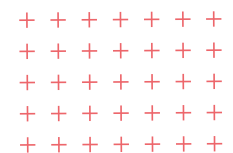


6

Happy Workplace

- 6.1 Talent Recruitment and Retention
- 6.2 Talent Cultivation and Development
- 6.3 Occupational Safety and Health





6.1 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
Action Plan	<ol style="list-style-type: none"> To ensure that salaries are competitive in the market and fairly reflect employees' contributions, the Company conducts an annual salary review and adjustment based on market surveys, its operational performance, 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, GIGABYTE Group also offers various rewards and system, 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. Conduct an annual online anonymous survey for all employees, covering the working environment, management communication, benefits system, and career development. The survey results are compiled and analyzed by HR, submitted to management for planning subsequent improvement actions, and disclosed on the internal website to enhance employee engagement and trust. Define and inventory key talent of each department to improve the retention rate of key talent. Promote a human rights due diligence action plan, identify potential human rights risks in operations and the supply chain through institutionalized mechanisms, and continuously monitor, improve, and disclose them.
2024 Performance	<ol style="list-style-type: none"> Female employees constitute 32.74%; female management positions constitute 24.42% of total management personnel. The annual turnover rate was 10.73%, a decrease of 1.30% compared with the previous year. The average starting salary of employees is 40.15%, higher than the local basic wage, and the salary is adjusted by 0 to 4% every year based on individual performance. Giga Computing HQ and GIGAIIPC's employee welfare expenses reached NTD 208,485 thousand, accounting for 0.16% of operating revenue. Employee welfare items: Movie appreciation activities, childcare allowance, living allowance, scholarship, vision impairment massage services, etc. Organized diverse seminars: "Komorebi Movie Appreciation Session" and "What's Dragging Seminar," with a total of 118 participants.
Grievance Mechanism	An internal HR mailbox is set up to receive employees' complaints and feedback in real time. At the same time, regarding HR related issues, employees may also lodge complaints in writing or in person. For appropriate issues, regular labor-management communication meetings are also held to address employee complaint cases and related feedback, and to develop corresponding improvement actions and preventive measures.

6.1.1 Manpower Structure and Workplace Diversity

In 2024, Giga Computing had a total of 846 employees, of which full-time (non-fixed term contract) employees accounted for about 98.11% of the total number of employees. In terms of gender distribution, 67.26% of employees are male, and 32.74% are female. Regarding age distribution, the largest group is employees aged 31 to 50, making up 55.68% of the total workforce. The next largest group is employees aged 30 and below, making up 31.44% of the workforce. As for employee levels, there are 258 management positions, with 63 female managers, representing 24.42% of all management roles. At Giga Computing HQ, all contractors (e.g. restaurant vendors, security, cleaning personnel) are managed by the parent company, GIGABYTE.

In 2024, Giga Computing had 9 employees with disabilities and 8 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	Proportion
Giga Computing HQ	Male	Fixed term contract	Full-time	4	0.47%
			Part-time	0	0.00%
		Non-fixed term contract	Full-time	487	57.57%
			Part-time	0	0.00%
		Subtotal			491
	Female	Fixed term contract	Full-time	12	1.42%
			Part-time	0	0.00%
		Non-fixed term contract	Full-time	222	26.24%
			Part-time	0	0.00%
		Subtotal			234
U.S. subsidiary	Male	Fixed term contract	Full-time	0	0.00%
			Part-time	0	0.00%
		Non-fixed term contract	Full-time	18	2.13%
			Part-time	0	0.00%
		Subtotal			18
	Female	Fixed term contract	Full-time	0	0.00%
			Part-time	0	0.00%
		Non-fixed term contract	Full-time	8	0.95%
			Part-time	0	0.00%
		Subtotal			8

Locations	Gender	Category		Number of People	Proportion
GIGAIPC	Male	Fixed term contract	Full-time	0	0.00%
			Part-time	0	0.00%
		Non-fixed term contract	Full-time	60	7.09%
			Part-time	0	0.00%
		Subtotal			60
	Female	Fixed term contract	Full-time	0	0.00%
			Part-time	0	0.00%
		Non-fixed term contract	Full-time	35	4.14%
			Part-time	0	0.00%
		Subtotal			35
Total	Male	Fixed term contract	Full-time	4	0.47%
			Part-time	0	0.00%
		Non-fixed term contract	Full-time	565	66.79%
			Part-time	0	0.00%
		Subtotal			569
	Female	Fixed term contract	Full-time	12	1.42%
			Part-time	0	0.00%
		Non-fixed term contract	Full-time	265	31.32%
			Part-time	0	0.00%
		Subtotal			277

Note 1: Data on the number of employees as of December 31, 2024.

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

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



▄ Diverse Workforce Composition

Locations	Employee Category	Under 30 Years Old		Aged 31 to 50		Aged 51 and Above		Total
		Male	Female	Male	Female	Male	Female	
Giga Computing HQ	Senior managers	0	0	8	1	13	1	23
	Mid-level managers	0	1	73	13	25	6	118
	Entry-level managers	9	1	39	26	5	6	86
	General employees	149	50	144	117	26	12	498
	Total	158	52	264	157	69	25	725
U.S. subsidiary	Senior managers	0	0	0	0	0	0	0
	Mid-level managers	2	0	0	0	0	0	2
	Entry-level managers	0	0	0	0	0	0	0
	General employees	16	8	0	0	0	0	24
	Total	18	8	0	0	0	0	26
GIGAIPC	Senior managers	0	0	1	0	5	0	6
	Mid-level managers	0	0	8	3	3	0	14
	Entry-level managers	0	1	4	4	0	0	9
	General employees	19	10	15	15	5	2	66
	Total	19	11	28	22	13	2	95
Total	Senior managers	0	0	9	1	18	1	29
	Mid-level managers	2	1	81	16	28	6	134
	Entry-level managers	9	2	43	30	5	6	95
	General employees	184	68	159	132	31	14	588
	Total	195	71	292	179	82	27	846
	Percentage of total employees (by gender)	23.05%	8.39%	34.52%	21.16%	9.69%	3.19%	100.00%
	Percentage of total employees (by age)	31.44%		55.68%		12.88%		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 (M03-M04 Assistant Section Chief/Section Chief level)

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



6.1.2 Status of New Employees and Resignations

In 2024, Giga Computing HQ and GIGAIPC's recruited a total of 168 new employees, with a new recruitment rate of about 20.49%; and a total of 88 employees left, with a turnover rate of about 10.73%. The analysis and investigation of the reasons for employee departures primarily reveal that the main causes include discrepancies between the nature of the job 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, we will offer unpaid leave, study subsidies, and related assistance to provide employees with comprehensive support. In 2024, the Key Talent Inventory Program was originally planned for launch, but it was found that the internal definitions, evaluation criteria, and inventory methods for "Key Talent" still varied and require integration and clarification. To avoid cognitive gaps or assessment biases during future implementation and to ensure that future inventory results are valuable for cross-departmental reference, we have chosen to hold internal discussions and will gradually establish a company-wide logical framework for talent inventories as an important preparation step before implementing the system. Although this has delayed the project timeline, it helps ensure the stability of the subsequent system and the quality of the data.

/// New Employee Statistics

Locations	Gender	Age	2023		2024	
			Number of New Employees	New Recruitment Rate (%)	Number of New Employees	New Recruitment Rate (%)
Giga Computing HQ	Female	Under 30 years old	21	2.84%	31	3.78%
		Aged 31 to 50	23	3.10%	20	2.44%
		Aged 51 or above	2	0.27%	0	0.00%
	Male	Under 30 years old	53	7.16%	56	6.83%
		Aged 31 to 50	22	2.97%	31	3.78%
		Aged 51 or above	3	0.40%	3	0.37%
GIGAIPC	Female	Under 30 years old	1	0.14%	9	1.10%
		Aged 31 to 50	3	0.40%	2	0.24%
		Aged 51 or above	0	0.00%	1	0.12%
	Male	Under 30 years old	7	0.95%	7	0.85%
		Aged 31 to 50	7	0.95%	7	0.85%
		Aged 51 or above	1	0.14%	1	0.12%
Total	Female	Under 30 years old	22	2.97%	40	4.88%
		Aged 31 to 50	26	3.51%	22	2.68%
		Aged 51 or above	2	0.27%	1	0.12%
	Male	Under 30 years old	60	8.11%	63	7.68%
		Aged 31 to 50	29	3.92%	38	4.63%
		Aged 51 or above	4	0.54%	4	0.49%
Total			143	19.32%	168	20.49%

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

Note 2: The data in this table covers Giga Computing HQ and GIGAIPC.

/// Statistics of Resigned Employees

Locations	Gender	Age	2023		2024	
			Number of Resigned Employees	Turnover Rate (%)	Number of Resigned Employees	Turnover Rate (%)
Giga Computing HQ	Female	Under 30 years old	14	1.89%	21	2.56%
		Aged 31 to 50	6	0.81%	11	1.34%
		Aged 51 or above	2	0.27%	0	0.00%
	Male	Under 30 years old	36	4.86%	19	2.32%
		Aged 31 to 50	21	2.84%	22	2.68%
		Aged 51 or above	0	0.00%	5	0.61%
GIGAIPC	Female	Under 30 years old	2	0.27%	0	0.00%
		Aged 31 to 50	0	0.00%	1	0.12%
		Aged 51 or above	1	0.14%	0	0.00%
	Male	Under 30 years old	4	0.54%	3	0.37%
		Aged 31 to 50	3	0.41%	6	0.73%
		Aged 51 or above	0	0.00%	0	0.00%
Total	Female	Under 30 years old	16	2.16%	21	2.56%
		Aged 31 to 50	6	0.81%	12	1.46%
		Aged 51 or above	3	0.41%	0	0.00%
	Male	Under 30 years old	40	5.41%	22	2.69%
		Aged 31 to 50	24	3.24%	28	3.41%
		Aged 51 or above	0	0.00%	5	0.61%
Total			89	12.03%	88	10.73%

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

Note 2: The data in this table covers Giga Computing HQ and GIGAIPC.

6.1.3 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, and we commit that all employees' remuneration will not differ based on gender, age, race, nationality, religious belief, political stance, or sexual orientation. In 2024, we did not show a significant difference in remuneration ratios between males and females at all levels. At Giga Computing HQ and GIGAIPC, the starting salary for employees in Taiwan in 2024 was NTD 38,500, which is 40.15% higher than the annual basic wage of NTD 27,470 announced by the Ministry of Labor. The salary of all employees is adjusted by 0% to 4% based on performance to provide a competitive salary in the market.

At Giga Computing HQ, in 2024, the average salary of full-time employees in non-management positions was NTD 500 thousand and the median salary was NTD 511 thousand; at GIGAIPC, the average salary of full-time employees in non-management positions was NTD 545 thousand and the median salary was NTD 511 thousand, reflecting Giga Computing's persistence and efforts in employee remuneration to ensure that every employee receives fair and competitive remuneration. In 2024, the ratio of the annual total remuneration to the median salary of the top management was 6.1:1^{Note}.

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

Female to Male Remuneration Ratio

2024	Giga Computing HQ	GIGAIPC
	Remuneration of Female: Remuneration of Male	Remuneration of Female: Remuneration of Male
Senior managers	1 : 1.19	No female senior
Mid-level managers	1 : 1.09	1 : 0.85
Entry-level managers	1 : 1.07	1 : 1.61
General employees	1 : 1.21	1 : 1.47

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 (M03–M04 Assistant Section Chief/Section Chief level)
 Note 4: General employees: Professional position (P01–P09, from General Engineer/Staff to CTO)
 Note 5: The remuneration includes basic salary, living allowance and food allowance, excluding annual bonus.

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

(Unit: NTD thousand)

Item	Giga Computing HQ	GIGAIPC
Full-time employees who were not managers (number of employees)	564	57
Average salary of non-management full-time employees	500	545
Median salary of non-management full-time employees	511	511

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.

6.1.4 Diverse Employee Benefits

To build a comprehensive benefits system, we not only adhere to legally mandated insurance, leave, retirement systems, and health checks but also offer additional benefits beyond legal requirements, creating a robust support network for our employees. Giga Computing HQ and GIGAIPC has joined the GIGABYTE Group's Joint Employee Welfare Committee to collaboratively establish new benefit policies and promotional activities for employees, enhancing workplace satisfaction. 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, childcare 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 are designed to foster employee cohesion and build harmonious labor–management relations. In 2024, Giga Computing HQ and GIGAIPC spent a total of NTD 208,485 thousand on employee benefits, with an average of NTD 254.25 thousand.





Employee Welfare Items

Item	Content
Comprehensive insurance plan	In addition to the statutory labor insurance and national health insurance, we also provide comprehensive group 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. In addition, extra health check subsidies are provided to senior managers and employees in high-risk positions. Additionally, we implement an Employee Assistance Program (EAP) that offers counseling services in areas such as mental health, financial matters, and legal issues to support employees' overall life needs and psychological well-being. Through the above measures, we demonstrate our commitment to and care for the overall well-being of our employees.
Various bonuses and allowances	To acknowledge the hard work of our employees, the Company provides various bonuses, including three major festival bonuses, birthday gifts, marriage/childbirth/funeral allowances, and travel allowances. In 2024, a total of 316 employees applied for marriage/childbirth/funeral allowances and travel allowances.
Special agreement contractors	To provide employees with a diverse range of benefits and discounts, we have signed agreements with 31 contractors. These contractors cover various fields such as dining services, childcare centers, and kindergartens, allowing employees to enjoy these services at more favorable prices. In addition, we offer employee discounts on company products, as well as free access to arts and cultural lectures, music performances, and related ticket discounts, enriching employees' lives and encouraging participation in cultural activities.
Childcare subsidy	To reduce the childcare burden on employees, we provide a childcare subsidy of NTD 3,000 per month for employees in Taiwan with a child under the age of two, along with flexible working hours allowing for a 2-hour adjustment. In 2024, a total of 253 people applied for a total of NTD 774,000.
Employee clubs	To encourage employees to enjoy a balanced life and interact with colleagues from different departments, we have established various clubs, including sports and dance, environmental services, and crafts. We also organize leisure activities such as E-Sports tournaments, sports events, and family days to promote diverse interests and foster communication among employees.
Pension	According to the "Labor Standards Act," we allocate monthly retirement reserves for employees under the old retirement scheme. Additionally, for employees under the new retirement scheme as per the "Labor Pension Act," we contribute 6% of their insured salary to their retirement pension each month, with the option for voluntary contributions ranging 0 to 6% to their individual retirement account established by the Bureau of Labor Insurance.
Scholarship	Employees and their children who are enrolled in public or private schools, approved cram schools, open junior colleges, open colleges, or in-service programs, and who hold a formal academic degree, are eligible to apply for scholarships ranging from NTD 1,000 to NTD 4,000 in the form of book vouchers. In 2024, a total of 362 applicants applied for the scholarship, with a total amount of NTD 570,000 distributed.
Movie Appreciation Activities	The Welfare Committee arranges for reservations for external movie theaters. All employees and their family members can participate, and free drinks and snacks are provided. Holding this activity can reduce stress, enhance employees' work satisfaction and sense of belonging, and promote employee relaxation and strengthen team cohesion.
Vision impairment massage services	Employees can make massage appointments each month through the "Reservation Management System." After booking, they can visit the fitness center at the scheduled time to enjoy a 15-minute massage session with an on-site massage therapist. In 2024, a total of 2,490 visits to the massage service were recorded.

KTV Singing Training Class



DIY Planting Workshop



Ocarina Class



Ukulele Class



Mosaic Tile Coaster DIY Course



Go Class



Steel Tongue Drum Experience Class





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

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

Item	Content
Career consultation	The EAP provides career counseling services.
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 identify suitable internal positions based on their goals, skills, interests, and needs, and if no appropriate internal roles are available, provide support and career transition advice.
Legal consultation	Providing 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 and continue experiencing its culture and support.

6.1.5 Parental Leave

To encourage and support employees in raising the next generation, Giga Computing HQ and GIGAIPC ensure 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 HQ		GIGAIPC		Total
	Male	Female	Male	Female	
2024 - Eligible for unpaid parental leave (A)	18	6	0	2	26
2024 - Actual applications for unpaid parental leave (B)	1	4	0	0	5
2024 - Expected to be reinstated from unpaid parental leave (C)	0	0	0	0	0
2024 - Actual reinstatement from unpaid parental leave (D)	0	0	0	0	0
2023 - Actual reinstatement from unpaid parental leave (E)	NA	NA	NA	NA	NA
2023 - Those who are still in service 12 months after reinstatement from unpaid parental leave (F)	NA	NA	NA	NA	NA
Unpaid parental leave application rate (B/A)	5.56%	66.67%	0.00%	0.00%	19.23%
Reinstatement rate (D/C)	0.00%	0.00%	0.00%	0.00%	0.00%
Retention rate (F/E)	NA	NA	NA	NA	NA

Note 1: The data in this table covers Giga Computing HQ and GIGAIPC.

6.1.6 Equality and Diversity

Regarding workplace human rights issues, Giga Computing HQ and GIGAIPC 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 "Code of Business 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 of Directors, all levels of management, and general employees, in accordance with the workplace human rights guidelines of the parent company, GIGABYTE Group (please refer to the Workplace Human Rights Guidelines of the parent company GIGABYTE; see GIGABYTE Group's Code of Business Conduct CH2 Equal and Safe Working Environment). And in the "New Employee Employment Management Regulations," we clearly stated that employees under the age of fifteen must not be hired, and that child labor between the ages of fifteen and sixteen is prohibited. This ensures that no child labor is employed 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 2024, upon receiving a complaint from an employee who felt discomfort due to verbal interactions, we immediately initiated investigation procedures in accordance with sexual harassment prevention regulations, established a dedicated investigation team, and, during the investigation, appropriately adjusted the work arrangements of the relevant personnel to safeguard the complainant's rights and interests. The investigation process adheres to the principles of confidentiality and fairness throughout. After conducting interviews and clarifying the facts, appropriate measures are taken based on the findings, and the handling outcomes are announced internally to deepen employees' awareness of and vigilance for a respectful workplace culture. To prevent similar incidents from recurring, we conducted an internal review and initiated subsequent improvement measures, strengthened workplace sexual harassment prevention training for all employees, and enhanced their understanding of workplace interactions and gender-sensitive issues as well as their ability to respond.

Meanwhile, to advance the human rights due diligence action plan, an institutionalized mechanism will be established to identify potential human rights risks in operations and the supply chain, and to continuously carry out monitoring, improvement, and information disclosure. The scope of the human rights risk assessment covers remuneration, working hours, the rights and interests of persons with disabilities, respect for religion and culture, anti-discrimination and harassment, and other items.

Key implementation measures will include: providing employee education and training to enhance awareness of human rights and diversity issues; establishing anonymous grievance and reporting channels to ensure incidents are handled and remedied promptly; implementing diversity and equity needs surveys to understand employees' individual needs in areas such as religious belief and physical and mental well-being, and providing appropriate assistance, thereby actively fostering a workplace culture of diversity, inclusion, and equal respect.

Human Rights Commitment	Actual Actions
Talent inclusion and non-discrimination	<ul style="list-style-type: none"> GIGABYTE's "Corporate Code of Conduct" specifies that recruitment and promotion of employees shall not be discriminated against based on race, gender, age, skin color, sexual orientation, language, religion, political affiliation, place of origin, nationality, physical or mental disabilities, or marital status. All Giga Computing Taiwan sites employ more than 1% of people with physical or mental disabilities in accordance with the "People with Disabilities Rights Protection Act" of the Ministry of Health and Welfare.
Prohibition of forced labor and child labor	<ul style="list-style-type: none"> Referencing 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.
Preventive workplace illegal infringements	<ul style="list-style-type: none"> We have established the "Plan for Preventing Unlawful Infringement During Duties" and its handling procedures, and issued a "Written Statement Prohibiting Workplace Violence" to protect employees from workplace bullying or violence.
Gender-friendly workplace	<ul style="list-style-type: none"> Established the "Guidelines for Preventing Sexual Harassment in the Workplace". Employees who feel they are being harassed 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.

Giga Computing HQ and GIGAIPC continue to promote workplace diversity and human rights education. During new employee orientation, training includes prohibitions against forced labor and child labor, as well as anti-harassment, anti-discrimination, and sexual harassment prevention. All employees are also required to regularly participate in relevant training programs. In 2024, the total training hours were 4,573 hours, and 792 employees participated in training, accounting for approximately 96.59% of the total number of employees at Giga Computing HQ and GIGAIPC. In the future, we will continue to focus on and promote education and training to enhance all employees' awareness of human rights and diversity issues and reduce the risk of related incidents.

Gender-friendly Lectures

A diverse and inclusive workplace environment is one of today's key indicators for attracting talent. To demonstrate to colleagues our commitment to diversity and inclusion, in 2024 we held two "Embracing Diversity" seminars: "Komorebi" movie appreciation session and "Embracing Diversity: What's Dragging" seminar. These events enabled colleagues to gain insights from different perspectives and fostered an inclusive workplace environment, allowing everyone to focus on their work with a sense of belonging and realize their full potential.





6.1.7 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 meetings that meets every three months. In 2024, 4 labor-management meetings were held, during which 11 issues were discussed, including sexual harassment prevention, awareness of unlawful workplace infringement, health promotion, minimum wage adjustment, labor insurance premium rate increases, benefits upgrades, and scholarship applications. The outcomes of the aforementioned meetings apply to 100% of employees.

To implement two-way labor-management communication, Giga Computing has set up an "Giga Computing HR Mailbox," providing employees with a platform to immediately submit various suggestions. Starting in 2025, we will conduct an annual online anonymous survey for all employees, covering the working environment, management communication, benefits system, and career development. The survey results are compiled and analyzed by the HR Department, reported to management for planning subsequent improvement actions, and the related measures are disclosed on the internal website to enhance employees' sense of engagement and trust. In addition, the employee satisfaction survey will be incorporated into the annual planning as a key reference for internal policy adjustments, with the aim of improving 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 periods 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; and those who have worked for more than three years must be given a thirty-day notice. If the termination is not preceded by the notice period specified above, the Company must provide wages for the notice period.

6.2 Talent Cultivation and Development

Item	Content
Policies, Commitments, and Importance	To strengthen talent development, Giga Computing plans internal training courses based 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 for employees to study. 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
Action Plan	<ol style="list-style-type: none"> 1. Considering industry trends and company development, optimizing talent development and training programs can enhance employees' job skills and professional knowledge, thereby fostering corporate innovation and competitiveness, and increasing employee satisfaction and retention rates. 2. Providing employees with diverse and enriching learning channels and development resources, including on-the-job training, classroom training, work guidance, and job rotation. 3. Promote sustainability education and training to deepen all employees' sustainability awareness. 4. A series of articles on soft skills in the workplace are selected for employees' self-learning.
2024 Performance	<ol style="list-style-type: none"> 1. The total training hours for employees at Giga Computing HQ and GIGAIPC reached 4,855.20 hours, with an average of approximately 5.92 hours per employee. 2. During the year, 2 sustainability-related training sessions were held, with cumulative training hours totaling 190 hours. 3. The total expenditure on education and training amounted to NTD 350,000, with new learning channels established, such as the development of digital online courses.
Grievance Mechanism	Employee training gathers feedback through post-course questionnaires and adjusts related plans and implementation processes based on this feedback. Other complaints related to talent development can be submitted in real time through the HR mailbox or other channels.

6.2.1 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 plan, 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. We also planned competency-based training courses tailored for different levels of employees, including new hires, professional staff, and mid-to-senior management. We provide diverse learning opportunities and encourage 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 organizes sharing sessions to promote peer teaching and continuous learning among employees. For new employees, Giga Computing offers specialized onboarding training programs tailored to the characteristics of each operational sites, helping newcomers quickly adapt to their new roles and environments. In 2024, the average training hours per employee at Giga Computing HQ and GIGAIPC reached 5.92 hours.



Talent Development Blueprint

New Employee Education and Training

Offer specialized courses for new employees and implement a mentorship system where senior colleagues guide new hires to help them quickly get up to speed with their work.

- 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

Competencies are the key abilities that influence job success. Giga Computing has identified six core competencies that all employees should possess, as well as an additional 5 competencies required for management positions. The Company offers related courses to cultivate talent and foster organizational culture.

6 core competencies

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

Continuing education

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

5 management competencies

- Goal setting
- Empowerment and authorization
- Communication and leadership
- Distinction between rewards and punishments
- Leading reformation

Management competency education

- Annual senior-level consensus meeting
- Senior management seminar
- Training for division-level managers and new managers
- Talent recruitment and interview skills



E-learning platform

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

Feedback and review

Knowledge cycle and feedback

- Training internal lecturers and holding occasional sharing sessions.
- Encourage colleagues who attend external training sessions to share their experiences and insights with their respective departments.

Training performance review

- Implement training feedback surveys to assess how the courses benefit career development and enhance individual skills.
- Encourage employees to plan new work goals or processes based on the training content.

Diverse Courses and Lectures

Based on technology trends and the Company's future development direction, the HR Department plans internal training courses and focuses on developing career advancement and work management skills. The department also curates a series of articles to assist employees not only in career development and self-management skills but also in visualizing overall goals and perspectives, enhancing cohesion within teams and among colleagues. In 2024, a total of 11 diverse lectures were held, including industry-trend seminars (e.g. Analysis of Generative AI Development Trends; Current Situation and Key Issues in the Server Industry; Development Outlook of High-Performance Data Centers; Analysis of the Impact of Carbon Pricing on the Electronics Industry under the Global Net-Zero Trend; Trusted AI Development Trends; New Experiences – AR/VR Consumer Survey Analysis; "Digital × Industry": Innovative Thinking in Industrial Digital Transformation) and health seminars (e.g. An Introduction to the Hazards and Prevention of Noise Operations; Anti-Aging and Osteoporosis Prevention: Core Rejuvenation; "Three-Legged Race" in Marriage; Cherish Your Perfect Pair: Understanding Breast Cancer and Treatments; Zen Flow Exercise Stress-Relief Class – Say Goodbye to Aches and Pains; Nutritional Health Care for Computer Users). In addition, selected articles on topics such as management resources, HR essentials, successful careers, and the forefront of the workplace were provided to give colleagues ample nourishment for constructing a brighter future for themselves and their teams.

Sustainability Training

In order to cultivate employees' ESG awareness and sustainability literacy, sustainable development training is designated as a required course for specific roles, aiming to guide colleagues in gaining an in-depth understanding of the core concepts of ESG and corporate sustainable development practices, as well as strengthening the corporate sustainability culture. In 2024, Giga Computing HQ held two sustainability-related training sessions, convening mid- and senior-level managers and members of the Sustainability Information Disclosure Team. The management courses focused on updating the current status of international and industry sustainable development while forging a shared sustainability consensus. During the meetings, participants jointly discussed and set sustainability-related targets, gradually integrating sustainable development into the Company's operational strategies. For the education and training of Sustainability Information Disclosure Team members, detailed presentations and practical case studies on international standards, such as the GRI and TCFD, were conducted. This enabled members to better understand the methods and principles for preparing the Sustainability Report and to more effectively establish the framework for disclosing sustainability information. In 2024, Giga Computing held 2 sustainability education training sessions, with 50 participants and a total of 190 training hours.



Average hours of training in 2024

Gender	Employee Category	Giga Computing HQ			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	21	350.60	16.70	6	33.80	5.63	27	384.40	14.24
	Mid-level managers	98	813.70	8.30	11	65.30	5.94	109	879.00	8.06
	Entry-level managers	53	247.10	4.66	4	23.40	5.85	57	270.50	4.75
	General employees	319	1364.80	4.28	39	186.10	4.77	358	1550.90	4.33
Female	Senior managers	2	19.80	9.90	0	0.00	-	2	19.80	9.90
	Mid-level managers	20	341.50	17.08	3	15.30	5.10	23	356.80	15.51
	Entry-level managers	33	158.30	4.80	5	20.30	4.06	38	178.60	4.70
	General employees	179	1105.90	6.18	27	109.30	4.05	206	1215.20	5.90
Total		725	4401.70	6.07	95	453.50	4.77	820	4855.20	5.92

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 (M03-M04 Assistant Section Chief/Section Chief level)

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

Note 5: Average training hours = Total training hours/Number of employees in the category.

Note 6: In 2024, GIGAIPC had no female senior managers, so the average training hours were 0.

Note 7: The data and information in this table cover Giga Computing HQ and GIGAIPC.



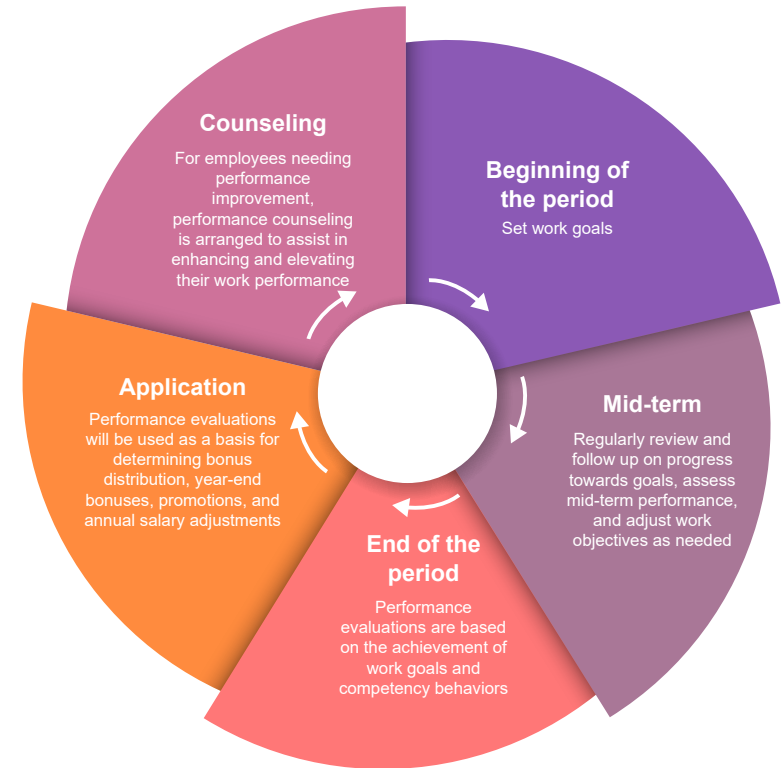
6.2.2 Performance Evaluation Mechanism

Giga Computing HQ and GIGAIPC follows the "Performance Management Guidelines" and conducts assessments every six months. 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 2024, 100% of employees at Giga Computing HQ and 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.

Evaluation Items	Details of Evaluation Items
Core/management competencies	<p>Whether employees' performance of various functions and behaviors is consistent with the Company's 6 core competencies and 5 management competencies, and whether it is evaluated based on the deeds listed.</p> <ul style="list-style-type: none"> • 6 core competencies: Innovation and improvement, problem solving and analysis, self-learning and development, cost and quality awareness, communication and coordination, teamwork. • 5 management competencies: goal setting, empowerment and authorization, communication and leadership, distinction between rewards and punishments, leadership reformation.
Annual work plan	The employees are evaluated based on the achievement rate of the work goals set at the beginning of the period and adjusted at the mid-term.

Performance Evaluation Process and Items





6.3 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
Action Plan	<ol style="list-style-type: none"> 1. Completion of the "Safety and Health Work Rules" in accordance with the regulations of the competent authorities. 2. Hazard identification and operational safety risk assessment are carried out every year. 3. Perform 5S inspection every month. 4. Regularly inspect instruments and equipment related to occupational safety. 5. Conduct operational environment monitoring and emergency response prevention training every six months. 6. Conduct annual employee emergency response and evacuation drills.
2024 Performance	<ol style="list-style-type: none"> 1. Zero major occupational safety accidents, violations, or occupational disease cases. 2. There were 0 recordable occupational accidents, and the rate was 0%. 3. Install AEDs and breastfeeding rooms, and obtain the Excellent Breastfeeding Room and AED Safety certifications. 4. Based on regulatory and job requirements, on-the-job safety and health training courses are provided for employees. In 2024, 1 session was held, with 113 participants at Giga Computing HQ and a total of 339 training hours; 14 participants at GIGAIPC and a total of 42 training hours. 5. Giga Computing HQ and GIGAIPC had 275 employees due for health checkups, of whom 238 completed the examinations, for a completion rate of 86.55%. 6. A total of 16 sessions of occupational safety and health education and training were held, with 243 employees receiving 892 hours of training. 7. GIGABYTE Group jointly organized events and health promotion lectures, including the "Spring Steps for Victory – Healthy Walk with GIGABYTE Online Sports Event," cancer prevention screening, and physical fitness testing, with a total of 635 Giga Computing participants. 8. Giga Computing held 4 lectures on hearing protection, health promotion, and other topics including human factors engineering, with a total of 219 participants.
Grievance Mechanism	<ol style="list-style-type: none"> 1. The Occupational Safety and Health Committee is set up to discuss occupational safety-related matters on a quarterly basis. 2. In the event of an occupational accident, the procedures outlined in the "Occupational Safety and Health Management Plan" 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.



6.3.1 Occupational Health and Safety Policy and Management System

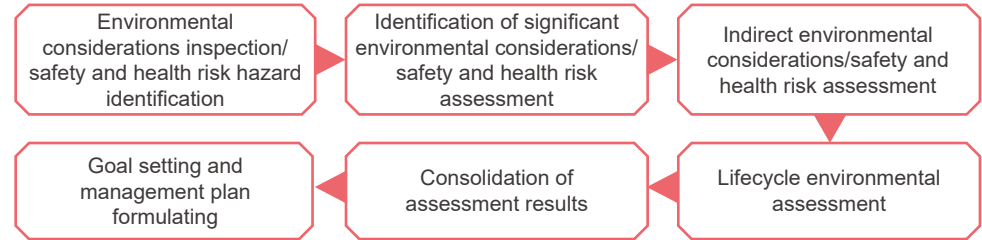
Giga Computing HQ and GIGAIPC has formulated the "Safety and Health Work Rules" and "Occupational Safety and Health Management Plan." In 2024, Giga Computing HQ and GIGAIPC completed the filing of the Safety and Health Work Rules. The scope of applicability covers all workers (employees, contractors, and visitors) in all office areas in Taiwan. Referencing the Responsible Business Alliance (RBA) Code of Conduct, we have established relevant regulations and management measures, plan to obtain third-party verification in 2026, and schedule external verification under the SA8000 Social Responsibility Standard by 2027 to evaluate the effectiveness of our management system.

To implement and promote various occupational health and safety plans, Giga Computing HQ and GIGAIPC have established an Occupational Safety and Health Committee. Labor representatives are appointed through an open process and meet the statutory quotas. Meetings are held every three months to discuss workplace safety and health management policies, oversee safety and health performance, and provide updates 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-related information.

6.3.2 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, focusing on chemical, physical, ergonomic, 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 risk value. 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 Plan-Do-Check-Act (PDCA) process to control occupational safety and health risks and provide employees with a safe and healthy working environment.

Occupational Safety and Health Risk Assessment Process



Material Risk Items and Countermeasures

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

6.3.3 Occupational Accident 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 shall immediately stop the on-site operation and have the workers evacuate to a safe location. If an employee discovers a dangerous situation at the workplace, he/she can stop the operation and retreat to a safe place, and can report to the higher authority to take appropriate contingency measures and avoid being punished.

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), an online notification shall be sent to the Occupational Safety and Health Unit, and the unit, together with incident investigators and labor representatives, will form an investigation team to determine the cause of the accident. Through personnel interviews, equipment inspection and analysis, related documents and record checks, accident scene reconstruction, etc., the Company fills in the in-plant accident report form to identify the cause of the accident. The accident unit proposes corresponding corrective and preventive measures within 7 days after the date of injury. The dedicated unit continues to supervise and follow up to prevent the same disaster from happening again.



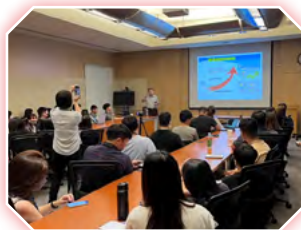
Accident Reporting and Handling Procedures



6.3.4 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 year 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: the occupational safety and health business manager, occupational safety and health management personnel, hazardous operations manager, fire management personnel, and first aid personnel, are provided with free external training while receiving their salaries. Giga Computing coordinates with 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 2024, there were a total of 21 training sessions for contractors, aimed at enhancing safety awareness and preventive measures.

In 2024, Giga Computing HQ conducted occupational safety and health education and training with a total of 243 attendees and 892 training hours, covering environmental topics, occupational safety and health-related risks, emergency response, and other subjects.



2024 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)
Education and training for occupational safety and health personnel	6	2	2	24
Environmental consideration aspects and safety and health hazard and risk identification and assessment training	1	9	1	9
Education and training for organic solvent handling manager (external training)	18	3	1	54
Education and training for first aid personnel (external training)	16	2	1	32
Education and training for first aid personnel (refresher training)	3	4	1	12
Fire management personnel education and training (external training)	12	1	1	12
Education and training for labor health service personnel	5	1	1	5
On-the-job occupational health and safety education and training	3	113	1	339
General safety and health education and training for new recruits	3	37	1	111
ISO 14001 & 45001 internal auditor training course	6	7	1	42
ISO 9001 internal auditor training course	6	8	1	48
IECQ QC 080000: 2017 Hazardous Substance Process Management System	6	8	1	48
Self-defense fire brigade training	2	10	1	20
Fire Safety Museum of Taipei City Fire Department	4	30	1	120
Firefighting team formation drill	2	8	1	16
Total	93	243	16	892

Note 1: The data and information in this table cover Giga Computing HQ.

Note 2: Total training hours=Training hours * Number of trainees * Number of courses held

6.3.5 Occupational Health Services and Promotion Activities

To build a friendly and healthy work environment, Giga Computing utilizes the Occupational Safety and Health Management Act and the PDCA cycle management framework to implement four major labor health protection plans. These plans include measures for preventing ergonomic hazards, diseases induced by abnormal workloads, workplace illegal infringements, and protecting maternal health. This approach ensures comprehensive care for employees' physical, mental, and emotional well-being, enhances their recognition and cohesion, and continuously creates a competitive advantage for the Company.

Through workplace health checks, enterprises cannot 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 overworking, which helps to improve employees' quality of life and enhances their loyalty and sense of belonging to the Company.



Item	Action Plan	Performance Results
<p>Ergonomic hazard prevention plan</p>	<ul style="list-style-type: none"> • Regularly organize free employee health checkups. • Regularly organize on-site physician consultation services. • Regularly survey employees' physical conditions using the "Musculoskeletal Disorder Questionnaire" and implement graded management. • Each employee is provided with an adjustable seat that can be adjusted in height according to their needs to prevent low back pain. • Various types of sports clubs are available. • Organize employee weight loss competitions and other activities. 	<ul style="list-style-type: none"> • A total of 3 sessions of a strength training class jointly organized by the Group were held, with a total of 34 participants from Giga Computing HQ. • GIGABYTE Group jointly organized the health promotion event "Spring Steps for Victory – Healthy Walk with GIGABYTE Online Sports Event," with a total of 320 participants. • Giga Computing HQ held the "Zen Flow Exercise Stress-Relief Class – Say Goodbye to Aches and Pains," with 32 participants. • The Group jointly organized a physical fitness testing activity, with a total of 87 participants, including 38 from Giga Computing HQ.



Item	Action Plan	Performance Results
Abnormal workload-induced illness prevention plan	<ul style="list-style-type: none"> Regularly distribute mental health assessment questionnaires to identify employees' psychological stress and plan relevant stress-relieving activities based on the questionnaire results. Implement an Employee Assistance Program (EAP) offering diverse, around-the-clock professional counseling services. Employees can seek advice on issues including marriage, family, parenting, and financial management. Investigate the abnormal workload of high-risk employees, arrange interviews with physicians, and adjust work arrangements with the HR Department and unit managers. Organize stress-relieving courses and lectures. Provide stress-relieving space and services (e.g. massage). 	<ul style="list-style-type: none"> A total of 2,490 people participated in the on-site massage service. The Employee Assistance Program (EAP) provided services for a total of 99 people in 2024. The Group jointly Organized a "Cancer Prevention Screening" health promotion event, with 80 participants for oral cancer screening, 73 participants for Pap smear tests, 27 participants for breast mammography, and 8 participants for colorectal cancer screening. The Group jointly organized the health lecture "Cherish Your Perfect Pair: Understanding Breast Cancer and Treatments," with a total of 40 participants, including 11 from Giga Computing HQ. Giga Computing HQ held the lecture "Workplace Safety: Hearing Protection Starts with You," with a total of 64 participants. Jointly organized with the Foundation the health lecture "Three-Legged Race in Marriage," with a total of 55 participants. Jointly organized with the Foundation the family-friendly seminar "Parents and Teachers Collaborating to Enhance Children's Quality of Life and Learning," with a total of 54 participants. Jointly organized with the Foundation the "Work and Family for Middle-aged and the Elderly: My Third Life," with a total of 50 participants. Giga Computing HQ held the health lecture "Nutritional Health Care for Computer Users," with a total of 57 participants. Giga Computing HQ held the "Pure and Serene, the Gentleman's Elegance: Dongxiao Musical Feast," with a total of 66 participants.
Workplace illegal infringement prevention plan	<ul style="list-style-type: none"> Organize seminars on sexual harassment prevention. Organize diverse workplace and human rights education and advocacy. Establishment of relevant handling regulations and provision of grievance channels. Provide assistance and consultation services for employees who have experienced illegal infringement. 	<ul style="list-style-type: none"> Giga Computing HQ held the DEI lecture "Embracing Diversity: Komorebi Movie Appreciation Session," with a total of 68 participants. Giga Computing HQ held the "Embracing Diversity: What's Dragging Seminar," with a total of 50 participants. An annual assessment is conducted for the department to determine if there is any risk of unlawful harm, and preventive measures are taken based on the level of risk. Each year, management conducts a self-assessment to determine if any unlawful harm has been inflicted on employees during the execution of 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.
Maternity health protection plan	<ul style="list-style-type: none"> Provide a mother-friendly environment and facilities, such as breastfeeding rooms equipped with bottle sterilizers, refrigerators dedicated to storing breast milk, and bottle cleaning detergents. Additionally, access control systems are installed to enhance safety. Regularly publish EDM health promotions. Maternity leave and paternity leave better than the statutory requirement are provided. Flexible working hours are provided for employees who are pregnant. Provide reinstatement assistance measures. 	<ul style="list-style-type: none"> Regularly coordinates with government agencies such as the Health Promotion Administration, the Centers for Disease Control, and local health centers, to implement health campaigns and activities.
Employee health checkup	<ul style="list-style-type: none"> For Giga Computing employees with two years or more of service, those aged 21 to 40 are provided with a health checkup once every two years; those aged 41 and above are provided with a health checkup once a year, with additional expenses subsidized in the following year. For those with abnormal health checkup results, provide follow-up examinations and conduct regular monitoring. 	<ul style="list-style-type: none"> In 2024, Giga Computing HQ and GIGAIPC combined had 275 employees due for health checkups. Of these, 238 completed the checkups, achieving an 86.55% completion rate. Additionally, 25 colleagues who did not qualify for that year's free checkup opted for self-paid screening, bringing the total number of employees undergoing the annual health checkup in 2024 to 263.



6.3.6 Occupational Injuries and Diseases

To ensure the effectiveness of occupational safety and health management measures, Giga Computing HQ and GIGAIPC 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 2024, Giga Computing HQ and GIGAIPC did not experience any major occupational accidents, recordable occupational injuries, or cases of occupational diseases. In the future, we will continue to improve the supporting measures related to occupational injuries and diseases, conducting regular reviews and dynamic optimizations, steadily moving toward the goal of zero workplace accidents.

In 2024, Giga Computing HQ and GIGAIPC experienced no fire incidents or fire-related casualties; to maintain effective risk management, in accordance with the policy of parent company GIGABYTE, we designate December of each year as "Fire Safety Month," and have implemented a series of measures to enhance employees' disaster prevention awareness and response capabilities:

1. Fire Safety Month: Distribute a series of EDM, 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.



2024 Occupational Injuries and Diseases Data

Locations	Total Working Hours <small>Note 1</small>	Number of Days Lost <small>Note 2</small>	Recordable Occupational Injury		Serious Occupational Injury		Number of Occupational Diseases	Work-related Fatalities <small>Note 5</small>
			Quantity	Ratio <small>Note 3</small>	Quantity	Ratio <small>Note 4</small>		
Giga Computing HQ	1,357,472	0	0	0	0	0	0	0
GIGAIPC	169,112	0	0	0	0	0	0	0
Total	1,526,584	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). This 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 do not include the day of injury and the day of return to work. However, it should include the 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.

Note 7: The data and information in this table cover Giga Computing HQ and GIGAIPC.