



**GIGA
COMPUTING**



2023 Sustainability
Report



**GIGA
COMPUTING**

Contents

Preface ▶

About this Report	4
Word from the CEO	5
Sustainability Highlights	6

3 Corporate Innovation Value and Digital Transformation ▶

3.1 Innovation Management	34
3.2 Customer Relationship Management	39
3.3 Sustainable Supply Chain Management	41

6 Social Involvement and Digital Inclusion ▶

6.1 Social Engagement Activities	77
----------------------------------	----

1 Corporate Sustainability Management ▶

1.1 About Giga Computing	8
1.2 Sustainable Governance Structure and Operations	15
1.3 Materiality Identification and Analysis	16
1.4 Stakeholder Engagement and Communication	18

4 Responsible Production and Circular Economy ▶

4.1 Task Force on Climate-related Financial Disclosures (TCFD)	45
4.2 Energy and GHG Management	49
4.3 Water Resource Management	51
4.4 Waste Management	53
4.5 Responsible Production and Circular Economy	55

Appendix ▶

Appendix I: GRI Standards Index	82
Appendix II: Disclosure of Climate-Related Information	88

2 Corporate Stable Operations ▶

2.1 Corporate Governance	20
2.2 Ethical Corporate Management and Legal Compliance	24
2.3 Risk Management	26
2.4 Information Security and Privacy Protection	28

5 Happy Workplace ▶

5.1 Talent Recruitment and Retention	58
5.2 Talent Cultivation and Development	66
5.3 Occupational Safety and Health	70

About this Report

Principles of Preparation

This is the first sustainability report issued by Giga Computing Technology Co., Ltd., (hereinafter referred to as Giga Computing or we). This report is prepared according to the GRI Standards 2021, published by the Global Reporting Initiative (GRI) in 2021, and Task Force on Climate-related Financial Disclosures (TCFD), to disclose the sustainability-related actions of Giga Computing during the period covered by the report.

Reporting Period

This report focuses on the data and content disclosed for 2023 (January 1 to December 31, 2023). To ensure completeness and comparability of information, some data will extend into 2024, to present relevant trends and changes.

Reporting Boundary and Data Scope

The scope of this report is Giga Computing Technology Co., Ltd., and its subsidiary, GIGAIPC Co., Ltd. If the scope of each chapter differs from the above, it will be explained separately in each chapter. All information and statistics disclosed in this report are based on the Company's own investigation and statistics, except for the annual financial data that are quoted from the financial report (in NTD thousand) that has been audited and certified by CPA. All relevant statistical data are calculated based on internationally accepted indicators, local regulations, industry standards, or industry practices. If disclosed quantitative indicators carry special meanings, they will be explained through annotations.

Date of Issuance

This is the first corporate sustainability report issued by Giga Computing Technology Co., Ltd. We will issue the report on a regular basis every year in the future, and it will be available for download on the Company's sustainability website.

- This report was issued in October 2024
- This next report will be scheduled to be issued in October 2025

Feedback

Any inquiries regarding this report or suggestions for Giga Computing Technology Co., Ltd. on sustainable development are sincerely welcomed. Please contact us through the following means to engage in deeper communication and feedback on sustainability topics, enabling us to more effectively gather and respond to opinions on environmental protection, social responsibility, and corporate governance.

- Responsible unit: Sustainable Development Department
- Email: csr@gigacomputing.com
- Contact number: 02-8912-6699
- ESG website: esg.gigacomputing.com
- Contact address: 7F., No. 6, Baoqiang Rd., Xindian Dist., New Taipei City



Giga Computing
Official Website



Giga Computing ESG
Website

Word from the CEO

At the beginning of 2023, with the rapid growth of the cloud industry and AI servers, Giga Computing Technology Co., Ltd. (formerly the GIGABYTE Technology Network & Communication Business Unit) was officially established to implement specialized divisions of labor and enhance market competitiveness. The Company continues to promote server business expansion and innovative R&D under the GIGABYTE brand, marking a new chapter. However, changes in the global political and economic landscape continue to pose numerous challenges for the Company. The ongoing escalation of the US-China trade war, the implementation of the EU Carbon Border Adjustment Mechanism (CBAM), and the policies promoting localized production in various countries all add uncertainty to Giga Computing's supply chain and market strategies.

To maintain a competitive edge, in 2023, Giga Computing established a Sustainability Promotion Team directly under the General Manager Office. Focusing on "innovative technology", "circular economy", and "diversity and inclusion" as its three main sustainability strategies, the team is chaired by the General Manager and brings together mid-to-high level managers from various departments to jointly review and anchor the future business direction. We have also aligned with domestic and international regulatory standards, independently completing the sustainability report this year and incorporating the Task Force on Climate-related Financial Disclosures (TCFD) framework. At the same time, we integrated the three main sustainability strategies into our core business and corporate governance. Each department is tasked with setting phased goals and action plans, aiming to accelerate the Company's sustainable transformation and meet the broader needs of stakeholders.

In its first year after independence, Giga Computing focused on strengthening the Company's operational structure. We actively established guidelines and procedures for each department and set up a corporate governance unit and an audit office to build a solid foundation for sustainable operations. In response to increasingly severe information security challenges, we have implemented the ISO/IEC 27001:2022 Information Security Management Systems to systematically enhance the Company's information security and privacy protection. Additionally, over the years, we, together with our parent company GIGABYTE, have completed the ISO 14001 Environmental Management Systems, ISO 14064-1 Greenhouse Gas (GHG) Inventory, and ISO 45001 Occupational Safety and Health Management Systems, among other environmental and occupational safety management systems. After the business unit split, we also conducted a voluntary GHG inventory for Giga Computing in 2024. This effort ensures accurate tracking of the Company's environmental activity data and helps set more precise carbon reduction targets. In the face of the highly

competitive international market, we also recognize that talent is the driving force behind Giga Computing's sustainable growth. Therefore, one of our main tasks in 2023 was to refine our talent development and retention policies, fostering a diverse workforce through internal training and personnel transfers.

Given the high global emphasis on ESG, Giga Computing views this as both a challenge and an opportunity. In the future, Giga Computing will continue to monitor international regulations, trends, and industry developments, and comprehensively strengthen our response measures to various impacts, ensuring that we remain resilient and well-prepared to face risks. At the same time, to drive positive changes in the environment and society, we will build a more comprehensive ESG management framework. Using "sustainable governance" as our cornerstone, we will work together with our value chain to create long-term value for both the Company and society. On the path to sustainability, Giga Computing will spare no effort. We sincerely invite all stakeholders to join us in creating sustainable value and embracing a better future together.

CEO



Sustainability Highlights

- Implemented the Task Force on Climate-related Financial Disclosures (TCFD) framework, establishing a climate governance structure and processes, along with identifying and managing climate-related issues.
- Developed direct liquid cooling and immersion cooling server heat dissipation technologies to enhance energy efficiency, reducing the Power Usage Effectiveness (PUE) to below 1.10.
- Annual energy savings from equipment replacement equate to a reduction of 68.99 metric tons of CO₂.

- According to ISO 14064-1:2018 GHG Inventory Standard, we have independently completed the GHG inventory for Scope 1, 2, and 3 for 2023.
- The recyclable rate of packaging materials reached 80.85% of the total purchased weight.
- Zero waste-related violations.



- In 2023, the employee turnover rate decreased by 5% compared to the previous year.
- The average starting salary for employees is at least 17.42% higher than the local minimum wage.
- In 2023, employee welfare expenses reached NTD 1,486,750 thousand, accounting for 3.06% of operating revenue.
- Zero major occupational safety accidents and violations.
- New on-site massage services were added, with a total of 500 individuals benefited in 2023.
- Joined the “Family-friendly Enterprise Alliance” and held 6 family education seminars throughout the year, with a total of 241 participants.
- In 2023, the Company participated in 4 beach cleanups, removing a total of 5,082.90 kg of garbage.
- In 2023, organized 7 volunteer activities at “PWSA Taiwan Workshop” and “Wheatland Welfare Association”.

- Consolidated revenue reached NTD 48.558 billion.
- A total of 163 patents have been approved.
- The local procurement amount accounted for 81.10%.
- The signing rate of the “Employee Code of Ethical Conduct” by new employees was 100%.
- Obtained ISO/IEC 27001:2022 and CNS 27001:2023 Information Security Management Systems certifications.
- Information security maturity level A.
- R&D investment of NTD 1.43 billion.
- Established a Sustainability Promotion Team and independently published the first sustainability report in accordance with the latest GRI Standards.

1

Corporate Sustainability Management

- 1.1 About Giga Computing
- 1.2 Sustainable Governance Structure and Operations
- 1.3 Materiality Identification and Analysis
- 1.4 Stakeholder Engagement and Communication



1.1 About Giga Computing

1.1.1 Company Profile

Giga Computing Technology Co., Ltd., was established on March 9, 2022, and officially became an independent subsidiary of the GIGABYTE Group on January 1, 2023, after separating from GIGABYTE Technology Network Business Group. This separation aims to implement specialized divisions of labor, enhance the overall operational performance and market competitiveness of the Group, provide clear positioning differentiation between consumer and enterprise-grade products under the GIGABYTE Group Brand, and allow for more flexibility and efficiency in the business development of server-related products.

In 2023, Giga Computing obtained two international certifications of ISO 9001:2015 and IECQ QC 080000:2017. This is part of our commitment to implementing a policy of "Total Quality Management to Achieve Environmental Protection and Customer Satisfaction". In product development and manufacturing, we have retained the expertise from our time within GIGABYTE. Moving forward, we will provide dedicated services and continuously innovate to offer customers the servers and other IT-related products and solutions required for digital transformation.

Company Profile

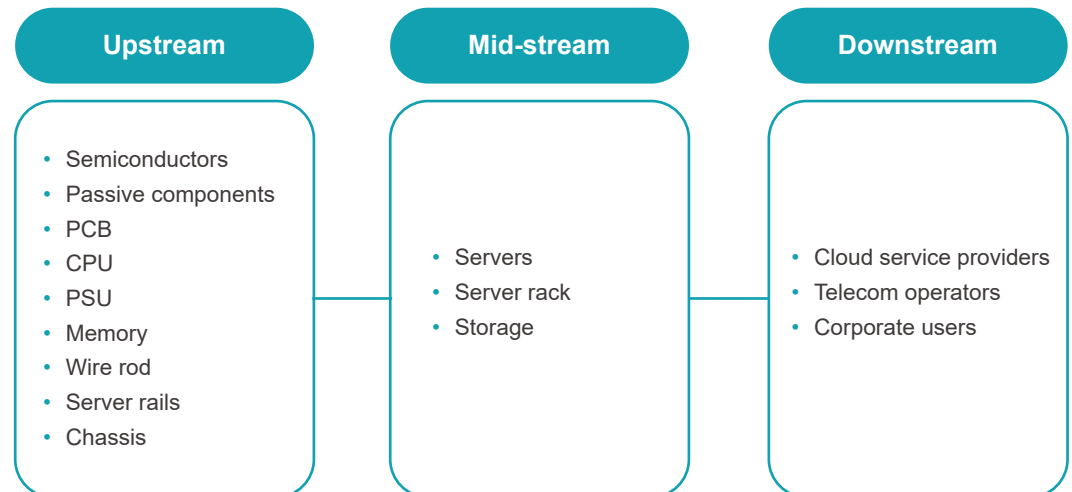
Full Company Name	Giga Computing Technology Co., Ltd.
Company Abbreviation	Giga Computing
Date of Establishment	March 9, 2022
Corporate Headquarters	7F., No. 6, Baoqiang Rd., Xindian Dist., New Taipei City
Chairman	Yeh, Pei-Chen
General Manager	Hou, Chih-Jen
Industry	Computer and Peripheral Equipment Manufacturing
Capital	NTD 994 million
Key Products and Services	Enterprise-grade servers and solutions
Operating Locations	Giga Computing's Xindian operational headquarters, subsidiary GIGAIPC

1.1.2 Giga Computing's Industrial Chain and Operational Goals

In recent years, the computer and peripheral equipment industry, to which Giga Computing belongs, has shown stable growth. Particularly, the server business has rapidly expanded under the wave of AI development. The upstream of the server industry includes semiconductor manufacturers, circuit board manufacturers, optical and network component suppliers, and computer component suppliers. The downstream consists of cloud service providers, telecom operators, and enterprise users.

Giga Computing is dedicated to improving human life through technological advancements of computing. In response to the growing demands for artificial intelligence, high-performance computing, and cloud computing, we uphold an innovative spirit and continuously exploring new server application markets, particularly focusing on AI&HPC servers with GPU modular architecture, ongoing development of x86 and ARM64 architecture servers, and high-density servers that enhance computing power within limited spaces. Additionally, we are focusing on the autonomous development of direct liquid cooling (DLC) technology and immersion cooling technology. Our efforts in diversification and integration within the industry ecosystem have secured our position as a market leader.

◆ Upstream and Downstream Industry Chain of Giga Computing





Left: Direct liquid cooling AI server (G593-SD0) / Right: Arm architecture server (R152-P30)



Left: High-density server (H273-Z81) / Right: Single-phase immersion cooling tank (A1P0-EB0)

In the future, we will continue to expand and optimize our products and services. The plans are as follows:

◆ **Short-term Goals:**

• **Product innovation and leading technology**

Invest in developing new products and solutions with market-leading advantages, and, while ensuring customer satisfaction, launch more energy-efficient and high-performance server products and enterprise solutions to maintain a technological leadership.

• **Digital transformation and intelligent solutions**

Strengthen internal digital transformation, improve marketing efficiency and accuracy, introduce smart tools, realize marketing automation, and improve marketing activity performance.

◆ **Mid- and Long-term Goals:**

• **Continuous technological innovation and leadership**

Focus on long-term R&D and innovation to maintain technology leadership in server products and enterprise application solutions.

• **Optimization of global operations**

Expand global operational service locations, optimize the supply chain, logistics system, and maintenance process, and improve the speed and efficiency of global market response.

• **Embracing future trends**

Closely monitor and adapt to industry trends in artificial intelligence, big data, cloud computing, and enhanced energy efficiency technologies to ensure the Company maintains a market-leading position for decades to come.

1.1.3 Brand Strategy and Reputation Management

Item	Content
<p>Policies, Commitments, and Importance</p>	<p>A positive brand image and reputation are key to earning the trust of customers and investors. As a global technology leader, Giga Computing adheres to the core concept of "Compute for the Future". Since its official separation from GIGABYTE in 2023, the Company has continued to provide a diverse range of high-quality products and services to customers worldwide. Along with improving product performance, Giga Computing consistently develop solutions that enhance cooling efficiency and energy usage to address today's environmental challenges and achieve the goal of "Enhancing life with Computing".</p>
<p>Responsible Unit</p>	<p>Sales Center</p>
<p>Short-, Mid-, and Long-term Goals</p>	<p>Short-term goals (2024):</p> <ol style="list-style-type: none"> 1. Establish brand image and market positioning: Build a brand image and brand story that emphasizes innovation and sustainability as core corporate values. Participate in key industry events as a speaker or exhibitor to showcase Giga Computing's expertise and innovative technology. 2. Market communication strategy: Leverage existing customer success stories and testimonials to build brand trust and market reputation. <p>Mid- and long-term goals (2025-2030):</p> <ol style="list-style-type: none"> 1. Long-term brand building: Establish and maintain Giga Computing's long-term brand image as a global leader in enterprise solutions. 2. Sustainable development and social responsibility: Promote a sustainable business model globally, emphasizing environmental protection and social responsibility to enhance the brand's social value and public image.
<p>Action Plan</p>	<ol style="list-style-type: none"> 1. Brand positioning and promotion: Leverage our strengths and evidence-based marketing to showcase our innovative capabilities and key role in digital transformation. 2. Market research and customer insights: Continuously conduct market trend analysis and customer needs research to customize marketing strategies based on these insights. 3. Integrated marketing: Combine offline activities such as participating in major exhibitions and hosting seminars with online efforts using digital platforms and social media. Implement intelligent marketing tools like CRM systems to achieve precise marketing, uncover potential clients, and deepen existing customer relationships. 4. Diversified partnerships: Maintain strong relationships with industry leaders such as AMD, Intel, and NVIDIA, and collaborate with key component manufacturers like Samsung, Solidigm, Seagate, and ISV to organize promotional activities and expand market influence. 5. Sustainability and social responsibility: Demonstrate how Giga Computing's products and solutions, through real-world examples of servers using high-efficiency power supplies and green computing solutions, can help clients reduce their overall carbon footprint.
<p>2023 Performance</p>	<ol style="list-style-type: none"> 1. Content marketing and knowledge sharing: Published 8 solution articles and 2 success stories to effectively enhance the brand's visibility and professional image in the industry. 2. Digital transformation: Implementing a CRM relationship management system has improved the efficiency and accuracy of customer data management. 3. Enhanced social media exposure: Increased activity on social media platforms reached 26.8 million people in 2023. Press releases were published in 10 languages with 24 articles, resulting in a total of 240 publications, effectively enhancing brand awareness and customer engagement. 4. Participation in industry activities: Participated in 48 industry exhibitions and seminars, and actively collaborated with media, effectively enhancing the brand's industry position and visibility.
<p>Grievance Mechanism</p>	<p>Giga Computing provides various reporting channels, including email (marketing@gigacomputing.com), official website (https://esupport.gigabyte.com), product technical support form (https://www.gigabyte.com/Support/Enterprise) and social media platforms (such as Facebook, LinkedIn, and X) to facilitate the filing of complaints by customers.</p>

Brand Management and Strategic Planning

Starting in 2023, Giga Computing officially became independent from its parent company, GIGABYTE, and continues to expand its server business under the GIGABYTE brand. The Company is dedicated to the R&D, manufacturing, and sales of GIGABYTE's highly optimized enterprise-level applications and comprehensive solutions, consistently providing a diverse range of high-quality products and services to global customers. We firmly believe that successful brand management can add value to products, increase customer loyalty, and expand market share. Therefore, we have developed the following strategies and plans:

• Brand positioning and promotion

Giga Computing continues to strengthen the GIGABYTE brand image, leveraging our strengths and evidence-based marketing to showcase our innovation capabilities and key role in digital transformation, maintaining our leadership position as a provider of enterprise-level application products and integrated data center solutions.

• Market research and customer insight

Continuously conduct market trend analysis and customer needs research to customize marketing strategies based on these insights, ensuring that products and solutions accurately target market and customer expectations.

• Integrated marketing

Combine offline activities, such as participating in major exhibitions and hosting seminars, with online efforts using digital platforms and social media to increase the visibility and interactivity of GIGABYTE enterprise-level application products and solutions. Implement intelligent marketing tools such as data analytics and customer relationship management systems to achieve precise marketing, uncover potential clients, and deepen existing customer relationships.

• Diversified partnerships

In addition to maintaining strong relationships with industry leaders such as AMD, Intel, and NVIDIA, we also collaborate with key component manufacturers like Samsung, Solidigm, Seagate, and ISV to organize promotional activities and expand market influence.

• Sustainability and social responsibility

Emphasize the advantages of Giga Computing's products in energy saving and environmental friendliness. For example, showcase how Giga Computing's products and solutions, through real-world examples of servers using high-efficiency power supplies and green computing solutions, can help clients reduce their overall carbon footprint. Actively cooperate with enterprises committed to sustainable development and social responsibility to enhance brand reputation and social impact.

◆ Exhibition/Seminar Photos



COMPUTEX 2023 (left), Super Computing 2023 (right)



Cloud Computing Day Tokyo 2023 (left), SIGGRAPH 2023 (right)

◆ Social Media Posts



Giga Computing Extends Its Advanced Cooling Portfolio



Giga Computing, a subsidiary of GIGABYTE, is an industry leader in AI & HPC servers and an integrator for direct liquid cooling (DLC) & immersion cooling technology. The Company announced a range of advanced cooling products, some of which were showcased at the SC23 event.

In this product release, Giga Computing introduces DLC ready servers, H263-S63-LAN1 & H273-Z80-LAN1, expanding its previously launched high-density server product line supporting NVIDIA Grace™ CPU & Grace™ Hopper™ Superchip. These servers, along with the R183-S90-LAD1 & R183-Z90-LAD1 1U dual-socket servers, are fitted with Giga Computing cold plates, and cater to diverse computing needs. Simultaneously, our booth showcased the H263-V11 Grace Hopper Superchip & H263-V60 Grace Superchip DLC-ready high-density servers, featuring Giga Computing cold plates and Motivair colling distribution units (CDU).

In addition, we are expanding our NVIDIA HGX™ server product line, a DLC stock keeping unit (SKU) derived from the G593-SD0 launched in June, 2023. Specifically crafted for large language models (LLMs), the newly launched DLC ready G593-SD0-LAX1 delivers unparalleled performance while maintaining peak computing power. For single-phase immersion cooling, Giga Computing introduced a new 12U EIA immersion tank, A1P0-EA0, adding to its immersion tank portfolio that already includes one that has a capacity of 18 OU OCP servers, A1O3-CC0, and another EIA tank, A1P0-EB0, that has a 25U server capacity.

Giga Computing continued its commitment to improving sustainability and energy efficiency in data centers by bringing immersion cooling and liquid cooling technology to the forefront. These DLC servers exemplify how Giga Computing stays ahead of the curve. The increased performance of current gen chips has led to pioneering cooling solutions, improving power usage efficiency (PUE) and enabling sustainable peak system performance through DLC technology. Expanding Giga Computing's DLC technology partners, Motivair joins our other partner, CoolIT Systems, to demonstrate Giga Computing's dedication to offering a comprehensive DLC solution, in conjunction with Giga Computing servers, cold plates, and manifolds for rapid deployment. Giga Computing strives to enhance collaborations with diverse sources, providing customers with an integrated solution tailored to their data center needs. When exploring server platforms with Giga Computing sales, customers can select from our extensive portfolio of AI & HPC, cloud, and edge computing solutions. Many of our G-series and H-series servers will continue evolving with new DLC technology from CoolIT Systems, Motivair, and Giga Computing.

For more information on Giga Computing's products, please refer to [Giga Computing's official website](#).

Brand and Goodwill Risk Management Mechanism

Additionally, in 2023, Giga Computing did not encounter any marketing or public relations risk events. Our public relations and marketing risk management mechanisms are established as follows:



Environmental Monitoring and Evaluation

To effectively respond to the rapidly changing market environment, Giga Computing is gradually improving our comprehensive environmental monitoring system. The system aims to track and analyze global economic, social, technological, and policy trends to predict significant changes that may impact our business. Also including risk assessments for potential damage to brand image, market misunderstandings, or advertising errors. By leveraging data analysis and media monitoring, we can gain real-time insights into brand image and consumer behavior, prioritize significant risks, and develop specific response strategies for each type of risks.



Internal and External Communication and Collaboration

Giga Computing emphasizes cross-departmental collaboration and communication to ensure that marketing, public relations, customer service, sales, and technical teams can share crucial information and act in unison. Additionally, we maintain active communication with external stakeholders, including business partners, suppliers, and regulatory bodies, to ensure that our marketing activities receive effective support and comply with the latest industry standards.



Complaint Resolution Principles

1. Handling process: The Marketing Department transmits received messages to the relevant responsible departments within one working day and regularly follows up to ensure that each complaint is addressed in a timely manner.
2. Response mechanism: Provide real-time feedback to keep the complainant informed about the progress and outcome of their complaints.
3. Privacy protection: The Giga Computing team ensures the confidentiality of complainant's information and the content of their complaints, protecting their privacy rights.
4. Corrective actions: Improve quality and services based on the content of the complaints to enhance the corporate image and goodwill.

1.1.4 Financial Performance

In 2023, the server market experienced fluctuations. The first half of the year faced chip shortages, while the second half saw several suppliers encountering excessive inventory levels. Despite the tumultuous and unpredictable year, our server revenue remained robust. Overcoming challenges such as material shortages, production line shutdowns, and reduced market demand, the Company continued to strengthen its pillar position in the server channel market.

In 2023, the total revenue of Giga Computing Technology Co., Ltd. was NTD 48,558,413 thousand. At the same time, we allocated the directly generated economic value, with a portion returned to stakeholders and the remainder reserved for future operations. The allocated economic value represents approximately 96% of the total generated economic value.

◆ 2023 Financial Performance

(Unit: NTD thousand)

Item	Giga Computing	GIGAIPC	Total
Direct economic value generated	47,599,455	1,041,440	48,640,895
Operating revenue	47,526,837	1,031,576	48,558,413
Interest income	70,243	9,776	80,019
Dividend income	0	0	0
Rental revenue	0	0	0
Other income	2,375	88	2,463
Direct economic value distributed	45,702,001	907,923	46,609,924
Operating costs	42,961,907	761,359	43,723,266
Operating expenses	2,874,219	146,169	3,020,388
Financial costs	212	17	229
Other gains and losses	-134,337	379	-133,958
Profit before income tax	1,897,454	133,516	2,030,970

Supplementary Disclosure Information

Operating costs - employee wages and salaries	0	0	0
Operating expenses - employee wages and salaries	1,256,075	74,584	1,330,659
Subtotal - employee wages and salaries	1,256,075	74,584	1,330,659
Operating costs - employee benefits	0	0	0
Operating expenses - employee benefits	143,595	12,496	156,091
Subtotal - employee benefits	143,595	12,496	156,091
Financial costs - interest expenses	212	17	229
Dividends allocated in the current year	0	88,973	88,973
Dividends issued in the current year	0	88,973	88,973
Payments to the government in the current year	0	54,719	54,719

Note 1: The data in this table comes from the 2023 individual financial statements, which have been audited by CPA.

1.1.5 Non-Profit and Public Associations

Giga Computing actively participates in domestic and international industry associations and CSR initiatives, continuously sharing information to stay updated on industry dynamics and development trends. In 2023, we joined as members in the following associations:

No.	Name of Non-profit and Public Associations	Purposes or Objectives of the Organization/Association	Membership Qualifications
1	Voluntary Control Council of Information (VCCI Council)	For IT equipment's electromagnetic emission control, it is a non-mandatory product EMC certification. Companies can use this certification to demonstrate the quality of their products.	Member
2	MLCommons	Promote the development and application of machine learning by enhancing the accuracy, safety, speed, and efficiency of artificial intelligence, to foster innovation within the machine learning community and benefit society.	Founding Member
3	Open Compute Project (OCP)	Enhance the efficiency, resilience, and scalability of hardware by collaborating with global technology leaders to develop open data center hardware architectures, and promote product design and practices to members and the public.	Member
4	Responsible Minerals Initiative (RMI)	Aim to promote understanding and mitigate the environmental and social impacts of mineral extraction and processing in the corporate supply chain through both direct and indirect partnerships.	Support Initiatives
5	Family-friendly Enterprise Alliance	Through collaboration with companies to develop family education delivery strategies, provide employees with skills and services to help them balance work and family life, enhancing job satisfaction and knowledge in family education.	Member

1.2 Sustainable Governance Structure and Operations

Sustainability Vision

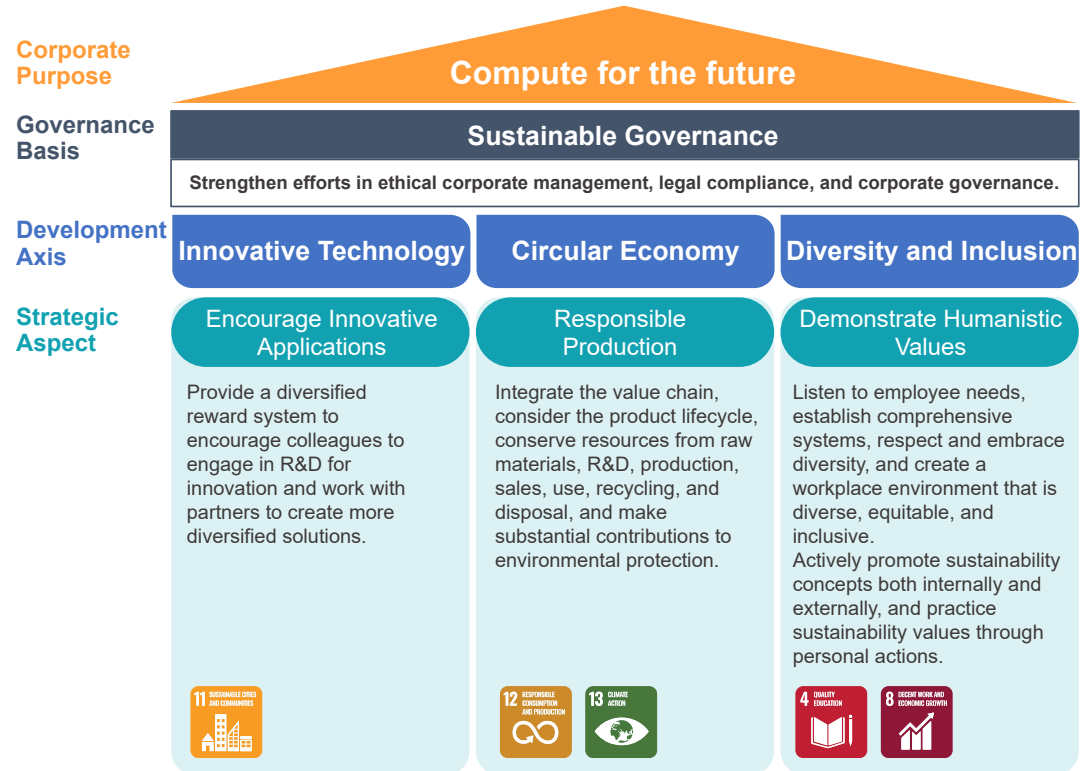
Giga Computing integrates its core competencies and, based on its vision of "Compute for the Future", uses "sustainable governance" as the foundation to develop three main sustainable development axes, namely "Innovative Technology", "Circular Economy", and "Diversity and Inclusion". This leads to three strategic areas for Giga Computing, including "Encouraging Innovative Applications", "Responsible Production", and "Demonstrating Humanistic Values". By integrating three strategic areas, we aim to achieve sustainable operations.

Giga Computing aligns its practices with international standards by referring to the UN Global Compact, the GRI Standards issued by Global Reporting Initiative, and the SDG Compass guidance document published by the World Business Council for Sustainable Development (WBCSD). By integrating these international frameworks with its three sustainability axes, Giga Computing identifies relevant initiatives, ensuring that its efforts towards sustainable development are in line with global trends and contribute to a world of sustainable production, consumption, and usage.

Sustainable Governance Structure

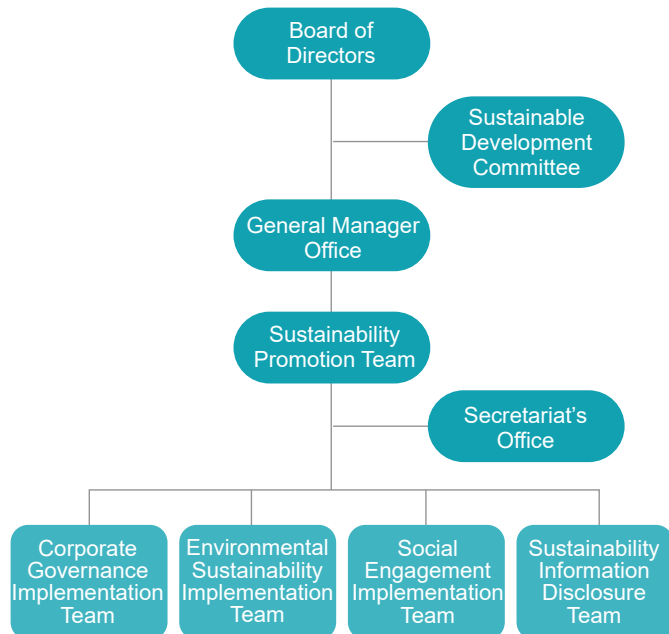
In October 2023, Giga Computing has established a Sustainability Promotion Team, which has officially commenced operations as the main unit responsible for driving sustainability-related matters within the Company. The team is chaired by the General Manager, with the Assistant Vice President of the R&D Center serving as the convener. The team brings together senior and mid-level managers from various departments to advance the Company's sustainability initiatives. The team includes a Secretariat's Office responsible for coordinating and executing sustainability matters within the Company. The Secretariat's Office reports quarterly to the Sustainability Promotion Team on the progress and trends of various projects, ensuring the implementation of sustainability and vision. To integrate the Company's sustainability strategies into business operations, we have established three implementation teams under the Sustainability Promotion Team, including corporate governance, environmental sustainability, and social engagement. Each team is responsible for managing different aspects of sustainability topics. Additionally, a Sustainability Information Disclosure Team is formed from members of these teams to collect and compile the annual sustainability-related information. In 2023, the focus of the Sustainability Promotion Team included establishing a sustainability governance framework, monitoring regulations and domestic and international trends, and developing future sustainability plans and timelines for Giga Computing. The sustainability performance achieved in 2023 are as follows:

1. Giga Computing publicly released its first sustainability report
2. Implemented the TCFD framework
3. Promoted the establishment of short-, mid-, and long-term sustainability goals for the three ESG aspects
4. Established and continuously expanded and optimized Giga Computing's sustainability governance framework



The Board of Directors serves as the highest governance unit for sustainability within the Company. To enhance the level of oversight, Giga Computing plans to report at least twice a year to the Board starting from 2024 on the effectiveness of sustainability strategies and project implementations, ensuring the implementation of corporate sustainability governance. At the same time, to strengthen Giga Computing's sustainability governance, we have proactively established a Sustainable Development Committee in our organizational structure in 2023. This committee will serve as the governing body to oversee the progress of sustainability initiatives, demonstrating our commitment to corporate sustainability. In 2023, as the governance organization continues to be refined, the Sustainability Committee has not yet commenced operations. Moving forward, we will continue to plan and gradually implement its functions to advance towards our vision of sustainable governance.

◆ Sustainable Governance Structure



1.3 Materiality Identification and Analysis

In order to align the Group's goals, in 2023, Giga Computing adopted a sustainability topic list from its parent company, GIGABYTE, which is developed by referencing international sustainability standards and trends, company operational goals, benchmark enterprises and material industry topics. The Company used the GRI Universal Standards 2021 to identify key stakeholders and gather feedback from internal and external stakeholders to assess the impact of various sustainability topics on Giga Computing. In addition to serving as a management guideline for the sustainability report, this process helps us assess the Company's current sustainability status. It enables us to set short-, mid-, and long-term goals and plans, continuously implement relevant policies and create value for both society and the Company.

◆ Material Topic Analysis Process

Phase 1 Understanding the Organizational Context	
Collect Sustainability Topics 21 Sustainability topics	<ul style="list-style-type: none"> Based on the Company's industry characteristics and internal focus areas and by referencing GRI standards, domestic and international sustainability trends, industry benchmarks and peer information, we identified common themes within the industry using an intersection method, resulting in the convergence of 21 sustainability topics.
Phase 2 Actual/Potential Impact of Assessment Topics	
Evaluate the Significance of Impacts 10 Internal questionnaires	<ul style="list-style-type: none"> Using a questionnaire format, members of the Sustainability Promotion Team assessed the impact of the 21 sustainability topics. A total of 10 valid questionnaires were collected. The 21 sustainability topics were evaluated for their positive and negative impacts on economy, environment, and people (including human rights). The "positive/negative impact level" and the "likelihood of positive/negative occurrence" for each topic were multiplied and then summed to determine the impact level of each topic.
Investigate the Level of Concern of Stakeholders 61 External questionnaires	<ul style="list-style-type: none"> Giga Computing used the stakeholder questionnaire analysis results provided by its parent company, GIGABYTE. The questionnaire, distributed online, surveyed stakeholders' concern regarding sustainability topics, resulting in 61 valid responses.
Phase 3 Establish Ranking of Material Topics	
Material Topic Resolutions 9 Material topics	<ul style="list-style-type: none"> After discussions by the Sustainable Development Unit of Giga Computing, and based on ranking of sustainability topic impacts, 9 material topics were identified, namely, moral integrity and code of conduct, brand strategy and reputation management, innovation management, GHG and energy management, talent cultivation and development, corporate governance, information security and privacy protection, talent recruitment and retention, and occupational safety and health. The 9 material topics identified from the internal impact questionnaire were calibrated against the external stakeholder questionnaire analysis to ensure there were no significant discrepancies between internal and external assessments. This year's sustainability report will be based on the aforementioned material topics, with the report fully disclosing their management policies and performance results.
Phase 4 Reporting and Disclosure	
Information Reporting and Disclosure	<ul style="list-style-type: none"> The management system and processes are formulated by the dedicated Sustainable Development Unit. The Sustainability Information Disclosure Team collects information and drafts the report. The report is then reviewed and examined by the relevant unit's supervisors to ensure the accuracy of sustainability information and performance. Finally, the report is approved by the Board before publication. Starting from 2024, Giga Computing voluntarily compiles and publicly issues a sustainability report in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".

◆ Analysis Results of Giga Computing's Material Topics

Ranking	Material Topics
1	Moral Integrity and Code of Conduct
2	Brand Strategy and Reputation Management
3	Innovation Management
4	GHG and Energy Management
5	Talent Cultivation and Development
6	Corporate Governance
7	Information Security and Privacy Protection
8	Talent Recruitment and Retention
9	Occupational Safety and Health
Ranking	General Topics
10	Resource Regeneration and Circular Economy
11	Customer Relationship Management
12	Supply Chain Environmental and Social Impact Management
13	Climate Strategy and Risk Management
14	Product Responsibility
15	Transparent Disclosure and Green Consumption
16	Equality and Diversity
17	Waste Management
18	Labor Communication
19	Water Management
20	Social Involvement and Digital Inclusion
21	Biodiversity

◆ List of Giga Computing's Material Topics

【●】 Actual impact: Indicate that the material topic has a direct impact on the boundary

【○】 Potential impacts: Indicate that the material topic indirectly contributes to the impact on the boundary, or is related to the boundary due to business relationships

Aspect	Material Topics for 2023	Significance to Giga Computing	Value Chain Impact				Disclosure Chapter	GRI Standards Index
			Within the Organization		Outside the Organization			
			Giga Computing	Upstream (Supplier)	Mid-stream (Industry Peers)	Downstream (Customers)		
Governance	Corporate Governance	Establish a governance structure and management system to maintain stable operation of the Company.	●	○	○	○	1.2 Sustainable Governance Structure and Operations 1.3 Materiality Identification and Analysis 2.1 Corporate Governance	General Disclosures (GRI 2)
	Moral Integrity and Code of Conduct	Uphold corporate honesty and ethics and implement it in business operations.	●	○		●	2.2 Ethical Corporate Management and Legal Compliance	Anti-corruption (GRI 205)
	Information Security and Privacy Protection	Establish information security, network risk and privacy protection management policies, conduct regular evaluation and review, and continue to improve information security management and control capabilities.	●	○	○	●	2.4 Information Security and Privacy Protection	Customer Privacy (GRI 418)
	Brand Strategy and Reputation Management	Management and action plans promoted to maintain business reputation and enhance brand image.	●		○	●	1.1 About Giga Computing	Customized material topics
	Innovation Management	Improve product innovative R&D capabilities, continue to accumulate intellectual assets, and establish an intellectual property risk management system.	●		○	○	3.1 Innovation Management	Customized material topics
Environment	GHG and Energy Management	Develop energy policies and goals, introduce energy conservation measures and use renewable energy.	●	○		○	4.2 Energy and GHG Management	Energy (GRI 302) Emissions (GRI 305)
Social	Talent Recruitment and Retention	Attract and recruit diverse talents. Moreover, retain them by providing competitive salaries, benefits, and an inclusive working environment.	●		○		5.1 Talent Recruitment and Retention	Employment (GRI 401) Diversity and Equal Opportunity (GRI 405)
	Talent Cultivation and Development	Provide talents with appropriate training and development opportunities, so that they can realize their potential and grow with the company.	●		○		5.2 Talent Cultivation and Development	Training and Education (GRI 404)
	Occupational Safety and Health	Provide employees with a safe, healthy and caring working environment.	●			○	5.3 Occupational Safety and Health	Occupational Safety and Health (GRI 403)

1.4 Stakeholder Engagement and Communication

Giga Computing referred to the AA1000 Stakeholder Engagement Standard 2015 for stakeholders identification and, based on past experience and industry characteristics, has selected 7 categories of stakeholders, including shareholders/investors, employees, customers, suppliers, government agencies, media, and community/non-profit organizations/schools. Giga Computing is progressively establishing and improving various communication channels for different stakeholders, aiming to understand the topics of concern to each group. This ensures that company information is transparent and accurately responds to all groups affected by the Company's operations.

Stakeholder	Topics of Concern	Frequency and Channels of Communication	Communication Status in 2023	Corresponding Chapter of the Report
Shareholders/ Investors	Corporate Governance Moral Integrity and Code of Conduct Brand Strategy and Reputation Management Innovation Management Climate Strategy and Risk Management	<ul style="list-style-type: none"> Board meetings: Quarterly Sustainability report: Annually Material information announcement/Press release/Official website: Occasionally GIGABYTE investor conferences: Semi-annually 	In 2023, two investor conferences and 5 board meetings were held.	1.1 About Giga Computing 2.1 Corporate Governance 2.2 Ethical Corporate Management and Legal Compliance 3.1 Innovation Management 4.1 Task Force on Climate-related Financial Disclosures (TCFD)
Employees	Moral Integrity and Code of Conduct Talent Recruitment and Retention Talent Cultivation and Development Occupational Safety and Health	<ul style="list-style-type: none"> Employee Welfare Committee: Occasionally Labor-management meetings: Quarterly Occupational Safety and Health Committee: Quarterly Employee feedback mailbox: Occasionally Employee education and training and advocacy meetings: Occasionally HR website: Occasionally 	In 2023, a total of 4 labor-management meetings and 4 occupational safety and health committee meetings were held. The HR website received 10,725 visits.	2.2 Ethical Corporate Management and Legal Compliance 5.1 Talent Recruitment and Retention 5.2 Talent Cultivation and Development 5.3 Occupational Safety and Health
Customers	Information Security and Privacy Protection Brand Strategy and Reputation Management Customer Relationship Management Innovation Management GHG and Energy Management	<ul style="list-style-type: none"> Customer service hotline/Suggestion box: Real-time In-person visit/Telephone contact/Email: Occasionally Customer satisfaction surveys: Quarterly or annually 	In 2023, a total of 48 customer satisfaction surveys were distributed and 31 valid questionnaires were recovered.	1.1 About Giga Computing 2.4 Information Security and Privacy Protection 3.1 Innovation Management 3.2 Customer Relationship Management 4.2 Energy and GHG Management
Suppliers	Moral Integrity and Code of Conduct Supply Chain Environmental and Social Impact Management	<ul style="list-style-type: none"> In-person visit/Telephone contact/Email: Occasionally Supplier meetings: Occasionally Supplier audits: Annually 	In 2023, a total of 42 existing suppliers were audited, and follow-up actions and improvements have been completed.	2.2 Ethical Corporate Management and Legal Compliance 3.3 Sustainable Supply Chain Management
Government Agencies	Corporate Governance Moral Integrity and Code of Conduct GHG and Energy Management Occupational Safety and Health	<ul style="list-style-type: none"> Operational inspections by competent authorities: Occasionally Policy seminars/Symposiums/Public hearings: Occasionally Official letter/Telephone/Email/Public information: Occasionally 	In 2023, the Company complied with the regulations of government agencies and regularly reported the information required for reporting.	2.1 Corporate Governance 2.2 Ethical Corporate Management and Legal Compliance 4.2 Energy and GHG Management 5.3 Occupational Safety and Health
Media	Brand Strategy and Reputation Management	<ul style="list-style-type: none"> Telephone/Email: Real-time Press conferences/Media interviews/Press releases: Occasionally Social media platforms: Occasionally 	In 2023, social media platforms such as Facebook, LinkedIn, and X (Twitter) were established.	1.1 About Giga Computing
Community/ Non-profit organizations/ Schools	Equality and Diversity Social Involvement and Digital Inclusion	<ul style="list-style-type: none"> Telephone/Email/Press release: Occasionally Social welfare and environmental protection activities: Occasionally 	In 2023, the Company participated in a total of 4 beach cleanups, organized 7 Zumba social welfare activities, and engaged in other occasional social engagement activities.	6.1 Social Engagement Activities

2

Corporate Stable Operations

- 2.1 Corporate Governance
- 2.2 Ethical Corporate Management and Legal Compliance
- 2.3 Risk Management
- 2.4 Information Security and Privacy Protection



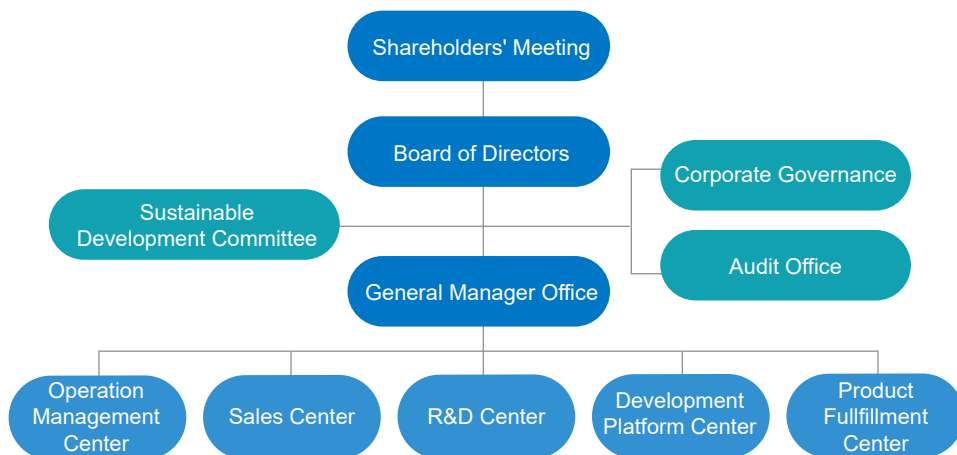
2.1 Corporate Governance

Item	Content
<p>Policies, Commitments, and Importance</p>	<p>Giga Computing understands that good corporate governance is a crucial foundation for sustainable business operations. We adhere to capital market regulations and will continue to strengthen the functions of the Board while continuously optimizing the Company's governance mechanisms. At the same time, to ensure effective communication and coordination among relevant parties, the Company has established good communication channels and mechanisms with the internal audit managers. The Chairman of the Board reports on the communication status with the internal audit managers to the shareholders' meeting.</p>
<p>Responsible Unit</p>	<p>General Manager Office, Finance & Accounting Division</p>
<p>Short-, Mid-, and Long-term Goals</p>	<p>Short-term goals (2024):</p> <ol style="list-style-type: none"> 1. Aligning with regulatory standards and timelines, the Company will carry its governance planning. <p>Mid- and long-term goals (2025-2030):</p> <ol style="list-style-type: none"> 1. Strengthen the functions and improve the corporate governance capability of the Board. 2. Improve the sustainability governance structure, promote the setting of internal ESG goals, and drive internal transformation with goals. 3. Implement corporate governance evaluations and actively communicate with stakeholders to continuously deepen the Company's culture of sustainable governance.
<p>Action Plan</p>	<ol style="list-style-type: none"> 1. To ensure effective communication and supervision, board meetings are held at least once every quarter, including the communication among the internal audit managers. The internal audit situation shall be explained in detail in the report of the board meetings, and the audit plan for the following year shall be approved at the end of the year. 2. The Board is responsible for establishing performance evaluation standards for directors and managers and regularly assessing the achievement of their performance goals. These evaluations serve as the basis for determining individual remunerations.
<p>2023 Performance</p>	<ol style="list-style-type: none"> 1. Establish an independent audit unit and supervise the Company's various operating activities through the internal audit mechanism. 2. In 2023, the average attendance rate of the board meetings was 80%. 3. The average number of training hours per director is 6.6 hours. In the future, the directors will continue to take appropriate courses based on the needs of the market and governance.
<p>Grievance Mechanism</p>	<p>Stakeholders can directly communicate with the Company through the official website. Material information of the Company are also occasionally announced on the official website and published on the MOPS as required by the Company Act.</p>

2.1.1 Corporate Governance Structure

The Board is the highest governing body of the Company, which consists of 1 Chairman, who serves as the head of the Board internally and represents the Company externally. In addition to fulfilling its responsibilities as stipulated by laws, regulations, and shareholders' resolutions, the Board has the authority to oversee the Company's annual and semi-annual financial reports, evaluate the effectiveness of the internal control system, and appoint or dismiss CPAs. The Board must also approve appointments, dismissals, and strategic plans to ensure that the Company's long-term development aligns with its vision and values. In 2023, the average attendance rate of the board meetings was 80%.

The General Manager, entrusted with responsibilities by the Board, serves as the highest leader of the management team, overseeing the overall business and operational direction of the Company. All centers and units under its supervision are required to report their operational status to the General Manager on a monthly basis. To enhance the corporate governance structure, in 2023, we planned the establishment of a Sustainable Development Committee, a Corporate Governance Unit, and an Audit Office. The Sustainable Development Committee oversees the implementation of the Company's sustainability initiatives, the Corporate Governance Unit ensures the effective operation of the Company, and the Audit Office is responsible for evaluating and monitoring internal controls and procedures. Among them, the Corporate Governance Unit and the Sustainable Development Committee did not commence operations in 2023. Moving forward, we will gradually initiate the functions of these governance units according to the Company's plan, aiming to strengthen the governance mechanisms.



2.1.2 Board Diversity and Continuing Education

The Company follows a board diversity policy to ensure effective corporate governance, enhance the functions of the Board, and improve the Board's structure. The board has established appropriate background diversity policies based on the Company's operational model and needs, leading to a progressively diversified selection of board members. Through diverse recruitment experiences, we have attracted talent with varied professional backgrounds, skills, and industry experience, continually enhancing corporate governance and operational synergies.

The Company's current board consists of 5 members, aged between 51 and 70, with expertise in business, technology, and industry marketing. Each director brings extensive experience in their respective industries. In the future, to continue promoting the sound development of the Board's composition and structure, Giga Computing will persist in implementing the board diversity policy to enhance corporate governance effectiveness and management performance.

The Company encourages board members to pursue continuous education to enhance their professional skills and knowledge, stay updated on current industry trends and regulatory changes, and apply the latest management strategies. This approach aims to broaden their perspective on corporate governance and improve their ability to assess and respond to the broader market environment. This year, the board members participated in training courses, with an average of 6.6 hours of continuing education.

◆ 2023 Continuing Education of Directors

Course Offering Unit	Course Title	Training Hours (hours)
Accounting Research and Development Foundation	Operation diversification strategy under geopolitical risks	3 hours*5 directors
Accounting Research and Development Foundation	Fiscal and taxation thinking of taiwanese businesses under the trend of global re-arrangement of supply chain	3 hours*5 directors
Taiwan Corporate Governance Association	Anti-tax avoidance wave—CFC responses and new M&A ideas that taiwanese businesses need to know	3 hours*1 director
Total Training Hours		33 hours

◆ Board Members and Their Backgrounds

Job Title	Name of Director	Gender	Age	Period of Election	Term of Office	Main Education Experience	Other Important Positions	
Chairman	Yeh, Pei-Chen	Male	61 to 70	2022.03.08	3 years	EMBA, National Chengchi University Minghsin University of Science and Technology	Chairman of GIGABYTE Chairman of Giga Investment Corp. Chairman of Giga-Byte Communications Inc. Director Representative of G-Style Chairman of Giga-Trend International Investment Group Ltd. Chairman of PG Union Director of Walsin Technology Corporation Director Representative of BYTE International Co., Ltd.	Director of Albatron Technology Co., Ltd. Director Representative of Shun On Electronic Co., Ltd. Director Representative of Spirox Corporation Director Representative of AMIDA Technology Inc.
Vice Chairman	Lee, E-Tay	Male	51 to 60	2022.03.08	3 years	California State University (CSU), Chico Master of Computer Engineering	Director Representative of GIGABYTE Chairman of Gigaipc Co., Ltd. Director Representative of MyelinTek Inc.	
Director	Liu, Ming-Hsiung	Male	61 to 70	2022.03.08	3 years	EMBA, National Chengchi University	Vice Chairman of GIGABYTE Director Representative of Giga Investment Corp. Director Representative of Giga-Byte Communications Inc. Chairman of G-Style Director of Info-Tek Corporation Director Representative of Giga-Trend International Investment Group Ltd. Supervisor Representative of Hui Yang Venture Capital Co., Ltd.	Supervisor Representative of BYTE International Co., Ltd. Director Representative of JM Material Technology Inc. Supervisor Representative of Senyun Precise Optical Co., Ltd. Director Representative of Yuncheng Ltd. Supervisor Representative of AMIDA Technology Inc.
Director	Ma, Mou-Ming	Male	61 to 70	2022.03.08	3 years	Electronic & Computer Engineering, National Taiwan University of Science and Technology	Director Representative of GIGABYTE Director Representative of Giga Investment Corp. Director Representative of Giga-Byte Communications Inc.	Director Representative of Giga-Trend International Investment Group Ltd. Director Representative of MyelinTek Inc.
Director	Tseng, Chun-Ming	Male	61 to 70	2022.03.08	3 years	Minghsin University of Science and Technology	Director Representative of GIGABYTE Director Representative of Giga-Byte Communications Inc. Chairman of Selita Precision Co., Ltd.	

2.1.3 Nomination and Selection of Board Members

According to the Company's Articles of Incorporation, the Company shall have five to seven directors, with a term of three years. Directors are elected by the shareholders' meeting from among individuals with legal capacity and may be re-elected consecutively. If the term of a director expires without re-election being held, the director's duties will be extended until the newly elected director assumes office.

In addition, according to the Articles of Incorporation, the Board is composed of the directors and requires the attendance of more than two-thirds of the directors. A Chairman and a Vice Chairman are elected by a majority vote among the attending directors. The Chairman represents the Company externally and oversees the Company's operations internally, while the Vice Chairman assists in these duties. Currently, the Chairman of the Company is Yeh, Pei-Chen, the Vice Chairman is Lee, E-Tay, and the General Manager is Hou, Chih-Jen.

In order to avoid conflicts of interest, any director who has a stake in the matter being discussed, whether it involves themselves or the legal entity they represent, must disclose the key details of their interest during the board meetings. Directors with a conflict of interest must recuse themselves from both discussion and voting on the matter, and are prohibited from representing other directors in the exercise of voting rights.

2.1.4 Functional Committees

Functional committees play an important role in corporate governance, particularly in ensuring the effective operation of the Company, enhancing transparency, and reducing risks. In 2023, the functional committees at Giga Computing have not yet commenced operations. Moving forward, the Company plans to gradually establish relevant management policies and procedures based on its plans to strengthen internal controls, improve transparency, and better align with corporate governance best practices. Through such a process, the Company can establish a more comprehensive governance structure, thereby strengthening the foundation for its long-term business success.

2.1.5 Performance Evaluation

Since Giga Computing is currently a non-public company, no performance evaluation of the Board was conducted in 2023. In the future, as the internal governance structure becomes more complete, we also plan to introduce performance evaluations for the Board. This will help the Company assess the performance and effectiveness of board members, identify potential areas for improvement, and provide direction for development. Additionally, it will enhance the operational efficiency of the Board, improve the quality of its decision-making, and thereby promote the Company's competitiveness and sustainability.

2.1.6 Remuneration Policy

Giga Computing determines the performance evaluations and remuneration decisions for its directors and managers by referencing industry standards and practices. At the same time, we consider the responsibilities held by individuals, their achievement of personal goals, performance in other positions, and the remuneration provided for similar roles in recent years when conducting a fair salary evaluation. Additionally, we assess the reasonable correlation between individual performance, company operational performance, and future risks, while also considering the achievement of the Company's short-term and long-term business goals and its financial status.

The Company determines the individual salary and remuneration amounts for directors and managers based on the annual and long-term performance goals set and achieved, in accordance with the salary and remuneration policies, systems, standards, and structure. Through this process, we ensure that the performance evaluations and remuneration decisions for directors and managers adhere to reasonable standards while protecting the Company's interests. This also demonstrates our commitment to regular reviews and transparency in our remuneration system.

◆ Remuneration Policy

Directors	Managers
<p>The directors' remuneration at the Company is allocated according to the provision of the GIGABYTE Group's Articles of Incorporation, with the remuneration structure as follows:</p> <ol style="list-style-type: none"> 1. Remuneration: Including directors' salary, duty allowances, severance pay, various bonuses, incentives, etc. 2. Pension 3. Remuneration to directors: The amount of remuneration to directors approved for distribution by the Board in the most recent year. 4. Business execution expenses: The recent annual business-related execution expenses include transportation fees, special allowances, various subsidies, and the provision of company vehicles. 	<p>In accordance with GIGABYTE Group's "Salary Management Procedures", "Employee Performance Evaluation Procedures", "Business Unit Financial Performance Calculation and Evaluation Principles", and "Performance Bonus Evaluation and Distribution Rules". The remuneration structure of managers are as follows:</p> <ol style="list-style-type: none"> 1. Salary: Including salary, duty allowances, and severance pay. 2. Pension 3. Bonuses and special allowances: The amount of various bonuses, incentives, transportation fees, special allowances, various subsidies, dormitories, company vehicles, and other forms of remuneration for the most recent fiscal year. 4. Employee remuneration amount: The amount of employee remuneration (including stock and cash) approved by the Board. If it is not possible to estimate, the proposed amount for this year will be calculated based on the proportion of last year's actual distribution.

2.2 Ethical Corporate Management and Legal Compliance

Item	Content
Policies, Commitments, and Importance	Ethical corporate management in operations and legal compliance are the foundation for establishing the Company's reputation and a strong brand image. They are also key to ensuring sustainable operations, reducing business risks, protecting stakeholder interests, enhancing employee job satisfaction and loyalty, and meeting regulatory standards and social expectations. We believe that only with this foundation can we become a true first-class enterprise. Giga Computing adheres to the "Responsible Business Alliance (RBA) Code of Conduct" and the GIGABYTE Group's "Corporate Code of Conduct". These guidelines provide clear standards for aspects such as working conditions, company assets, and business activities. All commercial conduct must comply with legal requirements to protect overall societal interests and reduce environmental impact. To maintain the quality of business conduct, Giga Computing requires every new employee to sign the "Employee Code of Ethical Conduct". This document provides clear guidance and expectations regarding employees' values and behaviors, helping to establish an ethical, transparent, and responsible corporate culture.
Responsible Unit	General Manager Office, General Administration Division
Short-, Mid-, and Long-term Goals	<p>Short-term goals (2024):</p> <ol style="list-style-type: none"> 1. The signing rate of the "Employee Code of Ethical Conduct" by new employees is 100%. 2. Plan for each employee to undergo at least one ethics-related education and training annually. 3. The investigation closure rate for cases of ethical corporate management violations is 80%, with a resolution time not exceeding 120 days from the receipt of the report. <p>Mid- and long-term goals (2025-2030):</p> <ol style="list-style-type: none"> 1. Maintain and implement ethics-related education and training for each employee, with at least one session per year. 2. The investigation closure rate for cases of ethical corporate management violations is 90%, with a resolution time not exceeding 90 days from the receipt of the report.
Action Plan	<ol style="list-style-type: none"> 1. Commit to upholding the highest ethical standards, reflecting this commitment in all business activities, including but not limited to relationships with employees, customers, suppliers, competitors, government, and the public (including shareholders). 2. Actively promote ethical corporate management by conducting advocacy for supervisors in each department, enhancing awareness and adherence to insider trading regulations and ethical policies among employees and management.
2023 Performance	<ol style="list-style-type: none"> 1. The signing rate of the "Employee Code of Ethical Conduct" statement for new recruits was 100%. 2. The proportion of new employees receiving anti-corruption training is 51.74%. Moving forward, we will continue to strengthen this training and plan to implement anti-corruption and ethical corporate management training for all employees. 3. No reports were received during the year, and no employees violated the Ethical Corporate Management Best Practice Principles and Ethical Code of Conduct.
Grievance Mechanism	In addition to actively promoting the importance of ethical corporate management and legal compliance among employees, Giga Computing also has multiple reporting channels, including a whistleblower mailbox and a HR mailbox. Upon receiving complaints, project-based management will be initiated, and appropriate actions will be taken based on the severity of the issue. We also commit that if compliance with regulations leads to commercial losses for the Company, no employees will be penalized or face adverse consequences as a result, in order to build a robust anti-corruption environment.

2.2.1 Anti-Corruption Communication and Education

To implement ethical corporate management and promote the healthy development of corporate culture, Giga Computing adheres to the GIGABYTE Group's "Corporate Code of Conduct" and requires each new employee to sign the "Employee Code of Ethical Conduct". This provides clear guidance and expectations for employee values and behavior, helping to establish a culture of ethics, transparency, and responsibility. This approach aims to align the Company's internal goals with a consistent commitment to ethical corporate management. In 2023, 100% of new employees signed the "Employee Code of Ethical Conduct".

To ensure that all employees are aware of anti-corruption measures and can effectively apply them in their daily operations, Giga Computing also implements education and training. Anti-corruption courses are integrated into new employee training to ensure every employee fully understands the Company's commitment to ethical corporate management, thereby protecting the quality of the Company's business practices. In 2023, 51.74% of new employees, totaling 74 individuals, completed anti-corruption education and training. Moving forward, we will continue to plan and implement anti-corruption education for all employees to enhance professional ethics across the organization and fulfill our responsibilities to shareholders and corporate social responsibility.

2.2.2 Ethical Corporate Management Policy

Ethical corporate management is one of the core values at Giga Computing and a fundamental principle that our employees must adhere to when performing their duties. We believe that only by adhering to this principle can we become a truly first-class enterprise. Giga Computing adheres to the "Responsible Business Alliance (RBA) Code of Conduct" and the GIGABYTE Group's "Corporate Code of Conduct". These guidelines provide clear standards for aspects such as working conditions, company assets, and business activities. All commercial conduct must comply with legal requirements to protect overall societal interests and reduce environmental impact. To maintain the quality of business conduct, we prohibit all employees from engaging in any form of bribery, corruption, extortion, blackmail, embezzlement, or other unethical practices to achieve business objective. We also guarantee that if employee incurs potential business losses as a result of refusing to participate in or accept any these practices, the Company will not impose any punishment of adverse consequences, provided that the situation is verified.

In 2023, Giga Computing did not experience any violations of ethical and integrity standards. Moving forward, the Company will establish relevant evaluation mechanisms before establishing business relationships with suppliers, customers, and other business partners, taking into account the Company's actual operational needs.

2.2.3 Whistleblower System

Giga Computing accept reports of suspicious behavior through various channels and has established a dedicated whistleblower mailbox. This mailbox is managed by a specialized internal auditor who reports directly to the Board, and it is available for use by both internal and external parties to actively prevent fraudulent activities. Upon receiving a report (including those not submitted via the whistleblower mailbox, such as reports from the General Manager and the Board, written letters, or the Human Resources Department), the Board will assign a dedicated unit to form a task force based on the nature of the report. This team will investigate the suspected fraudulent activities described in the report. The Company did not receive any whistleblower reports in 2023. In the future, the Company will establish relevant management measures in accordance with planning and legal regulations, and adjust the whistleblower operations in a timely manner.

2.2.4 Legal Compliance

Compliance with laws and regulations is the basic responsibility of enterprises and demonstrates a responsible attitude of enterprises. Giga Computing adheres to this principle by proactively understanding regulatory changes and making timely adjustments to ensure compliance. The Company has internal legal personnel and engages external lawyers and patent firms to provide legal and intellectual property services if required, to ensure that we comply with government regulations and administrative orders.

Giga Computing is committed to ensuring that all business activities comply with regulations of the countries and regions in which it operates, as well as with internal company rules and international standards. Additionally, we regularly monitor regulatory trends and updates in various regions and adjust our internal operational standards and policies accordingly. Giga Computing expects employees to realize higher professional ethical standards when they are engaged in daily business, so as to maintain the Company's good reputation and become an excellent business partner.

We focus on important laws and regulations closely related to our operations, and establish the following matters with each department:

1. In alignment with the GIGABYTE Group, we establish systems for the dissemination, consultation, coordination, and communication of legal regulations as necessary, ensuring effective transmissions of legal requirements and the flow of regulatory information.
2. Regularly review and update various operational and management regulations, such as amending standard contracts, to comply with the requirements of relevant laws and regulations. Ensure that the Company's various operating activities comply with laws and regulations.

In 2023, Giga Computing did not encounter any incidents of violating regulations related to the health and safety of products and services, environmental regulations, product and service information, or marketing (including advertising, promotions, and sponsorships).

2.3 Risk Management

2.3.1 Risk Management Framework and Responsibilities

To enhance corporate governance and risk control capabilities, the Company employs a layered management approach and establishes internal regulations to conduct risk assessment and management. This strategy aims to respond effectively to the ever-changing external environment, minimize risk impact, seize future development opportunities, and achieve sustainability goals.

◆ Giga Computing's Risk Management Framework and Responsibilities

Name of Department	Scope of Responsibilities
Board of Directors	Ensure that major risks have been identified, determine the main strategic direction of material risks, and allow the organization to effectively control and reasonably allocate resources.
Senior Management	Implement the risk management policies formulated by the Board, coordinate cross-departmental risk management affairs, and track the risk management goals of each unit.
Audit Office	Audit daily risk management operations
Other Departments	Collect and execute daily risk management operations

2.3.2 Key Risks and Response Strategies

The Company gathers industry risk trends and holds risk management meetings with various departments to identify potential risks in current operations from different perspectives. Risk factors are categorized and assessed alongside current response strategies and conditions to ensure all potential risks are within reasonable control limits, preventing serious financial, reputational, or operational impacts on the Company. In 2023, Giga Computing identified the following major operational risks, including financial risks, information security risks, supply chain risks, innovation and intellectual property risks, climate change risks, and human resource risks. The table below outlines the Company's management policies, procedures, and response strategies for addressing these risks.

◆ 2023 Risk Items and Response Strategies

ESG Aspect	Governance	Governance	Governance	Governance	Environment	Social
Risk Item	Financial Risk	Information Security Risk	Supply Chain Risk	Innovation and Intellectual Property Risk	Climate Change Risk	Human Resource Risk
Risk Factors	Market risk, price risk, credit risk and liquidity risk, etc.	The risk of sensitive customer and company data being extorted or leaked by external hackers.	Issues such as supply chain disruptions and material shortages caused by internal defects of suppliers, or potential violations of human rights and CSR by suppliers, which could negatively impact the Company's image.	The Company's reputation is affected by external infringement and competition.	Operational disruptions or losses caused by GHG regulations, carbon taxes, carbon fees, as well as extreme weather events.	Talent retention, employee development, workplace environment, etc.

ESG Aspect	Governance	Governance	Governance	Governance	Environment	Social
Risk Item	Financial Risk	Information Security Risk	Supply Chain Risk	Innovation and Intellectual Property Risk	Climate Change Risk	Human Resource Risk
Risk Management Policies and Procedures	The Finance Department works closely with the operating units to identify, assess and manage financial risks to ensure risk mitigation and appropriate control.	Through the introduction of the ISO 27001 Information Security Management Systems, the Company establish an information security management framework and establish an emergency information security incident reporting process to ensure that relevant incidents can be properly handled when they occur.	Giga Computing follows the "GIGABYTE Sustainable Procurement Guidelines" and refers to the "RBA Code of Conduct". We have established 4 major management aspects, 15 sub-targets and 4 zero-tolerance regulations to comprehensively manage suppliers and proactively prevent risks.	Giga Computing has established the Legal and Intellectual Property Affairs Division to coordinate the Company's patent and trademark-related cases to protect the innovation achievements and intellectual property rights of colleagues and the Company.	Currently, the Giga Computing's Sustainability Promotion Team regularly conducts research and analysis on climate-related risks, in order to understand the impact of climate change on the overall economic environment and laws and regulations. In the future, we will further improve the relevant risk management policies and procedures to cope with these changes.	<ol style="list-style-type: none"> To ensure that employee safety, salaries, benefits, and workplace environment comply with relevant regulations and corporate policies, thereby reducing losses and risks caused by human resource factors. The Company has developed a talent cultivation blueprint based on comprehensive technological trends and the Company's future development direction. This blueprint establishes personnel development mechanisms and conducts training in career development and workplace management, aiming to enhance corporate human capital.
Risk Response Strategies	<p>Market risk (price risk): The Company adopts an investment portfolio diversification strategy, making investments based on set limits to effectively control market risk.</p> <p>Credit Risk: The Company conducts management and credit risk analysis for each new customer before determining the payment and delivery terms according to the internal credit policy. By considering the customer's financial status, past experiences, and other factors, internal risk controls assess the creditworthiness of customers.</p> <p>Liquidity Risk: When holding excess cash beyond operational needs, the Company reallocates it back to the Finance Department. The Finance Department then manages liquidity risk by adjusting and forecasting based on funding requirements.</p>	<p>Information Security Incident Management: We have established a rigorous information security incident classification system and clearly defined the urgency of the incident.</p> <p>Annual Information Security Internal Education and Training: We have established an annual internal information security education and training system and conducted a phishing test on all employees to improve their ability to identify and respond to information security risks.</p> <p>Management of Confidential Document Rights: We have set up access levels for confidential company and customer documents to ensure that only personnel with appropriate authorization can access these documents.</p>	<p>Supplier Audit: Regularly audit high-risk suppliers and new suppliers and eliminate inappropriate suppliers, as necessary.</p> <p>Implement Local Procurement: Continue to implement local procurement to reduce the risks that may occur during long-distance transportation.</p> <p>Conflict Minerals Management: Investigate the use of conflict minerals with first-tier suppliers every year to prevent the use of conflict minerals in the products.</p>	<p>Management Measures: The Legal and Intellectual Property Affairs Division has established the intellectual property management process to effectively control the Company's internal patents and other related assets.</p> <p>Encouragement of Innovation: To realize the vision of "Compute for the Future", Giga Computing has implemented internal incentives for obtaining patents and additional bonuses for energy-saving or green products, providing motivation for employees to continue its commitment to innovation.</p>	<p>Introduce the TCFD framework: In 2023, Giga Computing benchmarked international standards and introduced the TCFD framework for the first time. This included assessing and identifying climate risks and opportunities, as well as establishing a climate governance framework and processes.</p> <p>Self-conducted GHG inventory: Giga Computing has consistently followed its parent company GIGABYTE, in conducting ISO 14064-1 GHG Inventory Standard. In 2023, for the first time, it conducted an independent GHG inventory using Giga Computing as the boundary, focusing on its own operational scope. In the future, based on the inventory results, subsequent reduction plans will be made to implement the Company's carbon management.</p>	<p>Talent Cultivation: We are committed to cultivating talents through on-the-job teaching, education and training, and the mentoring system to promote the effective learning and growth of our colleagues.</p> <p>Education and Training: Every year, we reserve a budget for employee training to improve employees' professional skills and leadership capabilities. At the same time, we encourage our employees to improve themselves and participate in external training courses.</p> <p>Subsidy Policy: In order to encourage employees to improve their professional capabilities and increase industry competitiveness, we have established a certification allowance and reward system to recognize and reward their efforts.</p>

2.4 Information Security and Privacy Protection

Item	Content	
Policies, Commitments, and Importance	<ol style="list-style-type: none"> 1. In compliance with international information security standards (NIST CSF framework) and domestic and foreign information security regulations, the information security management regulations are reviewed and revised every year. 2. Ensure the confidentiality, integrity, and availability of information, so that information can be safely, correctly, appropriately, and reliably used to achieve the effectiveness of the planning, management, and execution of the Company's business objectives. 3. To ensure a long-standing quality and safe product experience for customers, Giga Computing mandates that all aspects of the R&D process, product development, cloud services, and manufacturing supply chain adhere to information security policies. This approach aims to effectively reduce management risks and continuously enhance overall information security maturity. 4. Regularly conduct information security attack and defense drills and provide information security education and training to strengthen the information security awareness of internal employees and implement information security in every aspect. 	
Responsible Unit	General Manager Office	
Short-, Mid-, and Long-term Goals	Short-term goals (2024): <ol style="list-style-type: none"> 1. Zero major information security incidents. 2. Conduct regular audits for the ISO/IEC 27001 information security certification annually. 3. Each employee must undergo at least 1 information security education and training annually, along with occasional social engineering drills. Those who do not pass these drills will be required to undergo additional training. 4. Expand the depth of evaluation, continue to enhance the maturity of information security and the improvement of the information security management system. 5. Strengthen supply chain information security joint defense. 6. Conduct information security policies advocacy and training. 7. Ensure that the enterprise's information security and privacy protection measures comply with local and international regulatory requirements. 	Mid- and long-term goals (2025-2030): <ol style="list-style-type: none"> 1. The ISO/IEC 27001 information security certification is maintained through regular audits, with continuous monitoring of regulatory updates. 2. Each employee must undergo at least 1 information security education and training annually, along with occasional social engineering drills. Those who do not pass these drills will be required to undergo additional training. 3. A comprehensive information security system will be constructed by referencing more extensive information security frameworks. 4. Deepen the cultivation of corporate safety culture and raise the safety awareness of employees and suppliers. 5. Adopt more advanced technology and protective measures. 6. Ensure corporate compliance and regulatory compliance. 7. Establish an emergency response and crisis management mechanism with suppliers.
Action Plan	<ol style="list-style-type: none"> 1. Continue information security education and training and implement social engineering drills to strengthen employees' information security awareness and vigilance, and to refine the information security framework for compliance and customer needs. 2. Vulnerability scanning and penetration testing are performed occasionally to prevent and prepare for crises. 3. In compliance with international information security standards (NIST CSF framework) and domestic and foreign information security regulations to implement information security and privacy protection with a more rigorous management spirit. 4. The Information Security Promotion Committee holds a management review meeting annually to review and discuss matters related to the information security management system. 	
2023 Performance	<ol style="list-style-type: none"> 1. No major information security incidents occurred. 2. Implementing high-sensitivity data encryption measures. 3. Obtained ISO/IEC 27001: 2022 and CNS 27001: 2023 Information Security Management Systems certifications. 4. The information security risk and maturity level is maintained at Level A. 	<ol style="list-style-type: none"> 5. Establish supply chain information security management guidelines and incorporate them into supplier management. 6. Conducted two social engineering drills and provided enhanced training courses for employees who do not pass. 7. Implementation of information security policies advocacy and training.
Grievance Mechanism	Giga Computing's Privacy Policy	

2.4.1 Information Security Policy

The General Manager Office is responsible for formulating information security policies, risk assessment, and implementation and follow-up of countermeasures. The CIO occasionally reports to the General Manager each year. In order to reduce the risk of non-compliance and increase customer trust, Giga Computing introduced the ISO 27001 Information Security Management Systems in 2023 to establish a complete and systematic approach to manage and protect the Company's information assets.

1. In compliance with international information security standards (NIST CSF framework) and domestic and foreign information security regulations, the information security management regulations are reviewed and revised every year.
2. Ensure the confidentiality, integrity, and availability of information.
3. Supply chain information security management must comply with the information security policy.
4. Regular information security attack and defense drills are held to strengthen the information security awareness of internal employees.

2.4.2 Responsible Unit for Information Security

To effectively promote and manage all aspects of information security at Giga Computing, an Information Security Promotion Committee has been established. This committee is responsible for formulating the direction, strategies, and steps for information security development, ensuring the continuous and stable operation of the information security management system. The Information Security Promotion Committee shall convene a management review meeting at least once a year, and may convene an extraordinary meeting when necessary.

◆ Responsible Unit:

Information Security Promotion Committee: Oversee the initial review, promotion, and coordination of information security policies, management systems, plans, and related tasks.

- Convener: Handle and supervise information security-related operations at Giga Computing.
- Deputy convener: Assist the convener in handling and supervising information security-related operations at Giga Computing.
- Information Security Implementation Team: The committee has established an Information Security Implementation Team to handle administrative and technical aspects of information security management.
- Information Security Audit Team: The committee has established an Information Security Audit Team to conduct audits of information security management.
- Emergency Response Team: The committee may form an Emergency Response Team to handle information security emergencies.

2.4.3 Information Security Risk Assessment

Giga Computing established information asset risk assessment standards to identify the vulnerabilities and threats to information assets, and based on the assessment results, implement countermeasures or control measures to reduce the risk of damage to information assets.

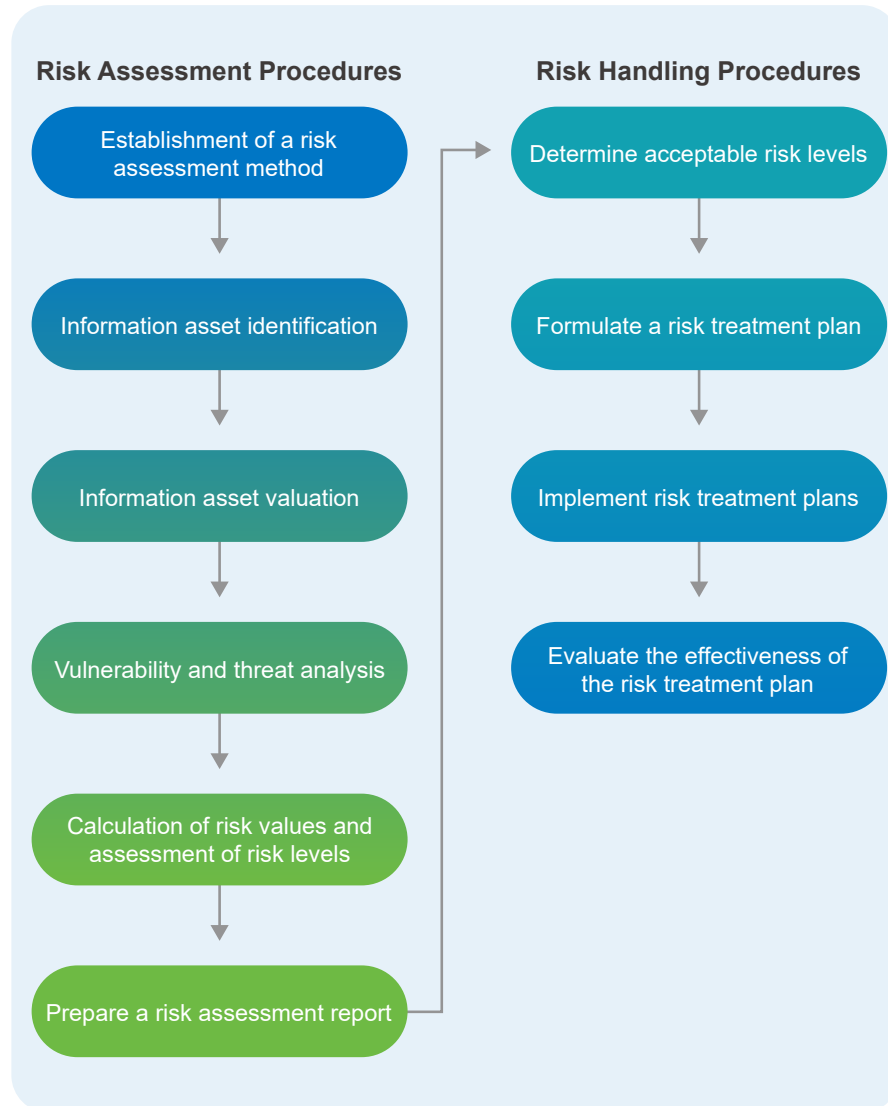
Information Security Implementation Team

1. Establish and maintain systematic risk assessment methods.
2. Supervising the execution of risk assessments.
3. Determine the acceptable risk level.
4. Review the risk treatment plan and confirm the implementation effectiveness.
5. Determine the timing and scope of risk assessments.
6. Compile the risk assessment report and submit it to the Information Security Promotion Committee.
7. Prepare the risk handling plan and submit it to the Information Security Promotion Committee.

Information asset manager

1. Implement risk assessment operations.
2. Formulate the risk assessment report.
3. Formulate and implement risk management plans.

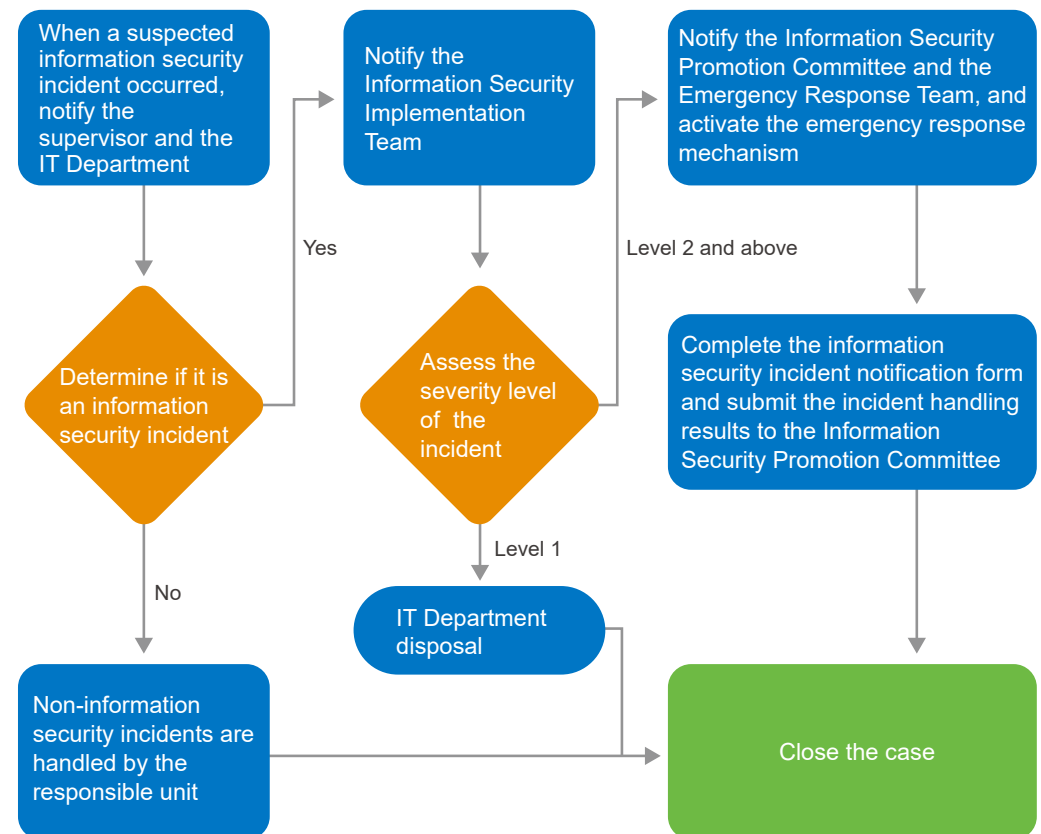
Risk management refers to the risk control process for information assets that include the "Risk Assessment Procedures" and "Risk Handling Procedures". The main operating items are shown in the figure below:



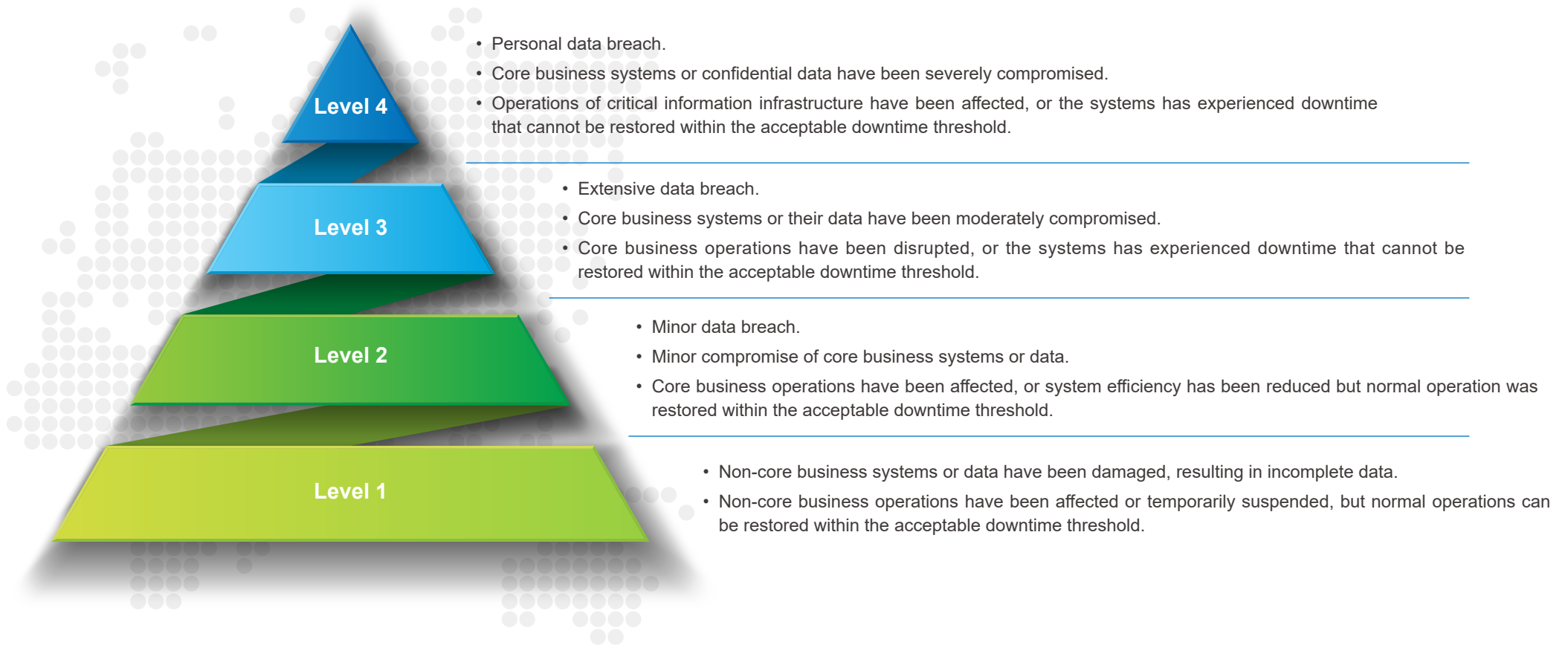
2.4.4 Procedures for Reporting Information Security Incidents

In the event of a suspected information security incident, the discoverer must report it to the responsible authority and inform their direct supervisor. After receiving the notice, the direct supervisor will evaluate whether or not it is an information security incident. If the incident is determined to be a non-information security incident, the supervisor will notify the discoverer. If the incident is determined to be an information security incident, an initial estimate of the handling time will be made and the information security team will be notified to assess whether or not to activate the Emergency Response Team operations.

In the event of an information security incident, the IT Division should record the following details, including the facts of the incident, the potential impact, loss assessment, assessment for support needs and the measures taken in response.



◆ Classification of Information Security Incidents



2.4.5 Countermeasures for Information Security

Information security training is conducted based on the business content and role requirements of each position. Information security personnel from the IT Department must receive at least 2 hours of information security training annually. New employees should receive relevant information security education and training from the HR Department to ensure they understand the Company's information security management requirements. The Information Security Implementation Team should use the internal website or email to inform internal employees of the latest information security threats and preventive measures.

Course Title	Course Topic	Form of Implementation	Participants	Number of Trainees	Course Hours	Total Training Hours
ISO 27001: 2022 Information Security Management Systems Lead Auditor Training Course	Cybersecurity professional certification recognized by the Administration of Cyber Security, Ministry of Digital Affairs	Physical	Information Security Personnel in the IT Division	1	40 hours	40 hours
Information Security Training	Information, email security and cybersecurity awareness	Physical	Information Security Personnel in the IT Division	4	2 hours	8 hours
Information Security Awareness Training	Promote the Company's information security policies and enhance security awareness	Physical	New employees	143	10 minutes	23 hours and 50 minutes
Intensive Social Engineering Training	Enhance security awareness and vigilance	Online	Employees who did not pass the drill	77	30 minutes	38 hours and 30 minutes
Total				225	-	110 hours and 20 minutes

Employees must comply with the relevant safety regulations when entering and leaving the office and server room. Employees shall comply with relevant laws and regulations when performing their duties. If there is any violation (such as computer leakage, personal data theft, etc.), they will be dealt with according to the Company's work rules depending on the severity.

In the event of an information security incident, the IT Division should document the incident, including the facts of the incident, the potential impact, loss assessment, requests for support and the measures taken in response.

1. When the incident has a low impact and minor consequences, involving only internal units and causing slight damage (such as internal security issues, computer virus infections), and the affected unit determines the security incident level as "Level 1", the unit will handle it on its own and notify the unit supervisor of the situation after resolution.
2. If the affected unit in the security incident determines the incident level to be "Level 2" or higher, it should immediately report to the Information Security Implementation Team. The team will then analyze and identify the incident, consolidate information and notify the convener of the Information Security Promotion Committee, who will decide whether or not to activate the emergency response mechanism.
3. In the event of a security incident, the leader of the Emergency Response Team should be responsible for contacting the team, coordinating and supervising the execution of tasks by key business process owners, and managing the allocation of resources.
4. If the security incident level is "Level 2" or above, the affected unit and the Information Security Implementation Team should complete the "Information Security Incident Notification Form" and submit the incident handling results to the Information Security Promotion Committee.

When handling information security incidents, the Information Security Promotion Committee is responsible for coordinating company resources and providing necessary assistance as needed. When an information security incident requires external communication, the leader of the Emergency Response Team must report to the CIO and assist the spokesperson of Giga Computing in communicating the situation and the response measures to the public. In 2023, Giga Computing did not experience any major information security incidents classified as "Level 4" or above.

3

Corporate Innovation Value and Digital Transformation

3.1 Innovation Management

3.2 Customer Relationship Management

3.3 Sustainable Supply Chain
Management



3.1 Innovation Management

Item	Content		
Policies, Commitments, and Importance	Giga Computing, driven by a spirit of continuous innovation, is actively expanding into new server application markets, especially in the AI field with GPU module architecture. Additionally, the Company focuses on leading-edge technologies such as direct liquid cooling (DLC), immersion cooling, and integrated control software. We consistently deliver diverse, high-quality products and services to global customers, embodying our core values of high performance, data security, flexible scalability, and sustainability in every product we offer.		
Responsible Unit	R&D Center, Development Support Division		
Short-, Mid-, and Long-term Goals	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> Short-term goals (2024): <ol style="list-style-type: none"> 1. Number of patents obtained <ul style="list-style-type: none"> • Encourage patent incentives for energy-saving and green products. • The AC Power Team will enhance energy conservation through system architecture. 2. Proportion of carbon-reducing product revenue to total revenue <ul style="list-style-type: none"> • Increase the proportion of carbon-reducing products, such as direct liquid cooling (DLC) and immersion cooling products. • Assist customers to build green data centers, reducing PUE, and recycling hot water for domestic use. • Collaborate with customers on energy-saving initiatives in the data center environments, such as reusing hot water for snow removal. 3. Green product revenue as a percentage of total revenue <ul style="list-style-type: none"> • Increase the use of environmentally-friendly packaging materials. • Increase the use of recycled plastic materials. • Increase the adoption of high-performance components, such as switching from platinum to titanium, to improve product efficiency. </td> <td style="width: 50%; vertical-align: top;"> Mid- and long-term goals (2025-2030): <ol style="list-style-type: none"> 1. Number of patents obtained <ul style="list-style-type: none"> • By 2025, increase the number of patents by 5 to 10%. • By 2030, green energy-related patents will be obtained. 2. Proportion of carbon-reducing product revenue to total revenue <ul style="list-style-type: none"> • By 2025, 20-30% of products will be low carbon emission products, such as direct liquid cooling (DLC) & immersion cooling. • By 2030, 80% of our products will be low-carbon emissions. 3. Green product revenue as a percentage of total revenue <ul style="list-style-type: none"> • By 2025, green product revenue will account for 5 to 10% of total revenue. • By 2030, green products revenue will account for 50% of total revenue. </td> </tr> </table>	Short-term goals (2024): <ol style="list-style-type: none"> 1. Number of patents obtained <ul style="list-style-type: none"> • Encourage patent incentives for energy-saving and green products. • The AC Power Team will enhance energy conservation through system architecture. 2. Proportion of carbon-reducing product revenue to total revenue <ul style="list-style-type: none"> • Increase the proportion of carbon-reducing products, such as direct liquid cooling (DLC) and immersion cooling products. • Assist customers to build green data centers, reducing PUE, and recycling hot water for domestic use. • Collaborate with customers on energy-saving initiatives in the data center environments, such as reusing hot water for snow removal. 3. Green product revenue as a percentage of total revenue <ul style="list-style-type: none"> • Increase the use of environmentally-friendly packaging materials. • Increase the use of recycled plastic materials. • Increase the adoption of high-performance components, such as switching from platinum to titanium, to improve product efficiency. 	Mid- and long-term goals (2025-2030): <ol style="list-style-type: none"> 1. Number of patents obtained <ul style="list-style-type: none"> • By 2025, increase the number of patents by 5 to 10%. • By 2030, green energy-related patents will be obtained. 2. Proportion of carbon-reducing product revenue to total revenue <ul style="list-style-type: none"> • By 2025, 20-30% of products will be low carbon emission products, such as direct liquid cooling (DLC) & immersion cooling. • By 2030, 80% of our products will be low-carbon emissions. 3. Green product revenue as a percentage of total revenue <ul style="list-style-type: none"> • By 2025, green product revenue will account for 5 to 10% of total revenue. • By 2030, green products revenue will account for 50% of total revenue.
Short-term goals (2024): <ol style="list-style-type: none"> 1. Number of patents obtained <ul style="list-style-type: none"> • Encourage patent incentives for energy-saving and green products. • The AC Power Team will enhance energy conservation through system architecture. 2. Proportion of carbon-reducing product revenue to total revenue <ul style="list-style-type: none"> • Increase the proportion of carbon-reducing products, such as direct liquid cooling (DLC) and immersion cooling products. • Assist customers to build green data centers, reducing PUE, and recycling hot water for domestic use. • Collaborate with customers on energy-saving initiatives in the data center environments, such as reusing hot water for snow removal. 3. Green product revenue as a percentage of total revenue <ul style="list-style-type: none"> • Increase the use of environmentally-friendly packaging materials. • Increase the use of recycled plastic materials. • Increase the adoption of high-performance components, such as switching from platinum to titanium, to improve product efficiency. 	Mid- and long-term goals (2025-2030): <ol style="list-style-type: none"> 1. Number of patents obtained <ul style="list-style-type: none"> • By 2025, increase the number of patents by 5 to 10%. • By 2030, green energy-related patents will be obtained. 2. Proportion of carbon-reducing product revenue to total revenue <ul style="list-style-type: none"> • By 2025, 20-30% of products will be low carbon emission products, such as direct liquid cooling (DLC) & immersion cooling. • By 2030, 80% of our products will be low-carbon emissions. 3. Green product revenue as a percentage of total revenue <ul style="list-style-type: none"> • By 2025, green product revenue will account for 5 to 10% of total revenue. • By 2030, green products revenue will account for 50% of total revenue. 		
Action Plan	<ol style="list-style-type: none"> 1. Incorporate carbon-reducing designs into product, and increase the proportion of environmentally friendly materials in packaging. 2. Assist customers in building green data centers to reduce environmental pollution and enhance sustainability through effective recycling. 		
2023 Performance	<ol style="list-style-type: none"> 1. The annual R&D expenditure was NTD 1.43 billion. 2. A total of 36 education and training sessions related to product R&D were held, with 479 participants and total training hours of 662.1 hours. 3. Giga Computing has accumulated a total of 245 global patent applications, with 163 patents approved (including granted certificates). 		
Grievance Mechanism	Stakeholders can obtain product and technology-related information from Giga Computing through the technical support unit and marketing-related channels. Additionally, we conduct at least one internal audit annually to ensure the effectiveness of material topic management.		

3.1.1 R&D Innovation Strategy

◆ Industry-leading AI & Cloud Servers

- Developed NVIDIA HGX™ GPU and MGX™ New Architecture AI servers
- Developed AMD INSTINCT™ GPU AI servers
- Developed the latest Intel® Xeon Platform Series Servers
- Developed the latest AMD EPYC™ Platform Series Servers
- Developed the latest AmpereOne Platform Series Servers
- Developed the latest G-Series Servers suitable for AI computing
- Developed the latest H-Series Servers suitable for Hyper-converged Infrastructure (HCI)
- Developed the latest S-Series Servers for big data storage services
- Developed the latest W-Series Workstations designed for multimedia designers or software development engineers
- Developed the latest R-Series Servers suitable for internal IT architectures of enterprises
- Developed the latest RACKLUTION-OP compliant OCP computing architecture, suitable for large-scale deployment of cabinet rack products in large data centers
- Develop the latest Liquid Cooling and Immersion Cooling Series products designed for energy saving and carbon reduction

◆ Continuously Develop Advanced Cooling Products and Optimize Energy Efficiency to Support Customers in Achieving Their Sustainability Goals

As one of the earliest server suppliers to invest in the R&D of advanced cooling technology, Giga Computing has been continuously innovating in recent years. Beyond servers and liquid tank solutions designed for immersion cooling, the market will soon welcome our comprehensive contact liquid cooling computing solutions. These offering will not only feature dedicated servers that compatible with various cooling equipment brands but also include our proprietary cold plates, cooling circulation equipment, and management systems. These measures aim to provide customers with a convenient one-stop procurement and service solution, assisting them

in achieving their sustainability objectives. At the same time, they help Giga Computing master key computing infrastructure technologies. This not only expands our business scope but also lays a solid foundation for the development of IT computing equipment for various future scenarios, accumulating valuable experience and a rich database.

◆ Innovate Data Center Deployment and Design Technologies to Expand the Market Demand for L11 Full Cabinet Rack Server Systems

Building on the existing technology leadership of L6 (barebones system) and L10 (fully assembled system), we have innovatively developed the L11 cabinet rack server array designed for data centers. With the rise of AI cloud computing, which differs from traditional mainstream cloud data centers, there is a need for multiple GPU AI servers to form foundational working groups, maximizing the data processing performance of AI. The current development deploys a structure where 8 GIGA PODs form a foundational working group. Each group is equipped with 32 G593 servers, totaling 256 NVIDIA H100 Tensor Core GPUs, achieving 1 exaflop (one quintillion floating-point operations per second) of FP8 floating-point performance. We will later offer diversified GIGA POD solutions, incorporating AMD INSTINCT™ GPU AI servers, to significantly enhance AI workload capabilities.

3.1.2 Energy Conservation and Carbon-Reducing/Green Product Design

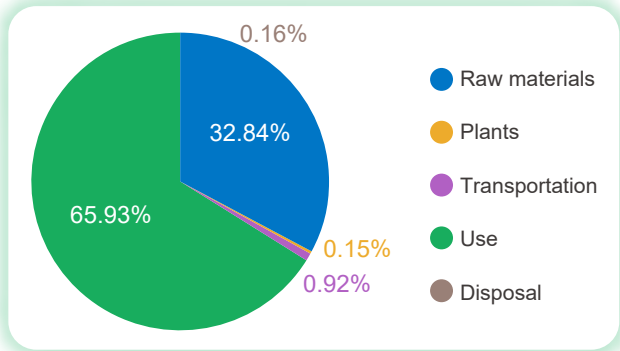
To address the increasing demand for data centers and the global trend toward carbon reduction, Giga Computing has developed server cooling solutions using DLC and immersion cooling.

The DLC solution involves immersing operating components like CPUs or GPUs in sealed pipelines filled with coolant. This approach eliminates the need for fans and heat sinks typically required in air-cooled servers. By efficiently transferring the heat generated from high-performance operations out of the server, this method allows for the installation of more processors in a confined space, helping customers achieve costs savings, reduced energy consumption and noise, and enhanced system performance in high-density IT deployments.

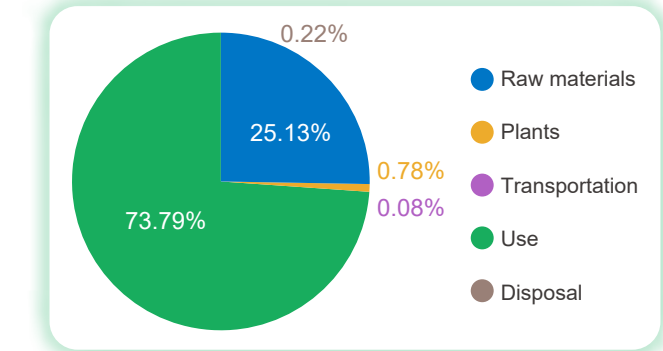
The immersion cooling solution is suitable for any enterprise application. With immersing servers in a cooling tank, where the heat generated by high-performance computing is conducted into a non-conductive cooling liquid. The cooling liquid distribution system then transfers the heat to either air or liquid cooling pipes, maintaining the servers' high-efficiency operation. The immersion cooling solution system does not require the use of pumps or sprinklers, significantly reducing equipment failure rates and maintenance needs. This approach not only lowers operating costs but also benefits the environment, with simultaneous upgrades in energy efficiency.

During the product lifecycle of a server, the phase with the highest carbon emissions is the usage stage, followed by the raw materials stage. After evaluating different cooling solutions during the usage stage, it has been confirmed that the immersion cooling solution offers the best energy-saving and carbon reduction effects, followed by the DLC solution.

◆ **H262-Z63 Product Carbon Footprint**

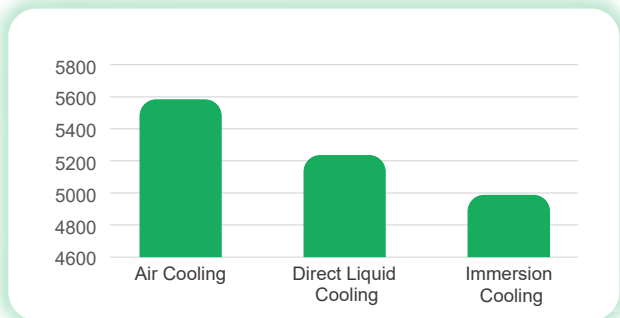


◆ **G492-ZD2 Product Carbon Footprint**



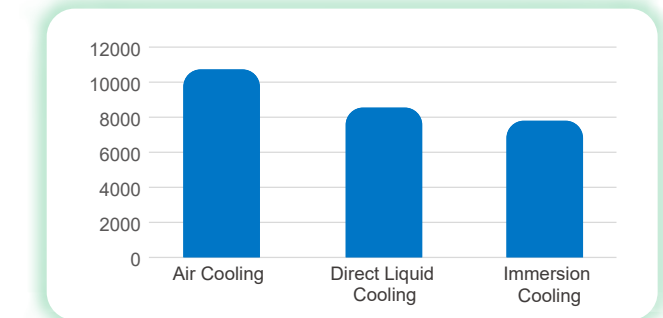
◆ **H262-Z63 Carbon Emissions by Cooling Solutions**

(kg-CO₂e/year)



◆ **G492-ZD2 Carbon Emissions by Cooling Solutions**

(kg-CO₂e/year)



The emergence of liquid cooling solutions is mainly due to the higher heat transfer efficiency of liquid compared to air, allowing heat to be dissipated more effectively. As a result, liquid cooling solutions improve cooling efficiency compared to traditional air cooling technologies, enhance the PUE of data centers, and significantly reduce energy consumption.

Case Focus

◆ Japanese Telco Leader KDDI Invents Immersion Cooling Small Data Center with Giga Computing

Japanese telco giant KDDI Corporation has invented a new class of data centers "container-type immersion cooling small data centers", that are mobile and eco-friendly. Giga Computing drew from its years of experience in the telco sector to provide the R282-Z93 and R182-Z91 Rack Servers for KDDI to use as the management and GPU computing nodes in the data center. In addition to being more energy-efficient, there are other advantages, as well. Immersion cooling can support a higher density of servers and protect the servers from the environment, whether it is high temperatures or salt and dusts in the air.

This Case uses advanced CPU and GPU configurations to empower data centers with robust computing power. Coupled with immersion cooling, this setup allows operators to integrate top-tier GPUs like NVIDIA A100 Tensor Core GPU without encountering power consumption or heat dissipation bottlenecks. Giga Computing's expertise in the R&D and deployment of immersion cooling ensures smooth server operation within immersion cooling enclosures. This capability has supported KDDI in testing and constructing new-generation data centers. Moving forward, Giga Computing will continue to expand and upgrade its products to realize the vision of "Compute for the Future".



3.1.3 R&D Responsible Unit and Investment

The Product Center at Giga Computing is responsible for developing new products. This center, under the General Manager Office, includes various specialized units dedicated to ensuring the comprehensive development of products and managing other related matters. The center holds weekly departmental meetings to report on R&D progress and address problem-solving. The Strategic Marketing Division publishes a new product roadmap quarterly for relevant units. Additionally, at the end of the year, meetings are held with unit managers to decide on the R&D direction and plans for the next year. In 2023, Giga Computing had a total of 493 people dedicated to R&D, with a R&D expenditure of NTD 1.43 billion, accounting for 2.94% of total revenue.

◆ Giga Computing's R&D Organizational Structure



3.1.4 Establishment of an Internal Innovation Culture

Giga Computing places a strong emphasis on product R&D innovation. To foster internal R&D innovation, weekly meetings are held within the R&D unit to discuss product progress and the development of new technologies. To enhance development efficiency and reduce costs, we have invested in thermal design simulation software. This assists R&D personnel in identifying the best thermal management solutions during the early stages of product development. Additionally, to enhance the R&D capabilities of key personnel, 36 training sessions related to product development were held in 2023, with a total of 479 participants and 662.1 hours of training.

3.1.5 Intellectual Property Management

Intellectual Property Management Responsible Unit

Giga Computing places great emphasis on product and technology R&D, as well as intellectual property protection. Under the Operation Management Center, the Legal and Intellectual Property Affairs Division is responsible for managing the Company's patent and trademark matters, protecting the innovations and intellectual property of both employees and the Company, and maintaining Giga Computing's competitive edge in the market.

Intellectual Property Management Process (new patent application process, existing patent maintenance):

1. Patent inventors should submit their patent proposal application by filling out the "Patent Proposal Application Form" on the Giga Computing intranet's Legal and Intellectual Property Management System.
2. The Legal and Intellectual Property Department regularly compiles a list of patents with expiring annual fees and inquiries with department heads at or above the division-level whether to renew the annual fees for these patents. If the original department no longer exists, the Legal and Intellectual Property Department will select a new department for inquiry.
3. The Company has also established a "Patent Bonus for Energy-Saving and Green Products" program. If a division-level manager in the R&D unit confirms that patent pertains to "energy-saving/green product" technology, the relevant key patent items will be further annotated. For patents approved as key items, the related bonuses for patent proposals, applications, and approvals will be increased by 50%.

Patents Obtained Over the Years

As of the end of 2023, Giga Computing has accumulated a total of 245 patent applications globally, with 163 patents granted (including those already certified).

	Giga Computing (Headquarters)	GIGAIPC	Total
Number of Patent Applications	225 cases	20 cases	245 cases
Number of Cases Approved (including those already certified)	155 cases	8 cases	163 cases

3.2 Customer Relationship Management

3.2.1 Policy and Responsible Unit

To develop a mutually beneficial supply chain relationship with customers, the Company establishes close communication channels to understand their feedback and meet their needs. The Company established interaction models with customers at key management levels, ensuring engagement between top-tier executives on both sides. Throughout the entire product lifecycle, there are substantial opportunities for interaction and information exchange with customers. Understanding and grasping customer supply chain development strategies, customer needs, and the value positioning of our products and services allows the Company to become an actively effective support organization for our customers.

The Sales Department uses various methods to understand customer and market needs, such as customer visits and project meetings. They collect and analyze crucial intelligence or information related to customers and the market and hold weekly internal business meetings to discuss product and service value positioning and develop strategies to meet customer needs. The Quality Department is responsible for regular tracking and review of quality improvements with customers, including audit reports, corrective actions, performance, customer concerns, and engineering complaints. They also conduct customer satisfaction surveys and facilitate communication.

◆ Responsible Unit:

The Quality Department summarizes the information and improvement measures of each department, and reports to the General Manager and other relevant units on a quarterly basis.

- General Manager: Understands customer needs and the value positioning of the Company's products and services, and decides on the interaction and communication models with customers.
- Sales Department: Collects and analyzes important information or intelligence related to customers and the market, and manages customer communication and reporting.
- Quality Department: Receives customer feedback on product usage and conduct customer satisfaction surveys, and manages customer communication and reporting.
- Each department: Executes various activities throughout the product lifecycle to maintain customer relationships and communication.

3.2.2 Customer Satisfaction

The Company regularly measures customer satisfaction with its products and service quality as a basis for improving product and service quality and adjusting quality competition strategies. Customer satisfaction surveys, including regular or occasional communication, contact, and visits with customers, are conducted by the department responsible for customer service. This is achieved through routine customer interviews or by having customers complete online surveys. For customers with regular shipments and scheduled meetings, surveys are collected quarterly (in March, June, September, and December). For customers with occasional shipments or those who do not request regular communication, surveys are collected annually. If the average score is below 4 out of 5, improvement measures must be proposed. The Quality Department is responsible for tracking and implementing these improvements. In 2023, a total of 48 surveys were distributed, with 31 valid responses recovered, resulting in a recovery rate of 64.58%.

In the 2023 annual satisfaction survey, the satisfaction with the delivery date and the engineering change process did not meet the standards. Regarding the engineering change process, the satisfaction survey results were not fully reflective of actual data, as the survey was conducted with only a portion of customers. In the future, this item will be removed from the general satisfaction survey and will be specifically evaluated with certain customers who use this service to avoid biases caused by the survey sample. For delivery timelines, we will communicate with customers through our sales team to request actual forecasts and planning during discussions. Additionally, we will implement internal improvement plans to better meet customer requirements.

◆ Investigation Items:

A total of 12 items in 5 categories

- I. Quality management and planning: Including green product and hazardous substances control management (satisfaction with hazardous substances control, environmental compliance of packaging materials, product compliance with customer green specifications, and adherence to international green regulations).
 1. Do the products from Giga Computing meet your expectations?
 2. Does the quality control meet your requirements?

II. Service quality management: Satisfaction with handling of anomalies, repair services, response tracking, and the quality of problem resolution.

1. Do the anomaly handling and improvement countermeasures report meet your requirements?
2. Do the response, follow-up, and resolution of issues related to anomaly handling by Giga Computing meet your needs?
3. Does the quality and speed of the Return Merchandise Authorization (RMA) of Giga Computing meet your needs?
4. Are you satisfied with the service attitude of Giga Computing's sales or customer service units?

III. Product shipment management: Satisfaction with the product packaging and the delivery date.

1. Is the product delivered by Giga Computing on time/accurate/complete?
2. Are you satisfied with the packaging of Giga Computing's products?

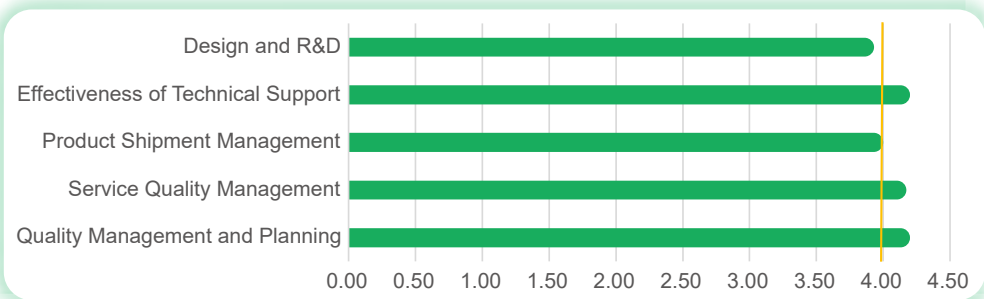
IV. Effectiveness of technical support: Whether the technical solutions provided for product issues meet customer requirements.

1. Does the technical support and response from Giga Computing meet your needs?

V. Design and R&D: Conduct customer satisfaction surveys on five major categories, including product performance, reliability, and usage, etc.

1. Does the R&D management performance of Giga Computing meet your needs?
2. Do the hardware designs of Giga Computing meet your needs?
3. Are you satisfied with Giga Computing's Engineering Change process?

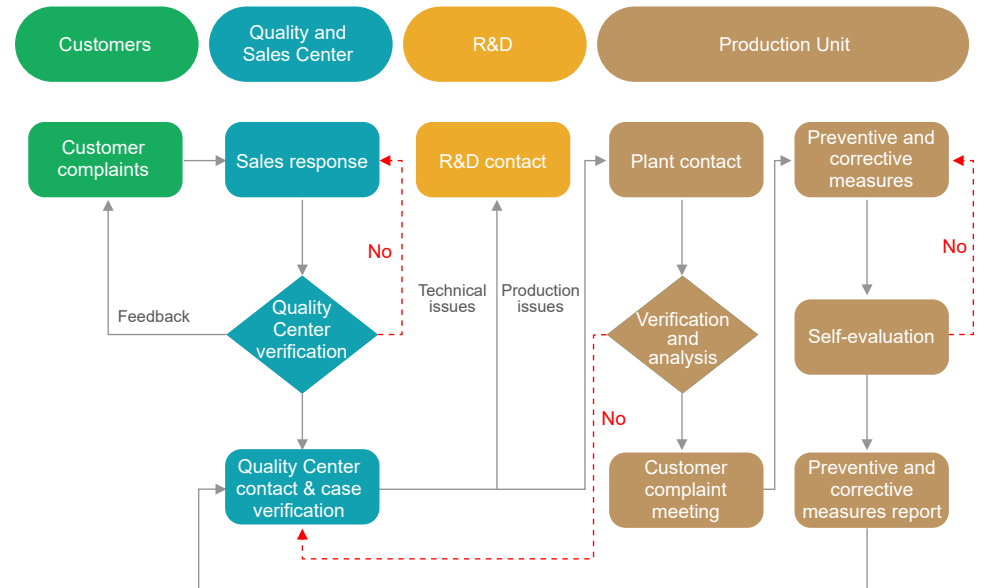
◆ 2023 Customer Satisfaction Survey Results



Note 1: In 2023, the satisfaction survey was conducted solely for Giga Computing's customers, with data disclosure boundaries excluding the subsidiary GIGAIPC.

3.2.3 Customer Complaint Handling Process

Establish channels for customer inquiries and feedback regarding product quality, product safety, technology, and services to facilitate quality improvement and efficiency enhancement, with the goal of meeting customer needs and increasing customer satisfaction.



In 2023, we received a total of 66 customer complaints, all related to product functionality, performance specifications, or appearance issues. None of these complaints involved serious safety issues affecting customer usage. In order to effectively reduce the occurrence of customer complaints, we have also formulated the following improvement measures for the incidents that have been opened and handled:

- In the new R&D stage, collect unsolved issues from the Chief Engineer and the System Integration unit, and formulate countermeasures.
- During the trial production stage, each quality-related unit verifies the production process and provides improvement suggestions.
- Collecting issues related to production and shipment from the Chief Engineer and plant, and tracking improvement measures.
- In the sales and service stage, we collect customer feedback from product application engineers and BYTE International Co., Ltd., to prevent similar problems from recurring.

3.3 Sustainable Supply Chain Management

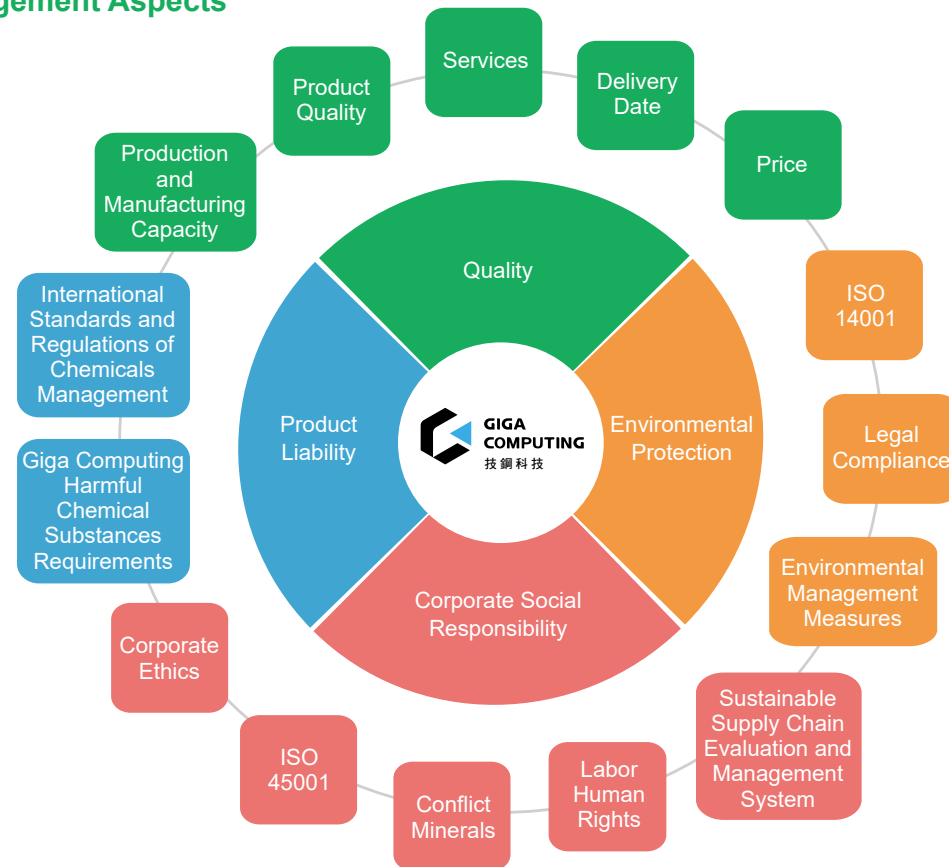
Giga Computing views suppliers as long-term partners. To promote sustainable management across the supply chain, in addition to essential criteria such as competitive quality, technology, delivery, and cost, Giga Computing incorporates ESG considerations. The Company refers to the "RBA Code of Conduct", and evaluates existing supplier risks based on four management areas and four zero-tolerance regulations. Additionally, we have started planning an ESG screening mechanism for new suppliers. In 2023, we established the "Social Responsibility Commitment" and actively encouraged new suppliers to sign it. We are also setting up an ESG screening mechanism for new suppliers. In the future, Giga Computing will place greater emphasis on suppliers' adherence to environmental management systems, occupational safety and health systems, CSR, and hazardous substances. We are committed to selecting partners that meet sustainable procurement standards.

Giga Computing collaborates with approximately 460 suppliers globally, categorized into two main types of raw material suppliers and non-raw material (miscellaneous/engineering) suppliers. In 2023, the majority of procurement expenditures were allocated to raw material suppliers. In 2023, the amount of raw material procurement was approximately NTD 45.16 billion, accounting for 95.44% of the total procurement. Additionally, in 2023, Giga Computing's procurement from domestic suppliers accounted for 79.40% of the total number of suppliers, with domestic procurement expenditures comprising 81.10% of the total.

3.3.1 Supplier Management Policy

Giga Computing follows the "Sustainable Procurement Guidelines" of its parent company, GIGABYTE. The Company refers to the "RBA Code of Conduct" and evaluates risks based on four key management aspects and four zero-tolerance regulations.

◆ 4 Management Aspects



◆ 4 Zero-tolerance Regulations

- Child labor
- Forced/Prison labor
- Discharge of untreated toxic and hazardous substances or materials
- Behaviors that cause immediate injury to employees

3.3.2 Supplier Classification and Management

Existing Partners

Each quarter, all suppliers will be evaluated based on quality, cost, delivery time, and service and technical capability. Suppliers with lower scores will undergo annual quality and RBA spot audits, particularly focusing on categories such as chassis, power supplies, and PCBs. For suppliers identified as medium or high risk, we will provide corrective actions and measures, requiring them to implement improvements within 90 days. If no improvement is made, we will gradually reduce procurement from these suppliers, ultimately phasing out those that are unsuitable. In 2023, we conducted RBA audit for a total of 42 suppliers and the results showed that over 90% of suppliers are in good condition (with a score of 85 points and above), and the overall average score was 94.32. According to the overall audit results, of the 3 medium-risk suppliers and 1 high-risk supplier identified, all have been guided for improvement, and the improvement rate was 100%.

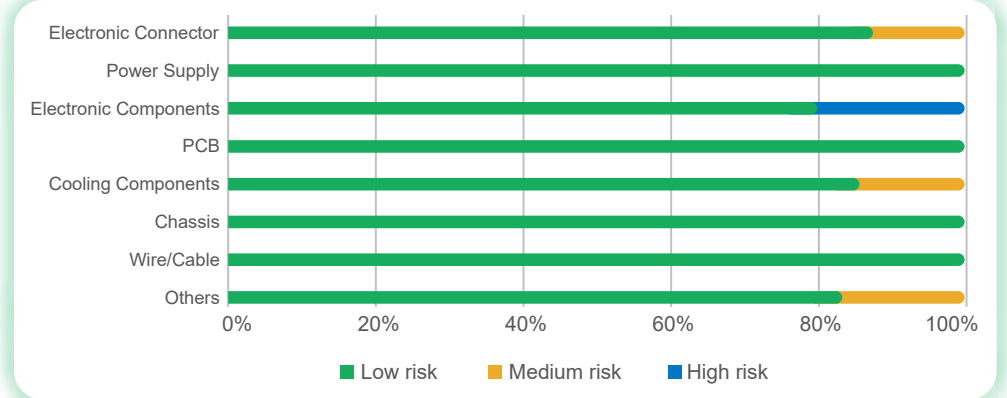
◆ Quarterly Supplier Evaluation for All Suppliers

Evaluation Item	Rating Ratio
Quality	50%
Cost	10%
Delivery Date	30%
Service and Technical Capability	10%

The total score is calculated based on the proportions of four aspects: quality, cost, delivery time, and service and technical capability, and grades are distinguished according to the score.

Total Score	Grade	Total Performance for the Quarter
91~100	A	Excellent
75~90	B	Moderate
60~74	C	Poor
Below 59.9	D	Worst

◆ 2023 Supplier Audit Results



◆ Regular RBA Audit Evaluation Items

Aspect	Evaluation Items
Environmental Aspect	<ul style="list-style-type: none"> • Environmental permit • Hazardous substance handling, transportation, and storage • Water resource management • Energy consumption and GHG emissions
Social Aspect	<ul style="list-style-type: none"> • Ethical corporate management • Information disclosure • Respect for intellectual property rights • Fair trade
Governance Aspect	<ul style="list-style-type: none"> • Duties and responsibilities of management • Employee training plan • Employee feedback, participation, and grievance • Risk assessment and risk management
Labor Rights	<ul style="list-style-type: none"> • Working hours • Salaries and benefits • Humane treatment • Freedom of association

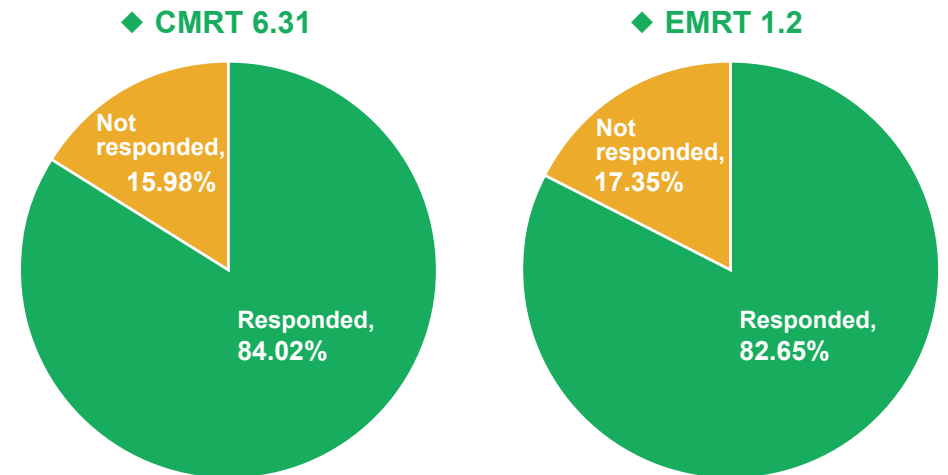
Newly Introduced Supplier

Since its official spin-off in 2023, Giga Computing has implemented procurement management based on a green supply chain, evaluating suppliers according to the following basic principles. Moving forward, the Company will continue to encourage new suppliers to sign the "Social Responsibility Commitment", gradually enhance the ESG evaluation mechanism for new suppliers, and track relevant data for continuous improvement.

- Giga Computing's suppliers must fully comply with local laws and regulations and define their risk control mechanisms (low/medium/high risk).
- Giga Computing's suppliers should establish environmental, employee health and safety, and hazardous substance management systems. (Supplier environmental safety and health management status survey and supplier environmental safety score evaluation)
- Comply with Giga Computing's Harmful Chemical Substances Requirement (HCSR) and the REACH Substances of Very High Concern (SVHC) guidelines.

3.3.3 Conflict Minerals

Tungsten, tin, tantalum, gold, cobalt, and mica are indispensable raw materials for electronic products. However, if these minerals are sourced from regions where forced labor, child labor, or armed conflict occurs, they are classified as conflict minerals, which oppress and harm local human rights and living conditions. Based on its commitment to respecting international human rights and fulfilling CSR, Giga Computing avoids using conflict minerals in its products. The Company conducts conflict minerals usage investigations with first-tier suppliers using the latest Conflict Minerals Reporting Template (CMRT 6.31) and Extended Minerals Reporting Template (EMRT 1.2). According to the suppliers' responses, Giga Computing references the qualified smelters published on the RMI website and the prohibited smelters indicated by customer feedback to manage its supply chain. If any use of non-compliant smelters is discovered, the supplier is immediately notified to make improvements and is placed on a watch list. If the supplier fails to comply, Giga Computing will notify relevant internal units to evaluate and potentially prohibit the use of that supplier. In 2023, Giga Computing initiated an investigation with 219 first-tier suppliers, achieving an 84.02% response rate for the CMRT and an 82.65% response rate for the EMRT. The suppliers who did not respond are still being tracked, and the feasibility of discontinuing their use is being evaluated. Each year, Giga Computing conducts surveys with first-tier suppliers based on the latest versions of CMRT and EMRT published on the Responsible Minerals Initiative website, updating the smelter list accordingly.



4

Responsible Production and Circular Economy

- 4.1 Task Force on Climate-related Financial Disclosures (TCFD)
- 4.2 Energy and GHG Management
- 4.3 Water Resource Management
- 4.4 Waste Management
- 4.5 Responsible Production and Circular Economy



4.1 Task Force on Climate-related Financial Disclosures (TCFD)

4.1.1 Climate Governance

As the impacts of climate change become increasingly apparent, extreme weather events such as typhoons, floods, and heatwaves are becoming more frequent and severe. These events not only pose direct threats to business production, supply chains, and market environment but also have the potential to trigger widespread environmental and social issues, affecting the balance and sustainable development of entire ecosystems. Therefore, businesses must pay close attention to risks like extreme rainfall and drought, incorporating them into their operational considerations to ensure the continued and stable growth of their business.

As a global citizen, Giga Computing will actively address the risks posed by climate change by developing management strategies and actions to enhance climate resilience. At the same time, to mitigate the pace of climate change, we also plan to gradually transform our operations towards a low-carbon approach.

Board of Directors

The highest governing body of climate governance at Giga Computing is the Board, responsible for overseeing the overall progress of the Company's climate actions and playing a key role in setting the Company's climate commitments and goals to ensure sustainable operations.

Sustainable Development Committee

To strengthen its climate governance structure, Giga Computing has established a "Sustainable Development Committee" in its organizational structure, which will oversee the Company's climate change governance in the future. In 2023, as the climate governance structure continues to be refined, the Sustainable Development Committee has not yet commenced operation. Moving forward, we will continue to plan and gradually implement measures to enhance climate resilience.

Sustainability Promotion Team

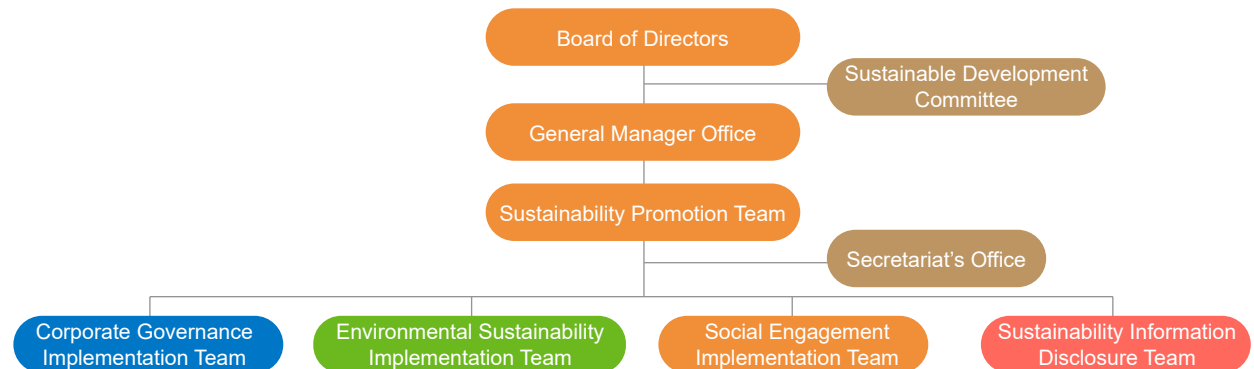
To enhance Giga Computing's management and identification of climate-related risks and opportunities, we established the Sustainability Promotion Team in 2023. The team is chaired by the General Manager and the R&D Center's Assistant Vice President serves as the convener. We also established four sub-groups, including the Corporate Governance Implementation Team, the Environmental Sustainability Implementation Team, the Social Engagement Implementation Team, and the Sustainability Information Disclosure Team. The 3 implementation teams are mainly responsible for developing internal management policies related to governance, environmental, and social aspects to achieve Giga Computing's sustainability goals. Additionally, members from these implementation teams form the Sustainability Information Disclosure Team, responsible for the annual collection and consolidation of data and information to implement sustainability information management.

In 2023, three implementation teams jointly assessed and identified climate issues and formulate countermeasures accordingly. In the future, we will regularly review our climate risk response planning and implementation results, monitor the achievement of climate response goals and actions at various sites, and have the General Manager regularly report to the Board on climate risk management policies and progress to enhance the governance framework.

Secretariat's Office

Giga Computing's Sustainability Promotion Team includes a dedicated Secretariat, responsible for coordinating the Company's sustainability affairs and serving as the communication channel with external parties. The team also assists in coordinating the three implementation teams for corporate governance, environmental sustainability, and social engagement, to ensure cross-departmental communication and collaboration, and to timely disclose sustainability-related information.

◆ Giga Computing's Sustainable Governance Framework



4.1.2 Climate Risk Management

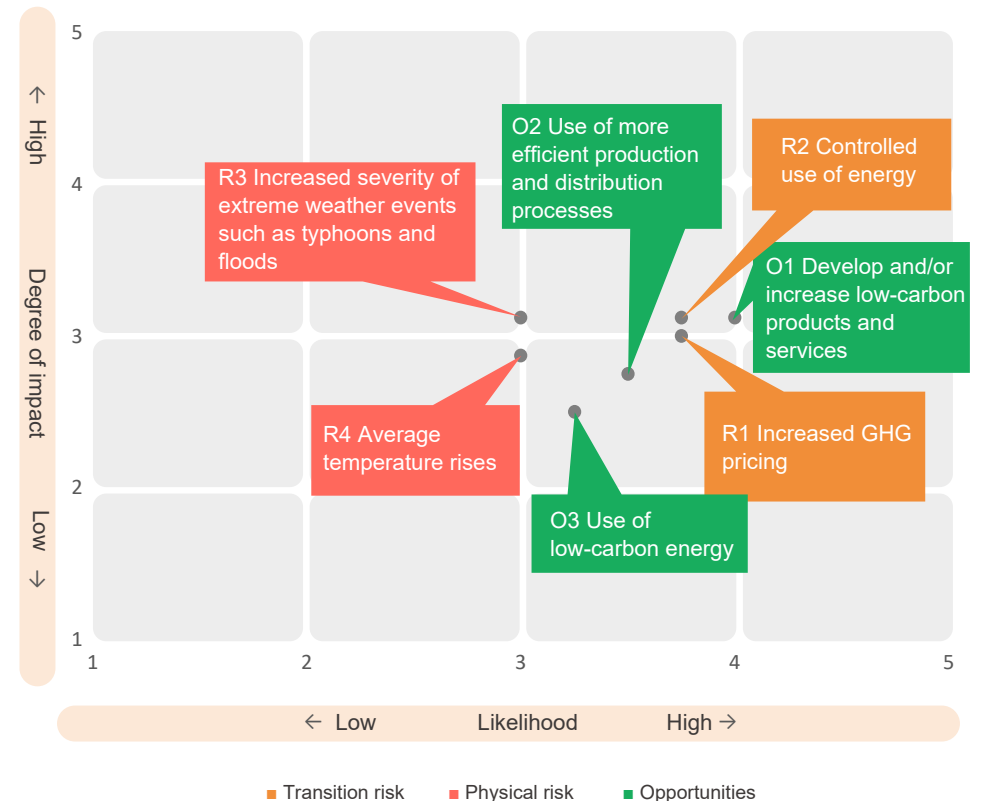
To help the Company understand current key climate opportunities and risks, in 2023, the Sustainability Promotion Team compiled sustainability reports from peers and CDP climate questionnaires on risk and opportunity issues. The team convened the major implementation teams and assessed the degree of impact and likelihood of various climate issues to identify the key climate risks and opportunities for the Company in 2023 through questionnaires. The identified results have been reported to the Sustainability Promotion Team, which is working with relevant units to develop response strategies and management measures to improve the overall risk management process.



4.1.3 Response Strategies for Climate Change

To formulate the Company's key climate change strategies, it is essential first to identify the key climate risks and opportunities for the year. In 2023, Giga Computing's Sustainability Promotion Team, following the TCFD guidelines, peer reports and international trends, gathered information on Giga Computing's specific climate issues. Through discussions with various units about the actual challenges and responses, 7 key climate risks and opportunities were identified, including 2 transition risks, 2 physical risks, and 3 opportunities. The identification results of these seven key issues are listed below, including their occurrence period, current status, and response strategies.

◆ Climate Risks and Opportunities Identification Matrix



◆ Giga Computing's Key Climate Risk and Opportunity Issues and Response Strategies

Aspect	Issue	Impact Period	Climate-related Risks and Opportunities Status	Response Strategies and Management Measures
Transition Risk	R1 Increased GHG pricing	Short-term (within 3 years)	In 2025, Taiwan's Climate Change Response Act will impose carbon fees on domestic entities with annual carbon emissions exceeding 25,000 tons. Although Giga Computing is not among the first batch of regulated enterprises, the Company still needs to consider this risk due to the possibility of future regulations expanding to include additional companies.	<ol style="list-style-type: none"> 1. Conduct annual evaluations of its aging equipment and allocate a budget for replacement, to progressively enhance the energy efficiency of the Company's equipment. 2. Implement an annual routine carbon inventory system starting in 2024, with a voluntary GHG inventory conducted each year in accordance with ISO 14064-1, and submit the annual carbon data to the Group. External certification is expected to be completed by 2027. 3. After completing the voluntary GHG inventory in 2024, Category 4 will be evaluated as a major source of carbon emissions, and in 2025, plans will be made to implement a supply chain carbon reduction evaluation. 4. The office air conditioning and lighting will be set to turn off automatically, reducing electricity waste during periods of inactivity.
Transition Risk	R2 Controlled use of energy	Short-term (within 3 years)	The Ministry of Economic Affairs in Taiwan has set a target for renewable energy to account for 20% of the energy mix by 2025. Energy transformation policies are expected to cause fluctuations in electricity prices, and the requirements for business to adopt renewable energy will also increase.	Cooperate with GIGABYTE to evaluate the introduction of renewable energy.
Physical Risk	R3 Increased severity of extreme weather events such as typhoons and floods	Mid-term (3 to 5 years)	Giga Computing's supply chain spans the globe, and with worsening extreme weather, each location faces different climate risks. In the past, Chinese manufacturers have experienced extreme heat, leading to government-mandated shutdowns. Plants in the lower reaches of the Yangtze River have been flooded due to torrential rains, causing damage to equipment and affecting supply. For U.S. manufacturers, the supply chain was unable to supply raw materials as scheduled due to hurricanes, resulting in delays in delivery. Climate disasters such as this have increased the Company's risk of operational disruptions and materially impacted the Company's finances.	<ol style="list-style-type: none"> 1. Establish a supply chain raw material backup plan to avoid supply chain disruptions, and gradually diversify supply from suppliers to reduce the response cost of a single supplier due to climate factors. 2. Increase the proportion of local suppliers to reduce the risk of extreme weather affecting transportation. 3. Purchased UPS systems to ensure continuous power supply and prevent impacts on equipment from sudden regional power reductions.
Physical Risk	R4 Average temperature rises	Long-term (5 to 10 years)	<ol style="list-style-type: none"> 1. Rising temperatures can increase the risk of fires, cause equipment to malfunction and elevate cooling water temperatures due to poor heat dissipation, and lead to higher energy demands for cooling systems. Additionally, the risk of heatstroke for employees may pose significant health hazards. 2. Climate change may cause raw material price fluctuations, resulting in increased costs. 	<ol style="list-style-type: none"> 1. Promote the use of energy-saving equipment, such as replacing lighting with LEDs, and upgrading to more energy-efficient water dispensers and air conditioning systems. 2. Increase the supplier assistance plan, evaluate the comprehensive automation of processes, and improve energy efficiency. 3. Regularly conduct risk assessments to determine the factors that may cause fires, and formulate corresponding risk management measures, such as strengthening fire prevention facilities and training employees on fire prevention. 4. Raise employee awareness of high temperatures, strengthen the maintenance and use of indoor air conditioning systems, provide adequate rest and hydration areas to reduce the risk of heatstroke, arrange reasonable working schedules and rest intervals, and enhance employee health knowledge training.

Aspect	Issue	Impact Period	Climate-related Risks and Opportunities Status	Response Strategies and Management Measures
Opportunity	O1 Develop and/or increase low-carbon products and services	Short-term (within 3 years)	As the market shifts towards supporting low-carbon, high-efficiency products, enterprises are developing low-carbon products and creating circular economy business models to align with international trends and open new markets and business opportunities.	<ol style="list-style-type: none"> Evaluate the introduction of low-energy, high-efficiency supply chain products, such as power supplies with higher energy conversion efficiency. Evaluate increasing the number of products with direct liquid cooling (DLC) and immersion cooling systems.
Opportunity	O2 Use of more efficient production and distribution processes	Mid-term (3 to 5 years)	As extreme weather events become more severe and frequent, global natural resources are increasingly scarce, with acquisition costs and difficulties rising. Recycling and reuse help reduce operational costs and improve the efficiency of raw material usage.	<ol style="list-style-type: none"> The possibility of introducing recycled materials into packaging materials (cushioning materials) is expected to be evaluated in 2024. Expand the supplier assistance program to optimize processes and increase the proportion of scrap recycling. Evaluate increasing the usage of recycled paper pulp in carton packaging materials (currently, the recycled paper pulp usage rate in carton packaging exceeds 80%).
Opportunity	O3 Use of low-carbon energy	Short-term (within 3 years)	As countries tighten regulations on total carbon emissions and import carbon tariffs, failure to adopt energy-saving and carbon-reduction measures may lead to decreased competitiveness of the company's products in exports and increase additional carbon costs for sales. On the other hand, if the company actively invests in or implements low-carbon energy and energy-saving solutions, it can reduce costs associated with carbon emissions. Additionally, facilities with lower carbon emissions could benefit from surplus carbon credits, resulting in potential gains.	Actively explore the availability of renewable energy at each operational site and collaborate with the parent company GIGABYTE to evaluate the use of renewable energy, and proactively increase the proportion of low-carbon energy.

4.1.4 Metrics and Targets

Since Giga Computing is currently conducting self-initiated GHG inventory, it has not yet been able to set specific reduction targets. However, to proactively address the impacts of climate change, we have established goals in areas such as carbon reduction, renewable energy usage, and climate change adaptation. These goals are under continuous review and implementation. Additionally, the Sustainability Promotion Team monitors the annual progress of each site, making rolling adjustments to climate targets to ensure their effectiveness and suitability each year. The climate-related goals set by Giga Computing and the status of achievement are as follows:

Target Type	Target Description	Achievement Status
Carbon Reduction Targets	Complete the voluntary GHG inventory for 2023 in 2024 (including subsidiaries)	Achieved
	Complete ISO 14064-1 certification in 2027 (including subsidiaries)	In progress
	Cooperate with GIGABYTE to set carbon reduction goals in 2027	In progress
Renewable Energy Target	Cooperate with GIGABYTE to evaluate the introduction of renewable energy	Under discussion
Responding to Climate Change	No instances where extreme weather conditions have caused supply chain disruptions leading to a suspension of shipments	No such situation in 2023

4.2 Energy and GHG Management

Item	Content		
Policies, Commitments, and Importance	Energy management is intrinsically linked to GHG emissions, a critical factor influencing global warming. In recent years, many countries have implemented carbon tax regulations on imported products, and Taiwan is set to start collecting carbon fees in 2026. Giga Computing fully recognizes the importance of energy and carbon management. As such, in 2024, we conducted a voluntary GHG inventory in accordance with the ISO 14064-1: 2018 standard. Moving forward, we commit to conducting regular annual inventories and gradually increasing the share of renewable energy to mitigate the additional costs imposed by future carbon-related regulations.		
Responsible Unit	R&D Center		
Short-, Mid-, and Long-term Goals	<table border="0"> <tr> <td style="vertical-align: top;"> Short-term goals (2024): 1. Complete the voluntary GHG inventory of Giga Computing (including subsidiaries). 2. Introduce power monitoring equipment to assess the actual power consumption in 2024. </td> <td style="vertical-align: top;"> Mid- and long-term goals (2025-2030): 1. Complete the GHG inventory of Giga Computing (including subsidiaries) and obtained external certification. 2. Set carbon reduction targets based on GHG inventory results. 3. Submit the SBTi Commitment Letter. 4. Cooperate with the parent company, GIGABYTE, to evaluate the introduction of renewable energy. </td> </tr> </table>	Short-term goals (2024): 1. Complete the voluntary GHG inventory of Giga Computing (including subsidiaries). 2. Introduce power monitoring equipment to assess the actual power consumption in 2024.	Mid- and long-term goals (2025-2030): 1. Complete the GHG inventory of Giga Computing (including subsidiaries) and obtained external certification. 2. Set carbon reduction targets based on GHG inventory results. 3. Submit the SBTi Commitment Letter. 4. Cooperate with the parent company, GIGABYTE, to evaluate the introduction of renewable energy.
Short-term goals (2024): 1. Complete the voluntary GHG inventory of Giga Computing (including subsidiaries). 2. Introduce power monitoring equipment to assess the actual power consumption in 2024.	Mid- and long-term goals (2025-2030): 1. Complete the GHG inventory of Giga Computing (including subsidiaries) and obtained external certification. 2. Set carbon reduction targets based on GHG inventory results. 3. Submit the SBTi Commitment Letter. 4. Cooperate with the parent company, GIGABYTE, to evaluate the introduction of renewable energy.		
Action Plan	1. Cooperate with the parent company to complete GIGABYTE's annual CDP climate questionnaire. 2. Routine annual carbon inventory operations will be newly implemented across all sites, with plans to introduce third-party certification processes in the future. 3. Each site set short-, mid-, and long-term reduction targets based on its current GHG emissions inventory.		
2023 Performance	1. According to the ISO 14064-1 GHG Inventory Standard, we voluntarily completed the GHG inventory for Giga Computing. 2. Electricity savings represent an annual reduction of 68.99 metric tons of carbon dioxide equivalent through equipment replacement at the Giga Computing's operational headquarters. 3. Giga Computing, along with GIGABYTE, achieved an A- rating on the 2022 CDP Climate Questionnaire. After splitting and operating independently in 2023, we will continue to enhance environmental performance based on international evaluation standards.		
Grievance Mechanism	Each year, all sites will submit their annual carbon inventory results to GIGABYTE, which will track progress toward carbon reduction targets, identify reasons for any shortfall, and adjust targets as needed to achieve low-carbon operations.		

4.2.1 Energy Management

With the conclusion of COP28 highlighting global setbacks in carbon reduction, governments and businesses worldwide are intensifying their efforts in carbon management and reduction regulations. As a member of the global community, Giga Computing is committed to minimizing the environmental impacts of its operations. Therefore, we prioritize carbon reduction and energy saving as key management objectives.

To strengthen internal energy and GHG management, Giga Computing has established an energy management plan for its operational sites starting from 2023, in accordance with the policies of its parent company, GIGABYTE. Additionally, to lay the foundation for carbon reduction, Giga Computing completed its first self-assessment of GHG across Category 1 to 6 according to ISO 14064-1 in 2023. The company has also established a routine internal audit and carbon management system, with plans to obtain external certification or assurance from a third-party organization annually starting in 2027 to enhance the quality of GHG data. Giga Computing has responded to the Taiwan government's 2050 net-zero carbon emissions goal with actual actions, and actively demonstrated its determination to reduce carbon emissions to customers and stakeholders.

4.2.2 Energy Usage Overview

In 2023, Giga Computing had a total energy consumption of 17,721.94 GJ. As Giga Computing's primary product is servers, the main energy consumption comes from purchased electricity for laboratory machines and air conditioning, accounting for approximately 99.64% of the total energy consumption. The remaining 0.36% is attributed to gasoline used for company vehicles. In the future, Giga Computing will continue to monitor the consumption trends of various energy categories annually and continually evaluate energy-saving measures.

◆ Total Energy Consumption in 2023

	Activity Type	Energy type	Unit	Energy Consumption	Proportion (%)
Non-renewable Fuels	Company vehicles	Gasoline	Liters	1,936	0.36
			GJ	63.88	
Purchased Energy	Process equipment, air conditioners	Purchased gray electricity	kWh	4,905,016	99.64
			GJ	17,658.06	
Gross Calorific Value of Energy Consumption (GJ)				17,721.94	100.00
Intensity (GJ per million revenue)				0.36	-

Note 1: The statistical scope of energy consumption data covers: Giga Computing (Headquarters), GIGAIPC.

Note 2: Calorific value of gasoline = 7,800 kcal/L, calorific value of electricity = 860 kcal/kWh, and the coefficients are from the energy product unit calorific value table of the Bureau of Energy, Ministry of Economic Affairs.

Note 3: The denominator of the intensity is the total annual revenue in millions of NTD.

Note 4: Giga Computing did not use renewable energy in 2023, and will align with GIGABYTE's evaluation to introduce renewable energy.

4.2.3 GHG Management

In 2024, Giga Computing completed its 2023 voluntary GHG inventory in accordance with ISO 14064-1: 2018 GHG Inventory Standard. The total GHG emissions for 2023 amounted to 463,465.9762 tons of CO₂e, with the largest contributions coming from Category 4 and 5 emissions, primarily due to purchased materials and the use of sold products, which together accounted for 99.37% of the total annual GHG emissions. Category 3 to 5 involve upstream and downstream vendors, making them harder to control. In 2023, Giga Computing focused its energy-saving and carbon reduction efforts primarily on Category 2. Moving forward, we will continue to conduct routine carbon inventories to monitor our organization's GHG emissions and set short-, mid-, and long-term carbon reduction goals, contributing to global carbon reduction efforts.

◆ 2023 GHG Emissions Volume and Intensity

Unit	Metric Tons of CO ₂ e	Proportion (%)	Total (metric tons of CO ₂ e)	Intensity
Category 1 Direct Emissions	42.5710	0.0092	2,465.6488	0.0508
Category 2 Indirect Emissions from Imported Energy	2,423.0778	0.5228		
Category 3 Indirect Emissions from Transportation	471.9570	0.1018	461,000.3274	-
Category 4 Indirect Emissions from Products Used by the Organization	149,307.9103	32.2155		
Category 5 Indirect Emissions from the Use of Products from the Organization	311,220.4601	67.1507		
Category 6 Other Indirect Emissions	0	0	463,465.9762	-

Note 1: GHG inventory boundary: Giga Computing (Headquarters), and GIGAIPC.

Note 2: Inventory Methodology: Giga Computing complies with ISO 14064-1: 2018 GHG Inventory Standard, and voluntarily completed the 2023 GHG inventory.

Note 3: Scope of GHG inventory: Carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorinated chemicals (PFCs), sulfur hexafluoride (SF₆), nitrogen trifluoride (NF₃), a total of 7 GHGs.

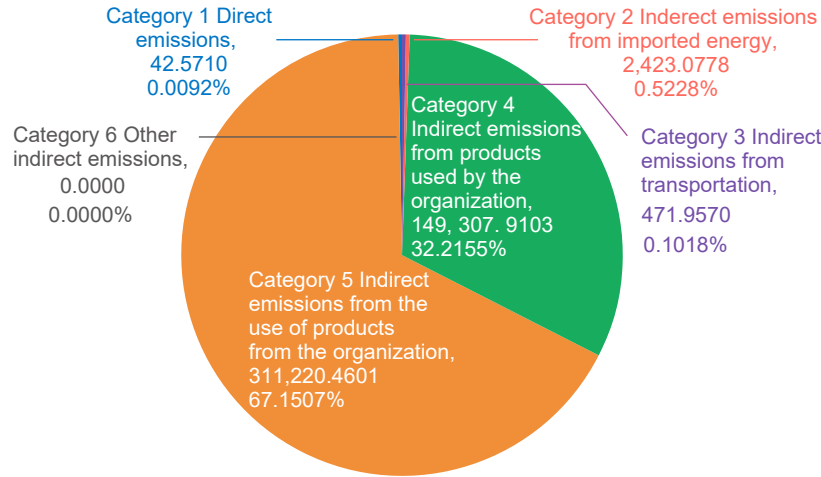
Note 4: The GHG inventory uses the operational control approach for the inventory process.

Note 5: Category 6 was not disclosed as it did not meet the material threshold.

Note 6: GHG coefficient reference: Ministry of Environment's Greenhouse Gas Emission Factor Management Table version 6.0.4, academic papers, similar products, or data from SimaPro or the Ministry of Environment.

Note 7: Emission intensity = (total carbon dioxide equivalent of Category 1 + Category 2 emissions) / annual revenue in millions of NTD.

◆ Percentage of Annual GHG Emissions



4.2.4 Reduction and Energy Conservation Measures

To promote energy conservation and carbon reduction, GIGABYTE has established a mechanism for rewarding reduction initiatives and low-carbon product proposals. By encouraging ideas from employees, the group aims to continuously find solutions within daily operations and expects employees to integrate environmentally friendly thinking into their work. Currently, Giga Computing's main energy consumption comes from power consumption of R&D equipment at the operational headquarters and daily electricity use by employees. In 2023, through employee proposals, 4 equipment improvement projects were implemented, including replacing the headquarters air conditioning units, water dispensers, and updating laboratory equipment, which resulted in a reduction of approximately 68.99 metric tons of CO₂e.

Energy Saving Solution Category	Number of Solutions	Energy Saving Degree	Carbon Reduction Volume (metric tons of CO ₂ e)	Carbon Reduction Rate (%)
Shared Equipment Updates	3	58,906.80	29.10	1.20%
Laboratory Equipment Updates	1	80,758.00	39.89	1.65%
Total	4	139,664.80	68.99	2.85%

Note 1: The carbon emission coefficient of electricity is 0.494 kg CO₂e/kWh announced by the Bureau of Energy of the Ministry of Economic Affairs for 2023.

Note 2: Carbon reduction rate is the ratio of the amount of carbon reduction achieved by the energy-saving solution to the total carbon emissions from electricity consumption.

4.3 Water Resource Management

4.3.1 Water Resource Risk Assessment

With the intensification of extreme weather in recent years, uneven global rainfall distribution has become the norm. The frequency and severity of heavy rainfall, droughts, and floods have progressively exceeded historical records. This not only affects general water supply but also increases supply chain instability and the risk of operational disruptions for businesses. Water resource risk management has become a crucial issue that cannot be overlooked in corporate operations.

To assess the water risk at each of Giga Computing's operational sites, in 2023, we used the Aqueduct Water Risk Atlas online tool from the World Resources Institute to analyze water withdrawal pressure at each site. The results indicated that Giga Computing's sites are not located in high water stress areas. Moving forward, we will continue to monitor and evaluate the water resource pressure at each site annually to avoid any potential impacts on local communities and ecosystems.

◆ Destinations of Water Intake and Discharge by Site

Operational Sites	Main Water Intake	Intake and Catchment Area	Level of Discharge Treatment	Final Destination of Water Discharge	Water Resource Stress
Giga Computing (Headquarters)	Water from third-party	Feitsui Reservoir	Primary treatment	Dansuie River	Low-Medium (10% to 20%)
GIGAIPC	Water from third-party	Feitsui Reservoir	Primary treatment	Dansuie River	Low-Medium (10% to 20%)



4.3.2 Water Intake, Consumption, and Discharge

All of Giga Computing's locations source their water from third-party water suppliers, with the primary use for domestic purposes. In 2023, the total water intake was 13,418.00 million liters.

Water Use Category	Intake/Discharge Destination Classification	2023
Water Intake	From rainwater recycling, rivers, lakes	0
	From groundwater	0
	Water supplied from water companies, municipal water supply, and wastewater treatment plants	13,418.00
	Total water intake	13,418.00
Water Discharge	Discharged into rivers, glaciers, lakes, swamps	0
	Discharged into groundwater	0
	Discharged to the wastewater treatment plant for treatment	10,734.40
	Total water discharge	10,734.40
Water Consumption	Total water consumption	2,683.60
Water Intake Intensity (million liters/million revenue)		0.28

Note 1: The statistical scope of water consumption data includes only Giga Computing's headquarters. GIGAIPC's water usage is handled along with the leased building, making data collection difficult. Therefore, this year's water data does not include GIGAIPC.

Note 2: None of Giga Computing's water intake sites are located in areas with high water stress.

Note 3: The total dissolved solids (TDS) of all water sources of Giga Computing are less than or equal to 1,000 mg/L.

4.3.3 Wastewater Discharge Management

Giga Computing primarily focuses on product R&D and does not have factory registration. Therefore, the main discharges are general domestic wastewater, which is discharged into the underground sewer system in accordance with local regulations, without impacting the surrounding environment and ecology of the operational sites.

4.3.4 Water Resource Management or Reduction Actions

Since Giga Computing specializes in product R&D and does not operate a plant, there is no need for factory registration. Water for basic facilities and domestic use comes from tap water. The office, located in the headquarters building, follows GIGABYTE's "Reduce 333 Plan", aiming for a 3% annual reduction in water use, and has established related policies to achieve water conservation goals. For example, we have installed water-saving faucets and implemented a rainwater harvesting system on the headquarters building's roof (G-HOME GIGABYTE Sustainable Ecological Rooftop), which collects enough rainwater annually to cover half of our irrigation needs.



(Figure) Adoption of sensor faucets with water-saving labels



(Figure) Rainwater harvesting system installed on the roof of the headquarters building (G-HOME GIGABYTE Sustainable Ecological Rooftop)

4.4 Waste Management

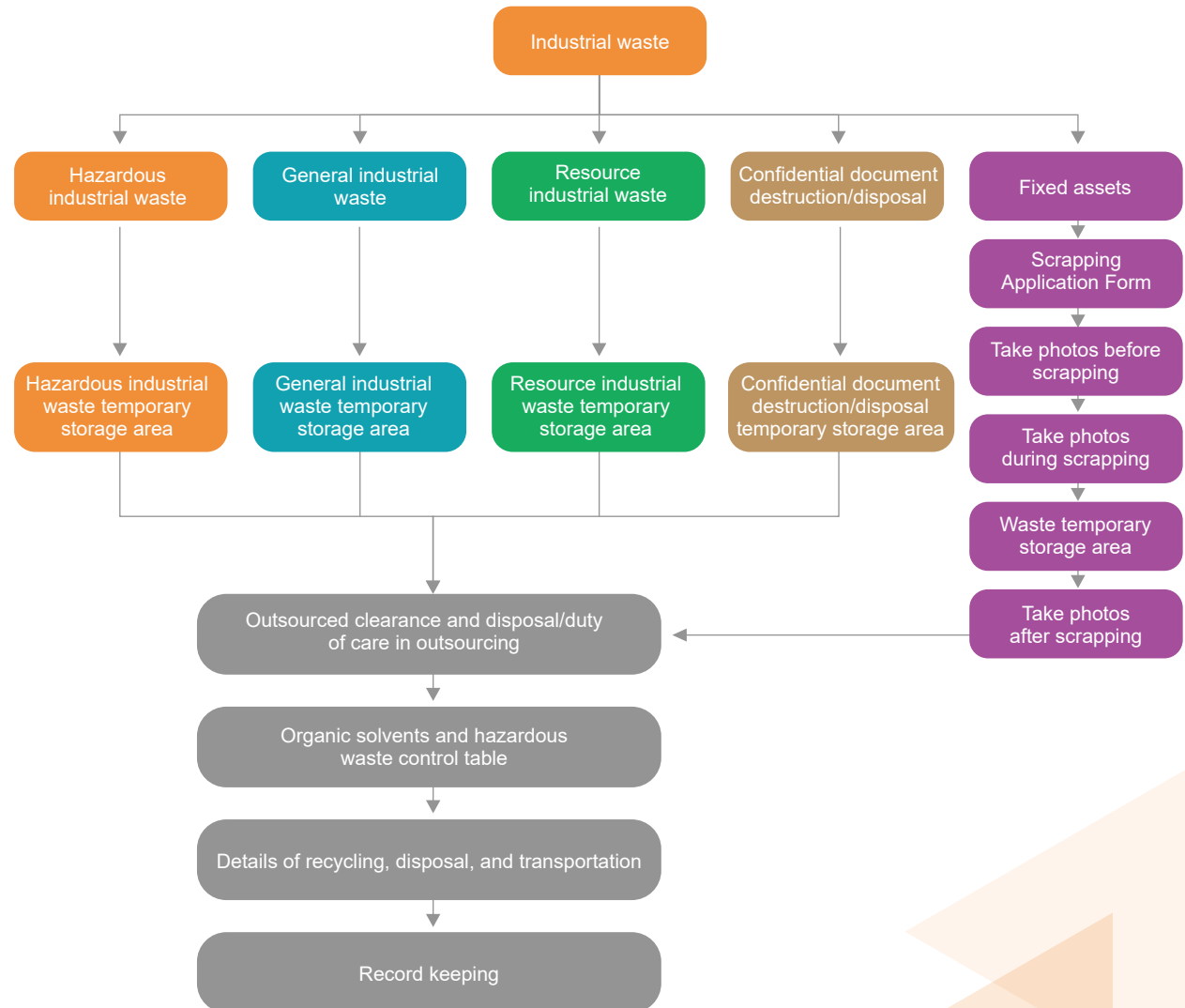
4.4.1 Waste Management System

The main waste generated at Giga Computing Headquarters consists of general waste produced by employees' daily activities. Industrial waste primarily comprises electronic waste, with a small amount of hazardous waste. To prevent negative impacts on neighboring communities and ecosystems from its waste, Giga Computing follows waste management and disposal measures established under ISO 14001 in collaboration with GIGABYTE. This includes adhering to the group's "Waste Disposal Operations Guidelines". All mentioned waste is handled and disposed of by qualified third-party waste management service providers.

Each year, the Group's environmental health and safety personnel audit the waste handler. Additionally, a designated person is assigned to inspect the waste storage areas at least once per quarter, and the results are recorded in the industrial waste storage inspection form. Furthermore, before signing contracts with new waste disposal, handling, or recycling agencies, the dedicated unit will send representatives to inspect their operational management. After the contract is signed, at least one inspection is conducted every six months, and GPS is used to track the transport routes of waste disposal vehicles to ensure proper waste handling.

The scope of the above content only includes the operations of the Giga Computing headquarters. The waste generated by the subsidiary, GIGAIPC, is managed by the leased building, and data collection is difficult. Therefore, the waste data for this year does not include GIGAIPC. In 2023, no incidents of illegal dumping or violations by waste handlers were found at Giga Computing and GIGAIPC. We will continue to manage waste properly to maintain a zero-violation goal.

◆ Industrial Waste Management Flowchart



4.4.2 Waste Generation

In 2023, the total waste amount for Giga Computing was 44.81 metric tons. In the future, we will continue to monitor trends in waste generation and progressively increase the rate of resource recycling and reuse to minimize the impact of our operations on the external environment.

Waste Generated		
Year	2023	
Non-hazardous Waste (metric tons)	44.11	98.45%
Hazardous Waste (metric tons)	0.70	1.55%
Total Amount of Waste (metric tons)	44.81	100%
Waste Intensity (tons/million revenue)	0.0009	

Note 1: General industrial waste includes general waste generated by employees in their daily lives.

◆ Total Waste Volume Categorized by Direct Disposal and Diverted Disposal

Waste Category	Hazardous Waste		Non-hazardous Waste		Total	
	Disposal Volume (tons)	Proportion (%)	Disposal Volume (tons)	Proportion (%)	Disposal Volume (tons)	Proportion (%)
Diverted Disposal (Reuse, recycling)	0.70	100%	26.93	61.06%	27.63	61.66%
Direct Disposal (Incineration, landfill)	0	0%	17.18	38.94%	17.18	38.34%
Total volume	0.70	100%	44.11	100%	44.81	100%

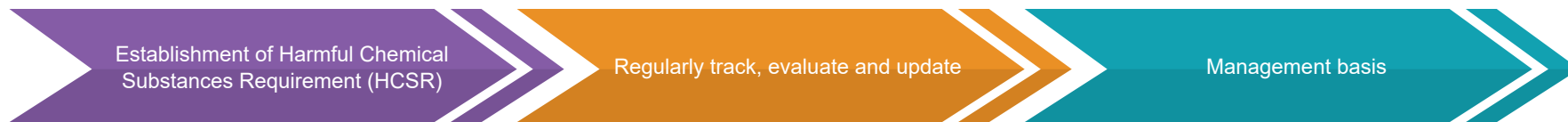
◆ Final Disposal Method Categorized by Waste Type

Waste Type	Waste Generated (tons)	Outsourcing to a Third Party	
		Waste Disposal Volume (tons)	Disposal Method
Non-recyclable general waste (domestic waste)	22.74	22.74	Incineration (non-energy recovery)
Kitchen waste	4.20	4.20	Compost
Paper	14.31	14.31	Recycled
Paper container	0.45	0.45	Recycled
Plastic	0.70	0.70	Recycled
Tin and aluminum cans	0.25	0.25	Recycled
Glass	0.36	0.36	Recycled
Plastic bottles (PET Bottles)	0.99	0.99	Recycled
Optical disc	0.00	0.00	Recycled
Batteries	0.11	0.11	Recycled
Electronic wastes	0.70	0.70	Recycled
Total Volume of Waste (tons)		Total Amount of Off-site Disposal (tons)	Proportion %
44.81		44.81	100.00%

4.5 Responsible Production and Circular Economy

4.5.1 Control of Hazardous Substances

Giga Computing, considering the potential negative environmental impacts of its products, has established a Harmful Chemical Substances Requirement (HCSR) by its Green Team based on current international hazardous substance regulations, including the EU RoHS, REACH, Battery, Packaging, Persistent Organic Pollutants (POPs), the US Toxic Substances Control Act (TSCA), the Toxics in Packaging Clearinghouse (TPCH) and customer hazardous substance standards. The HCSR categorizes controlled substances into Level A (immediately banned substances), Level B (substances expected to be banned) and Level C (potentially harmful substances that may be banned in the future). All components and products of Giga Computing must comply with this regulation for hazardous substance management. We also continuously monitor the development trends of international environmental regulations and the progress of customer standards, regularly assessing and updating our regulations.



In addition to adhering strictly to hazardous substance control during product design and material selection, we also manage hazardous substances in components through our self-developed Green Supply Chain Management (GSCM) system. This enhances the environmental friendliness of our products, ensures the health and safety of customers during product use and reduces health risks for waste disposal personnel at the end of the product's lifecycle. As of the end of 2023, Giga Computing has not received any complaints related to product violations of hazardous substance regulations causing harm to personnel health or environmental damage.

Giga Computing ensures the rigor of its hazardous substance control process by undergoing external audits conducted by a third-party certification body for the IECQ QC 080000: 2017 Hazardous Substance Process Management System and has obtained certification. At the same time, we also received the Green Label Award for Prohibited and Restricted Substances from SGS Taiwan.



4.5.2 Circular Economy Product Design

With the rapid pace of technological advancement in the electronics industry, electronic waste has become one of the fastest-growing waste streams globally. In response, Giga Computing is committed to reducing waste and aims to promote a circular economy as a long-term goal. This includes considering the product lifecycle impact during product design and developing products that are easy to recycle and reuse. At the same time, we leverage the professional repair technology and experience of our sister company, BYTE International Co., Ltd., also a subsidiary of the GIGABYTE, to extend the product lifecycle and reduce the generation of electronic waste. In 2023, Giga Computing sent 23,399 products for repair, and the completion rate reached 100%.

◆ **Product Repairs and Returns Status in 2023**

Product Repair		Taiwan	China (including Hong Kong and Macao)	Asia Region (excluding China, Hong Kong, Macao and Taiwan)	North America Region	Europe Region	Total
Giga Computing (Headquarters)	Number of repairs (pieces)	3,718	1,419	5,001	4,589	6,517	21,244
	Quantity returned (pieces)	3,718	1,419	5,001	4,589	6,517	21,244
GIGAI PC	Number of repairs (pieces)	1,204	284	199	222	246	2,155
	Quantity returned (pieces)	1,204	284	199	222	246	2,155
Total	Number of repairs (pieces)	4,922	1,703	5,200	4,811	6,763	23,399
	Quantity returned (pieces)	4,922	1,703	5,200	4,811	6,763	23,399

4.5.3 Eco-Friendly Packaging and Packaging Material Reduction

In addition to promoting product recycling and reuse, Giga Computing also focuses on waste reduction through packaging reduction initiatives. We continuously work on minimizing packaging, increasing the use of recyclable materials, and striving to reduce packaging material usage and subsequent waste while maintaining adequate protection functionality. In 2023, a total of 274.21 metric tons of packaging materials were used, of which recyclable materials accounted for 80.85% of the total packaging materials. In the future, Giga Computing will continue to use recyclable packaging materials and focus on the packaging reduction plan of GIGABYTE, aiming to achieve the common goal of eliminating single-use packaging by 2030.

◆ **Recyclable Rate of Packaging Materials in 2023**

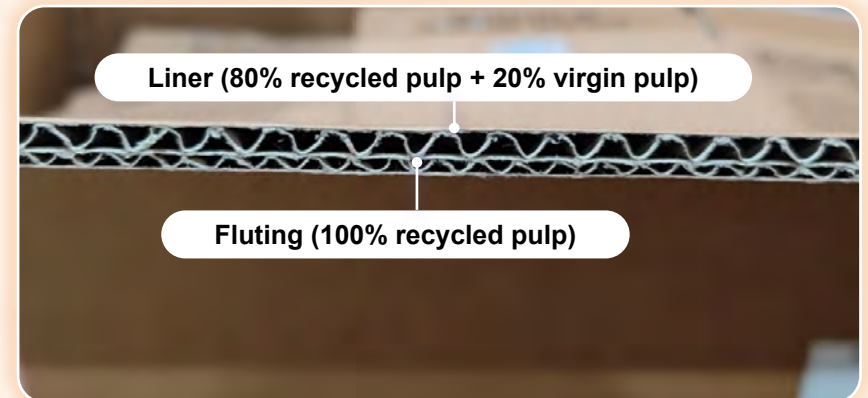
Type of Packaging Materials	Annual Total Weight Purchased (tons)	Percentage of Recyclable Packaging Materials (%)
Paper	221.70	80.85%
Plastic	52.51	
Total	274.21	

Note 1: Recyclable rate = paper / (paper + plastic)

Case Focus

◆ **Recycled Packaging Materials**

Due to the nature of our products, Giga Computing uses a large amount of corrugated cardboard. Considering the environmental impact, we have introduced the use of recycled paper pulp in our corrugated cardboard. This not only reduces the cost of packaging materials but also minimizes the impact on the environment. Considering that virgin paper pulp has higher strength, we have not yet fully transitioned to using recycled paper pulp in the corrugated paper structure to ensure the strength of the packaging materials.



5

Happy Workplace

- 5.1 Talent Recruitment and Retention
- 5.2 Talent Cultivation and Development
- 5.3 Occupational Safety and Health



5.1 Talent Recruitment and Retention

Item	Content
<p>Policies, Commitments, and Importance</p>	<p>Giga Computing has established a comprehensive job grade and salary system, offering remuneration that exceeds industry standards to maintain external competitiveness. At the same time, by defining job grades and levels, an appropriate salary structure has been set to ensure internal fairness. We also provide comprehensive welfare measures to ensure that employees can perform at their best in a balanced state of mind and body. This enhances workplace happiness, fosters a sense of unity, and cultivates workplace motivation.</p>
<p>Responsible Unit</p>	<p>General Administration Division</p>
<p>Short-, Mid-, and Long-term Goals</p>	<p>Short-term goals (2024):</p> <ol style="list-style-type: none"> 1. By improving remuneration and working conditions, reduce the turnover rate by 5% and increase employee satisfaction. 2. Define and inventory key talent of each department. <p>Mid- and long-term goals (2025-2030):</p> <ol style="list-style-type: none"> 1. Continue professional development and expand family-friendly policies to boost employee loyalty and job satisfaction. 2. By 2030, we aim to increase employee satisfaction to over 90% and stabilize turnover rates through comprehensive programs, creating a more attractive work environment. 3. By 2025, the key talent retention rate will be 85%, and by 2030, it will reach 90%.
<p>Action Plan</p>	<ol style="list-style-type: none"> 1. Salaries are reviewed and adjusted annually based on industry and market salary surveys, the Company's operational status, and individual performance. 2. The remuneration system is determined based on job level, educational background, work experience, and fair performance evaluations to ensure salaries accurately reflect employees' contributions. In addition to basic salaries, the Company also offers various rewards and benefits, such as seniority bonuses, patent awards, quarterly bonuses, and performance bonuses, to encourage outstanding performance and stimulate internal capabilities, allowing all employees to share in the Company's success. 3. Plan the implementation of employee satisfaction surveys and conduct surveys on a regular basis. 4. Define and inventory key talent of each department to improve the retention rate of key talent.
<p>2023 Performance</p>	<ol style="list-style-type: none"> 1. Female made up 32.16% of the total workforce, and female management positions constituted 23.79% of all management positions. 2. The turnover rate was 12%, down 5% from the previous year. 3. The average starting salary of employees is 17.42 % higher than the local basic wage, and the salary is adjusted by 0 to 4% every year based on individual performance. 4. Employee welfare expenses reached NTD 1,486,750 thousand, accounting for 3.06% of operating revenue. 5. Employee welfare items: Movie screening activities, childcare allowance, living allowance, scholarship, vision impairment massage services, etc.
<p>Grievance Mechanism</p>	<p>Through regular labor-management communication meetings, we address employee grievance cases and related positive and negative feedbacks. Departments then develop corresponding improvement actions or preventive measures.</p>

5.1.1 Manpower Structure and Workplace Diversity

In 2023, Giga Computing had a total of 740 employees, of which full-time (non-fixed term contract) employees accounted for about 97.70% of the total number of employees. In terms of gender distribution, 67.84% of employees are male, and 32.16% are female. Regarding age distribution, the largest group is employees aged 50 and above, making up 63.78% of the total workforce. The next largest group is employees under 30 years old, who account for 24.06% of the workforce. As for employee levels, there are 227 management positions, with 54 female managers, representing 23.79% of all management roles. At the headquarters of Giga Computing, all contractors (e.g., restaurant vendors, security, cleaning personnel) are managed by the parent company, GIGABYTE.

In 2023, Giga Computing had 5 employees with disabilities and 12 foreign employees, reflecting its commitment to diversity and workplace inclusion. In the office premises, Giga Computing has installed accessible ramps, gender-friendly restrooms, and breastfeeding rooms. We also provide ceremonial leave for indigenous employees to respect and support their traditional activities and ceremonies, fostering a culture of inclusivity and respect for diversity.

◆ Employee Composition

Locations	Gender	Category		Number of People (people)	Proportion (%)
Giga Computing	Male	Fixed term contract	Full-time	0	0.00%
			Part-time	6	0.81%
		Non-fixed term contract	Full-time	439	59.33%
			Part-time	0	0.00%
	Subtotal			445	60.14%
	Female	Fixed term contract	Full-time	0	0.00%
			Part-time	10	1.35%
		Non-fixed term contract	Full-time	207	27.97%
			Part-time	0	0.00%
	Subtotal			217	29.32%
GIGAIPC	Male	Fixed term contract	Full-time	0	0.00%
			Part-time	1	0.13%
		Non-fixed term contract	Full-time	56	7.57%
			Part-time	0	0.00%
	Subtotal			57	7.70%
	Female	Fixed term contract	Full-time	0	0.00%
			Part-time	0	0.00%
		Non-fixed term contract	Full-time	21	2.84%
			Part-time	0	0.00%
	Subtotal			21	2.84%
Total	Male	Fixed term contract	Full-time	0	0.00%
			Part-time	7	0.95%
		Non-fixed term contract	Full-time	495	66.89%
			Part-time	0	0.00%
	Subtotal			502	67.84%
	Female	Fixed term contract	Full-time	0	0.00%
			Part-time	10	1.35%
		Non-fixed term contract	Full-time	228	30.81%
			Part-time	0	0.00%
	Subtotal			238	32.16%

Note 1: Data on the number of employees as of December 31, 2023.

Note 2: Fixed term/non-fixed term contract: Please refer to Article 9 of the "Labor Standards Act".

Note 3: Full-time/part-time: Part-time employees (also known as part-time workers) are defined by the Ministry of Labor as workers who have a significantly reduced number of working hours compared to full-time employees within the organization. The extent of this reduction in hours is determined through mutual agreement between the employer and employees.

◆ Diverse Workforce Composition

Locations	Employee Category	Under 30 Years Old		Aged 30 to 50		Aged 50 and Above		Total
		Male	Female	Male	Female	Male	Female	
Giga Computing	Senior managers	0	0	13	0	4	0	17
	Mid-level managers	0	0	21	5	70	13	109
	Entry-level managers	4	1	6	5	38	23	77
	General employees	115	41	21	9	153	120	459
	Total	119	42	61	19	265	156	662
GIGAIPC	Senior managers	0	0	5	0	1	0	6
	Mid-level managers	0	0	2	0	6	3	11
	Entry-level managers	0	1	0	0	3	3	7
	General employees	13	3	3	0	24	11	54
	Total	13	4	10	0	34	17	78
Total	Senior managers	0	0	18	0	5	0	23
	Mid-level managers	0	0	23	5	76	16	120
	Entry-level managers	4	2	6	5	41	26	84
	General employees	128	44	24	9	177	131	513
	Total	132	46	71	19	299	173	740
	Percentage of total employees (by gender)	17.84%	6.22%	9.59%	2.57%	40.40%	23.38%	100.00%
	Percentage of total employees (by age)	24.06%		12.16%		63.78%		100.00%

Note 1: Senior managers: Management position (Managers of M07 Division-level or above)

Note 2: Mid-level managers: Management position (Managers of M05-M06 Assistant Manager/Manager level)

Note 3: Entry-level managers: Management position (Managers of M03-M04 Assistant Section Chief/Section Chief level)

Note 4: General employees: Professional position (P01-P09, from General Engineer/Staff to CTO)

5.1.2 Status of New Employees and Resignations

In 2023, Giga Computing recruited a total of 143 new employees, with a new recruitment rate of about 19.32%, and a total of 89 employees left, with a turnover rate of about 12.03%. The analysis and investigation of reasons for employee departures primarily reveal that the main causes include discrepancies between job nature and expectations, family factors, health issues, further education, and personal career development plans. Therefore, future efforts will focus on enhancing job content explanations during interviews to ensure that candidates' understanding aligns with the actual job situation. Additionally, support such as leave-of-absence options and educational subsidies will be provided. In 2024, we will also initiate a plan for identifying key talent to stand out in an industry with widespread talent shortages and improve the retention rate of key personnel.

◆ New Employee Statistics

Locations	Gender	Age	2023	
			Number of New Employees	New Recruitment Rate (%)
Giga Computing	Female	Under 30 years old	21	2.84%
		Aged 31 to 50	23	3.10%
		Aged 51 or above	2	0.27%
	Male	Under 30 years old	53	7.16%
		Aged 31 to 50	22	2.97%
		Aged 51 or above	3	0.40%
GIGAIPC	Female	Under 30 years old	1	0.14%
		Aged 31 to 50	3	0.40%
		Aged 51 or above	0	0.00%
	Male	Under 30 years old	7	0.95%
		Aged 31 to 50	7	0.95%
		Aged 51 or above	1	0.14%
Total	Female	Under 30 years old	22	2.97%
		Aged 31 to 50	26	3.51%
		Aged 51 or above	2	0.27%
	Male	Under 30 years old	60	8.11%
		Aged 31 to 50	29	3.92%
		Aged 51 or above	4	0.54%
Total			143	19.32%

Note 1: New recruitment rate = [(number of new employees by category in the year)/(total number of employees at the end of the year)]*100%

◆ Statistics of Departed Employees

Locations	Gender	Age	2023	
			Number of Resigned Employees	Turnover Rate (%)
Giga Computing	Female	Under 30 years old	14	1.89%
		Aged 31 to 50	6	0.81%
		Aged 51 or above	2	0.27%
	Male	Under 30 years old	36	4.86%
		Aged 31 to 50	21	2.84%
		Aged 51 or above	0	0.00%
GIGAIPC	Female	Under 30 years old	2	0.27%
		Aged 31 to 50	0	0.00%
		Aged 51 or above	1	0.14%
	Male	Under 30 years old	4	0.54%
		Aged 31 to 50	3	0.41%
		Aged 51 or above	0	0.00%
Total	Female	Under 30 years old	16	2.16%
		Aged 31 to 50	6	0.81%
		Aged 51 or above	3	0.41%
	Male	Under 30 years old	40	5.41%
		Aged 31 to 50	24	3.24%
		Aged 51 or above	0	0.00%
Total			89	12.03%

Note 1: Turnover rate = [(number of resigned employees by category in the year)/(total number of employees at the end of the year)]*100%

5.1.3 Sound Remuneration System

We are committed to establishing a transparent and fair remuneration system, and appraise and approve the salary level of employees based on their educational backgrounds, professional knowledge and skills, work experience, and individual performance. The remuneration of all employees does not differ based on gender, age, race, nationality, religion, political stance or gender orientation. In 2023, the Company did not show a significant difference in remuneration ratios between males and females at all levels. The starting salary for employees of Giga Computing in 2023 was NTD 31,000, which is 17.42% higher than the annual basic wage of NTD 26,400 announced by the Ministry of Labor. The salary of all employees is adjusted by 0 to 4% based on performance in order to provide competitive salary in the market.

In 2023, the average salary of full-time employees in non-supervisory positions at Giga Computing was NTD 460 thousand, and the median salary was NTD 471 thousand. Reflects Giga Computing's persistence and efforts in employee remuneration to ensure that every employee receives fair and competitive remuneration. In 2023, the ratio of the annual total remuneration to the median salary of the top management was 5.3:1.^{Note}

Note 1: The total annual remuneration for the highest management include: basic salary, cash allowances, bonuses, commissions, cash dividends, and stock options. The formula for the total annual remuneration ratio= Total annual remuneration of the highest-paid individual in the organization/Median total remuneration of all employees (excluding the highest-paid individual)

◆ Female to Male Remuneration Ratio

2023	Giga Computing (Headquarters)	GIGAIPC
	Remuneration of Female: Remuneration of Male	Remuneration of Female: Remuneration of Male
Senior Managers	1: 1.24	No female senior managers
Mid-level Managers	1: 1.03	1: 0.94
Entry-level Managers	1: 1.10	1: 1.43
General Employees	1: 1.19	1: 1.25

Note 1: Senior managers: Management position (Managers of M07 Division-level or above)

Note 2: Mid-level managers: Management position (Managers of M05-M06 Assistant Manager/Manager level)

Note 3: Entry-level managers: Management position (Managers of M03-M04 Assistant Section Chief/Section Chief level)

Note 4: General employees: Professional position (P01-P09, from General Engineer/Staff to CTO)

Note 5: The remuneration includes basic salary, living allowance and food allowance, excluding annual bonus.

◆ The Average and Median Salaries of Full-time Employees Not in Management Positions

(Unit: NTD thousand)

Item	2023
Full-time Employees Who Were Not Managers (people)	496
Average Salary of Non-management full-time Employees	460
Median Salary of Non-management Full-time Employees	471

Note 1: Professional employees: Professional position of P01-P09, from General Engineer/Staff to CTO

Note 2: The remuneration includes basic salary, living allowance and food allowance, excluding annual bonus.

5.1.4 Diverse Employee Benefits

To build a comprehensive benefits system, we not only adhere to legally mandated insurance, leave, retirement systems, and health checkups but also offer additional benefits beyond legal requirements, creating a robust support network for our employees. Giga Computing has joined the GIGABYTE's Joint Employee Welfare Committee to collaboratively establish new benefit policies and promotional activities for employees, enhancing workplace satisfaction. Additionally, the Welfare Committee meets once a month to discuss matters such as providing employees with reasonable rights and benefits. They ensure compliance with local laws at operational sites and grant employees their fundamental rights, including insurance, retirement pensions, and leave. In addition, we offer a range of additional benefits, including a clean, bright, and comfortable employee cafeteria, a fitness center, child care subsidies, flexible working hours, scholarships, marriage and bereavement subsidies, annual travel allowances, seniority awards for long-service employees, and vision impairment massage services. These benefits aim to unite employees and build harmonious labor-management relations. In 2023, Giga Computing spent a total of NTD 1,486,750 thousand on employee benefits, with an average of NTD 2,009.12 thousand.

◆ Welfare Items for Giga Computing's Employees

Item	Content
Comprehensive Insurance Plan	In addition to the statutory labor insurance and national health insurance, we also provide group comprehensive insurance, which includes life insurance, accident insurance, hospitalization medical insurance, critical illness insurance, and cancer insurance. Employees and their families are also eligible to enroll in these insurance plans.
Comprehensive Health Care	To comprehensively care for employees' health and well-being, regular health checkups are provided for employees who have been with the Company for more than two years. Employees aged 40 and above receive an annual health check-up, while those under 40 are eligible for a checkup every two years. For senior managers and employees with high-risk work, additional health checkup subsidies are provided. Additionally, we implement an Employee Assistance Program (EAP) that offers counseling services in areas such as mental health, financial matters, and legal issues to support employees' overall life needs and psychological well-being. Through the above measures, we demonstrate our commitment to and care for the overall well-being of our employees.
Various Bonuses and Allowances	To acknowledge the hard work of our employees, the Company provides various bonuses, including three major festival bonuses, birthday gifts, marriage/childbirth/funeral allowances, and travel allowances. In 2023, a total of 263 employees applied for marriage/childbirth/funeral allowances and travel allowances.

Item	Content
Special Agreement Contractors	To provide employees with a diverse range of benefits and discounts, the Company has signed special agreements with 21 contractors. These contractors cover various fields such as dining services, childcare centers, and kindergartens, allowing employees to enjoy these services at more favorable prices. In addition, we offer employee discounts on company products, as well as free access to arts and cultural lectures, music performances, and related ticket discounts, enriching employees' lives and encouraging participation in cultural activities.
Childcare Subsidy	To reduce the childcare burden on employees, the Company provides a childcare subsidy of NTD 3,000 per month for employees in Taiwan with a child under the age of two, along with flexible working hours allowing for a 2-hour adjustment. In 2023, a total of 212 people applied for a total of NTD 636,000.
Employee Clubs	To encourage employees to enjoy a balanced life and interact with colleagues from different departments, we have established various clubs including sports and dance, environmental services, and crafts. We also organize leisure activities such as E-Sports tournaments, sports events, and family days to promote diverse interests and foster communication among employees.
Pension	According to the "Labor Standards Act", we allocate monthly retirement reserves for employees under the old retirement scheme. Additionally, for employees under the new retirement scheme as per the "Labor Pension Act", we contribute 6% of their insured salary to their retirement pension each month, with the option for voluntary contributions ranging from 0% to 6% to their individual retirement account established by the Bureau of Labor Insurance.
Scholarship	Employees and their children who are enrolled in public or private schools, approved cram schools, open junior colleges, open colleges, or in-service programs, and who hold a formal academic degree, are eligible to apply for scholarships ranging from NTD 1,000 to NTD 4,000 in the form of book vouchers. In 2023, a total of 280 applicants applied for the scholarship, with a total amount of NTD 407,000 distributed.
Video Appreciation Activities	The Welfare Committee arranges for reservations for external movie theaters. All employees and their family members can participate, and free drinks and snacks are provided. Employees sign up for participation through the internal system. Holding this activity can reduce stress, enhance employees' work satisfaction and sense of belonging, and promote employee relaxation and team cohesion.
Vision Impairment Massage Services	Employees can make massage appointments each month through the "Reservation Management System". After booking, they can visit the B1 fitness center at the scheduled time to enjoy a 15-minute massage session with an on-site massage therapist. In 2023, a total of 500 visits to the massage service were recorded.



• Vision Impairment Massage



• Movie Screening Activities



• Family Day



• Relieving Stress with Hand-made Floral Arrangements



• E-sports Tournaments



• ZUMBA Dance Club

At Giga Computing, our philosophy is "happy workplace, enriching life", with a "people-first" approach to caring for every employee. We protect all our colleagues with the concept of a "family".

For employees ending their careers due to retirement or termination of employment, we provide the following transitional support programs to enhance their continued employability and career planning. These programs ensure a smooth transition and help maintain competitiveness, thereby improving their ability to continue employment and achieve their career goals.

Item	Content
Career Consultation	The Employee Assistance Program (EAP) offers career counseling.
Psychological Support	We provide professional psychological support to help employees cope with the stress and emotional fluctuations caused by career transitions.
Personal Interview	Conduct interviews with departing or terminated employees to assess their skills, goals, interests, and needs. Seek suitable internal positions for them. If no appropriate internal positions are available, provide support and career transition advice.
Legal Consultation	Provide legal consultation services to help employees understand their rights and options during career transitions.
Internal Communication	Organize seminars to help employees understand the content and importance of skill enhancement and transition assistance programs.
Retirement Planning	Welfare Committee clubs (such as the Go Green Club) welcome retired employees to join, encouraging them to stay physically active, which helps maintain their health. This initiative strengthens social connections and interactions, reducing the sense of isolation after retirement, while also allowing retirees to stay connected with the Company, continuing to experience its culture and support.

5.1.5 Parental Leave

To encourage and support employees in raising the next generation, Giga Computing ensures that employees are entitled to unpaid parental leave in accordance with the law. In addition to clearly outlining the application process in Article 33 of the Company's work rules, a consultation service is also provided to assist employees in following the "Gender Equality in Employment Act" and the "Regulations for Implementing Unpaid Parental Leave for Raising Children".

Item	Giga Computing (Headquarters)		GIGAIPC		Total
	Male	Female	Male	Female	
Eligible for parental leave in 2023 (A)	5	2	2	2	11
Actual applications for parental leave in 2023 (B)	1	0	0	0	1
Expected to return to the job with job retained for parental leave in 2023 (C)	1	0	0	0	1
Actually returned to the job with job retained for parental leave in 2023 (D)	0	0	0	0	0
Actually returned to the job with job retained for parental leave in 2022 (E)	NA	NA	NA	NA	NA
Those who actually returned to the job with job retained for parental leave in 2022 and worked for more than 1 year (F)	NA	NA	NA	NA	NA
Parental leave application rate (B/A)	20%	0%	0%	0%	9%
Rate of return to the job (D/C)	0%	0%	0%	0%	0%
Rate of job retained (F/E)	NA	NA	NA	NA	NA

Note 1: In 2023, Giga Computing officially separated from its parent company, GIGABYTE, and therefore only data from 2023 is disclosed, with data from 2022 being inapplicable.

5.1.6 Equality and Diversity

Regarding workplace human rights issues, Giga Computing supports international human rights conventions and complies with the regulations of the regions in which it operates. The Company has established various human rights standards, such as those outlined in the "Corporate Code of Conduct", which emphasizes "striving for organizational justice and respecting diversity and equality", as well as "zero discrimination, anti-violence, and no harassment" workplace principles. These human rights standards apply to the Company's Board, all levels of management, and general employees, in accordance with the workplace human rights guidelines of the parent company, GIGABYTE (please refer to Chapter 2 of GIGABYTE's Corporate Code of Conduct: Equal and Safe Working Environment). And in the "New Employee Employment Management Regulations", it is clearly stated that employees under the age of fifteen must not be hired, and that employment of child labor aged fifteen and above but under sixteen is prohibited. This ensures that no employment of child labor and prevents any incidents of forced labor, harassment, or discrimination. Employees can submit complaints through the "Giga Computing HR Mailbox" or via labor-management meeting representatives. All related complaints are handled by dedicated personnel, ensuring that the identity of the complainant and details of the complaint process are kept confidential to protect employee rights. In 2023, Giga Computing did not receive any human rights-related complaints (including discrimination, child labor, forced or compulsory labor) through reporting or investigations. There were also no incidents of discrimination based on ethnicity, gender, religion, political affiliation, sexual orientation, sexual harassment, or workplace bullying.

Human Rights Commitment	Actual Actions
Talent Inclusion and Non-discrimination	<ul style="list-style-type: none"> GIGABYTE's "Corporate Code of Conduct" specifies that recruitment and promotion of employees shall not be discriminated against based on race, gender, age, skin color, sexual orientation, language, religion, political affiliation, place of origin, nationality, physical or mental disabilities, or marital status. All Giga Computing Taiwan sites employ more than 1% of people with physical or mental disabilities in accordance with the "People with Disabilities Rights Protection Act" of the Ministry of Health and Welfare.
Prohibition of Forced Labor and Child Labor	<ul style="list-style-type: none"> In accordance with the "RBA Code of Conduct", suppliers are required to comply with labor and human rights-related regulations, and the use of conflict minerals is investigated. The "Employment Management Regulations" stipulate that employees under the age of 15 and children above the age of 15 but under the age of 16 shall not be hired.
Preventative Workplace Unlawful Infringements	<ul style="list-style-type: none"> We have established the "Workplace Illegal Infringement Prevention Plan" and its handling procedures, and issued a "Written Statement Prohibiting Workplace Violence" to protect employees from workplace bullying or violence.
Gender-friendly Workplace	<ul style="list-style-type: none"> Established the "Guidelines for Preventing Sexual Harassment in the Workplace". Employees who feel they are experiencing harassment can file a complaint with their managers, the HR Department, or through a dedicated email address, with confidentiality ensured in the handling of the case. If the investigation confirms the validity of the complaint, disciplinary action will be taken, and in severe cases, termination may be considered. In 2023, there were no cases of sexual harassment or discrimination reported at Giga Computing.

At the same time, the Company continues to promote workplace diversity and human rights education. During new employee orientation, training covers prohibitions on forced labor and child labor, anti-harassment, anti-discrimination, and sexual harassment prevention. All employees are also required to undergo regular training sessions. In 2023, the total training hours amounted to 197 hours, with 137 employees trained, representing approximately 18.51% of the total number of employees. In the future, we will continue to focus on and promote relevant education and training to enhance employees' awareness of human rights protection and reduce the risk of incidents.

5.1.7 Smooth Communication Channels

Giga Computing aims to create a workplace culture of immediate and transparent communication. Labor and management representatives jointly form a labor-management meeting that meets every three months. In 2023, four labor-management meetings were held, addressing 11 topics, including workday and leave regulations, family care leave policies, overtime procedures, and variations in statutory working hours. The results of these meetings apply to 100% of all employees. To implement two-way labor-management communication, Giga Computing has set up a "Giga Computing HR Mailbox", providing employees with a platform to immediately submit various suggestions. Starting in 2024, we will incorporate employee satisfaction surveys into our annual planning, using the results as a key reference for future internal policy adjustments to enhance employee retention rates.

Any adjustments to labor conditions at Giga Computing must be approved by the labor-management meeting, and all operational activities comply with local legal regulations. According to the "Labor Standards Act", the Company's notice period based on employee tenure are as follows: Employees who have worked for more than three months but less than one year must be given a ten-day notice, those who have worked for more than one year but less than three years must be given a twenty-day notice. If an employee has worked for more than three years, he/she shall be given notice thirty days in advance. If the termination is not preceded by the notice periods specified above, the Company must provide wages for the notice period.

5.2 Talent Cultivation and Development

Item	Content
Policies, Commitments, and Importance	To strengthen talent development, Giga Computing plans internal training courses based on comprehensive technology trends and the Company's future development direction, and selects a series of articles on career development, work management, and other workplace soft skills. Not only does this support employees in career development and self-management skills, but it also helps in concretizing overall goals and visions, thereby enhancing cohesion between units and colleagues.
Responsible Unit	General Administration Division
Short-, Mid-, and Long-term Goals	<p>Short-term goals (2024):</p> <ol style="list-style-type: none"> 1. Based on comprehensive technology trends and the Company's future development directions, internal training programs will be established and include soft skills training in career development and work management to enhance employees' skills and awareness. <p>Mid- and long-term goals (2025-2030):</p> <ol style="list-style-type: none"> 1. The average training hours per employee are projected to reach 12 hours by 2025, 16 hours by 2028, and 20 hours by 2030. 2. Develop internal lecturers to establish a more comprehensive training system, continuously advance employees' professional growth, and provide deeper training in career development and self-management. 3. Ongoing internal training and professional development enhance the Company's overall capabilities and competitiveness, and strengthen organizational cohesion and collaboration among employees.
Action Plan	<ol style="list-style-type: none"> 1. Considering industry trends and company development, optimizing talent development and training programs can enhance employees' job skills and professional knowledge, thereby fostering corporate innovation and competitiveness, and increasing employee satisfaction and retention rates. 2. Providing employees with diverse and enriching learning channels and development resources, including on-the-job training, in-class training, work guidance, and job rotation. 3. A series of articles on soft skills in the workplace are selected for employees' self-learning.
2023 Performance	<ol style="list-style-type: none"> 1. In 2023, a total of 1,487 employees at Giga Computing received training, totaling 6,060 hours of training, with an average of approximately 4.08 hours per employee. 2. In 2023, the total expenditure on education and training amounted to NTD 190,000, with new learning channels established, such as the development of digital online courses.
Grievance Mechanism	Through regular labor-management communication meetings, we address employee grievance cases and related positive and negative feedback. Departments then develop corresponding improvement actions or preventive measures.

5.2.1 Talent Development Management

Building a comprehensive talent cultivation and development system is a crucial strategy for attracting top talent and maintaining core competitiveness. Giga Computing, based on employee needs and career development plans, has established a wealth of educational resources, a dual-track talent cultivation system, and a performance management system. This ensures that each employee can fully realize their potential and achieve personal goals while growing together with the company. Giga Computing has planned competency-based training courses tailored for different levels of employees, including new hires, professional staff, and mid-to-senior management. The Company provides diverse learning opportunities and encourages employees to engage in personal learning and development through self-study and external training. This approach helps employees expand their professional knowledge, align with the Company's future vision, and understand its current achievements. In addition, the Company regularly holds sharing sessions to promote peer teaching and learning among employees. For new employees, Giga Computing offers specialized onboarding training programs tailored to the characteristics of each operational site, helping newcomers quickly adapt to their new roles and environments. In 2023, Giga Computing provided training to a total of 1,487 participants, with an average training time of 4.08 hours per person.

◆ **Talent Development Blueprint**

New Employee Education and Training

Giga Computing offers themed courses for new employees and implements a mentorship system where senior colleagues guide new hires to help them quickly settle into their new roles.

- Group management philosophy
- Sustainability and environmental policies
- Code of conduct for business ethics
- Legal and intellectual rights, personal data laws and regulations
- Labor safety and health education
- Employee health care
- Human resources, administrative services, payment request process, etc.

Professional Training

Competency is critical to a successful work. Giga Computing defines 6 core competencies that all employees shall possess, as well as additional 5 management competencies required for management positions. Related courses are provided in order to cultivate talent and foster organizational culture.

6 Core Competencies

- Innovation and improvement
- Problem solving and analysis
- Self-learning and development
- Cost and quality awareness
- Communication and coordination
- Teamwork

Continuous Advance Learning

- Internal training of each business unit
- Trend lectures and technology forums
- Professional education of legal affairs, and financial accounting
- Foreign language learning resources and allowances
- External education and training allowances
- Encourage employees in self-learning

5 Management Competencies

- Target setting
- Empowerment and delegation
- Communication and leadership
- Clear reward and punishment
- Leading reformation

Management Competency Education

- Annual senior-level consensus meeting
- Lecture for senior level manager
- Training for division-level managers and new managers
- Talent recruitment and interview skills

E-learning Platform

Digitize the internal training and lectures of all units and support online course selection, allowing employees to learn anytime, anywhere.

Feedback and Review

Knowledge cycle and feedback

- Train internal lecturers and hold sharing sessions from time to time.
- Encourage colleagues of all units to share their external training experiences and insights to benefit both teaching and learning.

Review of Training performance

- Truthfully implement opinion surveys to check the benefits of the curriculum for career development and personal competence.
- Encourage employees to plan new task objectives or processes based on the training content.

◆ Diverse Courses and Lectures

Based on technology trends and the Company's future development direction, the HR Department plans internal training courses and focuses on developing career advancement and work management skills. The department also curates a series of articles to assist employees not only in career development and self-management skills but also in visualizing overall goals and perspectives, enhancing cohesion within teams and among colleagues. In 2023, a total of 11 diverse seminars were held, covering topics such as industry trends (e.g. 5G x Smart Manufacturing Market Opportunities, AI Edge Computing in Emerging Smart Applications, AI Technology Evolution and Applications) and health lectures (e.g. Hidden Threats of Cardiovascular Diseases from High Cholesterol, Healthy Eating for Weight Loss, Communicating with Adolescents: Techniques for Engaging with Adolescents). Additionally, 18 curated articles on management, human resources, career success, and the latest workplace trends were provided to supply colleagues with ample resources, fostering both personal and team development.

◆ Sustainability Training

To cultivate employees' awareness of ESG and sustainability, specific roles are designated for mandatory courses. The aim is to guide employees in understanding the core concepts of ESG and practical aspects of corporate sustainability, thereby reinforcing the Company's commitment to sustainable culture. In 2023, GIGABYTE hosted courses titled "Bridging the Gap: Corporate Solutions for ESG" and "Carbon Trading Mechanisms and Corporate Management Applications", which guided employees in exploring corporate sustainability trends and understanding common types of carbon credits, current initiatives, and how companies can use them to adapt to the international net-zero transformation trend. 2 lectures were held in 2023, with a total of 18 participants.

◆ Average Hours of Training in 2023

Gender	Employee Category	Giga Computing (Headquarters)			GIGAIPC			Total		
		Number of Employees	Total Training Hours	Average Training Hours	Number of Employees	Total Training Hours	Average Training Hours	Number of Employees	Total Training Hours	Average Training Hours
Male	Senior managers	46	97.00	2.11	3	5.50	1.83	49	102.50	2.09
	Mid-level managers	110	742.00	6.75	14	70.00	5.00	124	812.00	6.55
	Entry-level managers	196	514.00	2.62	-	-	-	196	514.00	2.62
	General employees	590	2,181.00	3.70	36	70.00	1.94	626	2,251.00	3.60
Female	Senior managers	1	1.00	1.00	-	-	-	1	1.00	1.00
	Mid-level managers	74	171.00	2.31	1	7.00	7.00	75	178.00	2.37
	Entry-level managers	43	285.00	6.63	11	34.50	3.14	54	319.50	5.92
	General employees	343	1,844.00	5.38	19	38.00	2.00	362	1,882.00	5.20
Total		1,403	5,835.00	6.00	84	225.00	4.00	1,487	6,060.00	4.08

Note 1: Senior managers: Management position (Managers of M07 Division-level or above)

Note 2: Mid-level managers: Management position (Managers of M05-M06 Assistant Manager/Manager level)

Note 3: Entry-level managers: Management position (Managers of M03-M04 Assistant Section Chief/Section Chief level)

Note 4: General employees: Professional position (P01-P09, from General Engineers/Staff to CTO)

5.2.2 Performance Evaluation Mechanism

Giga Computing follows the "Performance Management Guidelines", conducting assessments every six months and having performance review meetings with employees. Performance reviews focus on evaluating past job performance and setting future work goals. The results of these evaluations are used as a basis for salary adjustments, promotions, and career development planning. Annually, personnel adjustments are made based on the previous year's evaluations, ensuring transparency and fairness in the promotion process.

The assessment process begins with self-evaluation by the employee, followed by a review by the manager based on the employee's performance and achievement of goals. This two-way communication management approach ensures mutual understanding of the Company and its objectives. In 2023, 86% of employees at Giga Computing and 100% of employees at GIGAIPC completed the annual performance evaluation. Excluded from the evaluation were employees at levels 8 and above, those who were still within their probation period, and those who returned from leave within the same year (less than three months). All other employees underwent the evaluation.

◆ Giga Computing's Performance Evaluation Process and Items



Evaluation Items	Details of Evaluation Items
Core/Management Competencies	<p>Whether employees' performance and behavior is consistent with the Company's 6 core competencies and 5 management competencies, and whether it is evaluated based on the actions listed.</p> <ul style="list-style-type: none"> • 6 core competencies: Innovation and improvement, problem solving and analysis, self-learning and development, cost and quality awareness, communication and coordination, teamwork. • 5 management competencies: Target setting, empowerment and delegation, communication and leadership, clear reward and punishment, leading reformation.
Annual Work Plan	<p>The employees are evaluated based on the achievement rate of the work goals set at the beginning of the period and adjusted at the mid-term.</p>



5.3 Occupational Safety and Health

Item	Content
Policies, Commitments, and Importance	Giga Computing has always been committed to creating a safe and friendly working environment for its employees. We have established the "Safety and Health Work Rules" and "Occupational Safety and Health Management Plan" to continuously improve the safety and health of the working environment and reduce the risk of occupational disasters, and to ensure the safety of employees and promote their physical and mental health.
Responsible Unit	General Administration Division
Short-, Mid-, and Long-term Goals	<p>Short-term goals (2024):</p> <ol style="list-style-type: none"> Maintain the number of occupational accidents at 0. Introduce ISO 45001 Occupational Health and Safety Management Systems to Giga Computing's headquarters. <p>Mid- and long-term goals (2025-2030):</p> <ol style="list-style-type: none"> The number of occupational accidents remain at 0. Obtain external certification of ISO 45001 by 2025. After 2026, ISO 45001 internal and external audits will be conducted annually to continuously maintain the validity of the certificate.
Action Plan	<ol style="list-style-type: none"> Completion of the "Safety and Health Work Rules" in accordance with the regulations of the competent authorities. Hazard identification and operational safety risk assessment are carried out every year. Conduct 5S^{note} inspection every month. Regularly inspect instruments and equipment related to occupational safety. Conduct regular operational environment monitoring every six months.
2023 Performance	<ol style="list-style-type: none"> Zero major occupational safety accidents and violations. No occupational disease occurred. Setup of an AED and breastfeeding room. Acquired certification of excellent breastfeeding room and safe environment. A total of 1 educational training for Occupational Safety and Health Committee members was held in 2023, with a total of 13 participants and 39 hours of training. Provide employee safety and health training courses in accordance with regulations and job requirements. 1 session was held in 2023, with a total of 77 participants and 231 hours of training. No recordable occupational accidents occurred, resulting in a rate of 0%. In 2023, out of 508 employees required to undergo health checkups, 453 employees completed them, achieving a completion rate of 89.17%. A total of 17 sessions of occupational safety and health education and training were held, with 425 employees receiving 1,441 hours of training. Held the "Weight Loss Step Challenge" event, with 118 participants. The total steps accumulated by all participants reached 34,858,497, equivalent to approximately 22.9 laps around Taiwan. Held the "Waist Slimming Competition" with 53 participants, collectively reducing a total of 486.5 centimeters from their waistlines. Organized a "Cancer Prevention Screening" health promotion event, with 81 participants for Pap smear tests and 40 participants for breast mammography.
Grievance Mechanism	<ol style="list-style-type: none"> The Occupational Safety and Health Committee is set up to discuss occupational safety-related matters on a quarterly basis. In the event of an occupational accident, the procedures outlined in the "Occupational Safety and Health Management Plan" of Giga Computing will be followed.

Note 1: 5S stands for SEIRI, SEITON, SEISO, SEIKETSU, and SHITSUKE. It is the foundation of all improvement activities, emphasizing continuous and consistent action to develop habits in daily work. Its goal is to thoroughly minimize the impacts of 4M1E (Man, Machine, Material, Method, Environment) on quality, environmental protection, safety and health, and to reduce waste. Ensure that the work areas for product handling, storage, and packaging are clean, safe, and tidy to prevent any adverse impact on the quality and employee efficiency.

5.3.1 Occupational Safety and Health Policy and Management System

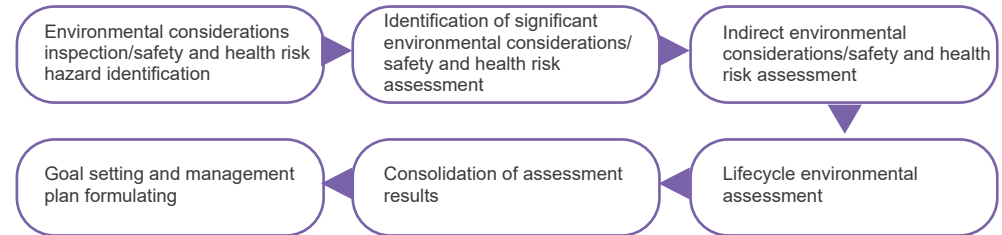
Giga Computing has formulated the "Safety and Health Work Rules" and "Occupational Safety and Health Management Plan". The rules are expected to be filed by 2024 and will apply to all workers (employees, contractors, and visitors) at all operating locations in Taiwan and at its subsidiary, GIGAIPC. To assess the effectiveness of the management system, it is planned to introduce ISO 45001: 2018 Occupational Health and Safety Management Systems in 2024 with guidance from a third-party organization. In 2025, an external organization will conduct an audit, and from 2026 onwards, annual internal and external audits will be performed to maintain the validity of the external certification.

To implement and promote various occupational health and safety plans, Giga Computing has established an Occupational Safety and Health Committee. Labor representatives are elected through an open process and meet the statutory quota. Meetings are held every three months to discuss workplace safety and health management policies, oversee safety and health performance, and update on occupational safety regulations. The committee is committed to continuous improvement, aiming to optimize and control occupational safety and health risks to ensure a safe and healthy work environment for employees. Employees who are not committee members can also make suggestions via telephone, email, and other channels to unit managers or safety and health labor representatives for discussion by the committee. Relevant occupational safety and health laws and regulations are communicated to all employees through bulletin boards, email notifications, and education and training sessions to ensure awareness of safety and health information.

5.3.2 Hazard Identification and Risk Assessment Management

To identify potential hazards in the work environment and operational processes, the Company's occupational safety and health unit has established a risk assessment process. Hazard identification and safety risk assessments are conducted annually, covering chemical, physical, ergonomics, biological, and other safety and health hazards. Based on the assessment results, risks are categorized into levels 1 to 4 according to severity, allowing for the identification of significant risks and the implementation of appropriate risk control measures. At the same time, response strategies and action plans are developed according to the risk level to ensure the prevention of occupational disasters and to continuously improve and reduce the hazard risks. Personnel responsible for hazard identification and risk assessment at Giga Computing are required to undergo related training for 3 hours annually. This ensures that they have the necessary awareness and skills for risk assessment and hazard identification, helping to detect potential hazards early and manage and eliminate them through the annual management plan. In the future, we will continue to adopt the PDCA (Plan, Do, Check, Act) process to control occupational safety and health risks and provide employees with a safe and healthy working environment.

◆ Occupational Safety and Health Risk Assessment Process



◆ Material Risk Items and Countermeasures

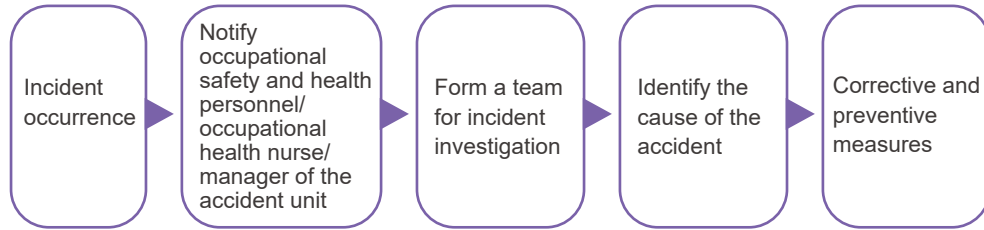
Operations with Material Risks	Description of Risk Content	Countermeasures
Product R&D Testing	Exposure to noise environments over extended periods may pose a risk of hearing damage	<ul style="list-style-type: none"> Regular noise level measurements in the work environment are conducted, and engineering improvements are made in areas identified as having potential noise hazards. Regular health checkups Provide earplugs and earmuffs Education, training and promotion

5.3.3 Occupational Incident Investigation Procedure

To ensure the safety of all workers, Giga Computing has established the "Accident Notification and Handling Instruction". When there is a possibility of immediate danger in the workplace, the person in charge of the workplace shall immediately stop the on-site operation and have the workers evacuate to a safety place. If an employee discovers a dangerous situation at the workplace, he/she can stop the operation and retreat to a safe place, and report to the higher authority to take appropriate contingency measures without fear of punishment.

If an occupational accident occurs to a Giga Computing worker, the on-site personnel shall immediately notify the responsible department for emergency response after the accident. If the lost working hours are more than 8 hours (inclusive), the personnel will report to the safety and health management unit via email. Subsequently, the safety and health management unit will coordinate and communicate with the incident investigators and labor representatives to form an investigation team to investigate the cause of the accident. Through personnel interviews, equipment inspection and analysis, related documents and record checks, accident scene reconstruction, etc., the responsible unit fills in the in-plant accident report form to identify the cause of the accident. The unit where the incident occurs must propose corresponding corrective and preventive measures within 7 days after the incident date. The dedicated unit continues to supervise and follow up to prevent the same disaster from happening again.

◆ Incident Reporting and Handling Procedures



5.3.4 Occupational Safety and Health Education and Training

To ensure that all employees understand occupational safety and health regulations and are familiar with the Company's safety and health management mechanism, the Company conducts general labor safety and health on-the-job training every six months in accordance with Article 32 of the Occupational Safety and Health Act and Article 17 of the Occupational Safety and Health Education and Training Rules. Occupational safety-related personnel, including occupational safety and health business manager, occupational safety and health management personnel, hazardous operation manager, fire management personnel, first aid personnel, etc., are provided with free external training while on payroll. Giga Computing coordinates with the Group requirements for all contractors to sign relevant documents according to the "Contractor Management Operational Guidelines" and to promote general occupational safety and health matters. Additionally, for confined spaces or special operations, specific guidelines are established, and contractors receive training upon entering the plant. To further ensure safety, monthly occupational accident investigations are conducted for contractors. In 2023, there were a total of 6 training sessions for contractors, aimed at enhancing safety awareness and preventive measures.

In 2023, the total of participants in occupational safety and health training was 425, with a total of 1,441 hours of training. The training covered topics such as environment, occupational safety and health and energy, and emergency response. Additionally, 9 new personnel and 3 retrained personnel obtained certifications, with a 100% completion rate in compliance to regulatory requirements.



◆ 2023 Occupational Safety and Health Education and Training Overview

Course Category	Training Hours	Number of Trainees	Number of Courses Held	Total Training Hours (Training hours * Number of trainees * Number of courses held)
Training for occupational safety and health affair managers	42	2	1	84
Training for occupational safety and health personnel	3	4	2	24
Environmental considerations, safety, and health hazard risk identification and assessment training	1	5	1	5
Training for members of the Occupational Safety and Health Committee	3	13	1	39
Training for organic solvent safety supervisor	18	2	1	36
Fire management personnel training	16	1	1	16
Training for first aid personnel	16	3	1	48
Training for labor health service personnel	6	1	1	6
On-the-job occupational health and safety training	3	114	1	342
General safety and health training for new recruits	3	77	1	231
ISO 45001 internal auditor training course	6	15	1	90
ISO 14001 internal auditor training course	6	15	1	90
IECQ QC 080000: 2017 Hazardous Substance Process Management Systems	6	15	1	90
Disaster prevention and safety training	3	91	1	273
Disaster prevention team safety training	1	47	1	47
Chemical spill drill	1	20	1	20
Total	134	425	17	1,441

5.3.5 Occupational Health Services and Activities

To build a friendly and healthy work environment, Giga Computing utilizes the Occupational Safety and Health Management Act and PDCA cycle management framework to implement four major labor health protection plans. These plans include measures for ergonomics hazard prevention, abnormal workload-induced disease prevention, workplace illegal infringement prevention, and maternal health protection. This approach ensures comprehensive care for employees' physical, mental, and emotional well-being, enhances their sense of recognition and cohesion, and continuously creates a competitive advantage for the Company.

Through workplace health checkups, enterprises can not only detect employee health issues early but also improve work efficiency and productivity. This enables employees to focus more on their work, reduces absenteeism and injury rates caused by illness, and consequently minimizes the Company's human and economic losses. The Company's medical team can provide corresponding measures to prevent and manage diseases and suggest treatment plans. This not only helps monitor employee health status and arrange suitable work but also prevents overwork. This contributes to improving employees' quality of life and enhances their loyalty and sense of belonging to the Company.



Item	Action Plan	Performance
Ergonomic Hazard Prevention Plan	<ul style="list-style-type: none"> Regularly organize free employee health checkups. Regularly organize on-site physician consultation services. Regularly survey employees' physical conditions using the "Musculoskeletal Disorder Questionnaire" and implement graded management. Each employee is provided with an adjustable seat that can be adjusted in height according to their needs to prevent low back pain. Various types of sports clubs are available. Organize employee weight loss competitions and other activities. 	<ul style="list-style-type: none"> A total of 4 sessions of a strength training class were organized by the GIGABYTE were held, with 49 participants from Giga Computing. A total of 118 people participated in the health promotion activity "Weight Loss Step Challenge". A total of 53 people participated in the health promotion activity "Waist Slimming Competition".

Abnormal Workload-induced Disease Prevention Plan	<ul style="list-style-type: none"> Regularly distribute mental health assessment questionnaires to identify employees' psychological stress and plan relevant stress-relieving activities based on the questionnaire results. Implement an Employee Assistance Program (EAP) offering diverse, around-the-clock professional counseling services to support our employees' well-being. Employees can seek advice on issues including marriage, family, parenting, and financial management. Investigate high-risk employees with abnormal workloads, arrange interviews with physicians, and adjust work arrangements with the HR Department and unit managers. Organize stress-relieving courses and lectures. Provide stress-relieving space and services (e.g. massage). 	<ul style="list-style-type: none"> A total of 500 people participated in the on-site massage service. The Employee Assistance Program (EAP) provided services for a total of 289 people in 2023. The health seminar on "Hidden Killer of Cardiovascular Disease—High Cholesterol" had 10 participants, the "Healthy Eating for Weight Loss" had 8 participants, the "Exercise Seminar" had 8 participants, and the seminar on "Dementia" had 14 participants. A total of 12 EAP activities were held, with 87 participants. Additionally, 9 seminars were conducted, with 101 participants.
Workplace Illegal Infringement Prevention Plan	<ul style="list-style-type: none"> Organize seminars on sexual harassment prevention. Organize diverse workplace and human rights education and advocacy. Establish relevant handling regulations and grievance channels. Provide assistance and consultation services for employees who have experienced illegal infringement. 	<ul style="list-style-type: none"> A total of 16 colleagues participated in the DEI seminar on "Gender Equality and Inclusion". An annual assessment is conducted in each department to identify risks of unlawful harm, and preventive measures are taken based on the risk level. Each year, management conducts self-assessments to identify any unlawful harm inflicted on employees during their duties, causing physical or mental harm, and adjusts their approach towards employees as needed. Establish anonymous reporting channels, allowing any potential risks and unlawful activities to be reported anonymously, with timely handling and investigation of the reported incidents.

Item	Action Plan	Performance
Maternal Health Protection Plan	<ul style="list-style-type: none"> • Provide a mother-friendly environment and facilities, such as breastfeeding rooms equipped with bottle sterilizers, refrigerators dedicated to storing breast milk, and bottle cleaning detergents. Additionally, access control systems are installed to enhance safety. • Regularly distribute EDM health promotions. • Provide maternity and paternity leave better than statutory requirements. • Flexible working hours are provided for employees who are pregnant. • Provide reinstatement assistance measures. 	<ul style="list-style-type: none"> • Regularly conduct health education in coordination with government agencies such as the Health Promotion Administration, the Centers for Disease Control, and local health centers, to implement health campaigns and activities.
Employee Health Checkup	<ul style="list-style-type: none"> • Provide annual health checkups. • For those with abnormal health checkup results, provide follow-up examinations and conduct regular monitoring. 	<ul style="list-style-type: none"> • Giga Computing: In 2023, 465 employees were scheduled for health checkups, with 420 completing them, resulting in a completion rate of 90.32%. • GIGAIPC: In 2023, 43 employees were scheduled for health checkups, with 33 completing them, resulting in a completion rate of 76.74%. • In 2023, 508 employees were scheduled for health checkups, with 453 completing them, resulting in a completion rate of 89.17%.

5.3.6 Occupational Injuries and Diseases

To ensure the effectiveness of occupational safety and health management measures, Giga Computing uses statistics on occupational injuries and diseases as indicators to assess the performance of its safety and health management, trace the root cause of issues, and continuously improve its management strategies. In 2023, Giga Computing did not experience any major occupational accidents, recordable occupational injuries, or cases of occupational diseases. In the future, Giga Computing will continue to enhance the supporting measures related to occupational injuries and diseases, conducting regular reviews and dynamic optimizations, steadily moving towards the goal of zero workplace accidents.

In 2023, we were proud to report that there were no fire incidents or casualties throughout the year. Together with the Group, we designated December as "Fire Safety Month", during which a series of measures were implemented to enhance employees' disaster awareness and response capabilities:

1. Fire Safety Month: Distribute a series of EDMs, posters, and other promotional materials, and organize a prize-winning quiz to encourage employees to develop a correct concept of disaster prevention.
2. Unannounced fire evacuation drills for all employees: The drill included practical training with water hose operation to enhance realism and scenarios where some evacuation routes were intentionally blocked.
3. Emergency evacuation supplies management: Each year, designated areas on each floor are stocked with water, emergency food supplies, and evacuation tools to ensure readiness in case of emergencies.



◆ 2023 Occupational Injuries and Diseases Data

Locations	Total Working Hours ^{Note 1}	Number of Days Lost ^{Note 2}	Recordable Occupational Injury		Severe Occupational Injury		Number of Occupational Diseases	Work-related Fatalities ^{Note 5}
			No. of the injured	Ratio ^{Note 3}	No. of the injured	Ratio ^{Note 4}		
Giga Computing (Headquarters)	1,220,576	0	0	0	0	0	0	0
GIGAIPC	144,688	0	0	0	0	0	0	0
Total	1,365,264	0	0	0	0	0	0	0

Note 1: The total working hours experienced by all employees: This includes all personnel except the employer (including both employees and non-employee workers). It is calculated by multiplying the total number of working days per year by the number of working hours per day.

Note 2: Number of days lost: The number of days an injured person is temporarily unable to return to work. The total number of days lost does not include the day of injury and the day of return to work. However, it should include all intervening days (including Sundays, holidays, or shutdown days) and any full days of inability to work after returning to work due to the incident.

Note 3: Recordable occupational injury rate = [Number of recordable occupational injuries (number of occupational injuries + number of fatalities due to occupational injuries) x 10⁶]/total working hours

Note 4: Serious occupational injury rate = [number of serious occupational injuries (excluding fatalities) x 10⁶]/total working hours

Note 5: Including the number of fatalities due to occupational injuries and occupational diseases.

Note 6: The data in this table do not include recordable occupational injuries caused by traffic accidents.



6

Social Involvement and Digital Inclusion

6.1 Social Engagement Activities



6.1 Social Engagement Activities

"Innovative technology, enriching life" is the mission of GIGABYTE and the core spirit behind the establishment of the GIGABYTE Education Foundation and its commitment to social welfare. By promoting technology education, innovation, arts and culture, and supporting underprivileged groups, GIGABYTE embodies the concept of giving back to society. In terms of education, in addition to providing hardware resources to remote and underprivileged groups based on their needs, we also fully support cultural and artistic activities. This includes bringing art into communities and companies to cultivate the cultural literacy of all generations.

As part of the parent company GIGABYTE, we at Giga Computing also participate in social welfare activities organized by the GIGABYTE Education Foundation. We join forces with the parent group to contribute to society and actively participate in sustainable values.



6.1.1 Annual Social Welfare Performance

◆ Social Welfare

Item	Description
Charity Donations and Scholarships	<p>Since its establishment in 2003, the GIGABYTE Education Foundation has organized an end-of-the-year donation campaign annually. The campaign invites GIGABYTE employees, their families, children, and friends to participate in charitable activities and raise donations.</p> <p>Donations recipients: Student scholarships for families in crisis, early intervention funding for hearing-impaired children from underprivileged families through Children's Hearing Foundation, long-term care households, and charitable donations for single-parent families.</p> <p>In 2023, a total of 97 student families benefited, with donations amounting to NTD 2.328 million. The cumulative total of donations over the years has reached NTD 30.14 million.</p>
Double Caring Blood Donation	<p>The GIGABYTE Education Foundation organized blood donation drives, calling on partners across Taiwan to contribute. For seven consecutive years, the foundation has been recognized as a "Top Blood Donation Group". The Company also provided food, drinks, and rice to replenish the energy of blood donors, making the event both heartwarming and satisfying.</p> <p>In 2023, the blood donation drive involved 1,231 participants, with a total of 11,621 participants over the years, donating a cumulative total of 4.387 million c.c. of blood.</p>
Direct Purchase of Agricultural Products	<p>The GIGABYTE Education Foundation promotes internal group purchases of locally sourced agricultural products to support various goals, such as direct sales with care, typhoon emergency harvesting, joint sales for oversupply, and supporting domestic agricultural products. This initiative helps farmers avoid exploitation by middlemen, increases the added value of agricultural products, and allow employees to purchase cheaper, safe, and fresh products.</p> <p>In 2023, the group purchase amounted to NTD 5.77 million, with a cumulative total of NTD 40.36 million over the years.</p>

Item	Description
Spring Festival Red Envelopes for Ragpickers	<p>Those who do recycling for a living are an indispensable part of society by recycling and reusing resources in their own power to contribute to the earth. Since 2015, the GIGABYTE Education Foundation has been spreading care and blessings to ragpickers, elderly individuals living alone, and people with disabilities at the end of the year. The goal is to ensure they feel the warmth and care of society during this festive season.</p> <p>In 2023, a total of 396 New Year red envelopes were distributed, bringing the cumulative total of red envelopes given to 3,470 over the years.</p>
Donation of Hardware	<p>Since 2015, the GIGABYTE Education Foundation has partnered with various enterprises through strategic alliances to provide computer products to remote, underprivileged groups, or organizations with relevant needs, helping to enhance their hardware resources. In 2023, a total of 18 laptops, 6 computers, and 11 sets of computer peripherals were donated to the "Taipei City Youxi Care Association", the "Liver Disease Prevention & Treatment Research Foundation", and the "Good Liver Foundation". This donation aims to contribute to these organizations through the provision of hardware resources.</p> <p>A total of 482 sets of computer-related products have been donated over the years.</p>

◆ Giga Computing's Zumba Team is in Action!

Zumba for Prader-Willi Syndrome

"Prader-Willi Syndrome" (commonly known as "PWS") is a genetic disorder caused by the loss of function of specific genes. Common symptoms include low muscle tone, feeding difficulties, and other related issues. Starting from August 2023, Giga Computing sends a Zumba team to the "PWSA Taiwan Workshop" in Xindian once a month. Each visit involves about 3 to 4 colleagues who lead fun ZumbaKids sessions. These activities not only enhance flexibility but also strengthen muscles, improve cardiopulmonary function, and provide notable fat-burning effects. In 2023, the Zumba team was dispatched a total of 5 times to the PWSA Taiwan Workshop to provide volunteer services.

Zumba&Yoga Experience with Wheatland Welfare Association

Starting in November 2023, the Zumba team from Giga Computing has been visiting the "Wheatland Welfare Association" once a month. Each visit involves about 3 to 4 team members and focuses on older adults and those with limited mobility. They use Zumba Gold, a program designed for beginners, the elderly, and other special groups (such as wheelchair users and individuals in recovery). The class is simple and easy to follow, with a moderate rhythm to train cardiopulmonary health. This approach allows seniors to stretch their limbs, improve coordination while seated, and enjoy uplifting music, enhancing both physical and mental well-being. In 2023, the Zumba team was dispatched to the Wheatland Welfare Association twice to provide volunteer services.

◆ Family-friendly Enterprise Alliance

To provide employees with rich family education knowledge, in 2023, GIGABYTE, in collaboration with its subsidiaries BYTE International Co., Ltd., Giga Computing, and its subsidiary, GIGAIPC, joined the "Family-friendly Enterprise Alliance". They organized various lectures and activities to bring family education resources into the workplace and created family-friendly events such as a fun fair, to enhance family harmony among employees. In 2023, Giga Computing organized 6 sessions of "Happiness Boost! Family Education Corporate Lectures", with a total of 241 participants. The topics included work-life balance, intimate relationships, and family caregiving. These lectures guided employees to explore areas beyond work and provided them with professional knowledge from counseling psychologists and experts in related fields, offering valuable resources for family care and life balance.



6.1.2 Implementation of Arts and Cultural Activities

GIGABYTE believes that technology professionals also need to cultivate cultural and artistic literacy. Therefore, the first initiative promoted by the GIGABYTE Education Foundation is "Enriching Life - Arts and Culture Appreciation". The arts and cultural industry was significantly impacted by the pandemic, leading to generally subdued atmosphere in the sector. In 2023, as restrictions were officially lifted, the GIGABYTE Education Foundation adhered to the principle of directly supporting arts and cultural teams by purchasing tickets and encouraged the Group members to invite friends and family to engage in diverse cultural activities. By actively attending performances, the foundation aims to support Taiwanese art teams. As a member of the GIGABYTE, employees of Giga Computing are the direct beneficiaries. In addition to encouraging colleagues to attend cultural venues, the GIGABYTE Education Foundation also enhances the working environment with the Enriching Life Art Gallery and the Enriching Life Lectures. These initiatives not only promote and publicize Taiwanese art and cultural teams but also provide employees with additional leisure options, thereby shaping a corporate culture that blends technological innovation with cultural care. In 2023, a total of 28 events and 46 performances were supported, with 1,456 tickets purchased.



6.1.3 Co-Prosperity of the Earth

◆ Pig Nose Beach Cleanup

In March 2023, GIGABYTE, together with 31 suppliers from the "Reduction. Sharing. Love the Earth Alliance" and group employees, nearly 200 people took action to protect the environment at Pig Nose Beach in Taoyuan. GIGABYTE is committed to beach cleanup activities, not only for its vision of environmental protection but also because of the increasing presence of plastic micro-particles on beaches. Over the years, we have witnessed the environmental burden caused by extensive plastic use. Therefore, we hope to invite suppliers and group partners to join forces and protect the Earth together. After officially becoming independent in 2023, Giga Computing's employees also mobilized to participate in beach cleanup activities. We believe that the employees involved have deeply felt the impact of environmental damage and understand the contributions and subsequent influence that beach cleanups can make for the environment. A total of 1,382.50 kg of garbage was removed during this activity.

In June 2023, we returned to Pig Nose Beach to help maintain the beach environment adopted long-term by our parent company, GIGABYTE. During this event, we removed 948.50 kg of garbage. In total for 2023, we cleared 2,331 kg of garbage from Pig Nose Beach.



◆ Beach Cleanup on the North Bank of Daku River

In June and November 2023, GIGABYTE, together with employees and their families, participated in beach cleanups at the north bank of Daku River in Taoyuan. We observed that with our efforts and those of other groups, the amount of garbage on the beach has gradually decreased. However, there are still many pieces of garbage in more inaccessible areas. During these two activities, a total of 2,752.10 kg of garbage was removed. We hope to rally more employees and their friends and families in the future to contribute to preserving the beauty of our beaches.



6.1.4 Digital Inclusion Activities

"Computer Doctor" is a course introduced by the GIGABYTE Education Foundation in 2019. The course involves leading participants on a tour of the Group's subsidiary, BYTE International Co., Ltd., to introduce them to the circular economy in the IT industry. The course also includes store visits to make the information more tangible, changing participants' perceptions of electronic waste recycling and providing deeper insights into future technology trends and applications. In 2023, in addition to the regular course content, the GIGABYTE Education Foundation invited Giga Computing employees to introduce the latest/hottest topics of AI servers. This addition aimed to provide more enriched content and ensure that every participant in the course would gain valuable insights.



Appendix

Appendix I: GRI Standards Index

Appendix II: Disclosure of Climate-Related Information

Document



Appendix I: GRI Standards Index

Statement of Use	Giga Computing Technology Co., Ltd. prepared its sustainability report in accordance with GRI Standards, covering the data and information from January 1 to December 31, 2023.
GRI 1 Version	GRI 1: Foundation 2021
Application of GRI Sector Standards	None

GRI Standards	Disclosure Item	Page	Corresponding Chapter/Supplementary Explanation
GRI 2: General Disclosures (2021)			
GRI 2: General Disclosures (2021)	2-1 Organizational details	8	1.1.1 Company Profile
	2-2 Entities included in the organization's sustainability reporting	4	About this Report
	2-3 Reporting period, frequency and contact point	4	About this Report
	2-4 Restatements of information	-	This year marks the first time Giga Computing has published a report, with no information restated.
	2-5 External assurance	-	Not guaranteed/assured yet
	2-6 Activities, value chain and other business relationships	8	1.1.2 Giga Computing's Industrial Chain and Operational Goals
	2-7 Employees	59	5.1.1 Manpower Structure and Workplace Diversity
	2-8 Workers who are not employees	59	5.1.1 Manpower Structure and Workplace Diversity
	2-9 Governance structure and composition	15~16、21	1.2 Sustainable Governance Structure and Operations 2.1.1 Corporate Governance Structure
	2-10 Nomination and selection of the highest governance body	23	2.1.3 Nomination and Selection of Board Members
	2-11 Chair of the highest governance body	15~16、21	1.2 Sustainable Governance Structure and Operations 2.1.1 Corporate Governance Structure
	2-12 Role of the highest governance body in overseeing the management of impacts	15~16、21	1.2 Sustainable Governance Structure and Operations 2.1.1 Corporate Governance Structure
	2-13 Delegation of responsibility for managing impacts	15~16、21	1.2 Sustainable Governance Structure and Operations 2.1.1 Corporate Governance Structure
	2-14 Role of the highest governance body in sustainability reporting	16	1.3 Materiality Identification and Analysis
	2-15 Conflicts of Interest	23	2.1.3 Nomination and Selection of Board Members

GRI Standards	Disclosure Item	Page	Corresponding Chapter/Supplementary Explanation
GRI 2: General Disclosures (2021)	2-16 Communication of critical concerns	15~16、21	1.2 Sustainable Governance Structure and Operations 2.1.1 Corporate Governance Structure
	2-17 Collective knowledge of the highest governance body	21	2.1.2 Board Diversity and Continuing Education
	2-18 Evaluation of the performance of the highest governance body	23	2.1.5 Performance Evaluation
	2-19 Remuneration policies	23	2.1.6 Remuneration Policy
	2-20 Process to determine remuneration	23	2.1.6 Remuneration Policy
	2-21 Annual total compensation ratio	61	5.1.3 Sound Remuneration System
	2-22 Statement on sustainable development strategy	5	Word from the CEO
	2-23 Policy commitments	10、20、24、28、34、49、58、66、70	Management policies for each material topic
	2-24 Embedding policy commitments	10、20、24、28、34、49、58、66、70	Management policies for each material topic
	2-25 Processes to remediate negative impacts	10、20、24、25、28、34、49、58、66、70	Management policies for each material topic 2.2.3 Whistleblower System
	2-26 Mechanisms for seeking advice and raising concerns	10、18、20、24、25、28、34、49、58、66、70	Management policies for each material topic 1.4 Stakeholder Engagement and Communication 2.2.3 Whistleblower System
	2-27 Compliance with laws and regulations	25	2.2.4 Legal Compliance
	2-28 Membership associations	14	1.1.5 Non-Profit and Public Associations
	2-29 Approach to stakeholder engagement	18	1.4 Stakeholder Engagement and Communication
2-30 Collective bargaining agreements	65	5.1.7 Smooth Communication Channels	
Material Topics			
GRI 3: Material Topics (2021)	3-1 Process to determine material topics	16	1.3 Materiality Identification and Analysis
	3-2 List of material topics	17	1.3 Materiality Identification and Analysis

GRI Standards	Disclosure Item	Page	Corresponding Chapter/Supplementary Explanation
Corporate Governance			
3-3 Management of material topics		20	2.1 Corporate Governance
Moral Integrity and Code of Conduct			
3-3 Management of material topics		24	2.2 Ethical Corporate Management and Legal Compliance
GRI 205 (2016): Anti-corruption	205-2 Communication and training about anti-corruption policies and procedures	25	2.2.1 Anti-Corruption Communication and Education
	205-3 Confirmed incidents of corruption and actions taken	25	2.2.2 Ethical Corporate Management Policy
Information Security and Privacy Protection			
3-3 Management of material topics		28	2.4 Information Security and Privacy Protection
GRI 418 (2016): Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	32	2.4.5 Countermeasures for Information Security
Brand Strategy and Reputation Management			
3-3 Management of material topics		10	1.1.3 Brand Strategy and Reputation Management
Innovation Management			
3-3 Management of material topics		34	3.1 Innovation Management
GHG and Energy Management			
3-3 Management of material topics		49	4.2 Energy and GHG Management
GRI 302 (2016): Energy	302-1 Energy consumption within the organization	50	4.2.2 Energy Usage Overview
	302-3 Energy intensity	50	4.2.2 Energy Usage Overview
	302-4 Reduction of energy consumption	51	4.2.4 Reduction and Energy Conservation Measures
	302-5 Reductions in energy requirements of products and services	35~37	3.1.2 Energy Conservation and Carbon-Reducing/Green Product Design
GRI 305 (2016): Emissions	305-1 Direct (Scope 1) GHG emissions	50	4.2.3 GHG management
	305-2 Energy indirect (Scope 2) GHG emissions	50	4.2.3 GHG management

GRI Standards	Disclosure Item	Page	Corresponding Chapter/Supplementary Explanation
GRI 305 (2016): Emissions	305-3 Other indirect (Scope 3) GHG emissions	50	4.2.3 GHG management
	305-4 GHG emissions intensity	50	4.2.3 GHG management
	305-5 Reduction of GHG emissions	51	4.2.4 Reduction and Energy Conservation Measures
	305-6 Emissions of ozone-depleting substances (ODS)	-	Giga Computing does not use ozone-depleting substances in its processes and products
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	Not Giga Computing's major emission sources
Talent Recruitment and Retention			
3-3 Management of material topics		58	5.1 Talent Recruitment and Retention
GRI 401 (2016): Employment	401-1 New employee hires and employee turnover	61	5.1.2 Status of New Employees and Resignations
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	62~64	5.1.4 Diverse Employee Benefits
	401-3 Parental leave	64	5.1.5 Parental Leave
GRI 405 (2016): Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	21~22、59~60	2.1.2 Board Diversity and Continuing Education 5.1.1 Manpower Structure and Workplace Diversity
	405-2 Ratio of basic salary and remuneration of women to men	61~62	5.1.3 Sound Remuneration System
Talent Cultivation and Development			
3-3 Management of material topics		66	5.2 Talent Cultivation and Development
GRI 404 (2016): Training and Education	404-1 Average hours of training per year per employee	68	5.2.1 Talent Development Management
	404-2 Programs for upgrading employee skills and transition assistance programs	66~68	5.2.1 Talent Development Management
	404-3 Percentage of employees receiving regular performance and career development reviews	69	5.2.2 Performance Evaluation Mechanism

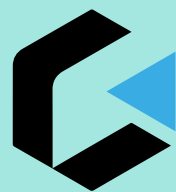
GRI Standards	Disclosure Item	Page	Corresponding Chapter/Supplementary Explanation
Occupational Safety and Health			
3-3 Management of material topics		70	5.3 Occupational Safety and Health
GRI 403 (2018): Occupational Health and Safety	403-1 Occupational health and safety management system	71	5.3.1 Occupational Safety and Health Policy and Management System
	403-2 Hazard identification, risk assessment, and incident investigation	71~72	5.3.2 Hazard Identification and Risk Assessment Management 5.3.3 Occupational Incident Investigation Procedure
	403-3 Occupational health services	73~74	5.3.5 Occupational Health Services and Activities
	403-4 Worker participation, consultation, and communication on occupational health and safety	71	5.3.1 Occupational Safety and Health Policy and Management System
	403-5 Worker training on occupational health and safety	72	5.3.4 Occupational Safety and Health Education and Training
	403-6 Promotion of worker health	73~74	5.3.5 Occupational Health Services and Activities
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	71~72	5.3.1 Occupational Safety and Health Policy and Management System 5.3.4 Occupational Safety and Health Education and Training
	403-8 Workers covered by an occupational health and safety management system	71	5.3.1 Occupational Safety and Health Policy and Management System
	403-9 Work-related Injuries	74~75	5.3.6 Occupational Injuries and Diseases
	403-10 Work-related ill health	74~75	5.3.6 Occupational Injuries and Diseases
Other Topics			
GRI 200: Economy			
GRI 201 (2016): Economic Performance	201-1 Direct economic value generated and distributed	13~14	1.1.4 Financial Performance
	201-2 Financial implications and other risks and opportunities due to climate change	47~48	4.1.3 Response Strategies for Climate Change
GRI 204 (2016): Procurement Practices	204-1 Proportion of spending on local suppliers	41	3.3 Sustainable Supply Chain Management
GRI 300: Environment			
GRI 303 (2018): Water and Effluents	303-1 Interactions with water as a shared resource	51	4.3.1 Water Resource Risk Assessment
	303-2 Management of water discharge-related impacts	52	4.3.3 Wastewater Discharge Management
	303-3 Water withdrawal	52	4.3.2 Water Intake, Consumption, and Discharge
	303-4 Water discharge	52	4.3.2 Water Intake, Consumption, and Discharge
	303-5 Water consumption	52	4.3.2 Water Intake, Consumption, and Discharge

GRI Standards	Disclosure Item	Page	Corresponding Chapter/Supplementary Explanation
GRI 306 (2020): Waste	306-1 Waste generation and significant waste-related impacts	53	4.4.1 Waste Management System
	306-2 Management of significant waste-related impacts	53	4.4.1 Waste Management System
	306-3 Waste generated	54	4.4.2 Waste Generation
	306-4 Waste diverted from disposal	54	4.4.2 Waste Generation
	306-5 Waste directed to disposal	54	4.4.2 Waste Generation
GRI 308 (2016) Supplier Environmental Assessment	308-2 Negative environmental impacts in the supply chain and actions taken	42	3.3.2 Supplier Classification and Management
GRI 400: Society			
GRI 402 (2016): Labor/ Management Relations	402-1 Minimum notice periods regarding operational changes	65	5.1.7 Smooth Communication Channels
GRI 406 (2016): Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	65	5.1.6 Equality and Diversity
GRI 408 (2016): Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	65	5.1.6 Equality and Diversity
GRI 409 (2016): Forced or Compulsory Labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	65	5.1.6 Equality and Diversity
GRI 414 (2016): Supplier Social Assessment	414-2 Negative social impacts in the supply chain and actions taken	42	3.3.2 Supplier Classification and Management
GRI 416 (2016): Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	55	4.5.1 Control of Hazardous Substances
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	55	4.5.1 Control of Hazardous Substances

Appendix II: Disclosure of Climate-Related Information

◆ Risks and Opportunities Caused by Climate Change and the Related Countermeasures Taken by the Company

Item	Disclosure Content	Corresponding Chapter	Page
1	Describe the Board of Directors and management's oversight and governance of climate-related risks and opportunities.	4.1.1 Climate Governance	45
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finance of the business (short-, mid-, and long-term).	4.1.3 Response Strategies for Climate Change	47~48
3	Describe the financial impacts of extreme weather events and transformative actions.	4.1.3 Response Strategies for Climate Change	47~48
4	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	2.3.2 Key Risks and Response Strategies 4.1.2 Climate Risk Management	26~27、46
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.	Scenario analysis has not been used	-
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	4.1.4 Metrics and Targets	48
7	If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	Carbon pricing tools have not been used.	-
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.	4.1.4 Metrics and Targets Carbon credits and RECs have not been used	48
9	Greenhouse gas inventory, assurance status, emissions reduction targets, strategies, and concrete action plans.	4.1.4 Metrics and Targets 4.2 Energy and GHG Management 4.2.3 GHG management 4.2.4 Reduction and Energy Conservation Measures Greenhouse gas assurance has not been conducted	48~51



**GIGA
COMPUTING**



GIGA COMPUTING

Giga Computing Technology Co., Ltd

7F., No.6, Baoqian Rd., Xindian Dist., New Taipei City
23144, Taiwan
TEL :02-8912-6699