committed to investing in environmental conservation, helping the vulnerable groups, and supporting cultural industries and education so that our whole society can live and work together for good. | Public Welfare Activities                                  | 6 (Events)     | 9 (Events)                 |  |
|   |   | Nurturing Youth Students (Industry-Academia Collaboration) | 6 (Project)    | Achieved                   |  |



## 7.1 Talent Diversity and Inclusion

GUC upholds the core values of sustainable development of talent and society, implements a culture of diversity and inclusion, and strives to create an open management model that attracts and retains talent from diverse backgrounds and expertise. We provide competitive compensation and benefits systems; a learning organization, and a safe, healthy, and enjoyable work environment where all employees can take pride in being a GUC employee.

GUC prioritizes R&D and design services as a key development strategy. Therefore, we actively deploy global talents, embodying the spirit of DEI (Diversity, Equity, and Inclusion) and adopt diversified talent recruitment strategies to efficiently serve global customers. We aim on steady operations, strengthening the resilience of human capital. As of the end of 2023, GUC had a total of 885 employees worldwide, with overseas operations in North America, Europe, Japan, mainland China and South Korea. Additionally, the Company expanded its operations to Vietnam in 2023. The number of employees in overseas operations increased compared to the previous year, accounting for 19.2% of our total global workforce.

Aligned with the principles of International Labour Organization Conventions, the Responsible Business Alliance, and DEI, GUC practices talent management without incidents of child labor, forced labor, or employment discrimination during the reporting period. The Company advocates for equal employment opportunities, ensuring no differentiation in treatment based on employees' race, class, thought, ideology, religion, political orientation, place of birth, gender (biological sex and gender identity), sexual

orientation, age, marital status, appearance, facial features, physical or mental disabilities, horoscope, blood type, or past membership in labor unions. GUC's workforce composition includes not only local residents at its primary operating locations but also citizens from 12 different countries, fostering a diverse, equitable, and inclusive workplace environment.

In terms of global talent management, GUC adheres to local regulations at each site globally when hiring foreign nationals and expatriates. This includes procedures such as obtaining work visas, providing social insurance, and tax compliance. In 2023, the number of foreign nationals employed by GUC is as follows. GUC also comply with local laws and regulations while doing global workforce assignments, including expatriates, business trips, or local hires. There were a total of 2 Taiwanese employees stationed abroad, accounting for 0.2% of the Taiwanese workforce in 2023.

| Operating Locations | Number of Employees of Non-Local Base Nationality | Total Number of Employees of Local Base | Percentage of Employees of Non-Operational Base Nationality to The Total Number of Employees at Local Base |
|---------------------|---|---|--|
| Taiwan              | 11  | 715                                     | 1.5%   |
| Non-Taiwan          | 11  | 170                                     | 6.5%   |

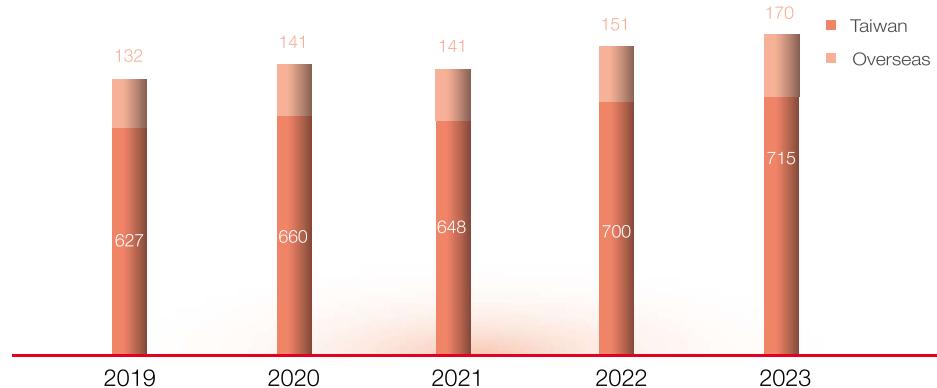
In addition, GUC actively recruits local talents for senior management positions, aiming for the Company's global localization. This approach contributes to sustainable development in talent management and operations. As of the end of 2023, senior management positions responsible for actual management at major overseas sites have all been filled by local talents.



## 7.1.1 Human Capital Portfolio

In the context of GUC's stable operations, it takes the strategy of strengthening employer brand and thickening R&D capabilities to align with operational needs. The number of GUC employees has been steadily increasing in recent years along with the steady growth of operations. Furthermore, facing competition in the external talent market, GUC references internal human resources analytics to adjust overall recruitment strategies as needed. This proactive approach aims to mitigate potential internal and external impacts on human resources issues and reduce operational risks. As of the end of 2023, the total number of employees in GUC was 885, which increased by 34 from the previous year, representing a growth of approximately 4%.

Following the Company's overall strategy for development of human resources, GUC promotes innovative services and outcomes with high-quality R&D and engineering talents account for approximately 86% of the total number of employees, and among them, the majority (over 61%) hold a master's degree or above. In terms of employee age distribution, GUC has a workforce dominated by young and middle-aged workers aged 30-49, under the age of 50 accounting for 83% of employees. This helps to avoid



the problem of an aging workforce in key operational locations. In addition, GUC also fosters opportunities for young professionals to flourish and encourages mid to senior-level workers to continue contributing their expertise. This approach reflects a diverse and resilient human resources structure.

| Category       | Employment Type                     | Male             |            | Female           |            | Subtotal | Percentage |
|----------------|-------------------------------------|------------------|------------|------------------|------------|----------|------------|
|                |                                     | Number of People | Percentage | Number of People | Percentage |          |            |
| Gender         |                                     | 636              | 71.9%      | 249              | 28.1%      | 885      | 100%       |
| Nationality    | Domestic Workers                    | 503              | 70.4%      | 211              | 29.6%      | 714      | 80.7%      |
|                | Foreign Workers                     | 133              | 77.8%      | 38               | 22.2%      | 171      | 19.3%      |
| Job Categories | Research and Development            | 446              | 80.7%      | 107              | 19.3%      | 553      | 62.5%      |
|                | Engineering and Technical           | 144              | 67.6%      | 69               | 32.4%      | 213      | 24.1%      |
|                | Marketing and Sales                 | 30               | 57.7%      | 22               | 42.3%      | 52       | 5.9%       |
|                | Administration and Functional Teams | 16               | 23.9%      | 51               | 76.1%      | 67       | 7.6%       |

| Category              | Employment Type                | Male             |            | Female           |            | Subtotal | Percentage |
|-----------------------|--------------------------------|------------------|------------|------------------|------------|----------|------------|
|                       |                                | Number of People | Percentage | Number of People | Percentage |          |            |
| Employment Conditions | Irregular contracts            | 616              | 71.7%      | 243              | 28.3%      | 859      | 97.1%      |
|                       | Regular contracts              | 20               | 76.9%      | 6                | 23.1%      | 26       | 2.9%       |
| Age                   | 29 years old and below         | 153              | 72.9%      | 57               | 27.1%      | 210      | 23.7%      |
|                       | 30-39 years old                | 184              | 65.9%      | 95               | 34.1%      | 279      | 31.5%      |
| Education             | 40-49 years old                | 166              | 68.3%      | 77               | 31.7%      | 243      | 27.5%      |
|                       | 50-59 years old                | 123              | 86.6%      | 19               | 13.4%      | 142      | 16.1%      |
|                       | 60 years old and above         | 10               | 90.9%      | 1                | 9.1%       | 11       | 1.2%       |
|                       | High school education or below | 2                | 66.7%      | 1                | 33.3%      | 3        | 0.3%       |
|                       | Bachelor's degree              | 197              | 58.5%      | 140              | 41.5%      | 337      | 38.1%      |
|                       | Master's degree                | 419              | 79.8%      | 106              | 20.2%      | 525      | 59.3%      |
|                       | PhD                            | 18               | 90.0%      | 2                | 10.0%      | 20       | 2.3%       |

### Percentage of Employees of Each Nationality Among Non-native Employee Relative to the Total Number of Employees

| Nationality | Mainland China | Japan | United States | Vietnam | India | Others |
|-------------|----------------|-------|---------------|---------|-------|--------|
| Percentage  | 10.4%          | 4.1%  | 1.7%          | 1.9%    | 0.5%  | 0.8%   |

GUC also utilizes different types of employment to support the company's operations. The composition of employees varies according to the type of employment, as shown in the table below.

| Category                | Gender | Number of Employees |            | Permanent Employment |            | Temporary Employment |            | Full-time Employees |            | Part-time Employees |            |
|-------------------------|--------|---------------------|------------|----------------------|------------|----------------------|------------|---------------------|------------|---------------------|------------|
|                         |        | Number of People    | Proportion | Number of People     | Proportion | Number of People     | Proportion | Number of People    | Proportion | Number of People    | Proportion |
| Taiwan                  | Male   | 503                 | 70.3%      | 491                  | 70.2%      | 12                   | 75.0%      | 502                 | 70.4%      | 1                   | 50.0%      |
|                         | Female | 212                 | 29.7%      | 208                  | 29.8%      | 4                    | 25.0%      | 211                 | 29.6%      | 1                   | 50.0%      |
| Asia (excluding Taiwan) | Male   | 115                 | 76.7%      | 107                  | 75.9%      | 8                    | 88.9%      | 115                 | 76.7%      | 0                   | 0.0%       |
|                         | Female | 35                  | 23.3%      | 34                   | 24.1%      | 1                    | 11.1%      | 35                  | 23.3%      | 0                   | 0.0%       |
| Americas                | Male   | 16                  | 94.1%      | 16                   | 94.1%      | 0                    | 0.0%       | 16                  | 94.1%      | 0                   | 0.0%       |
|                         | Female | 1                   | 5.9%       | 1                    | 5.9%       | 0                    | 0.0%       | 1                   | 5.9%       | 0                   | 0.0%       |
| Others                  | Male   | 2                   | 66.7%      | 2                    | 100.0%     | 0                    | 0.0%       | 2                   | 100.0%     | 0                   | 0.0%       |
|                         | Female | 1                   | 33.3%      | 0                    | 0.0%       | 1                    | 100.0%     | 0                   | 0.0%       | 1                   | 100.0%     |
| Subtotal                | Male   | 636                 | 71.9%      | 616                  | 71.7%      | 20                   | 76.9%      | 635                 | 72.0%      | 1                   | 33.3%      |
|                         | Female | 249                 | 28.1%      | 243                  | 28.3%      | 6                    | 23.1%      | 247                 | 28.0%      | 2                   | 66.7%      |
| Total                   |        | 885                 |            | 859                  |            | 26                   |            | 882                 |            | 3                   |            |

GUC primarily employs full-time and permanent employees. Temporary employees are mainly hired through internship programs in cooperation with universities. The purpose is to cultivate talent and deepen industry-academia cooperation. The students are hired on a full-time basis with fixed-term contracts as a principle. After leaving campus, GUC establishes a permanent employment relationship based on mutual willingness. However, in response to temporary business needs, a very small number of temporary employees are also retained. In 2023, GUC experienced stable growth and did not have a significant fluctuation in employee numbers during the reported year.

In addition to regular employees, GUC also has one technical intern who is learning based on technical principles. Technical interns receive training from GUC and have practical results. There are 23 workers employed and dispatched by vendors to provide services at GUC (14 cleaning workers, 4 security workers, and 5 equipment maintenance workers). The number of non-regular workers has not shown significant fluctuations in the past three years of reporting.

## 7.1.2 Human Capital Diversity

The talent diversity policy of GUC aims to provide a suitable workplace that is equitable and humane. In addition to ensuring equal pay between genders (refer to section 7.1.3 Talent Attraction and Retention), GUC is committed to providing female employees with equal development opportunities. Targets are set for the proportion of female employees in STEM (Science, Technology, Engineering, and Mathematics) fields, as well as for female managers, gradually realizing the goal of diversified talent development. The proportion of female managers is approximately 14.8%, showing an increase from the previous year and surpassing the original target of 14.5%.

| Item  | 2021  | 2022  | 2023  |
|---|-------|-------|-------|
| Female Employees  | 27.0% | 28.1% | 28.1% |
| Female Employees in STEM (Science, Technology, Engineering, and Mathematics) Fields | 21.1% | 22.2% | 23.0% |
| Female Managers   | 13.8% | 13.8% | 14.8% |

Note 1:Female Employee Ratio: Number of female employees/Total number of employees.

Note 2:Female STEM Employee Ratio: Number of female STEM employees/Total number of STEM employees.

Note 3:Female Manager Ratio: Number of female managers/Total number of managers.

To effectively create a diverse and inclusive workplace, GUC is also committed to building a friendly workplace and treating diverse talents with equality and openness. Among them, colleagues with childcare needs are entitled to parental leave for raising children in accordance with local laws and regulations. The rate of returning to work after maternity leave is 100.0%, which is higher than the data from Taiwan government, which is 79.0%. The relevant statistical data is shown in the table below.

| Item   | Male | Female | Total |
|--|------|--------|-------|
| Number of Employees Eligible for Parental Leave in 2023 <sup>Note</sup>  | 47   | 19     | 66    |
| Number of Employees Who Applied for Parental Leave in 2023   | 0    | 3      | 3     |
| Number of Employees Who Actually Returned to Work After Parental Leave Ended in 2023 (A)                         | 0    | 3      | 3     |
| Number of Employees Who Were Supposed to Return to Work After Parental Leave in 2023 (B)                         | 0    | 3      | 3     |
| Parental Leave Return Rate for 2023: (A) / (B)   | -    | 100%   | 100%  |
| Number of Employees Who Actually Returned to Work After Parental Leave Ended in 2022 (C).                        | 1    | 2      | 3     |
| Number of Employees Who Returned to Work After Parental Leave Ended in 2022 and Remained for at Least 1 Year (D) | 1    | 1      | 2     |
| Parental Leave Retention Rate for 2022: (C) / (D)  | 100% | 50%    | 66.7% |

Note: The number of employees eligible for parental leave in accordance with the law from January 2, 2020, to December 31, 2023.

### 7.1.3 Talent Attraction and Retention

GUC continues to invest and strengthen the talent attraction and retention systems. Our global talent deployment strategy and vision focus on providing employees with competitive compensation and benefits, as well as actively fostering appropriate working environments to enhance employee experiences. In 2023, GUC was honored with the The HR Asia Best Companies to Work for in Asia Awards, demonstrating industry recognition for the employer brand we have diligently constructed. Simultaneously, GUC actively manages various channels to increase the visibility of its employer brand, attracting talents to join the Company. Whether in Taiwan or at global sites, sustainable talent attraction approaches have been established to support the Company's growth.



#### The HR Asia Best Companies to Work for in Asia Awards

GUC participated in the HR Asia Best Companies to Work for in Asia Awards for the first time in 2023 and won! This is a prestigious human resources award in the Asia-Pacific region. In 2023, a total of 339 companies in Taiwan applied for the award. After document reviews, employee opinion survey, and presentation assessments, 94 companies were selected as winners. The main criteria for selection are based on anonymous employee opinion survey. GUC scored higher than the average of other evaluated companies in all categories, demonstrating the Company's dedicated efforts towards its employees.



#### Employer Branding

Managing the employer brand makes a company attractive in the talent market and can yield significant benefits. GUC has long been committed to creating a work-life balance environment, providing talent development and career advancement opportunities for employees, and of course, emphasizing substantial compensation and benefits. Additionally, we utilize various external communication methods to highlight GUC's advantages, including campus recruitment events, campus lectures, summer internship programs, and social media engagement.

#### TALENT in Taiwan Sustainability Certificate

Talent cultivation and development have always been a priority for GUC. GUC continues to promote various talent indicators such as "diversity and inclusion," "organizational communication," "reward and incentive," "physical and mental health," and "talent development." In order to enhance Taiwan's talent competitiveness, respond to the trends of ESG and DEI, and address global companies' emphasis on social responsibility towards talent, GUC has joined the "TALENT in Taiwan Sustainability Action Alliance" initiated by "Common Wealth Learning" and "Cheers Happy Working People" magazines. Together with over 400 alliance partners, we aim to promote the meaningful project of talent cultivation.



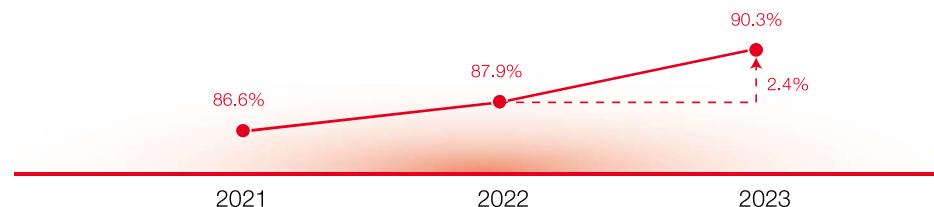
In addition to strengthening employer branding and maintaining ongoing campus relationships, GUC also allocates resources to recruitment, with organizational growth as the objective. The aim is to identify outstanding candidates in the talent market who align with the organization's needs. Through increased resource investment, the goal is to attract superior talent to fuel organizational growth. The recruitment costs over the past three years are shown in the table below.

| Year  | 2021           | 2022           | 2023           |
|---|----------------|----------------|----------------|
| Number of New Employees (A) <sup>Note</sup> | 160            | 160            | 90             |
| Total Recruitment Cost (B)                  | NT\$ 3,645,051 | NT\$ 5,407,630 | NT\$ 5,063,439 |
| Average Recruitment Cost (B)/(A)            | NT \$22,782    | NT\$ 33,798    | NT\$ 56,260    |

Note: Only full-time permanent new employees are considered.

In terms of job offer acceptance rate, GUC achieved a 90.3% offer acceptance rate in 2023, marking a 2.4% increase compared to the previous year, indicating a steady growth in talent attraction.

| Year                          | 2021  | 2022  | 2023  |
|-------------------------------|-------|-------|-------|
| Acceptance Rate of Job Offers | 86.6% | 87.9% | 90.3% |



## Internship Program & Industry-Academia Collaboration Initiative

To ensure the sustainable operation of talent recruitment channels, GUC has been deeply involved with universities located near its operational bases, connecting with potential outstanding talents. The main achievements in 2023 include:

- Participated in 15 domestic and international campus job fairs, reaching over 5,000 students.
- Conducted 17 campus seminars, engaging more than 1,600 students, with a satisfaction rating of 4.6 or above (out of 5).
- Recruitment of a total of 29 interns from domestic and international colleges and universities for both summer and long-term internship programs.
- Establishment of an official SNS account in 2023, targeting primarily college students. Through multimedia content delivery, it enhances the target audience's familiarity with the GUC employer brand. Through one-on-one interactive mode, it fosters students' stickiness with GUC. Currently, there are over 1,500 students who have joined.



GUC Domestic and International Campus Job Fairs and Campus Seminars

## 7.1.4 New Hires and Turnovers

### New Hire Rate

In 2023, the composition of new employees at GUC was approximately 76.4% male and 23.6% female. A detailed breakdown is provided as the table below. Notably, the proportion of females in the Research & Development and Engineering categories, representing those entering the workforce for the first time, was 27.8%. This figure surpasses the rate of females graduating in Science, Technology, Engineering, and Mathematics (STEM) fields within the primary operational region (Taiwan), which stands at approximately 25.8%.

| Category        | Age                    |              |                 |              |                        |             | Operating Locations |              |                         |              |          |             |
|-----------------|------------------------|--------------|-----------------|--------------|------------------------|-------------|---------------------|--------------|-------------------------|--------------|----------|-------------|
|                 | 29 years old and below | Percentage   | 30~49 years old | Percentage   | 50 years old and above | Percentage  | Taiwan              | Percentage   | Asia (excluding Taiwan) | Percentage   | Others   | Percentage  |
| Male            | 55                     | 76.4%        | 22              | 73.3%        | 7                      | 87.5%       | 48                  | 72.7%        | 33                      | 82.5%        | 3        | 75.0%       |
| Female          | 17                     | 23.6%        | 8               | 26.7%        | 1                      | 12.5%       | 18                  | 27.3%        | 7                       | 17.5%        | 1        | 25.0%       |
| <b>Subtotal</b> | <b>72</b>              | <b>65.5%</b> | <b>30</b>       | <b>27.3%</b> | <b>8</b>               | <b>7.3%</b> | <b>66</b>           | <b>60.0%</b> | <b>40</b>               | <b>36.4%</b> | <b>4</b> | <b>3.6%</b> |

Note: The calculation includes the number of full-time new employees.



## Turnover Rate

Throughout 2023, GUC continued to intensify its recruitment efforts while significantly reducing the turnover rate to mitigate the impact on business. The annual turnover rate stood at 7.9%, with all departures being voluntary. This marks a consistent downward trend over the past three years. Our goal is to enhance retention, maintaining a reasonable turnover rate in organizational management. Based on past turnover rates, we have set an annual target of keeping the turnover rate below 10%.

| Year          | 2021  | 2022  | 2023 |
|---------------|-------|-------|------|
| Turnover Rate | 21.4% | 13.4% | 7.9% |

Differentiated by gender, the average turnover rate for male employees is 10.7%, while for female employees, it is 9.4%. Looking at age groups, the average turnover rate for employees aged 29 and below is 25.2%. For employees aged 30 to 50, the average turnover rate is 5.8%. Employees aged 50 and above have an average turnover rate of 5.5%.

| Year                   | 2021  | 2022  | 2023  |
|------------------------|-------|-------|-------|
| Male                   | 22.2% | 18.8% | 10.7% |
| Female                 | 19.1% | 21.1% | 9.4%  |
| 29 years old and below | 7.1%  | 40.0% | 25.2% |
| 30-49 years old        | 27.2% | 15.9% | 5.8%  |
| 50 years old and above | 16.2% | 3.8%  | 5.5%  |

In the face of operational impacts, such as contract terminations due to operational changes, GUC adheres to local regulations and internal rules, including notice periods, to avoid negative implications for internal and external stakeholders. In 2023, the Company did not experience any instances of labor contract terminations resulting from operational changes. Furthermore, due to stable career development opportunities within the organization, there were no internal job bid reported during the year. Personnel changes were made solely to meet management needs.

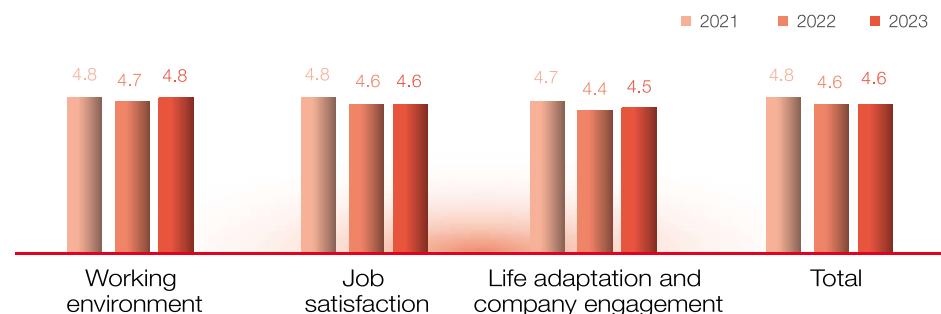
## Newcomer Retention and Care

In order to help newcomer adapt to the working and living environment smoothly the Company has developed a mentoring program to provide timely assistance to new recruits and to build new employees' sense of belonging to the Company. Starting from 2021, satisfaction questionnaires are sent to new employees within 90 days of their arrival, so that they can give immediate feedback on their adaptation status, and the feedback will be provided to the relevant departments for evaluation and improvement. The average score of the overall new employee satisfaction survey in 2023 was 4.6 (out of 5) and the response rate was 98.3%, which the overall average remains consistent with the previous year, while the response rate showed a slight improvement. The survey is based on three major aspects: "working environment", "job satisfaction", "life adaptation and company engagement". Through mentorship programs establishing two-way interaction, in time questionnaire feedback, and caring mechanisms, GUC has seen a continuous increase in the retention rate of new employees over the past three years.

In 2023, GUC set a target new employee retention rate (remaining in position after one year) of 90.0%. The Company successfully achieved a new employee retention rate of 91.3%, representing a slight increase from the previous year.

| Year                        | 2021  | 2022  | 2023  |
|-----------------------------|-------|-------|-------|
| New Employee Retention Rate | 83.1% | 91.2% | 91.3% |

### Satisfaction Survey Results from 2021 to 2023



## Mentorship Program

To assist new GUC employees in the swift adaptation to the workplace, effective integration into individual teams, and receive proper feedback towards existing inquiries, each is assigned an experienced mentor. This allows new hires to gain valuable guidance and counseling from their mentors on personal and professional matters from day one. With the goals of forming strong mentorship bonds, sharing knowledge, and supporting mutual growth, GUC remains committed to its Coffee Break initiatives; fostering trust, familiarity, and communication between mentors and their mentees over coffee. In 2023, the Company further introduced a Bucket-list activity, providing mentors and mentees with opportunities to forge connections based on shared interests. This initiative seeks to shape GUC into an environment that supports personal growth and promotes work-life balance. The Mentorship Program gained a satisfaction rating of 4.8 out of 5 in 2023.

As mentors and mentees embark on tackling joint challenges and aspirations; the Bucket-list activity served as an effective medium in tracking their growth and progress. In addition to the list, we have further arranged mid-year and year-end tea parties to reward outstanding participants and provide space to exchange stories. These gatherings became valuable grounds for reflection, encouragement, and friendship building. Many new comers have expressed great gratitude for the insights, guidance, and meaningful connections gained through the process. In 2023, the Bucket-list activity was implemented on 165 new employees, with a participation rate of 93%. Each new comer has documented their growth through their individual bucket list over the course of the year, some venturing on foreign travels, trying new sports, or taking on odd hobbies, etc. We wish to alleviate uncertainties new hires may bear through the continuation of the program, helping them better navigate, adapt, and ultimately find fulfillment in their work.



## 7.1.5 Global Compensation Policies

GUC commits to caring for its employees and has established a competitive pay policy, with standard salaries for entry-level personnel (starting at the level of engineers with no experience) in all major operating locations being significantly higher than the local statutory minimum wage. Furthermore, male and female employees in the same positions receive equal starting salaries. Subsequently, salary adjustments and promotions are based on individual performance, with corresponding compensation provided. Company provides talent development opportunities, supporting female employees in improving their individual expertise for continuous growth.

### Ratio of Standard Salary of Junior Staff to Local Minimum Wage

| Main Operating Locations                                       | Taiwan         | Shanghai       | Nanjing        | Japan          | United States  | Vietnam        |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Ratio of Standard Salary of Junior Staff to Local Minimum Wage | 1.5 to 3 times | 4.5 to 6 times | 4.5 to 6 times | 1.5 to 3 times | 1.5 to 3 times | 4.5 to 6 times |

### 2023 Gender Ratio of Fixed Salaries in the Taiwan Region

| Gender | Managerial Positions | Non-Managerial Positions (General employee) |
|--------|----------------------|---|
| Male   | 1                    | 1   |
| Female | 0.97                 | 0.94  |

Note: The overall compensation includes optional benefits and is currently not disclosed.

## Compensation Committee and Executives Total Remuneration

Since 2011, GUC convened the Compensation Committee, currently composed of five independent directors. The committee meets quarterly and is responsible for periodically evaluating the Company's compensation policy. Additionally, it conducts an annual review of the performance evaluation and compensation policies, systems, standards, and structures for executives. The committee regularly assesses and reviews the compensation of directors, employee stock ownership plans, incentive bonus plans, or any compensation incentive programs. In 2023, the Compensation Committee held a total of 4 meetings, with 100% attendance from all five independent directors.

The compensation for senior executives is determined in accordance with corporate governance principles, deliberated by the Compensation Committee and approved by the Board of Directors. The ratio of total compensation for the President to that of other employees over the past three years is as follows:

| Year | Ratio of the annual total compensation of the President to the median annual total compensation of other employees | Percentage increase in annual total compensation of the President | Median percentage increase in annual total compensation of other employees | Ratio of the median percentage increase in annual total compensation of the President to the median percentage increase in annual total compensation of other employees |
|------|--|---|--|---|
| 2021 | 8 to 10 times  | 72.7%   | 14.4%  | 5.1   |
| 2022 | 12 to 14 times   | 68.9%   | 12.8%  | 5.4   |
| 2023 | 18 to 20 times   | 65.7%   | 22.2%  | 3.0   |

Note 1:Annual Total Compensation Ratio: The annual total compensation of the highest-paid individual in the organization/The median annual total compensation of all employees (excluding the highest-paid individual).

Note 2:Annual Total Compensation Change Ratio: The percentage increase in the annual total compensation of the highest-paid individual in the organization/The percentage increase in the median annual total compensation of all employees (excluding the highest-paid individual).

Information Reprogramming: To ensure consistent comparability, all proposed figures for each year have been updated to actual figures. The calculation is based on the actual sum of salaries, allowances, and bonuses disbursed, excluding items such as insurance premiums, retirement funds, and proposed salary figures. Consequently, the information on the ratio of total President compensation to total employee compensation over the past three years has been recalculated.



## Overall Compensation System to Employee

GUC adheres to the labor laws and regulations of each operating location, establishing a competitive and appropriate compensation strategy to motivate employees. We actively participate in regional salary surveys, aligning compensation system with company objectives, to attract and retain talents in the fiercely competitive labor market, enhancing overall strength and competitiveness. Meanwhile, the Company upholds the concept of profit-sharing with employees, attracting, retaining, and motivating talents across the globe. The base pay and benefits for each employee are in same rule, no difference between race, religion, gender, nationality, or political affiliation.

The total rewards framework at GUC is as follows:

- Fixed Salary: A 12 months base salary and structured allowances and subsidy plans in accordance with local regulations at each operating location.
- Incentive Bonuses: An incentive bonus system directly tied to individual performance.
- Profit Sharing : Allocating bonuses from profits based on company charter tied to company business result, team performance, and individual outcomes.
- Employee Stock Ownership Trust: The program makes employees to contribute a certain percentage of salary to purchase stocks, and the Company pay additional contribution to purchase stocks for employee (limited to the Taiwan region).

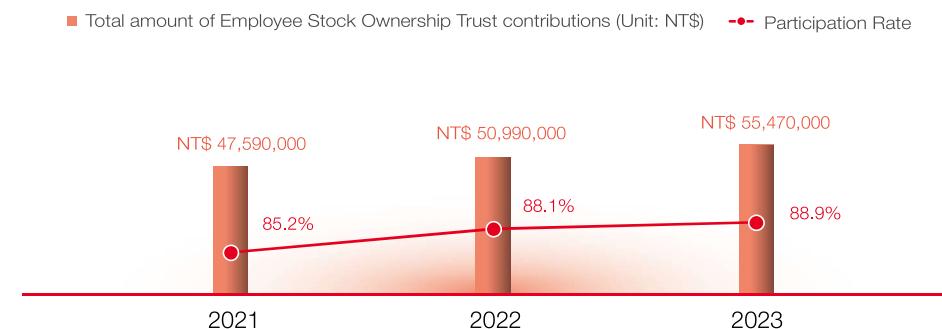
According to the latest data for 2023 disclosed by the Taiwan Stock Exchange, the Company's compensation ranks among the top in the semiconductor industry among full-time employees not in managerial positions. For the latest data, please refer to the "Corporate Governance" section under the Taiwan Stock Exchange's Market Observation Post System for relevant information on employee benefits and compensation statistics.

## Employee Stock Ownership Trust

To enhance the cohesion between employees' engagement and the Company's business outcomes, GUC established an Employee Stock Ownership Trust (ESOT) in Taiwan since 2011, initiating the program which allows employees to voluntarily participate. Through this system, a specific amount (Employee Contribution) is contributed from each individual's monthly salary, which is matched by the Company (Company Contribution) and jointly invested in regular intervals by a designated bank through a trust mechanism. This program allows employees to hold company stocks and share the business achievements.

In addition to sharing in the Company's profits, this system draws inspiration from the employee stock ownership system which practice as mature economies in Europe and Americas. It serves as part of the Company's talent retention plan and contributes to employees' personal financial planning. At the end of each fiscal year, the Employee Stock Ownership Committee instructs the designated bank to return the purchased stocks to employees, making them shareholders of the Company.

The voluntary participation rate in the Employee Stock Ownership Trust program has continued to grow steadily, indicating that employees have a high level of confidence of both this benefit system and the Company's operational prospects.



## 7.1.6 Global Benefits System

GUC provides a highly priority on employee health and well-being. In addition to adhering to local regulations, we provide benefits and a comprehensive leave management system that exceed legal requirements. For example, in Taiwan office, we offer benefits such as group insurance, more annual leaves than law, retirement plans, and emergency assistance for overseas travel, marriage and childbirth allowances, funeral subsidies, birthday gifts, and year-end party. We also organize occasional group outings, company trips and employee activities to help employees strike work-life balance. It is our hope that employees can gracefully weave every exciting moment of their careers at GUC.

### Leave Policy

GUC is committed to providing a supportive workplace that accommodates the family care and maternity needs of our employees. Across all our global locations, we offer leave policies that exceed local legal requirements. Taking Taiwan as an example, in addition to statutory leave, we provide specific flexible leave of 7 days, 15 days of paid sick leave, 10 days of paternity examination leave and paternity leave, and 12 weeks of maternity leave. During the childcare period, in addition to the option to apply for parental leave without as permitted by law, the Company also offers a comprehensive leave management system. This allows employees to use their leave more flexibly, ensuring peace of mind in caring for newborns and supporting their family care needs.

#### Leave and Attendance Policy Revised January 2022 Provides More PTO than Industry Average and Labor Laws

| Superior to Statutory Leave               | Statutory Standards  | Content   |
|---|--|---|
| National Holidays                         | 12 days of national holidays each year.  | 7 days reserved for personal commemoration, available for flexible leave arrangements.  |
| Annual Leave                              | Employees who have served for at least 6 months but less than 1 year are entitled to 3 days of special leave.  | To accommodate the leave needs of new employees, they may request leave immediately upon joining the Company for the current year based on their proportion of service.   |
| Sick Leave                                | 30 days of half-paid sick leave throughout the year.   | 15 days of paid sick leave and 15 days of half-paid sick leave throughout the year.   |
| Maternity Leave                           | Female employees are entitled to full-paid maternity leave for 8 weeks, totaling 56 days.  | Paid maternity leave for female employees can be extended to 12 weeks, totaling 84 days.  |
| Paternity Examination and Paternity Leave | During the period from the spouse's pregnancy until the day of delivery, as well as 7 days before and after the delivery, totaling within 15 days, male employees are entitled to 7 days of paternity examination leave and paternity leave. | During the period from the spouse's pregnancy until the baby's first year, male employees are entitled to use the leave, with an additional extended to 10 days of paternity examination leave and paternity leave. |

## Continuous Leave Incentive Program

During the end of 2019 to 2022, the COVID-19 pandemic, directly impacted people's lifestyles. Especially during the most severe period from 2020 to 2021, the uncertainty of external environmental risks led people to voluntarily reduce their social interactions, resulting in decreased frequency of outings, travel, and even sacrificing personal leisure and opportunities for social interaction. To address this, GUC Taiwan implemented a short-term incentive leave reward program from the fourth quarter of 2022 to the third quarter of 2023: cash rewards of NT\$5,000 for a consecutive 3-day leave and NT\$8,000 for a consecutive 5-day leave, which can be applied for continuously.

These short-term incentive leave rewards provided during the pandemic's easing aim to guide employees in effectively planning long-term vacation plans, allowing them to rediscover the balance between work and life. The goal is to promote physical and mental well-being and strengthen interactions within families or communities.

### Project Results

| Short-Term Incentive Leave Reward Initiative | Number of Instances | Amount of Reward |
|--|---------------------|------------------|
| Reward for Consecutive 3-Day Leave           | 986                 |                  |
| Reward for Consecutive 5-Day Leave           | 200                 | NT\$ 6,530,000   |
| Total  | 1,186               |                  |



## Retirement and Insurance Plans

GUC establishes retirement pension schemes for its employees worldwide in compliance with local regulations, and defined contribution plans tailored to local practices in overseas subsidiaries. In addition to statutory retirement reserve funds, the Company conducts annual retirement reserve fund actuarial valuations through professional accounting consultants to ensure adequate provisioning, safeguarding the retirement benefits of employees in the future.

Meanwhile, the Company provides social insurance for all full-time employees globally in accordance with the law, offering market-leading commercial insurance plans as welfare benefits to ensure the employment stability and medical care needs of employees. The participation rate in the aforementioned insurances is 100%. Taking Taiwan as an example, in addition to statutory labor insurance and health insurance, we offer a group insurance schemes, with the Company fully bearing the insurance premiums for employees themselves. For details on the related protections, implementation content, and outcomes, please refer to the table below.

### Summary of Retirement Pension and Insurance Plans in GUC Taiwan

| Benefit Program    | Project  | Legal Regulations  | Explanation  | Result   |
|--------------------|--|--|--|--|
| Retirement Pension | Traditional Retirement Pension                 | In accordance with the provisions of the Labor Pension Act   | A reserve fund equivalent to 2% of the eligible employees' salaries is allocated monthly and deposited into a designated account at the Taiwan Bank.               | As of the end of 2023, the fair value of the plan assets amounted to NT\$53,561,000. In accordance with the aforementioned regulations, GUC recognized an expense of NT\$1,341,000 in 2023. The amount required to be allocated in the future in accordance with the law has been recognized as an accrued retirement benefit liability. As of the end of 2023, this amount stood at NT\$22,313,000. |
|                    | New Retirement Pension                         | In accordance with the provisions of the Labor Standards Act | A retirement pension equivalent to 6% of the eligible employees' insured salaries is allocated monthly to individual accounts at the Labor Insurance Bureau.       | In 2023, the total allocation amounted to NT\$53,603,000.  |
| Insurance          | Employee Group Insurance and Medical Insurance |  | Employees are enrolled upon joining, providing benefits such as lump-sum death and disability compensation, as well as hospitalization medical insurance coverage. | In 2023, a total of NT\$5,269,000 was allocated to the program.  |
|                    | Dependent Group Medical Insurance              | Exceeding Regulatory Requirements                            | Employees can apply for additional coverage for first-degree relatives, providing benefits such as hospitalization medical insurance coverage.                     |  |
|                    | Employer's Liability Insurance                 |  | Employees are enrolled upon joining, providing coverage for individual injury liability and accident body injury liability insurance.                              | In 2023, a total of NT\$175,000 was allocated to the program.  |

Note: Additionally, there is overseas travel accident medical insurance and emergency assistance insurance, ensuring comprehensive coverage for employees on business trips.

## Other Benefits and Incentive Policies

The Company not only provides retirement pension schemes compliant with regulations and industry-leading insurance and leave policies, but also offers various other benefits such as marriage and childbirth allowances, funeral subsidies, birthday gifts, year-end party, seniority award and organizes periodic group outings, company trips, and employee activities. At the same time, we have a diverse range of reward programs: Patent Award rewarding all employees for innovative research in new technologies and actively obtaining domestic and international certifications to enhance the technical value of the Company; Corporate Award aimed at recognizing emerging stars in cross-team collaboration, projects contributing significantly to operational efficiency, and members

making annual knowledge contributions; Proposal Award based on four evaluation dimensions: technological innovation, productivity enhancement, quality improvement, and appropriate cost control, allowing employees to autonomously propose suitable solutions, which are evaluated by dedicated personnel and awarded accordingly, thus integrating into the improvement of existing processes. We enable employees to continue learning and growing in alignment with the Company's goals, fostering a sense of achievement and belonging, and consolidating an innovative corporate culture, promoting mutual progress towards common goals with employees, fostering mutual communication to achieve win-win outcomes.

### Performance of Other Benefit Programs in Taiwanese Companies in 2023

| Benefit Programs                                     | Subsidized/Participating Headcount       | Amount of Company Expenditure (Unit: NT\$) |
|--|--|--|
| Marriage and Childbirth Allowance, Funeral Subsidies | 110 persons                              | NT\$ 305,000                               |
| Group Outing Activity                                | 2,656 persons (including family members) | NT\$ 4,674,000                             |
| Family Movie Day                                     | 1,086 persons (including family members) | NT\$ 362,000                               |
| Subsidy for Employee Activities                      | 281 persons                              | NT\$ 296,000                               |
| Company Trip   | 612 persons                              | NT\$ 8,970,000                             |

### Summary of Global Reward Programs in 2023

(Unit: Number of Participants)

Among them, the 2023 Corporate Award distributed rewards equivalent to approximately NT\$ 920,000 globally.

| 2023  | Patent Award | Corporate Award | Proposal Award | Seniority Award |
|-------|--------------|-----------------|----------------|-----------------|
| Q1    | 13           | 4               | 6              |                 |
| Q2    | 14           | 54              | 6              |                 |
| Q3    | 25           | 18              | 6              | 121             |
| Q4    | 31           | 0               | 3              |                 |
| Total | 83           | 76              | 21             |                 |

## 7.1.7 Talent Development and Management

In its commitment to fostering sustainable management and growth, GUC actively cultivates talents and skills by intricately linking its training courses, sustainable development strategies, and employee development programs. The Company has set up a dedicated department to design and provide training and learning resources for employees across all levels and positions, aiming to position the Company as a sustainably operating industry leader. Such training programs are meant to enhance employees' capabilities and advance their careers. Under the philosophy of "A Better GUC through Learning", we aim to provide our employees with consistent learning opportunities of the utmost quality and effectiveness.



### GUC 2023 Talent Development and Management Achievements

#### Training Achievements

In 2023, a total of 296 courses were conducted, including in-person, online, and external trainings, with a total learning time of 9,662 hours. Among them, 174 courses were conducted internally by the Company, with a learning time of 8,006.3 hours, accounting for approximately 82.9% of the total hours.

#### Learning Hours

In 2023, the average learning time per employee was 10.9 hours. When distinguished by gender, both male and female employees had an average total learning time of 10.9 hours. Amongst in-person courses the total learning time for management level employees was 2,271 hours.

#### Leadership Skills of Managers

The coverage rate of management and leadership courses for managers at all levels was 57% in 2023, among which include a high percentage of newly appointed managers in 2022, reaching 93.8%.

#### Annual Mandatory Courses

The completion rate of annual mandatory courses in 2023, including Confidential Information Protection, Integrity in Business Operations and Professional Ethics, Prohibition of Insider Trading, Responsible Business Alliance Code of Conduct, and Prevention of Workplace Misconduct (including bullying, discrimination, and sexual harassment), reached 100%.

#### Training Investment

The total training cost in 2023 was approximately NT\$2.09 million, with an average investment of approximately NT\$2,400 per employee (this cost does not include rewards for internal instructors and study scholarships).

## Average Hours of Training

The average learning hours per employee at GUC were 10.9 hours in 2023, showing a slight decrease of 6.8% compared to 2022, at 11.7 hours. This decline can primarily be attributed to a reduction in the number of new hires in 2023 compared to the previous year, resulting in a decrease in the hours allocated to new employee-related courses. Additionally, adhering to the principle of gender equality, GUC is committed to eliminating gender disparities in training. In 2023, both male and female employees had equal learning hours, with males averaging 10.9 hours (a decrease of 11% from 12.3 hours in the previous year) and females also averaging 10.9 hours (an increase of 8% from 10.1 hours in the previous year).

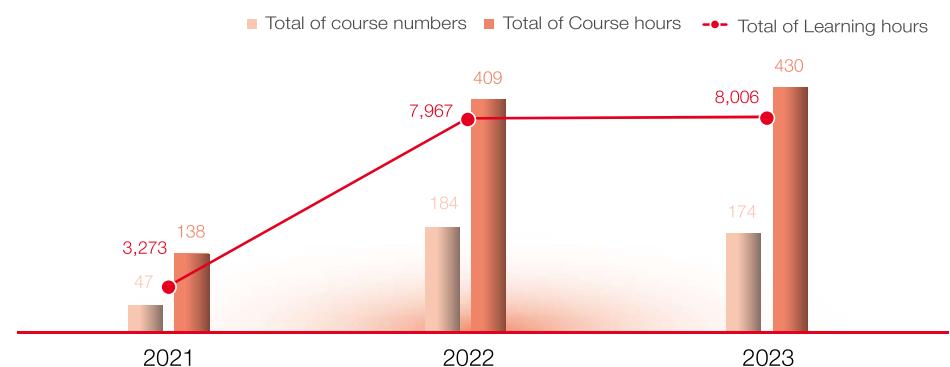
### Average Learning Hours for Both Genders in 2023

| 2023                         | Male  | Female | Total |
|------------------------------|-------|--------|-------|
| Number of people (A)         | 636   | 249    | 885   |
| Total Learning Hours (B)     | 6,939 | 2,723  | 9,662 |
| Average Learning Hours (B/A) | 10.9  | 10.9   | 10.9  |

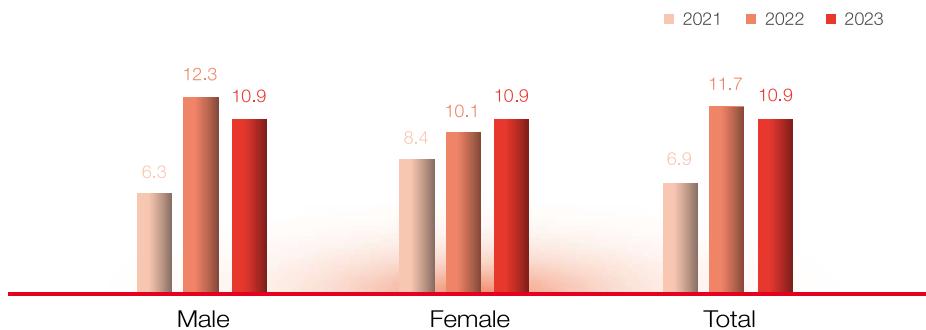
Note 1: The annual training data include in-person training, digital learning and external training, but do not include mentorship, job coaching, job rotations, and other learning methods.

Note 2: The allocation of training resources prioritizes company and individual growth and learning, without being restricted by gender, age, or other differences.

In 2023, GUC offered a total of 174 in-person courses, with a course duration of 430 hours and a total learning time of 8,006 hours, representing a growth of approximately 0.5% compared to the total learning time of 7,967 hours in the previous year.



### Average Learning Hours Over the Past 3 Years



## Comprehensive Training and Development Program

GUC offers a comprehensive training program based on a development roadmap for employees at all stages of their career, encompassing new comers, managers and non-managers. Starting from newcomers, we have a "Mentorship Program" (refer to [section 7.1.4](#)) to facilitate a quicker integration into the environment. This program aims to cultivate relationships, facilitate knowledge transfer, and foster mutual learning. Additionally, We've implemented a "Key Talent and Managerial Development Program" to ensure continuous enhancement and cultivation of abilities through comprehensive

training and development, thereby ensuring that the Company possesses a high-quality and abundant talent pool. Our dedication in training and development is not merely a promise for the future, but also a commitment to corporate governance and sustainable development; further fostering a positive environment for employees to share and learn from one another.

| Target                           | Contents   | 2023 Accomplishments  |
|----------------------------------|--|---|
| New Comers and Regular Employees | Newcomer Training and Mandatory Course for Newcomers | In order to help newcomers quickly integrate into the company, learn the Company's core values and visions for future development, we introduce their rights and responsibilities upon their arrival. Following our training roadmap, self-learning common competency and mandatory courses are then provided to new comers via eLearning. The completion rate of these courses reaches 100%.   |
|                                  | ESG-related Courses                                  | In addition to the onboarding course on the first day of employment, we provide newcomers with a comprehensive range of courses from facility introduction to company sustainability policies and systems. These include important topics such as safety and health management, prevention of workplace misconduct, and adherence to professional ethical standards are included. The completion rate for these courses is 100%.  |
|                                  | Professional Training                                | Based on the different units, positions, and seniority levels, we offer comprehensive professional knowledge and skill courses tailored to individual requirements. In 2023, a total of 1,975 employees participated in these training sessions, accumulating a total of 4,671.8 hours of learning.   |
| Managers                         | Entry-level  | In response to the 2022 Employee Engagement Survey results, specific training and development initiatives have been devised for managers, focusing on enhancing their communication and leadership skills:<br><br>A series of mandatory courses were designed for entry-level managers in 2023, with newly promoted managers from 2022 included as compulsory participants. These courses emphasize various managerial execution aspects and communication techniques. Post-training discussions and sharing of insights help to deepen each manager's understanding of the course and facilitate its practical application in the workplace.   |
|                                  | Middle and Senior-level                              | As pivotal figures in the Company, middle and senior-level managers play a crucial role in bridging the gap between upper management and frontline employees, making leadership decisions, and driving the organization forward. Their training programs focus not only on communication, leadership, and management skills but also emphasize practical application and the development of their team members. In addition to the courses themselves, various pre-course activities and post-training discussions are organized to facilitate mutual exchange among managers and ensure that the courses are aligned with current management practices. Furthermore, we employ team coaching methods to enable senior managers to swiftly immerse themselves in work scenarios and find solutions.<br><br>A total of 157 participants attended management development courses, accumulating 882.5 hours of learning in 2023. |

| Target        | Contents   | 2023 Accomplishments  |
|---------------|--|---|
| All Employees | Annual Mandatory Training                        | The courses include the protection of confidential information, integrity management procedures, ethical regulations, prevention of unlawful infringement, prohibition of insider trading, the Code of Conduct for Responsible Business Alliance, and Prevention of Workplace Misconduct (including bullying, discrimination, and sexual harassment, etc.) The completion rate for all employees reached 100%.  |
|               | Personal Effectiveness and Foundational Training | To adapt to future technological advancements, assist employees in enhancing their work efficiency, and help improve their capabilities, we have provided a rich variety of learning and development courses this year. These include courses on presentation skills, AI tool applications, communication techniques, and seminars on emerging technologies. Additionally, we have introduced lifestyle and stress relief courses, ensuring that every employee can acquire useful knowledge and skills both within and outside of work. In 2023, a total of 736 participants attended these courses, accumulating 1,997.5 hours of learning. |
|               | External Training                                | We encourage our employees to learn on their own and attend external training to strengthen their job skills according to their professional field and job-related needs. GUC provides full tuition reimbursement for such learning opportunities. In 2023, a total of 107 employees attended external training programs, accumulating a total of 857 hours of learning.  |
|               | Scholarship                                      | GUC has set up scholarships for advanced education, including credit, degree and other scholarships with a total subsidy of NT\$110,000 in 2023.  |

## Talent Development and Leadership Succession Plan

In this era of challenges and transformations, we understand the importance of strengthening our team leadership and corporate governance. Therefore, we have been actively planning and implementing succession to ensure the sustainable development of the Company. Following the "Identification and Selection of Key Talents" process, a talent development mechanism, GUC defines key positions in collaboration with senior management. Through the assessment and evaluation of position profiles and relevant tools, potential successors for important management positions are identified. To foster a mutually beneficial environment for both professional and personal growth, we also promote Individual Development Plans (IDPs) for successors, ensuring full execution.

Furthermore, in nurturing key management personnel, we place special emphasis on practical experience. In addition to participating in various cross-departmental project assignments to achieve company objectives, regular attendance at executive management and strategic meetings is required to cultivate comprehensive strategic thinking and management capabilities in the workplace. Moreover, we engage experienced consultants with industry expertise to provide professional coaching and guidance to key management personnel. Finally, we design annual training courses for executives based on organizational strategy and leadership competencies. This includes arranging for potential successors and key management personnel's joint participation in "Personal Development Workshops", promoting the positive exchange of successional development between managers and subordinates. By 2023, all our potential successors had completed 100% of the mandatory leadership courses.



## Performance Management and Development

GUC regularly conducts annual employee performance reviews as an important basis for employee promotions, merit increase and other personnel operations. Each employee, regardless of gender, age, or job grade is required to participate in the annual performance evaluation. Through performance assessment, managers and employees jointly review the past goal achievement and provide high recognition and encouragement for excellent performance and guidance for short comings. In addition to evaluating work effectiveness, we strongly emphasize developing the potential of our employees and providing them with future prospects, aiming to effectively guide them to pursue higher work quality. For this reason, GUC has implemented the Performance Management and Development (PMD) system. The PMD system is divided into a probationary period for new comers, an annual performance evaluation, and a performance improvement plan based on the development of employees at each stage in the company.

Our performance management system not only considers individual performance but also incorporates the evaluation of team objectives. Team objectives are decomposed from top to bottom according to the principles of Management by Objectives (MBO), ensuring that each employee's contributions accurately reflect the achievement of the

overall team goals. Furthermore, executives are required to report team and individual performance goals to the Board of Directors annually. Once approved, the results of team and individual performance for the next year are submitted in the first quarter to ensure the Company's annual objectives are achieved. Through the MBO system, we ensure that all employees understand their job objectives clearly and strive towards the overall goals of the Company, thereby improving work efficiency and performance.

Our performance evaluation system encompasses mechanisms including Joint Review of cross-departmental colleagues and cross-review by managers of all departments. This comprehensive evaluation approach allows us to have a more holistic understanding of employee performance and provides more diverse feedback, promoting employee growth and development. In 2023, except for employees with less than 3 months tenure and those on regular contracts, 100% of global employees underwent performance evaluations, and 100% of new comers passed the probationary assessment. The PMD management system balances "performance" and "development" and underscores continuous interaction and communication. We firmly believe that through such practices, we can establish a fair, just, and performance-enhancing work environment.

### The Cycle of the Performance Management and Development System

#### Goal Setting

**March**

Team objectives are decomposed into personal ones according to the principles of Management by Objectives (MBO), assisting employees better understand the direction of their work development, and further providing evaluation and advice towards their performance and development goals.



#### Midterm Realignment

**July**

Review the progress of the goals set at the beginning of the year, refocus on the direction of the goals for the second half of the period, and we will continue to communicate and provide guidance to drive employees in achieving their goals with effectiveness.



#### Year-end Appraisal

**November-December**

Evaluate the results of the employee's annual goal achievements. Give constructive feedback, inclusive of interdepartmental suggestions, and offer pertinent guidance for their growth, all the while establishing the foundations of future goals in the coming year.



## 7.2 Occupational Safety and Workplace Health Management

### 7.2.1 Internal Management Operations of Occupational Safety and Health

GUC is committed to achieving "Injury-free in safety and sustainable environmental development" and becoming a benchmark enterprise in global environmental protection, safety, and health. The workplace safety environment not only complies with domestic occupational safety, health, and environmental regulations but also actively aligns with international standards. In 2020, it obtained ISO 45001 Occupational Health and Safety Management System certification, followed by annual external audits for verification. This initiative benefits 100% of employees at the Hsinchu headquarters in Taiwan and outsourced contractors. The Company has completed three years of verification and renewal (TUV NORD), with the latest certificate obtained in February 2024, ensuring the effectiveness of the Company's management system operation through this audit process.

In order to create a safe workplace environment, GUC has been working on workplace safety and health related issues over the long-term. We believe that in order to sustain the vitality of the company, safety and health is as important as economic development, so we have established the Occupational Safety, Health, and Environmental Protection Committee to consider occupational safety and health related issues. The decisions are then submitted to the President for review and approval. The 10th Occupational Safety, Health, and Environmental Protection Committee (see the table below), with more than one-third of the representatives from the labor side, and the representatives of the members and the responsible staff, will implement the safety and health management of the Company through an institutionalized, systematic, and top-down safety and health management mechanism.



ISO 45001 Certificate

#### 10th Occupational Safety, Health and Environmental Protection Committee

| Member Representatives  | Affiliated Units   |
|---|--|
| 1 Management Representative   | President  |
| 2 R&D Waste and Laboratory Related Representative Members                       | R&D Lab  |
| 3 Quality Assurance   | Quality and Reliability Engineering Division               |
| 4 Security Supervisor   | Occupational Safety Management Office                      |
| 5 Security Personnel  | Occupational Safety Management Office                      |
| 6 Engineering and technical personnel related to occupational safety and health | Human Resource Division                                    |
| 7 Staff Representative  | Welfare Committee<br>(Candidates selected by staff voting) |
| 8 Staff Representative  | Welfare Committee<br>(Candidates selected by staff voting) |
| 9 Staff Representative  | Welfare Committee<br>(Candidates selected by staff voting) |
| 10 Staff Representative   | Welfare Committee<br>(Candidates selected by staff voting) |
| 11 Health Care Workers  | Occupational health nurse                                  |

## Occupational Injury or Mishap Handling Incidents

GUC is a professional IC design service company. None of our employees are engaged in any high-risk activities or have a high incidence of specific diseases. Regarding traffic accidents outside the company, GUC holds

quarterly meetings of the Occupational Safety, Health and Environmental Protection Committee. During these meetings, we explain the process of the accident, produce a case study, and provide information to employees in

order to prevent similar accidents from recurring. GUC had no incidents of employee health and safety violations of regulations or laws in 2023.

| Year | Occupational Accident (including traffic accidents)      |        |       |  |        |       | Total Sum Injury Index (FSI)<br><small>Note 3</small> |        |       | Absenteeism Rate (AR)<br><small>Note 4</small> |        |       | Traffic Accident Cases | Occupational Accident Cases |  |  |
|------|--|--------|-------|--|--------|-------|---|--------|-------|--|--------|-------|------------------------|-----------------------------|--|--|
|      | Disabling Injury Frequency (FR)<br><small>Note 1</small> |        |       | Disabling Injury Severity Rate (SR)<br><small>Note 2</small> |        |       |   |        |       |  |        |       |                        |                             |  |  |
|      | Male   | Female | Total | Male   | Female | Total | Male  | Female | Total | Male   | Female | Total |                        |                             |  |  |
| 2021 | 1.56   | 3.92   | 5.48  | 3  | 9      | 12    | 0.07  | 0.19   | 0.26  | 0.90%  | 0.59%  | 1.49% | 6                      | 1                           |  |  |
| 2022 | 0.72   | 0      | 0.72  | 1  | 0      | 1     | 0.03  | 0      | 0.03  | 0.90%  | 0.67%  | 1.57% | 1                      | 0                           |  |  |
| 2023 | 2.95   | 0.74   | 3.69  | 7  | 1      | 8     | 0.12  | 0.03   | 0.15  | 1.01%  | 0.64%  | 1.65% | 4                      | 1                           |  |  |

Note 1:Frequency of incapacitating injury (FR) =  $(\text{total number of injury losses} \times 10^6) \div \text{total experienced hours}$

Note 2:Disabling injury severity rate (SR) =  $(\text{total number of injury loss days} \times 10^6) \div \text{total number of hours experienced}$

Note 3:Total Sum Injury Index (FSI) =  $\sqrt{(\text{Frequency of Incapacitating Injury FR} \times \text{Severity of Incapacitating Injury SR}) \div 1000}$

Note 4:Absenteeism Rate (AR) =  $(\text{Sick Leave Hours} + \text{Work-Related Injury Leave Hours} + \text{Menstrual Leave}) / \text{Total Work Hours} * 100\%$

Note 5:Total working hours in 2021 = 1,275,872 hours; total working hours in 2022 = 1,398,520 hours; total working hours in 2023 = 1,358,056 hours



## Risk and Hazard Assessment for Occupational Safety and Health

The risk and hazard assessment of employee occupational safety and health is conducted annually by the representatives of each unit and the occupational safety unit, and the assessment results are submitted to the senior management review committee and the environmental and Occupational Safety, Health and Environmental Protection Committee for review and announced on the company's internal announcement board.

Reviewing across the years, there was one high-risk hazard plan identified in the transition from 2022 to 2023, along with four high-risk hazards (with a risk level greater than or equal to 4) identified in 2023, totaling five items:

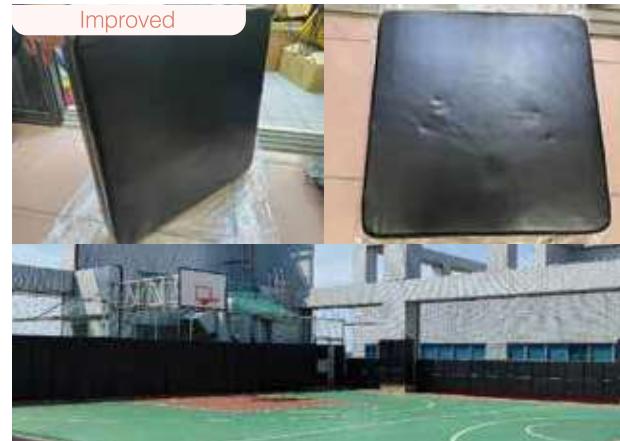


### [2022 Retrospective Plan 1]

Replace the aging safety wall pads of the top floor sports facility with new ones to ensure the safety of employees during their workouts.(Completed in the second quarter of 2023)



### Improved



### [2023 Improvement Plan 1]

Renew the rooftop sports field flooring by replacing the old flooring with new PU flooring to ensure the safety of employees during their workouts.

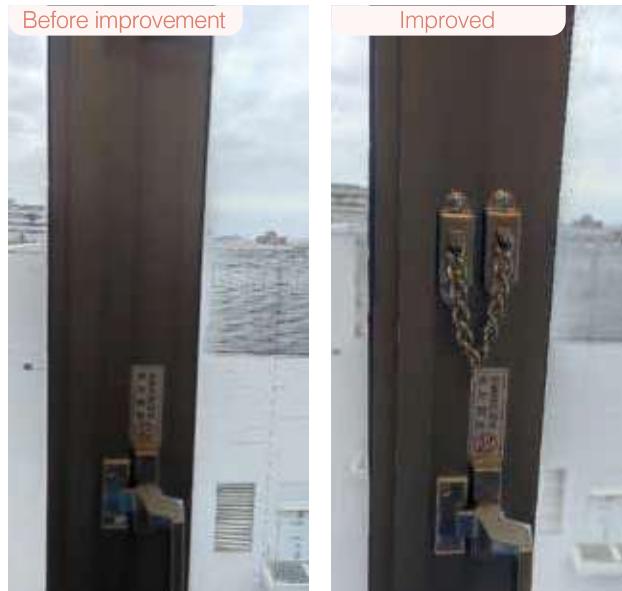


### Before improvement



[2023 Improvement Plan 2]

Install safety chains to the windows on the 3rd floor to the rooftop (installing a total of 118 chains) to enhance safety when employees open the windows.



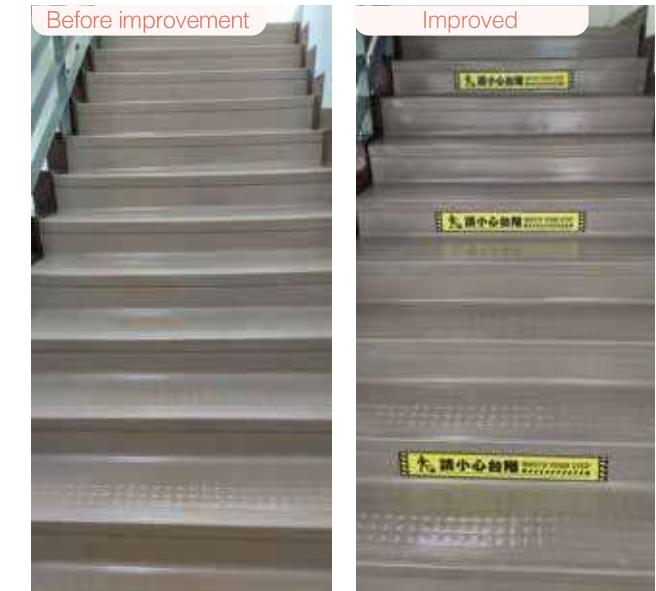
[2023 Improvement Plan 3]

To enhance the safety of employees at the Hsinchu Lingyang branch when crossing pedestrian crossings, proactive communication was initiated with the Department of Science and Technology Administration, requesting the installation of pedestrian touch buttons. Additionally, the Hsinchu headquarters Occupational Safety Office conducted a training session on safe driving for employees' cars and motorcycles on August 17th (Thursday) from 14:00 to 15:00. This aimed to reinforce correct traffic safety concepts among employees, reducing instances of self-falling accidents while riding motorcycles and minimizing traffic accidents overall.



[2023 Improvement Plan 4]

In response to a colleague's accidental fall incident, an evaluation was conducted to enhance safety measures for walking on the emergency ladder. Safety reminder signs will be posted on the emergency stairs from B3 to the rooftop.



Following the implementation of engineering improvement plans, we will carry out safety and health change control, conduct pre-test inspection for management units, and inform and educate maintenance personnel. Risk prevention and recurrence prevention will be conducted through risk hazard identification and other related methods in accordance with ISO 45001 management system P-D-C-A.

## Occupational Safety and Health Worker Training

GUC provides occupational safety and health education and training to new employees as soon as they are hired in accordance with the Occupational Safety and Health Education and Training Regulations and related regulations. The new employees learn about GUC's occupational safety regulations and contingency measures in case of a disaster. The Company also holds regular safety and health education courses, fire drills, and first aid courses in Taiwan. Through safety and health education training to strengthen employees' awareness of safety and health, employees can learn the necessary safety knowledge at work. A total of 16 training sessions were conducted, with 1,235 people participated in the training in 2023, which was a 100% participation rate.

Looking ahead to 2024, GUC places great importance on the safety and health of its employees. In order to increase the awareness and attention to safety and health of our employees at all levels, we will continue to implement hazard identification and risk assessment and conduct statutory occupational safety and health related training in 2023 for critical operations or high potential hazards to meet regulatory requirements and achieve a zero-hazard workplace.

### 2021-2023 Occupational Safety and Health Training Program



### GUC's 2023 Occupational Safety and Health Training Program Implementation

| Employee Category | Training Category                               | 2023 Training Courses   | Number of Participants (persons) | Training Hours (hours) | Person*Hour  | Date of Event                            |
|-------------------|---|---|----------------------------------|------------------------|--------------|--|
| New Employees     | General Training                                | Occupational Safety and Health Training for New Employees                                 | 75                               | 4                      | 300          | January 13, July 11, and August 22, 2023 |
|                   |   | Emergency Escape Training   | 382                              | 1                      | 382          | May 4, 2023                              |
|                   |   | On-the-job Training for the Occupational Safety and Health Business Supervisor            | 1                                | 12                     | 12           | December 8, 2023                         |
|                   |   | On-the-job Education and Training for Occupational Safety and Health Management Personnel | 1                                | 6                      | 6            | December 21-22, 2023                     |
|                   |   | ISO 45001:2018 Internal Auditor Training  | 1                                | 7                      | 7            | January 16, 2023                         |
|                   | On-the-job training                             | ISO 45001 Internal Audit Kick-off Meeting and Key Instructions                            | 7                                | 1                      | 7            | October 12, 2023                         |
|                   |   | Employee Safe Driving Seminar for Cars and Motorcycles                                    | 26                               | 1                      | 26           | August 17, 2023                          |
|                   |   | In-Service Education and Training for Security Council Members                            | 11                               | 1                      | 11           | September 26, 2023                       |
|                   |   | Self-defense Firefighting Team Training   | 38                               | 4                      | 152          | May 4 and October 19, 2023               |
|                   |   | Civil Defense Corps Year-round Training   | 8                                | 4                      | 32           | August 9, 2023                           |
|                   | Contracted Safety and Health Education Training | Contracted Safety and Health Education Training for Leased Factories                      | 15                               | 1                      | 15           | November 10 and December 12, 2023        |
|                   |   | Training on Preventing Workplace Illicit Acts   | 670                              | 0.5                    | 335          | October 16-27, 2023                      |
| <b>Total</b>      |   |   | <b>1,235</b>                     | <b>42.5</b>            | <b>1,285</b> | <b>-</b>                                 |

## 7.2.2 Total Health Management

While GUC pursues innovation in research and development, we also pay attention to employee health. We believe that having a healthy body and a stable mindset helps to spark creative thinking and maintain high work efficiency. We are committed to creating a workplace environment that supports employee health by providing comprehensive health management services and resources for our employees. In 2023, we extended the review of our health workplace certification badge from the Health Promotion Administration under the Ministry of Health and Welfare, demonstrating our commitment to promoting employee health and well-being.

### Employee Health Promotion and Risk Management

Regular physical examination are the first step in promoting health, and GUC provides an annual physical examination that goes beyond regulatory requirements. It assists employees in understanding their true health status amidst their busy schedules, thereby achieving the effectiveness of early diagnosis and treatment. For the past three years,



Healthy Workplace Certification

the participation rate of physical examination has remained above 97%. In 2023, the participation rate reached 98.9%, indicating that our employees pay great attention to regular physical examination and self-care. Additionally, by analyzing the overall health data of employees, common health issues can be identified. This helps in planning health promotion activities and tracking abnormal groups.

Starting in 2023, we have utilized the Workplace Health Service Management System (Wecare) developed by the Occupational Safety and Health Administration to manage employees' physical examination data over the years, consolidate relevant health records, and questionnaire responses. This system assists in conducting case tracking and information integration, providing employee-centered personalized health management.

Based on the results of the 2022 physical examination and employees' responses to related health questionnaires, common health issues such as obesity, the three highs, and stress adjustment were identified. In 2023, we organized 23 health promotion activities based on the employee health issue as mentioned. These activities included walking challenge event, weight loss programs, health-themed lectures, stress-relief workshops, advanced examinations, physician consultations, and others. We reserve spaces and actively encourage participation from at-risk groups. Throughout the year, a total of 1,404 participants joined these activities.





## "Healthy in Steps, GUC Move the Way"

GUC organized a 3-month walking challenge and weight loss competition, using a health sports app to promote self-health management awareness. The walking challenge event attracted 536 employees to participate, with 500 achieving full attendance (approximately 93.3% of participants). A total of 342,477,241 steps were accumulated, covering a distance of 239,726,588 meters, and burning 9,171,951 kcal. In addition to the walking challenge, 117 colleagues participated in the weight loss competition. On average, each participant's BMI decreased by 1.02, with a weight loss of 2.96 kilograms. Overall BMI of employees decreased to a healthy level (23.89).



### Summary of Weight Loss Competition Results Over the Past Three Editions

- The average weight before competition
- The average weight after competition
- The average percentage weight decrease



|  |       |       |       |
|--|-------|-------|-------|
| The average weight before competition  | 72.30 | 73.29 | 76.91 |
| The average weight after competition   | 70.03 | 71.14 | 73.95 |
| The average percentage weight decrease | 3.14% | 2.93% | 3.58% |

Event Name : " Healthy in Step, GUC Move the Way"

Employess : 536 Total Steps : 95,119,035

Event days : 91 Daily Steps /per : 6,825



## Implementing Occupational Disease Prevention

GUC is an IC design service company that does not have production lines or engage in operations involving specific hazards. Employees in the workplace can avoid many occupational diseases risk factors. To further safeguard employees and establish a safe working environment, four major programs have been developed based on the Prevention Guidelines announced by the Occupational Safety and Health Administration of the Ministry of Labor: "Preventive Plan for Abnormal Workload-Induced Diseases", the "Maternal Health Protection Plan", the "Occupational Musculoskeletal Disorder Prevention Plan" and the "Unlawful Infringement In The Workplace Prevention Plan." The Company regularly convenes the Safety, Health, and Environmental Protection Committee to review the implementation results and discuss improvement measures.

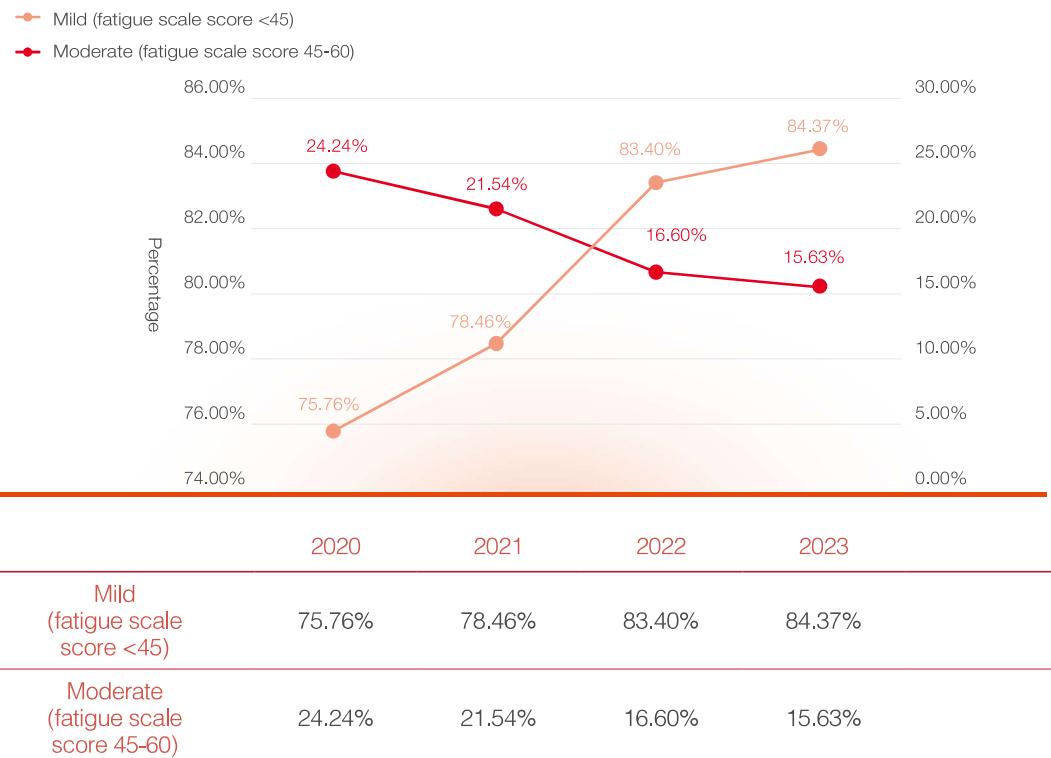
### 1. Preventative Plan for Abnormal Workload-Induced Diseases

According to the nature of our company's industry, all employees work regular day shift. Potential risk factors for abnormal workloads include long working hours and stress fatigue. To ensure the physical and mental well-being of each employee and prevent excessive workloads, we regularly screen for overtime groups in each month and assess the latest physical examination report and fatigue scale with an on-site physician. Additionally, we conduct comprehensive evaluations based on the results of physical examination and fatigue scales throughout the year to identify high-risk groups. We actively arrange physician consultation with at-risk individuals to clarify whether adjustments, shortened working hours, or changes in job responsibilities are necessary to reduce risks and eliminate dangerous factors.

Following the risk assessment in 2023, two individuals were identified as high-risk groups and it is planned to arrange consultations with physicians. Among the 46 individuals identified as moderately risky, four have completed

consultations with physicians, who assessed that their work content can be maintained and has improved after tracking. The remaining 42 individuals will be asked to fill out the fatigue scale again based on physician recommendations and will be consulted personal preference.

### Employee Work Fatigue Level at GUC



From 2020 to 2023, the overall fatigue level among employees remained at a low risk. In 2023, there was a downtrend in the average score of work fatigue load, with approximately 15.63% of medium to high-risk groups.

In addition to screening and tracking medium to high-risk groups, in 2023, we conducted topics lectures (e.g., sleep-related issues, stress-relief workshops, etc.) and promoted employee assistance programs to provide multiple stress-relief channels and encourage active participation to assist employees in achieving physical and mental balance.



Health Promotion Topics Seminar

## 2. Maternal Health Protection Plan

Maternity protection is an essential part of constructing a gender-friendly workplace. There are 194 females employees (91%) in child bearing period, with 17 being the primary protected individuals for the year 2023, including 2 who are pregnant, 8 within one year postpartum (including breastfeeding), and 7 more than one year postpartum.

Upon notification of pregnancy from female employees, GUC initiates a maternity protection program, conducting individual hazard identification and risk assessment, physician health guidance, and ensuring workplace safety and health status of employees, with necessary adjustments to work suitability if needed. In the year 2023, all 17 maternity protection subjects have completed assessment and received physician health guidance, with 100% classified as Level 1 management (low risk). In addition, to provide more care for female employees during pregnancy, we offer exclusive parking spaces for pregnant women, 7 days of prenatal leave for prenatal check-up, 12 weeks of maternity leave, childbirth allowances, breastfeeding rooms with refrigerators for storing breast milk, assisting female employees in balancing work and parenting. Male employees are also entitled to apply for 10 days of paternity leave and prenatal leave upon obtaining a maternity handbook for their spouse. Help employees to have more leisure time to spend with their significant others and welcome the arrival of new family members at home.



### 3. Occupational Musculoskeletal Disorder Prevention Plan

In order to prevent the occurrence of work-related musculoskeletal hazards and injuries caused by long-term exposure to poorly designed work environments, repetitive work, and poor work postures, our company has established an Occupational Musculoskeletal Disorder Prevention Plan and annually evaluates proposals and provides improvement projects in order to create a comfortable and healthy workplace.

In our company's operating environment, which primarily involves keyboard and mouse operations and administrative paperwork, there may be ergonomic hazards due to prolonged sitting, excessive eye strain, and incorrect posture. Before the annual health check-up, colleagues are asked to complete a "Musculoskeletal Health Survey" on their own. Following evaluation by the health check-up team, it has been recommended that 19 employees engage in one-on-one consultations with a physician starting from the year 2024. Additionally, occupational safety personnel will conduct on-site visits to provide health and medical advice, as well as offer professional health consultation and improvement suggestions.

### 4. Unlawful Infringement in The Workplace Prevention Plan

This program is activated when potential or existing workplace violence is evaluated. This program is designed to protect our employees from harassment, discrimination, and acts of aggression that may cause physical or mental harm. Its purpose is to ensure the safety, physical wellbeing, and mental health of our employees while they are at work. In addition to arranging induction training for new employees, all employees and permanent staff (e.g., maintenance and security) in Taiwan underwent on-the-job training on workplace violence at least once a year in 2022. In 2022, the number of trainees was 639 and the completion rate was 100%.



### EAP Employee Assistance Program

In recent years, mental health has gradually received attention by society. GUC has been promoting an Employee Assistance Program (EAP) for many years through external professional organizations. Individual counseling services such as psychological, health, career, legal, and crisis counseling are provided by personnel who maintain absolute confidentiality and expertise in their respective fields. Since 2022, we have increased the number of free individual counseling sessions for employees annually from 2 to 4 times. Add an orientation video as part of the training course for new staff. Additionally, we regularly publish 14 related topics articles, and also print informational cards to help employees better understand the contents of this program and increase the usage rate. Also, we organized relevant lectures to support employees in addressing personal and family challenges, maintaining a balance between work and life. In the year 2023, there were a total of 67 instances of usage, with a utilization rate is approximately 9.56%, an increase of 6.19% from the year 2022. The program assists employees in facing life's challenges and difficulties starting from the positive mind.



## 7.3 Human Rights Policy

GUC supports and complies with the international labor practices and standards of human rights including the Universal Declaration of Human Rights, the United Nations (UN) Global Compact, the UN Guiding Principles on Business and Human Rights, the Organization for Economic Co-operation and Development Guidelines for Multinational Enterprises, the SA8000 Standard of Social Accountability International (SAI). We also align our actions with the Responsible Business Alliance (RBA) Code of Conduct.

GUC prioritizes and fully implements human rights policies to protect the rights of all personnel, including regular, contract, temporary staff, and interns. We also expect our supply chain partners to follow the same standards.

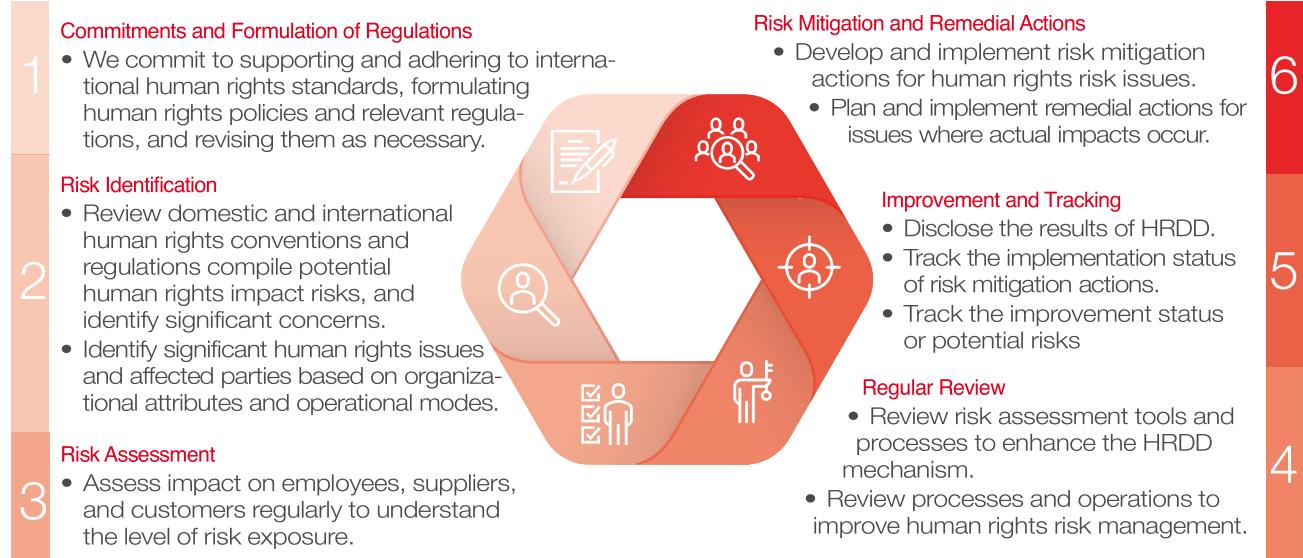
### Survey Period

### Scope and Coverage Rate

- Employee: Sampling survey was conducted with a confidence level of 90%, a margin error of 5%, and distribution based on the male-female ratio. A total of 200 questionnaires were distributed, with 189 collected, reaching a response rate of 94.5%. Survey participants include:
  - GUC global employees: Taiwan (Hsinchu, Taipei, Tainan), China, Japan, Korea, Vietnam, the United States, and Europe.
  - 100 % survey coverage rate of all departments across worldwide offices.
  - Inclusion of full-time/part-time employees, male/female, local/foreign nationalities, disability status, managerial/non-managerial roles, pregnant/nursing female employees.
- Supplier: Surveyed Tier-1 significant suppliers (Definition of Tier-1 significant suppliers: Those accounting for the top 80% of processing payment amounts or quarterly shipment quantities reaching one million units.)
- Customer : Assessed by GUC

November 2023

### HRDD Process



## Human Rights Due Diligence Results

### Human Rights Issues

| Dimensions        | Human Rights Issues                                  | Affected Stakeholders |                       |          |
|-------------------|--|-----------------------|-----------------------|----------|
|                   |  | GUC Employee          | Supply Chain Employee | Customer |
| Labor Rights      | Forced Labor   | O                     | O                     |          |
|                   | Freedom of Assembly or Association                   | O                     | O                     |          |
|                   | Diversity, Equity, Inclusion, and Non-Discrimination | O                     | O                     |          |
|                   | Smooth Labor-Management Communication                | O                     | O                     |          |
|                   | Wages and Working Time                               | O                     | O                     |          |
|                   | Employment Agreement                                 | O                     | O                     |          |
|                   | Unlawful Infringement in The Workplace / Harassment  | O                     | O                     |          |
|                   | Work and Life Balance                                | O                     | O                     |          |
|                   | Equal Pay for Equal Work                             | O                     | O                     |          |
|                   | Collective Bargaining <sup>(*Note)</sup>             | O                     | O                     |          |
| Health and Safety | Human Trafficking <sup>(*Note)</sup>                 | O                     | O                     |          |
|                   | Child Labor and Young Workers <sup>(*Note)</sup>     | O                     | O                     |          |
|                   | Maternity Protection <sup>(*Note)</sup>              | O                     | O                     |          |
|                   | Occupational Health and Safety                       | O                     | O                     |          |
| Governance        | Information Security and Privacy Protection          | O                     | O                     | O        |
|                   | Intellectual Property                                | O                     | O                     | O        |

\*Note : After assessment, it was confirmed that there is no likelihood of risk occurring to our employees.

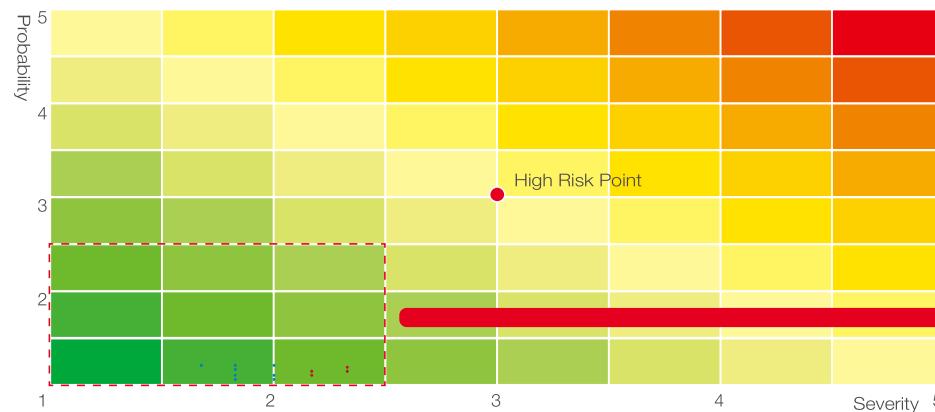
### Risk Assessment Results

Based on the survey findings, a human rights risk matrix was developed. It defines risk levels for each issue based on their probability and severity. GUC considers issues with a score of 3 or higher as high risk. The survey revealed no high-risk issues requiring immediate action, all falling within the low-risk category.

| GUC Employee   | Supply Chain Employee   | Customer   |
|--|---|--|
| <ul style="list-style-type: none"> <li>Forced Labor</li> <li>Unlawful Infringement in The Workplace / Harassment</li> <li>Occupational Health and Safety</li> <li>Intellectual Property</li> </ul> | <ul style="list-style-type: none"> <li>Forced Labor</li> <li>Smooth Labor-Management Communication</li> <li>Occupational Health and Safety</li> </ul> | <ul style="list-style-type: none"> <li>Information Security and Privacy Protection</li> <li>Intellectual Property</li> </ul> |



## Human Rights Risk Matrix of GUC Employee

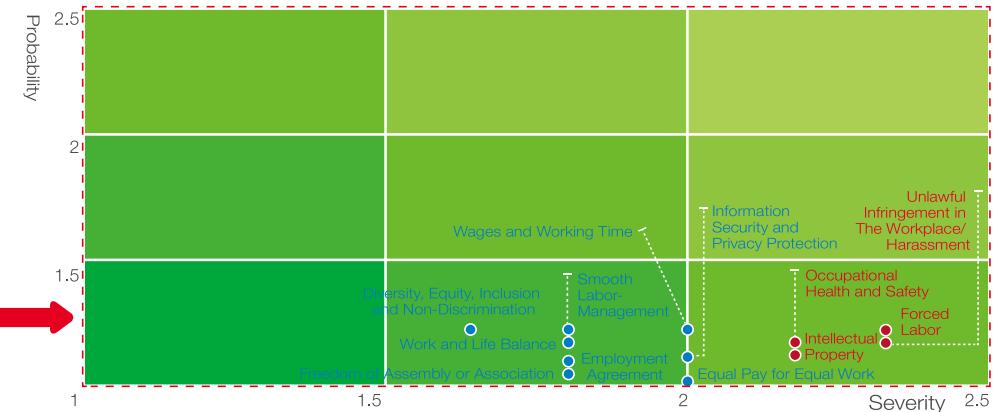


## Mitigation Actions and Remedial Actions

GUC categorizes the results into GUC employees, supply chain employees, and customers, disclosing the mitigation and remedial actions, Key Performance Indicators (KPIs), and the coverage rate of actions. Please refer to the 'Results and Actions' section in GUC's [Human Rights Due Diligence Report](#) for details.

## Monitoring and Tracking

GUC will check and review the effectiveness of mitigation and prevention actions for due diligence investigations through the Human Resources Department and the ESG Committee annually, reporting the results to the ESG Committee. In 2023, GUC had no human rights complaints.



## Human Rights Training

GUC conducts regular training on human rights issues every year, and new comers are also required to complete occupational safety and health training and prevention of unlawful infringement training.

## 2023 Accomplishments

| Human Rights Training  | Training Participants    | Completion Rate |
|--|--------------------------|-----------------|
| Prevention of Unlawful Infringement Training(include bullying, discrimination, harassment...etc) | All employees、New comers | 100%            |
| Confidential Information Protection  | All employees、New comers | 100%            |
| GUC Procedures for Ethical Corporate Management and Guidelines of Conduct                        | All employees、New comers | 100%            |
| The Responsible Business Alliance Code of Conduct  | All employees、New comers | 100%            |
| Occupational Safety and Health Training  | New comers               | 100%            |

## 7.4 Employee Communication and Engagement Survey

### Employee Communication

GUC values the opinions, ideas, and rights of its employees, establishing diverse communication channels to foster constructive two-way communication and enhance labor relations. We have set up a reporting and whistleblowing inbox, managed by a dedicated unit, to handle complaints while ensuring the protection of both the complainant and those involved, safeguarding personal rights regardless of reporting. All communication channels are outlined and promoted on the Company's intranet, employee mailboxes, electronic bulletins, and training materials to ensure all employees are informed. The company hosts quarterly open communication Town Hall Meeting, where all employees are encouraged to participate. In these meetings, besides sharing company operations and outlooks, employees have direct face-to-face communication and questioning opportunities with the President, fostering closer alignment with employee needs and voices. The company had no reported cases of illegal infringements, sexual harassment, or violations of employee rights in 2023. Moreover, in compliance with the law, the Company has established a labor-management meeting. The labor representatives are democratically elected from nominations by employees or self-nominations, followed by a vote by all employees, with gender-reserved seats to ensure diversity. The labor-management meeting regularly convenes every quarter to discuss issues related to work regulations and collective bargaining, reaching consensus collectively. The outcomes of these discussions apply to all employees, fostering a win-win situation.

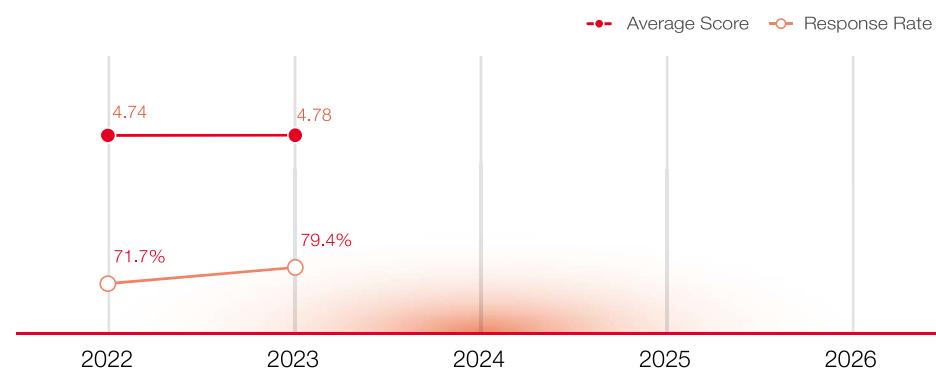
### Execution Frequency and Effectiveness of Diverse Communication Channels at GUC in 2023

| Communication Channels   | Communication Frequency/ Handling Method  | Implementation Status  |
|--|---|--|
| <b>Face to Face Communication</b> <ul style="list-style-type: none"> <li>• Town Hall Meeting</li> <li>• Labor-Management Meeting</li> <li>• Welfare Committee Meeting</li> <li>• Department Meetings and Events</li> <li>• Skip Level Meeting</li> </ul>   | <ul style="list-style-type: none"> <li>• Quarterly</li> <li>• Quarterly</li> <li>• Regular and ad Hoc Meetings</li> <li>• Irregularly</li> <li>• Irregularly</li> </ul>   | <ul style="list-style-type: none"> <li>• A total of 4 Town Hall Meeting were held           <ul style="list-style-type: none"> <li>» Q1: 85 attendees + 128 watched the video</li> <li>» Q2: 128 attendees + 66 watched the video</li> <li>» Q3: 188 attendees + 67 watched the video</li> <li>» Q4: 157 attendees + 89 watched the video</li> </ul> </li> </ul>   |
| <b>Internal Communication</b> <ul style="list-style-type: none"> <li>• Employee Engagement Survey</li> <li>• Human Resources Services and Communication</li> <li>• Various Events Satisfaction Survey</li> <li>• New Employee Satisfaction Survey</li> </ul>   | <ul style="list-style-type: none"> <li>• Annually</li> <li>• Irregularly</li> <li>• Irregularly</li> <li>• Quarterly</li> </ul>   | <ul style="list-style-type: none"> <li>• A total of 4 Labor-Management meeting were held, and there were no major issues           <ul style="list-style-type: none"> <li>» Q1: 100% Attendance</li> <li>» Q2: 90% Attendance</li> <li>» Q3: 90% Attendance</li> <li>» Q4: 90% Attendance</li> </ul> </li> </ul>   |
| <b>External Assistance</b> <ul style="list-style-type: none"> <li>• EAP Employee Services</li> </ul>   | <ul style="list-style-type: none"> <li>• Irregularly (Employee assistance provided by the dedicated external company)</li> </ul>  | <ul style="list-style-type: none"> <li>• A total of 4 Welfare Committee Meetings were held, and the attendance rate was 80%</li> <li>• The average Newcomer Care Survey score was 4.6 (out of 5)</li> <li>• 624 employees responded to the Employee Engagement Survey. The response rate was 79.4%, and the satisfaction score was 4.78 (out of 6)</li> <li>• Please see <a href="#">section 3.4.2 "Various Risk Management Measures"</a> for an explanation of the grievance (whistleblowing) mailbox</li> <li>• EAP Usage Rate: 9.56%</li> </ul> |
| <b>Function Mailbox</b> <ul style="list-style-type: none"> <li>• Complaint and Whistleblower Inbox           <ul style="list-style-type: none"> <li>» Ethical Conduct Reporting</li> <li>» Protection of Intellectual Property (PIP) Confidential Information</li> <li>» Performance Management and Development (PMD)</li> <li>» Major Employee Complaints</li> <li>» Complaints of Unlawful Infringements</li> </ul> </li> <li>• Life Services Mailbox</li> </ul> | <ul style="list-style-type: none"> <li>• Upon receiving a reported case, it will be handled and tracked by a dedicated unit. Protective measures will be implemented for both the complainant and the relevant handling personnel.</li> </ul> |  |

## Employee Engagement Survey

GUC places a significant emphasis on enhancing employee work satisfaction and experience, especially in the challenging environment of talent scarcity. Ensuring the sustainability of talent is a key focus for GUC. Employee engagement surveys serve as crucial indicators of employee loyalty, cohesion, and sense of belonging within the company. GUC conducts an annual employee engagement survey to gather feedback and insights, and then devises appropriate responses and improvement measures based on the survey results. Starting from 2022, GUC adopted the Gallup Q12 questionnaire, comprising 4 dimensions and 12 questions, along with an additional open-ended question to collect employee thoughts and opinions.

- The survey coverage includes offices in Taiwan, Japan, China, Vietnam, the United States, with a participation rate of 99%.
- Response Rate: 79.4%
- Overall Satisfaction Score: 4.78(out of 6)
- Improvement Measures: GUC will continue to provide supervisor management and communication-related training courses, which aims to strengthen supervisor management capabilities, optimize communication methods, and increase communication frequency.



## 7.5 Social Engagement

### 7.5.1 Charity Activities

GUC has been committed to social welfare. In 2022, a group of enthusiastic colleagues formed a volunteer club, aiming to consolidate and promote the love and compassion of fellow employees more effectively through the power of this club. Considering the urgent needs of disadvantaged groups and children in remote areas, as well as the pressing need for environmental conservation in Taiwan, the volunteer club focused its efforts on organizing volunteer activities related to environmental conservation and caring for vulnerable groups in rural communities, particularly in the vicinity of the company's headquarters in Hsinchu.

In 2023, GUC began sponsoring the arts group "Aurora Orchestra," composed of individuals with disabilities. By supporting the Aurora Orchestra, the Company aims to empower its members to convey their resilient and life-affirming spirit to the public through percussion instruments, inspiring both the members themselves and promoting excellence in domestic arts and culture.

In 2023, GUC allocated NT\$468,198 for charitable activities and massage service provided by the therapists with visual impairment, and donated NT\$1,001,121. The total volunteer participation reached 140 individuals, contributing a combined service duration of 278.5 hours.



| GUC Charity Focus  | Specific Actions in 2023   | Business Benefits  | Social Benefits   |
|--|--|--|---|
| Support for Arts and Culture Organizations               | <ul style="list-style-type: none"> <li>Sponsorship of the Aurora Orchestra: NT\$360,000</li> <li>Invited the Aurora Orchestra to perform at Company Family Day Event.</li> </ul>   |  | <ul style="list-style-type: none"> <li>The sponsorship provided to the orchestra not only relieves the financial burden of disabled musicians but also allows them to showcase their talents, contributing to the continual enrichment of arts and culture.</li> </ul>  |
| Promoting Environmental Conservation                     | <ul style="list-style-type: none"> <li>Participated in the Wilderness Association's efforts to maintain the habitat of the Sauter's frog and the clean stream activities as volunteers twice, with a total of 33 participants and 66 volunteer hours.</li> <li>Engaged in International Coastal Cleanup Day volunteering activities with a total of 4 participants and 88 volunteer hours.</li> </ul>  |  | <ul style="list-style-type: none"> <li>Contributed to the Wilderness Association's habitat maintenance and clean stream activities, collectively removing 64.71 kilograms of stream waste and assisting in vegetation restoration. This aid helps in the conservation of the Sauter's frog in the Dashanbei mountain, thus preserving biodiversity.</li> <li>Participated in Wilderness Association's International Coastal Cleanup Day event resulted in the removal of 2,300 kilograms of marine debris, contributing to the preservation of our marine environment.</li> <li>Employees led children in participation, instilling the correct concepts of environmental conservation in the next generation.</li> </ul>   |
| Caring for Vulnerable Groups and Children in Rural Areas | <ul style="list-style-type: none"> <li>Regular monthly donations of food to the Andre Food Bank, totaling approximately NT\$74,011 in donated goods.</li> <li>Participated in food box packaging volunteer activities twice, with a total of 34 participants contributing 77 volunteer hours. In total, 300 food boxes were packaged.</li> <li>On Engineer's Day, organized a hand-drip coffee charity sale and street performances to raise funds. Additionally, colleagues could donate receipts to enjoy the massage service provided by the therapists with visual impairment. A total of NT\$78,110 was raised, with 446 receipts donated to the Huashan Foundation.</li> <li>Participated in the "Christmas Love Spreading" fundraising event organized by the Baby Social Welfare Association during Christmas, with 129 colleagues responding and raising a total of NT\$ 333,500. The funds were donated to the renovation project of the basketball court at the Hualien Faith-Hope-Love Youth Academy.</li> <li>Colleagues initiated voluntary donations, contributing a total of NT\$ 155,500 to the Harmony Home and the Light of Warmth Association.</li> <li>Donated second-hand computers to the Taiwan San Yi Strategic Development Association, including 49 desktop computers, 47 laptops, 27 LCD monitors, and 18 simple servers.</li> <li>Arranged weekly massage service provided by the therapists with visual impairment to provide employment opportunities, with a total of 522 sessions utilized, totaling approximately 279 hours of service and a combined value of around NT\$ 276,420.</li> </ul> | <ul style="list-style-type: none"> <li>Assisting companies in complying with the Taiwan Stock Exchange's Corporate Governance Evaluation (ranked in the top 5% of the 2023 Governance Evaluation) and aiding in the application for the Taiwan Corporate Sustainability Awards (TCSA Sustainability Reporting Award - Bronze).</li> <li>Enhancing corporate Image</li> <li>Assisting stakeholders in understanding the Company's sustainability Initiatives and philosophy</li> <li>Elevating favorability and visibility among non-corporate stakeholders (e.g., academic institutions or media)</li> <li>Increasing recognition of employer brand among prospective job seekers</li> <li>Mitigating operational risks arising from environmental issues</li> <li>Fulfilling the United Nations 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>Donated to the Andre Food Bank have supported approximately 74 vulnerable families with a week's worth of food boxes throughout the year.</li> <li>Volunteer packaging services for food boxes have facilitated immediate distribution to 300 families in need.</li> <li>Donations to the Huashan Foundation have provided 200 elderly homeless individuals with Dragon Boat Festival gift packages.</li> <li>Fundraising to support the renovation project of the Hualien Faith-Hope-Love Academy Basketball Court, providing a safe and recreational environment for children in the institution to grow healthily.</li> <li>Monthly voluntary donations from colleagues assist in sustaining the Harmony Home, ensuring the continuity of its operations. Additionally, contributions aid the Light of Warmth Association in supporting underprivileged families and children, ensuring they do not go without meals.</li> <li>Refurbishing donated computers creates renewed value, reducing environmental harm caused by waste while providing access to computing resources for children in rural areas and vulnerable groups in need.</li> <li>Providing employment opportunities for visually impaired individuals.</li> </ul> |
| Immediate Social Assistance                              | <ul style="list-style-type: none"> <li>Turkish disaster relief internal donation drive collected a total of 6 large boxes of donated items, including warm clothing, personal care products, insulated cups, etc., and promptly delivered them to the disaster-stricken victims.</li> <li>A blood donation campaign was organized, with a total of 46 participants contributing to the collection of 67 bags of blood.</li> </ul>  |  | <ul style="list-style-type: none"> <li>Assistance in Turkey's disaster relief efforts through the collection of relief supplies to aid affected individuals, aiming to provide timely support and embody the spirit of helping others in times of need.</li> <li>The blood donation campaign collected a total of 67 bags of blood to support medical needs promptly, demonstrating a spirit of mutual assistance.</li> </ul>   |

## Support for Arts and Culture Organizations

The Aurora Orchestra is composed entirely of individuals with disabilities. The process of practice is inherently lengthier and more arduous for them compared to the average person. However, as they interact with the outside world through music, not only are they able to build confidence, but further allow the brilliance and uniqueness of their percussion music to shine through, just as their band name, the Aurora. Starting in 2023, GUC began sponsoring the Aurora Orchestra long-term. In addition to promoting arts and culture and supporting individuals with disabilities to showcase their talents, the Family Day event invited the Aurora Orchestra to perform at the Company. The melodious music and the smiles of the performers on stage complemented each other, captivating the employees and their families who watched below. After the event, GUC employees and their families gained a deeper understanding of the Aurora Orchestra and the beauty of the artistic feast.



## Promoting Environmental Conservation

GUC has a commitment to biodiversity, adhering to the principles of coexistence with the environment and achieving environmental sustainability goals. Actively participating in Wilderness Association's maintenance volunteer activities in the Dashanbei mountain, aimed at conserving the habitat of the Sauter's frog, as well as International Coastal Cleanup Day, the Company hopes to contribute to providing a favorable habitat for both terrestrial and marine life. During volunteer activities, employees also bring their families along to participate, nurturing the seeds of environmental conservation in the hearts of the next generation.



## Caring for Vulnerable Groups and Children in Rural Areas

GUC is dedicated to supporting vulnerable populations and children in rural areas. Not only does the Company regularly invite visually impaired massage therapists to provide services on-site every week, but since 2022, it has also been making long-term donations of food to the Andre Food Bank and assisting with food box packaging. Additionally, GUC supports social welfare organizations in aiding vulnerable groups and rural children. For this year's Engineer's Day, the Company organized a hand-drip coffee charity sale and a street performance by the Vice President to raise funds. Employees could also donate receipts to enjoy massage service provided by the therapists with visual impairment. All proceeds and donated receipts were contributed to the Huashan Foundation, ensuring that elderly individuals in need could also experience warmth during the Dragon Boat Festival. At the end of the year, GUC also participated in the Baby Social Welfare Association's fundraising event to collect Christmas gifts. Internally, funds were raised for the renovation of the basketball court at the Hualien Faith-Hope-Love Youth Academy. This initiative aimed to provide a safe space for the children in the institution to engage in sport activities and grow up healthily.



## Immediate Social Assistance

Natural disasters and humanitarian crises often catch people off guard. Whether through fundraising, collecting supplies, or providing manpower assistance, GUC aims to offer the most immediate assistance possible. At the beginning of the year, when disaster struck in Turkey, the Company promptly mobilized internal efforts to collect donations. Within two days, a significant amount of relief supplies was gathered and promptly delivered to the designated donation site. GUC also hosts an annual blood donation event, where a bloodmobile is invited to the company premises. Employees enthusiastically roll up their sleeves to donate blood, supporting medical needs and embodying the spirit of social solidarity.



## 7.5.2 Cultivating Talent in Academia

GUC actively participates in and is committed to engaging in collaboration between industry and academia, as well as cultivating talent in higher education. We consider universities to be important partners and provide funding to support university laboratories through industry-academia partnerships. We encourage research in silicon intellectual property design-related technologies and increase students' practical experience to bridge the gap between theory and practice. The partners include National Taiwan University, National Yang Ming Chiao Tung University, National Tsing Hua University, National Cheng Kung University, National Central University, National Chung Cheng University, National Chiayi University, National Kaohsiung University of Science and Technology, National Formosa University, National Chin-Yi University of Technology, Chang Gung University, Harbin University of Science and Technology, Jimei University, Guilin University of Electronic Technology and Ho Chi Minh City University of Technology, etc. This not only allows students to learn both theory and practice but also cultivates the talents that the country and enterprises will need in the future, providing students with direct employment opportunities in the future.

Since 2021, GUC has allocated NT\$ 2 million dollars each year for three consecutive years to collaborate with the Institute of Electronics and the College of Artificial Intelligence at National Yang Ming Chiao Tung University. The collaboration focuses on research in algorithms of thermal monitor and process monitor system, analog-to-digital converters and ESD protection circuits. A total of four professors and their laboratory students participated in up to six collaborative projects. This collaboration aims to promote technological development and talent cultivation, achieving a win-win-win situation for talent, schools, and enterprises.

GUC is also concerned about the training of chip design talents. In addition to the regular annual industry-academia collaboration programs, GUC has also partnered with TSMC University Shuttle Program and Taiwan Semiconductor Research Institute (TSRI) to establish an advanced process IC design environment. The program provides opportunities for the academia to design and implement IC, and provides extensive industry experience to assist the academia in the complex tape-out process. This program effectively connects industry, government, and academia, allowing top university professors and graduate students to share advanced semiconductor technologies and stimulate innovation in academia.

### GUC Educational Partnership Description

| Project                         | Description  | Subject  | 2023 Outcomes  |
|---------------------------------|--|--|--|
| Knowledge Sharing               | <ul style="list-style-type: none"> <li>Collaborate with employees and universities to conduct technical seminars.</li> <li>Participate in the Campus Job Fairs to share career experiences in the industry.</li> </ul>   |  |  |
| Research and Development        | <ul style="list-style-type: none"> <li>Collaboratively executing campus research projects to cultivate the execute and development capabilities.</li> </ul>  | <ul style="list-style-type: none"> <li>The main partner schools include:</li> <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> </ul>   | <ul style="list-style-type: none"> <li>GUC has invested more than NT\$10 million in the development of industry-academia collaboration.</li> <li>Conducted and completed 4 research projects with National Taiwan University, National Yang Ming Chiao Tung University and National Cheng Kung University.</li> <li>Over 2,000 students participated in the industry-academia partnership program.</li> <li>Provided internship programs for 29 students from domestic and international colleges and universities.</li> <li>The TSMC University Shuttle Program has attracted 4 professors and over 20 students. The project has been implemented with the participation of 2 professors and 7 students.</li> </ul> |
| Internship Programs             | <ul style="list-style-type: none"> <li>Provide technical training and educational visits to partner schools.</li> <li>Provide summer internship programs for higher education students.</li> <li>Provide a complete training program to develop graduate-ready capabilities.</li> </ul>            |  |  |
| TSMC University Shuttle Program | <ul style="list-style-type: none"> <li>Jointly implement a university collaboration program to provide a R&amp;D platform for graduate students to demonstrate innovation in different end product applications and to collaborate in cultivating new generation semiconductor talents.</li> </ul> | <ul style="list-style-type: none"> <li>National Kaohsiung University of Science and Technology</li> <li>National Formosa University</li> <li>National Chin-Yi University of Technology</li> <li>Chang Gung University</li> <li>Harbin University of Science and Technology</li> <li>Jimei University</li> <li>Guilin University of Electronic Technology</li> <li>Ho Chi Minh City University of Technology</li> </ul> |  |

GUC, in order to enhance industrial technology, collaborates with relevant educational institutions. Each year, it allocates NT\$2.4 million to collaborate with National Taiwan University, National Yang Ming Chiao Tung University, and National Cheng Kung University's Electrical Engineering Departments. The collaboration includes research projects on topics such as machine learning and multiple supply voltage (MSV) island low-power design technology. Additionally, GUC aligns with Sustainable Development Goal 9, "Industry, Innovation, and Infrastructure," contributing to the semiconductor industry.

| Main Partner                             | Amount    | Collaboration Period                 | Contract Name   |
|--|-----------|--------------------------------------|---|
| National Taiwan University               | 1,600,000 | June 1, 2021 - May 31, 2023          | Register Clustering at Advanced Technology Nodes  |
| National Yang Ming Chiao Tung University | 1,600,000 | April 1, 2021 - March 31, 2023       | Machine Learning Techniques for Predicting Routing Hot Spots with Layout-Pattern Images |
| National Yang Ming Chiao Tung University | 2,000,000 | October 1, 2023 - September 30, 2025 | Reinforcement Learning Agent Training for Enhanced Physical Layout Design in 3D-IC      |
| National Cheng Kung University           | 2,400,000 | August 1, 2021 - July 31, 2024       | An IR-drop aware cell placement methodology in multiple supply voltage island designs   |

### GUC Joins the TSMC University Shuttle Program

