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# About this Report

## Principles of Preparation

This report is prepared in accordance with the GRI Standards 2021 issued by the Global Reporting Initiative (GRI) in 2021, and with reference to the "Climate-related Information of TWSE/TPEX Listed Companies," discloses Giga Computing's sustainability-related initiatives during the reporting period.

## Reporting Period

This report focuses on the data and content disclosed for 2024 (January 1 to December 31, 2024). To ensure completeness and comparability of information, some data have been traced back to 2023 or extended to 2025 to present relevant trends and changes.

## Report Boundary and Data Scope

The scope of this report includes Giga Computing Technology Co., Ltd. (hereinafter referred to as Giga Computing Headquarters), the U.S. subsidiary Giga Computing Technology Inc. (hereinafter referred to as the U.S. subsidiary), and the subsidiary GIGAIPC Co., Ltd. (hereinafter referred to as GIGAIPC). If the disclosure scope includes the aforementioned entities, they are collectively referred to as Giga Computing (hereinafter referred to as Giga Computing or the Company); if the scope disclosed in any chapter differs from the foregoing, the respective entity names will be used or explained separately in the relevant chapter. All information and statistics disclosed in this report are based on the Company's own investigation and statistics, except for the annual financial data that are quoted from the financial report (in NTD thousand) that has been audited and certified by CPAs. All relevant statistical data are calculated based on internationally accepted indicators, local regulations, industry standards, or industry practices. If disclosed quantitative indicators carry special meanings, they will be explained through annotations.

## Date of Issuance

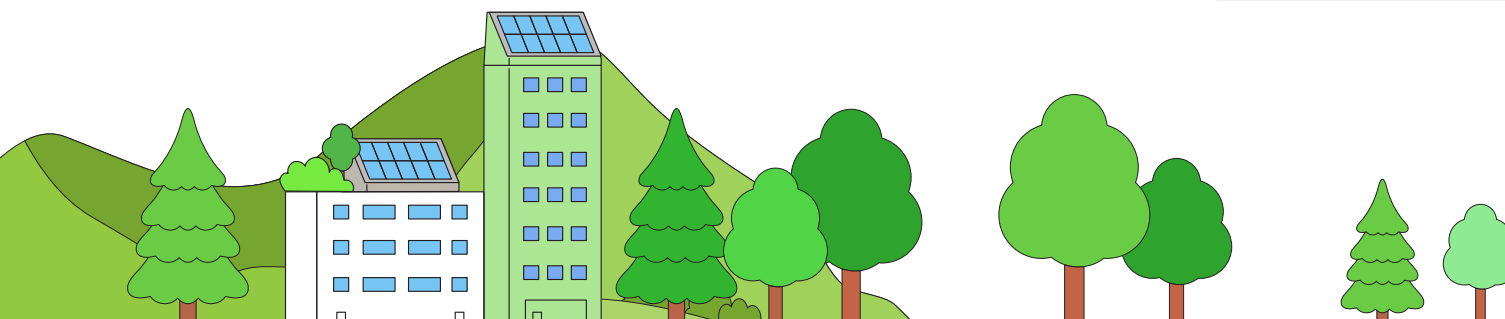
Giga Computing publishes its Sustainability Report annually and makes it available for browsing and download on the sustainability website.

- This report was issued in October 2025
- The last report was issued in October 2024
- The next report will be scheduled to be issued in October 2026

## Feedback

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

- Responsible unit: Sustainable Development Department
- email: [csr@gigacomputing.com](mailto:csr@gigacomputing.com)
- Contact number: 02-8912-6699
- ESG Website: [esg.gigacomputing.com](http://esg.gigacomputing.com)
- Contact address: 7F., No. 6, Baoqiang Rd., Xindian Dist., New Taipei City





## Word from the CEO

In 2024, the world experienced unprecedented extreme weather events that delivered a shock to nations worldwide. At the same time, global political turmoil and escalating geopolitical tensions introduced new uncertainties to the direction of global sustainable development. Domestically, with the launch of the carbon credit trading platform, the era of carbon trading has officially begun, opening a new chapter for substantive reduction efforts. In response to the forthcoming IFRS S1 and IFRS S2 standards, companies have also begun conducting GHG inventories and improving the quality of sustainability information to ensure adequate preparation. In 2024, in addition to completing its own GHG inventory together with its subsidiary GIGAIPC, Giga Computing also began planning to extend its reduction initiatives to the supply chain, conducting GHG inventories with its supplier partners and gradually achieving the goal of a sustainable supply chain. To maintain a competitive advantage, Giga Computing's Sustainability Promotion Team invited the Company's mid- and senior-level management to jointly assess and review target achievements across all aspects of the company's sustainability practices. Based on international and industry trends, as well as the needs of internal and external stakeholders, we will continuously adjust targets on a rolling basis to ensure steady progress along the path of sustainable development.

Driven by technologies such as artificial intelligence (AI) and big data, the computing scale and operational workload of data centers have increased rapidly, not only placing tremendous pressure on energy and resources but also exerting a considerable impact on the environment. Against this backdrop, effectively reducing the environmental burden while advancing digitalization and AI has become an important challenge for today's enterprises during the construction of data centers. Giga Computing believes that the circular economy and green products are key strategies for enterprises to stand out in a fiercely competitive market. Therefore, we are actively committed to providing innovative and efficient solutions for data centers and regard sustainable development as the Company's core mission. We focus on developing advanced cooling technologies, such as direct liquid cooling systems and immersion cooling systems. These technologies not only significantly enhance computing performance within limited space but also effectively reduce energy consumption, thereby lowering the environmental burden of energy use while ensuring high-performance computing. In addition, Giga Computing also provides tailored solutions based on the needs of different customers, helping them achieve long-term energy-saving and carbon reduction goals in their business operations while unleashing maximum computing power.

The shift in work patterns and the prevalence of strike movements show that workers are actively participating in and influencing the development of human capital. Coupled with the recent spate of domestic workplace bullying incidents, reforms in workplace culture and labor rights are becoming increasingly urgent, and social issues are gradually coming to the fore under the scrutiny of a wide range of stakeholders. Giga Computing supports international human rights conventions, complies with the regulations of its operating locations, and has established multiple human rights standards as well as diverse labor-management communication and grievance channels to maintain a positive corporate culture and provide employees with a friendly workplace environment. At the same time, to sustain talent competitiveness, the Company has developed a comprehensive training blueprint that integrates technology trends and the Company's future development directions and has designed internal and external training courses to enhance employees' professional knowledge and competencies. Giga Computing has always upheld a people-oriented corporate culture and regards employee well-being and fairness and justice in the workplace as an important cornerstone of long-term development. We believe that only by respecting employees' rights and providing a friendly working environment can each employee's potential be unleashed, thereby achieving the goal of joint growth for the Company and its employees.

Giga Computing adopts "Compute for the Future" as its core corporate philosophy and continuously provides diverse, high-quality products and services to customers worldwide. Beyond its efforts to expand business, the Company also continues to uphold the three pillars of sustainable development established in 2023, namely "Innovative Technology," "Circular Economy," and "Diversity and Inclusion." With "Sustainable Governance" as its foundation, it actively promotes the deep cultivation and implementation of sustainable development in all fields. The wave of AI is still burgeoning, and in the face of the challenges posed by rapid technological evolution and a highly uncertain overall environment, we shoulder even greater responsibilities and expectations, looking forward to continuing to receive the unwavering trust of stakeholders in the years ahead, growing together and pursuing excellence. On the path to sustainability, Giga Computing will spare no effort. We sincerely invite all stakeholders to join us in creating sustainable value and embracing a better future together.

CEO



# Sustainability Highlight Performance



## Governance Aspect

1. Consolidated revenue reached NTD 133.057 billion, representing a 174.01% increase compared with the previous year.
2. Local procurement amount in Taiwan accounted for 90.70%.
3. The signing rate of the "Employee Code of Ethical Conduct" by all new employees was 100%.
4. Obtained ISO/IEC 27001: 2022 and CNS 27001: 2023 Information Security Management Systems certifications.
5. Information security maturity remained at level A.
6. A total of 179 patents have been approved.



## Environmental Aspect

1. Developed DLC and immersion cooling server heat dissipation technologies to enhance energy efficiency, reducing the Power Usage Effectiveness (PUE) value to below 1.10.
2. According to ISO 14064-1:2018 GHG Inventory Standard, we have independently completed the GHG inventory for Scope 1, 2, and 3 for 2024.
3. Giga Computing, along with GIGABYTE, achieved a B rating on the 2024 CDP Climate Questionnaire.
4. Introduce power monitoring equipment at Giga Computing HQ.
5. The carbon intensity of Scope 1 and Scope 2 decreased by 59.65% in 2024 compared with the previous year.
6. The recyclable rate of packaging materials reached 79.69% of the total purchased weight.
7. In 2024, Giga Computing did not receive any complaints regarding health or environmental damage caused by violations of hazardous substances regulations in its products.



## Social Aspect

1. In 2024, the employee turnover rate was 10.73%, a 1.30% decrease compared to the previous year.
2. The average starting salary for employees is at least 40.15% higher than the local minimum wage.
3. In 2024, employee welfare expenses reached NTD 208,485 thousand, accounting for 0.16% of operating revenue.
4. Zero major occupational safety accidents and violations.
5. On-site massage services were provided, with a total of 2,490 individuals were benefited in 2024.
6. Held 6 education seminars under the "Family-Friendly Enterprise Alliance," with a total of 259 participants.
7. In 2024, the Company participated in 4 beach cleanups, removing a total of 4,732 kg of garbage.
8. In 2024, volunteered 22 times at "PWSA Taiwan Workshop" and "Wheatland Welfare Association".



# 1

## About Giga Computing

- 1.1 Company Profile
- 1.2 Industrial Chain and Operational Goals
- 1.3 Brand Strategy and Reputation Management
- 1.4 Financial Performance
- 1.5 NPOs and Public Associations



## 1.1 Company Profile

Giga Computing was originally the Network Business Group of GIGABYTE Technology, registered on March 9, 2022, and was officially spun off in 2023 as an independently operated subsidiary under the GIGABYTE Group. Giga Computing focuses on data centers, high-performance computing (HPC), artificial intelligence (AI), and cloud computing, is committed to providing high-quality products and services to customers worldwide, and actively promotes sustainable development, helping customers achieve both environmental protection and energy conservation while realizing their technological goals. Giga Computing, under the GIGABYTE brand, continues to drive the expansion of its server business and is dedicated to researching, manufacturing, and selling GIGABYTE enterprise-level application products and solutions, assisting customers in shining brightly in their digital transformation.

Company Profile	
Full Company Name	Giga Computing Technology Co., Ltd.
Date of Establishment	March 9, 2022
Corporate Headquarters	7F., No. 6, Baoqiang Rd., Xindian Dist., New Taipei City
Chairman	Yeh, Pei-Chen
General Manager	Hou, Chih-Jen
Industry	Computer and Peripheral Equipment Manufacturing
Capital	NTD 1.293 billion
Key Products and Services	Enterprise-grade servers and solutions
Operating Locations	Xindian operational headquarters, U.S. subsidiary, GIGAIPC

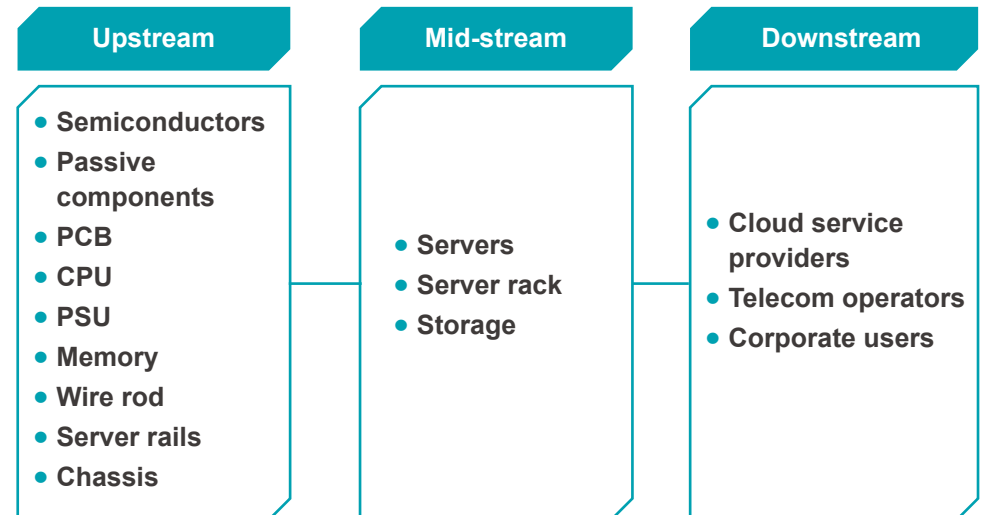
Note 1: The capital amount is based on the information as of December 31, 2024.

## 1.2 Industrial Chain and Operational Goals

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

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

### Upstream and Downstream Industry Chain of Giga Computing





Left: Direct liquid cooling AI server (G593-SD1) / Right: Arm64 architecture server (R283-P92)



Left: High-density server (H274-S61) / Right: Single-phase immersion cooling tank (A1P0-EB0)

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

**Short-term Goals:**

- **Product innovation and leading technology**

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

- **Digital transformation and intelligentization**

Strengthen internal digital transformation and enhance marketing efficiency and precision by introducing and effectively integrating intelligent tools to achieve marketing automation, thereby improving the performance of marketing activities.

**Mid- and Long-term Goals:**

- **Continuous technological innovation and leadership**

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

- **Optimization of global operations**

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

- **Embracing future trends**

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

## 1.3 Brand Strategy and Reputation Management

Item	Content
<b>Policies, Commitments, and Importance</b>	A positive brand image and reputation are key to earning the trust of customers and investors. As a global technology leader, Giga Computing adheres to the core concept of "Compute for the Future." Since its official separation from GIGABYTE in 2023, the Company has continued to provide a diverse range of high-quality products and services to customers worldwide. In addition to improving product performance, we consistently develop products that enhance thermal efficiency and energy use to address today's environmental challenges and achieve the goal of "Enhancing Life with Computing."
<b>Responsible Unit</b>	Sales Center
<b>Short, Mid-, and Long-term Goals</b>	<p><b>Short-term (2025):</b></p> <ol style="list-style-type: none"> <li>1. Establish brand image and market positioning: Build a brand image and brand story that emphasizes innovation and sustainability as core corporate values. Participate in key industry events as a speaker or exhibitor to showcase Giga Computing's expertise and innovative technology.</li> <li>2. Market communication strategy: Leverage existing customer success stories and testimonies to build brand trust and market reputation.</li> </ol> <p><b>Mid-and long-term (2026-2030):</b></p> <ol style="list-style-type: none"> <li>1. Long-term brand building: Establish and maintain Giga Computing's long-term brand image as a global leader in enterprise solutions.</li> <li>2. Sustainable development and social responsibility: Promote a sustainable business model globally, emphasizing environmental protection and social responsibility to enhance the brand's social value and public image.</li> </ol>
<b>Action Plan</b>	<ol style="list-style-type: none"> <li>1. Brand positioning and promotion: Use strength and evidence-based marketing to showcase our innovative capabilities and key role in digital transformation.</li> <li>2. Market research and customer insight: Continuously conduct market trend analysis and customer needs research to customize marketing strategies based on these insights.</li> <li>3. Integrated marketing: Combine offline activities such as participating in major exhibitions and hosting seminars with online efforts using digital platforms and social media. Implement intelligent marketing tools like data analytics and customers relationship management(CRM) systems to achieve precise marketing, uncover potential clients, and deepen existing customer relationships.</li> <li>4. Diversified partnerships: Maintain strong relationships with industry leaders such as AMD, Intel, and NVIDIA, and collaborate with key component manufacturers like Samsung, Solidigm, Seagate, and ISV to organize promotional activities and expand market influence.</li> <li>5. Sustainability and social responsibility: Through practical examples such as servers using high energy conversion rate power supplies and green computing solutions, demonstrate that Giga Computing's products and solutions can help customers reduce their overall carbon footprint.</li> </ol>
<b>2024 Performance</b>	<ol style="list-style-type: none"> <li>1. Content marketing and knowledge sharing: Published 14 solution articles and 3 success case studies to effectively enhance the brand's visibility and professional image in the industry.</li> <li>2. Digital transformation: Strengthen a customer relationship management system to improve the efficiency and accuracy of customer data management.</li> <li>3. Quick delivery service: Beginning in May 2024, a quick delivery service was added to the Group's official website, leveraging the most popular server products and server motherboards to help customers quickly access the latest computing products and achieve zero time lag between product launch and customer service.</li> <li>4. Enhanced social media exposure: Increased activity on social media platforms reached 33.16 million people in 2024. Press releases were published in 8 languages with a total of 21 articles, totaling 99 outputs, effectively enhancing brand visibility and customer engagement.</li> <li>5. Participation in industry activities: Participated in 58 industry exhibitions and seminars, and actively collaborated with media, effectively enhancing the brand's industry position and visibility.</li> </ol>
<b>Grievance Mechanism</b>	Giga Computing provides various reporting channels, such as email ( <a href="mailto:market@gigacomputing.com">market@gigacomputing.com</a> ), official website ( <a href="https://esupport.GIGABYTE.com">https://esupport.GIGABYTE.com</a> ), product technical support form ( <a href="https://www.GIGABYTE.com/Support/Enterprise">https://www.GIGABYTE.com/Support/Enterprise</a> ) and social media platforms (such as Facebook, LinkedIn, and X) to facilitate customers to file complaints.

## Brand Management Strategies and Plans

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

### • Brand positioning and promotion

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

### • Market research and customer insight

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

### • Integrated marketing

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

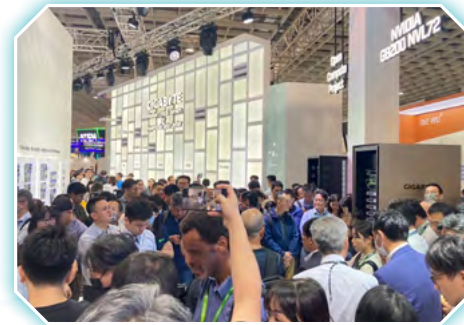
### • Diversified partnerships

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

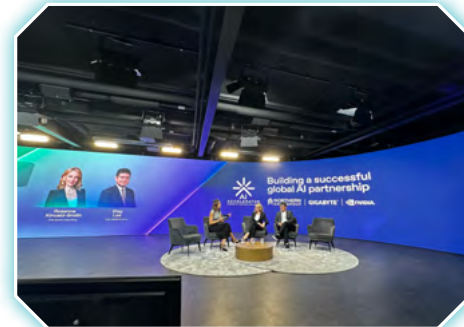
### • Sustainability and social responsibility

Giga Computing emphasizes the advantages of its products in energy saving, carbon reduction, and environmental friendliness. By showcasing practical cases such as servers equipped with high energy conversion rate power supplies and green computing solutions, the Company demonstrates how its products and solutions help customers reduce their overall carbon footprint. Actively cooperate with enterprises committed to sustainable development and social responsibility to enhance brand image and social influence.

## Exhibition/Seminar Photos

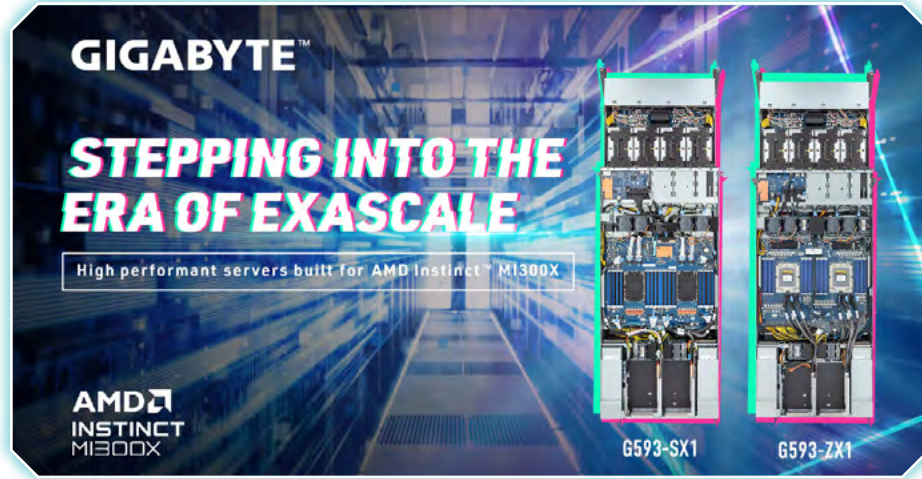


2024 COMPUTEX (left), 2024 NVIDIA GTC (right)



2024 Northern Data AI Accelerator Skyscraper Congress (left), 2024 CompuForum: The Future of Computing (right)

## Social Media Posts



## Brand and Goodwill Risk Management Mechanism

In 2024, Giga Computing did not encounter any marketing and public relations risk events. Our public relations and marketing risk management mechanisms are established as follows:



### • Environmental monitoring and evaluation

To effectively respond to the rapidly changing market environment, Giga Computing is progressively enhancing its integrated environmental monitoring system. This system aims to track and analyze global economic, social, technological, and policy trends to predict significant changes that may affect the business and to assess risks such as damage to brand image, market misunderstandings, or advertising errors. By leveraging data analysis and media monitoring, we can gain real-time insights into brand image and consumer behavior, prioritize significant risks, and develop specific response strategies for each type of risk.



### • Communication and collaboration

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



### • Grievance handling principles

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



## 1.4 Financial Performance

In 2024, Giga Computing Technology Co., Ltd. recorded total revenue of NTD 133,057,017 thousand, an increase of 174.01% compared with 2023. At the same time, we allocated the directly generated economic value, with a portion returned to stakeholders and the remainder reserved for future operations. The allocated economic value represents approximately 94.37% of the total generated economic value.

### Financial Performance

(Unit: NTD thousand)

Item	2023	2024
<b>Direct economic value generated</b>	48,640,895	133,266,700
Operating revenue	48,558,413	133,057,017
Interest income	80,019	186,762
Dividend income	0	0
Rental income	0	0
Other income	2,463	22,921
<b>Direct economic value distributed</b>	46,609,924	125,765,170
Operating costs	43,723,266	118,636,095
Operating expenses	3,020,388	5,519,968
Financial costs	229	132,874
Other gains and losses	-133,958	1,476,233
<b>Profit before income tax</b>	2,030,970	7,501,531
<b>Supplementary disclosure information</b>		
Operating expenses - employee salary	1,330,659	2,655,912
Operating expenses - employee benefits	156,091	208,485
Financial costs - interest expenses	229	132,874
Dividends distributed in the current year	88,973	895,219
Dividends issued in the current year	88,973	895,219
Payments to the government in the current year	54,719	531,887

Note 1: The data in this table are taken from the parent company only financial statements of Giga Computing Headquarters and its subsidiary GIGAIPC, as audited by CPAs, and do not take consolidation eliminations into account.

Note 2: Since the U.S. subsidiary does not yet have financial statements certified by CPAs, it has not been included in the disclosure.

## 1.5 NPOs and Public Associations

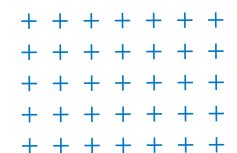
Giga Computing actively participates in domestic and international industry associations and CSR initiatives, continuously sharing information to stay updated on industry dynamics and development trends. In 2024, we joined as members in the following NPOs and public associations:

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

# 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

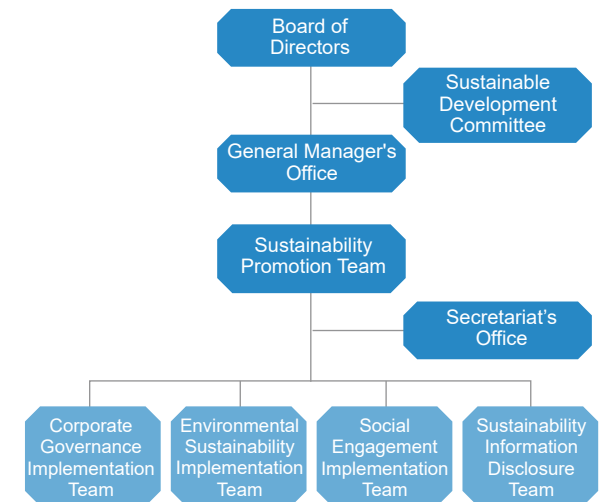
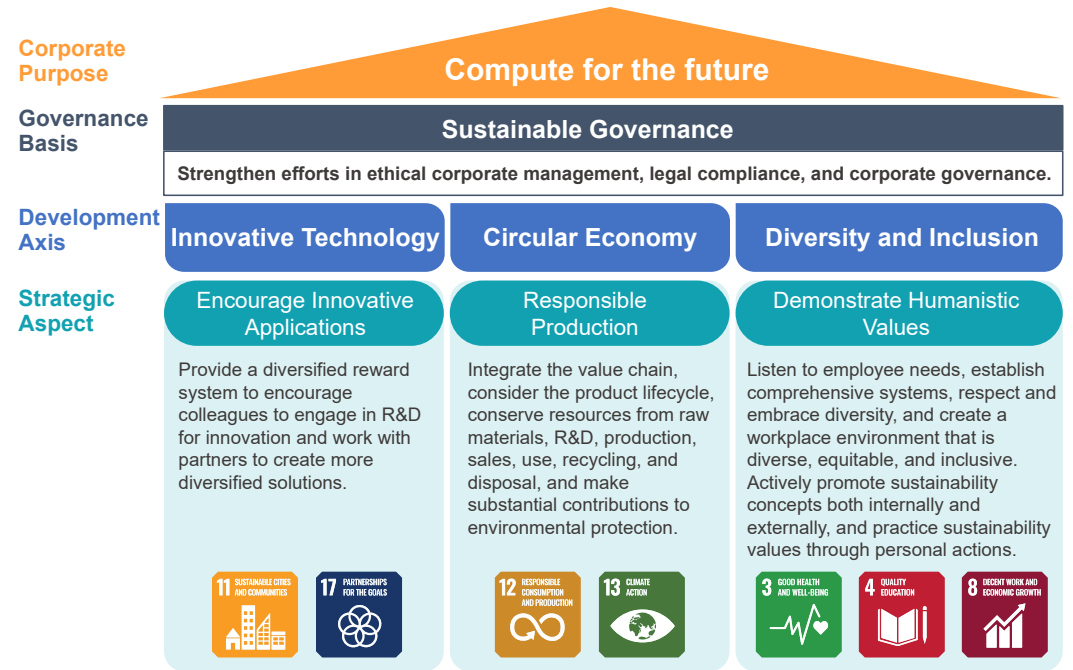
Giga Computing integrates its core competencies and, based on its vision of "Compute for the Future," uses "sustainable governance" as the foundation to develop three main sustainable development axes, namely "Innovative Technology," "Circular Economy," and "Diversity and Inclusion." This leads to three 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	
<b>Collect Sustainability Topics</b> 21 Sustainability topics	<ul style="list-style-type: none"> <li>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.</li> </ul>
Phase 2 Actual/Potential Impacts of Assessment Topics	
<b>Evaluate the Significance of Impacts</b> 10 Internal questionnaires	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> </ul>
<b>Investigate the Level of Concern of Stakeholders</b> 61 External questionnaires	<ul style="list-style-type: none"> <li>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.</li> </ul>
Phase 3 Establish Ranking of Material Topics	
<b>Material Topic Resolutions</b> 9 Material topics	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>This year's sustainability report will be based on the aforementioned material topics, with the report fully disclosing their management policies and performance results.</li> </ul>
Phase 4 Reporting and Disclosure	
<b>Information Reporting and Disclosure</b>	<ul style="list-style-type: none"> <li>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.</li> <li>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."</li> </ul>



## 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"> <li>7.85% of products are low-carbon products</li> <li>The project launch rate of direct liquid cooling and immersion cooling products increased by 14.31% compared with last year</li> </ul>	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

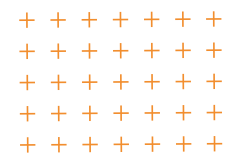
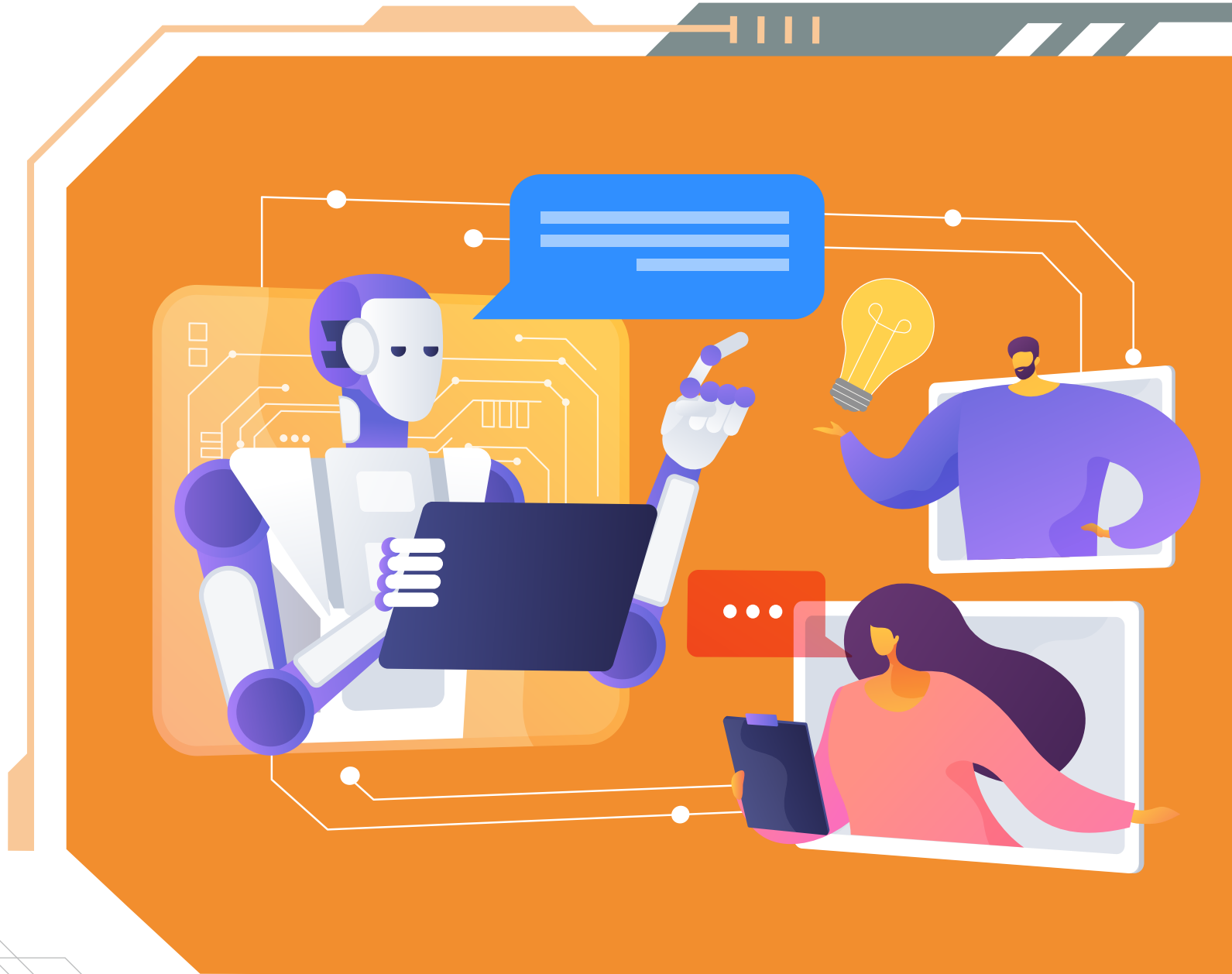
Giga Computing referred to the AA1000 Stakeholder Engagement Standard 2015 for stakeholder identification and, based on past experience and industry characteristics, has selected 7 categories of stakeholders, including shareholders/investors, employees, customers, suppliers, government agencies, media, 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
<b>Shareholders/ Investors</b>	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)
<b>Employees</b>	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
<b>Customers</b>	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
<b>Suppliers</b>	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
<b>Government Agencies</b>	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
<b>Media</b>	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
<b>Community/ Non-profit organization/ Schools</b>	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

# 3

## Corporate Stable Operations

- 3.1 Corporate Governance
- 3.2 Ethical Corporate Management and Legal Compliance
- 3.3 Risk Management
- 3.4 Information Security and Privacy Protection





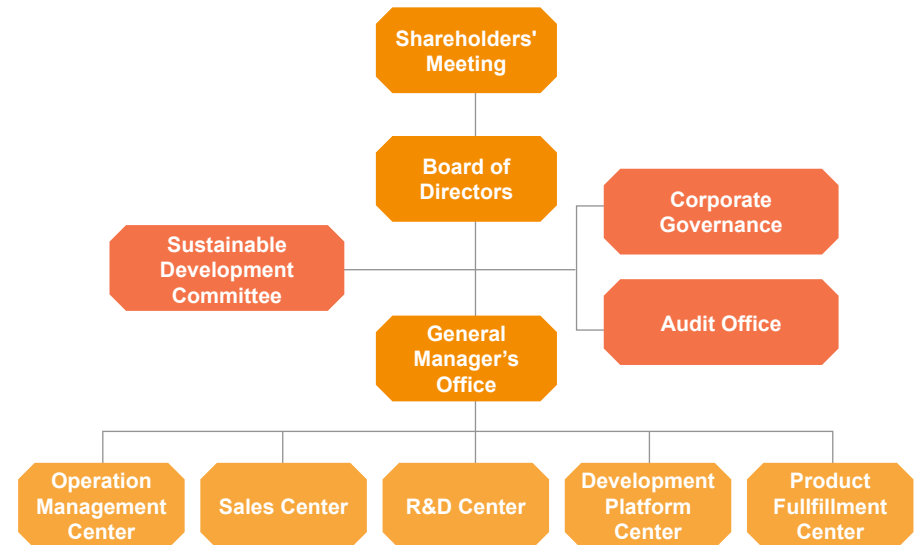
## 3.1 Corporate Governance

Item	Content
<b>Policies, Commitments, and Importance</b>	Giga Computing understands that good corporate governance is a crucial foundation for sustainable business operations. We adhere to capital market regulations and will continue to strengthen the functions of the Board of Directors while continuously optimizing the Company's governance mechanisms. At the same time, to ensure effective communication and coordination among relevant parties, the Company has established good communication channels and mechanisms with the internal audit managers. The Chairman of the Board reports on the communication status with the internal audit managers to the shareholders' meeting.
<b>Responsible Unit</b>	General Manager's Office, Financial & Accounting Division
<b>Action Plan</b>	<ol style="list-style-type: none"> <li>To ensure effective communication and supervision, board meetings are held at least once every quarter, including the communication among the internal audit managers. The internal audit situation shall be explained in detail in the report of the Board of Directors, and the audit plan for the following year shall be approved at the end of the year.</li> <li>The Board of Directors is responsible for establishing performance evaluation standards for directors and managers and regularly assessing the achievement of their performance goals. These evaluations serve as the basis for determining individual remunerations.</li> </ol>
<b>2024 Performance</b>	<ol style="list-style-type: none"> <li>Establish an independent audit unit to supervise the Company's various operating activities through the internal audit mechanism.</li> <li>7 Board of Directors' meetings were held during the year, with an average attendance rate of 82.86%.</li> <li>The average number of training hours per director is 7.20 hours. In the future, the directors will continue to take appropriate courses based on the needs of the market and governance.</li> </ol>
<b>Grievance Mechanism</b>	Stakeholders can directly communicate with the Company through the official website. Material company events are also occasionally announced on the official website and published on the MOPS as required by the Company Act.

### 3.1.1 Corporate Governance Structure

The Board of Directors is the highest governing body of the Company, which consists of one Chairman, who serves as the head of the Board internally and represents the Company externally. In addition to executing business operations in accordance with laws, regulations, the Articles of Incorporation, and resolutions of the shareholders' meeting, the Board of Directors is vested with authority including, but not limited to, the following: the Company's annual and semi-annual financial reports; evaluation of the effectiveness of the internal control system; appointment or dismissal of CPAs; appointment and dismissal of managers; and strategic plans. All of the foregoing matters must be approved by the Board of Directors to ensure that the Company's long-term development aligns with its vision and values. In 2024, the average attendance rate of the Board of Directors' meeting was 82.86%.

The General Manager, entrusted with responsibilities by the Board of Directors, serves as the highest leader of the management team, overseeing the overall business and operational direction of the Company. All centers and units under its supervision are required to report their operational status to the General Manager on a monthly basis. To enhance the corporate governance structure, Giga Computing has established the Sustainable Development Committee, a Corporate Governance Unit, and an Audit Office. The Sustainable Development Committee oversees the implementation of the Company's sustainability initiatives, the Corporate Governance Unit ensures the effective operation of the Company, and the Audit Office is responsible for evaluating and monitoring internal controls and procedures. Among them, the Corporate Governance Unit and the Sustainable Development Committee did not commence operations in 2024. Moving forward, we will gradually initiate the functions of these governance units according to the Company's plan, aiming to strengthen the governance mechanisms.



### 3.1.2 Board Diversity and Continuing Education

The Company follows the board member diversity policy and, based on the Company's operational characteristics and needs, formulates appropriate background diversity guidelines to ensure the implementation of corporate governance, enhance the board's functions, and improve its structure. Through diverse recruitment, we have attracted talent with varied professional backgrounds, skills, and industry experience, continually enhancing corporate governance and operational synergies.

The Company currently has five directors, aged between 61 to 70, with expertise in business, technology, and industry marketing. Each director brings extensive experience in their respective industries. In the future, to promote the sound development of the Board of Directors' composition and structure, Giga Computing will continue to implement the board diversity policy to enhance corporate governance effectiveness and management performance.

The Company encourages board members to pursue continuing education to enhance their professional skills and knowledge, stay updated on current industry and regulatory changes, and apply the latest management strategies. This approach aims to broaden their perspective on corporate governance and improve their ability to assess and respond to the broader market environment. This year, board members participated in training courses, with an average of 7.20 hours of continuing education.

#### 2024 Continuing Education of Directors

Course Offering Unit	Course Title	Course Hours (hours)	Number of Trainees	Training Hours (hours)
Accounting Research and Development Foundation	How the Board Oversees Corporate Risk Management and Crisis Handling	3	4	12
	How the Board Ensures Corporate Sustainability—From Talent Discovery to Development	3	4	12
	Common Deficiencies in Financial Statement Reviews and Common Issues in Asset Acquisitions/Disposals	3	1	3
	Effective Internal Control for Sustainability Reporting	3	1	3
	Strengthening Internal Control Functions and Board Operation Mechanisms with Fraud Case Studies	6	1	6
<b>Total Training Hours</b>		36 hours		



## Board Members and Their Backgrounds

Job Title	Name of Director	Gender	Age	Period of Election	Term of Office	Main Education Experience	Other Important Positions
Chairman	Yeh, Pei-Chen	Male	61-70	2022.03.08	3 years	EMBA, National Chengchi University Minghsin University of Science and Technology	Chairman of GIGABYTE Technology President of GIGABYTE Technology Chairman of Giga Investment Corp. Director Representative of G-Style Chairman of Giga-Trend International Investment Group Ltd. Director of Walsin Technology Corporation Director Representative of BYTE International Co., Ltd. Director of Albatron Technology Co., Ltd. Director Representative of Shun On Electronic Co., Ltd. Director Representative of Spirox Corporation Director Representative of AMIDA Technology, Inc.
Vice Chairman	Lee, E-Tay	Male	61-70	2022.03.08	3 years	Master of Computer Engineering of California State University (CSU), Chico	Director of GIGABYTE Technology General Manager of GIGABYTE Technology Chairman of GIGAIPC Co., Ltd. Director Representative of Giga-Trend International Investment Group Ltd. Director Representative of MyelinTek Inc. Independent Director of PCL Technologies, Inc.
Director	Yang Hsueh-Ching	Female	61-70	2024.09.02	3 years	National Taipei University of Business	Director of GIGABYTE Technology Director Representative of Giga Investment Corp. Supervisor Representative of BYTE International Co., Ltd. Director Representative of CLOUDMATRIX Ltd.
Director	Ma, Mou-Ming	Male	61-70	2022.03.08	3 years	Electronic and Computer Engineering, National Taiwan University of Science and Technology	Director of GIGABYTE Technology Senior Vice President of GIGABYTE Technology Director Representative of Giga Investment Corp. Director Representative of Giga-Trend International Investment Group Ltd. President of MyelinTek Inc.
Director	Tseng, Chun-Ming	Male	61-70	2022.03.08	3 years	Minghsin University of Science and Technology	Director of GIGABYTE Technology Senior Vice President of GIGABYTE Technology Chairman of Selita Precision Co., Ltd.

### 3.1.3 Nomination and Selection of Board Members

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

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

In order to avoid conflicts of interest, any director who has a stake in the matter being discussed, whether it involves themselves or the legal entity they represent, must disclose the key details of their interest during the board meetings. Directors with a conflict of interest must recuse themselves from both discussion and voting on the matter and shall not act as proxy for another director in exercising voting rights.

### 3.1.4 Functional Committees

Functional committees play an important role in corporate governance, particularly in ensuring the effective operation of the Company, enhancing transparency, and reducing risks. In 2024, the functional committees at Giga Computing have not yet commenced operations. Moving forward, the Company plans to gradually establish relevant management policies and procedures based on its plans to strengthen internal controls, improve transparency, and better align with corporate governance best practices. Through such a process, the Company can establish a more comprehensive governance structure, thereby strengthening the foundation for its long-term business success.

### 3.1.5 Performance Evaluation

Since Giga Computing is currently a non-public company, no performance evaluation of the Board of Directors was conducted in 2024. In the future, as the internal governance structure becomes more complete, we plan to introduce performance evaluations for the Board of Directors to help the Company assess the performance and effectiveness of board members, identify potential areas for improvement, and enhance the board's operational efficiency and decision-making quality, thereby promoting the Company's competitiveness and sustainable development capabilities.

### 3.1.6 Remuneration Policy

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

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

#### Remuneration Policy

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



## 3.2 Ethical Corporate Management and Legal Compliance

Item	Content
<b>Policies, Commitments, and Importance</b>	Ethical corporate management in operations and legal compliance are the foundation for establishing the Company's reputation and a strong brand image. They are also key to ensuring sustainable operations, reducing business risks, protecting stakeholder interests, enhancing employee job satisfaction and loyalty, and meeting regulatory standards and social expectations. We believe that only with this foundation can we become a true first-class enterprise. Giga Computing adheres to "Responsible Business Alliance (RBA)" Code of Conduct and the GIGABYTE Group's "Corporate Code of Conduct." These guidelines provide clear standards for aspects such as working conditions, company assets, and business activities. All commercial conduct must comply with legal requirements to protect overall societal interests and reduce environmental impact. To maintain the quality of business conduct, Giga Computing requires every new employee to sign the "Employee Code of Ethical Conduct". This document provides clear guidance and expectations regarding employees' values and behaviors, helping to establish an ethical, transparent, and responsible corporate culture.
<b>Responsible Unit</b>	General Manager's Office, General Administrative Division
<b>Action Plan</b>	<ol style="list-style-type: none"> <li>1. Commit to upholding the highest ethical standards, reflecting this commitment in all business activities, including but not limited to relationships with employees, customers, suppliers, industry peers, government, and the public (including shareholders).</li> <li>2. Actively promote ethical corporate management by conducting advocacy for supervisors in each department, enhancing awareness and adherence to insider trading regulations and ethical policies among employees and management.</li> </ol>
<b>2024 Performance</b>	<ol style="list-style-type: none"> <li>1. The signing rate of the "Employee Code of Ethical Conduct" statement by all employees was 100%.</li> <li>2. The proportion of new employees at Giga Computing HQ receiving anti-corruption training is 51.37%. Moving forward, we will continue to strengthen this training and plan to implement anti-corruption and ethical corporate management training for all employees.</li> <li>3. In 2024, no related reports were received.</li> </ol>
<b>Grievance Mechanism</b>	In addition to actively promoting the importance of ethical corporate management and legal compliance among employees, Giga Computing also has multiple reporting channels, including a whistleblower mailbox and a HR mailbox. Upon receiving complaints, project-based management will be initiated, and appropriate actions will be taken based on the severity of the issue. We also commit that if compliance with regulations leads to commercial losses for the Company, no employees will be penalized or face adverse consequences as a result, in order to build a robust anti-corruption environment.

### 3.2.1 Anti-Corruption Communication and Training

To implement corporate ethics and ethical corporate management while facilitating the healthy development of corporate culture, Giga Computing adheres to the GIGABYTE Group's "Corporate Code of Conduct" and requires each new employee to sign the "Employee Code of Ethical Conduct." This provides clear guidance and expectations for employee values and behavior, helping to establish a culture of ethics, transparency, and responsibility. This approach aims to align the Company's internal goals with a consistent commitment to ethical corporate management. In 2024, 100% of Giga Computing's employees signed the "Employee Code of Ethical Conduct."

At the same time, to ensure that all employees are aware of anti-corruption measures and can effectively apply them in their daily operations, Giga Computing also implements education and training. Anti-corruption courses are integrated into new employee training to ensure every employee fully understands the Company's commitment to ethical corporate management, thereby protecting the quality of the Company's business practices. In 2024, at Giga Computing HQ, 51.37% of new employees received anti-corruption training, with a total of 94 employees completing the training.

To achieve subsequent targets, we adjusted the anti-corruption training approach for new employees in 2025 to effectively increase the proportion receiving training. Moving forward, we will continue to plan and implement anti-corruption education for all employees to enhance professional ethics across the organization and fulfill our responsibilities to shareholders and to corporate social responsibility.

### 3.2.2 Ethical Corporate Management Policy

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

In 2024, Giga Computing did not receive any reports on ethical and integrity standards. Moving forward, the Company will establish relevant evaluation mechanisms before establishing business relationships with suppliers, customers, and other business partners, taking into account the Company's actual operational needs.

### 3.2.3 Whistleblower System

Giga Computing accepts reports of suspicious behavior through multiple channels and has established a dedicated whistleblower mailbox managed by a specialized internal auditor who reports directly to the Board of Directors. This allows internal and external parties to submit information about unlawful activities related to the Company and actively helps prevent fraudulent behavior. Upon receiving a report (including not submitted via the whistleblower mailbox, such as reports from the General Manager, the Board of Directors, written letters, or the HR Unit), the Board of Directors will assign a dedicated unit to form a project team based on the nature of the report. This team will investigate the suspected fraudulent activities described in the report. In 2024, the Company received no reports and will continue to establish relevant management measures as required by the Company's overall planning and regulatory requirements to enhance the reporting mechanism.

### 3.2.4 Legal Compliance

Compliance with regulations is a fundamental corporate responsibility and demonstrates a responsible attitude. Giga Computing upholds this principle, proactively monitoring regulatory changes and adjusting in a timely manner to meet the latest regulatory requirements. The Company has internal legal personnel and engages external lawyers and patent firms to provide legal and intellectual property services if required, to ensure that we comply with government regulations and administrative orders.

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

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

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

In 2024, Giga Computing did not encounter any incidents of violating regulations related to the health and safety of products and services, environmental regulations, product and service information, or marketing (including advertising, promotions, and sponsorships).

## 3.3 Risk Management

### 3.3.1 Risk Management Framework and Responsibilities

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

#### ➤ Giga Computing's Risk Management Framework and Responsibilities

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

### 3.3.2 Key Risks and Response Strategies

Giga Computing analyzes industry risk trends and holds risk management meetings with various departments to collect potential operational risks from different perspectives, classify risk factors, and take stock of the Company's current response strategies and status, ensuring that all potential risks remain within reasonable control and do not cause significant financial, reputational, or production impacts on the Company. In 2024, Giga Computing identified the following major operational risks, including financial risks, information security risks, supply chain risks, innovation and intellectual property risks, climate change risks, and human resource risks. The table below outlines the Company's management policies, procedures, and response strategies for addressing these risks.

#### ➤ 2024 Risk Items and Future Response Strategies

ESG Aspect	Governance	Governance	Governance	Governance	Environment	Society
Risk Items	Financial risk	Information security risk	Supply chain risk	Innovation and intellectual property risk	Climate change risk	Human resource risk
<b>Risk factors</b>	Market risk, price risk, credit risk and liquidity risk.	The risk of extortion or leakage of sensitive data of customers or the Company by external hackers.	Issues such as supply chain disruptions and material shortages caused by geopolitical factors or internal defects of suppliers, or potential violations of human rights and CSR by suppliers, which could negatively impact the Company's image.	The Company's reputation is affected by external infringement and competition.	Operational losses or increased costs caused by extreme weather events or by climate change-related regulations enacted by countries, such as carbon fees and carbon taxes.	Loss of human resources due to the lack of adequate health and welfare benefits, comprehensive skills development, clear promotion pathways, and an equitable and inclusive workplace environment.



ESG Aspect	Governance	Governance	Governance	Governance	Environment	Society
Risk Items	Financial risk	Information security risk	Supply chain risk	Innovation and intellectual property risk	Climate change risk	Human resource risk
<b>Risk Management Policies and Procedures</b>	The Finance Department works closely with the operating units to identify, assess, and manage financial risks to ensure risk mitigation and appropriate control.	Through the introduction of the ISO 27001 information security management system, we help the Company establish an information security management framework and establish an emergency information security incident reporting process to ensure that relevant incidents can be properly handled when they occur.	Giga Computing follows the "GIGABYTE Sustainable Procurement Guidelines" and, referencing the "RBA Code of Conduct," establishes 4 major suppliers management aspects, 15 sub-targets, and 4 zero-tolerance regulations to comprehensively manage suppliers and proactively prevent risks.	Giga Computing has established the Legal and Intellectual Property Affairs Division to coordinate the Company's patent and trademark-related cases to protect the innovation achievements and intellectual property rights of colleagues and the Company.	Giga Computing's Sustainability Promotion Team regularly conducts research and analysis on climate-related risks to understand the impact of climate change on the overall economic, environment and laws and regulations. In the future, we will further improve the relevant risk management policies and procedures to cope with these changes.	<ol style="list-style-type: none"> <li>1. Ensure that employee safety, salaries and benefits, and workplace environment comply with relevant regulations to safeguard employee well-being, and adopt corporate policies that appropriately exceed regulatory requirements to mitigate human resource-related risks.</li> <li>2. Developed a talent cultivation blueprint based on comprehensive technological trends and the Company's future development direction. This blueprint establishes personnel development mechanisms and conducts training in career development and workplace management, aiming to enhance corporate human capital.</li> </ol>
<b>Risk Response Strategies</b>	<p><b>Market Risk (Price Risk):</b> Giga Computing adopts an investment portfolio diversification strategy, making investments based on set limits to effectively control market risk.</p> <p><b>Credit Risk:</b> According to clearly defined internal credit policies, perform management and credit risk analysis for each new customer before finalizing payment and delivery terms. Evaluate customers' credit quality by considering their financial situation, past experience, and other factors.</p> <p><b>Liquidity Risk:</b> When holding excess cash beyond operational needs, reallocate it back to the Finance Department. The Finance Department then manages liquidity risk by adjusting and forecasting based on funding requirements.</p>	<p><b>Information Security Incident Management:</b> We have established rigorous information security incident classification system and clearly defined urgency of the incident.</p> <p><b>Information Security Internal Education and Training:</b> Establish an internal information security education and training system and conduct phishing tests for all employees to enhance their ability to identify and respond to information security threats.</p> <p><b>Management of Confidential Document Rights:</b> Set up access levels for confidential company and customer documents to ensure that only personnel with appropriate authorization can access them.</p>	<p><b>Supplier Audit:</b> Regularly audit high-risk suppliers and new suppliers, and eliminate inappropriate suppliers as necessary.</p> <p><b>Implement Local Procurement:</b> Continue to implement local procurement to reduce the risks that may occur during long-distance transportation.</p> <p><b>Conflict Minerals Management:</b> Investigate the use of conflict minerals with first-tier suppliers every year to prevent the use of conflict minerals in products.</p>	<p><b>Management Measures:</b> The Legal and Intellectual Property Affairs Division has established the intellectual property management process to effectively control the Company's internal patents and other related assets.</p> <p><b>Encouragement of Innovation:</b> Giga Computing offers internal rewards for obtaining patents and additional bonuses for researching and developing energy-saving or green products to incentivize employees to continue innovating.</p>	<p><b>Introduce the TCFD Climate-related Financial Disclosure Framework:</b> Since 2023, Giga Computing has benchmarked international standards, adopted the TCFD framework to assess and identify climate-related risks and opportunities, and established a climate governance framework and processes.</p> <p><b>Voluntary GHG Inventory:</b> Giga Computing conducts an annual voluntary GHG inventory of its operational scope in accordance with ISO 14064-1. In the future, based on the inventory results, subsequent reduction plans will be made to implement the Company's carbon management.</p>	<p><b>Employee Benefits:</b> Giga Computing has established a comprehensive employee benefits system, with dedicated units responsible for implementing group comprehensive insurance, daily health care, and family recreational activities to safeguard employees' health and well-being.</p> <p><b>Talent Cultivation:</b> We cultivate talents through on-the-job teaching, education and training, and the mentoring system to promote the effective learning and growth of our colleagues.</p> <p><b>Education and Training:</b> Reserve an annual budget for employee training to enhance employees' professional skills and leadership capabilities, and encourage employees to enrich themselves by participating in externally organized continuing education courses.</p>

## 3.4 Information Security and Privacy Protection

Item	Content
<b>Policies, Commitments, and Importance</b>	<ol style="list-style-type: none"> <li>1. In compliance with international information security standards (NIST CSF framework) and domestic and foreign information security regulations, the information security management regulations are reviewed and revised every year.</li> <li>2. Ensure the confidentiality, integrity, and availability of information, so that information can be safely, correctly, appropriately, and reliably used to achieve the effectiveness of the planning, management, and execution of the business objectives.</li> <li>3. To ensure a long-standing quality and safe product experience for customers, Giga Computing mandates that all aspects of the R&amp;D process, product development, cloud services, and manufacturing supply chain adhere to information security policies. This approach aims to effectively reduce management risks and continuously enhance overall information security maturity.</li> <li>4. Regularly conduct information security attack and defense drills and provide information security education and training to strengthen the information security awareness of internal employees and implement information security in every aspect.</li> </ol>
<b>Responsible Unit</b>	General Manager's Office
<b>Action Plan</b>	<ol style="list-style-type: none"> <li>1. Continue to implement information security education and training and social engineering drills to strengthen employees' information security awareness and vigilance, and to refine the information security framework for compliance and customer needs.</li> <li>2. Occasionally perform vulnerability scans and penetration tests to prevent information security related risks.</li> <li>3. In compliance with international information security standards (NIST CSF framework) and domestic and foreign information security regulations, we aim to implement information security and privacy protection with a more rigorous management approach.</li> <li>4. The Information Security Promotion Committee holds a management review meeting every year to review and discuss matters related to the information security management system.</li> </ol>
<b>2024 Performance</b>	<ol style="list-style-type: none"> <li>1. Employee social engineering email click rate: 23.33%.</li> <li>2. No major information security incidents occurred.</li> <li>3. Obtained renewal of ISO/IEC 27001:2022 and CNS 27001:2023 information security management system certifications.</li> <li>4. The information security risk and maturity level is maintained at Level A.</li> <li>5. Establish supply chain information security management guidelines and incorporate them into supplier management processes.</li> <li>6. Conducted one social engineering drill and provided enhanced training courses for employees who did not pass.</li> <li>7. Conduct information security policy advocacy and education and training.</li> </ol>
<b>Grievance Mechanism</b>	<a href="#">Giga Computing's Privacy Policy</a>



### 3.4.1 Information Security Policy

The Information Technology Division is responsible for formulating information security policies, risk assessment, and implementation and follow-up of countermeasures. The CIO reports the implementation status to the General Manager occasionally every year. In order to reduce the risk of non-compliance and increase customer trust, we have also introduced the ISO 27001 information security management system to establish a comprehensive and systematic approach to managing and protecting the Company's information assets.

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

### 3.4.2 Responsible Unit for Information Security

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

#### Responsible Unit

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

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

### 3.4.3 Information Security Risk Assessment

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

#### Information Security Implementation Team

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

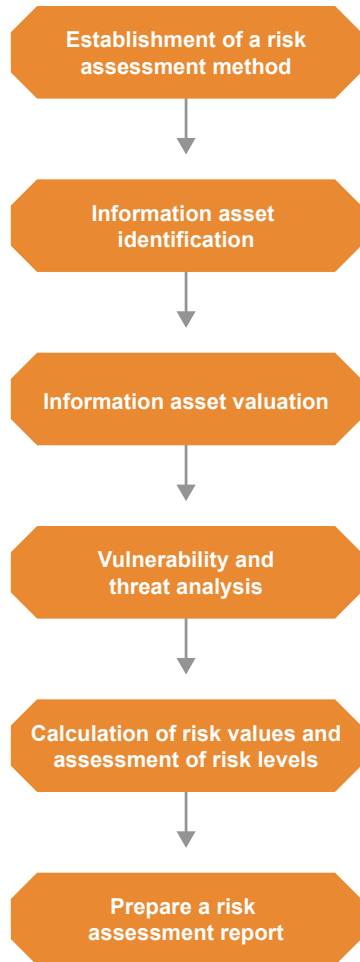
#### Information Asset Manager

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

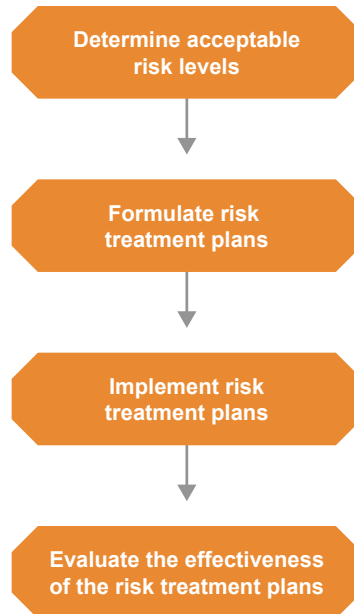


Risk management refers to the risk control process for information assets that includes the "Risk Assessment Procedures" and "Risk Handling Procedures." The main operating items are shown in the figure below:

**Risk Assessment Procedures**



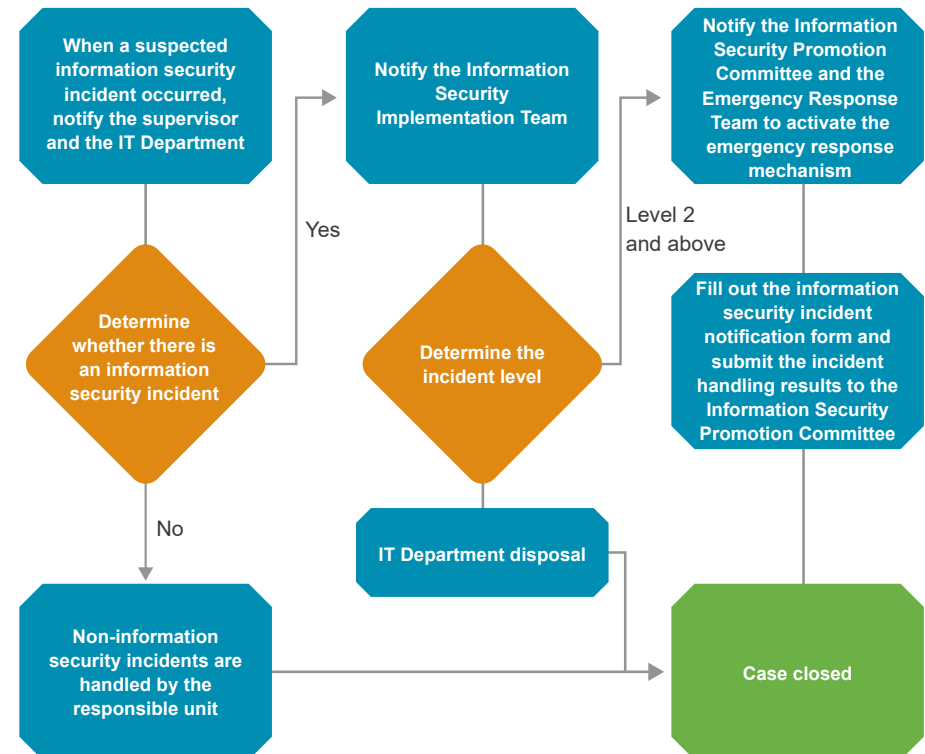
**Risk Handling Procedures**



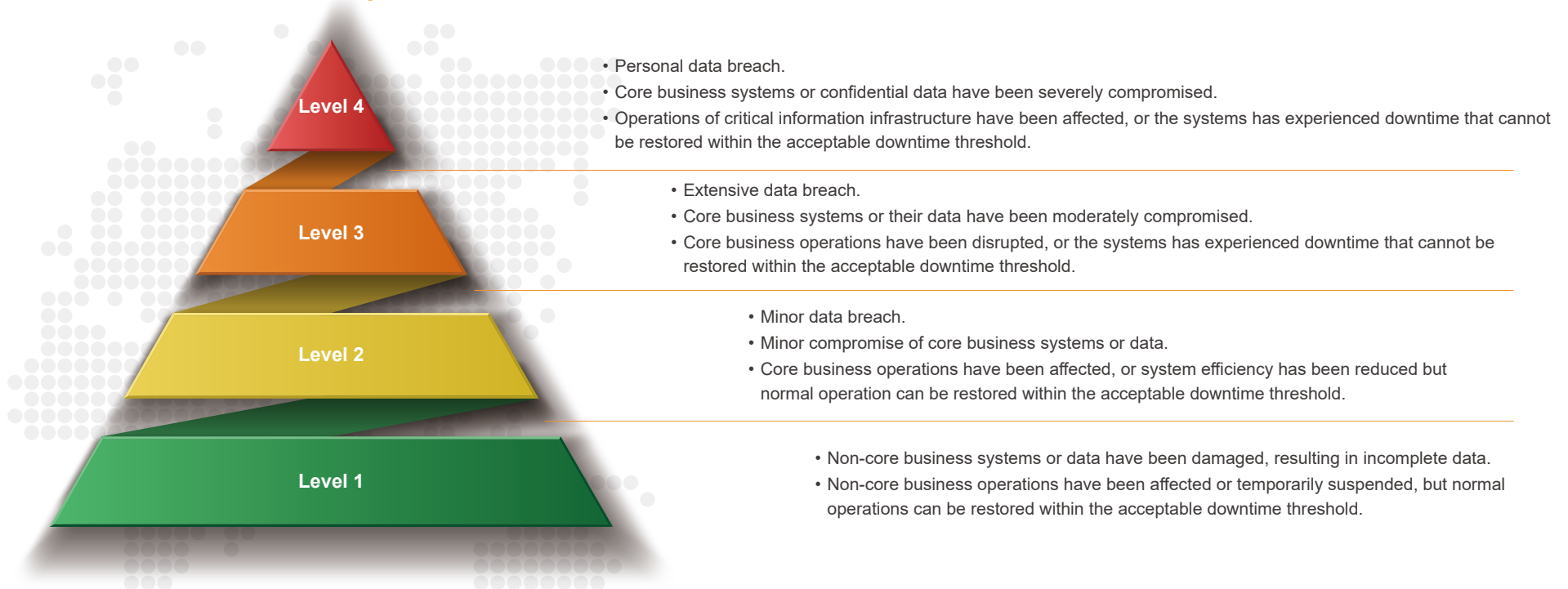
**3.4.4 Procedures for Reporting Information Security Incidents**

In the event of a suspected information security incident, the discoverer must report it to the responsible authority and inform their direct supervisor. After receiving the notice, the direct supervisor will evaluate whether it is an information security incident. If the incident is determined to be a non-information security incident, the supervisor will notify the discoverer. If the incident is determined to be an information security incident, an initial estimate of the handling time will be made and the Information Security Implementation Team will be notified to assess whether to activate the Emergency Response Tam operations.

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



## Classification of Information Security Incidents



### 3.4.5 Response Strategies for Information Security

To prevent interruptions in data center operations, Giga Computing protects critical business processes from major failures or disasters by formulating alternative plans that can be executed when such processes are affected. This approach ensures employee safety and business continuity, reduces losses caused by incidents, and serves as the basis for the development and maintenance of the business continuity plan. The impact and severity of each business service process are assessed to determine the Maximum Tolerable Period of Disruption (MTPD), Recovery Time Objective (RTO), and Recovery Point Objective (RPO); based on the importance of each process, a criticality level of "high," "medium," or "low" is assigned. Processes classified as "high" criticality are identified as Giga Computing's critical business processes. The Information Security Implementation Team is responsible for reviewing plan changes. The business continuity plan shall be reviewed and evaluated at least once a year, including conducting business impact analysis, adjusting organizational responsibilities and membership, reviewing disaster response procedures and recovery strategies, and reporting the results of the annual comprehensive review and updates to the Information Security Promotion Committee.

Giga Computing arranges information security education and training annually according to the business duties and roles of different positions. Information security dedicated personnel in the IT Department must receive at least 2 hours of information security education and training each year; new employees receive relevant information security education and training from the HR Department to ensure they understand the Company's information security management requirements. The Information Security Implementation Team uses the internal website and emails to inform staff about the latest security threats and to prevent risks. In 2024, the employee social engineering email click rate was 23.33%. Starting in 2025, we have set a target click rate of less than 20% and plan to use company-wide information security training to enhance employee risk awareness and reduce incidents related to information security.

## Information Security Education and Training Hours

Course Title	Course Topic	Form of Handling	Participants	Number of People Trained	Course Hours	Total Training Hours
Information security education and training	ISO 27001 Awareness and Audit Response Techniques, 2024 Information Security Updates	Physical	Information Security Personnel in the IT Department	4	2 hours	8 hours
Information security awareness education and training	Promote the Company's information security policy and strengthen security awareness	Physical	New employees	141	10 minutes	23.5 hours
Intensive social engineering drill	Enhance safety awareness and vigilance	Online	Employees who failed the drill	100	30 minutes	50 hours
<b>Total</b>				<b>245</b>	<b>-</b>	<b>81.5 hours</b>

Employees entering or leaving office areas and data centers shall comply with relevant security regulations; they shall comply with relevant laws and regulations when performing their duties. If there is any violation (such as computer leakage, and personal data theft), they will be punished according to the work rules depending on the severity.

1. When the incident has a lower impact and minor consequences, involving only internal units and causing slight damage (such as internal security issues, computer virus infections), and the unit involved determines the security incident level as "Level 1," the unit will handle it on its own and notify the unit supervisor of the situation after resolution.
2. If the unit involved in the security incident determines the incident level to be "Level 2" or higher, it should immediately report to the Information Security Implementation Team. The team will then analyze and identify the incident, consolidate information, and notify the Information Security Promotion Committee convener, who will decide whether to activate the emergency response mechanism.
3. In the event of a security incident, the head of the Emergency Response Team should be responsible for contacting the team, coordinating and supervising the execution of tasks by the key business process owners, and managing the allocation of resources.
4. If the security incident level reaches "Level 2" or above, the unit where the incident occurred and the Information Security Implementation Team should complete the "Information Security Incident Notification Form" and submit the incident handling results to the Information Security Promotion Committee.

When handling information security incidents, the Information Security Promotion Committee is responsible for integrating company resources and providing necessary assistance as needed. When an information security incident requires external communication, the head of the Emergency Response Team must report to the CIO and assist the spokesperson of Giga Computing in explaining the situation and the response measures to the public. In 2024, Giga Computing did not experience any major information security incidents classified as "Level 4" or above.

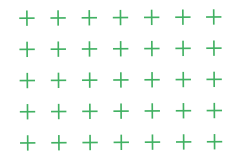
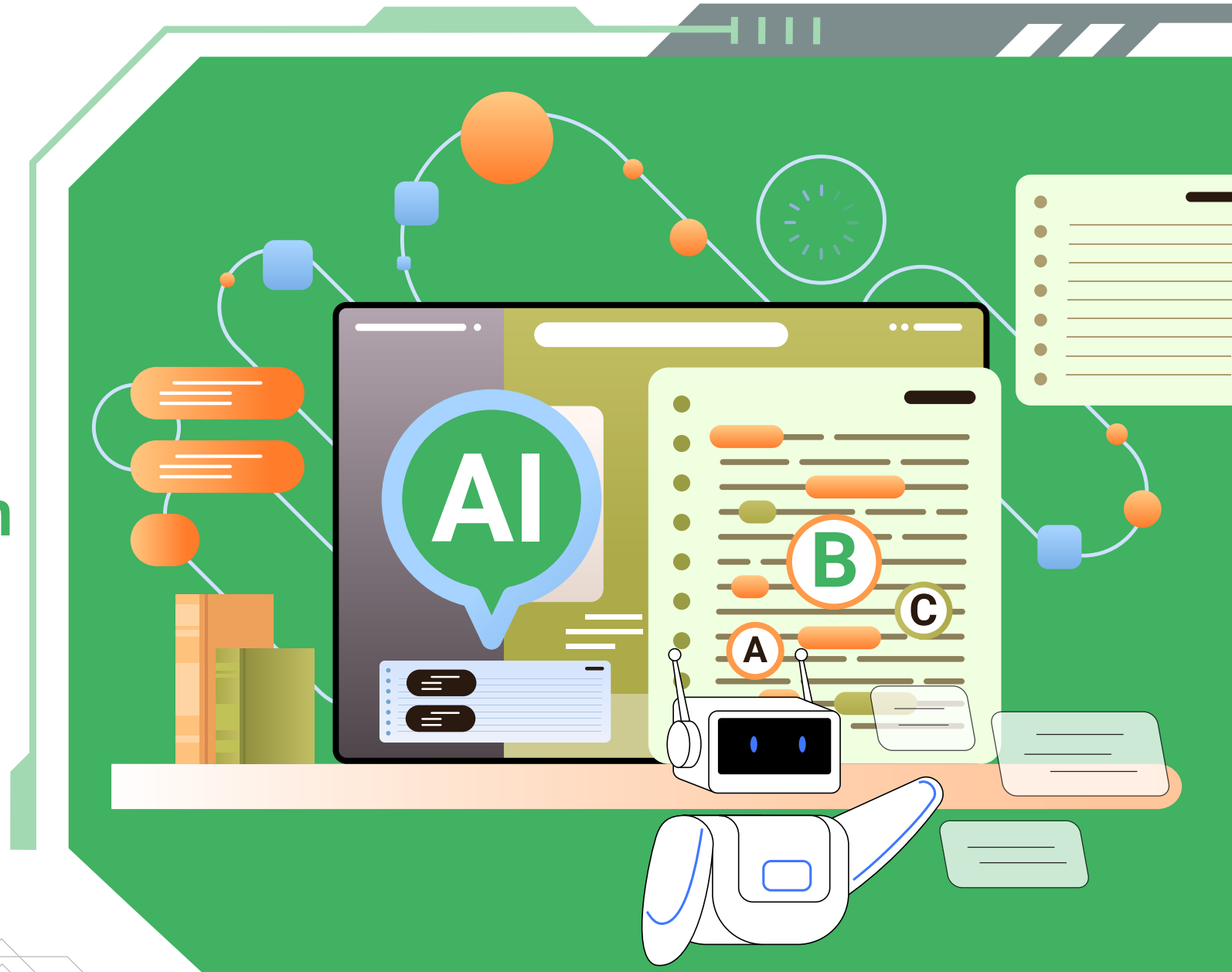
# 4

## Corporate Innovation Value and Digital Transformation

4.1 Innovation Management

4.2 Customer Relationship Management

4.3 Sustainable Supply Chain Management



## 4.1 Innovation Management

Item	Content
<b>Policies, Commitments, and Importance</b>	Giga Computing, adhering to a spirit of innovation, is actively expanding into new server application markets, particularly in the AI field with GPU module architecture. Additionally, we focus on technologies such as Direct Liquid Cooling (DLC), Immersion Cooling, and integrated control software, in which we have achieved a leading position in the market to continuously provide high-quality products and services to our global customers. The core values of high performance, data security, flexible scalability, and sustainability are realized in all of our products.
<b>Responsible Unit</b>	R&D Center, Development Support Division
<b>Action Plan</b>	<ol style="list-style-type: none"> <li>1. Increase carbon reduction product designs and raise the proportion of environmentally friendly materials used in packaging.</li> <li>2. Assist customers in building green data centers to reduce environmental pollution and enhance sustainability through effective recycling.</li> </ol>
<b>2024 Performance</b>	<ol style="list-style-type: none"> <li>1. Annual R&amp;D expenditure totaled NTD 1.3 billion.</li> <li>2. Held a total of 26 education and training sessions related to product R&amp;D, with a total of 312 participants and total training hours of 431.20 hours.</li> <li>3. Giga Computing accumulated a total of 270 patent applications globally, with 179 patents approved (including granted certificates).</li> <li>4. Provide patent bonuses for energy-saving and green products at a 50% premium over regular bonuses.</li> <li>5. The project launch rate of direct liquid cooling and immersion cooling products increased by 14.31% compared to the previous year.</li> <li>6. Fully adopt titanium-level power supply units to improve energy conversion efficiency.</li> </ol>
<b>Grievance Mechanism</b>	Stakeholders can obtain product and technology information from Giga Computing through the Technical Application Support Unit and marketing-related channels, and we also conduct at least one internal audit each year to ensure the effectiveness of material topic management.

### 4.1.1 R&D Innovation Strategy

#### Industry-leading AI & Cloud Servers

- Develop NVIDIA platform solutions – the best partner for AI and high-performance computing
- Develop Intel platform solutions – innovative technology and flexible scalability
- Develop AMD platform solutions – break through performance boundaries
- Develop Ampere platform solutions – the efficient choice for cloud applications
- Develop DLC solutions – leading energy savings in data centers
- G Series Servers: Options for Multiple PCIe GPUs
- H Series Servers: High-density servers equipped with liquid cooling solutions, offering flexible and cost-effective servers and enterprise-grade motherboards with advanced cooling solutions to help data centers break through performance limits and advance energy-saving sustainability.

Giga Computing showcased its direct liquid cooling solution and an integrated single phase immersion cooling solution at CES, providing energy-saving and sustainable green computing solutions for the new era of AI. Giga Computing's DLC solution broadly supports today's most advanced AI/HPC servers, including servers equipped with AMD EPYC™ 9004 series processors, 4th Gen Intel® Xeon® Scalable processors, NVIDIA HGX™ AI supercomputing platform, Grace CPU, Grace Hopper, and Blackwell Superchip server series. Paired with self-developed water-cooling circulation modules and coolant distribution manifolds, the solution effectively enhances server heat dissipation efficiency, enabling smooth execution of AI/HPC workloads while significantly reducing power consumption and carbon emissions.

In the field of Immersion Cooling, Giga Computing leverages its many years of expertise to provide a one-stop solution covering servers, cooling tanks, coolants, and comprehensive operation and maintenance services, helping enterprises and research institutions build efficient, energy-saving green data centers, improve operational efficiency, and achieve sustainable operations.

### Frame-level Solution – GIGAPOD

Giga Computing offers technology leaders powerful, top-tier accelerated infrastructure, GIGAPOD, a groundbreaking AI supercomputing platform that empowers enterprise data centers with integrated artificial intelligence innovation. This powerful accelerated computing platform is based on an x86 architecture processor, employs the NVIDIA HGX™ H100 system integrated with eight NVIDIA H100 Tensor Core GPUs, and provides unparalleled processing power for AI workloads.

GIGAPOD is a fully integrated service that simplifies the deployment of AI supercomputing clusters. With professional assistance, enterprises can easily create a powerful computing unit formed by interconnected racks. This AI ecosystem further employs NVIDIA NVLink™ to achieve ultra-fast communication during parallel computing.

#### Highlights of GIGAPOD:

- Industry integration capability: Giga Computing collaborates closely with technology leaders such as AMD, Intel, and NVIDIA to ensure the prompt fulfillment of customer requirements and schedules.
- Diverse product portfolio: A rich variety of high-density GPU servers can be tailor-made to meet each customer's unique requirements.

- High scalability: GIGAPOD is designed with high flexibility and future expandability, ensuring optimal performance and efficiency.
- High performance computing: From single GPU servers to clustered data centers, Giga Computing ensures the provision of leading computing power by optimizing cooling designs or implementing liquid cooling solutions.
- Expertise and extensive experience: Possesses the professional know-how to deploy large-scale AI data centers and provides end-to-end services from consultation to implementation.

### 4.1.2 Energy Conservation and Carbon-Reducing/ Green Product Design

In response to the growing demand for data centers and the impact of international decarbonization trends, Giga Computing is committed to developing low-carbon products and implementing DLC and Immersion Cooling solutions for server heat dissipation. The Company enhances the R&D team's capabilities and awareness by establishing and managing performance indicators, holding low-carbon and green product training, and improving the team's R&D productivity through bonus incentives. In 2024, the project launch rate for DLC and Immersion Cooling products increased by 14.31% compared to the previous year.

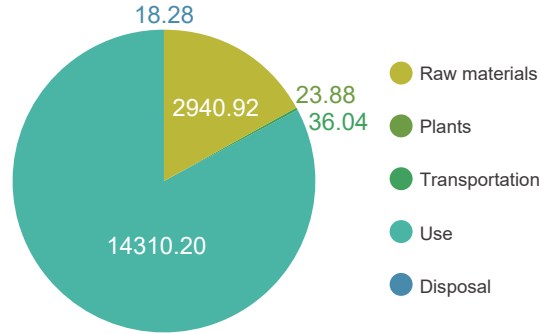
DLC solution brings heat generating components into contact with coolant filled modules. Only a few low speed server fans are needed to carry the high temperatures produced during efficient operation out of the servers and dissipate heat. Consequently, more processors can be installed within limited space, helping customers with high-density IT deployments reduce total cost of ownership, energy consumption, and noise while improving system performance.

Immersion Cooling solutions are suitable for any enterprise application, submerging servers into cooling tanks so that the heat generated by high computing power is conducted into non-conductive coolant, and, through a coolant circulation device, the heat is discharged to air or liquid cooling pipelines, maintaining efficient server operation. The immersion cooling solution system does not require the use of pumps or sprinklers, significantly reducing equipment failure rates and maintenance needs. This approach not only lowers operating costs but also benefits the environment, with simultaneous upgrades in energy efficiency.

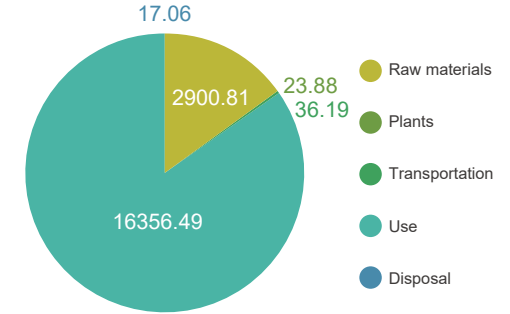
During the product lifecycle of a server, the phase with the highest carbon emissions is the usage stage, followed by the raw materials stage. After evaluating different cooling solutions during the usage stage, it has been confirmed that the immersion cooling solution offers the best energy-saving carbon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



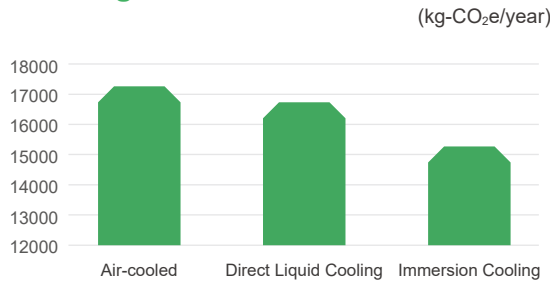
### /// H263-S63 Product Carbon Footprint



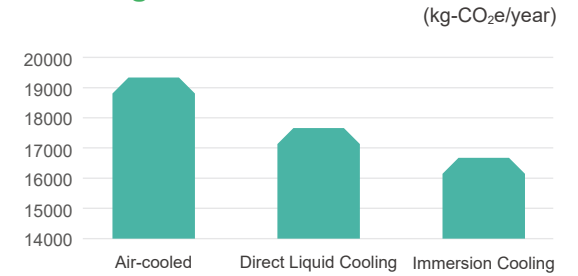
### /// H273-Z81 Product Carbon Footprint



### /// H263-S63 Carbon Emissions by Cooling Solutions



### /// H273-Z81 Carbon Emissions by Cooling Solutions



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

With regard to green product design, Giga Computing has begun incorporating recycled materials into packaging materials, such as introducing 10% to 30% recycled content into EPE cushioning materials and incorporating 60% to 100% recycled pulp into cartons according to their intended use. After reviewing 2024 shipment records, the total shipment value of Giga Computing products (including boards, cards, and systems) was NTD 147.341 billion. Of this, the shipment value of products using packaging containing recycled materials was NTD 147.335 billion, accounting for over 99.99 % of the total shipment value.

## Case Focus: Giga Computing and Empyrion Digital Collaborate to Create a New Milestone for AI-Ready Data Centers in Taiwan

Giga Computing announced a strategic partnership with Empyrion Digital, a leading provider of digital infrastructure in Asia, to establish Empyrion Digital's first AI-ready data center in Taiwan, named TW1, located in Neihu Technology Park. TW1 will offer up to 7MW of IT capacity, with construction set to begin in 2025 and operations expected to commence in 2027. The AI computing will leverage GIGABYTE's GIGAPOD, with Giga Computing providing end-to-end services, from planning and deployment to commissioning, ensuring operational efficiency and sustainability goals are met.

### GIGAPOD: High-Performance Infrastructure Tailored for AI Workloads

GIGAPOD is a modular compute cluster solution based on a scalable unit with 256 GPUs, powered by GIGABYTE's G4L3 liquid-cooled server as its core component. This compute dense 4U chassis server offers flexible configurations, allowing a single 42U rack to accommodate 64 GPUs, each with a power consumption of 1kW. A complete GIGAPOD setup requires only five racks and its design integrates IT hardware to ensure performance stability and ease of maintenance, while significantly reducing data center space requirements. The G4L3 server employs direct liquid cooling for rapid heat dissipation, maintaining a stable and efficient computing environment while reducing energy consumption. This enables TW1 to achieve a power usage effectiveness (PUE) of under 1.33. Additionally, TW1 will set benchmarks in cooling efficiency and water usage effectiveness (WUE), further exemplifying sustainability in data centers.

### Setting A New Benchmark in AI and Sustainability

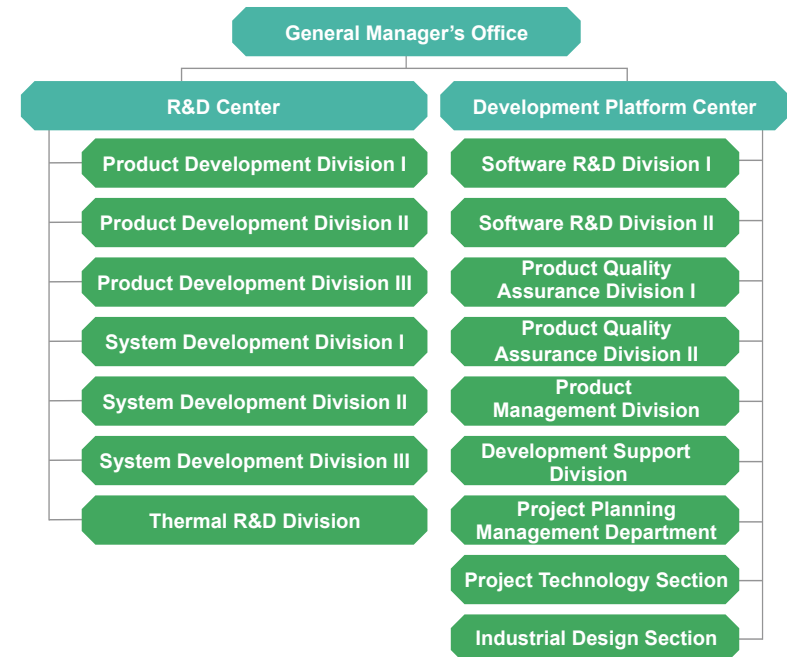
TW1 marks a new chapter in the partnership between Giga Computing and Empyrion Digital, driving technological innovation and infrastructure readiness for Taiwan's AI industry. By offering comprehensive support for the growing demand for AI applications, the two companies aim to set a new benchmark for data centers in the Asia-Pacific region, balancing high-performance computing with sustainability to shape the future of AI-driven progress.



## 4.1.3 R&D Responsible Unit and Investment

The new product development units are the R&D Center and the Development Platform Center at Giga Computing. These center, under the General Manager's Office, include various specialized units dedicated to ensuring the comprehensive development of products and managing other related matters. The center holds weekly departmental meetings to report on R&D progress and address problem-solving issues. The Strategic Marketing Division publishes a new product roadmap quarterly for relevant units to reference. Additionally, at the end of each year, meetings are held with unit managers to determine the R&D direction and plans for the upcoming year. In 2024, Giga Computing HQ had a total of 230 people dedicated to R&D, with a R&D expenditure of NTD 1.3 billion, accounting for 0.98% of total revenue.

### R&D Organizational Structure



## 4.1.4 Establishment of an Internal Innovation Culture

Giga Computing places a strong emphasis on product R&D innovation. To foster internal R&D innovation, weekly meetings are held within the R&D unit to discuss product progress and the development of new technologies. We also acquired heat dissipation design simulation software to improve development efficiency and reduce development costs, assisting R&D personnel in identifying the optimal thermal management solutions in the early stages of product development. Additionally, to enhance the R&D capabilities of key personnel, we held a total of 27 training sessions related to product development in 2024, with a total of 312 participants and 431.20 hours of training.

## 4.1.5 Intellectual Property Management

### Intellectual Property Management Responsible Unit

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

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

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

## Patents Obtained Over the Years

As of the end of 2024, Giga Computing has accumulated a total of 270 patent applications globally, with 179 patents granted (including those certified).

	Giga Computing	GIGAIPC	Total
<b>Number of patent applications</b>	248 cases	22 cases	270 cases
<b>Number of cases approved (including those certified)</b>	169 cases	10 cases	179 cases

## 4.2 Customer Relationship Management

### 4.2.1 Policy and Responsible Unit

In 2024, Giga Computing HQ obtained ISO 9001:2015 Quality Management System certification to implement our policy of "Total Quality Management to Achieve Environmental Protection and Customer Satisfaction." To develop a mutually beneficial supply chain relationship with customers, Giga Computing HQ has established close communication channels to understand their feedback and meet their needs, and the Company's top management has likewise established interaction models with customer counterparts at equivalent or key levels. Throughout the entire product lifecycle, there are substantial opportunities for interaction and information exchange with customers. Through understanding and grasping customer supply chain development strategies, customer needs, and the value positioning of our products and services allows the Company to become an actively effective support organization for our customers.

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

### Responsible Unit

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

- General Manager: Understand customer needs, the value positioning of the Company's products and services, as well as deciding on the interaction and communication models with customers.
- Sales Department: Collect and analyze important information or intelligence related to customers and the market, as well as handling customer communication and reporting.
- Quality Department: Receive customer feedback on product usage and conduct customer opinion surveys, as well as handling customer communication and reporting.
- Each department: Throughout the entire product lifecycle, various activities are carried out to maintain customer relationships and communication.

### 4.2.2 Customer Satisfaction

Giga Computing HQ regularly measures customer satisfaction with the Company's products and service quality as a basis for improving product and service quality and adjusting quality competition strategies. Customer satisfaction surveys are achieved through routine customer interviews or by having customers complete online surveys.. The targets of the customer satisfaction survey are determined based on factors such as customers' shipment volume, region, transaction value, and product category. These factors are also used to assess customer risk and potential and to determine the timing and criteria for differentiated customer surveys. For customers with regular shipments and scheduled meetings, surveys are collected quarterly (in March, June, September, and December). For customers with occasional shipments or those who do not request regular communication, surveys are collected annually. In the customer satisfaction survey, if the average score is below 4 out of 5, improvement measures must be proposed. The customer quality unit is responsible for implementing and tracking improvements. In 2024, a total of 68 surveys were distributed, with 55 valid response recovered, resulting in a recovery rate of 80.88%.

In the 2024 satisfaction survey, the survey content was adjusted and improved for two items that did not meet targets in 2023, namely delivery schedules in product shipment management and the engineering change process in design and R&D.

1. Design and R&D: For the engineering change process section, because this survey is only suitable for ODM/OEM contract customers and general customers do not receive engineering change notifications, the scores were too low to reflect actual satisfaction survey data. This item has been removed from the satisfaction survey and changed to a Quarterly Business Review (QBR) survey item to avoid errors in survey data.
2. Product shipment management: For delivery schedules, we ask customers to provide actual forecasts and plans through communication between the sales team and customers when discussing delivery dates. At the same time, we are implementing internal improvement measures, such as providing suppliers with delivery schedules in advance, shortening component lead times, modifying production lines, and increasing capacity. In 2024, improvements for this item were implemented and the target was achieved.



According to 2024 customer complaint data, we received a total of 63 customer complaints; all complaints were related to product functions and specification performance, and no issues were found that posed serious safety risks to customers. Issues related to mechanical/thermal flow components and system engineering change control were the most frequent. To effectively reduce future customer complaints, we have formulated the following improvement measures:

- Continuous improvement of production processes: After implementing the secondary quality improvement plan, operational issues have significantly improved. These improvements have been incorporated into standard procedures, continuously enhancing quality awareness.
- Collect and analyze customer feedback: Issues and countermeasures have been compiled and discussed with the mechanical team, an improvement trend has been observed after Q4, and the countermeasures will be incorporated into the standard development and pilot production validation processes, with implementation status tracked monthly.
- Cross-department collaboration: Facilitate collaboration among R&D, production, and customer service departments to ensure seamless integration of product development, manufacturing, and after-sales service. Information at every stage should circulate rapidly, with feedback provided promptly.
- Tracking and testing: Conduct shipment tracking and traceability for each product batch to ensure product origins can be traced and customer complaints can be addressed promptly.

## 4.3 Sustainable Supply Chain Management

Giga Computing views its suppliers as long-term partners. To promote sustainable management across the supply chain, Giga Computing incorporates ESG considerations alongside essential criteria such as competitive quality, technology, delivery, and cost. The Company refers to the RBA Code of Conduct and evaluates existing supplier risks based on four management aspects and four zero-tolerance standards. Additionally, we have begun planning an ESG screening mechanism for new suppliers. In 2024, we revised the "Integrity Commitment" to include supplier social responsibility management, actively encouraged new suppliers to sign it and setting up an ESG screening mechanism for new suppliers. In the future, Giga Computing will place greater emphasis on suppliers' adherence to environmental management systems, occupational safety and health systems, CSR, and hazardous substances. We are committed to selecting suppliers that meet sustainable procurement standards.

In 2024, Giga Computing HQ and GIGAIPC collaborated with 421 suppliers globally. Suppliers were categorized into two major groups based on procurement targets: raw material suppliers and non-raw material (miscellaneous/engineering) suppliers. In 2024, procurement spending was dominated by raw material suppliers, totaling approximately NTD 115.3 billion and accounting for 99.60% of total procurement spending. Additionally, in 2024, Giga Computing HQ and GIGAIPC's procurement from domestic suppliers accounted for 83.14% of the total number of suppliers, with domestic procurement expenditures comprising 90.70% of the total. As for the U.S. subsidiary, in 2024 only a small amount, approximately 0.29%, was procured from local suppliers; the remainder was shipped from Giga Computing HQ to the local site. Therefore, this year's local procurement ratio excludes the U.S. subsidiary from the data calculation to avoid deviation.

### 4.3.1 Supplier Management Policy

Giga Computing follows its parent company GIGABYTE's "Sustainable Procurement Guidelines" and, referencing the "RBA Code of Conduct," assesses supplier risk according to four management aspects and four zero-tolerance policies.

#### Four Zero-tolerance Policies

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

#### Four Management Aspects





## 4.3.2 Supplier Classification and Management

### Existing Partners

Each quarter, all suppliers will be evaluated based on quality, cost, delivery time, service, and technical capability. Suppliers with lower scores will undergo annual quality and RBA spot audits, particularly focusing on categories such as chassis, power supplies, and PCBs. For suppliers identified as medium or high risk, we will provide corrective actions and measures, requiring them to implement improvements within 90 days. If no improvement is made, we will gradually reduce procurement from these suppliers, ultimately phasing out those that are unsuitable. In 2024, RBA audits were conducted on 42 suppliers, of which over 83.33% performed well (scoring above 85), and the overall average score was 92.60. In the 2024 overall supplier audit results, no medium- or high-risk suppliers were identified.

### Quarterly Supplier Evaluation for All Suppliers

Evaluation Item	Rating Ratio
Quality	50%
Cost	10%
Delivery date	30%
Service and technical capability	10%

The total score is calculated based on the weighted proportions of quality, cost, delivery date, and service and technical capability, and grades are assigned according to the score levels.

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

### Supplier Audit Results

Audit Results (percentage)	2023	2024
Low risk	90.48%	100%
Medium risk	7.14%	0%
High risk	2.38%	0%

### RBA Audit Evaluation Items

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



## Newly Introduced Suppliers

Since its official spin-off in 2023, Giga Computing has implemented procurement management based on a green supply chain, evaluating suppliers according to the following basic principles. Moving forward, the Company will continue to encourage new suppliers to sign the "Integrity Commitment," gradually enhance the ESG evaluation mechanism for new suppliers, and track relevant data for continuous improvement. In 2024, most of Giga Computing's new suppliers were customer-designated component suppliers and miscellaneous suppliers, so there were no new suppliers required to sign the "Integrity Commitment."

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

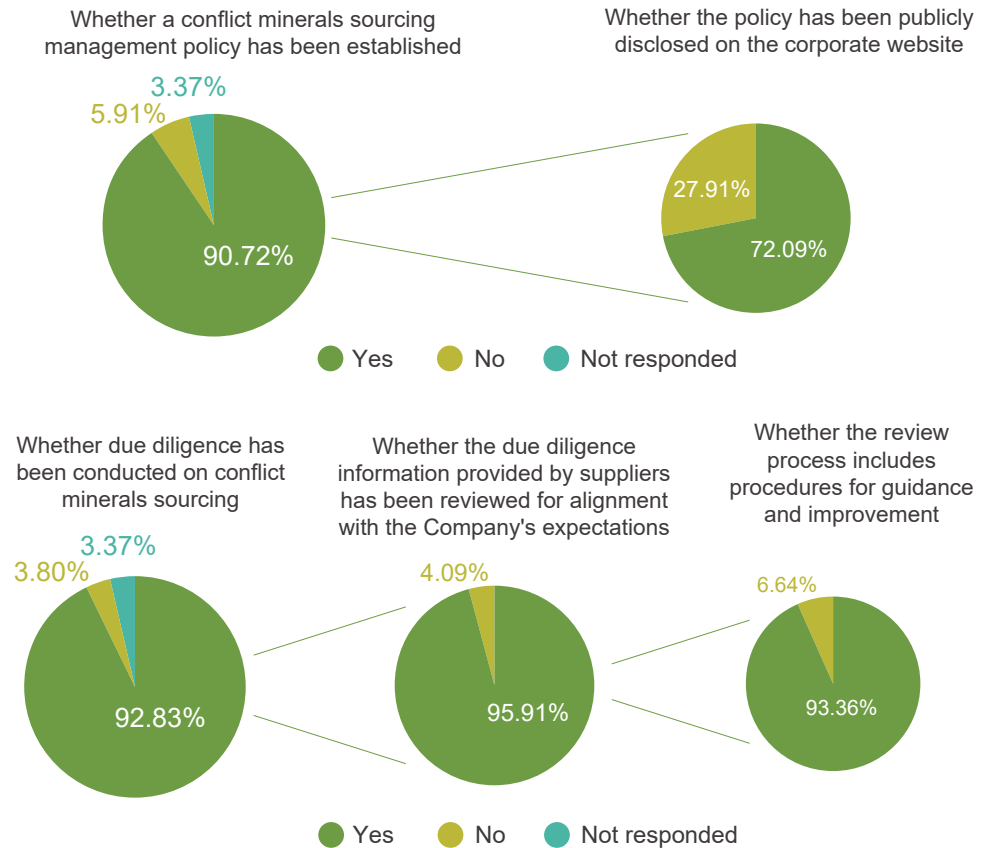
## 4.3.3 Conflict Minerals

Tungsten, tin, tantalum, gold, cobalt, and mica are essential raw materials for electronic products. However, if these minerals are sourced from regions where forced labor, or armed conflict occurs, they are classified as conflict minerals, which oppress and harm local human rights and living conditions. Based on its commitment to respecting international human rights and fulfilling CSR, Giga Computing avoids using conflict minerals in its products. The Company conducts conflict minerals usage surveys with first-tier suppliers using the latest Conflict Minerals Reporting Template (CMRT 6.4) and Extended Minerals Reporting Template (EMRT 1.3). According to the suppliers' responses, Giga Computing references the qualified smelters published on the RMI website and the prohibited smelters indicated by customer feedback to manage its supply chain. If any use of non-compliant smelters is discovered, the supplier is immediately notified to make improvements and is placed on a watch list. If the supplier fails to comply, Giga Computing will notify the relevant internal units to evaluate and potentially prohibit the use of that supplier. In 2024, Giga Computing initiated a survey of 243 first-tier suppliers, with a response rate of 97.53% for the CMRT and 96.30% for the EMRT; suppliers that did not respond are continuously tracked and evaluated for the feasibility of discontinuation. In the future, Giga Computing will continue to initiate annual surveys of first-tier suppliers based on the latest versions of the CMRT and EMRT published on the Responsible Minerals Initiative website to update the smelter list.

## 3TG Metal

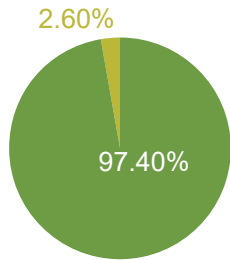
We further conduct statistical analysis of the CMRT forms submitted by suppliers to understand each supplier's actual management of conflict minerals. Annual statistics are divided into two main aspects: the statistical analysis of responses from all suppliers and, among those, the review of the completeness of management policies for high-risk suppliers confirmed to use 3TG metals in products and processes. In 2024, Giga Computing identified 77 first-tier suppliers using 3TG metals from high-risk areas, and over 95% of these suppliers have established conflict minerals sourcing policies.

### Overall Status of Suppliers' Responses to the Conflict Minerals Survey

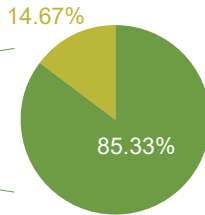


## Management Status of Suppliers Using 3TG Metals Sourced from Covered Countries<sup>Note</sup>

Whether a conflict minerals sourcing management policy has been established

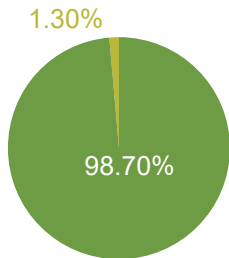


Whether the policy has been publicly disclosed on the corporate website

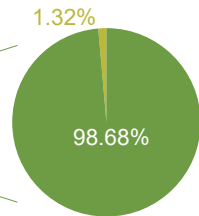


● Yes ● No ● Not responded

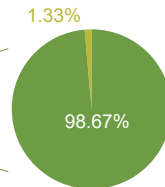
Whether due diligence has been conducted on conflict minerals sourcing



Whether the due diligence information provided by suppliers has been reviewed for alignment with the Company's expectations



Whether the review process includes procedures for guidance and improvement



● Yes ● No ● Not responded

Note: Covered Countries include the DRC, the Republic of the Congo, the Central African Republic, South Sudan, Uganda, Rwanda, Burundi, Tanzania, Zambia, Angola, and other countries.

## Cobalt and Mica

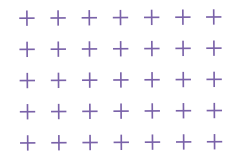
In the 2024 survey of first-tier suppliers, 234 suppliers responded regarding their use of cobalt and mica. The results show that 33 suppliers actually used minerals from high-risk areas in their products or processes, and all of them conducted due diligence related to conflict minerals with their suppliers. Although the current use of cobalt and mica is not as widespread as that of 3TG metals, we will continue to conduct investigations to eliminate human rights abuses caused by conflict minerals.



# 5

## Responsible Production and Circular Economy

- 5.1 Task Force on Climate-related Financial Disclosures (TCFD)
- 5.2 Energy and GHG Management
- 5.3 Water Resource Management
- 5.4 Waste Management
- 5.5 Responsible Production and Circular Economy





# 5.1 Task Force on Climate-related Financial Disclosures (TCFD)

## 5.1.1 Climate Governance

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

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

### Board of Directors

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

### Sustainable Development Committee

To strengthen its climate governance structure, Giga Computing has established a "Sustainable Development Committee" in its organizational structure as the governance body to oversee the Company's responses to climate change. In 2024, as the climate governance structure continues to be refined, the Sustainable Development Committee has not yet commenced operation. Moving forward, we will continue to plan and gradually implement climate governance to enhance climate resilience.

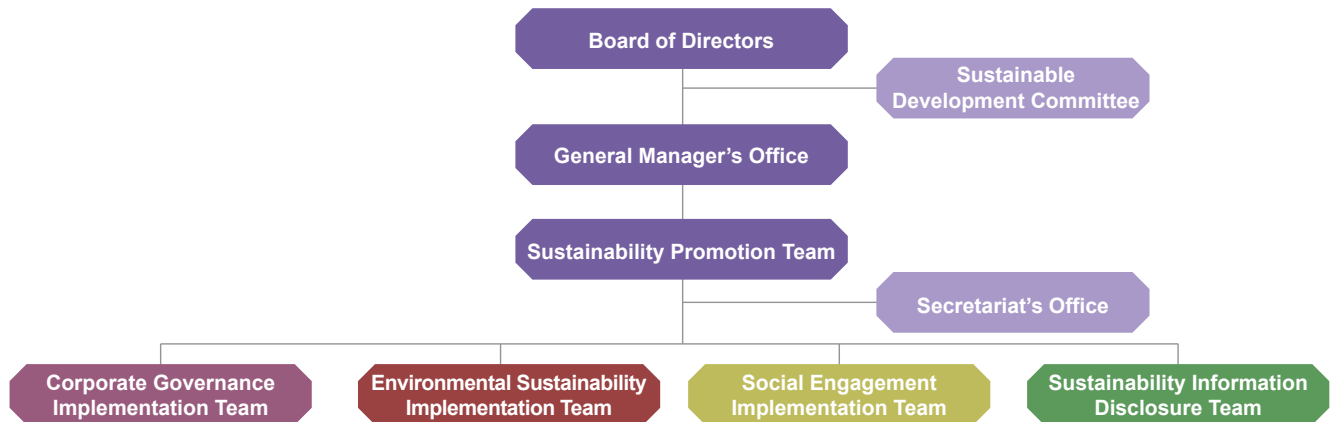
### Sustainability Promotion Team

To strengthen Giga Computing's management and identification of climate-related risks and opportunities, we established the Sustainability Promotion Team in 2023. This team is chaired by the General Manager, with the Assistant Vice President of the Development Platform Center serving as the Convener. Additionally, we formed the Corporate Governance Implementation Team, the Environmental Sustainability Implementation Team, the Social Engagement Implementation Team, and the Sustainability Information Disclosure Team. The three implementation teams are mainly responsible for developing internal management policies related to governance, environmental, and social aspects to achieve Giga Computing's sustainability goals. Additionally, members from these implementation teams form the Sustainability Information Disclosure Team, responsible for the annual collection and consolidation of data/information to implement sustainability information management. In the future, we will regularly review our climate risk response planning and implementation results, monitor the achievement of climate response goals and actions at various sites, and have the General Manager regularly report on climate risk management policies and progress to the Board of Directors to strengthen the governance framework.

### Secretariat's Office

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

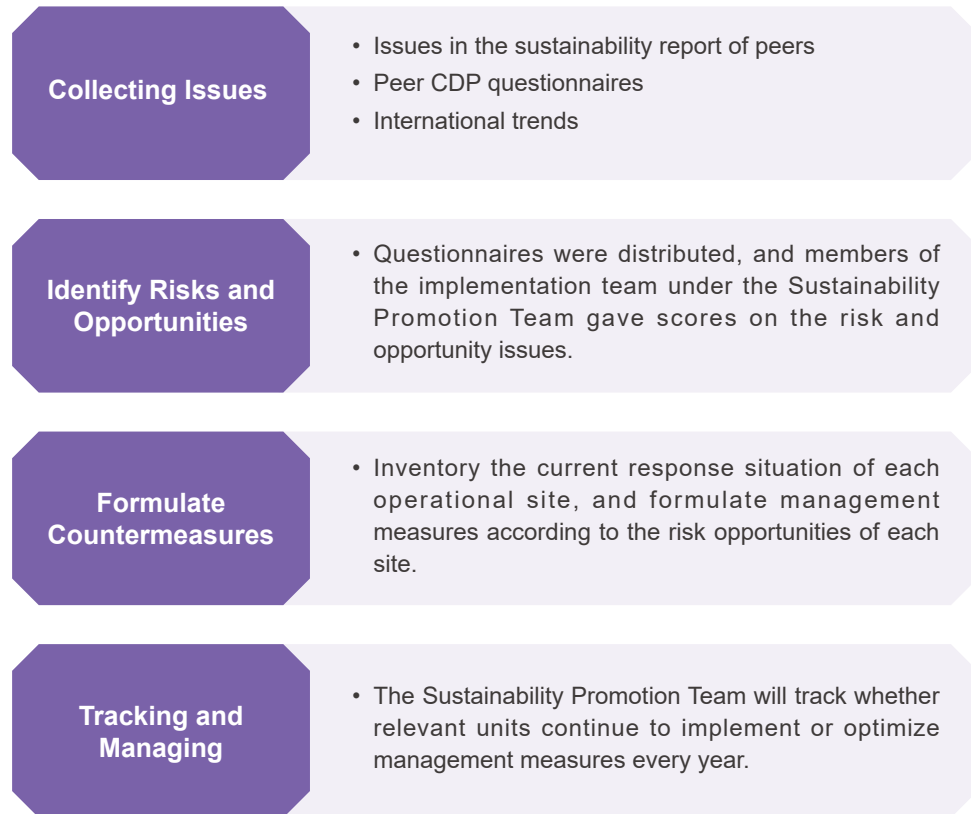
### Sustainable Governance Framework





## 5.1.2 Climate Risk Management

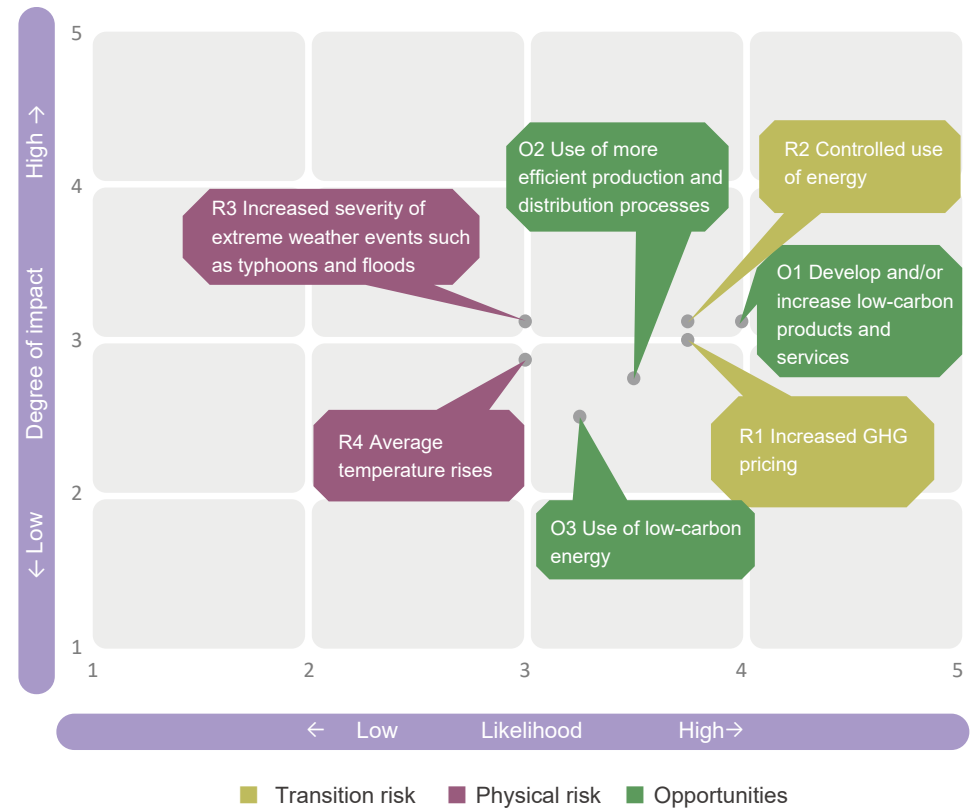
To help the Company understand current key climate opportunities and risks, in 2023, the Sustainability Promotion Team compiled sustainability reports from peers and CDP climate questionnaires on risk and opportunity issues. The team convened the major implementation teams and assessed the degree of impact and likelihood of various climate issues to identify the key climate risks and opportunities for the Company through questionnaires. As there were no significant changes in environmental trends compared to last year, we continued to apply the identification results from 2023, reported the findings to the Sustainability Promotion Team, and had the relevant units formulate response strategies and management measures to refine the overall risk management process. In the future, we will continue to conduct annual identification of key climate risks and opportunities to respond to global development trends.



## 5.1.3 Response Strategies for Climate Change

To formulate the Company's key climate change strategies, it is essential first to identify the key climate risks and opportunities for the year. In 2024, Giga Computing continued the work of the Sustainability Promotion Team from 2023 by following TCFD guidelines, peer reports, and international trends to gather information on Giga Computing's specific climate issues. Through discussions with various units about the actual challenges and responses, seven key climate risks and opportunities were identified, including two transition risks, two physical risks, and three climate opportunities. The identification results for climate risks and opportunities are listed below, along with an analysis of each issue's occurrence timeline, current status, and response strategies.

### Climate Risks and Opportunities Identification Matrix





## Key Climate Risk, Opportunity Issues and Response Strategies

Aspect	Issue	Impact Period	Climate-related Risks and Opportunities Status	Response Strategies and Management Measures
Transition risk	R1 Increased GHG pricing	Short-term (within 3 years)	In 2025, Taiwan's "Climate Change Response Act" will impose carbon fees on domestic entities with annual carbon emissions exceeding 25,000 tons. Although Giga Computing is not among the first batch of regulated enterprises, the Company still needs to consider this risk due to the possibility of future regulations expanding to include additional companies.	<ol style="list-style-type: none"> <li>1. We conduct annual evaluations of our aging equipment and allocate a budget for replacement. This process aims to progressively enhance the energy efficiency of the Company's equipment.</li> <li>2. Implement the Company's annual routine carbon inventory system; starting in 2024, conduct voluntary GHG inventories annually for Giga Computing HQ and GIGAIPC in accordance with ISO 14064-1, with external verification to be completed by 2027.</li> <li>3. After completing the voluntary GHG inventory in 2024, we evaluate Category 4 as the major source of carbon emissions. In 2025, we will plan to implement a supply chain carbon reduction evaluation.</li> <li>4. The office air conditioning and lighting will be set to turn off automatically, reducing electricity waste during periods of inactivity.</li> </ol>
Transition risk	R2 Controlled use of energy	Short-term (within 3 years)	The Ministry of Economic Affairs in Taiwan has set a target for renewable energy to account for 20% of the energy mix by 2025. Energy transformation policies will lead to fluctuations in electricity prices, and the requirements for businesses to adopt renewable energy will also increase.	Cooperate with GIGABYTE Group to evaluate the introduction of renewable energy.
Physical risk	R3 Increased severity of extreme weather events such as typhoons and floods	Mid-term (3 to 5 years)	The supply chain of Giga Computing covers the world. As extreme weather worsens, each location around the world is exposed to different climate risks. In the past, Chinese manufacturers have faced extreme heat that led to plants suspending operations. Plants in the lower reaches of the Yangtze River have been flooded due to torrential rains, causing damage to equipment and affecting supply. For U.S. manufacturers, the supply chain was unable to supply raw materials as scheduled due to hurricanes, resulting in delays in delivery. Climate disasters such as this have increased the Company's risk of operational disruptions and might materially impact the Company's finances.	<ol style="list-style-type: none"> <li>1. Establish a supply chain raw material backup plan to avoid supply chain disruptions, and gradually diversify supply from suppliers to reduce the response cost of a single supplier due to climate factors.</li> <li>2. Increase the proportion of local suppliers to reduce the risk of extreme weather affecting transportation.</li> <li>3. Purchased UPS systems to ensure continuous power supply and prevent impacts on equipment from sudden regional power reductions.</li> </ol>
Physical risk	R4 Average temperature rises	Long-term (5 to 10 years)	<ol style="list-style-type: none"> <li>1. Rising temperatures can easily trigger fires, cause equipment to malfunction due to inadequate heat dissipation, raise cooling water temperatures, increase the energy demand of cooling equipment, and may even result in employee heatstroke and other health hazards.</li> <li>2. Climate change may cause raw material price fluctuations, resulting in increased costs.</li> </ol>	<ol style="list-style-type: none"> <li>1. Promote the use of energy-saving equipment, such as replacing lighting with LEDs, and upgrading to more energy-efficient water dispensers and air conditioning systems.</li> <li>2. Increase the supplier assistance plan, evaluate the comprehensive intelligence of processes, and improve energy efficiency.</li> <li>3. Regularly conduct risk assessments to determine the factors that may cause fires, and formulate corresponding risk management measures, such as strengthening fire prevention facilities and training employees on fire prevention.</li> <li>4. Raise employee awareness of high temperatures, strengthen the maintenance and use of indoor air conditioning systems, provide appropriate rest and hydration areas to reduce the risk of heatstroke, arrange reasonable working schedules and rest intervals, and enhance employee health knowledge training.</li> </ol>
Opportunity	O1 Develop and/or increase low-carbon products and services	Short-term (within 3 years)	As the market shifts towards supporting low-carbon, high-efficiency products, enterprises are developing low-carbon products and creating circular economy business models to align with international trends and open new markets and business opportunities.	<ol style="list-style-type: none"> <li>1. Evaluate the introduction of low-energy, high-efficiency supply chain products, such as power supplies with higher energy conversion efficiency.</li> <li>2. Evaluate the availability of DLC and immersion cooling systems.</li> </ol>
Opportunity	O2 Use of more efficient production and distribution processes	Mid-term (3 to 5 years)	As extreme weather events become more severe and frequent, global natural resources are increasingly scarce, with acquisition costs and difficulties rising. Recycling and reuse help reduce operational costs and improve the efficiency of raw material usage.	<ol style="list-style-type: none"> <li>1. An assessment of the feasibility of introducing recycled materials is planned for 2025.</li> <li>2. Increase the supplier assistance plan, optimize supplier processes, and increase the proportion of scrap recycling.</li> <li>3. Evaluate increasing the use of recycled paper pulp in carton packaging materials (currently, the recycled paper pulp usage rate in carton packaging is over 80%).</li> </ol>



Aspects	Issue	Impact period	Climate-related risks and opportunities status	Response Strategies and Management Measures
Opportunity	O3 Use of low-carbon energy	Short-term (within 3 years)	As countries tighten regulations on total carbon emissions and import carbon tariffs, failure to adopt energy-saving and carbon-reduction measures may lead to decreased competitiveness of the Company's products in exports and increase additional carbon costs for sales. On the other hand, if the company actively invests in low-carbon energy and energy-saving solutions, it can reduce costs associated with carbon emissions. Additionally, facilities with lower-carbon emissions may potentially benefit from surplus carbon credits, leading to potential gains.	Actively explore the availability of green energy at each operational site and collaborate with the GIGABYTE Group to evaluate the use of renewable energy, with the goal of significantly increasing the proportion of low-carbon energy used.

### 5.1.4 Metrics and Targets

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

Target Type	Target Description	Target Scope	Achievement Status
<b>Short-term Goals</b>			
Carbon reduction targets	Complete the 2024 voluntary GHG inventory by 2025	Giga Computing HQ + GIGAIPC	Achieved
	Evaluate the implementation of SBTi project in 2025	Consolidated Entity	In progress
Responding to climate change	No instances where extreme weather conditions have caused supply chain disruptions leading to a suspension of shipments	Consolidated Entity	Achieved
Supply chain carbon management	Convene 1 supplier conference in 2025	Consolidated Entity	In progress
	Suppliers accounting for 20% of total procurement expenditures complete GHG inventories in 2025	Consolidated Entity	In progress
<b>Mid- and Long-term Goals</b>			
Carbon reduction targets	Cooperate with GIGABYTE Group to set carbon reduction goals in 2027	Consolidated Entity	In progress
	Complete ISO 14064-1 verification by 2027	Giga Computing HQ + GIGAIPC	In progress
Renewable energy target	Cooperate with GIGABYTE Group to evaluate the introduction of renewable energy	Giga Computing HQ	Under discussion
Supply chain carbon management	Convene 1 supplier conference annually and incorporate carbon reduction targets into evaluation items	Consolidated Entity	In progress
	Suppliers accounting for 80% of total procurement expenditures complete GHG inventories in 2030	Consolidated Entity	In progress



## 5.2 Energy and GHG Management

Item	Content
<b>Policies, Commitments, and Importance</b>	Energy management is closely linked to GHG emissions, a key factor influencing global warming. In recent years, many countries have implemented carbon tax regulations on product imports, and Taiwan is set to start collecting carbon fees in 2026. Giga Computing fully recognizes the importance of energy and carbon management. Therefore, in 2024, we conducted a voluntary GHG inventory following the ISO 14064-1:2018 standard. Moving forward, we are committed to performing regular annual inventories and gradually increasing the share of renewable energy to address the additional costs imposed by future carbon-related regulations.
<b>Responsible Unit</b>	R&D Center
<b>Action Plan</b>	<ol style="list-style-type: none"> <li>1. Cooperate with the parent company to complete GIGABYTE's annual CDP climate questionnaire.</li> <li>2. Routine annual carbon inventory operations will be newly implemented across all sites, with plans to introduce third-party verification processes in the future.</li> <li>3. Each site has set short-, mid-, and long-term reduction targets based on its current GHG emissions inventory.</li> </ol>
<b>2024 Performance</b>	<ol style="list-style-type: none"> <li>1. According to ISO 14064-1, voluntarily completed a GHG inventory with boundaries covering Giga Computing HQ and GIGAIPC.</li> <li>2. Giga Computing, along with GIGABYTE, achieved a B rating on the 2024 CDP Climate Questionnaire.</li> <li>3. Introduce power monitoring equipment at Giga Computing HQ.</li> <li>4. The carbon intensity of Scope 1 and Scope 2 decreased by 59.65% in 2024 compared with the previous year.</li> </ol>
<b>Grievance Mechanism</b>	Each year, each site submits its annual GHG inventory results to GIGABYTE. The Group tracks progress toward carbon reduction targets, identifies reasons for any unmet targets, and adjusts the targets on a rolling basis to achieve low-carbon operations.

### 5.2.1 Energy management

With the conclusion of COP29 highlighting global setbacks in carbon reduction, governments and businesses worldwide are intensifying their efforts in carbon management and reduction regulations. As a member of the global community, Giga Computing is committed to minimizing the environmental impact of its operations. Therefore, we prioritize carbon reduction and energy efficiency as key management objectives.

To strengthen internal energy and GHG management, Giga Computing has established energy management plans for its operating sites in accordance with GIGABYTE Group policy; in addition, to lay the foundation for carbon reduction, in 2024, we voluntarily completed the GHG inventory for Giga Computing HQ and GIGAIPC for categories 1 through 6 in accordance with ISO 14064-1, and established routine internal audits and a carbon inventory management system, with external third-party verification or assurance to be obtained annually starting in 2027 to improve data quality. Giga Computing has responded to the Taiwan government's 2050 net-zero carbon emissions goal with actual actions, and actively demonstrated its determination to reduce carbon emissions to customers and stakeholders.

### 5.2.2 Energy Usage Overview

Giga Computing's primary products are servers; therefore, its main energy consumption comes from purchased electricity for laboratory equipment and air conditioning, accounting for approximately 99.90% of total energy consumption. The remainder is gasoline for company vehicles, accounting for approximately 0.10% of total energy consumption. In 2024, Giga Computing's total energy consumption was 20,443.98 GJ. Total energy consumption showed a slight increase compared to the previous year; however, due to the significant revenue growth in 2024, energy intensity decreased accordingly.



## Total Energy Consumption Over the Years

Activity Type	Energy Type	Unit	2023		2024		
			Energy Consumption	Proportion (%)	Energy Consumption	Proportion (%)	
Non-renewable fuels	Company vehicles	Gasoline	Liters	1,936	0.36	617.71	0.10
			GJ	63.88		19.67	
Purchased energy	Process equipment, air conditioners	Purchased gray electricity	kWh	4,905,016	99.64	5,673,419.77	99.90
			GJ	17,658.06		20,424.31	
<b>Gross calorific value of energy consumption (GJ)</b>				17,721.94	100.00	20,443.98	100.00
<b>Intensity (GJ/per million revenue)</b>				0.36		0.15	

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

Note 2: Calorific value of gasoline in 2023 = 7,800 kcal/L, calorific value of electricity = 860 kcal/kWh; calorific value of gasoline in 2024 = 7,609 kcal/L, calorific value of electricity = 860 kcal/kWh, and the coefficients are from the energy product unit calorific value table of the Bureau of Energy, Ministry of Economic Affairs.

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

Note 4: Giga Computing did not use renewable energy in 2024, and will introduce renewable energy in line with GIGABYTE Group's assessment.

### 5.2.3 GHG Management

In 2025, following the ISO 14064-1:2018 GHG inventory standard, Giga Computing completed its voluntary GHG inventory. The total GHG emissions for 2024 were 785,529.4346 tons of CO<sub>2</sub>e. Of these, Category 4 and 5 were the largest contributions, mainly from purchased materials and the use of sold products, accounting for 99.65% of the annual GHG emissions. In 2024, Scope 3 emissions increased by 69.8% due to a significant rise in product manufacturing and shipment volumes compared with 2023, primarily attributable to GPU servers. However, the carbon intensity of Scope 1 and Scope 2 emissions decreased by 59.65% compared with the previous year.

Categories 3 to 5 are difficult to control because they involve upstream and downstream partners. In the future, we will, through routine carbon inventories, understand the organization's GHG emissions status and, based on the results, formulate short-, mid-, and long-term emission reduction targets. At the same time, we plan to launch the SBTi project in the second half of 2025 to contribute to global carbon reduction efforts.



## GHG Emissions Volume and Intensity

2023				
Unit	Metric Tons of CO <sub>2</sub> e	Proportion (%)	Total (metric tons of CO <sub>2</sub> e)	Intensity
Category 1 Direct emissions	42.5710	0.0092	2,465.6488	0.0508
Category 2 Indirect emissions from imported energy	2,423.0778	0.5228		
Category 3 Indirect emissions from transportation	471.9570	0.1018	461,000.3274	-
Category 4 Indirect emissions from products used by the organization	149,307.9103	32.2155		
Category 5 Indirect emissions from the use of products from the organization	311,220.4601	67.1507		
Category 6 Other indirect emissions	0	0		
<b>Total volume</b>			463,465.9762	-

2024				
Unit	Metric Tons of CO <sub>2</sub> e	Proportion (%)	Total (metric tons of CO <sub>2</sub> e)	Intensity
Category 1 Direct emissions	40.0673	0.0051	2,729.2682	0.0205
Category 2 Indirect emissions from imported energy	2,689.2009	0.3423		
Category 3 Indirect emissions from transportation	688.5028	0.0876	782,800.1664	-
Category 4 Indirect emissions from products used by the organization	270,724.2697	34.4639		
Category 5 Indirect emissions from the use of products from the organization	511,387.3939	65.1010		
Category 6 Other indirect emissions	0	0		
<b>Total volume</b>			785,529.4346	-

Note 1: GHG inventory boundary: Giga Computing HQ, GIGAIPC.

Note 2: Inventory Methodology: Giga Computing complies with ISO 14064-1:2018 GHG inventory standard, and voluntarily completed the 2023-2024 GHG inventory operation.

Note 3: Scope of GHG inventory: Carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorinated chemicals (PFCs), sulfur hexafluoride (SF<sub>6</sub>), nitrogen trifluoride (NF<sub>3</sub>), a total of 7 GHGs.

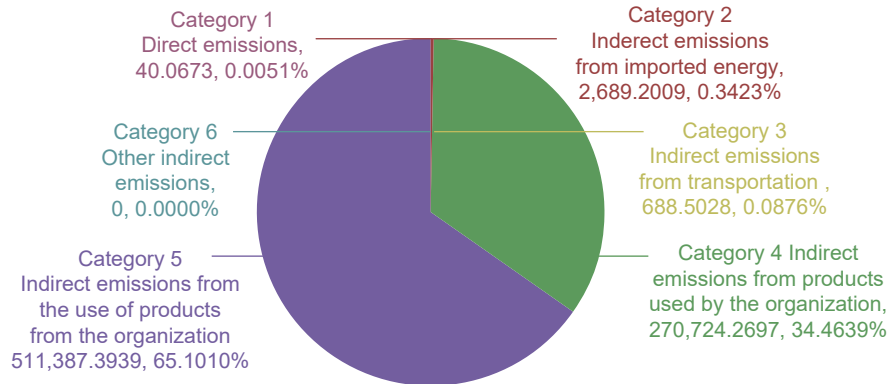
Note 4: The GHG inventory uses the operational control approach for assessment.

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

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

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

## Proportion of GHG Emissions in 2024





## 5.3 Water Resource Management

### 5.3.1 Water Resource Risk Assessment

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

To assess whether Giga Computing's operating sites face water risks, in 2024 we used the World Resources Institute's Aqueduct Water Risk Atlas online tool to analyze water withdrawal pressure at each site. The results indicate that Giga Computing HQ and GIGAIPC are located in areas of medium to low water resource pressure, while the U.S. subsidiary is located in an area of high water resource pressure. Since the U.S. subsidiary does not engage in production or manufacturing and primarily uses water for domestic purposes, it will not impose significant impact on local water use. In the future, we will continue to monitor and assess water resource stress at each site to prevent Giga Computing's water usage from causing potential impacts on local residents and ecosystems.

### 5.3.2 Water Intake, Consumption, and Discharge

Giga Computing's water source are from third-party water suppliers, with the primary use for domestic purposes. In 2024, the total water intake was 16.84 million liters. Because water use information for certain GIGAIPC's sites is handled together by the leased buildings, data collection is difficult; therefore, the scope of water use data for this year does not include certain GIGAIPC's operational sites.

Water Use Category	Intake/Discharge Destination Classification	2023 (Million liters)	2024 (Million liters)
Water intake	From rainwater recycling, rivers, lakes	0	0
	From groundwater	0	0
	Water supplied from water companies, municipal water supply, and wastewater treatment plants	13.42	16.84
	Total water intake	13.42	16.84
Water discharge	Discharged into rivers, glaciers, lakes, swamps	0	0
	Discharged into groundwater	0	0
	Discharged to the wastewater treatment plant for treatment	10.74	13.47
	Total water discharge	10.74	13.47
Water consumption	Total water consumption	2.68	3.37
Water intake intensity (million liters/million revenue)		0.0003	0.0001

Note 1: The data in this table covers Giga Computing HQ, the U.S. subsidiary, and certain GIGAIPC operational sites.

Note 2: Information restated: This table corrects the 2023 water usage data.

### 5.3.3 Wastewater Discharge Management

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

### 5.3.4 Water Resource Management or Reduction Actions

Since Giga Computing specializes in product R&D, there is no plant business registration. Both the basic plant facilities and domestic water supply are sourced from tap water, and the offices, in cooperation with GIGABYTE HQ, implements the "Reduction 333 Plan," aiming to reduce water use by 3% annually and establishes relevant policies to achieve water conservation. For example, installing water-saving faucets and constructing a rainwater harvesting system on the HQ building's rooftop (G-HOME GIGABYTE Sustainable Ecological Rooftop) can cover 50% of annual irrigation water needs.



Adoption of sensor faucets with water-saving labels



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

## 5.4 Waste Management

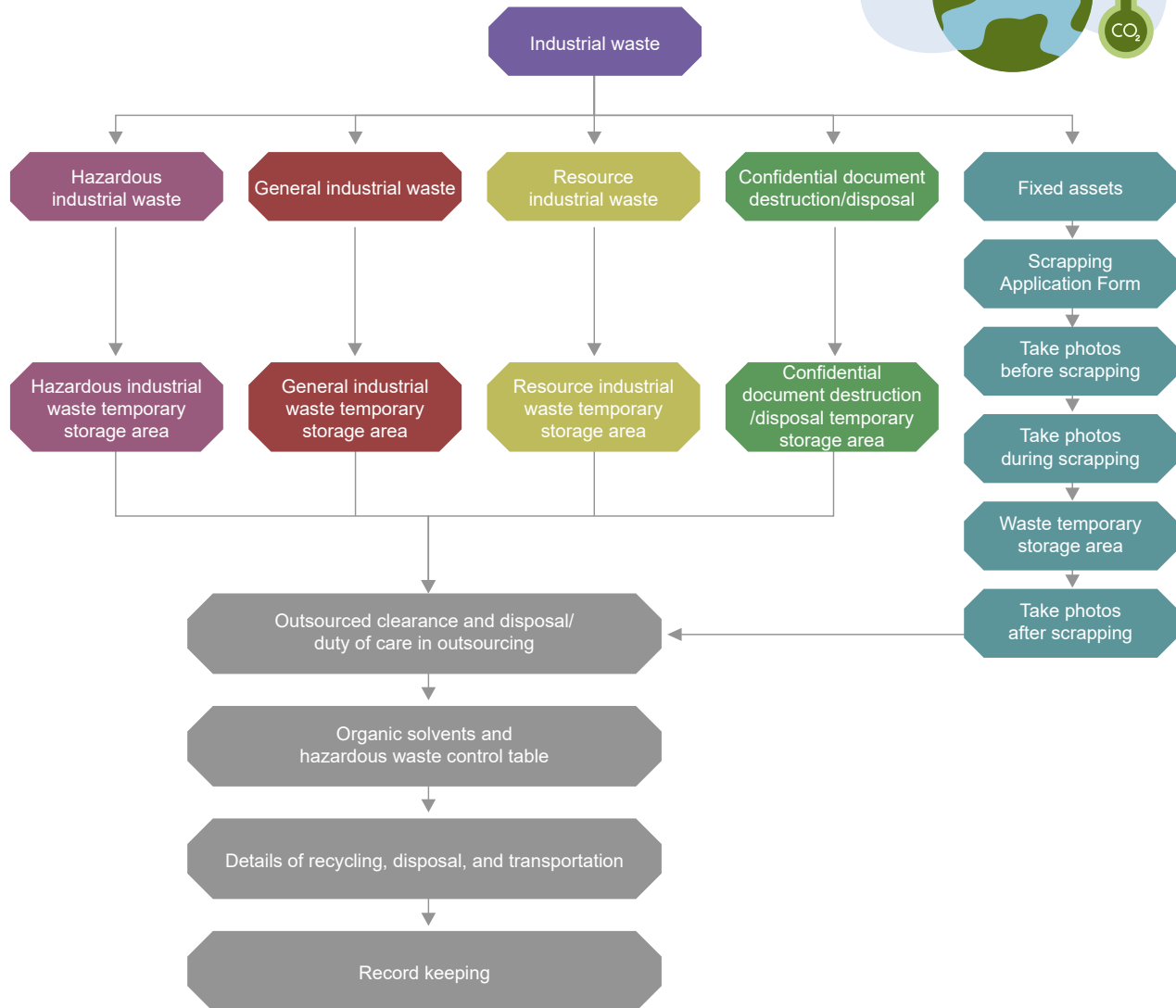
### 5.4.1 Waste Management System

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

Each year, the Group's environmental, safety, and health personnel audit waste removal contractors, and designate a specialist to inspect waste storage areas at least once each quarter, recording the results in the industrial waste storage inspection form. Furthermore, before contracting with new waste removal, treatment, and recycling agencies, the dedicated unit sends personnel to evaluate their operational management. After contracts are signed, evaluations are conducted at least once every six months, and GPS tracking of waste removal vehicles' routes is used to ensure that all waste is properly disposed of.

In 2024, no incidents of illegal dumping or violations by waste handlers were found at Giga Computing HQ. We will continue to manage waste properly to maintain a zero-violation goal.

### Industrial Waste Management Flowchart



## 5.4.2 Waste Generation

In 2024, the total waste volume at Giga Computing HQ was 115.97 metric tons. Because data for GIGAIPC and the U.S. subsidiary are difficult to collect, the scope of waste data for this year includes only Giga Computing HQ. In the future, we will continue to monitor trends in waste generation and progressively increase the rate of resource recycling and reuse to minimize the impact of our operations on the external environment.

Year	Waste Generated			
	2023		2024	
	Disposal Volume (metric tons)	Proportion (%)	Disposal Volume (metric tons)	Proportion (%)
Non-hazardous waste	44.11	98.44%	114.11	98.40%
Hazardous waste	0.70	1.56%	1.86	1.60%
Total amount of waste	44.81	100%	115.97	100%
Waste intensity (tons/million revenue)	0.0009		0.0009	

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

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

## Total Waste Volume Categorized by Direct Disposal and Diverted Disposal

Waste Category	Hazardous Waste		Non-hazardous Waste		Total Disposal Volume	
	Disposal Volume (tons)	Proportion (%)	Disposal Volume (tons)	Proportion (%)	Disposal Volume (tons)	Proportion (%)
Diverted disposal (Reuse, recycling)	1.86	100%	12.01	10.53%	13.87	11.96%
Direct disposal (Incineration, landfill)	0	0%	102.10	89.47%	102.10	88.04%
Total volume	1.86	100%	114.11	100%	115.97	100%

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

## Final Disposal Methods of Non-hazardous Waste in 2024 by Type

Waste Type	Waste Generated (tons)	Outsourcing to a Third Party	
		Waste Disposal Volume (tons)	Disposal Method
General waste (domestic waste)	102.10	102.10	Incineration (non-energy recovery)
Paper	5.30	5.30	Recycled
Paper container	5.31	5.31	Recycled
Plastic	0.41	0.41	Recycled
Iron and aluminum cans	0.21	0.21	Recycled
Glass	0.11	0.11	Recycled
Plastic bottles (PET Bottles)	0.66	0.66	Recycled
<b>Total Amount of Waste</b>	<b>Total Amount of Off-site Treatment</b>	<b>Proportion %</b>	
114.11	114.11	100.00%	

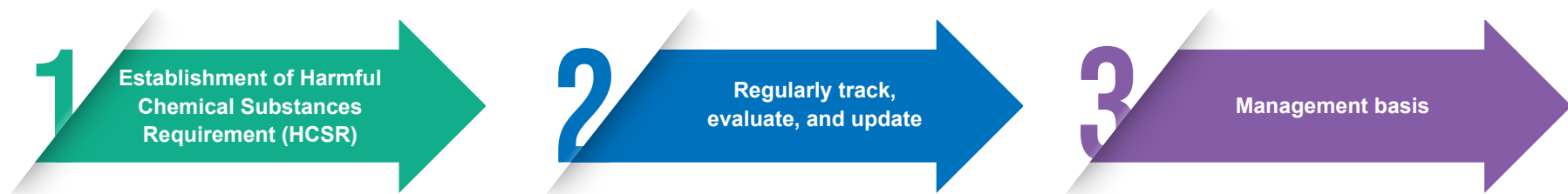
Note 1: The data in this table covers only Giga Computing HQ.



## 5.5 Responsible Production and Circular Economy

### 5.5.1 Control of Hazardous Substances

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



In addition to adhering strictly to hazardous substance control during product design and material selection, we also manage hazardous substances in components through our self-developed Green Supply Chain Management (GSCM) system. This enhances the environmental friendliness of our products, ensures the health and safety of customers during product use and reduces health risks to waste disposal personnel at the end of the product's lifecycle.

As of the end of 2024, Giga Computing has not received any complaints related to product violations of hazardous substance regulations causing harm to personnel health or environmental damage. Giga Computing ensures the rigor of hazardous substance control process by undergoing external audits conducted by a third-party certification body for the IECQ QC080000:2017 hazardous substance process management system and has obtained certification.

### 5.5.2 Circular Economy Product Design

With the rapid pace of technological advancement in the electronics industry, electronic waste has become one of the fastest-growing waste streams globally. In response, Giga Computing is committed to reducing waste and aims to promote a circular economy as a long-term goal. This includes considering the product lifecycle impact during product design and developing products that are easy to recycle and reuse. At the same time, we leverage the professional repair technology and experience of our sister company, BYTE International Co., Ltd., which is also a subsidiary of GIGABYTE, to extend the product lifecycle and reduce the generation of electronic waste. In 2024, Giga Computing sent 22,637 products for repair, and the completion rate reached 100%.

## Product Repairs and Returns Status in 2024

Product Repair		Taiwan	China (including Hong Kong and Macao)	Asia Region (excluding China, Hong Kong, Macao and Taiwan)	North America Region	Europe Region	Total
Giga Computing HQ	Number of repairs (pieces)	5,369	1,624	1,885	0	6,519	19,639
	Quantity returned (pieces)	5,369	1,624	1,885	0	6,519	19,639
U.S. subsidiary	Number of repairs (pieces)	0	0	0	4,242	0	4,242
	Quantity returned (pieces)	0	0	0	4,242	0	4,242
GIGAIPC	Number of repairs (pieces)	1,161	611	178	569	479	2,998
	Quantity returned (pieces)	1,161	611	178	569	479	2,998
Total	Number of repairs (pieces)	6,530	2,235	2,063	4,811	6,998	22,637
	Quantity returned (pieces)	6,530	2,235	2,063	4,811	6,998	22,637

## 5.5.3 Eco-Friendly Packaging and Packaging Material Reduction

In addition to promoting product recycling and reuse, Giga Computing also focuses on waste reduction through packaging reduction initiatives. We continuously work on minimizing packaging, increasing the use of recyclable materials, and striving to reduce packaging material usage and subsequent waste while maintaining adequate protection functionality. In 2024, a total of 420.75 metric tons of packaging materials were used, of which recyclable materials accounted for 79.69% of the total packaging materials. In the future, Giga Computing will continue to use recyclable packaging materials and focus on the packaging reduction plan of the GIGABYTE Group, aiming to achieve the common goal of eliminating single-use packaging by 2030.

### Recyclable Rate of Packaging Materials in 2024

Type of Packaging Material	Annual Total Weight Purchased (tons)	Percentage of Recyclable Packaging Materials (%)
Paper	335.31	79.69%
Plastic	85.44	
Total	420.75	

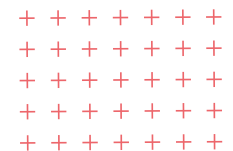
Note 1: Recyclable rate = paper / (paper + plastic)



# 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
<b>Policies, Commitments, and Importance</b>	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.
<b>Responsible Unit</b>	General Administration Division
<b>Action Plan</b>	<ol style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> <li>Define and inventory key talent of each department to improve the retention rate of key talent.</li> <li>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.</li> </ol>
<b>2024 Performance</b>	<ol style="list-style-type: none"> <li>Female employees constitute 32.74%; female management positions constitute 24.42% of total management personnel.</li> <li>The annual turnover rate was 10.73%, a decrease of 1.30% compared with the previous year.</li> <li>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.</li> <li>Giga Computing HQ and GIGAIIPC's employee welfare expenses reached NTD 208,485 thousand, accounting for 0.16% of operating revenue.</li> <li>Employee welfare items: Movie appreciation activities, childcare allowance, living allowance, scholarship, vision impairment massage services, etc.</li> <li>Organized diverse seminars: "Komorebi Movie Appreciation Session" and "What's Dragging Seminar," with a total of 118 participants.</li> </ol>
<b>Grievance Mechanism</b>	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<sup>Note</sup>.

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
<b>Comprehensive insurance plan</b>	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.
<b>Comprehensive health care</b>	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.
<b>Various bonuses and allowances</b>	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.
<b>Special agreement contractors</b>	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.
<b>Childcare subsidy</b>	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.
<b>Employee clubs</b>	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.
<b>Pension</b>	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.
<b>Scholarship</b>	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.
<b>Movie Appreciation Activities</b>	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.
<b>Vision impairment massage services</b>	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
<b>Career consultation</b>	The EAP provides career counseling services.
<b>Psychological support</b>	We provide professional psychological support to help employees cope with the stress and emotional fluctuations caused by career transitions.
<b>Personal interview</b>	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.
<b>Legal consultation</b>	Providing legal consultation services to help employees understand their rights and options during career transitions.
<b>Internal communication</b>	Organize seminars to help employees understand the content and importance of skill enhancement and transition assistance programs.
<b>Retirement planning</b>	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	
<b>2024 - Eligible for unpaid parental leave (A)</b>	18	6	0	2	26
<b>2024 - Actual applications for unpaid parental leave (B)</b>	1	4	0	0	5
<b>2024 - Expected to be reinstated from unpaid parental leave (C)</b>	0	0	0	0	0
<b>2024 - Actual reinstatement from unpaid parental leave (D)</b>	0	0	0	0	0
<b>2023 - Actual reinstatement from unpaid parental leave (E)</b>	NA	NA	NA	NA	NA
<b>2023 - Those who are still in service 12 months after reinstatement from unpaid parental leave (F)</b>	NA	NA	NA	NA	NA
<b>Unpaid parental leave application rate (B/A)</b>	5.56%	66.67%	0.00%	0.00%	19.23%
<b>Reinstatement rate (D/C)</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Retention rate (F/E)</b>	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"> <li>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.</li> <li>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.</li> </ul>
Prohibition of forced labor and child labor	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> </ul>
Preventive workplace illegal infringements	<ul style="list-style-type: none"> <li>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.</li> </ul>
Gender-friendly workplace	<ul style="list-style-type: none"> <li>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.</li> </ul>

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
<b>Policies, Commitments, and Importance</b>	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.
<b>Responsible Unit</b>	General Administration Division
<b>Action Plan</b>	<ol style="list-style-type: none"> <li>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.</li> <li>2. Providing employees with diverse and enriching learning channels and development resources, including on-the-job training, classroom training, work guidance, and job rotation.</li> <li>3. Promote sustainability education and training to deepen all employees' sustainability awareness.</li> <li>4. A series of articles on soft skills in the workplace are selected for employees' self-learning.</li> </ol>
<b>2024 Performance</b>	<ol style="list-style-type: none"> <li>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.</li> <li>2. During the year, 2 sustainability-related training sessions were held, with cumulative training hours totaling 190 hours.</li> <li>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.</li> </ol>
<b>Grievance Mechanism</b>	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
<b>Total</b>		<b>725</b>	<b>4401.70</b>	<b>6.07</b>	<b>95</b>	<b>453.50</b>	<b>4.77</b>	<b>820</b>	<b>4855.20</b>	<b>5.92</b>

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.

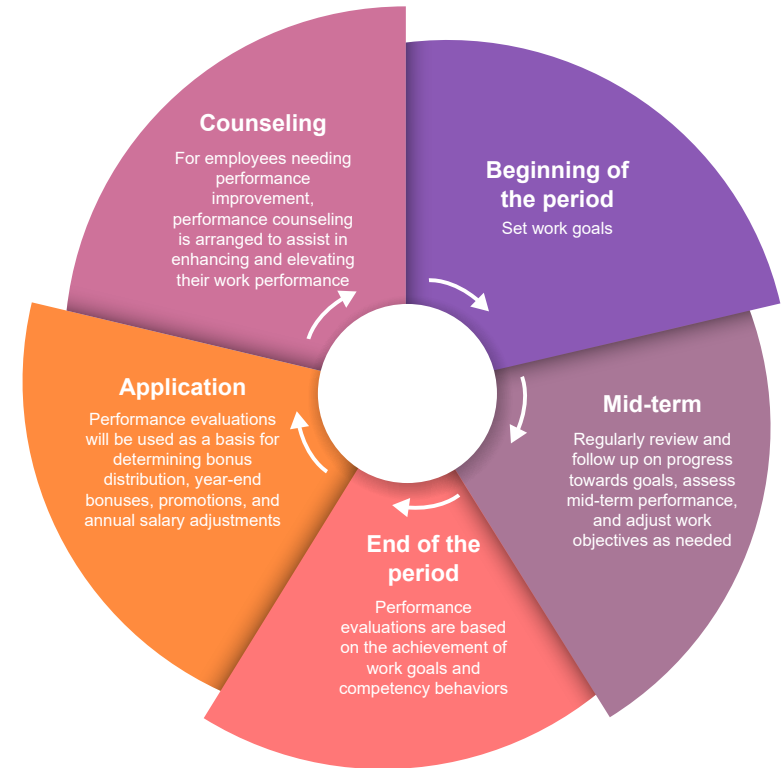
## 6.2.2 Performance Evaluation Mechanism

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
<b>Core/management competencies</b>	<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"> <li>• 6 core competencies: Innovation and improvement, problem solving and analysis, self-learning and development, cost and quality awareness, communication and coordination, teamwork.</li> <li>• 5 management competencies: goal setting, empowerment and authorization, communication and leadership, distinction between rewards and punishments, leadership reformation.</li> </ul>
<b>Annual work plan</b>	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
<b>Policies, Commitments, and Importance</b>	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.
<b>Responsible Unit</b>	General Administration Division
<b>Action Plan</b>	<ol style="list-style-type: none"> <li>1. Completion of the "Safety and Health Work Rules" in accordance with the regulations of the competent authorities.</li> <li>2. Hazard identification and operational safety risk assessment are carried out every year.</li> <li>3. Perform 5S inspection every month.</li> <li>4. Regularly inspect instruments and equipment related to occupational safety.</li> <li>5. Conduct operational environment monitoring and emergency response prevention training every six months.</li> <li>6. Conduct annual employee emergency response and evacuation drills.</li> </ol>
<b>2024 Performance</b>	<ol style="list-style-type: none"> <li>1. Zero major occupational safety accidents, violations, or occupational disease cases.</li> <li>2. There were 0 recordable occupational accidents, and the rate was 0%.</li> <li>3. Install AEDs and breastfeeding rooms, and obtain the Excellent Breastfeeding Room and AED Safety certifications.</li> <li>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.</li> <li>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%.</li> <li>6. A total of 16 sessions of occupational safety and health education and training were held, with 243 employees receiving 892 hours of training.</li> <li>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.</li> <li>8. Giga Computing held 4 lectures on hearing protection, health promotion, and other topics including human factors engineering, with a total of 219 participants.</li> </ol>
<b>Grievance Mechanism</b>	<ol style="list-style-type: none"> <li>1. The Occupational Safety and Health Committee is set up to discuss occupational safety-related matters on a quarterly basis.</li> <li>2. In the event of an occupational accident, the procedures outlined in the "Occupational Safety and Health Management Plan" will be followed.</li> </ol>

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

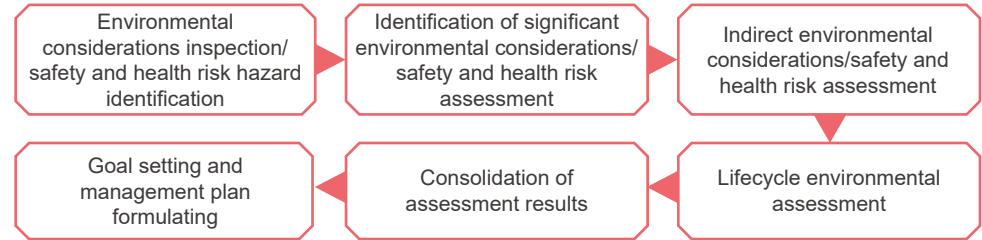
Giga Computing HQ and GIGAIPC has formulated the "Safety and Health Work Rules" and "Occupational Safety and Health Management Plan." In 2024, Giga Computing HQ and GIGAIPC completed the filing of the Safety and Health Work Rules. The scope of applicability covers all workers (employees, contractors, 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"> <li>Regular noise level measurements in the work environment are conducted, and engineering improvements are made in areas identified as having potential noise hazards.</li> <li>Regular health checkups</li> <li>Provide earplugs and earmuffs</li> <li>Education, training and health risk promotion</li> </ul>

### 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.



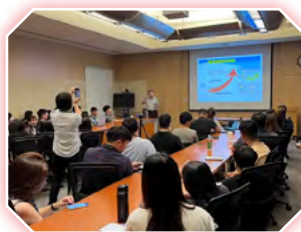
### Accident Reporting and Handling Procedures



### 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
<b>Total</b>	<b>93</b>	<b>243</b>	<b>16</b>	<b>892</b>

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
<b>Ergonomic hazard prevention plan</b>	<ul style="list-style-type: none"> <li>• Regularly organize free employee health checkups.</li> <li>• Regularly organize on-site physician consultation services.</li> <li>• Regularly survey employees' physical conditions using the "Musculoskeletal Disorder Questionnaire" and implement graded management.</li> <li>• Each employee is provided with an adjustable seat that can be adjusted in height according to their needs to prevent low back pain.</li> <li>• Various types of sports clubs are available.</li> <li>• Organize employee weight loss competitions and other activities.</li> </ul>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• Giga Computing HQ held the "Zen Flow Exercise Stress-Relief Class – Say Goodbye to Aches and Pains," with 32 participants.</li> <li>• The Group jointly organized a physical fitness testing activity, with a total of 87 participants, including 38 from Giga Computing HQ.</li> </ul>



Item	Action Plan	Performance Results
<b>Abnormal workload-induced illness prevention plan</b>	<ul style="list-style-type: none"> <li>Regularly distribute mental health assessment questionnaires to identify employees' psychological stress and plan relevant stress-relieving activities based on the questionnaire results.</li> <li>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.</li> <li>Investigate the abnormal workload of high-risk employees, arrange interviews with physicians, and adjust work arrangements with the HR Department and unit managers.</li> <li>Organize stress-relieving courses and lectures.</li> <li>Provide stress-relieving space and services (e.g. massage).</li> </ul>	<ul style="list-style-type: none"> <li>A total of 2,490 people participated in the on-site massage service.</li> <li>The Employee Assistance Program (EAP) provided services for a total of 99 people in 2024.</li> <li>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.</li> <li>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.</li> <li>Giga Computing HQ held the lecture "Workplace Safety: Hearing Protection Starts with You," with a total of 64 participants.</li> <li>Jointly organized with the Foundation the health lecture "Three-Legged Race in Marriage," with a total of 55 participants.</li> <li>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.</li> <li>Jointly organized with the Foundation the "Work and Family for Middle-aged and the Elderly: My Third Life," with a total of 50 participants.</li> <li>Giga Computing HQ held the health lecture "Nutritional Health Care for Computer Users," with a total of 57 participants.</li> <li>Giga Computing HQ held the "Pure and Serene, the Gentleman's Elegance: Dongxiao Musical Feast," with a total of 66 participants.</li> </ul>
<b>Workplace illegal infringement prevention plan</b>	<ul style="list-style-type: none"> <li>Organize seminars on sexual harassment prevention.</li> <li>Organize diverse workplace and human rights education and advocacy.</li> <li>Establishment of relevant handling regulations and provision of grievance channels.</li> <li>Provide assistance and consultation services for employees who have experienced illegal infringement.</li> </ul>	<ul style="list-style-type: none"> <li>Giga Computing HQ held the DEI lecture "Embracing Diversity: Komorebi Movie Appreciation Session," with a total of 68 participants.</li> <li>Giga Computing HQ held the "Embracing Diversity: What's Dragging Seminar," with a total of 50 participants.</li> <li>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.</li> <li>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.</li> <li>Establish anonymous reporting channels, allowing any potential risks and unlawful activities to be reported anonymously, with timely handling and investigation of the reported incidents.</li> </ul>
<b>Maternity health protection plan</b>	<ul style="list-style-type: none"> <li>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.</li> <li>Regularly publish EDM health promotions.</li> <li>Maternity leave and paternity leave better than the statutory requirement are provided.</li> <li>Flexible working hours are provided for employees who are pregnant.</li> <li>Provide reinstatement assistance measures.</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> </ul>
<b>Employee health checkup</b>	<ul style="list-style-type: none"> <li>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.</li> <li>For those with abnormal health checkup results, provide follow-up examinations and conduct regular monitoring.</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> </ul>



### 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
<b>Total</b>	<b>1,526,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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 10<sup>6</sup>]/total working hours.

Note 4: Serious occupational injury rate = [number of serious occupational injuries (excluding fatalities) x 10<sup>6</sup>]/total working hours.

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

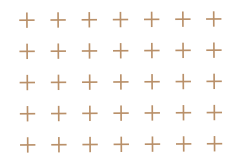
Note 6: The data in this table do not include recordable occupational injuries caused by traffic accidents.

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

# 7

## Social Engagement and Humanistic Care

### 7.1 Social Engagement Activities





## 7.1 Social Engagement Activities

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

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

### 7.1.1 Annual Social Welfare Performance

#### 【 Social Welfare 】

Item	Description
<b>GIGABYTE scholarship</b>	<p>Since its establishment in 2003, the GIGABYTE Education Foundation has organized an end-of-the-year donation campaign annually. The campaign invites GIGABYTE Group employees, their families, children, and friends to participate in charitable activities and raise donations.</p> <p>Donations recipients: Student scholarships for families in crisis, early intervention funding for hearing-impaired children from underprivileged families through Children's Hearing Foundation, long-term care households, and charitable donations for single-parent families.</p> <p>In 2024, a total of 106 student families benefited, with donations amounting to NTD 2.544 million. The cumulative total of donations over the years has reached NTD 32.67 million.</p>
<b>Blood donation drive</b>	<p>The GIGABYTE Education Foundation organized blood donation drives, calling on partners across Taiwan to contribute. For seven consecutive years, the foundation has been recognized as a "Top Blood Donation Group". The Company also provided food, drinks, and rice to replenish the energy of blood donors, making the event both heartwarming and satisfying.</p> <p>In 2024, the blood donation drive involved 1,113 participants, with a total of 13,458 participants over the years, donating a cumulative total of 5.092 million c.c. of blood.</p>
<b>Direct sales of agricultural products</b>	<p>The GIGABYTE Education Foundation promotes internal group purchases of locally sourced agricultural products to support various goals, such as direct sales with care, typhoon emergency harvesting, and supporting domestic agricultural products. This initiative helps farmers avoid exploitation by middlemen, increases the added value of agricultural products, and allow employees to purchase cheaper, safe, and fresh products.</p> <p>In 2024, the group purchase amounted to NTD 6.08 million, with a cumulative total of NTD 46.44 million over the years.</p>

Item	Description
<b>Red envelopes for waster recyclers</b>	<p>Those who do recycling for a living are an indispensable part of society by recycling and reusing resources in their own power to contribute to the earth. Since 2015, the GIGABYTE Education Foundation has been spreading care and blessings to scavengers, elderly individuals living alone, and people with disabilities at the end of the year. The goal is to ensure they feel the warmth and care of society during this festive season.</p> <p>In 2024, a total of 394 New Year red envelopes were distributed, bringing the cumulative total of red envelopes given to 3,864 over the years.</p>
<b>Hardware equipment donation</b>	<p>Since 2015, the GIGABYTE Education Foundation has partnered with various enterprises through strategic alliances to provide computer products to remote, underprivileged groups, or organizations with relevant needs, helping to enhance their hardware resources. In 2024, Giga Computing HQ donated a total of 50 laptops to "Xiulang Elementary School" and "National Taiwan University Hospital," and 4 servers to the "Institute for Biotechnology and Medicine Industry," aiming to contribute to these organizations through hardware donations.</p> <p>In 2024, a total of 54 computer and server-related product sets were donated.</p>





## 【 Giga Computing's Zumba team is dispatched! 】

### • Chubby Zumba Gets Moving

"Prader-Willi Syndrome" (commonly known as "PWS") is a genetic disorder caused by the loss of function of specific genes. Common symptoms include low muscle tone, feeding difficulties, and other related issues. Starting from 2023, Giga Computing HQ sends a Zumba team to the "PWSA Taiwan Workshop" in Xindian once a month. Each visit involves about three to four colleagues who lead fun ZumbaKids sessions. These activities not only enhance flexibility but also strengthen muscles, improve cardiovascular function, and provide notable fat-burning effects. In 2024, the Zumba team volunteered at the PWSA Taiwan Workshop 11 times and, at the invitation of the Shinbi Lions Club, performed alongside the workshop's students at various events. These activities not only brought laughter and health to the children of PWSA Taiwan but also allowed our colleagues to experience the value and sense of achievement that comes from giving back to society, demonstrating Giga Computing's corporate spirit of caring for the community and proactively promoting public welfare.

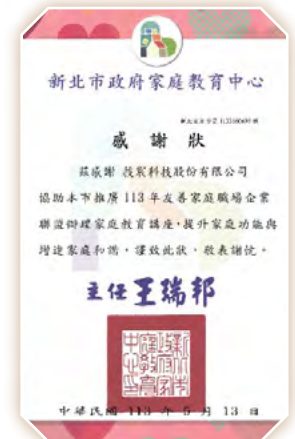
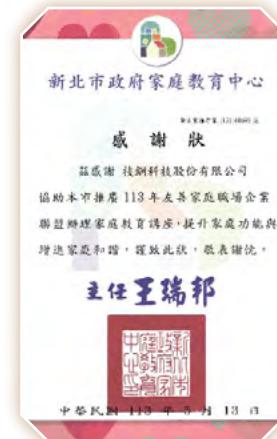
### • Zumba&Yoga experience with Wheatland Welfare Association

Starting in 2023, the Zumba team from Giga Computing HQ has been visiting the Wheatland Welfare Association once a month. Each visit involves about three to four team members and focuses on older adults and individuals with limited mobility. They use Zumba Gold, a program designed for beginners, the elderly, and other special groups, such as wheelchair users and individuals in recovery. The class is simple and easy to follow, with a moderate rhythm to train cardiovascular health. This approach allows seniors to stretch their limbs, improve coordination while seated, and enjoy uplifting music, enhancing both their physical and mental well-being. In 2024, the Zumba team was dispatched to the Wheatland Welfare Association 11 times to provide volunteer services.



## 【 Family-Friendly Enterprise Alliance 】

To provide employees with rich family education knowledge, starting from 2023, GIGABYTE Group, in collaboration with its subsidiaries BYTE International Co., Ltd., Giga Computing HQ and GIGAI PC, joined the "Family-Friendly Enterprise Alliance." They organized various lectures and activities to bring family education resources into the workplace and created family-friendly events, such as a fun fair, to enhance family harmony among employees. In 2024, Giga Computing HQ organized 6 Family-Friendly Lectures, with a total of 259 participants. The topics included work-life balance, intimate relationships, and family caregiving. These lectures guided employees to explore areas beyond work and provided them with professional knowledge from counseling psychologists and experts in related fields, offering valuable resources for family care and life balance.



## 7.1.2 Implementation of Arts and Cultural Activities

GIGABYTE Group believes that technology professionals also need to cultivate cultural and artistic literacy. Therefore, the first initiative promoted by the GIGABYTE Education Foundation is "Enriching Life - Arts and Culture Appreciation". The arts and cultural industry was significantly impacted by the pandemic, leading to a generally subdued atmosphere in the sector. With the pandemic era over and the industry officially reopened, the GIGABYTE Education Foundation adhered to the principle of directly supporting arts and cultural teams by purchasing tickets and encouraging group members to invite friends and family to engage in diverse cultural activities. By actively attending performances, the foundation aims to support Taiwanese arts teams. As members of the GIGABYTE Group, employees of Giga Computing are the direct beneficiaries. In addition to encouraging colleagues to attend cultural venues, the GIGABYTE Education Foundation also enhances the working environment with the Enriching Life Art Gallery and the Enriching Life Lectures. These initiatives not only promote and publicize Taiwanese art and cultural teams but also provide employees with additional leisure options, thereby shaping a corporate culture that blends technological innovation with cultural appreciation. In 2024, a total of 45 events and 74 performances were supported, with 1,383 tickets purchased.



## 7.1.3 Co-Prosperity of the Earth

GIGABYTE Group has always spared no effort in beach cleanup activities to realize its vision of environmental protection. In 2021, GIGABYTE officially launched the "The Ocean is Our Home" project to declare its determination to protect the ocean in the long term. GIGABYTE Group spared no effort in beach cleanup activities, broadly inviting group partners and suppliers to join and pooling greater strength to protect the planet. Through these environmental service efforts, the Group hopes to remind society to reduce the use of disposable products, focus on waste reduction at the source, and properly carry out waste sorting and recycling, thereby creating cleaner habitats for marine life.

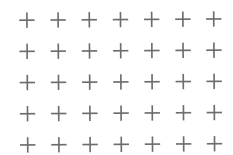
In 2024, 4 beach cleanup activities were held: February's North Bank of Dah Kuei Creek Beach Cleanup; March's supplier joint beach cleanup "Reduce · Share · Love the Earth"; May's Pig Nose Beach Cleanup, and September's Bai Yu Seawall Beach Cleanup. Across the four beach cleanup activities, a total of 4,732 kilograms of waste was removed.



# Appendix

Appendix I: GRI Standards Index

Appendix II. Disclosure of Climate-Related Information



# Appendix I: GRI Standards Index

<b>Statement of Use</b>	Giga Computing Technology Co., Ltd. prepared its sustainability report in accordance with GRI Standards, covering the data and information from January 1 to December 31, 2024.
<b>GRI 1 Version</b>	GRI 1: Foundation 2021
<b>Applicable standards by GRI sector</b>	None

GRI Standards	Disclosure Item	Page Number	Corresponding Chapter/Supplementary Explanation
<b>GRI 2: General Disclosures (2021)</b>			
<b>GRI 2: General Disclosures (2021)</b>	2-1 Organizational details	P.7	1.1 Company Profile
	2-2 Entities included in the organization's sustainability reporting	P.3	About this Report
	2-3 Reporting period, frequency and contact point	P.3	About this Report
	2-4 Restatements of information	-	If any information has been restated, a note will be provided within the corresponding section.
	2-5 External assurance	-	Not guaranteed/assured yet
	2-6 Activities, value chain and other business relationships	P.7	1.2 Industrial Chain and Operational Goals
	2-7 Employees	P.60	6.1.1 Manpower Structure and Workplace Diversity
	2-8 Workers who are not employees	P.60	6.1.1 Manpower Structure and Workplace Diversity
	2-9 Governance structure and composition	P.14 ∼ 21	2.1 Sustainable Governance Structure and Operations 3.1.1 Corporate Governance Structure
	2-10 Nomination and selection of the highest governance body	P.24	3.1.3 Nomination and Selection of Board Members
	2-11 Chair of the highest governance body	P.14 ∼ 21	2.1 Sustainable Governance Structure and Operations 3.1.1 Corporate Governance Structure
	2-12 Role of the highest governance body in overseeing the management of impacts	P.14 ∼ 21	2.1 Sustainable Governance Structure and Operations 3.1.1 Corporate Governance Structure
	2-13 Delegation of responsibility for managing impacts	P.14	2.1 Sustainable Governance Structure and Operations



GRI Standards	Disclosure Item	Page Number	Corresponding Chapter/Supplementary Explanation
<b>GRI 2 : General Disclosures (2021)</b>	2-14 Role of the highest governance body in sustainability reporting	P.15	2.2 Identification and Analysis of Material Topics
	2-15 Conflicts of interest	P.24	3.1.3 Nomination and Selection of Board Members
	2-16 Communication of critical concerns	P.14 、 21	2.1 Sustainable Governance Structure and Operations 3.1.1 Corporate Governance Structure
	2-17 Collective knowledge of the highest governance body	P.22	3.1.2 Board Diversity and Continuing Education
	2-18 Evaluation of the performance of the highest governance body	P.24	3.1.5 Performance Evaluation
	2-19 Remuneration policies	P.24	3.1.6 Remuneration Policy
	2-20 Process to determine remuneration	P.24	3.1.6 Remuneration Policy
	2-21 Annual total compensation ratio	P.64	6.1.3 Sound Remuneration System
	2-22 Statement on sustainable development strategy	P.4	Word from the CEO
	2-23 Policy commitments	P.9 、 21 、 25 、 29 、 35 、 51 、 60 、 68 、 72	Management policies for each material topic
	2-24 Embedding policy commitments	P.9 、 21 、 25 、 29 、 35 、 51 、 60 、 68 、 72	Management policies for each material topic
	2-25 Processes to remediate negative impacts	P.9 、 21 、 25 、 26 、 29 、 35 、 51 、 60 、 68 、 72	Management policies for each material topic 3.2.3 Whistleblower System
	2-26 Mechanisms for seeking advice and raising concerns	P.9 、 19 、 21 、 25 、 26 、 29 、 35 、 51 、 60 、 68 、 72	Management policies for each material topic 2.3 Stakeholder Engagement and Communication 3.2.3 Whistleblower System
	2-27 Compliance with laws and regulations	P.26	3.2.4 Legal Compliance
	2-28 Membership associations	P.12	1.5 NPOs and Public Associations
	2-29 Approach to stakeholder engagement	P.19	2.3 Stakeholder Engagement and Communication
2-30 Collective bargaining agreements	P.68	The Company has not yet entered into a collective agreement; however, labor-management meetings are held regularly in accordance with legal requirements.	
<b>Material Topics</b>			
<b>GRI 3 : Material Topics (2021)</b>	3-1 Process to determine material topics	P.15	2.2 Identification and Analysis of Material Topics
	3-2 List of material topics	P.16	2.2 Identification and Analysis of Material Topics



GRI Standards	Disclosure Item	Page Number	Corresponding Chapter/Supplementary Explanation
<b>Corporate Governance</b>			
	<b>3-3 Management of material topics</b>	P.21	3.1 Corporate Governance
<b>Moral Integrity and Code of Conduct</b>			
	<b>3-3 Management of material topics</b>	P.25	3.2 Ethical Corporate Management and Legal Compliance
<b>GRI 205 (2016): Anti-corruption</b>	205-2 Communication and training about anti-corruption policies and procedures	P.25-26	3.2.1 Anti-Corruption Communication and Education
	205-3 Confirmed incidents of corruption and actions taken	P.26	3.2.2 Ethical Corporate Management Policy
<b>Information Security and Privacy Protection</b>			
	<b>3-3 Management of material topics</b>	P.29	3.4 Information Security and Privacy Protection
<b>GRI 418 (2016): Customer Privacy</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	P.33	3.4.5 Countermeasures for Information Security
<b>Brand Strategy and Reputation Management</b>			
	<b>3-3 Management of material topics</b>	P.9	1.3 Brand Strategy and Reputation Management
<b>Innovation Management</b>			
	<b>3-3 Management of material topics</b>	P.35	4.1 Innovation Management
<b>GHG and Energy Management</b>			
	<b>3-3 Management of material topics</b>	P.51	5.2 Energy and GHG Management
<b>GRI 302 (2016): Energy</b>	302-1 Energy consumption within the organization	P.51-52	5.2.2 Energy Usage Overview
	302-3 Energy intensity	P.52	5.2.2 Energy Usage Overview
	302-5 Reductions in energy requirements of products and services	P.36-38	4.1.2 Energy Conservation and Carbon-Reducing/Green Product Design
<b>GRI 305 (2016): Emissions</b>	305-1 Direct (Scope 1) GHG emissions	P.53	5.2.3 GHG Management
	305-2 Energy indirect (Scope 2) GHG emissions	P.53	5.2.3 GHG Management
	305-3 Other indirect (Scope 3) GHG emissions	P.53	5.2.3 GHG Management



GRI Standards	Disclosure Item	Page Number	Corresponding Chapter/Supplementary Explanation
<b>GRI 305 (2016): Emissions</b>	305-4 GHG emissions intensity	P.53	5.2.3 GHG Management
	305-6 Emissions of ozone-depleting substances (ODS)	-	Giga Computing does not use ozone-depleting substances in its processes and products
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	Not Giga Computing's major emission sources
<b>Talent Recruitment and Retention</b>			
<b>3-3 Management of material topics</b>		P.60	6.1 Talent Recruitment and Retention
<b>GRI 401 (2016): Employment</b>	401-1 New employee hires and employee turnover	P.63	6.1.2 Status of New Employees and Resignations
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	P.64-66	6.1.4 Diverse Employee Benefits
	401-3 Parental leave	P.66	6.1.5 Parental Leave
<b>GRI 405 (2016): Diversity and Equal Opportunity</b>	405-1 Diversity of governance bodies and employees	P.22-23、60-62	3.1.2 Board Diversity and Continuing Education 6.1.1 Manpower Structure and Workplace Diversity
	405-2 Ratio of basic salary and remuneration of women to men	P.64	6.1.3 Sound Remuneration System
<b>Talent Cultivation and Development</b>			
<b>3-3 Management of material topics</b>		P.68	6.2 Talent Cultivation and Development
<b>GRI 404 (2016): Training and Education</b>	404-1 Average hours of training per year per employee	P.70	6.2.1 Talent Development Management
	404-2 Programs for upgrading employee skills and transition assistance programs	P.68-70	6.2.1 Talent Development Management
	404-3 Percentage of employees receiving regular performance and career development reviews	P.71	6.2.2 Performance Evaluation Mechanism
<b>Occupational Safety and Health</b>			
<b>3-3 Management of material topics</b>		P.72	6.3 Occupational Safety and Health
<b>GRI 403 (2018): Occupational Health and Safety</b>	403-1 Occupational health and safety management system	P.73	6.3.1 Occupational Safety and Health Policy and Management System
	403-2 Hazard identification, risk assessment, and incident investigation	P.73-74	6.3.2 Hazard Identification and Risk Assessment Management 6.3.3 Occupational Incident Investigation Procedure
	403-3 Occupational health services	P.75-76	6.3.5 Occupational Health Services and Activities



GRI Standards	Disclosure Item	Page Number	Corresponding Chapter/Supplementary Explanation
<b>GRI 403 (2018): Occupational Health and Safety</b>	403-4 Worker participation, consultation, and communication on occupational health and safety	P.73	6.3.1 Occupational Safety and Health Policy and Management System
	403-5 Worker training on occupational health and safety	P.74	6.3.4 Occupational Safety and Health Education and Training
	403-6 Promotion of worker health	P.75-76	6.3.5 Occupational Health Services and Activities
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	P.73-74	6.3.1 Occupational Safety and Health Policy and Management System 6.3.4 Occupational Safety and Health Education and Training
	403-8 Workers covered by an occupational health and safety management system	P.73	6.3.1 Occupational Safety and Health Policy and Management System
	403-9 Work-related injuries	P.77	6.3.6 Occupational Injuries and Diseases
	403-10 Work-related ill health	P.77	6.3.6 Occupational Injuries and Diseases
<b>Other Topics</b>			
<b>GRI 200: Economy</b>			
<b>GRI 201 (2016): Economic Performance</b>	201-1 Direct economic value generated and distributed	P.12	1.4 Financial Performance
<b>GRI 204 (2016): Procurement Practices</b>	204-1 Proportion of spending on local suppliers	P.42	4.3 Sustainable Supply Chain Management
<b>GRI 300: Environment</b>			
<b>GRI 303 (2018): Water and Effluents</b>	303-1 Interactions with water as a shared resource	P.54	5.3.1 Water Resource Risk Assessment
	303-2 Management of water discharge-related impacts	P.54	5.3.3 Wastewater Discharge Management
	303-3 Water withdrawal	P.54	5.3.2 Water Intake, Consumption, and Discharge
	303-4 Water discharge	P.54	5.3.2 Water Intake, Consumption, and Discharge
	303-5 Water consumption	P.54	5.3.2 Water Intake, Consumption, and Discharge



GRI Standards	Disclosure Item	Page Number	Corresponding Chapter/Supplementary Explanation
<b>GRI 306 (2020): Waste</b>	306-1 Waste generation and significant waste-related impacts	P.55	5.4.1 Waste Management System
	306-2 Management of significant waste-related impacts	P.55	5.4.1 Waste Management System
	306-3 Waste generated	P.56	5.4.2 Waste Generation
	306-4 Waste diverted from disposal	P.56	5.4.2 Waste Generation
	306-5 Waste directed to disposal	P.56	5.4.2 Waste Generation
<b>GRI 308 (2016) Supplier Environmental Assessment</b>	308-2 Negative environmental impacts in the supply chain and actions taken	P.43	4.3.2 Supplier Classification and Management
<b>GRI 400: Society</b>			
<b>GRI 402 (2016): Labor/Management Relations</b>	402-1 Minimum notice periods regarding operational changes	P.68	6.1.7 Smooth Communication Channels
<b>GRI 406 (2016): Non-discrimination</b>	406-1 Incidents of discrimination and corrective actions taken	P.66-67	6.1.6 Equality and Diversity
<b>GRI 408 (2016): Child Labor</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	P.66-67	6.1.6 Equality and Diversity
<b>GRI 409 (2016): Forced or Compulsory Labor</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	P.66-67	6.1.6 Equality and Diversity
<b>GRI 414 (2016): Supplier Social Assessment</b>	414-2 Negative social impacts in the supply chain and actions taken	P.43	4.3.2 Supplier Classification and Management
<b>GRI 416 (2016): Customer Health and Safety</b>	416-1 Assessment of the health and safety impacts of product and service categories	P.57	5.5.1 Control of Hazardous Substances
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	P.57	5.5.1 Control of Hazardous Substances

## Appendix II. Disclosure of Climate-Related Information

Risks and opportunities caused by climate change and the related countermeasures taken by the Company

Item	Disclosure Content	Corresponding Chapter	Page Number
1	Supervision and governance of climate-related risks and opportunities by the Board of Directors and management	5.1.1 Climate Governance	P.47
2	How the identified climate risks and opportunities affect the Company's business, strategy, and finance (short-, mid-, and long-term)	5.1.3 Response Strategies for Climate Change	P.48-50
3	Financial impacts of extreme climate events and transitional actions	5.1.3 Response Strategies for Climate Change	P.48-50
4	How climate risk identification, assessment, and management processes are integrated into the overall risk management system	3.3.2 Key Risks and Response Strategies 5.1.2 Climate Risk Management	P.27-28、48
5	Scenarios, parameters, assumptions, analysis factors, and major financial impacts used to assess resilience in the face of climate change risks	Scenario analysis has not been used	-
6	Contents of the transition plan for managing climate-related risks, and indicators and targets for identifying and managing physical risks and transition risks	5.1.4 Metrics and Targets A transition plan for climate-related risks has not yet been developed	P.50
7	The internal carbon pricing is used as planning tool, with the pricing determined based on specific criteria	Carbon pricing tools have not been used	-
8	Set the activities covered by climate-related goals, the scope of GHG emissions, the planning period, and the progress of each year	5.1.4 Metrics and Targets Carbon credits and RECs have not been used	P.50
9	Greenhouse gas inventory, assurance status, emissions reduction targets, strategies, and concrete action plans	5.1.4 Metrics and Targets 5.2 Energy and GHG Management 5.2.3 GHG Management Greenhouse gas assurance has not been conducted	P.50-53



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