Appendix

GRI Standards Index

Usage Statement	Davicom has followed the GRI guidelines for the period from January 1,2024 to December 31,2024.
GRI 1 used	GRI 1 ：Foundation 2021
Applicable GRI Industry Standards	None

General Disclosure

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page	Notes
GRI 2-1	Organizational details	Regarding the 2024 Sustainability Report 2.1 Company Profile	2 17	
GRI 2-2	Entities included in the organization’s sustainability reporting	Regarding the 2024 Sustainability Report 2.1 Company Profile	2 17	
GRI 2-3	Reporting period, frequency and contact point	Regarding the 2024 Sustainability Report	2	
GRI 2-4	Restatements of information	Regarding the 2024 Sustainability Report	2	
GRI 2-5	External assurance	Regarding the 2024 Sustainability Report	2	
GRI 2-6	Activities, value chain and other business relationships	4.2 Supply Chain Management	46	
GRI 2-7	Employees	6.1 Talent Development and Corporate Culture	64	
GRI 2-8	Workers who are not employees	6.1 Talent Development and Corporate Culture	64	
GRI 2-9	Governance structure and composition	3.1 Board of Directors and Functional Committees	29	
GRI 2-10	Nomination and selection of the highest governance body	3.1 Board of Directors and Functional Committees	29	

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page	Notes
GRI 2-11	Chair of the highest governance body	3.2 The Board's Role and Achievements in Sustainability Governance	33	
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	3.2 The Board's Role and Achievements in Sustainability Governance	33	
GRI 2-13	Delegation of responsibility for managing impacts	1.1 Sustainability Committee	4	
GRI 2-14	Role of the highest governance body in sustainability reporting	Regarding the 2024 Sustainability Report	2	
GRI 2-15	Conflicts of interest	3.1 Board of Directors and Functional Committees	29	
GRI 2-16	Communication of critical concerns	1.1 Sustainability Committee 1.2 Stakeholders Engagement	4 5	
GRI 2-17	Collective knowledge of the highest governance body	3.2 The Board's Role and Achievements in Sustainability Governance	33	
GRI 2-18	Evaluation of the performance of the highest governance body	3.2 The Board's Role and Achievements in Sustainability Governance	33	
GRI 2-19	Remuneration policies	3.1 Board of Directors and Functional Committees	29	
GRI 2-20	Process to determine remuneration	3.1 Board of Directors and Functional Committees	29	
GRI 2-21	Annual total compensation ratio	-	-	Due to confidentiality agreements regarding salary disclosure, the company does not publish total annual compensation figures.
GRI 2-22	Statement on sustainable development strategy	1.1 Sustainability Committee	4	
GRI 2-23	Policy commitments	3.3 Integrity Management 6.1 Talent Development and Corporate Culture	35 64	
GRI 2-24	Embedding policy commitments	1.1 Sustainability Committee	4	

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page	Notes
GRI 2-25	Processes to remediate negative impacts	3.3 Integrity Management 3.4 Risk Management	35 37	
GRI 2-26	Mechanisms for seeking advice and raising concerns	Regarding the 2024 Sustainability Report	2	
GRI 2-27	Compliance with laws and regulations	3.5 Regulatory Compliance	40	
GRI 2-28	Membership associations	7.6 Participant in Public Affairs: Bridging Industry and Society	90	
GRI 2-29	Approach to stakeholder engagement	1.2 Stakeholders Engagement	5	
GRI 2-30	Collective bargaining agreements	-	-	The company maintains sound labor-management communication by holding regular quarterly labor-management meetings; therefore, no labor union has been established, nor has any collective agreement been signed.

Material Topics

GRI Standard No.	Disclosure Project	Corresponding Chapters	Page	Notes
GRI 3-1	Process to determine material topics	1.2 Stakeholders Engagement 1.3 Materiality Assessment	5 7	
GRI 3-2	List of material topics	1.3 Materiality Assessment	7	

Material Topics	GRI Standard No.	Disclosure Project	Corresponding Chapters	Page	Notes
Innovation R&D (Custom Topic)	GRI 3-3	Management of material topics	4.1 Innovation R&D and management	44	
Supply Chain Management	GRI 3-3	Management of material topics	4.2 Supply Chain Management	46	
	GRI 204-1	Proportion of spending on local suppliers			
Environmental Product Declaration (Custom Topic)	GRI 3-3	Management of material topics	4.3 Environmental Product Declaration	51	
Compensation and welfare	GRI 3-3	Management of material topics	6.1 Talent Development and Corporate Culture	64	
	GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees			
	GRI 401-3	Parental leave			
	GRI 405-2	Ratio of basic salary and remuneration of women to men			
Carbon Footprint (Custom Topic)	GRI 3-3	Management of material topics	5.6 Carbon Footprint	60	
Regulatory Compliance (Custom Topic)	GRI 3-3	Management of material topics	3.5 Regulatory Compliance	40	
Internal auditing (Custom Topic)	GRI 3-3	Management of material topics	3.4 Risk Management	37	

Material Topics	GRI Standard No.	Disclosure Project	Corresponding Chapters	Page	Notes
Competitive behavior	GRI 3-3	Management of material topics	3.3 Integrity Management	35	
	GRI 206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices			
Labor-Management Relations	GRI 3-3	Management of material topics	6.3 Labor-Management Relations	83	
	GRI 402-1	Minimum notice periods regarding operational changes			
Emissions of greenhouse gases	GRI 3-3	Management of material topics	5.2 Greenhouse Gas (GHG) Inventory	56	
	GRI 305-1	Direct (Scope 1) GHG emissions			
	GRI 305-2	Energy indirect (Scope 2) GHG emissions			
	GRI 305-3	Other indirect (Scope 3) GHG emissions			
	GRI 305-4	GHG emissions intensity			

SASB Index-Semiconductor Industry

Topic	Code	Accounting Metrics	Category	Response	Corresponding Chapters
Greenhouse Gas Emissions	TC-SC-110a.1	(1) Gross global Scope 1 emissions and (2) amount of total emissions from perfluorinated compounds	Quantification	(1) Scope 1 greenhouse gas emissions：93.7000 tCO2e (2) Total PFC emissions：0 tCO2e	5.2 Greenhouse (GHG) Inventory
	TC-SC-110a.2	Discussion of long- 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 chapter for detailed content	5.1 Climate Action 5.2 Greenhouse (GHG) Inventory 5.4 Water and Electricity Consumption, and Daily Management Measures
Energy Management in Manufacturing	TC-SC-130a.1	(1) Total energy consumed, (2) Percentage：Grid electricity (3) Percentage：Renewable energy	Quantification	(1) 789,607 kWh (2) 100% (3) 0%	5.3 Energy and Resource Management
Water Management	TC-SC-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantification	Davicom Headquarter in Hsinchu (1)Total water withdrawals： 4,736 m^3 (2)Total water consumption：4,736 m^3	5.3 Energy and Resource Management
Waste Management	TC-SC-150a.1	(1) Amount of hazardous waste from manufacturing, (2) percentage recycled	Quantification	As an IC design company, DAVICOM does not engage in manufacturing processes. The hazardous waste disclosed in this report does not originate from production activities but primarily consists of defective ICs generated from chip samples.	5.5 Waste Management

Topic	Code	Accounting Metrics	Category	Response	Corresponding Chapters
Workforce Health & Safety	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 chapter for detailed content	6.2 Occupational Safety and Health
	TC-SC-320a.2	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	Quantification	In 2024, there were no violations of laws or regulations.	6.2 Occupational Safety and Health
Recruiting & Managing a Global & Skilled Workforce	TC-SC-330a.1	(1) Foreigners (2)Percentage of employees located overseas	Quantification	(1) 0% (2) 0%	6.1 Talent Development and Corporate Culture
Product Lifecycle Management	TC-SC-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantification	Third-party inspection reports submitted by suppliers (N.D. indicates not detected; "○" indicates detected values far below high concentration limits).	4.3 Environmental Product Declaration
	TC-SC-410a.2	Processor energy efficiency at a system-level for: (1) servers, (2) desktops and (3) laptops	Quantification	The calculation of chip energy efficiency depends on the type of application and primary function of the chip. As DAVICOM's chip products are components of other end products, energy efficiency is evaluated accordingly.	5.6 Carbon Footprint
Materials Sourcing	TC-SC-440a.1	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	The company's manufacturing is outsourced to United Microelectronics Corporation (UMC), and procurement risks related to primary raw materials are managed in alignment with UMC's mitigation strategies.	-
Intellectual Property Protection & Competitive Behaviour	TC-SC-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations	Quantification	There were no legal proceedings related to anti-competitive behavior, antitrust, or monopolistic practices.	3.3 Integrity Management
-	TC-SC-000.A	Total production	Quantification	Total: 3,316 thousand units.	-
	TC-SC-000.B	Percentage of production from owned facilities	Quantification	As an IC design company, DAVICOM does not manufacture products in-house.	-

Climate Information for Listed Companies

No.	Project	Corresponding Chapters
1	Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	In accordance with the "Sustainability Roadmap for TWSE/TPEx-Listed Companies" issued by the Financial Supervisory Commission in March 2022, the Company, with a paid-in capital of less than NT$5 billion, falls under the third phase of implementation for greenhouse gas (GHG) inventory and assurance (i.e., inventory to be completed by 2026 and assurance by 2028). The Company will subsequently carry out GHG inventory and assurance in line with relevant regulatory guidelines and requirements. The Management Department and the Office of the President serve as the dedicated units responsible for climate change-related GHG inventory. Progress reports, including detailed project timelines, complete inventory procedures, and phased supervisory targets set by the Board of Directors, are submitted to the Board on a quarterly basis.
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	Addressing climate change inevitably brings significant impacts and changes to supply chains and market conditions. In the short term, the Company will continue to implement resource conservation and carbon reduction measures in its design planning. From a medium- to long-term perspective, the overall market is expected to trend toward carbon pricing and taxation, which may result in cost increases for product R&D, production, and sales. Therefore, potential product and industry transitions arising from climate change will be key considerations in the Company's financial planning. These issues must be carefully assessed and addressed through systematic management and risk evaluation.
3	Describe the financial impact of extreme weather events and transformative actions.	Extreme weather events may lead to increased supply chain scheduling and transportation costs. In addition, policies and regulations could result in higher carbon fees and electricity prices, indirectly raising overall operating costs. DAVICOM will respond by purchasing green power, negotiating to mitigate cost pass-through, and establishing risk monitoring mechanisms.

No.	Project	Corresponding Chapters
4	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	The Sustainability Task Force conducts an annual assessment of climate-related risks and opportunities, with results submitted to the Enterprise Risk Management Committee and the Sustainability Committee. Significant issues are further escalated to the Board of Directors for decision-making and oversight, followed by rolling adjustments and regular tracking.
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	The Company refers to climate scenario data from IPCC AR5, AR6, AR7, and TCCIP, including temperature, rainfall, and typhoon information, to conduct scenario analysis and financial impact assessments. Based on these, product design directions and internal carbon reduction targets are adjusted.
6	If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	The Company has established low-carbon commitments and climate policies, promoting energy conservation, evaluating renewable energy adoption, and requiring suppliers to meet carbon reduction requirements. Key performance indicators include water consumption, energy use, GHG emissions, and the development of low-power products and technologies. The Company has set 2050 net-zero carbon emissions as a long-term target.
7	If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	DAVICOM has not yet implemented an internal carbon pricing mechanism but is closely monitoring carbon trading markets, incorporating carbon fees, carbon taxes, and green power purchases into cost management considerations.
8	If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	Aligned with national policy, the Company has set goals to reduce carbon emissions by 50% by 2030 and achieve net-zero emissions by 2050. The scope includes electricity consumption, water use, and GHG emissions. Measures include procuring green power and RECs, phasing out outdated equipment, and requiring suppliers to achieve substantial carbon reductions. Progress is reviewed by the Sustainability Committee on a semiannual basis.
9-1-1	Information regarding the Company's GHG inventory over the past two fiscal years.	Please refer to Section 5.2 – Greenhouse Gas Inventory.
9-1-2	Information regarding the Company's GHG assurance over the past two fiscal years.	Third-party assurance will be completed by 2028 in compliance with regulations.
9-2	The Company's GHG reduction targets, corresponding strategies, and detailed action plans.	Please refer to Section 5.1 –Climate Action 、5.4 –Water and Electricity Consumption, and Daily Management Measures