



## Appendix 8

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GRI Standards Index

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# GRI Standards Index

**Usage Statement** GUC has followed the GRI guidelines for the period from January 1, 2023 to December 31, 2023.

**GRI 1 used** GRI 1: Foundation 2021

**Applicable GRI Industry Standards** None

## General Disclosure

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
GRI 2-1	Organizational details	About the Report GUC's Sustainable Commitment	2 11
GRI 2-2	Entities included in the organization's sustainability reporting	About the Report	2
GRI 2-3	Reporting period, frequency and contact point	About the Report	2
GRI 2-4	Restatements of information	Greenhouse Gas Emissions and Emission Intensity for GUC Over the Past Three Years	104
		The Ratio of Total Compensation for The President to That of Other Employees Over The Past Three Years	129
		GUC's Water Withdrawal and Greenhouse Gas Emission Statistics for the Past Five Years	111
		GUC Hsinchu Headquarter's Water Consumption Intensity Statistics for the Past Five Years	112
GRI 2-5	External assurance	About the Report	2
GRI 2-6	Activities, value chain and other business relationships	GUC's Sustainable Commitment Performance of Innovation R&D	11 61
GRI 2-7	Employees	Talent Diversity and Inclusion	118
GRI 2-8	Workers who are not employees	Talent Diversity and Inclusion	118
GRI 2-9	Governance structure and composition	Board of Directors' Functions	41

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
GRI 2-10	Nomination and selection of the highest governance body	Nomination Selection	43
GRI 2-11	Chair of the highest governance body	Board of Directors' Functions Legal Compliance	41 47
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	Sustainable Development Committee	13
GRI 2-13	Delegation of responsibility for managing impacts	Sustainable Development Committee	13
GRI 2-14	Role of the highest governance body in sustainability reporting	Sustainable Development Committee	13
GRI 2-15	Conflicts of interest	Board of Directors' Functions Ethical Corporate Management and Code of Conduct	41 45
GRI 2-16	Communication of critical concerns	Identification of Stakeholders Critical Event Communication	20 51
GRI 2-17	Collective knowledge of the highest governance body	Board of Directors' Functions	41
GRI 2-18	Evaluation of the performance of the highest governance body	Performance Evaluation	43
GRI 2-19	Remuneration policies	Risk Management Organization	49
GRI 2-20	Process to determine remuneration	Risk Management Organization	49
GRI 2-21	Annual total compensation ratio	Compensation Committee and Executives Total Remuneration	129
GRI 2-22	Statement on sustainable development strategy	GUC's Sustainable Commitment	11
GRI 2-23	Policy commitments	Ethical Corporate Management Human Rights Policy	45 150
GRI 2-24	Embedding policy commitments	Ethical Corporate Management Human Rights Policy	45 150
GRI 2-25	Processes to remediate negative impacts	Ethical Corporate Management	45

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
GRI 2-26	Mechanisms for seeking advice and raising concerns	Contact Information	3
GRI 2-27	Compliance with laws and regulations	Legal Compliance	47
GRI 2-28	Membership associations	Public Association Organization and Members	173
GRI 2-29	Approach to stakeholder engagement	Identification of Stakeholders	20
GRI 2-30	Collective bargaining agreements	None	Regular labor-management meetings in the absence of a union

## Material Topics

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
GRI 3-1	Process to determine material topics	Identification and Analysis of Material Topics	24
GRI 3-2	List of material topics	Material Topics List	26
GRI 3-3	Management of material topics	Policy for Managing Material Topics	29

### Climate Change Strategy and Management

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
GRI 3-3	Management of material topics	Identification and Analysis of Material Topics Policy for Managing Material Topics	24 29
GRI 201-2	Financial implications and other risks and opportunities due to climate change	Climate Change Response	99
GRI 302-1	Energy consumption within the organization	Energy Management	108
GRI 302-3	Energy intensity	Energy Intensity	109
GRI 305-1	Direct (Scope 1) GHG emissions	Greenhouse Gas Inventory	104
GRI 305-2	Energy indirect (Scope 2) GHG emissions	Greenhouse Gas Inventory	104

## Climate Change Strategy and Management

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
GRI 305-3	Other indirect (Scope 3) GHG emissions	Greenhouse Gas Inventory	104
GRI 305-4	GHG emissions intensity	Greenhouse Gas Inventory	104

## Establishing Responsible Supply Chains

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
GRI 3-3	Management of material topics	Identification and Analysis of Material Topics Policy for Managing Material Topics	24 29
GRI 204-1	Proportion of spending on local suppliers	Local Green Procurement	95
GRI 308-1	New suppliers that were screened using environmental criteria	Supplier Sustainability Risk Assessment to Tier-1 Significant Suppliers	82
GRI 308-2	Negative environmental impacts in the supply chain and actions taken	Supplier Sustainability Risk Assessment to Tier-1 Significant Suppliers Performance of Supplier Risk Assessment Signing the "Supplier Code of Conduct"	82 85 91
GRI 414-1	New suppliers that were screened using social criteria	Supplier Sustainability Risk Assessment to Tier-1 Significant Suppliers	82
GRI 414-2	Negative social impacts in the supply chain and actions taken	Supplier Sustainability Risk Assessment to Tier-1 Significant Suppliers Performance of Supplier Risk Assessment Signing the "Supplier Code of Conduct" Raw Materials Management - No Conflict Minerals	82 85 91 94

### Customer Relationship Management (Custom Topic)

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
GRI 3-3	Management of material topics	Identification and Analysis of Material Topics Policy for Managing Material Topics	24 29

### Sustainable Operation

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
GRI 3-3	Management of material topics	Identification and Analysis of Material Topics Policy for Managing Material Topics	24 29
GRI 201-1	Direct economic value generated and distributed	Various Performance Metrics Performance of Innovation R&D Policy for Managing Material Topics	36 61 29

### Quality Enhancement (Custom Topic)

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
GRI 3-3	Management of material topics	Identification and Analysis of Material Topics Policy for Managing Material Topics	24 29

### R&D and Innovation (Custom Topic)

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
GRI 3-3	Management of material topics	Identification and Analysis of Material Topics Policy for Managing Material Topics	24 29

## Corporate Governance

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page
GRI 3-3	Management of material topics	Identification and Analysis of Material Topics Policy for Managing Material Topics	24 29
GRI 205-1	Operations assessed for risks related to corruption	Ethical Corporate Management	45
GRI 205-2	Communication and training about anti-corruption policies and procedures	Ethical Corporate Management	45
GRI 205-3	Confirmed incidents of corruption and actions taken	Ethical Corporate Management	45
GRI 206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Legal Compliance	47

# SASB Index - Semiconductor Industry

## Topic: Greenhouse Gas Emissions

Code	Accounting Metrics	Category	Response	Corresponding Chapters
TC-SC-110a.1	(1) Scope 1 GHG emissions (2) Total PFC emissions	Quantification	(1) Scope 1 greenhouse gas emissions: 933.0934 tCO <sub>2</sub> e (2) Total PFC emissions: 0 tCO <sub>2</sub> e	Greenhouse Gas Inventory
TC-SC-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	Refer to the corresponding chapters for detailed content	Greenhouse Gas Inventory

## Topic: Energy Management in Manufacturing

Code	Accounting Metrics	Category	Response	Corresponding Chapters
TC-SC-130a.1	(1) Total energy consumed (2) Percentage : Grid electricity (3) Percentage : Renewable energy	Quantification	(1) 5,930,900 kWh (2) 100% (3) 0.25% (Self-use + Purchase)	Energy Management

## Topic: Water Management

Code	Accounting Metrics	Category	Response	Corresponding Chapters
TC-SC-140a.1	(1) Total water withdrawn (2) Total water consumed; Percentage of each in regions with High or Extremely	Quantification	GUC Headquarters in Hsinchu Total water withdrawals: 16,585 m <sup>3</sup> Total water consumption: 16,585 m <sup>3</sup>	Water Management

### Topic: Waste Management

Code	Accounting Metrics	Category	Response	Corresponding Chapters
TC-SC-150a.1	(1) Amount of hazardous waste from manufacturing (2) Percentage of hazardous waste recycled	Quantification	Amount of hazardous waste: 0.932 metric tons Percentage recycled of hazardous waste : 100%	GUC's Waste Disposal in the Past Five Years

### Topic: Workforce Health & Safety

Code	Accounting Metrics	Category	Response	Corresponding Chapters
TC-SC-320a.1	Description of efforts to assess, monitor, and reduce exposure of workforce to human health hazards	Discussion and Analysis	Refer to the corresponding chapters for detailed content	Occupational Accidents or Incidents Handling
TC-SC-320a.2	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	Quantification	GUC had no incidents of non-compliance with regulations or laws in 2023.	Occupational Accidents or Incidents Handling

### Topic: Recruiting & Managing a Global & Skilled Workforce

Code	Accounting Metrics	Category	Response	Corresponding Chapters
TC-SC-330a.1	(1) Foreigners (2) Percentage of employees located overseas	Quantification	(1) 19.3% (2) 19.2%	Human Capital Portfolio

### Topic: Product Lifecycle Management

Code	Accounting Metrics	Category	Response	Corresponding Chapters
TC-SC-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantification	19.5%	-
TC-SC-410a.2	Processor energy efficiency at a system-level for: (1) servers, (2) desktops and (3) laptops	Quantification	The software or standards mentioned in this indicator are for power consumption test or score comparison of system products, not for components or IPs, so they are not applicable.  The IP power consumption test result shall be based on the actual test chip measurement on the validation board.	-

### Topic: Materials Sourcing

Code	Accounting Metrics	Category	Response	Corresponding Chapters
TC-SC-440a.1	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	GUC's manufacturing is subcontracted by TSMC and the risk of raw material procurement for major production is based on TSMC's response strategy.	-

### Topic: Intellectual Property Management and Competitive Behavior

Code	Accounting Metrics	Category	Response	Corresponding Chapters
TC-SC-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations.	Quantification	No legal litigation involving anti-competitive practices, antitrust, and monopoly practices	Compliance with Laws and Regulations
Code	Accounting Metrics	Category	Response	Corresponding Chapters
TC-SC-000.A	Total Production	Quantification	ASIC and Wafer Products Totaling 176,439 thousand units	Financial Performance
TC-SC-000.B	Percentage of production from owned facilities	Quantification	GUC is a custom IC design service provider and does not manufacture its own products.	-

## Sustainable Disclosure Indicators - Semiconductor Industry

No.	Indicators	Indicator Type	Unit	Annual Disclosure Status	Page
I.	Total energy consumption, percentage of purchased electricity and renewable energy usage	Quantification	Billion joules (GJ), Percentage (%)	Energy Management	108
II.	Total water withdrawal and total water consumption	Quantification	Cubic meters (m <sup>3</sup> )	Water Resources Management	111
III.	Weight of hazardous waste generated and percentage of recovery	Quantification	Metric tons (t), Percentage (%)	GUC's Waste Disposal in the Past Five Years	114
IV.	Explain the type, number and rate of occupational disasters	Quantification	Ratio (%), Quantity	Occupational Accidents or Incidents Handling	141
V.	Disclosure of product lifecycle management: weight and percentage of recycled products and electronic waste included (Note 1)	Quantification	Metric tons (t), Percentage (%)	Management and Practices of Hazardous Substances	70
VI.	Description of risk management related to the use of critical materials	Qualitative Description	Not applicable	The Company's manufacturing is subcontracted by TSMC and the risk of raw material procurement for major production is based on TSMC's response strategy.	-
VII.	Total pecuniary loss resulting from legal proceedings related to anticompetitive conduct regulations	Quantification	Reported currency	Compliance with Laws and Regulations	47
VIII.	Production of major products by product category	Quantification	Varies by product type	Financial Performance	36

Note 1: Including the sale of scraps or other recycling treatment, should provide relevant instructions.

# Climate Information for Listed Companies

Item	Project	Chapters
1	Describe the oversight and governance of climate related risks and opportunities by the Board of Directors and management.	
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finances (short, medium, and long term).	
3	Describe the financial impact of extreme weather events and transformational actions.	
4	Describe how the climate risk identification, assessment and management process is integrated into the overall risk management system.	6.1 Task Force on Climate-Related Financial Disclosures
5	If situational analysis is used to assess the resilience to climate change risks, the scenario, parameters, assumptions, analysis factors and key financial impacts used should be described.	
6	If there is a transformation plan to manage climate-related risks, describe the contents of the plan and the indicators and targets used to identify and manage physical and transformation risks.	
7	If internal carbon pricing is used as a planning tool, the basis for price setting should be stated.	No related planning for now
8	If climate related targets are set, the activities covered, the scope of greenhouse gas emissions, the planning period, the annual progress of achievement and other information should be stated; if carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon reduction credits to be offset or the quantity of renewable energy certificates (RECs) should be stated.	No related planning for now
9	Greenhouse gas inventory and confirmation of the situation.	6.2.1 Greenhouse Gas Inventory

# Independent Third-Party Assurance Opinion Statement



## INDEPENDENT ASSURANCE OPINION STATEMENT

### Global Unichip Corporation 2023 ESG Report

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

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

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

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

#### Scope

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

1. The assurance scope is consistent with the description of Global Unichip Corporation 2023 ESG Report.
2. The evaluation of the nature and extent of the GUC's adherence to AA1000 Accountability Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.

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

#### Opinion Statement

We conclude that the Global Unichip Corporation 2023 ESG Report provides a fair view of the GUC sustainability programmes and performances during 2023. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the GUC and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrate GUC's efforts recognized by its stakeholders.

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

#### Methodology

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

- a top level review of issues raised by external parties that could be relevant to GUC's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on approach to stakeholder engagement. However, we had no direct contact with GUC's management.
- 10 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of key organizational developments.
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2016).



By Royal Charter

#### Conclusions

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

##### Inclusivity

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

##### Materiality

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

##### Responsiveness

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

##### Impact

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

##### GRI Sustainability Reporting Standards (GRI Standards)

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

##### Assurance level

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

##### Responsibility

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

##### Competency and Independence

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

For and on behalf of BSI:



Peter Pu, Managing Director BSI Taiwan

Statement No: SRA-TW-2023019  
2024-04-08

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A Member of the BSI Group of Companies.

## Public Association Organization and Members

In support of the Paris Agreement goals and efforts to mitigate climate change and facilitate low-carbon transition, we advocate for policies aligned with maintaining global temperature increase well below 1.5 degrees Celsius. We actively engage in industry guilds and associations, encouraging their endorsement of climate risk mitigation objectives consistent with our Company's stance. Furthermore, we champion net-zero policies through association advocacy efforts, contributing to collaborative endeavors addressing climate change and societal well-being.

### Public Association

\* Taiwan Semiconductor Industry Association

\* Science Park Association

\* RBA Responsible Business Alliance

\*\* Chinese Corporate Governance Association

\*\* Hsinchu City Business Managers Association

\*\* Accounting Research and Development Foundation

\*\* Hsinchu City Nurses Association

\*\* The Institute of Internal Auditors-Chinese Taiwan

\*\* Computer Audit Association

### Membership

Membership

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Membership

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Membership

\*Indicates alignment on climate change issues between the association and GUC. GUC evaluates this alignment through methods such as public statements from the association expressing support for the goals of the Paris Agreement or related policy positions, as well as internal discussions or deliberations concerning policies relevant to climate change and low-carbon transition.

\*\*Indicates that the association, due to its founding objectives focusing solely on specific themes, has not expressed an opinion on this issue and therefore does not apply to this assessment criterion.



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