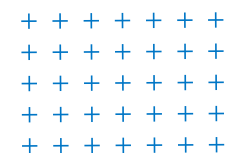


2

Corporate Sustainability Management

- 2.1 Sustainable Governance Structure and Operations
- 2.2 Identification and Analysis of Material Topics
- 2.3 Stakeholder Engagement and Communication





2.1 Sustainable Governance Structure and Operations

Sustainability Vision

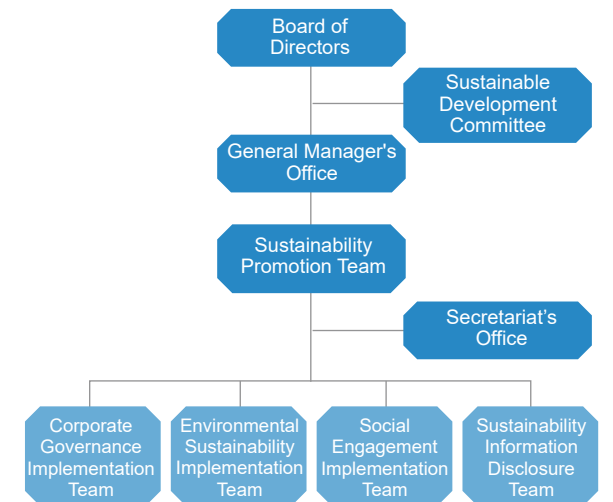
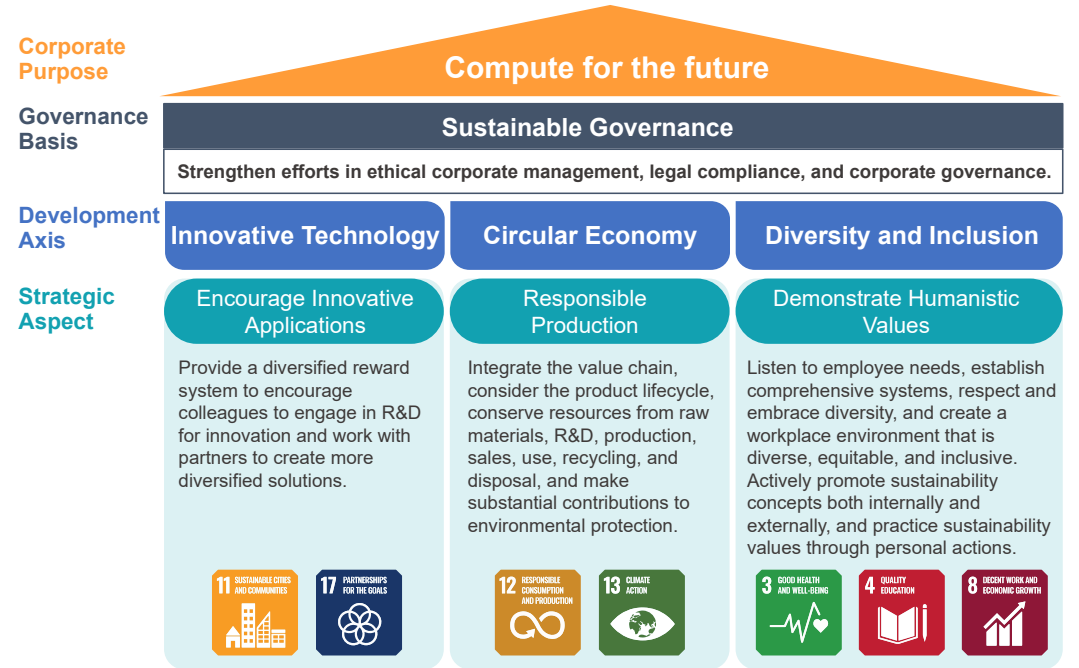
Giga Computing integrates its core competencies and, based on its vision of "Compute for the Future," uses "sustainable governance" as the foundation to develop three main sustainable development axes, namely "Innovative Technology," "Circular Economy," and "Diversity and Inclusion." This leads to three strategic areas for Giga Computing, including "Encourage Innovative Applications," "Responsible Production," and "Demonstrate Humanistic Values," with the aim that, through the integration of these strategic focuses, it will advance toward sustainable operations.

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

Sustainable Governance Structure

Giga Computing established a Sustainability Promotion Team to promote the Company's sustainability-related affairs. The team is chaired by the General Manager, with the Assistant Vice President of the Development Platform 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 responsible for coordinating and executing sustainability matters within the Company. The Secretariat reports quarterly to the Sustainability Promotion Team on the progress and trends of various projects, ensuring the implementation of sustainability and its 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 2024, to raise the level of sustainable governance and the quality of sustainability information, the Sustainability Promotion Team reported to the Board of Directors twice, and during the year the Board approved the internal control system for sustainability information. To demonstrate Giga Computing's commitment to sustainable development, we have established the Sustainable Development Committee in the organizational chart as the governance unit overseeing the promotion of sustainable development. The related organizational details are still being planned, and operations have not yet commenced. Sustainability-related affairs at Giga Computing are coordinated by the Team, and the Board, on behalf of the Sustainable Development Committee, fulfills supervisory duties. These measures have not only strengthened our sustainability management system but also laid a solid foundation for future sustainable development. We will continue to enhance governance effectiveness to ensure that, while pursuing excellence, we fulfill our responsibilities to the environment, society, and stakeholders, thereby injecting greater sustainable momentum into the Company's long-term development.



2.2 Identification and Analysis of Material Topics

To align with the Group's common goals, Giga Computing adopted a sustainability topic list developed by referencing international sustainability standards and trends, company operational goals, benchmark enterprises, and material industry topics from its parent company, GIGABYTE Technology. 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. Since there were no significant changes in overall trends or within the Company between 2023 and 2024, Giga Computing continued to apply the material topics identified in 2023 for the year 2024. The Company has conducted a more in-depth review of each topic and set short-, mid-, and long-term targets, and continuously promoted the implementation of related policies to co-create value for both society and the Company.

Material Topic Analysis Process

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



Analysis Results of 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
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

Aspects	Material Topics for 2024	Significance to Giga Computing	Value Chain Impact				Disclosure Chapter	GRI Standards Index
			Within the Organization		Outside the Organization			
			Giga Computing	Upstream (Supplier)	Midstream (Industry Peers)	Downstream (Customers)		
Governance	Corporate Governance	Establish a governance structure and management system to maintain stable operation of the Company.	●	○	○	○	2.1 Sustainable Governance Structure and Operations 3.1 Corporate Governance	GRI 2
	Moral Integrity and Code of Conduct	Uphold corporate honesty and ethics and implement it in business operations.	●	○		●	3.2 Ethical Corporate Management and Legal Compliance	GRI 205-2、205-3
	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.	●	○	○	●	3.4 Information Security and Privacy Protection	GRI 418-1
	Brand Strategy and Reputation Management	Management and action plans promoted to maintain business reputation and enhance brand image.	●		○	●	1.3 Brand Strategy and Reputation Management	Customized material topics
	Innovation Management	Improve product innovative R&D capabilities, continue to accumulate intellectual assets, and establish an intellectual property risk management system.	●		○	○	4.1 Innovation Management	Customized material topics
	Environment	GHG and Energy Management	Develop energy policies and goals, introduce energy conservation measures and use renewable energy.	●	○		○	5.2 Energy and GHG Management
Society	Talent Recruitment and Retention	Attract and recruit diverse talents. Moreover, retain them by providing competitive salaries, benefits, and an inclusive working environment.	●		○		6.1 Talent Recruitment and Retention	GRI 401 GRI 405
	Talent Cultivation and Development	Provide talents with appropriate training and development opportunities, so that they can realize their potential and grow with the company.	●		○		6.2 Talent Cultivation and Development	GRI 404
	Occupational Safety and Health	Provide employees with a safe, healthy and caring working environment.	●			○	6.3 Occupational Safety and Health	GRI 403

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

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



Short-, Mid-, and Long-term Goals for Material Topics

Material Topics		Item	Implementation Status in 2024	Target Scope	Target	
Aspects	Topics				2025	2030
Governance	Corporate Governance	Align with regulatory standards and timelines to conduct corporate governance planning	Still under planning	Not yet established	Align with the Board of Directors' planning	Align with regulatory standards
	Moral Integrity and Code of Conduct	Code of Conduct statement signing rate	100% signing rate among all personnel	Consolidated Entity	100% signing rate among all personnel	Require employees to re-sign and review the content of the Code of Conduct statement every three years
		Employees receive training related to ethical corporate management	Training participation rate for new employees at Giga Computing HQ: 51.37%	Giga Computing HQ	Each employee receives at least one training related to ethical corporate management every year	Each employee receives at least one training related to ethical corporate management every year
		Number of days to close received reports and case closure rate	No related reports received	Giga Computing HQ	Case investigation closure rate of 80 %, with a resolution time not exceeding 120 days from the receipt of the report	Case investigation closure rate of 90 %, with a resolution time not exceeding 90 days from the receipt of the report
	Information Security and Privacy Protection	Conduct regular ISO/IEC 27001 information security certification audits	Certification renewed	Giga Computing HQ	Maintain regular audits for ISO/IEC 27001 information security certification	Maintain regular audits for ISO/IEC 27001 information security certification and continuously monitor regulatory updates
		Number of major information security incidents	0 cases	Giga Computing HQ	0 cases	0 cases
		Employees receive training related to information security	Conduct one social engineering drill; training is provided to new employees and IT department personnel	Giga Computing HQ	Each employee must undergo at least 1 information security education and training annually, along with occasional social engineering exercises. Those who do not pass these exercises will be required to undergo additional training	Each employee must undergo at least 1 information security education and training annually, along with occasional social engineering exercises. Those who do not pass these exercises will be required to undergo additional training
		Employee social engineering email click rate	23.33%	Giga Computing HQ	<20%	<20%
	Brand Strategy and Reputation Management	Brand development direction	Participated in 54 domestic and international exhibitions; published a total of 17 product-related articles	Giga Computing HQ	Participated in relevant domestic and international exhibitions and events; published a total of 39 product-related articles.	Participated in relevant domestic and international exhibitions and events; published a total of 39 product-related articles.
	Innovation Management	Number of patents obtained	Giga Computing accumulated a total of 270 patent applications globally, with 179 patents approved (including granted certificates)	Consolidated Entity	Increase the number of patents by 5-10%	Obtain patents related to low-carbon products
		Proportion of low-carbon products to total product count	<ul style="list-style-type: none"> 7.85% of products are low-carbon products The project launch rate of direct liquid cooling and immersion cooling products increased by 14.31% compared with last year 	Giga Computing HQ	20-30% of products are low-carbon products	80% of products are low-carbon products
		Recycled material usage rate in products	(Newly added)	Giga Computing HQ	Aluminum 70%; Steel 65%; Plastic 50%; Packaging materials 20%	Increase the number of models incorporating recycled materials
		Improvement in product energy efficiency	(Newly added)	Giga Computing HQ	Liquid Cooling products have a PUE of 1.3 to 1.4	Liquid Cooling products have a PUE of less than 1.1



Material Topics		Item	Implementation Status in 2024	Target Scope	Target	
Aspects	Topics				2025	2030
Environment	GHG and Energy Management	Renewable energy consumption	Introduce power monitoring equipment	Giga Computing HQ	Cooperate with GIGABYTE Group to evaluate the introduction of renewable energy	Cooperate with GIGABYTE Group to evaluate the introduction of renewable energy
		GHG management (Scope 1 + 2)	Completed the GHG inventory (Giga Computing HQ and GIGAIPC) and continuously refine the inventory data	Giga Computing HQ + GIGAIPC	Continue to complete the GHG inventory (Giga Computing HQ and GIGAIPC)	Complete external verification of the GHG inventory (Giga Computing HQ and GIGAIPC) and maintain the certificate's validity annually
		GHG management (Scope 3)	Completed the GHG inventory (Giga Computing HQ and GIGAIPC) and continuously refine the inventory data	Giga Computing HQ + GIGAIPC	Continue to complete the GHG inventory (Giga Computing HQ and GIGAIPC)	Complete external verification of the GHG inventory (Giga Computing HQ and GIGAIPC) and maintain the certificate's validity annually
		SBTi Initiative	(Newly added)	Consolidated Entity	Evaluate to join the SBTi Initiative	Formulate plans based on the progress of joining the SBTi Initiative
		Energy consumption intensity (including all energy sources used)	(Newly added)	Consolidated Entity	Continue to inventory and refine the relevant data	Formulate plans based on the progress of joining the SBTi Initiative
		Review suppliers' GHG inventory status	(Newly added)	Consolidated Entity	Suppliers representing 20% of procurement expenditures have completed GHG inventories	Suppliers representing 80% of procurement expenditures have completed GHG inventories
		Convene supplier conferences	(Newly added)	Consolidated Entity	Convene 1 supplier conference	Convene 1 supplier conference annually and incorporate suppliers' carbon reduction performance into evaluation items
Society	Talent Recruitment and Retention	Proportion of female managers	24.42%	Consolidated Entity	26%	40%
		Proportion of female employees	32.74%	Consolidated Entity	35%	42%
		Employee satisfaction survey	Under planning	Giga Computing HQ	Conduct the first employee satisfaction survey	Starting in 2026, the dissatisfaction rate will decrease by 5% compared with the previous year
		Employee turnover rate	10.73%	Giga Computing HQ + GIGAIPC	Maintain the turnover rate below 10%	Maintain the turnover rate below 10%
		Key talent retention rate	Under planning	Giga Computing HQ	Key talent retention rate for each unit: 85%	Key talent retention rate for each unit: 90%
		Conduct human rights due diligence	(Newly added)	Giga Computing HQ	Conduct the initial human rights due diligence	Based on the results of the human rights due diligence, develop improvement plans and set objectives
	Talent Cultivation and Development	Employee education and training hours	Average training hours per employee: 5.92 hours	Giga Computing HQ + GIGAIPC	Average training hours per employee: 12 hours	Average training hours per employee: 16 hours
		Sustainability-related training courses	Hold 2 training sessions on sustainability-related topics	Giga Computing HQ + GIGAIPC	Hold 6 training sessions on sustainability-related topics	Hold 9 training sessions on sustainability-related topics
	Occupational Safety and Health	Number of occupational accidents	0 cases	Giga Computing HQ + GIGAIPC	0 cases	0 cases
		Introduce the Responsible Business Alliance (RBA) Code of Conduct	Under planning	Giga Computing HQ	Implement the RBA management system for Xindian operational site	Pass the RBA VAP (Validated Audit Process) third-party audit



2.3 Stakeholder Engagement and Communication

Giga Computing referred to the AA1000 Stakeholder Engagement Standard 2015 for stakeholder 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/NPOs/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.

Stakeholders	Topics of Concern	Frequency and Channels of Communication	Communication Status in 2024	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 of Directors meetings: Quarterly Sustainability report: Annually Material information announcement/Press release/Official website: Occasionally GIGABYTE investor conferences: Semi-annually	In 2024, 2 investor conferences and 7 board meetings were held; and in August, the first Sustainability Report was issued.	1.3 Brand Strategy and Reputation Management 3.1 Corporate Governance 3.2 Ethical Corporate Management and Legal Compliance 4.1 Innovation Management 5.1 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 2024, a total of 4 labor-management meetings and 4 occupational safety and health committee meetings were held. The HR website received 3,320 visits.	3.2 Ethical Corporate Management and Legal Compliance 6.1 Talent Recruitment and Retention 6.2 Talent Cultivation and Development 6.3 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 mailbox: Real-time In-person visit/Telephone contact/Email: Occasionally Customer satisfaction surveys: Quarterly or annually	In 2024, a total of 68 customer satisfaction surveys were distributed and 55 valid questionnaires were recovered, with a response rate of 80.88%.	1.3 Brand Strategy and Reputation Management 3.4 Information Security and Privacy Protection 4.1 Innovation Management 4.2 Customer Relationship Management 5.2 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 2024, audits were conducted on 42 existing suppliers and 6 new suppliers, and follow-up and improvements have been completed.	3.2 Ethical Corporate Management and Legal Compliance 4.3 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 2024, the Company complied with the regulations of government agencies and regularly reported the information required for reporting.	3.1 Corporate Governance 3.2 Ethical Corporate Management and Legal Compliance 5.2 Energy and GHG Management 6.3 Occupational Safety and Health
Media	Brand Strategy and Reputation Management	Industry exhibitions/Seminars: Occasionally Telephone/Email: Real-time Press conferences/Media interviews/Press releases: Occasionally Social media platforms: Occasionally	In 2024, participated in 58 industry exhibitions and seminars; issued 99 press releases; and reached 33.16 million people on social media platforms.	1.3 Brand Strategy and Reputation Management
Community/ Non-profit organization/ Schools	Equality and Diversity Social Involvement and Digital Inclusion	Telephone/Email/Press releases: Occasionally Social welfare and environmental protection activities: Occasionally	In 2024, the Company participated in a total of 4 beach cleanups, 22 Zumba social welfare activities, and other occasional social engagement activities.	6.1 Talent Recruitment and Retention 7.1 Social Engagement Activities