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
Policies, Commitments, and Importance	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.
Responsible Unit	General Administration Division
Short-, Mid-, and Long-term Goals	Short-term goals (2024): 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. Mid- and long-term goals (2025-2030): 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%.
Action Plan	 Salaries are reviewed and adjusted annually based on industry and market salary surveys, the Company's operational status, and individual performance. 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. Plan the implementation of employee satisfaction surveys and conduct surveys on a regular basis. Define and inventory key talent of each department to improve the retention rate of key talent.
2023 Performance	 Female made up 32.16% of the total workforce, and female management positions constituted 23.79% of all management positions. The turnover rate was 12%, down 5% from the previous year. 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. Employee welfare expenses reached NTD 1,486,750 thousand, accounting for 3.06% of operating revenue. Employee welfare items: Movie screening activities, childcare allowance, living allowance, scholarship, vision impairment massage services, etc.
Grievance Mechanism	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.





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 (%)
		Fixed term contract	Full-time	0	0.00%
		Fixed term contract	Part-time	6	0.81%
	Male	Non-Euroldonia	Full-time	439	59.33%
		Non-fixed term contract	Part-time	0	0.00%
Giga		Subtotal		445	60.14%
Computing		F: 11	Full-time	0	0.00%
		Fixed term contract	Part-time	10	1.35%
	Female	N. C. II	Full-time	207	27.97%
		Non-fixed term contract	Part-time	0	0.00%
		Subtotal		217	29.32%
		F: 11	Full-time	0	0.00%
	Male	Fixed term contract	Part-time	1	0.13%
			Full-time	56	7.57%
		Non-fixed term contract	Part-time	0	0.00%
OLO ALDO		Subtotal	'	57	7.70%
GIGAIPC	Female	F: 11	Full-time	0	0.00%
		Fixed term contract	Part-time	0	0.00%
		N. C. II	Full-time	21	2.84%
		Non-fixed term contract	Part-time	0	0.00%
		Subtotal		21	2.84%
			Full-time	0	0.00%
		Fixed term contract	Part-time	7	0.95%
	Male	N. C. I.	Full-time	495	66.89%
		Non-fixed term contract	Part-time	0	0.00%
		Subtotal		502	67.84%
Total			Full-time	0	0.00%
		Fixed term contract	Part-time	10	1.35%
	Female	N. C. I.	Full-time	228	30.81%
		Non-fixed term contract	Part-time	0	0.00%
		Subtotal	<u> </u>	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 Cotegory	Under 30 Years Old		Aged 30 to 50		Aged 50 and Above		- Total	
Locations	Employee Category	Male	Female	Male	Female	Male	Female	IUlai	
	Senior managers	0	0	13	0	4	0	17	
	Mid-level managers	0	0	21	5	70	13	109	
Giga Computing	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	
	Senior managers	0	0	5	0	1	0	6	
	Mid-level managers	0	0	2	0	6	3	11	
GIGAIPC	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	
	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	
Total	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.

▲ Now Employee Statistics

Lo			2023		
Cocations Gender		Age	Number of New Employees	New Recruitment Rate (%)	
ര		Under 30 years old	21	2.84%	
iga	Female	Aged 31 to 50	23	3.10%	
Giga Computing		Aged 51 or above	2	0.27%	
mp		Under 30 years old	53	7.16%	
utin	Male	Aged 31 to 50	22	2.97%	
Q		Aged 51 or above	3	0.40%	
		Under 30 years old	1	0.14%	
0	Female	Aged 31 to 50	3	0.40%	
GIGAIPC		Aged 51 or above	0	0.00%	
P		Under 30 years old	7	0.95%	
n	Male	Aged 31 to 50	7	0.95%	
		Aged 51 or above	1	0.14%	
		Under 30 years old	22	2.97%	
	Female	Aged 31 to 50	26	3.51%	
To		Aged 51 or above	2	0.27%	
Total		Under 30 years old	60	8.11%	
	Male	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 vear)/(total number of employees at the end of the vear)]*100%

♦ Statistics of Departed Employees

			2023		
Locations	Gender	Age	Number of Resigned Employees	Turnover Rate (%)	
ര		Under 30 years old	14	1.89%	
iga	Female	Aged 31 to 50	6	0.81%	
Giga Computing		Aged 51 or above	2	0.27%	
mp		Under 30 years old	36	4.86%	
utin	Male	Aged 31 to 50	21	2.84%	
9		Aged 51 or above	0	0.00%	
		Under 30 years old	2	0.27%	
0	Female	Aged 31 to 50	0	0.00%	
GIGAIPC		Aged 51 or above	1	0.14%	
P		Under 30 years old	4	0.54%	
	Male	Aged 31 to 50	3	0.41%	
		Aged 51 or above	0	0.00%	
		Under 30 years old	16	2.16%	
	Female	Aged 31 to 50	6	0.81%	
Total		Aged 51 or above	3	0.41%	
<u>a</u>		Under 30 years old	40	5.41%	
	Male	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 vear)/(total number of employees at the end of the vear)]*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 nonsupervisory 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 highestpaid 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		
2023	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)

	(0)
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

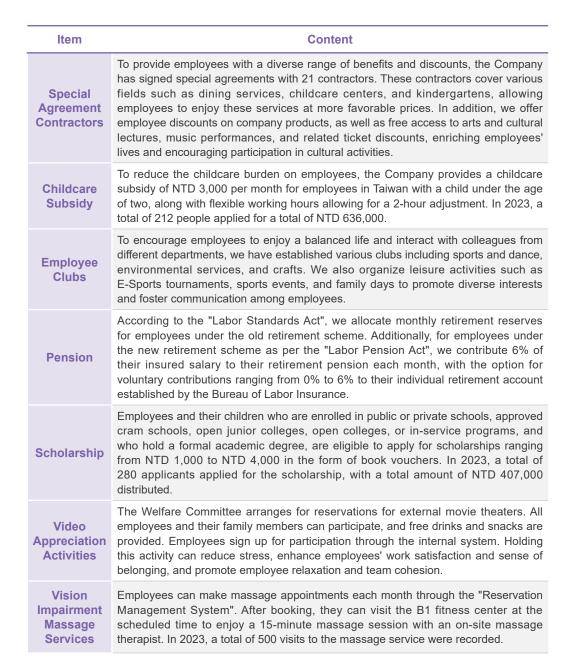
To build a comprehensive benefits system, we not only adhere to legally mandated insurance, leave, retirement systems, and health checkups but also offer additional benefits beyond legal requirements, creating a robust support network for our employees. Giga Computing has joined the GIGABYTE's Joint 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 checkup, 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.
	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.









· Vision Impairment Massage



· Movie Screening Activities



· Family Day



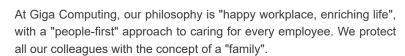
 Relieving Stress with Hand-made Floral Arrangements



E-sports Tournaments



ZUMBA Dance Club



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	 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	 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	• 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	• 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-term goals (2024): 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.
Short-, Mid-, and Long-term Goals	 Mid- and long-term goals (2025-2030): The average training hours per employee are projected to reach 12 hours by 2025, 16 hours by 2028, and 20 hours by 2030. 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. Ongoing internal training and professional development enhance the Company's overall capabilities and competitiveness, and strengthen organizational cohesion and collaboration among employees.
Action Plan	 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. Providing employees with diverse and enriching learning channels and development resources, including on-the-job training, in-class training, work guidance, and job rotation. A series of articles on soft skills in the workplace are selected for employees' self-learning.
2023 Performance	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 guickly 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 guickly 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.

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.

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



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 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. 6 core competencies: Innovation and improvement, problem solving **Core/Management** and analysis, self-learning and development, cost and quality Competencies awareness, communication and coordination, teamwork. • 5 management competencies: Target setting, empowerment and delegation, communication and leadership, clear reward and punishment, leading reformation. The employees are evaluated based on the achievement rate of the **Annual Work Plan** work goals set at the beginning of the period and adjusted at the mid-



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	Short-term goals (2024): 1. Maintain the number of occupational accidents at 0. 2. Introduce ISO 45001 Occupational Health and Safety Management Systems to Giga Computing's headquarters.	Mid- and long-term goals (2025-2030): 1. The number of occupational accidents remain at 0. 2. Obtain external certification of ISO 45001 by 2025. 3. After 2026, ISO 45001 internal and external audits will be conducted annually to continuously maintain the validity of the certificate.				
Action Plan	1. Completion of the "Safety and Health Work Rules" in accordance with the re 2. Hazard identification and operational safety risk assessment are carried out 3. Conduct 5S ^{note} inspection every month. 4. Regularly inspect instruments and equipment related to occupational safety 5. Conduct regular operational environment monitoring every six months.	every year.				
2023 Performance	 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	The Occupational Safety and Health Committee is set up to discuss occupa In the event of an occupational accident, the procedures outlined in the "Oc	ntional safety-related matters on a quarterly basis. cupational 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.





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	 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

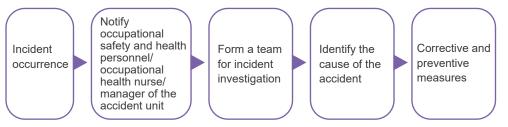
5.3.3 Occupational Incident Investigation Procedure

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

- · 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.

- 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".

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).

- 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

Abnormal

Workload-

induced

Disease

Prevention

Plan

- · 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.

- 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.



Action Plan Performance

Maternal Health **Protection** Plan

Item

- 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.

 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

- · Provide annual health checkups.
- · For those with abnormal health checkup results, provide follow-up examinations and conduct regular monitoring.
- 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	Work-related
Locations			No. of the injured	Ratio Note 3	No. of the injured	Ratio Note 4	Occupational Diseases	Fatalities Note 5
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.

