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Corporate Sustainability Management

GIGA COMPUTING

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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 as required for digital transformation.
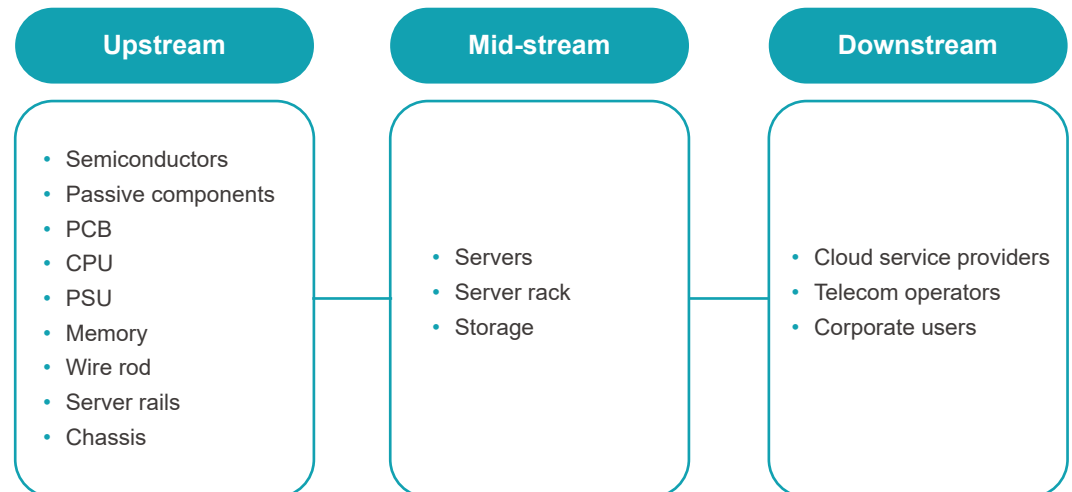
Company Profile	
Full Company Name	Giga Computing Technology Co., Ltd.
Company Abbreviation	Giga Computing
Date of Establishment	March 9, 2022
Corporate Headquarters	7F., No. 6, Baoqiang Rd., Xindian Dist., New Taipei City
Chairman	Yeh, Pei-Chen
General Manager	Hou, Chih-Jen
Industry	Computer and Peripheral 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**

Upstream	Mid-stream	Downstream
• Semiconductors • Passive components • PCB • CPU • PSU • Memory • Wire rod • Server rails • Chassis	• Servers • Server rack • Storage	• Cloud service providers • Telecom operators • Corporate users

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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.

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1.1.3 Brand Strategy and Reputation Management

Item	Content
Policies, Commitments, and Importance	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".
Responsible Unit	Sales Center
Short-, Mid-, and Long-term Goals	**Short-term goals (2024):** 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. **Mid- and long-term goals (2025-2030):** 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.
Action Plan	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.
2023 Performance	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.
Grievance Mechanism	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.

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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.

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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.

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◆ 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

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1.2 Sustainable Governance Structure and Operations
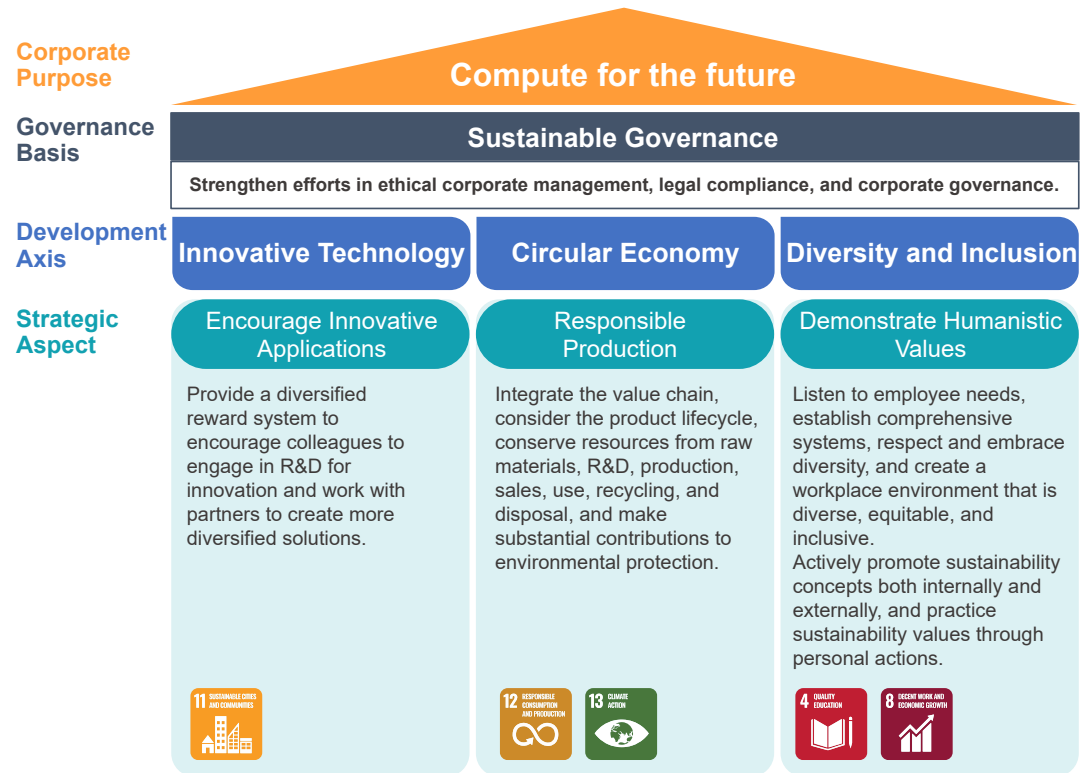
Sustainability Vision

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.

Corporate Purpose
Compute for the future

Governance Basis
Sustainable Governance
Strengthen efforts in ethical corporate management, legal compliance, and corporate governance.

Development Axis
| Innovative Technology | Circular Economy | Diversity and Inclusion |

Strategic Aspect

| Encourage Innovative Applications	Responsible Production	Demonstrate Humanistic Values
Provide a diversified reward system to encourage colleagues to engage in R&D for innovation and work with partners to create more diversified solutions.	Integrate the value chain, consider the product lifecycle, conserve resources from raw materials, R&D, production, sales, use, recycling, and disposal, and make substantial contributions to environmental protection.	Listen to employee needs, establish comprehensive systems, respect and embrace diversity, and create a workplace environment that is diverse, equitable, and inclusive. Actively promote sustainability concepts both internally and externally, and practice sustainability values through personal actions.
11 SUSTAINABLE CITIES AND COMMUNITIES	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION	4 QUALITY EDUCATION 8 DECENT WORK AND ECONOMIC GROWTH

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

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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
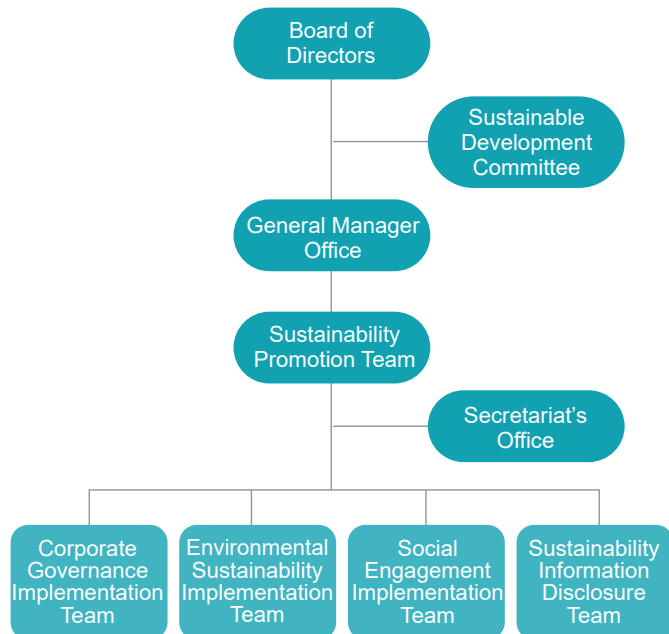
1.3 Materiality Identification and Analysis

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	• 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	• 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	• 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	• 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	• 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".

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◆ 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	Within the Organization — Giga Computing	Upstream (Supplier)	Mid-stream (Industry Peers)	Downstream (Customers)	Disclosure Chapter	GRI Standards Index
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)
Governance	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)
Governance	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)
Governance	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
Governance	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)
Social	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)
Social	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)

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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	• 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	• 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	• 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	• 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	• 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	• 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	• 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