GIGA COMPUTING

2025 SUSTAINABILITY REPORT



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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 2025 (January 1 to December 31, 2025). To ensure completeness and comparability of information, some data have been traced back to 2023 or extended to 2026 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 HQ), 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 2026
- The last report was issued in October 2025
- The next report will be scheduled to be issued in October 2027

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
- Contact number: 02-8912-6699
- ESG website: esg.gigacomputing.com
- Contact address: 7F., No. 6, Baoqiang Rd., Xindian Dist., New Taipei City

Word from the CEO

The world is at a critical stage of transformation shaped by the convergence of climate change, geopolitical shifts, and rapid technological advancement. Frequent extreme weather events are gradually transforming climate risks into significant factors affecting corporate operations and capital markets; meanwhile, growing uncertainty in political and economic conditions across countries is also posing greater challenges to corporate operations and compliance. In particular, amid frequent international attention to major human rights incidents and supply chain controversies, human rights risks have become a key issue in corporate sustainability governance and ESG assessments. Companies need to strengthen their risk identification and management capabilities in a more forward-looking and systematic way. In response to the growing international emphasis on corporate human rights responsibilities, Giga Computing follows the Responsible Business Alliance (RBA) Code of Conduct to identify, prevent, and address potential human rights risks in its operations and supply chain, while continuously optimizing relevant management processes to respond to global regulatory trends and stakeholders' high expectations for corporate responsibility. In terms of talent and organizational development, we continue to uphold a people-centered philosophy by creating a diverse, inclusive, and safe workplace environment and by strengthening employees' professional capabilities and cross-disciplinary development through a comprehensive talent development, education, and training system. We believe that only with a sound governance foundation and an environment that respects human rights can a company achieve steady growth and continue to create long-term value.

Under its global operating model, Giga Computing's products are sold and applied across continents, and its data center customers are also highly geographically dispersed. Accordingly, the Company's regulatory compliance is not limited to a single market. Instead, it adopts a multi-regional, multi-regulatory compliance strategy and continuously monitors regulatory developments and evolving systems across countries and regions to ensure a high level of compliance and competitiveness in the global market. In terms of carbon management, Giga Computing continues to strengthen GHG inventories and carbon reduction management and plans to extend these efforts to the supply chain, working with suppliers to jointly establish a resilient and sustainable supply chain system. Against this backdrop, Giga Computing continues to strengthen its sustainability governance framework, regarding regulatory compliance and risk management as the core foundation for the Company's long-term development. We closely monitor relevant domestic and international laws and regulations, systems, and sustainability disclosure requirements – such as the IFRS S1/S2 Sustainability-related Financial Disclosure Standards, the Corporate Sustainability Reporting Directive (CSRD), and the Carbon Border Adjustment Mechanism (CBAM) – to continuously enhance the quality of sustainability information disclosure and ensure that the Company's sustainability-related actions align with prevailing trends and stakeholder expectations.

In terms of technological development, the rapid growth of artificial intelligence (AI) and high-performance computing has significantly increased global demand for computing power and data center infrastructure. However, AI applications are also accompanied by high energy consumption, making the balance between the growth of computing power and energy efficiency a key issue for the industry. While actively responding to the AI wave, Giga Computing also regards energy conservation and carbon reduction as important directions for product and technology development. With circular economy and green products at the core, we continue to invest in the R&D of high-efficiency cooling technologies such as Direct Liquid Cooling (DLC) and Immersion Cooling, while introducing the use of recycled materials. We are committed to reducing energy consumption and carbon emissions while enhancing computing performance. In the future, the Company will further enhance the environmental and energy-saving performance of its products so that they not only comply with regulatory requirements but also become an important source of market competitiveness, helping customers achieve the optimal balance between high-performance computing and sustainable development.

Looking ahead, Giga Computing will continue to embrace "Compute for the Future" as its core philosophy, deepen its three sustainability pillars of "Innovative Technology," "Circular Economy," and "Diversity and Inclusion," and strengthen risk management, regulatory compliance, and information transparency on the foundation of sustainability governance. Amid rapid changes in the global environment and continuous technological advancement, we will continue to strengthen corporate resilience, work together with stakeholders to address challenges, and pursue long-term development that creates both economic and sustainable value.



CEO



Sustainability Highlight Performance

Governance Aspect

Received the honor of Top 10 Outstanding Enterprises in the Large Enterprise Category at the 23rd **Golden Peak Award**

Consolidated revenue reached **NTD 204.197 billion**, representing a **53.47%** increase compared with the previous year.

The proportion of local procurement in Taiwan reached **94.03%**.

The signing rate of the **"Employee Code of Ethical Conduct"** by all new employees was **100%**.

Obtained ISO/IEC 27001: 2022 and CNS 27001: 2023 Information Security Management Systems certifications.

Information security maturity remained at **level A**.

No major information security incidents occurred.

A total of **238 patents** have been approved.

Environmental Aspect

Developed DLC and immersion cooling server heat dissipation technologies to enhance energy efficiency, reducing the Power Usage Effectiveness (PUE) value to below **1.10**.

According to **ISO 14064-1:2018** GHG Inventory Standard, we have independently completed the GHG inventory for Scope 1, 2, and 3 for 2025.

The carbon intensity of Scope 1 and Scope 2 decreased by **25.14%** in 2025 compared with the previous year.

The recyclable rate of packaging materials reached **78.71%** of the total purchased weight.

In 2025, Giga Computing did not receive any complaints regarding health or environmental damage caused by violations of hazardous substances regulations in its products.

Social Aspect

In 2025, the employee turnover rate was 9.29%, a **1.44%** decrease compared to the previous year.

The average starting salary for employees is at least **20.07%** higher than the local minimum wage.

In 2025, employee welfare expenses reached **NTD 260,949 thousand**, accounting for **0.13%** of operating revenue.

Zero major occupational safety accidents and violations.

On-site massage services were provided, with a total of **2,221** individuals were benefited in 2025.

Held **6 education seminars under the "Family-Friendly Enterprise Alliance,"** with a total of 220 participants.

In 2025, the Group jointly organized 3 beach cleanup events, removing a total of **3,817 kg** of waste.

In 2025, volunteered **24** times at "PWSA Taiwan Workshop" and "Wheatland Welfare Association".

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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 HQ	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 2.327 billion
Key Products and Services	Enterprise-grade servers and solutions
Operating Locations	Xindian operational HQ, U.S. subsidiary, GIGAIPC

Note 1: The capital amount is based on the information as of December 31, 2025.

Received the Golden Peak Award as one of the Top 10 Outstanding Enterprises

Giga Computing was honored as one of the Top 10 Outstanding Enterprises in the Large Enterprise Category at the 23rd Golden Peak Awards, recognizing its exceptional performance in high-performance computing and artificial intelligence servers. As a leading brand in the global market, Giga Computing has successfully established itself as an industry benchmark through innovative technologies, outstanding products, and professional services. We have always remained committed to technological innovation as our core focus and continuously respond to customer needs. From cloud computing to comprehensive solutions for artificial intelligence data centers, our team not only provides server products but also demonstrates an unwavering commitment to customer satisfaction and continuous technological development. Giga Computing's server solutions not only meet the high-performance and stability requirements of various industries, but also continue to innovate in environmental protection and energy efficiency, providing robust technological support for global digital transformation. The Golden Peak Award is organized by the Outstanding Enterprise Manager Association. The judging panel unanimously recognized Giga Computing's outstanding performance in leadership, corporate image, and professional competence, giving the Company high praise.



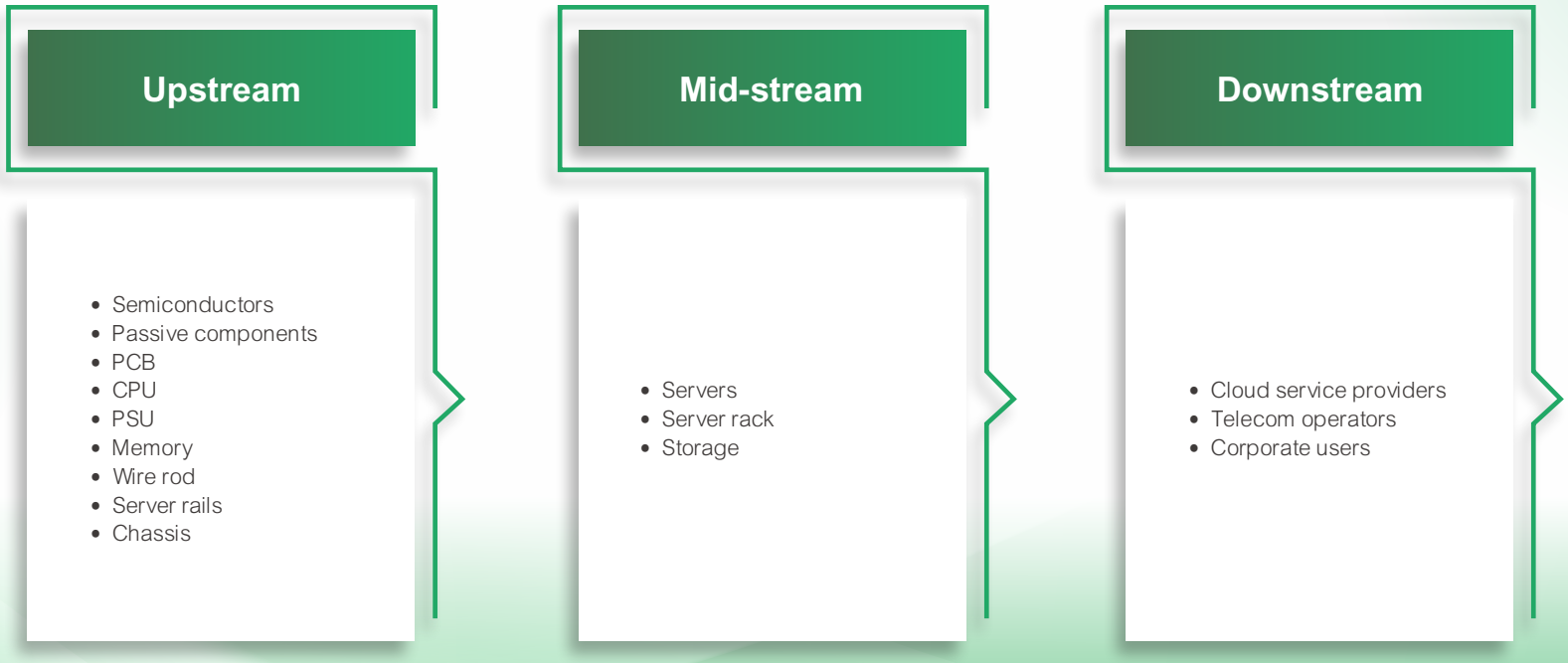
1.2 Industrial Chain and Operational Goals

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 committed to addressing global digital transformation and intelligent computing needs through the innovation and integration of computing technologies. In response to the rapid growth of artificial intelligence (AI), high-performance computing (HPC), and cloud computing, we continue to expand our server product portfolio, focusing on AI and HPC servers based on GPU modular architectures. At the same time, we are developing x86 and ARM64 architecture platforms and strengthening high-density design capabilities to enhance overall computing efficiency within limited space.

In cooling and infrastructure technologies, the Company continues to focus on R&D for solutions such as DLC and immersion cooling to enhance overall system integration and energy efficiency. In recent years, we have also expanded our integration capabilities to the rack and infrastructure levels, helping customers address deployment challenges associated with next-generation high-performance computing demands, while steadily positioning ourselves for high-performance computing environments and emerging compute scenarios.

■ **Upstream and Downstream Industry Chain of Giga Computing**





▲ Left: Direct Liquid Cooling AI Server (G593-SD1) / Right: Arm64 Architecture Server (R1A3-T40-AAV1)



▲ Left: Blade Server (B343-X40-AAS1) / Right: GIGAPOD Rack-Scale Solution

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

Continue to invest R&D resources in launching competitive next-generation server products and comprehensive solutions. While ensuring customer satisfaction and product quality, we strengthen high-performance and energy-efficient designs to consolidate our technological advantages and respond to market demand.

· Digital Transformation and Intelligent Operations

Deepen internal digital transformation, optimize marketing and operational processes, introduce smart tools and strengthen system integration, and enhance data analytics capabilities and marketing automation to improve decision-making efficiency and overall operational effectiveness.

Mid- and Long-term Goals:

· Continuous Technological Innovation and Leadership

Establish a long-term R&D and technology planning mechanism, deepen innovation capabilities in server platforms, system integration, and enterprise application solutions, and maintain core technological competitive advantages.

· Optimization of Global Operations and Service Systems

Expand global operating and service sites, strengthen supply chain resilience and logistics efficiency, continuously optimize repair and support processes, and enhance responsiveness and service quality in global markets.

· Responding to Industry Trends and Sustainable Development

Closely monitor technological developments related to artificial intelligence, high-performance computing, cloud computing, and energy efficiency, and integrate energy-saving designs with infrastructure optimization capabilities to ensure that the Company maintains steady growth and long-term competitiveness throughout industry transformation.

1.3 Brand Strategy and Reputation Management

Item	Content
Policies, Commitments, and Importance	A positive brand image and reputation are key to earning the trust of customers and investors. With "Compute for the Future" as its core corporate philosophy, Giga Computing has continued to strengthen its brand identity and market positioning and enhance its high-quality server products and comprehensive solutions since its formal spin-off from Gigabyte Technology in 2023. In addition to continuously enhancing product performance, we also invest in high-efficiency cooling technologies and designs that optimize energy use to address the challenges of climate change and environmental sustainability, thereby realizing our corporate vision of "Enhancing Life with Computing."
Responsible Unit	Marketing Department
Action Plan	1. Brand positioning and professional communication: Strengthen the brand's professional image and market trust through technical validation, successful case studies, and solution-oriented content. 2. Market research and customer insight: Continuously conduct market trend analysis and customer needs research to customize product planning and marketing strategies based on these insights. 3. Integrated marketing promotion: Combine international trade shows, technical seminars, and digital marketing platforms, while introducing data analytics and customer relationship management (CRM) systems to enhance marketing precision and customer management effectiveness. 4. Industry partnerships: Establish long-term collaboration mechanisms with chip platform providers such as AMD, Intel, and NVIDIA, as well as key component suppliers, to jointly promote technical exchanges and market development and expand industry influence. 5. Sustainability and social responsibility practices: Help customers reduce energy consumption and carbon emission intensity through high-efficiency power conversion designs, recycled materials, and green computing solutions, demonstrating the Company's commitment to sustainability.
2025 Performance	1. Content marketing and knowledge sharing: Published 11 solution articles, 2 technical white papers, and 2 success case studies to effectively enhance the brand's visibility and professional image in the industry. 2. Digital operations optimization: Optimize CRM system functions to improve customer data integration and management efficiency. 3. Quick delivery service: The quick delivery service continues to leverage our best-selling server and motherboard products to help customers rapidly access the latest computing solutions and achieve zero-time lag between product launch and customer service. 4. Enhanced social media exposure: Increased activity on social media platforms reached 55.13 million people in 2025, up 66.25% from the previous year. Press releases were published, with a total of 29 releases issued, effectively enhancing brand visibility. 5. Participation in industry activities: Participated in 45 international exhibitions and technical seminars, strengthening the brand's professional image and industry connections.
Grievance Mechanism	Giga Computing provides various reporting channels, such as email (market@gigacomputing.com), official website (https://esupport.gigabyte.com), product technical support form (https://www.gigabyte.com/Support/Enterprise) and social media platforms (such as Facebook, LinkedIn, and X) to ensure stakeholders can provide feedback and raise concerns in a timely manner, with relevant departments tracking and addressing them.

Brand Management Strategies and Plans

Since spinning off from GIGABYTE Technology in 2023, Giga Computing has continued to expand the server and enterprise market under the GIGABYTE brand. The company is dedicated to R&D, manufacturing, and sales of optimized enterprise products and comprehensive solutions, steadily advancing its global business footprint. 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 Professional Communication**

Continue to strengthen the professional image of enterprise application products and integrated data center solutions, demonstrating innovation capabilities and a key role in digital transformation through technical validation, solution-oriented content, and successful case studies.

- **Market Research and Customer Insight**

Regularly conduct market trend analysis and customer needs research as a basis for product planning and marketing strategy formulation, improving the precision of market alignment.

- **Integrated Marketing Promotion**

Combine international exhibitions, technical seminars, and digital marketing platforms to enhance brand visibility and professional engagement. Simultaneously introduce data analytics tools and customer relationship management (CRM) systems to strengthen the efficiency of potential customer development and existing customer relationship management.

- **Strategic Partnerships**

Maintain long-term collaboration mechanisms with chip platform providers and key component suppliers, expanding market influence and deepening industry connections through joint marketing and technical exchange activities.

- **Sustainability Value Communication**

Highlight achievements in product energy efficiency and energy-saving design, including power supplies with high energy conversion efficiency and green computing solutions, helping customers reduce energy consumption and carbon emission intensity while demonstrating the Company's commitment to sustainability.

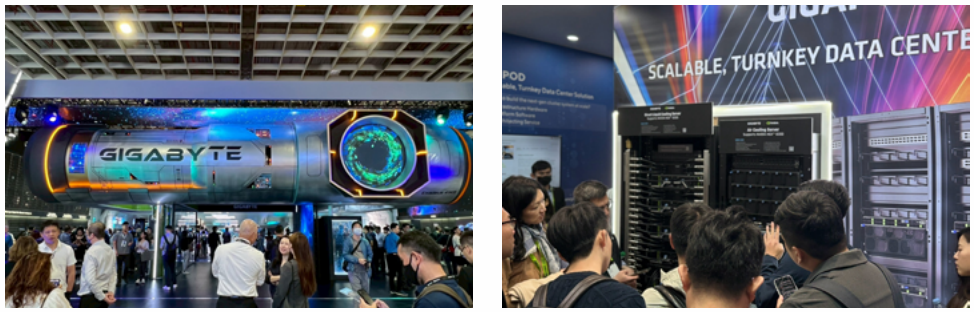
- **Current Status and Future Plans for Brand Management**

Giga Computing continues to strengthen market connections through diverse marketing channels. In 2025, participated in international exhibitions and technical seminars and continued to produce content such as successful case studies, solution articles, white papers, and press releases to enhance the brand's professional image and industry visibility; simultaneously promoted product-related content releases and participation in domestic and international events to strengthen consistency in global market communications.

At the same time, the Company continues to optimize the content and user experience of its official website and regards increasing website traffic as an important indicator, strengthening brand exposure and traffic growth momentum through content marketing, search engine optimization (SEO), and data analytics applications.

In terms of customer relationship management, the Company has initiated a plan to establish a member collaboration platform as a foundation for deepening customer interactions; in the future, it will continue to expand the platform's functions and provide resources such as marketing materials, product information, and technical support to enhance customer engagement and overall customer relationship management effectiveness.

■ **Exhibition/Seminar Photos**

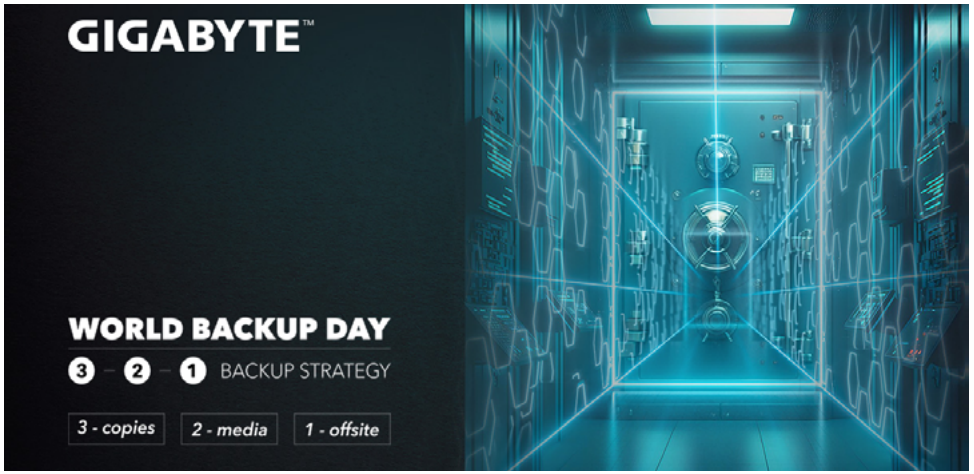


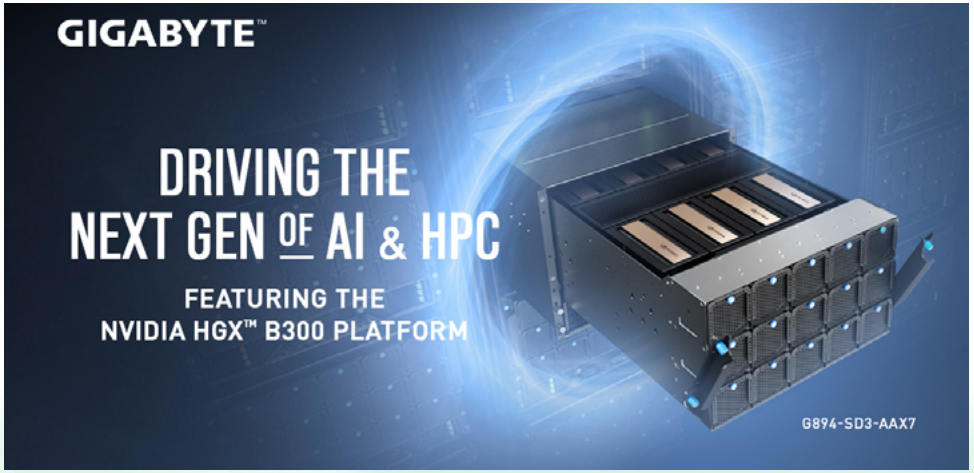
▲ 2025 COMPUTEX (Left), 2025 NVIDIA GTC (Right)



▲ 2025 KES Conference (Left), 2025 AMD AI Solutions Day Seminar (Right)

■ Social Media Posts





Brand and Goodwill Risk Management Mechanism

In 2025, Giga Computing did not encounter any marketing and public relations risk events. The Company has established a brand and reputational risk management mechanism as follows:

- **Environmental Monitoring and Evaluation**

Establish a market and public opinion monitoring mechanism, continuously monitor changes in the global economy, society, technology, and policies, and assess risk factors that may affect the brand image. Use data analytics and media monitoring tools to track brand visibility, media coverage, and stakeholder feedback in real time; implement tiered management of risks such as potential brand misunderstandings, publicity controversies, or inaccurate market information; and establish corresponding response principles and communication strategies.

- **Cross-Functional Collaboration and External Communication**

We establish cross-functional collaboration and communication to ensure that marketing, public relations, customer service, sales, and technical teams share critical information and act with alignment. In addition, we maintain active engagement with external stakeholders, including business partners, suppliers, and regulatory bodies, to ensure marketing initiatives receive effective support and fully comply with the latest industry regulations.

- **Grievance Handling Principles**

1. Handling Process: Refer complaints to the responsible unit within one business day and maintain continuous follow-up.
2. Response Mechanism: Proactively provide updates on complaint handling progress and outcomes to ensure transparent communication.
3. Privacy Protection: Properly protect complainants' personal information and related content.
4. Improvement Measures: Analyze the root cause by consolidating complaint data to serve as a reference for quality and service improvements.

1.4 Financial Performance

In 2025, Giga Computing Technology Co., Ltd. recorded total revenue of NTD 204,197,026 thousand, an increase of 53.47% compared with 2024. 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 95.89% of the total generated economic value.

Unit: NTD thousand

Item	2024	2025
Direct economic value generated	133,266,700	204,444,992
Operation revenue	133,057,017	204,197,026
Interest income	186,762	219,690
Dividend income	0	0
Rental income	0	0
Other income	22,921	28,276
Direct economic value distributed	125,765,170	196,032,653
Operating costs	118,636,095	189,834,950
Operating expenses	5,519,968	6,024,528
Financial costs	132,874	361,172
Other gains and losses	1,476,233	(187,997)
Profit before income tax	7,501,531	8,405,001
Supplementary Disclosure Information		
Operating expenses – employee salary	2,655,912	1,987,167
Operating expenses – employee benefits	208,485	260,949
Financial costs – interest expenses	132,874	361,172
Dividends distributed in the current year	895,219	3,749,216
Dividends issued in the current year	895,219	3,749,216
Payments to the government in the current year	531,887	2,387,312

Note 1: The data in this table are taken from the individual financial statements of Giga Computing HQ 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 2025, we joined as members in the following NPOs and public associations:

No.	Name of NPOs and Public Associations	Purposes or Objectives of the Organizaitoin/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

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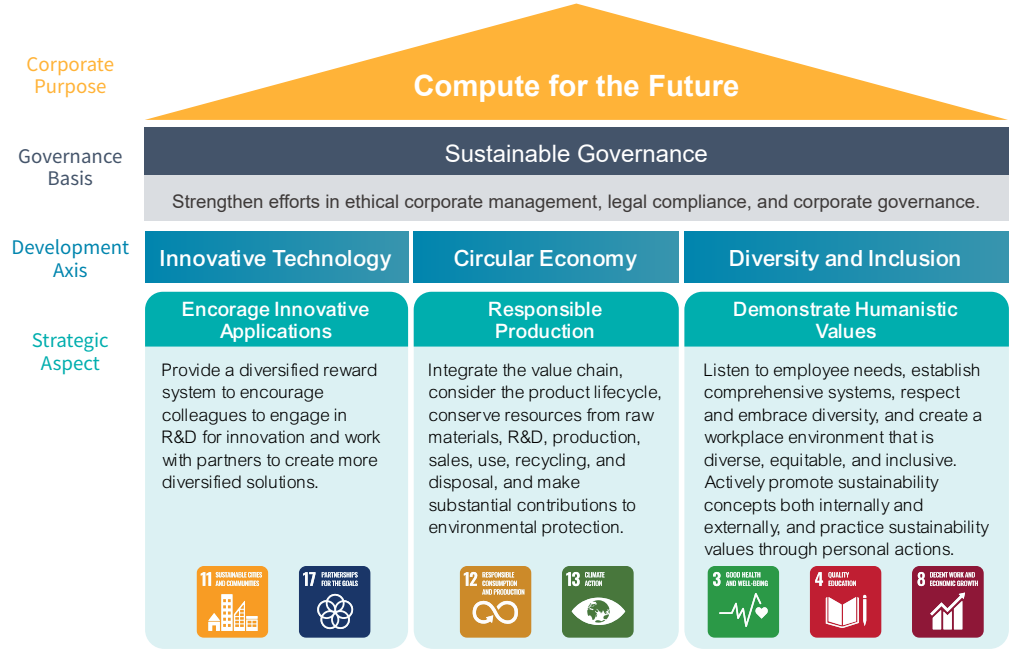
2.1 Sustainble Governance Structure and Operations

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.

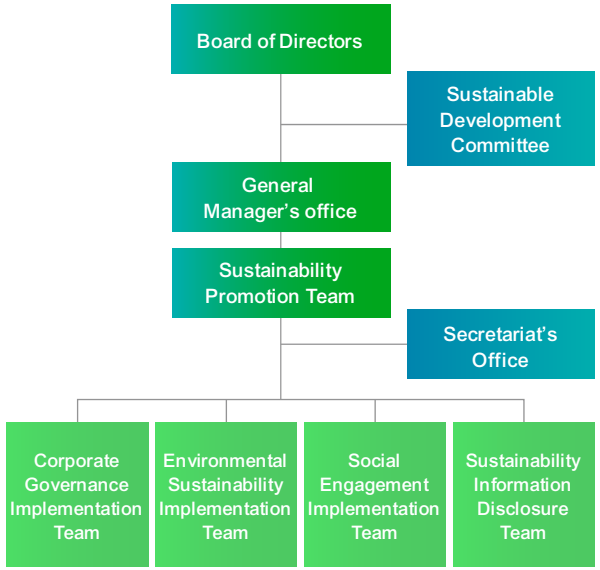
Giga Computing aligns its practices with international standards by referring to the UN Global Compact, the GRI Standards issued by Global Reporting Initiative, and the SDG Compass guidance document published by the World Business Council for Sustainable Development (WBCSD). By integrating these international 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 Vise 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 2025, to raise the level of sustainable governance and the quality of sustainability information, the Sustainability Promotion Team reported to the Board of Directors once, with a primary focus on the publication of the Sustainability Report. 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 shared goals, Giga Computing adopts the list of sustainability topics formulated by its parent company, GIGABYTE Technology, which references international sustainability standards and trends, corporate operational objectives, and material topics from benchmark companies and industry peers. The Company used the AA1000 Stakeholder Engagement Standard (AA1000SES) to identify key stakeholders and gather feedback from internal and external stakeholders to assess the impact of various sustainability topics on Giga Computing. In 2025, to continue deepening the management and discussion of existing material topics, we decided to retain the material topics identified in the previous two years and, on this basis, further review the progress of various issues, gradually establish short-, mid-, and long-term goals and specific implementation plans, and continue advancing the implementation of relevant measures to strengthen sustainability management effectiveness and create long-term value for the Company and society.

Material Topic Analysis Process

Phase 1 Understanding the Organizational Context	
Collect Sustainability Topics 21 Sustainability topics	・Based on the Company's industry characteristics and internal focus areas, and by referencing GRI standards, domestic and international sustainability trends, industry benchmarks, and peer information, we identified common themes within the industry using an intersection method, resulting in the convergence of 21 sustainability topics.
Phase 2 Actual/Potential Impacts of Assessment Topics	
Evaluate the Significance of Impacts 10 Internal questionnaires	・Using a questionnaire format, members of the Sustainability Promotion Team assessed the impact of the 21 sustainability topics. A total of 10 valid questionnaires were collected. ・The 21 sustainability topics were evaluated for their positive and negative impacts on economic, environmental, and human (including human rights) aspects. The "positive/negative impact level" and the "likelihood of positive/negative occurrence" for each topic were multiplied and then summed to determine the impact level of each topic.
Investigate the Level of Concern of Stakeholders 61 External questionnaires	・Giga Computing used the stakeholder questionnaire analysis results provided by its parent company, GIGABYTE Technology. The questionnaire, distributed online, surveyed stakeholders' concern regarding sustainability topics, resulting in 61 valid responses.
Phase 3 Establish Ranking of Material Topics	
Material Topic Resolutions 9 Material topics	・After discussions by the Sustainable Development Unit of Giga Computing, and based on ranking of sustainability topic impacts, 9 material topics were identified, namely, moral integrity and code of conduct, brand strategy and reputation management, innovation management, GHG and energy management, talent cultivation and development, corporate governance, information security and privacy protection, talent recruitment and retention, and occupational safety and health. ・The 9 material topics identified from the internal impact questionnaire were calibrated against the external stakeholder questionnaire analysis to ensure there were no significant discrepancies between internal and external assessments. ・This year's sustainability report will be based on the aforementioned material topics, with the report fully disclosing their management policies and performance results.
Phase 4 Reporting and Disclosure	
Information Reporting and Disclosure	・The management system and processes are formulated by the dedicated Sustainable Development Unit. The Sustainability Information Disclosure Team collects information and drafts the report. The report is then reviewed and examined by the supervisors of the relevant unit to ensure the accuracy of sustainability information and performance. Finally, the report is approved by the Board of Directors before publication. ・Giga Computing voluntarily compiles and publicly issues a sustainability report in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies."

Analysis Results of Material Topics

Ranking	Material Topics
1	Moral Integrity and Code of Conduct
2	Brand Strategy and Reputation Management
3	Innovation Management
4	GHG and Energy Management
5	Talent Cultivation and Development
6	Corporate Governance
7	Information Security and Privacy Protection
8	Talent Recruitment and Retention
9	Occupational Safety and Health

Ranking	General Topic
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 2025	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 stable governance structure and management system.	●	○	○	○	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 GRI 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	GRI 302-1、302-3、302-5 GRI 305-1~4、6、7
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 2025	Goal Achievement Status	Target Scope	Target	
Aspects	Topics					2026	2030
Governance	Corporate Governance	Disclosure of the link between senior management remuneration to ESG-related performance evaluations	(Newly added)	(Newly added)	Giga Computing HQ	Report senior managers' ESG-related performance to the Board of Directors or governance units	Link senior managers' remuneration to ESG-related performance evaluations
	Moral Integrity and Code ofConduct	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
		Number of days to close received reports and case closure rate	No related reports received in 2025	●	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
		Percentage of employees receive training related to ethical corporate management	Incorporate an "Employee Code of Ethical Conduct / Ethical Corporate Management" section into new employee training to ensure that every new employee completes relevant awareness education and learning upon onboarding.	●	Giga Computing HQ	New Employees: Complete ethical corporate management training within one month of joining Current Employees: Receive education and training on ethical corporate management at least once a year	New Employees: Complete ethical corporate management training within one month of joining Current Employees: Receive education and training on ethical corporate management at least once a year
		Signing rate of Supplier Code of Conduct Declarations by suppliers with procurement amounts above a specified threshold	(Newly added)	(Newly added)	Giga Computing HQ	Distribute RBA Self-Assessment Questionnaires and Supplier Commitment Letters to key tier-one suppliers, with a 100% signing rate	Distribute RBA Self-Assessment Questionnaires and Supplier Commitment Letters to key tier-one suppliers, with a 100% signing rate
	Information Security and Privacy Protection	Conduct regular ISO/IEC 27001 Information Security Certification audits	Obtained ISO/IEC 27001 Information Security Certification	●	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
		Employee social engineering email click rate	Employee social engineering email click rate 6%	●	Giga Computing HQ	< 10%	< 10%
		Employees receive information security education and training	"2025 Information Security Education and Training for All Employees" completion rate: 88.79%	●	Giga Computing HQ	Conduct "Information Security Education and Training for All Employees," with a completion rate of 80%	Conduct "Information Security Education and Training for All Employees," with a completion rate of 90%
	Brand Strategy and Reputation Management	Brand development direction	Participated in 45 international exhibitions and technical seminars, and published a total of 44 related articles, including 2 success case studies, 11 solution articles, 2 technical white papers, and 29 news releases.	●	Giga Computing HQ	Participated in relevant domestic and international exhibitions and events, and published a total of 39 product-related articles	Participated in relevant domestic and international exhibitions and events, and published a total of 39 product-related articles
		Enhance brand exposure and increase social media reach and website views	(Newly added)	(Newly added)	Giga Computing HQ	Annual increase in website visits: 50%	Annual increase in website visits: 20%
		Enhancing customer loyalty and satisfaction	(Newly added)	(Newly added)	Giga Computing HQ	Launch a new member collaboration website and put it into operation	Continue operating the platform and developing additional services, such as providing marketing materials and product services, to enhance customer relationship management effectiveness.

● Fully Achieved ● Partially Achieved ● Not Achieved

Material Topics		Item	Implementation Status in 2025	Goal Achievement Status	Target Scope	Target	
Aspects	Topics					2026	2030
Governance	Innovation Management	Number of patents obtained	A total of 238 patents had been granted globally, representing an increase of 32.96% from the previous year.	●	Consolidated Entity	Increase the number of patents by 5-10%	Obtain patents related to low-carbon products
		Improvement in product energy efficiency	Based on assessments and calculations for data centers using servers with liquid cooling designs, PUE can reach approximately 1.29.	●	Giga Computing HQ	Liquid Cooling products have a PUE of 1.3 to 1.4	Liquid Cooling products have a PUE<1.1 Immersion cooling products have a PUE<1.08
		Recycled material usage rate in products	100% post-consumer recycled (PCR) aluminum, 20% post-industrial recycled (PIR) steel, 95% post-consumer recycled (PCR) plastic, and cardboard packaging materials containing more than 80% recycled pulp.	●	Giga Computing HQ	Aluminum 90%; Steel 20%; Plastic 90%; Packaging materials 50%	Aluminum 90%; Steel 20%; Plastic 90%; Packaging materials 50%
		Proportion of low-carbon products to total product count	13.86%	●	Giga Computing HQ	20%-30% of products are low-carbon products	80% of products are low-carbon products (Calculated based on shipped models and quantities)
		Implementation of a software bill of materials (SBOM) – information security related	(Newly added)	(Newly added)	Giga Computing HQ	BIOS and BMC implemented in 10% to 20% of server products	BIOS, BMC, GSM, and GPM implemented in 100% of server products
		Energy-efficient environmental control for data centers (with software assistance)	(Newly added)	(Newly added)	Giga Computing HQ	Save 0.5% to 1% of data center operating electricity consumption	Save 3% of data center operating electricity consumption
Environment	GHG and Energy Management	Renewable energy consumption	GIGABYTE Group has not yet implemented	●	Giga Computing HQ	Evaluate the adoption of renewable energy for newly established plants	Increase the proportion of renewable energy adoption
		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 and obtain third-party assurance (Giga Computing HQ and GIGAIPC)	Continue completing GHG inventories and obtaining third-party assurance (Giga Computing HQ and GIGAIPC) to ensure the validity of the inventory methodology and data.
		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 and obtain third-party assurance (Giga Computing HQ and GIGAIPC)	Continue completing GHG inventories and obtaining third-party assurance (Giga Computing HQ and GIGAIPC) to ensure the validity of the inventory methodology and data.
		SBTi Initiative	Evaluate participation in the initiative after completing GHG inventories and obtaining assurance in accordance with the GHG Protocol standard.	●	Consolidated Entity	Complete GHG inventories in accordance with the GHG Protocol standard and obtain third-party assurance.	Develop plans based on progress toward joining the SBTi initiative.
		Energy consumption intensity (including all energy sources used)	Continue to inventory and refine the relevant data	●	Consolidated Entity	Continue to inventory and refine the relevant data	Formulate plans with reference to progress toward participation in the SBTi initiative.
		Review suppliers' GHG inventory status	Suppliers representing 20% of procurement expenditures have completed GHG inventories	●	Consolidated Entity	Key Tier 1 suppliers complete GHG inventories.	Key Tier 1 suppliers complete GHG inventories.
		Strengthen suppliers' carbon reduction performance	Hold one supplier conference annually through the GIGABYTE Group in 2025	●	Consolidated Entity	Hold a supplier conference once a year and conduct supplier audits and evaluations	Include suppliers' carbon reduction performance in evaluation criteria and provide guidance to suppliers to improve their scores

● Fully Achieved ● Partially Achieved ● Not Achieved

Material Topics		Item	Implementation Status in 2025	Goal Achievement Status	Target Scope	Target	
Aspects	Topics					2026	2030
Society	Talent Recruitment and Retention	Employee turnover rate	Annual turnover rate: 9.29%	🟢	Giga Computing HQ + GIGAIPC	Maintain the turnover rate below 10%	Maintain the turnover rate below 10%
		Proportion of female employees	33.59%	🟠	Consolidated Entity	35%	42%
		Employee satisfaction survey	In coordination with the Group, the "Employee Experience Survey" was conducted uniformly, with a response rate of 62% at Giga Computing HQ.	🟢	Giga Computing HQ	Increase the response rate for the "Employee Experience Survey" to 70% and raise items below the market average to the average level.	Increase the response rate for the "Employee Experience Survey" to 70% and raise items below the market average to above-average level.
		Key talent retention rate	In 2025, the identification and list establishment of "key talent" had not yet been completed; therefore, the retention rate of key talent in each unit cannot currently be calculated.	🟠	Giga Computing HQ	Conduct a workforce review and identify and establish lists of "key talent" and mid-level managers.	Conduct evaluations of key talent and mid-level managers in each unit and achieve a retention rate of 90%
		Conduct human rights due diligence	Implement RBA to assess and improve human rights-related matters	🟢	Giga Computing HQ	Conduct human rights due diligence in accordance with the RBA Code of Conduct	Publicly disclose the status of human rights management (official website/ sustainability report).
		Enhance employee well-being (such as by providing diverse welfare policies and activities, health care, and employee engagement activities)	(Newly added)	(Newly added)	Giga Computing HQ	Hold six employee welfare-related activities/lectures each year	Gradually increase the number of employee welfare-related activities/ lectures held each year.
	Talent Cultivation and Development	Sustainability-related training courses	Hold 8 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
		Employee education and training hours	Average training hours per employee: 11.62 hours	🟠	Giga Computing HQ + GIGAIPC	Average education and training hours per employee: 12 hours, with an 80% pass rate for post-training assessments	Average education and training hours per employee: 16 hours, with an 80% pass rate for post-training assessments
	Occupational Safety and Health	Number of occupational injuries and diseases	0 cases	🟢	Giga Computing HQ + GIGAIPC	0 cases	0 cases
		Giga Computing adheres to "Responsible Business Alliance (RBA) Code of Conduct"	Implement the RBA management system and plan to conduct an external audit in 2026	🟢	Giga Computing HQ	Implement the RBA management system for Xindian operational site	Pass the RBA VAP (Validated Audit Process) third-party audit

🟢 Fully Achieved 🟣 Partially Achieved 🟠 Not Achieved

2.3 Stakeholder Engagement and Communication

Giga Computing referred to the AA1000 Stakeholder Engagement Standard 2018 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 2025	Corresponding Chapter of the Report
Shareholders/ Investors	・Corporate Governance ・Moral Integrity and Code of Conduct ・Brand Strategy and Reputation Management ・Innovation Management ・Climate Strategy and Risk Management	・Board of Directors meetings: Quarterly ・Sustainability report: Annually ・Material information announcement/Press release/Official website: Occasionally ・GIGABYTE Technology investor conferences: Semi-annually	In 2025, 2 investor conferences and 6 board meetings were held; and in August, the Sustainability Report was issued.	1.3 Brand Strategy and Reputation Management 3.1 Corporate Governance 3.2 Ethical Corporate Management and Legal Compliance 4.1 Innovation Management 5.1 Task Force on Climate-related Financial Disclosures (TCFD)
Employees	・Moral Integrity and Code of Conduct ・Talent Recruitment and Retention ・Talent Cultivation and Development ・Occupational Safety and Health	・Employee Welfare Committee: Occasionally ・Labor-management meetings: Quarterly ・Occupational Safety and Health Committee: Quarterly ・Employee feedback mailbox: Occasionally ・Employee education and training and advocacy meetings: Occasionally ・HR website: Occasionally	In 2025, a total of 4 labor-management meetings and 4 occupational safety and health committee meetings were held. The HR website received 10,554 visits.	3.2 Ethical Corporate Management and Legal Compliance 6.1 Talent Recruitment and Retention 6.2 Talent Cultivation and Development 6.3 Occupational Safety and Health
Customers	・Information Security and Privacy Protection ・Brand Strategy and Reputation Management ・Customer Relationship Management ・Innovation Management ・GHG and Energy Management	・Customer service hotline/Suggestion mailbox: Real-time ・In-person visit/Telephone contact/Email: Occasionally ・Customer satisfaction surveys: Quarterly or annually	In 2025, a total of 70 customer satisfaction surveys were distributed and 52 valid questionnaires were recovered, with a response rate of 74.29%.	1.3 Brand Strategy and Reputation Management 3.4 Information Security and Privacy Protection 4.1 Innovation Management 4.2 Customer Relationship Management 5.2 Energy and GHG Management
Suppliers	・Moral Integrity and Code of Conduct ・Supply Chain Environmental and Social Impact Management	・In-person visit/Telephone contact/Email: Occasionally ・Supplier meetings: Occasionally ・Supplier audits: Annually	In 2025, audits were conducted on 46 existing suppliers and 5 new suppliers, and follow-up and improvements have been completed.	3.2 Ethical Corporate Management and Legal Compliance 4.3 Sustainable Supply Chain Management
Government Agencies	・Corporate Governance ・Moral Integrity and Code of Conduct ・GHG and Energy Management ・Occupational Safety and Health	・Operational inspections by competent authorities: Occasionally ・Policy seminars/Symposiums/Public hearings: Occasionally ・Official letter/Telephone/Email/Public information: Occasionally	In 2025, the Company complied with the regulations of government agencies and regularly reported the information required.	3.1 Corporate Governance 3.2 Ethical Corporate Management and Legal Compliance 5.2 Energy and GHG Management 6.3 Occupational Safety and Health
Media	・Brand Strategy and Reputation Management	・Industry exhibitions/Seminars: Occasionally ・Telephone/Email: Real-time ・Press conferences/Media interviews/Press releases: Occasionally ・Social media platforms: Occasionally	In 2025, participated in 45 industry exhibitions and seminars; issued 29 press releases; and reached 55.13 million people on social media platforms.	1.3 Brand Strategy and Reputation Management
Community/ Non-profit Organization/ Schools	・Equality and Diversity ・Social Involvement and Digital Inclusion	・Telephone/Email/Press releases: Occasionally ・Social welfare and environmental protection activities: Occasionally	In 2025, the Company participated in a total of 3 Group-organized beach cleanups, 24 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

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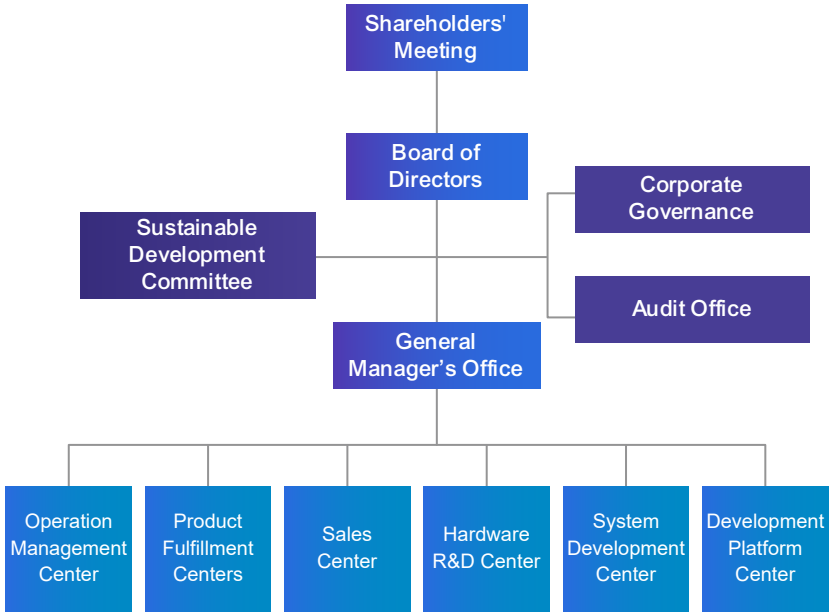
3.1 Corporate Governance

Item	Content
Policies, Commitments, and Importance	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.
Responsible Unit	General Manager's Office, Financial & Accounting Division
Action Plan	1. 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. 2. Directors regularly participate in continuing education courses and will continue to undertake appropriate courses in the future based on market and governance needs. 3. In the future, the Board of Directors will be responsible for establishing performance evaluation criteria for directors and managers and for regularly assessing the achievement of their performance targets as a basis for determining individual remuneration. 4. In the future, the Company plans to report the ESG-related performance of senior managers to the Board of Directors or governance units and gradually link senior managers' remuneration to corporate ESG performance evaluation results to strengthen sustainability governance and accountability.
2025 Performance	1. Establish an independent audit unit to supervise the Company's various operating activities through the internal audit mechanism. 2. Board of Directors' meetings were held during the year, with an average attendance rate of 86.67%. 3. The average number of training hours per director is 6 hours.
Grievance Mechanism	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 2025, the average attendance rate of the Board of Directors' meeting was 86.67%.

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, the Corporate Governance Unit, and the 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 2025. 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 6 hours of continuing education.

■ **2025 Continuing Education of Directors**

Course Offering Unit	Course Title	Course Hours (hours)	Number of Trainees	Training Hours (hours)
Accounting Research and Development Foundation	Strategies for High-Net-Worth Individuals in the Era of Global Tax Enforcement	3	5	15
	Corporate Governance and Securities Regulations: Interpretation of Financial Statements and Fraud Case Analysis	3	5	15
Total Training Hours				30 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	2025.05.16	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	2025.05.16	3 years	Master of Computer Engineering of California State University (CSU), Chico	Director of GIGABYTE Technology Group General Manger of GIGABYTE Chairman of GIGAIPC Co., Ltd. Director Representative of Giga-Trend International Investment Group Ltd. Director Representative of BYTE International Co., Ltd. Director Representative of MyelinTek Inc. Independent Director of PCL Technologies, Inc.
Director	Yang Hsueh-Ching	Female	61-70	2025.05.16	3 years	National Taipei University of Business	Director Representative 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	2025.05.16	3 years	Electronic and Computer Engineering, National Taiwan University of Science and Technology	Director Representative 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	2025.05.16	3 years	Minghsin University of Science and Technology	Director Representative 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-Chen, 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 2025, 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 2025. 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.

In response to Giga Computing's emphasis on sustainable development, the Company plans to report ESG-related performance to the Board of Directors or governance units in 2026 and gradually link senior managers' remuneration to corporate ESG performance evaluation results to strengthen sustainability governance and accountability.

■ **Remuneration Policy**

Directors	Managers
The directors' remuneration at the Company is allocated according to the provision of the GIGABYTE Group's "Articles of Incorporation," Note 1 with the remuneration structure as follows: 1. Remuneration: Including directors' salary, duty allowances, severance pay, various bonuses, incentives, etc. 2. Pension 3. Remuneration to directors: The amount of remuneration to directors approved for distribution by the Board of Directors in the most recent year. 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.	In accordance with Giga Computing'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: 1. Salary: Including salary, duty allowances, and severance pay. 2. Pension 3. Bonuses and special allowances 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.

Note 1: Since all directors of Giga Computing are directors or managers of its parent company, GIGABYTE Technology, and their remuneration is paid by GIGABYTE Technology, the directors' remuneration mentioned in this section is handled in accordance with the relevant provisions set forth in GIGABYTE Technology's "Articles of Incorporation."

3.2 Ethical Corporate Management and Legal Compliance

Item	Content
Policies, Commitments, and Importance	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.
Responsible Unit	General Manager's Office, General Administration Division
Action Plan	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). 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. Incorporate an "Employee Code of Ethical Conduct / Ethical Corporate Management" section into new employee training to ensure that every new employee completes relevant awareness education and learning upon onboarding. 3. If whistleblowing cases occur, continue to shorten the number of days required to close cases after receiving reports and increase the case closure rate. 4. In the future, the Company plans to distribute RBA Self-Assessment Questionnaires and Supplier Commitment Letters to key tier-one suppliers and to continue increasing the signing rate of Supplier Code of Conduct Declarations by suppliers with procurement amounts above a specified threshold.
2025 Performance	1. The signing rate of the "Employee Code of Ethical Conduct" statement by all employees was 100%. 2. At Giga Computing HQ, 100% of new hires completed anti-corruption training. Furthermore, anti-corruption and business integrity training is planned for all employees in 2026. 3. In 2025, no related reports were received.
Grievance Mechanism	In addition to actively promoting the importance of ethical corporate management and legal compliance among employees, Giga Computing also has multiple reporting channels, including the whistleblower mailbox and the 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 2025, 100% of Giga Computing's employees signed the "Employee Code of Ethical Conduct."In the future, we also plan to review the content of the declaration every three years in response to evolving trends or revisions to relevant standards and require employees to re-sign it, ensuring that employees continue to comply with the Company's ethical standards and ethical corporate management principles.

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 2025, 100% of new employees at Giga Computing HQ completed anti-corruption training.

To achieve subsequent targets, 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 addition to internal regulations, we also require key tier-one suppliers to sign and return the "Qualified Supplier Social Responsibility Management Commitment Letter" and plan to gradually increase the number of suppliers required to sign and return the "Commitment Letter" each year to ensure that key suppliers comply with relevant business ethics standards.

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 or 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 2025, 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.

Focusing on key regulations closely aligned with our business operations, the Legal & IP Affairs Division leads the coordination across all company departments to establish the following:

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.

From 2024 to 2025, Giga Computing did not encounter any incidents of violating regulations concerning product and service health and safety, environmental protection, product and service labeling/information, or marketing communications (including advertising, promotion, and sponsorship).

Note 1: A material violation is defined as a single incident resulting in cumulative fines of NT$1 million or more.

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.

■ **Risk Management Framework and Responsibilities**

Name of Organization	Scope of Responsibilities
Board of Directors	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.
Senior Management	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.
Audit Office	Audit daily risk management operations
Other Departments	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.

■ **2025 Risk Items and Future Response Strategies**

ESG Aspect	Governance				
Material Topics	**Corporate Governance**	**Moral Integrity and Code of Conduct**	**Information Security and Privacy Protection**	**Brand Strategy and Reputaition Management**	**Innovation Management**
Risk Factors and Descriptions	The absence of sound corporate governance mechanisms may lead to regulatory violations, failures in internal controls, and a decline in decision-making quality, thereby affecting the Company's reputation and operational stability.	The absence of relevant standards or management measures may increase risks such as corruption and misconduct, affecting the Company's operations and reputation.	There is a risk that sensitive data belonging to customers or the Company may be subject to external cyberattacks, ransomware, or data breaches.	Affect the Company's image and market trust, thereby reducing brand/corporate competitiveness and long-term value.	• Affect product competitiveness and technological development, thereby reducing market advantages. • The Company's reputation is affected by external infringement and competition.
Risk Management Policies	Hold ourselves to capital market standards, continuously strengthen the functions of the Board of Directors, and continually optimize the Company's governance mechanisms to ensure effective communication and coordination among relevant parties.	Adheres to "Responsible Business Alliance (RBA) Code of Conduct" and the GIGABYTE Group's "Code of Business 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.	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.	With "Compute for the Future" as our core corporate philosophy, we continue to strengthen brand identity and market positioning and provide high-quality server products and comprehensive solutions.	Established the Legal & IP 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.
Risk Response Strategies	**Ensure effective oversight:** Hold at least one Board of Directors meeting each quarter, including communication with the head of internal audit. **Performance evaluation mechanism:** Plan for the Board of Directors to establish performance evaluation criteria for directors and managers and regularly assess the achievement of their performance targets as a basis for remuneration.	**Establishing a culture of ethics:** Require all employees to sign the "Employee Code of Ethical Conduct" declaration and promote education and training related to ethical corporate management to ensure full understanding of and commitment to the Company's ethical standards, while integrating ethical corporate management and compliance requirements into operational processes and decision-making mechanisms and implementing them in daily business activities. **Establish grievance channels:** Set up a dedicated reporting mailbox managed by designated personnel to ensure that stakeholders can safely report concerns or irregularities; meanwhile, establish specific management targets for case closure days and case closure rates to improve handling efficiency and transparency and strengthen the effectiveness of the grievance mechanism.	**Information security incident management:** We have established rigorous information security incident classification system and clearly defined urgency of the incident. **Information security internal education and training:** 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. **Management of confidential document rights:** Set up access levels for confidential company and customer documents to ensure that only personnel with appropriate authorization can access them.	**Strengthen brand image:** Strengthen the Brand's professional image and market trust through technical validation, successful case studies, and solution-oriented content. **Market research and customer insights:** Regularly conduct market trend analysis and customer needs research as a basis for product planning and marketing strategies. **Integrated marketing promotion:** Combine international trade shows, technical seminars, and digital marketing platforms, while introducing data analytics and CRM systems to enhance marketing precision and customer management effectiveness.	**Management Measures:** The Legal and Intellectual Property Office has established the intellectual property management process to effectively control the Company's internal patents and other related assets. **Encouragement of innovation:** Establish internal incentives for obtaining patents to encourage employees to continue pursuing innovation. **Resource investment, education and training:** Promote the effective implementation of innovation management through systematic planning and resource allocation, together with education and training on innovation-related topics.

ESG Aspect	Environment	Society		
Material Topics	**GHG and Energy Management**	**Talent Recruitment and Retention**	**Talent Cultivation and Development**	**Occupational Safety and Health**
Risk Factors and Descriptions	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.	• A lack of clear career development paths may lead to talent loss, preventing investments in talent development from being effectively converted into organizational value. • Failure to establish a comprehensive succession plan and knowledge transfer mechanism may also lead to gaps in key talent, affecting operational stability and the organization's long-term competitiveness.	Failure to effectively implement relevant management measures may expose employees to various workplace hazards and increase the incidence of accidents, potentially resulting in occupational injuries or adverse health impacts, as well as risks such as business interruption, legal liability, and damage to corporate reputation.
Risk Management Policies	The 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.	Establish a comprehensive job grade and remuneration system, complemented by well-developed welfare measures, to enhance overall employee well-being and job satisfaction, thereby promoting employee career development and the organization's stable growth.	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 soft-skills training in career development and workplace management, aiming to enhance corporate human capital.	Giga Computing has established management regulations such as the "Safety and Health Work Rules" and "Occupational Safety and Health Management Plan" to continuously improve workplace safety and health, reduce the risk of occupational accidents, protect employee safety, and promote employees' physical and mental well-being.
Risk Response Strategies	**Introduce the TCFD climate-related financial disclosure framework:** 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. **Voluntary GHG inventory:** 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. **GHG inventory standard transition:** In 2026, the Company plans to transition from the current ISO 14064-1 GHG inventory standard to the GHG Protocol as the standard for conducting GHG inventories. **GHG assurance:** After completing the transition of the GHG inventory standard, the Company plans to obtain assurance on GHG inventory data in the same year to ensure and continuously improve the quality of relevant data.	**Establish a competitive remuneration system:** Determine remuneration based on job grade, education, work experience, years of service, and fair performance evaluation results, while ensuring internal equity and external competitiveness. In addition, establish diverse reward systems to motivate employees to improve performance and create value, thereby promoting the overall development of the organization. **Employee benefits:** 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. **Employee satisfaction survey:** Conduct an anonymous online survey for all employees once a year, covering areas such as the work environment, management communication, welfare systems, and career development, and continuously enhance employee engagement and organizational trust through analysis of survey results and implementation of subsequent improvement measures.	**Talent cultivation:** 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. **Education and training:** 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. **Key talent inventory:** Plan to launch a relevant program in 2026 to identify talent and capabilities that are critical to the Company's future growth and strengthen the completeness and stability of the overall talent pipeline.	**Hazard identification and risk assessment:** Identify and analyze occupational safety and health hazards related to chemical, physical, ergonomic, biological, and other safety and health factors to identify significant risks and implement corresponding control measures. **Education and training:** Plan and conduct occupational safety and health-related education and training based on factors such as regulatory requirements and potential workplace hazards to ensure that employees possess the necessary safety knowledge and risk identification capabilities, thereby reducing the likelihood of occupational accidents and enhancing overall workplace safety. **Health services and promotion activities:** Establish 4 major occupational health protection programs, continuously monitor employees' physical and mental health, and create a safe, healthy, and friendly workplace environment.

3.4 Information Security and Privacy Protection

Item	Content
Policies, Commitments, and Importance	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, 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. 3. To ensure a long-standing quality and safe product experience for customers, Giga Computing mandates that all aspects of the R&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. 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.
Responsible Unit	General Manager's Office
Action Plan	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. 2. Occasionally perform vulnerability scans and penetration tests to prevent information security related risks. 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. 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. 5. Conduct information security policy advocacy and education and training
2025 Performance	1. Conducted 4 social engineering drills and provided enhanced training courses for employees who did not pass. In 2025, the employee click-through rate for social engineering emails was 6%. 2. No major information security incidents occurred in 2025. 3. Obtained renewal of ISO/IEC 27001:2022 and CNS 27001:2023 information security management system certifications. 4. The information security risk and maturity level is maintained at Level A. 5. In 2025, the Company began conducting information security education and training for all employees, with a total of 2,195 attendees. The completion rate for information security education and training for all employees was 88.79%. 6. Establish supply chain information security risk management regulations and conduct supply chain information security assessment briefing sessions.
Grievance Mechanism	Giga Computing's Privacy Policy

3.4.1 Information Security Policy

At Giga Computing HQ, the Information Technology Division is responsible for implementing information security policies, conducting risk assessments, promoting and tracking various response measures, and regularly reporting on the implementation status to senior management. Through the implementation of the ISO 27001 information security management system, establish a systematic management mechanism to ensure the proper protection of 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.

Giga Computing has also established privacy policy regulations applicable to the Company's overall operations and ensures that all risk treatment measures comply with the Company's security policies and procedures. As part of compliance reviews, regularly review and update the privacy policy to ensure alignment with relevant laws and regulations, comply with the latest regulatory requirements, and refer to industry best practices such as the GDPR and CCPA, continuously incorporating them into the privacy policy.

3.4.2 Responsible Unit for Information Security

To effectively promote and carry out information security initiatives, Giga Computing HQ has established the Information Security Promotion Committee, which is responsible for formulating information security strategies, reviewing management systems, planning the overall direction of development, and overseeing the effectiveness of the information security management system. The Information Security Promotion Committee holds a management review meeting at least once a year and may convene extraordinary meetings when necessary to ensure the continued effective operation of the system.

Through the division of responsibilities between the Information Security Promotion Committee and the Information Management Division, Giga Computing HQ has established a comprehensive information security governance framework that integrates strategic planning with effective implementation to strengthen overall information security management.

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.
- Deputy Convener: Assist the convener in handling and supervising information security related operations.
- 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

To maintain information security risk and maturity at Grade A, an information security maturity assessment is conducted annually using quantitative indicators to evaluate areas such as the implementation of information security policies, risk management mechanisms, the extent of technology application, employee information security awareness, and supply chain information security protection, thereby reviewing the effectiveness of the Company's information security management system and identifying directions for continuous improvement. Giga Computing HQ 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.

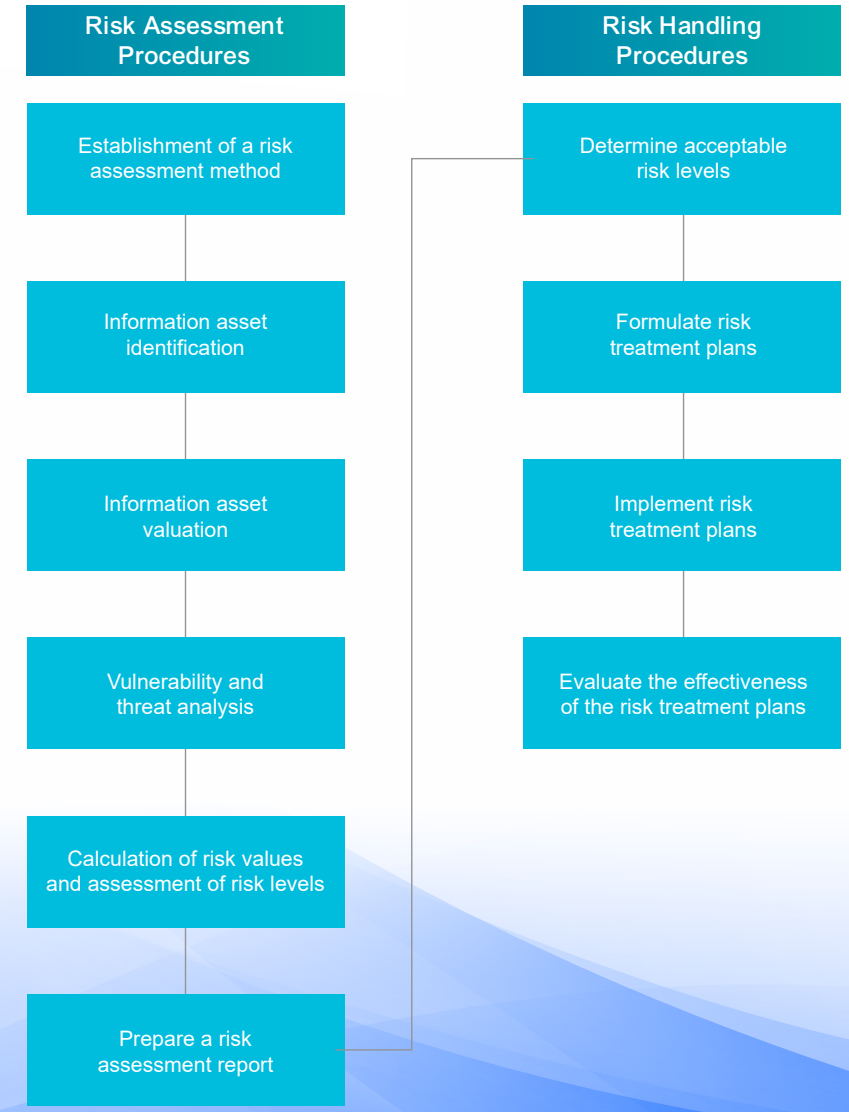
Information Security Implementation Team

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 treatment plans

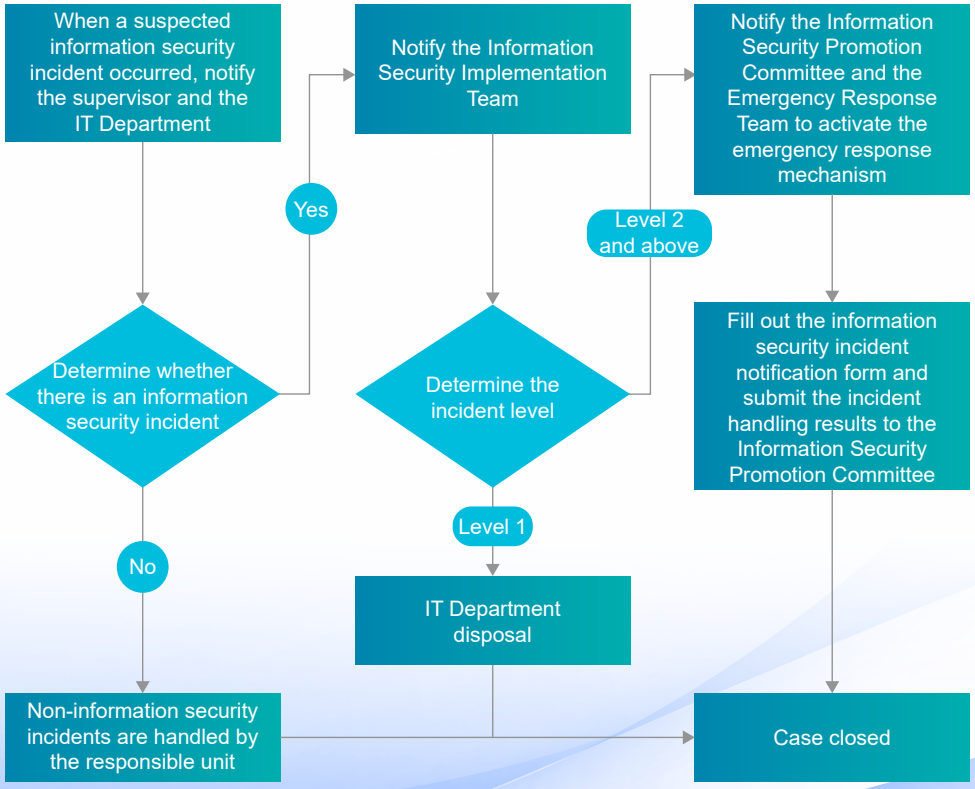
Risk management refers to the risk control process for information assets that includes the "Risk Assessment Procedures" and "Risk Handling Procedures." The main operating items are shown in the figure below:



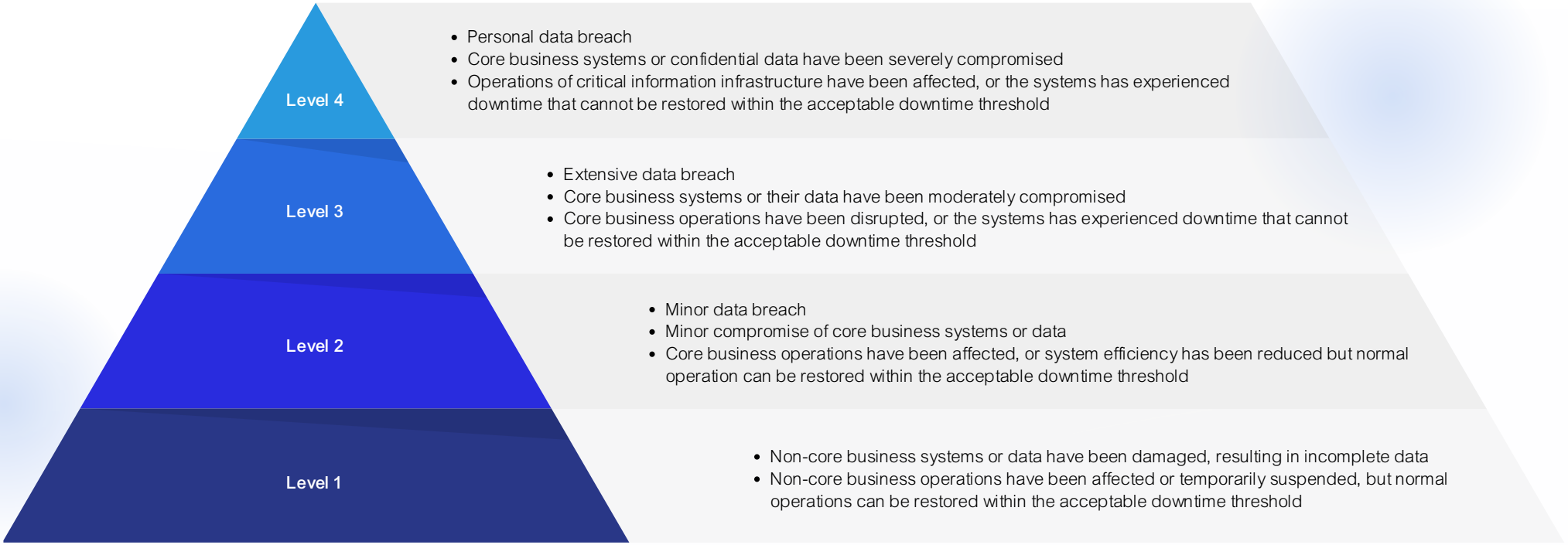
3.4.4 Procedures for Reporting Information Security Incidents

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



To strengthen the response to and management of information security incidents, Giga Computing HQ has established a tiered reporting and handling mechanism for such incidents. Incidents are managed according to their level of impact, with clear reporting procedures and divisions of responsibility to ensure timely responses and reduce potential effects when incidents occur.

When an information security incident occurs, the relevant information security units will coordinate resources and response operations, while other relevant units will assess and handle the incident in accordance with the tiered mechanism and activate a cross-departmental response mechanism when necessary. If external communication is required, the head of the Emergency Response Team must report to the Chief Information Officer and assist Giga Computing's spokesperson in explaining the situation and response measures to external parties.

In 2025, Giga Computing did not experience any major information security incidents classified as "Level 4" or above.

3.4.5 Response Strategies for Information Security

Information Security Incident Response Process

To prevent interruptions in data center operations, Giga Computing HQ 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 our 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.

Enhance Employees' Information Security Risk Awareness

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. In 2025, the Company began conducting information security education and training for all employees to enhance employees' information security risk awareness and reduce the occurrence of information security-related risk incidents. A total of 2,195 attendees were recorded, with a completion rate of 88.79%. The Company aims to maintain a completion rate of over 80% in 2026 and achieve a completion rate over 90% by 2030.

To enhance employees' awareness of information security, the Information Security Implementation Team uses the internal website or email each year to inform employees of the latest information security threats and help prevent risks. In 2025, a total of 4 employee social engineering email exercises were conducted, with a click-through rate of 6%, meeting the 2025 target of less than 20%. At the same time, to address information security-related risks, starting in 2026, Giga Computing HQ will adopt a more stringent target and continue to conduct relevant education, training, and awareness activities with the aim of achieving a social engineering click-through rate of less than 10%.

In addition to the above measures, Giga Computing HQ requires employees to comply with relevant security regulations when entering or leaving office and data center environments. Furthermore, employees must adhere to applicable laws and regulations while performing their duties. Any violations (such as the disclosure of confidential information via computers and the theft of personal data) will be subject to disciplinary action in accordance with the Work Rules, depending on the severity of the circumstances, thereby reducing the likelihood of information security incidents.

Course Title	Form of Handling	Participants	Number of People Trained	Course Hours	Total Trainin Hours
Information security education and training	Physical	Information security personnel in the IT Department	4	2 hours	8 hours
Information security awareness education and training	Physical	New employees	185	10 minutes	30.83 hours
Targeted Social Engineering Remedial Training	Online	Employees who failed the drill	80	30 minutes	40 hours
Information security education and training for all employees -1/3	Online	All employees	610	1 hours	610 hours
Information security education and training for all employees -2/3	Online	All employees	682	1 hours	682 hours
Information security education and training for all employees -3/3	Online	All employees	657	1 hours	657 hours
Supply Chain Information Security Assessment Briefing	Online	Supplier	73	1 hours	73 hours
Total					2,100.83 hours

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

4

Corporate Innovation Value and Digital Transformation

4.1 Innovation Management 38
4.2 Customer Relationship Management 45
4.3 Sustainable Supply Chain Management 49

4.1 Innovation Management

Item	Content
Policies, Commitments, and Importance	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.
Responsible Unit	Development Platform Center, Development Support Division
Action Plan	1. Increase carbon reduction product designs and raise the proportion of environmentally friendly materials used in packaging. 2. Assist customers in building green data centers to reduce environmental pollution and enhance sustainability through effective recycling. 3. Continue to increase the number of patents obtained to protect innovation achievements and patent rights. 4. Committed to developing low-carbon products, enhancing product energy efficiency, and increasing the proportion of low-carbon products in the total number of products. 5. Through the implementation of software management and optimization mechanisms, improve data center operational efficiency, thereby effectively reducing data center operating electricity consumption and energy use.
2025 Performance	1. Annual R&D expenditure totaled NTD 2.319 billion increased by 80.20% compared to the previous year. 2. Held a total of 17 education and training sessions related to product R&D, with a total of 558 participants and total training hours of 659.6 hours. 3. Giga Computing accumulated a total of 350 patent applications globally, with 238 patents approved (including granted certificates). 4. The project launch rate of direct liquid cooling and immersion cooling products increased by 11.88% compared to the previous year. 5. In 2025, depending on project requirements, the implementation rate of Titanium-rated power supplies reached 79.75%. 6. In 2025, 100% post-consumer recycled (PCR) aluminum, 95% post-consumer recycled (PCR) plastic, and 20% post-industrial recycled (PIR) steel were introduced for aluminum heat sinks, fan ducts, hard drive tray panels, and chassis, respectively. 7. Proportion of low-carbon products to total product count: 13.86%
Grievance Mechanism	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

AI Computing and Accelerated Hardware Integration Innovation

- Continue launching hardware platforms for AI computing workloads at different scales, ranging from desktop AI supercomputing systems to large-scale servers and rack-scale infrastructure, and providing cross-tier solutions.
- Enhance computing performance and scalability to meet market demand for hyperscale data centers and high-performance computing (HPC).

Advanced Cooling Design and Thermal Management Technologies (Balancing Performance and Energy Efficiency)

- Focus on the R&D and system integration of liquid cooling and direct liquid cooling (DLC) technologies to enhance GPU high-density deployment performance and cooling efficiency.
- Promote energy efficiency optimization for high-performance computing systems to support the needs of sustainable and green data centers.

Modular and Scalable Architecture Design

- Focus R&D efforts on the GIGAPOD series of rack-scale platforms to deliver highly scalable, modular, and easy-to-deploy data center infrastructure.
- Promote integrated hardware and software R&D to create synergies between hardware platforms and resource management and control software.

In 2025, driven by the global wave of AI and high-performance computing (HPC), Giga Computing continued to deepen its technology R&D and product portfolio. Its major news throughout the year centered on three key directions: "Next-Gen AI Computing Platforms," "Liquid Cooling and High-Efficiency Thermal Management Innovation," and "Rack-Scale Integrated Data Center Solutions," demonstrating its strategic transformation from a hardware supplier into an AI infrastructure integrator.

First, in terms of core computing platforms, Giga Computing fully adopted NVIDIA's next-generation Blackwell architecture GPUs and launched a multi-tier product portfolio encompassing desktop AI systems, high-end AI workstations, enterprise-grade GPU servers, and high-density computing nodes for data centers. Its product designs emphasize high computing performance, optimized PCIe and NVLink high-speed interconnect architectures, and coordinated power and thermal design to support large language model (LLM) training, generative AI inference, digital twins, and advanced visualization applications. Through a comprehensive product line spanning from the edge to core data centers, Giga Computing strengthens its vertical integration capabilities to meet the differentiated AI computing needs of customers of various scales.

Second, cooling and energy efficiency emerged as key technological highlights in 2025. Facing rapidly rising GPU power consumption and thermal density, Giga Computing is actively advancing liquid cooling and Direct Liquid Cooling (DLC) technologies by introducing cold plate designs and high-efficiency coolant circulation systems to significantly improve cooling efficiency and reduce air-conditioning loads. This technology not only enhances system stability and sustained computing performance, but also helps improve data center Power Usage Effectiveness (PUE), meeting global customers' requirements for energy conservation, carbon reduction, and sustainable operations. Giga Computing showcased high-density liquid-cooled GPU servers at multiple international exhibitions, highlighting the maturity of its technologies for high-power AI cluster environments.

In terms of infrastructure integration, Giga Computing continues to advance rack-scale integrated solutions and GIGAPOD platform design, integrating server nodes, network switching equipment, power modules, and management software into modular systems that can be rapidly deployed. Through a unified management interface and resource scheduling mechanism, customers can build AI training clusters and hyperscale data centers more efficiently. This strategy demonstrates that Giga Computing is no longer limited to providing standalone hardware products, but instead offers end-to-end AI infrastructure solutions, deepening its collaboration with data center operators and cloud service providers.

In addition, Giga Computing enhances its brand visibility and technological influence by participating in international AI and supercomputing exhibitions, showcasing its comprehensive AI and HPC product portfolio, including workstations, servers, liquid cooling solutions, and integrated rack-scale architectures. Through collaborative innovation with ecosystem partners, Giga Computing strengthens its cross-architecture support capabilities and market adaptability, expanding its presence in the global AI infrastructure market.

Overall, Giga Computing's major technology and product developments in 2025 reflect its strategic priorities: high-performance computing upgrades as the core focus, liquid cooling and energy efficiency optimization as key technological breakthroughs, and modular and integrated data center architectures as its market differentiation advantages. Amid the concurrent trends of continued growth in AI computing demand and the sustainable transformation of data centers, Giga Computing is strengthening its competitive position in the global AI server and HPC markets through deeper technological development and product innovation, while laying a technological foundation for growth in the coming years.

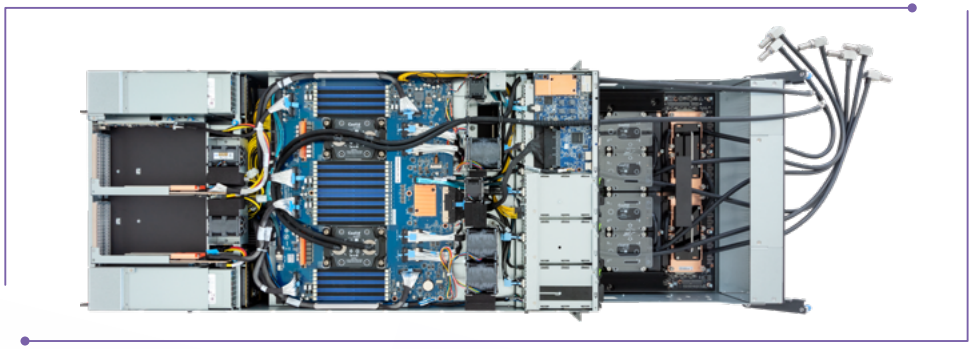
4.1.2 Energy Conservation and Carbon-reducing/Green Product Design

With the widespread adoption of cloud computing, artificial intelligence (AI) has gradually become mainstream in people's daily lives. Giga Computing is committed to developing low-carbon products and has introduced server cooling solutions using Direct Liquid Cooling and Immersion Cooling. We enhance the R&D team's relevant capabilities and awareness through performance indicator setting and management, as well as low-carbon/green product education and training, and improve the team's R&D productivity through bonus incentives. In 2025, Direct Liquid Cooling and Immersion Cooling products accounted for 13.86% of total products (servers), an increase of 6.01% from the previous year. The project initiation rate also increased by 11.88% from the previous year, demonstrating our continued investment in related products and technologies.

It is estimated that modern data centers currently consume approximately 1% of global electricity and have a Power Usage Effectiveness (PUE) ranging from 1.4 to 1.6. This figure means that approximately 33% of energy consumption is not used by computing servers, but rather by other data center facilities, primarily data center cooling and air-conditioning equipment. Compared to traditional air cooling, Giga Computing's liquid cooling solutions offer higher thermal conductivity efficiency and greater energy-saving advantages:

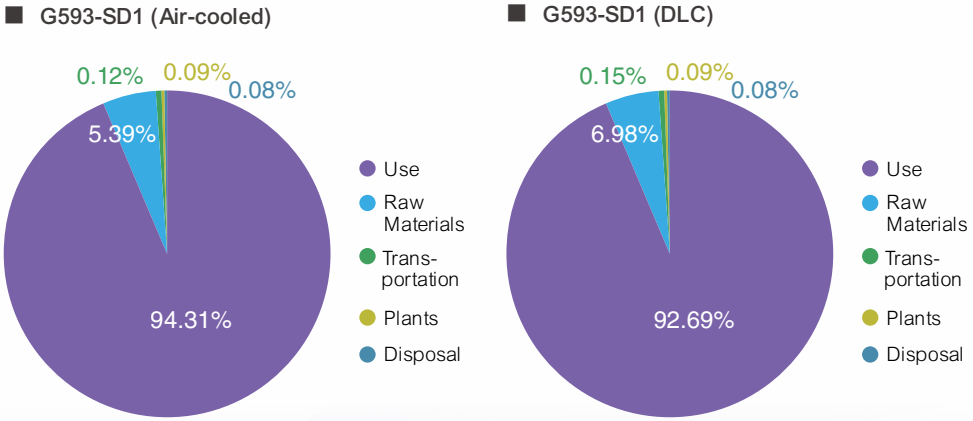
- Direct Liquid Cooling (DLC) solution: By bringing liquid cooling components into direct contact with heat-generating cores, server fan speeds and energy consumption are significantly reduced. It not only enables higher-density deployment of processors and computing cards within limited space, but also helps customers reduce total cost of ownership (TCO), lower noise levels, and maximize system performance. Based on 2025 estimates, the PUE of data centers using Direct Liquid Cooling solutions can be reduced to 1.29.
- Immersion Cooling solution: Servers are immersed in a non-conductive liquid, allowing heat to be transferred through direct contact between the liquid and heat-generating components and through liquid circulation, with heat dissipated through single-phase or two-phase physical phase-change processes. The system eliminates the need for complex components such as pumps or spray devices, significantly reducing equipment failure rates and maintenance costs, while setting a new benchmark for next-generation data centers with high scalability, stability, and exceptional energy efficiency.

During the life cycle of server products, the use phase accounts for the highest proportion of carbon emissions, followed by the raw material stage. After evaluating different cooling solutions during the use phase, we confirmed that the Immersion Cooling solution delivers the most significant carbon reduction benefits, followed by the Direct Liquid Cooling solution. In addition to breakthroughs in hardware technology, starting in 2026, Giga Computing has established relevant implementation targets for software, aiming to improve data center operational efficiency through the introduction of software management and optimization mechanisms, thereby effectively reducing data center electricity consumption and energy use.

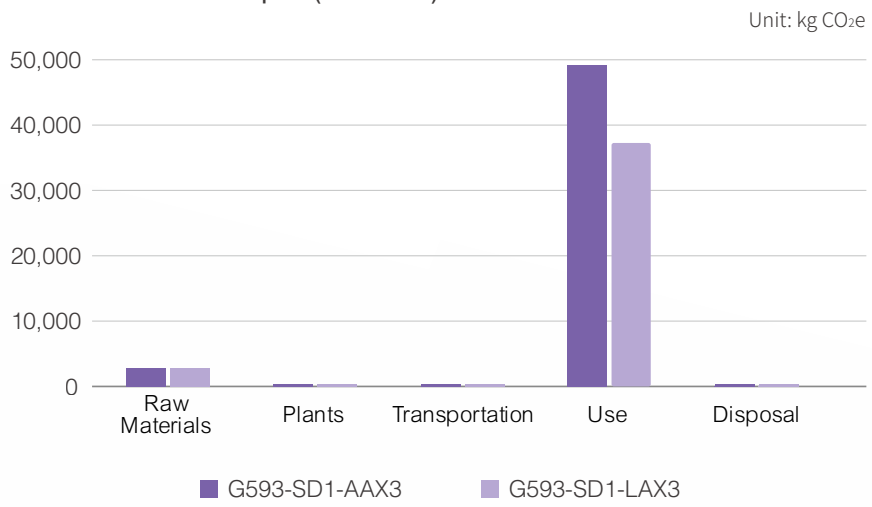


▲ G593-SD1 DLC Server

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.



■ **G593 Product Carbon Footprint (Air vs DLC)**



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. Based on a review of 2025 shipment records, the total shipment value of Giga Computing's products (including boards, cards, and systems) was NTD 150.698 billion. Of this, products containing recycled materials had a shipment value of NTD 95.236 billion, accounting for 63.10% of the total shipment value; products using packaging materials containing recycled materials had a shipment value of NTD 150.927 billion, accounting for 99.85% of the total shipment value.

In addition, to reduce carbon emissions throughout the product life cycle and respond to the global net-zero transition trend, Giga Computing officially launched a recycled materials implementation program in 2025, incorporating material circularity into its product design and supply chain management strategies. Based on the assessment, the material stage is a significant source of emissions in the carbon emission profile of server products and is a key emission item under Category 4 (indirect emissions from products used by the organization). If not managed effectively, this may lead to risks such as rising carbon costs, customer requirements for low-carbon procurement, and international market demands for carbon disclosure. Therefore, the introduction of recycled materials is a key management measure for the Company to reduce transition risk.

This opportunity can reduce material carbon intensity, enhance product sustainability and competitiveness, strengthen opportunities for cooperation with international customers, and establish differentiated advantages for low-carbon products. It represents a "mid- and long-term structural adjustment strategy for carbon reduction" and helps enhance climate resilience.

In 2025, 100% post-consumer recycled (PCR) aluminum, 95% post-consumer recycled (PCR) plastic, and 20% post-industrial recycled (PIR) steel were introduced for aluminum heat sinks, fan ducts, hard drive tray panels, and chassis, respectively.



From left to right above: 100% PCR aluminum heat sink, 95% PCR PC plastic fan duct, 95% PCR PC+ABS plastic fan duct, 95% PCR PC+ABS hard drive tray panels, and 20% PIR stainless steel chassis.

Based on estimates using material carbon emission factors provided by recycled material suppliers, PCR materials can achieve carbon reduction rates ranging from 75% to 95%, while PIR materials can achieve a carbon reduction rate of 8%:

Recycled Materials	Aluminum	PC	PC+ABS	Stainless Steel
Proportion of recycled materials	100%	95%	95%	20%
Type of recycled materials	PCR	PCR	PCR	PIR
Carbon reduction rate	95.56%	84.46%	75.22%	8.16%

Note 1: Carbon reduction rate =1-[(Weight of recycled materials x carbon emission factor of recycled materials) / (Weight of virgin materials x carbon emission factor of virgin materials)]

Spotlight Case: Giga Computing Launches New Low-carbon Server Program to Promote Sustainable Growth and Long-term Value

Giga Computing has officially launched a low-carbon transformation program for its server product line, investing in the design and development of sustainable servers. The new product series is manufactured using a high proportion of post-consumer recycled (PCR) materials, with some finished product components containing up to 95% recycled materials, marking a new chapter in the transition toward green and sustainable IT infrastructure.

Frequent extreme climate events and increasingly stringent global environmental regulations are reshaping industry responsibilities and the competitive landscape. As core equipment in digital infrastructure, servers have long been regarded as one of the major sources of energy consumption and carbon emissions. To respond to global trends in carbon reduction and net-zero emissions, Giga Computing is actively advancing its low-carbon transformation and has taken the lead in the industry by introducing a high proportion of recycled materials into its server design and production processes.

Application of High-Proportion Recycled Materials in Server Structural Components

Giga Computing's sustainable server design solution will begin with three major structural components by introducing recycled materials:

- Fan ducts and hard drive trays: Made with up to 95% PCR polycarbonate (PC) or PC+ABS plastic, sourced from materials including water bottles, wafer carriers, optical disks, automotive headlights, and other electronic products.
- Heat sinks: Use 100% PCR aluminum, primarily sourced from recycled aluminum window frames, bicycle parts, and retired heat sinks.
- Chassis structural components: Made of low-carbon metal materials containing 20% Pre-Consumer Recycled content.

All recycled materials undergo industrial-grade durability, thermal conductivity, and reliability testing to ensure that they meet Giga Computing's quality and performance standards while also achieving sustainability goals.

Innovative Application of Recycled Materials to Achieve Carbon Footprint Reduction and Compliance Advantages

Giga Computing works with material suppliers to establish a comprehensive material tracking and traceability system, creating specific and quantifiable environmental benefits and reporting value for customers:

- Quantifiable carbon reduction results: Based on Giga Computing's 2024 procurement data, if all aluminum heat sinks were replaced with recycled aluminum heat sinks, annual emissions could be reduced by more than 160 metric tons of CO_2e; if all structural components were made from recycled materials, total annual carbon reduction would exceed 275.75 metric tons of CO_2e.
- Third-party material certification: All recycled materials have obtained credible third-party certifications, which customers can directly reference in ESG reports and sustainability performance disclosures to enhance corporate credibility and brand image.
- Compliance and competitive bidding advantages: As environmental regulations in the United States, Europe, Japan, and other regions become increasingly stringent, product carbon footprints and recycled material content have become key thresholds for exports and procurement. Giga Computing's innovative material applications can help customers comply with emerging environmental regulations and the EU Carbon Border Adjustment Mechanism (CBAM), enhancing their competitiveness in international tenders and markets.

Redefining Server Value: Performance × Sustainability × Compliance

Known for its high-density, high-performance, and modular designs, Giga Computing is redefining its product philosophy by incorporating three core values: performance, sustainability, and compliance. This low-carbon transformation is not merely an upgrade in specifications, but also an important turning point for the server industry in its transition toward net-zero targets.

Looking ahead, Giga Computing will continue to invest in green materials and innovative design to develop next-generation sustainable server solutions, while working with customers to advance toward a truly net-zero future and fulfill its dual commitment to the industry and the planet.



4.1.3 R&D Responsible Unit and Investment

The new product development units are the Hardware R&D Center, System Development 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 Solution 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 2025, Giga Computing HQ had a total of 339 people dedicated to R&D, with a R&D expenditure of NTD 2.319 billion, accounting for 1.14% of total revenue.

■ R&D Workforce and Investment

Unit: NTD thousand

2023		2024		2025	
R&D Expenditure	Annual Revenue	R&D Expenditure	Annual Revenue	R&D Expenditure	Annual Revenue
883,976	48,558,413	1,286,923	133,057,017	2,319,000	204,197,026
R&D expenditure (% of revenue): 1.82%		R&D expenditure (% of revenue): 0.97%		R&D expenditure (% of revenue): 1.14%	

■ 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 have also acquired an auxiliary mechanical design management system integrated with a parametric 3D computer-aided design system. Through data consolidation, unification, and standardization, this system can effectively improve the integration of development projects, reduce R&D communication time, minimize design errors and prototyping risks, enhance project design quality and drawing consistency, to ensure the smooth execution of R&D projects and strengthen the technical capabilities and competitiveness of system R&D. Additionally, to enhance the R&D capabilities of key personnel, we held a total of 17 training sessions related to product development in 2025, with a total of 558 participants and 659.6 hours of training at Giga Computing HQ and GIGAIPC.

4.1.5 Intellectual Property Management

Giga Computing places great emphasis on product and technology R&D, as well as intellectual property protection. Under the Operational Management Center, the Legal & IP Affairs Division is responsible for managing the Company's patent and trademark matters and has established the "Patent Management Procedures," to protect the innovations and intellectual property of both employees and the Company, thereby maintaining Giga Computing's competitive edge in the market.

In 2025, Giga Computing conducted a total of 4 intellectual property-related education and training courses, covering topics including patent search and open-source software application and management. A cumulative total of 88 participants from Giga Computing HQ and GIGAIPC attended, with a total of 172 training hours. Through comprehensive training program planning, we not only effectively deepen intellectual property compliance and innovation awareness among employees in relevant units, but also transform the R&D team's innovative capabilities into key technical assets with substantive legal defensibility in the AI and high-performance computing markets.

Through the establishment of management processes, education and training programs, and incentive mechanisms, by the end of 2025, Giga Computing (including GIGAIPC) had submitted a cumulative total of 350 patent applications worldwide. A total of 238 patents had been approved globally (including granted patents), representing an increase of 32.96% from the previous year. In the future, Giga Computing will continue to optimize full life cycle intellectual property management, focus on forward-looking patent portfolio development, drive green innovation through incentive mechanisms, and deepen intellectual property education for all employees, thereby consolidating its core competitiveness in the global market through sound intellectual property management.

■ Intellectual Property Management Process

New Patent Applications	Patent inventors may submit patent proposals by completing the “Patent Proposal Application Form” through the system.
Management of Existing Patents	The Legal and Intellectual Property General Division regularly reviews the list of patent cases to ensure that technical assets requiring continued protection remain valid.
Incentive Mechanisms and Additional Rewards for Sustainable Design	Establish a patent incentive mechanism and provide an additional 50% bonus for key patents involving technologies such as energy conservation and extended service life, encouraging employees to continue investing in related design and innovation.

■ Patents Obtained Over the Years

	Giga Computing	GIGAIPC	Total
Number of patent applications	320 cases	30 cases	350 cases
Number of cases approved (including those certified)	221 cases	17 cases	238 cases

4.2 Customer Relationship Management

4.2.1 Policy and Responsible Unit

Giga Computing HQ has obtained ISO 9001:2015 Quality Management System certification and continues to conduct annual external audits by third parties and internal management reviews to ensure the effectiveness and continuous improvement of the management system, specifically implementing the quality policy of "Total Quality Management to Achieve Environmental Protection and Customer Satisfaction" and continuously strengthening organizational operational efficiency and customer service quality.

To establish mutually beneficial supply chain partnerships with customers, Giga Computing HQ has established a comprehensive and effective communication mechanism to proactively listen to customer feedback and stay abreast of market trends. The Company's highest management level also maintains regular interactions with corresponding customer management levels or key decision-makers to deepen strategic partnerships. Throughout all stages of the product life cycle, we maintain substantive engagement and information sharing with customers to accurately understand their supply chain development strategies and evolving needs; meanwhile, through clear positioning of product and service value, the Company strives to become a proactive and efficient support partner for customers.

The Sales Department collects and analyzes market and customer information through multiple channels, including customer visits, project meetings, and market intelligence gathering. It also holds regular weekly sales meetings to review product and service positioning and develop specific strategic plans to ensure effective responses to customer needs. The Quality Department is responsible for conducting regular quality performance tracking and improvement reviews with customers, covering audit results, corrective and preventive actions, quality performance indicators, issues of customer concern, and the handling of engineering complaints. It also conducts customer satisfaction surveys and communication feedback to continuously promote quality improvement and deepen customer relationships.

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, including regular or occasional communication, contact, and visits with customers, are conducted by the department responsible for customer service. This is 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 2025, a total of 70 customer satisfaction survey questionnaires were distributed, of which 52 valid questionnaires were returned, representing a response rate of 74.29%, with an overall average score of 4.8. The average score for all survey items this year reached 4 or above. For certain items, Giga Computing continues to conduct root cause analyses and formulate improvement measures. The 2025 improvement measures and implementation performance are presented as follows:

Item	Quality of Return Merchandise Authorization (RMA) Repairs
Improvement Result	The average score increased from 4.4 in 2024 to 4.7 in 2025.
Reason	Server products require relatively long material preparation lead times and are also affected by material shortages.
Improvement Measures	Request customers to provide forecast results in advance and improve delivery schedules based on the forecasts to meet customer requirements; meanwhile, starting from Q3 2025, implement a customized material preparation system to enable more accurate component preparation and improve delivery schedules.
Item	**RMA Repair Turnaround Time (TAT)**
Improvement Result	The average score increased from 4.5 in 2024 to 4.8 in 2025.
Reason	Excessive repair time and prolonged shipping time.
Improvement Measures	Confirm shipment volumes for customers in each region in advance and prepare components beforehand to improve the processing cycle; meanwhile, communicate with customers to introduce three different service plans, Gold, Silver, and Bronze, and coordinate with customers to confirm the service approach.
Item	**Quality Management**
Improvement Result	The average score increased from 4.5 in 2024 to 4.7 in 2025.
Reason	1. Customers reported that factory production quality should be strengthened to reduce the occurrence of appearance issues. 2. Customers requested improvements to controller functionality issues.
Improvement Measures	For abnormal issues raised by customers, an abnormality response team is convened to formulate improvement measures for each customer complaint, provide explanations to customers, and track improvements through regular meetings.

Investigation Items

■ A Total of 12 Items in 5 Categories

I. Quality management and planning: Including green product and hazardous substances control management (satisfaction with hazardous substances control, environmental compliance of packaging materials, product compliance with customer green specifications, and adherence to international green regulations).

1. Do the products from Giga Computing meet your expectations?
2. Does the green quality control of our products meet your requirements?
3. Does the quality control meet your requirements?

II. Service quality management: Satisfaction with the handling of anomalies, repair services, response, tracking, and problem resolution.

1. Do the anomaly handling and improvement countermeasures report meet your requirements?
2. Does the speed of the Return Merchandise Authorization (RMA) of Giga Computing meet your needs?
3. Does the quality of the Return Merchandise Authorization (RMA) of Giga Computing meet your needs?
4. Are you satisfied with the service attitude of Giga Computing's sales or customer service units?
5. Do the response, follow-up, and resolution of issues related to anomaly handling by Giga Computing meet your needs?

III. Product shipment management: Satisfaction with shipments, delivery schedules, and product packaging.

1. Is the product delivered by Giga Computing on time/accurate/complete?
2. Are you satisfied with the packaging of Giga Computing's products?

IV. Effectiveness of technical support: Whether the technical solutions provided for product issues meet customer requirements.

1. Does the technical support and response from Giga Computing meet your needs?

V. Design and R&D：Conduct customer satisfaction surveys on five major categories, including product performance, reliability, and usage, etc.

1. Does the R&D management performance of Giga Computing meet your needs?
2. Do the hardware designs of Giga Computing meet your needs?
3. Does the product ID design of Giga Computing meet your requirements?

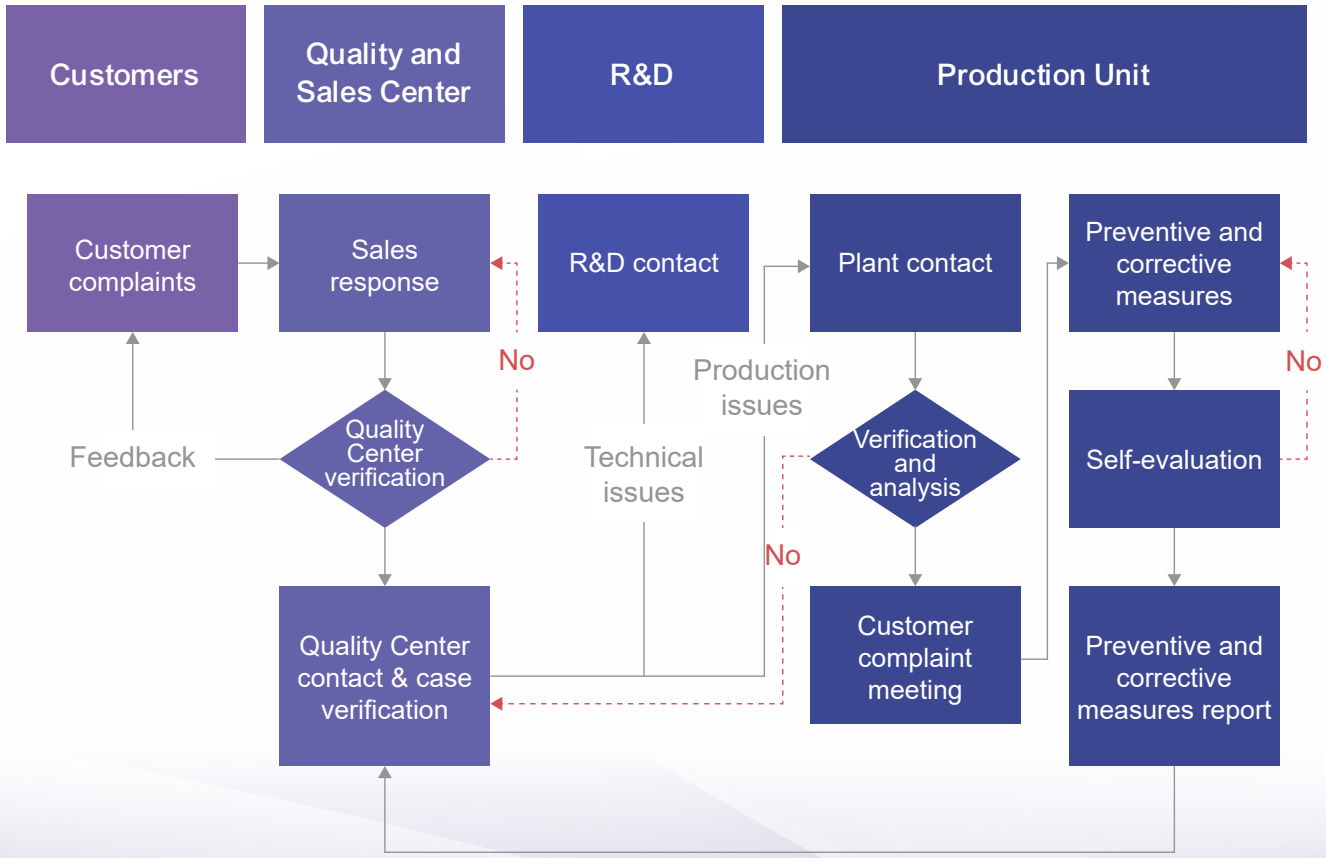
■ 2025 Customer Satisfaction Survey Results



Note 1: In 2025, the satisfaction survey was conducted solely for Giga Computing HQ customers, with data disclosure boundaries excluding the subsidiary GIGAIPC.

4.2.3 Customer Complaint Handling Process

Giga Computing establishes channels for customer inquiries and feedback regarding product quality, product safety, technology, and services to facilitate quality improvement and efficiency enhancement, with the goal of meeting customer needs and increasing customer satisfaction.



According to 2025 customer complaint data, we received a total of 82 customer complaints; all complaints were related to product functions and specification performance, and no issues were found that posed serious safety risks to customers. There were relatively more issues related to component quality and production assembly control. To effectively reduce future customer complaints, we have formulated the following improvement measures:

- Continuous improvement of production processes:
  1. In addition to traditional personnel training, AOI inspection systems will be gradually introduced.
  2. Reduce reliance on personnel and avoid errors in judgment.
  3. Improve inspection efficiency through image recognition.
  4. Optical records facilitate data retention and enhance product traceability records.
- Overall review of test coverage: In the short term, adjust the customer testing environment, strengthen the system testing process, and improve product reliability.
- 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. 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 2025, Giga Computing HQ and GIGAIPC collaborated with 553 suppliers globally. Suppliers were categorized into two major groups based on procurement targets: raw material suppliers and non-raw material (miscellaneous/engineering) suppliers. In 2025, procurement spending was dominated by raw material suppliers, totaling approximately NTD 202.23 billion and accounting for 97.45% of total procurement spending. Additionally, in 2025, Giga Computing HQ and GIGAIPC's procurement from domestic suppliers accounted for 80.11% of the total number of suppliers, with domestic procurement expenditures comprising 94.03% of the total. As for the U.S. subsidiary, in 2025 only a small amount, approximately 0.15%, 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.

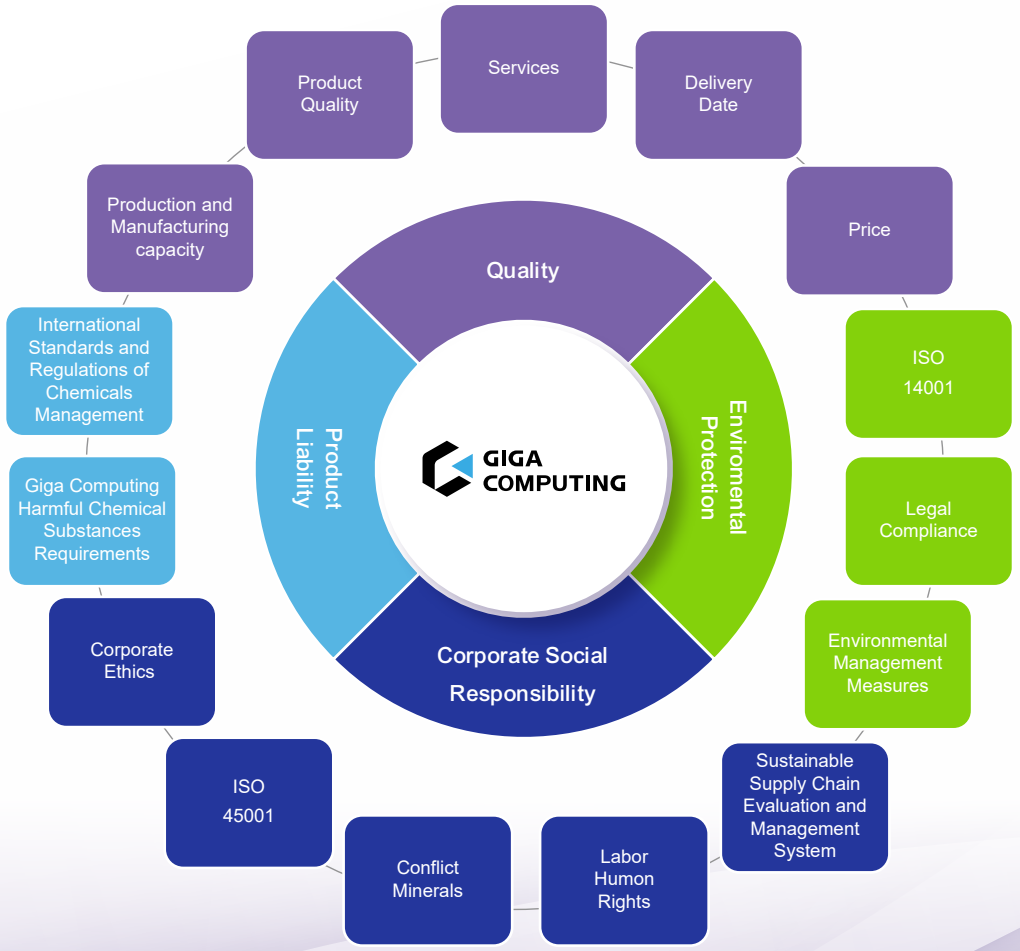
4.3.1 Supplier Management Policy

Giga Computing follows its parent company GIGABYTE Technology'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
- Discharge of untreated toxic and hazardous substances of materials
- Forced/Prison labor
- 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 2025, RBA audits were conducted on 46 suppliers, of which over 82.61% performed well (scoring above 85), and the overall average score was 93.38. In the 2025 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, service, technical capability, and grades are assigned according to the score levels.

Total Score	Grade	Total Performance for the Quater
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	2025
Low risk	90.48%	100%	100%
Medium risk	7.14%	0%	0%
High risk	2.38%	0%	0%

Year			2025
Existing suppliers (Number of suppliers)	Number of suppliers audited on-site		46
	Number of suppliers audited online (document review)		2
	Subtotal of suppliers audited		48
	Low risk		48
	Medium risk	1st Audit results	0
		Number of suppliers reclassified as low risk after review	0
	High risk	1st Audit results	0
		Number of suppliers reclassified as low risk after review	0
New suppliers (Number of suppliers)	Number of suppliers audited on-site		5
	Number of suppliers audited online (document review)		0
	Subtotal of suppliers audited		5
	Low risk		4
	Medium risk	1st Audit results	1
		Number of suppliers reclassified as low risk after review	1
	High risk	1st Audit results	0
		Number of suppliers reclassified as low risk after review	0

■ RBA Audit Evaluation Items

Aspect	Evaluation Item	
Environmental aspect	・Environmental permit ・Hazardous substance handling, transportation, and storage	・Water resource management ・Energy consumption and GHG emissions
Social aspect	・Ethical corporate management ・Information disclosure	・Respect for intellectual property rights ・Fair trade
Governance aspect	・Duties and responsibilities of management ・Employee training plan	・Employee feedback, participation, and grievance ・Risk assessment and risk management
Labor rights	・Working hours ・Salaries and benefits	・Humane treatment ・Freedom of association

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 2025, most of Giga Computing's new suppliers were customer-designated component suppliers, suppliers for trial production new material validation, 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.

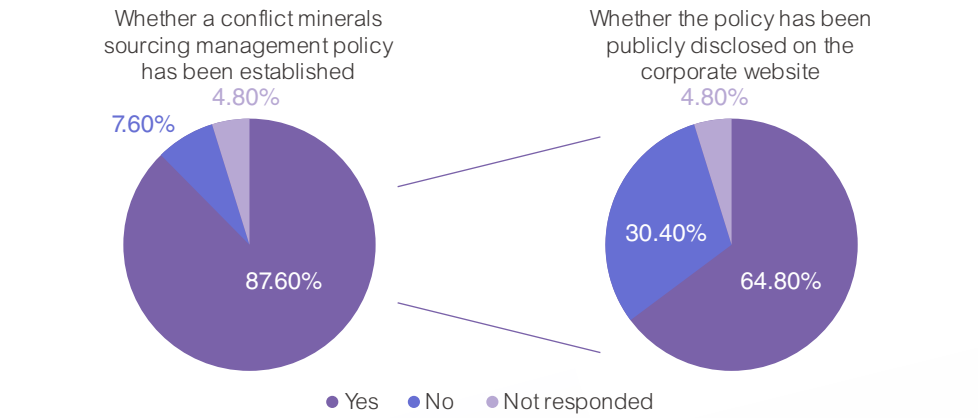
4.3.3 Conflict Minerals

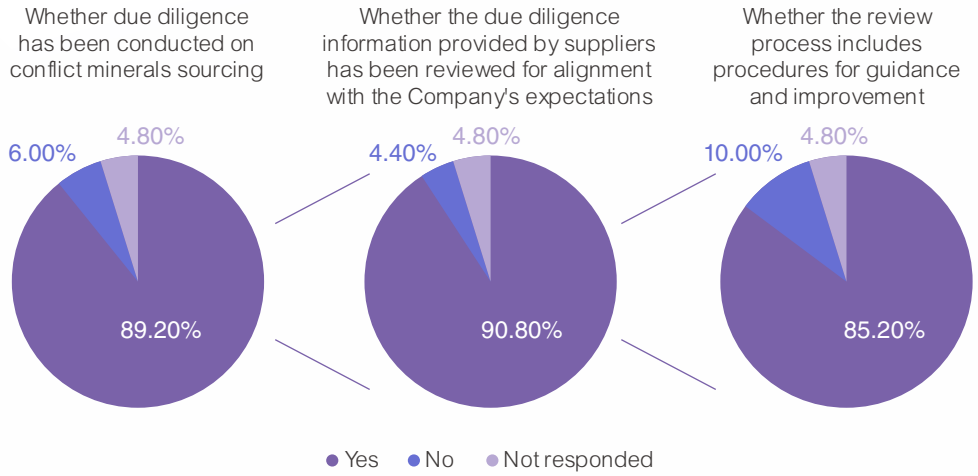
Tungsten, tin, tantalum, gold, cobalt, and mica are essential raw materials for electronic products. However, if these minerals are sourced from regions where forced labor, or armed conflict occurs, they are classified as conflict minerals, which oppress and harm local human rights and living conditions. 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 6.5) and Extended Minerals Reporting Template (EMRT 2.0). According to the suppliers' responses, Giga Computing references the qualified smelters published on the Responsible Minerals Initiative (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 2025, Giga Computing initiated a survey of 305 first-tier suppliers, with a response rate of 81.07% for the CMRT and 77.05% 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 RMI website to update the smelter list.

3TG Metal

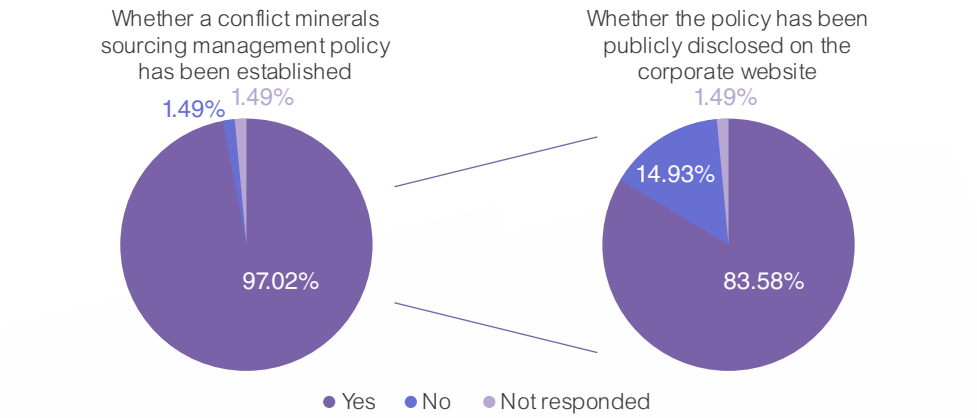
We further conduct statistical analysis of the CMRT forms submitted by suppliers to understand each supplier's actual management of conflict minerals. Annual statistics are divided into two main aspects: the statistical analysis of responses from all suppliers and, among those, the review of the completeness of management policies for highrisk suppliers confirmed to use 3TG metals in products and processes. In 2025, Giga Computing identified 67 first-tier suppliers using 3TG metals from high-risk areas, and over 97% of these suppliers have established conflict minerals sourcing policies.

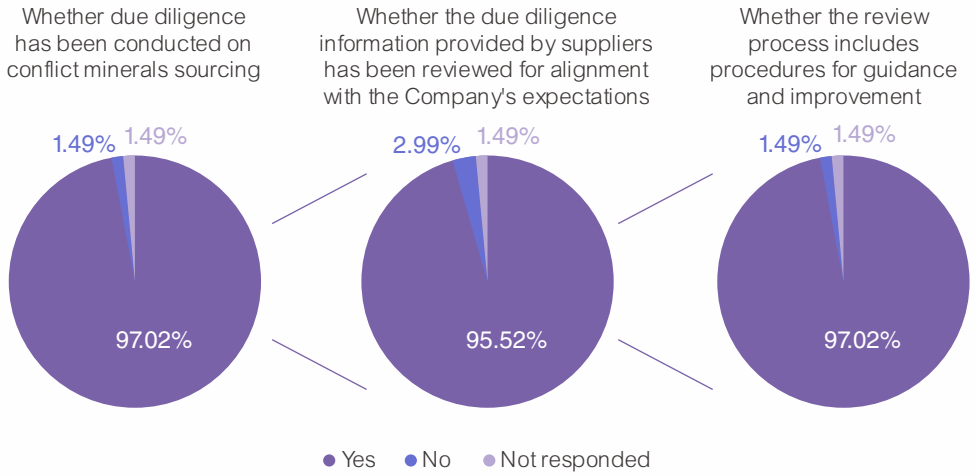
Overall Status of Suppliers' Responses to the Conflict Minerals Survey





Management Status of Suppliers Using 3TG Metals Sourced from Covered Countries[Note]





Note 1: Covered Countries include the Democratic Republic of the Congo, 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 2025 survey of first-tier suppliers, 235 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 more than 90% of these suppliers 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

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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 2025, 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.

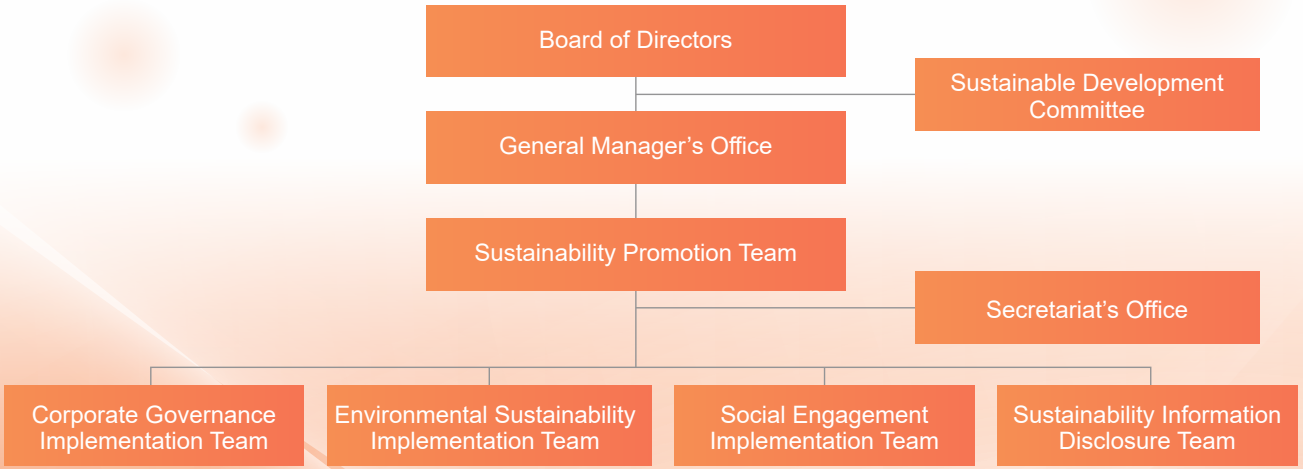
Sustainability Promotion Team

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 Vise 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 and 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

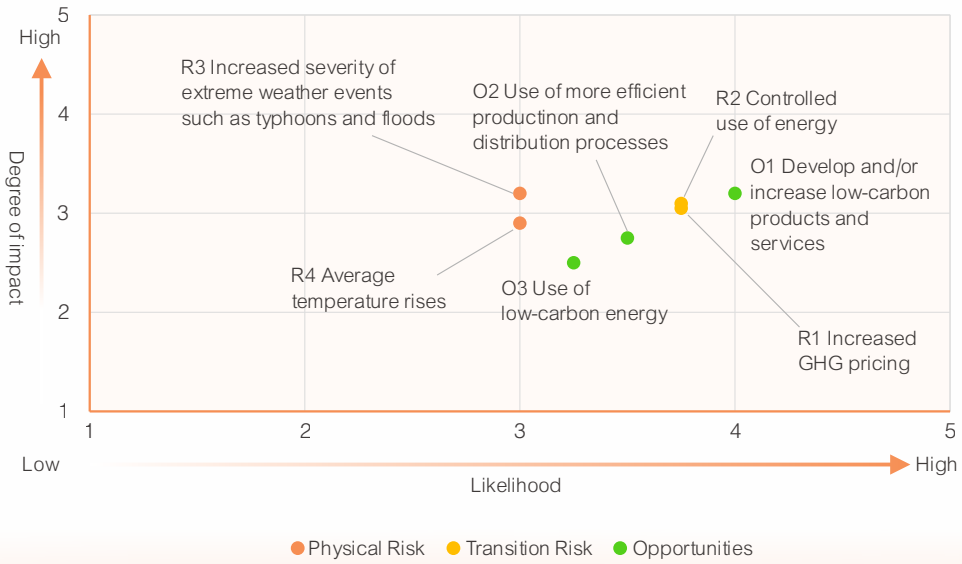
To help the Company understand current key climate opportunities and risks, in 2023, the Sustainability Promotion Team compiled sustainability reports from peers and CDP climate questionnaires on risk and opportunity issues. The team convened the major implementation teams and assessed the degree of 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 2025, 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)	Under Taiwan's "Climate Change Response Act," carbon fees have been officially levied since 2025. The first phase targets major carbon emitters with annual carbon emissions exceeding 25,000 tons, with the first payment to be made in 2026. 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.	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. 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. The Company plans to adopt the GHG Protocol for its inventory and complete external assurance in 2026. 3. In 2025, recycled materials were incorporated into products to reduce Category 4 carbon emissions. 4. The office air conditioning and lighting will be set to turn off automatically, reducing electricity waste during periods of inactivity.
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 2026. Energy transformation policies will lead to fluctuations in electricity prices, and the requirements for businesses to adopt renewable energy will also increase.	In 2026, Giga Computing plans to evaluate the adoption of renewable energy at its newly established plant and continue increasing the proportion of renewable energy use.
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.	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. 2. Increase the proportion of local suppliers to reduce the risk of extreme weather affecting transportation. 3. Purchased UPS systems to ensure continuous power supply and prevent impacts on equipment from sudden regional power reductions.
Physical risk	R4 Average temperature rises	Long-term (5 to 10 years)	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. 2. Climate change may cause raw material price fluctuations, resulting in increased costs.	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. 2. Increase the supplier assistance plan, evaluate the comprehensive intelligence of processes, and improve energy efficiency. 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. 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.
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.	1. Evaluate the introduction of low-energy, high-efficiency supply chain products, such as power supplies with higher energy conversion efficiency. 2. Increase the product quantities of direct liquid cooling systems and immersion cooling systems.
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.	1. In 2025, recycled materials were introduced into certain models. 2. Increase the supplier assistance plan, optimize supplier processes, and increase the proportion of scrap recycling. 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%).

Aspect	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:

Short-term Goals			
Target Type	**Target Description**	**Target Scope**	**Achievement Status**
Carbon reduction targets	Complete the 2025 voluntary GHG inventory in accordance with ISO 14064-1 in 2026	Giga Compting HQ+GIGAIPC	In progress
	Complete a GHG inventory and assurance in accordance with the GHG Protocol in 2026	Consolidated Entity	In progress
	Evaluate the adoption of renewable energy at the newly established plant in 2026	Giga Compting HQ	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	No such cases occurred in 2025
Supply chain carbon management	Hold a supplier conference and conduct supplier audits and evaluations in 2026	Consolidated Entity	In progress
	Key Tier 1 suppliers complete GHG inventories in 2026	Consolidated Entity	In progress
Mid- and Long-term Goals			
Target Type	**Target Description**	**Target Scope**	**Achievement Status**
Carbon reduction targets	Develop plans in 2030 with reference to progress toward joining the SBTi initiative	Consolidated Entity	Under discussion
	Evaluate increasing the proportion of renewable energy adoption in 2030	Giga Compting HQ	Under discussion
Supply chain carbon management	Hold a supplier conference once a year, incorporate carbon reduction performance into the evaluation criteria, and continue providing guidance to suppliers to improve their scores.	Consolidated Entity	In progress

5.2 Energy and GHG Management

Item	Content
Policies, Commitments, and Importance	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.
Responsible Unit	Development Platform Center
Action Plan	1. In response to customer climate disclosures, Giga Computing provides relevant data to support GIGABYTE Technology in completing its CDP Climate Questionnaire. 2. Routine annual carbon inventory procedures based on the GHG Protocol will be introduced at all sites, with third-party assurance planned for implementation in the second half of 2026. 3. In the future, each site will establish short-term, mid-term, and long-term reduction targets in accordance with the SBTi methodology, based on the results of GHG inventories and third-party assurance. 4. Continue promoting the completion of GHG inventories by key Tier 1 suppliers. 5. Hold supplier conferences annually and conduct supplier audits and evaluations.
2025 Performance	1. According to ISO 14064-1, voluntarily completed a GHG inventory with boundaries covering Giga Computing HQ and GIGAIPC. 2. GIGABYTE Technology achieved a B rating on the 2025 CDP Climate Questionnaire. 3. The carbon intensity of Category 1 and Category 2 decreased by 23.41% in 2025 compared with the previous year. 4. In 2025, the GIGABYTE Group jointly held a supplier conference. 5. In 2025, a survey on GHG inventories was conducted among suppliers. Suppliers accounting for 20% of the total procurement amount had completed GHG inventories.
Grievance Mechanism	Each year, each site submits its annual GHG inventory results to GIGABYTE Technology. 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

Following the conclusion of COP30, it is evident that while the world has made progress in driving climate action and carbon reduction, key energy issues remain divided, prompting governments and enterprises to strengthen the implementation of carbon management and decarbonization 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 2025, 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. To address IFRS and SBTi requirements, we plan to adopt the GHG Protocol inventory standard in 2026 and obtain assurance from an external third-party organization 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 99.89% of total energy consumption. The remainder is gasoline for company vehicles, accounting for approximately 0.11% of total energy consumption. In 2025, Giga Computing's total energy consumption was 23,485.53 GJ. Electricity consumption increased due to the addition of a leased operating site, an increase in laboratory equipment, and higher equipment usage, resulting in a 14.88% increase in electricity consumption compared with the previous year. Nevertheless, owing to substantial revenue growth in 2025, energy intensity decreased by 25.13% compared with the previous year.

■ Total Energy Consumption

	Activity Type	Energy Type	Unit	2024		2025	
				Energy Comsumption	Proportion (%)	Energy Comsumption	Proportion (%)
Non-renewable fuels	Company vehicles	Gasoline	Liters	617.71	0.10	845.31	0.11
			GJ	19.67		26.60	
Purchased energy	Process equipment, air conditioners	Purchased gray electricity	kWh	5,673,419.77	99.90	6,516,368.77	99.89
			GJ	20,424.31		23,458.93	
Gross calorific value of energy consumption (GJ)				20,443.98	100.00	23,485.53	100.00
Intensity (GJ/million revenue)				0.1536		0.1150	

Note 1: The statistical scope of energy consumption data covers: Giga Computing HQ, GIGAIPC.
Note 2: Calorific value of gasoline in 2024 = 7,609 kcal/L, calorific value of electricity = 860 kcal/kWh, Calorific value of gasoline in 2025 = 7,520 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 2025, 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 2025 were 942,421.7688 tons of CO_2e. Of these, Category 4 and 5 were the largest contributions, mainly from purchased materials and the use of sold products, accounting for 99.60% of the annual GHG emissions. In 2025, electricity consumption increased due to the addition of a leased operating site, an increase in laboratory equipment, and higher equipment usage, resulting in a 17.79% increase in Category 1 and 2 carbon emissions; meanwhile, product manufacturing and shipment volumes increased significantly compared to 2024, primarily for GPU servers, resulting in a 19.98% increase in Category 3 to 6 carbon emissions. Although total Category 1 and Category 2 carbon emissions increased as the Company continued to expand, revenue also grew. Therefore, the emissions intensity in 2025 decreased by 23.41% compared to the previous year.

Categories 3 to 6 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 introduce GHG inventory management based on the GHG Protocol beginning in 2026 and evaluate participation in the SBTi in 2027, contributing to global efforts to mitigate climate change.



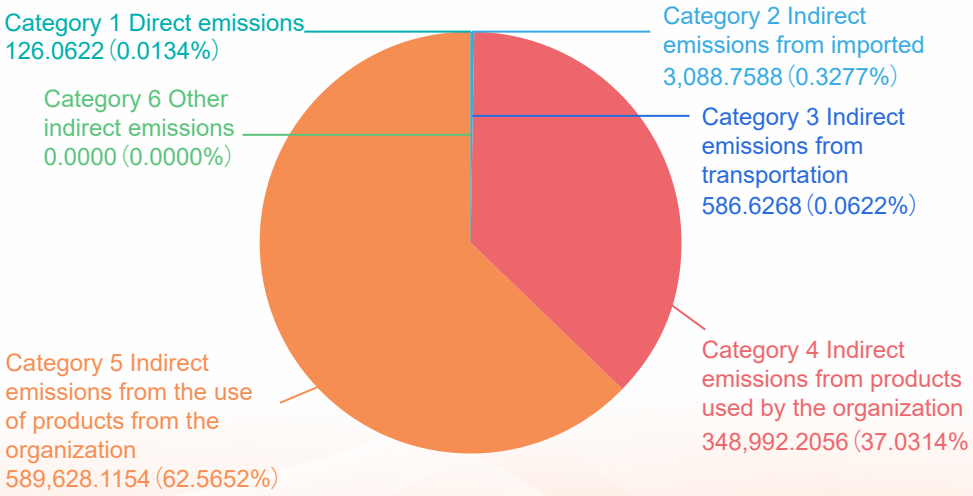
GHG Emissions Volume and Intensity

2024				
Unit	Metric Tons of CO_2e	Proportion (%)	Total (metric tons of CO_2e)	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	0.0000	0.0000		
Total volume			785,529.4346	-

2025				
Unit	Metric Tons of CO_2e	Proportion (%)	Total (metric tons of CO_2e)	Intensity
Category 1 Direct emissions	126.0622	0.0134	3,214.8210	0.0157
Category 2 Indirect emissions from imported energy	3,088.7588	0.3277		
Category 3 Indirect emissions from transportation	586.6268	0.0622	939,206.9478	-
Category 4 Indirect emissions from products used by the organization	348,992.2056	37.0314		
Category 5 Indirect emissions from the use of products from the organization	589,628.1154	62.5652		
Category 6 Other indirect emissions	0.0000	0.0000		
Total volume			942,421.7688	-

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 2024-2025 GHG inventory operation.
Note 3: Scope of GHG inventory: Carbon dioxide (CO_2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorinated chemicals (PFCs), sulfur hexafluoride (SF6), nitrogen trifluoride (NF3), 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 in million NTD.

Proportion of GHG Emissions in 2025



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 2025 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 operates only a small-scale assembly line, and its overall operations are not water-intensive, 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 withdrawals are supplied entirely by third-party water utilities, with water primarily used for domestic purposes. Total water withdrawal in 2025 was 21.16 million liters, mainly due to an increase in the number of employees at Giga Computing HQ and the addition of a leased operating site in 2025. In addition, recycled water used for irrigation by the U.S. subsidiary was included in the data statistics in 2025, resulting in an increase in total water consumption. However, as revenue also increased significantly, water withdrawal intensity remained at the same level as the previous year.

Unit: million liters

Water Use Category	Intake/Discharge Destionation Classification	2023	2024	2025
Water intake	From rainwater recycling, rivers, lakes	0	0	3.20
	From groundwater	0	0	0
	Water supplied from water companies, municipal water supply, and wastewater treatment plants	13.42	16.84	17.96
	Total water intake	13.42	16.84	21.16
Water discharge	Discharge into rivers, glaciers, lakes, swamps	0	0	0
	Discharged into groundwater	0	0	0
	Discharged to the wastewater treatment plant for treatment	10.74	13.47	16.93
	Total water discharge	10.74	13.47	16.93
Water consumption	Total water consumption	2.68	3.37	4.23
Water intake intensity (million liters/million revenue)		0.0003	0.0001	0.0001

Note 1: Scope of Data in This Table: For 2023, the data covers Giga Computing HQ only; for 2024 and 2025, the coverage expands to include Giga Computing HQ, the U.S. subsidiary, and GIGAIPC.

Note 2: Water consumption for Giga Computing HQ and GIGAIPC operating sites was calculated based on actual usage as recorded on water bills. Water fees for the U.S. subsidiary location are collected uniformly by the leased building, and as a result, the water withdrawal volume is calculated by allocating the total water consumption stated on the water bill in proportion to the location's share of the water fee.

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.

5.4 Waste Management

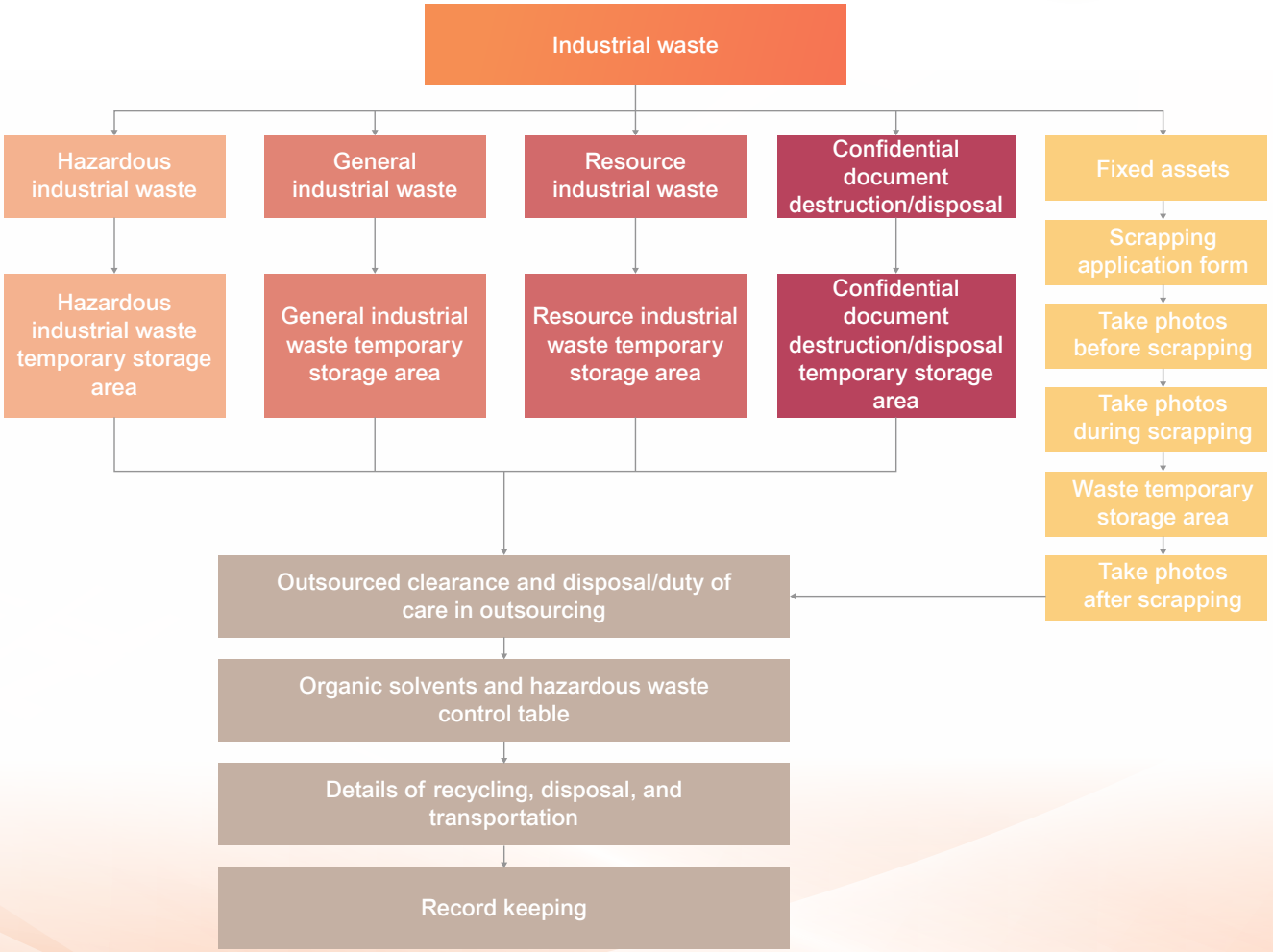
5.4.1 Waste Management System

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 Technology. 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 2025, 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 2025, Giga Computing generated a total of 159.96 metric tons of waste. In terms of waste management, the Company follows the principles of resource circulation and waste reduction, implements waste sorting, recycling, and reuse measures, and engages qualified waste clearance and disposal organizations for proper treatment. At the same time, the Company actively promotes the circular use of reusable materials, dedicating itself to reducing the environmental impact of our operations.

Unit: metric tons

Waste Generated						
Year	2023		2024		2025	
	Disposal Volume	Proportion	Disposal Volume	Proportion	Disposal Volume	Proportion
Non-hazardous waste	44.11	98.44%	114.11	98.40%	142.52	89.10%
Hazardous waste	0.70	1.56%	1.86	1.60%	17.44	10.90%
Total amount of waste	44.81	100%	115.97	100%	159.96	100%
Waste intensity (tons/million revenue)	0.0009		0.0009		0.0008	

Note 1: General industrial waste includes domestic waste generated from employees' daily activities. Data for the Xindian Operational HQ and the U.S. subsidiary site are handled uniformly by their respective leased buildings, with figures allocated based on headcount and the total usage stated on relevant bills (in proportion to each site's share of expenses). Other Xindian operational sites calculate and allocate data based on leased floor space, while GIGAIPC allocates data based on the proportion of its leased square footage relative to the building's total area.

Note 2: Hazardous waste mainly consists of mixed metal waste, and the relevant data are compiled based on the weights recorded on waste manifests.

Note 3: The data in this table covers Giga Computing HQ, the U.S. subsidiary, and GIGAIPC.

■ Total Waste Volume Categorized by Direct Disposal and Diverted Disposal

Unit: metric tons

Waste Category	Hazardous Waste		Non-hazardous Waste		Total Disposal Volume	
	Disposal Volume	Proportion	Disposal Volume	Proportion	Disposal Volume	Proportion
Diverted disposal (reuse, recycling)	17.44	100%	9.67	6.79%	27.11	16.95%
Direct disposal (incineration, landfill)	0	0%	132.85	93.21%	132.85	83.05%
Total volume	17.44	100%	142.52	100%	159.96	100%

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

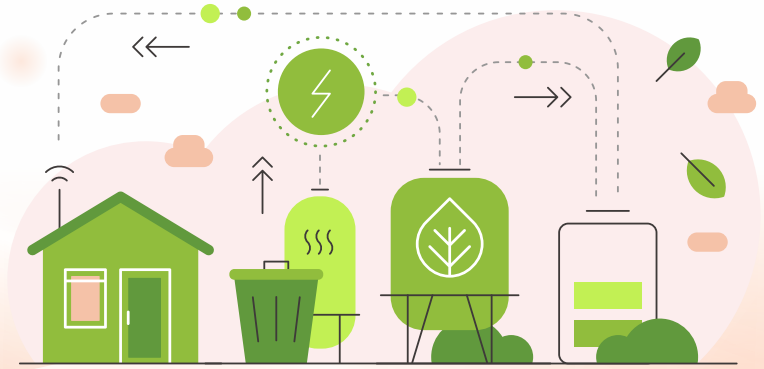
■ Final Disposal Methods of Non-hazardous Waste in 2025 by Type

Unit: metric tons

Waste Type	Waste Generated (tons)	Outsourcing to a Third Party	
		Waste Disposal Volume (tons)	Disposal Method
General waste (domestic waste)	132.85	132.85	Incineration (non-energy recovery)
Paper	4.25	4.25	Recycled
Paper container	4.30	4.30	Recycled
Plastic	0.33	0.33	Recycled
Plastic bottles (PET bottles)	0.49	0.49	Recycled
Glass	0.10	0.10	Recycled
Iron and aluminum cans	0.20	0.20	Recycled

Total Amount of Waste	Total Amount of Off-site Treatment	Porportion (%)
142.52	142.52	100%

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



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 by its Green Team, 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.

During the product design and development stage, Giga Computing incorporates hazardous substance management into product design considerations, strictly controls the selection of raw materials and components, avoids the use of restricted substances, and gives priority to materials that comply with environmental requirements. Through source management at the design stage, the potential environmental and health risks arising during product manufacturing, use, and disposal are reduced.



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. Suppliers are required to provide relevant substance declarations or testing information in accordance with regulations, ensuring that supplied materials comply with the Company's hazardous substance management requirements and applicable laws. 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 2025, 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 Technology, to extend the product lifecycle and reduce the generation of electronic waste. In 2025, Giga Computing received a total of 24,541 products for repair, with a repair completion rate of 100%, enabling the products to be returned to use. Through product repair and reuse mechanisms, Giga Computing effectively extends product life cycles and reduces resource consumption and waste generation caused by premature product replacement. This approach not only reduces electronic waste generation, but also reduces the raw materials and energy required to manufacture new products and lowers related carbon emissions, further improving resource efficiency and advancing the goals of a circular economy and environmental sustainability.

■ Product Repairs and Returns Status in 2025

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)	4,536	1,917	3,267	0	6,718	16,438
	Quantity returned (pieces)	4,536	1,917	3,267	0	6,718	16,438
U.S. subsidiary	Number of repairs (pieces)	0	0	0	4,320	0	4,320
	Quantity returned (pieces)	0	0	0	4,320	0	4,320
GIGAIPC	Number of repairs (pieces)	1,485	463	412	964	459	3,783
	Quantity returned (pieces)	1,485	463	412	964	459	3,783
Total	Number of repairs (pieces)	6,021	2,380	3,679	5,284	7,177	24,541
	Quantity returned (pieces)	6,021	2,380	3,679	5,284	7,177	24,541

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 2025, a total of 487.69 metric tons of packaging materials were used, of which recyclable materials accounted for 78.71% of the total packaging materials.

Due to the nature of our products, Giga Computing uses a large amount of corrugated cardboard. Considering the environmental impact, we have introduced the use of recycled paper pulp in our corrugated cardboard. This not only reduces the cost of packaging materials but also minimizes the impact on the environment. Currently, the utilization rate of recycled pulp in cardboard packaging materials exceeds 80%. However, as virgin pulp offers greater strength, 100% recycled pulp has not yet been used in corrugated paper structures to ensure the strength of the 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 2025

Type of Packing Material	Annual Total Weight Purchased (tons)	Percentage of Recyclable Packaging Materials
Paper	383.87	78.71%
Plastic	103.82	
Total	487.69	

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



6

Happy Workplace

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6.1 Talent Recruitment and Retention

Item	Content
Policies, Commitments, and Importance	Giga Computing has established a comprehensive job grade and salary system, offering remuneration that exceeds industry standards to maintain external competitiveness. At the same time, by defining job grades and levels, an appropriate salary structure has been set to ensure internal fairness. We also provide comprehensive welfare measures to ensure that employees can perform at their best in a balanced state of mind and body. This enhances workplace happiness, fosters a sense of unity, and cultivates workplace motivation.
Responsible Unit	General Administration Division
Action Plan	1. Continue to increase the proportion of employees of either gender. 2. To ensure that salaries are competitive in the market and fairly reflect employees' contributions, the Company conducts an annual salary review and adjustment based on market surveys, its operational performance, and individual performance. The remuneration system is determined based on job level, educational background, work experience, and fair performance evaluations to ensure salaries accurately reflect employees' contributions. In addition to basic salaries, GIGABYTE Group also offers various rewards and system, such as seniority bonuses, patent awards, quarterly bonuses, and performance bonuses, to encourage outstanding performance and stimulate internal capabilities, allowing all employees to share in the Company's success. 3. 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. 4. 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. 5. Enhance employee well-being and provide diverse benefit policies, health and wellness initiatives, and employee engagement activities. 6. Define and inventory key talent of each department to improve the retention rate of key talent.
2025 Performance	1. Female employees constitute 33.59%; female management positions constitute 24.47% of total management personnel. 2. The average starting salary of employees is 22.07%, higher than the local basic wage, and the salary is adjusted by 0 to 4% every year based on individual performance. 3. In coordination with GIGABYTE Group HQ, the "Employee Experience Survey" was conducted uniformly, with a response rate of 62% at Giga Computing HQ. 4. Implement RBA management system to assess and improve human rights-related matters. 5. Giga Computing HQ and GIGAIPC's employee welfare expenses reached NTD 260,949 thousand, accounting for 0.13% of operating revenue. Employee welfare items: Movie appreciation activities, childcare allowance, living allowance, scholarship, vision impairment massage services, etc. 6. The annual turnover rate was 9.29%, a decrease of 1.44% compared with the previous year.
Grievance Mechanism	An internal HR mailbox is set up to receive employees' complaints and feedback in real time. At the same time, regarding HR related issues, employees may also lodge complaints in writing or in person. For appropriate issues, regular labor–management communication meetings are also held to address employee complaint cases and related feedback, and to develop corresponding improvement actions and preventive measures.

6.1.1 Manpower Structure and Workplace Diversity

In 2025, Giga Computing had a total of 920 employees, of which full-time (non-fixed term contract) employees accounted for about 98.37% of the total number of employees. In terms of gender distribution, 66.41% of employees are male, and 33.59% are female. Regarding age distribution, the largest group is employees aged 31 to 50, making up 55.22% of the total workforce. The next largest group is employees aged 30 and below, making up 30.98% of the workforce. As for employee levels, there are 286 management positions, with 70 female managers, representing 24.48% of all management roles.

The contractors used at Giga Computing HQ (e.g. cafeteria vendors, security guards, and cleaning personnel) are all managed by the parent company, GIGABYTE Technology. Therefore, Giga Computing HQ had no workers who were not employees in 2025; statistics on workers who were not employees at GIGAIPC are currently unavailable; the U.S. subsidiary had a total of 3 workers who were not employees, including security guards and cleaning personnel.

In 2025, Giga Computing had 8 employees with disabilities and 7 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	7	0.76%
			Part-time	0	0.00%
		Non-fixed term contract	Full-time	523	56.85%
			Part-time	0	0.00%
		Subtotal		530	57.61%
	Female	Fixed term contract	Full-time	7	0.76%
			Part-time	0	0.00%
		Non-fixed term contract	Full-time	245	26.63%
			Part-time	0	0.00%
		Subtotal		252	27.39%
U.S. subsidiary	Male	Fixed term contract	Full-time	0	0.00%
			Part-time	0	0.00%
		Non-fixed term contract	Full-time	19	2.07%
			Part-time	0	0.00%
		Subtotal		19	2.07%
	Female	Fixed term contract	Full-time	0	0.00%
			Part-time	0	0.00%
		Non-fixed term contract	Full-time	8	0.87%
			Part-time	0	0.00%
		Subtotal		8	0.87%
GIGAIPC	Male	Fixed term contract	Full-time	1	0.11%
			Part-time	0	0.00%
		Non-fixed term contract	Full-time	61	6.63%
			Part-time	0	0.00%
		Subtotal		62	6.74%
	Female	Fixed term contract	Full-time	0	0.00%
			Part-time	0	0.00%
		Non-fixed term contract	Full-time	49	5.33%
			Part-time	0	0.00%
		Subtotal		49	5.33%
Total	Male	Fixed term contract	Full-time	8	0.87%
			Part-time	0	0.00%
		Non-fixed term contract	Full-time	603	65.54%
			Part-time	0	0.00%
		Subtotal		611	66.41%
	Female	Fixed term contract	Full-time	7	0.76%
			Part-time	0	0.00%
		Non-fixed term contract	Full-time	302	32.83%
			Part-time	0	0.00%
		Subtotal		309	33.59%

Note 1: Data on the number of employees as of December 31, 2025.
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	11	2	17	1	31
	Mid-level managers	1	0	78	14	26	8	127
	Entry-level managers	12	0	40	26	7	5	90
	General employees	153	58	159	124	26	14	534
	Total	166	58	288	166	76	28	782
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	17	8	0	0	0	0	25
	Total	19	8	0	0	0	0	27
GIGAIPC	Senior managers	0	0	0	0	6	1	7
	Mid-level managers	0	0	7	4	5	1	17
	Entry-level managers	0	1	4	7	0	0	12
	General employees	21	12	13	19	6	4	75
	Total	21	13	24	30	17	6	111
Total	Senior managers	0	0	11	2	23	2	38
	Mid-level managers	3	0	85	18	31	9	146
	Entry-level managers	12	1	44	33	7	5	102
	General employees	191	78	172	143	32	18	634
	Total	206	79	312	196	93	34	920
	Percentage of total employees (by gender)	22.39%	8.59%	33.91%	21.30%	10.11%	3.70%	100.00%
	Percentage of total employees (by age)	30.98%		55.22%		13.80%		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 2025, Giga Computing HQ and GIGAIPC's recruited a total of 185 new employees, with a new recruitment rate of about 20.72%; and a total of 83 employees left, with a turnover rate of about 9.29%. The overall turnover rate decreased by 1.44% compared to the previous year, indicating improvements in workforce structure and employee stability. Based on a summary of the reasons for employee turnover, the main factors remained career development and personal plans (such as changing jobs or pursuing further education), job fit and workload (such as discrepancies between job content and expectations, working hours, and work pressure), management and organizational factors (such as differences in management philosophy and management approaches with supervisors), remuneration factors, and personal factors such as family and health. Overall, the reasons for employee turnover reflect both individual career development choices and areas where the organization can improve. In the future, the Company will continue to strengthen communication regarding job content and job descriptions during the recruitment stage to improve person-job fit, and will gradually review workloads and management mechanisms as a reference for subsequent optimization of human resource management. In 2025, the key talent review plan was originally scheduled to be launched within the year. However, considering that the parent company had not yet formally implemented the relevant system, and to ensure that the overall talent management mechanism is aligned with the Group's strategic direction, the schedule was adjusted after evaluation to align with the parent company's timeline. The plan is expected to be implemented in 2026 under the Group's unified framework. Before the formal implementation of the system, the Company conducted a preliminary assessment with external consultants, gathering opinions and analyzing feasibility regarding the definition of key talent, evaluation indicators, and talent review methods, as a reference basis for subsequent system design. Through preliminary assessment and clarification of the direction, the Company can enhance the objectivity of talent review results, cross-departmental consistency, and data quality when implementing the Group's system in the future, while strengthening the effectiveness of overall talent development and succession planning.

■ New Employee Statistics

Locations	Gender	Age	2023		2024		2025	
			Number of New Empolyees	New Recruitment Rate	Number of New Empolyees	New Recruitment Rate	Number of New Empolyees	New Recruitment Rate
Giga Computing HQ	Female	Under 30 years old	21	2.84%	31	3.78%	32	3.58%
		Aged 31 to 50	23	3.10%	20	2.44%	28	3.14%
		Aged 51 or above	2	0.27%	0	0.00%	0	0.00%
	Male	Under 30 years old	53	7.16%	56	6.83%	57	6.38%
		Aged 31 to 50	22	2.97%	31	3.78%	40	4.48%
		Aged 51 or above	3	0.40%	3	0.37%	2	0.22%
GIGAIPC	Female	Under 30 years old	1	0.14%	7	1.10%	4	0.45%
		Aged 31 to 50	3	0.40%	7	0.24%	11	1.23%
		Aged 51 or above	0	0.00%	1	0.12%	3	0.34%
	Male	Under 30 years old	7	0.95%	9	0.85%	5	0.56%
		Aged 31 to 50	7	0.95%	2	0.85%	1	0.11%
		Aged 51 or above	1	0.14%	1	0.12%	2	0.22%
Total	Female	Under 30 years old	22	2.97%	40	4.88%	36	4.03%
		Aged 31 to 50	26	3.51%	22	2.68%	39	4.37%
		Aged 51 or above	2	0.27%	1	0.12%	3	0.34%
	Male	Under 30 years old	60	8.11%	63	7.68%	62	6.94%
		Aged 31 to 50	29	3.92%	38	4.63%	41	4.59%
		Aged 51 or above	4	0.54%	4	0.49%	4	0.45%
Total			143	19.32%	168	20.49%	185	20.72%

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.
Note 3: Restatement of Information: Number of New Hires at GIGAIPC for 2024

Statistics of Resigned Employees

Locations	Gender	Age	2023		2024		2025	
			Number of Resigned Employees	Turnover Rate	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%	9	1.01%
		Aged 31 to 50	6	0.81%	11	1.34%	15	1.68%
		Aged 51 or above	2	0.27%	0	0.00%	1	0.11%
	Male	Under 30 years old	36	4.86%	19	2.32%	23	2.58%
		Aged 31 to 50	21	2.84%	22	2.68%	22	2.46%
		Aged 51 or above	0	0.00%	5	0.61%	3	0.34%
GIGAIPC	Female	Under 30 years old	2	0.27%	0	0.00%	2	0.22%
		Aged 31 to 50	0	0.00%	1	0.12%	2	0.22%
		Aged 51 or above	1	0.14%	0	0.00%	0	0.00%
	Male	Under 30 years old	4	0.54%	3	0.37%	2	0.22%
		Aged 31 to 50	3	0.41%	5	0.73%	3	0.34%
		Aged 51 or above	0	0.00%	0	0.00%	1	0.11%
Total	Female	Under 30 years old	16	2.16%	21	2.56%	11	1.23%
		Aged 31 to 50	6	0.81%	12	1.46%	17	1.90%
		Aged 51 or above	3	0.41%	0	0.00%	1	0.11%
	Male	Under 30 years old	40	5.41%	22	2.69%	25	2.80%
		Aged 31 to 50	24	3.24%	28	3.41%	25	2.80%
		Aged 51 or above	0	0.00%	5	0.61%	4	0.45%
Total			89	12.03%	88	10.73%	83	9.29%

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 2025, no significant differences were observed in the remuneration ratios between female and male employees across all job levels, indicating that the overall remuneration system maintains a certain degree of internal equity. In terms of salary levels, the starting salary for employees in Taiwan at Giga Computing HQ and GIGAIPC was NTD 34,900 in 2025, approximately 22.07% higher than the minimum wage of NTD 28,590 announced by the Ministry of Labor for the same year, demonstrating that the Company's remuneration is basically competitive in the market. In addition, based on annual performance appraisal results, the Company provides an annual salary adjustment mechanism ranging from 0% to 4% according to employee performance, reflecting differences in individual performance while maintaining the reasonableness and flexibility of the remuneration system, thereby enhancing the overall market competitiveness of remuneration. At Giga Computing HQ and GIGAIPC in 2025, the average remuneration of full-time employees in non-management positions was NTD 521 thousand, and the median remuneration was NTD 524 thousand. This reflects Giga Computing's commitment and efforts regarding employee compensation, ensuring that every employee receives fair and competitive remuneration. In 2025, the ratio of the annual total remuneration of the highest-paid executive to the median annual total remuneration was 4.91:1; the ratio of the percentage increase in the annual total remuneration of the highest-paid individual to the median percentage increase in the average annual total remuneration of other employees in the organization was 0.4:1. Note 1

Note 1: The total annual remuneration for the highest management includes: basic salary, cash allowances, bonuses, etc. 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**

2025	Giga Computing HQ	GIGAIPC
	Remuneration of Female: Remuneration of Male	Remuneration of Female: Remuneration of Male
Senior managers	1 : 1.16	1 : 1.04
Mid-level managers	1 : 1.12	1 : 1.03
Entry-level managers	1 : 1.05	1 : 1.24
General employees	1 : 1.15	1 : 1.03

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)	585	75
Average salary of non-management full-time employees	517	525
Median salary of non-management full-time employees	535	513

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 2025, Giga Computing HQ and GIGAIPC spent a total of NTD 260,949 thousand on employee benefits, with an average of NTD 292.22 thousand per employee, representing an increase of 14.93% compared with the previous year.

■ **Employee Welfare Items**

Item	Content
Comprehensive insurance plan	In addition to the statutory labor insurance and national health insurance, we also provide comprehensive group insurance, which includes life insurance, accident insurance, hospitalization medical insurance, critical illness insurance, and cancer insurance. Employees and their families are also eligible to enroll in these insurance plans.
Comprehensive health care	To comprehensively care for employees' health and well-being, regular health checkups are provided for employees who have been with the Company for more than two years. Employees aged 40 and above receive an annual health checkup, while those under 40 are eligible for a checkup every two years. In addition, extra health check subsidies are provided to senior managers and employees in high-risk positions. Additionally, we implement an Employee Assistance Program (EAP) that offers counseling services in areas such as mental health, financial matters, and legal issues to support employees' overall life needs and psychological well-being. Through the above measures, we demonstrate our commitment to and care for the overall well-being of our employees.
Various bonuses and allowances	To acknowledge the hard work of our employees, the Company provides various bonuses, including three major festival bonuses, birthday gifts, marriage/childbirth/funeral allowances, and travel allowances. In 2025, a total of 340 employees applied for marriage/childbirth/funeral allowances and travel allowances.
Special agreement contractors	To provide employees with a diverse range of benefits and discounts, we have signed agreements with 57 contractors. These contractors cover various fields such as dining services, childcare centers, and kindergartens, allowing employees to enjoy these services at more favorable prices. In addition, we offer employee discounts on company products, as well as free access to arts and cultural lectures, music performances, and related ticket discounts, enriching employees' lives and encouraging participation in cultural activities.
Childcare subsidy	To reduce the childcare burden on employees, we provide a childcare subsidy of NTD 3,000 per month for employees in Taiwan with a child under the age of two, along with flexible working hours allowing for a 2-hour adjustment. In 2025, a total of 260 people applied for a total of NTD 843,000.
Employee clubs	To encourage employees to enjoy a balanced life and interact with colleagues from different departments, we have established various clubs, including sports and dance, environmental services, and crafts. We also organize leisure activities such as E-Sports tournaments, sports events, and family days to promote diverse interests and foster communication among employees.
Pension	According to the "Labor Standards Act," we allocate monthly retirement reserves for employees under the old retirement scheme. Additionally, for employees under the new retirement scheme as per the "Labor Pension Act," we contribute 6% of their insured salary to their retirement pension each month, with the option for voluntary contributions ranging 0 to 6% to their individual retirement account established by the Bureau of Labor Insurance.
Scholarship	Employees and their children who are enrolled in public or private schools, approved cram schools, open junior colleges, open colleges, or in-service programs, and who hold a formal academic degree, are eligible to apply for scholarships ranging from NTD 1,000 to NTD 4,000 in the form of book vouchers. In 2025, a total of 336 applicants applied for the scholarship, with a total amount of NTD 646,000 distributed.
Movie appreciation activities	The Welfare Committee arranges for reservations for external movie theaters. All employees and their family members can participate, and free drinks and snacks are provided. Holding this activity can reduce stress, enhance employees' work satisfaction and sense of belonging, and promote employee relaxation and strengthen team cohesion.
Vision impairment massage services	Employees can make massage appointments each month through the "Reservation Management System." After booking, they can visit the fitness center at the scheduled time to enjoy a 15-minute massage session with an on-site massage therapist. In 2025, a total of 2,221 visits to the massage service were recorded.
Enhancing employee well-being	Provide diverse benefit policies and activities, health and wellness initiatives, employee engagement activities, and hold six employee welfare-related activities/lectures each year.



▲ 2025 GIGABYTE Cup Esports Competition – Speed Rush



▲ Calligraphy Class



▲ Handicraft Course Series



▲ 2025 GIGABYTE Group Sports Family Day



▲ Club Activity – Singing Club



▲ Club Activity – DongXiao Club

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

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

Item	Content
Career consultation	The EAP provides career counseling services.
Psychological support	We provide professional psychological support to help employees cope with the stress and emotional fluctuations caused by career transitions.
Personal interview	Conduct interviews with departing or terminated employees to identify suitable internal positions based on their goals, skills, interests, and needs, and if no appropriate internal roles are available, provide support and career transition advice.
Legal consultation	Providing legal consultation services to help employees understand their rights and options during career transitions.
Internal communication	Organize seminars to help employees understand the content and importance of skill enhancement and transition assistance programs.
Retirement planning	Welfare Committee clubs (such as the Go Green Club) welcome retired employees to join, encouraging them to stay physically active, which helps maintain their health. This initiative strengthens social connections and interactions, reducing the sense of isolation after retirement, while also allowing retirees to stay connected with the Company and continue experiencing its culture and support.

6.1.5 Parental Leave

To encourage and support employees in raising the next generation, Giga Computing HQ and GIGAIPC ensure that employees are entitled to unpaid parental leave in accordance with the law. In addition to clearly outlining the application process in Article 33 of the Company's work rules, a consultation service is also provided to assist employees in following the "Gender Equality in Employment Act" and the "Regulations for Implementing Unpaid Parental Leave for Raising Children."

Item	Giga Computing HQ		GIGAIPC		Total
	Male	Female	Male	Female	
2025-Eligible for unpaid parental leave (A)	22	11	5	4	42
2025-Actual applications for unpaid parental leave (B)	2	6	0	1	9
2025- Expected to be reinstated from unpaid parental leave (C)	1	5	0	1	7
2025- Actual reinstatement from unpaid parental leave (D)	0	2	0	1	3
2024- Actual reinstatement from unpaid parental leave (E)	NA	NA	0	0	0
2024- Those who are still in service 12 months after reinstatement from unpaid parental leave (F)	NA	NA	0	0	1
Unpaid parental leave application rate (B/A)	9.09%	54.55%	0.00%	25.00%	21.43%
Reinstatement rate (D/C)	0.00%	40.00%	NA	100.00%	42.85%
Retention rate (F/E)	NA	NA	NA	NA	NA

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

6.1.6 Equality and Diversity

Regarding workplace human rights issues, Giga Computing HQ and GIGAIPC supports international human rights conventions and complies with the regulations of the regions in which it operates. The Company has established various human rights standards, such as those outlined in the "Corporate Code of Conduct," which emphasizes "striving for organizational justice and respecting diversity and equality," as well as "zero discrimination, anti-violence, and no harassment" workplace principles. These human rights standards apply to the Company's Board of Directors, all levels of management, and general employees, in accordance with the workplace human rights guidelines of the parent company, GIGABYTE Technology (please refer to the Workplace Human Rights Guidelines of the parent company GIGABYTE Technology; 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 2025, 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.

Humon Right Commitment	Actual Actions
Talent inclusion and non-discrimination	・GIGABYTE Group's "Corporate Code of Conduct" specifies that recruitment and promotion of employees shall not be discriminated against based on race, gender, age, skin color, sexual orientation, language, religion, political affiliation, place of origin, nationality, physical or mental disabilities, or marital status. ・All Giga Computing Taiwan sites employ more than 1% of people with physical or mental disabilities in accordance with the "People with Disabilities Rights Protection Act" of the Ministry of Health and Welfare. In 2025, Giga Computing employed a total of 8 employees with disabilities.
Prohibition of forced labor and child labor	・Referencing the "RBA Code of Conduct," suppliers are required to comply with labor and human rights-related regulations, and the use of conflict minerals is investigated. ・The "Employment Management Regulations" stipulate that employees under the age of 15 and children above the age of 15 but under the age of 16 shall not be hired.
Preventive workplace illegal infringements	・We have established the "Plan for Preventing Unlawful Infringement During Duties" and its handling procedures, and issued a "Written Statement Prohibiting Workplace Violence" to protect employees from workplace bullying or violence.
Gender-friendly workplace	・Established the "Guidelines for Preventing Sexual Harassment in the Workplace". Employees who feel they are being harassed can file a complaint with their managers, the HR Department, or through a dedicated email address, with confidentiality ensured in the handling of the case. If the investigation confirms the validity of the complaint, disciplinary action will be taken, and in severe cases, termination may be considered.

Giga Computing HQ and GIGAIPC continue to promote workplace diversity and human rights education. During new employee orientation, training includes prohibitions against forced labor and child labor, as well as anti-harassment, anti-discrimination, and sexual harassment prevention. All employees are also required to regularly participate in relevant training programs. In 2025, the total training hours were 1,045.83 hours, and 969 employees (including former employees) participated in training. 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.

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 2025, a total of four labor–management meetings were held to discuss 12 issues, including the addition of new office sites, the formulation of the "Diversity and Equality Adjustment Procedures" and revision of the "Procedures for Leave and Attendance Management," promotion of maternity protection and welfare, notification of health examination benefits for all employees, annual salary adjustments, promotion of flexible unpaid parental leave, health promotion activities, adjustments to the minimum wage, increases in labor insurance premium rates, scholarship applications, and optimization of employee benefit systems such as benefit enhancements. The results of the above meetings apply to 100% of all employees.

To implement two-way labor–management communication, Giga Computing has set up an " HR Mailbox," providing employees with a platform to immediately submit various suggestions. In 2025, in coordination with the Group HQ, the "Employee Experience Survey" was conducted uniformly, with a response rate of 62%. We conducted an employee engagement survey through an online anonymous questionnaire for all employees, covering aspects such as the work environment, management communication, benefit systems, and career development. Overall, employee engagement remained relatively stable. Performance was stronger in value alignment and commitment to exert effort, indicating that most employees maintained a certain level of identification with the Company's values and engagement in their work. However, intention to stay was relatively low, leaving room for continued improvement. Further analysis found that the key factors affecting employee engagement were mainly concentrated in career development and the remuneration system, including career development opportunities, performance management mechanisms, and remuneration and reward systems. Satisfaction with certain items was relatively low, reflecting employees' continued expectations regarding future development and remuneration systems. In addition, an analysis of the reasons for employee turnover showed that departures were mainly related to career planning, discrepancies between job content and expectations, and factors such as family and health, indicating that workforce mobility is associated not only with individual choices, but also with the degree of job fit and system design. In the future, we will continue to optimize job descriptions and communication during the recruitment stage so that employees can gain a clearer understanding of their job responsibilities before joining the Company. At the same time, we will gradually review career development, performance management, and related systems, while strengthening internal communication and the employee experience. We aim to improve the overall work experience and intention to stay, thereby further enhancing organizational stability and employee engagement.

Any adjustments to labor conditions at Giga Computing must be approved by the labor–management meeting, and all operational activities comply with local legal regulations. According to the "Labor Standards Act," the Company's notice periods based on employee tenure are as follows: Employees who have worked for more than three months but less than one year must be given a ten-day notice; those who have worked for more than one year but less than three years must be given a twenty-day notice; and those who have worked for more than three years must be given a thirty-day notice. If the termination is not preceded by the notice period specified above, the Company must provide wages for the notice period.

6.2 Talent Cultivation and Development

Item	Content
Policies, Commitments, and Importance	To strengthen talent development, Giga Computing plans internal training courses based comprehensive technology trends and the Company's future development direction, and selects a series of articles on career development, work management, and other workplace soft skills for employees to study. Not only does this support employees in career development and self-management skills, but it also helps in concretizing overall goals and visions, thereby enhancing cohesion between units and colleagues.
Responsible Unit	General Administration Division
Action Plan	1. Considering industry trends and company development, optimizing talent development and training programs can enhance employees' job skills and professional knowledge, thereby fostering corporate innovation and competitiveness, and increasing employee satisfaction and retention rates. 2. Providing employees with diverse and enriching learning channels and development resources, including on-the-job training, classroom training, work guidance, and job rotation. 3. Promote sustainability education and training to deepen all employees' sustainability awareness. 4. A series of articles on soft skills in the workplace are selected for employees' self-learning.
2025 Performance	1. The total training hours for employees at Giga Computing HQ and GIGAIPC were 10,379.6 hours, an increase of approximately 113.78% from 4,855.20 hours in the previous year. The average training hours per employee were 11.62 hours. Although this did not meet the KPI of 12 hours, it represented an increase of 5.7 hours from the previous year, with overall investment in training and employee participation in learning continuing to grow. 2. In 2025, a total of 8 sustainability-related education and training sessions were held. Including online and offline sustainability-related education and training organized by the parent group, the cumulative total training hours for Giga Computing HQ and GIGAIPC reached 976 hours. 3. The total expenditure on education and training amounted to NTD 1,340,000, with new learning channels established, such as the development of digital online courses.
Grievance Mechanism	Employee training gathers feedback through post-course questionnaires and adjusts related plans and implementation processes based on this feedback. Other complaints related to talent development can be submitted in real time through the HR mailbox or other channels.

6.2.1 Talent Development Management

Building a comprehensive talent cultivation and development system is a crucial strategy for attracting top talent and maintaining core competitiveness. Giga Computing, based on employee needs and career development plan, has established a wealth of educational resources, a dual-track talent cultivation system, and a performance management system. This ensures that each employee can fully realize their potential and achieve personal goals while growing together with the company. We also planned competency-based training courses tailored for different levels of employees, including new hires, professional staff, and mid-to-senior management. We provide diverse learning opportunities and encourage employees to engage in personal learning and development through self-study and external training. This approach helps employees expand their professional knowledge, align with the Company's future vision, and understand its current achievements. In addition, the Company regularly organizes sharing sessions to promote peer teaching and continuous learning among employees. For new employees, Giga Computing offers specialized onboarding training programs tailored to the characteristics of each operational sites, helping newcomers quickly adapt to their new roles and environments. In 2025, the average training hours per employee at Giga Computing HQ and GIGAIPC reached 11.62 hours. Following the completion of employee training courses, post-training questionnaires are administered to collect feedback from employees regarding course content, instructor performance, training materials, and overall learning effectiveness. The results are systematically compiled and analyzed on a regular basis. Based on the suggestions and needs raised by employees, the company evaluates potential adjustments to future course planning, curriculum design, delivery formats, and administrative procedures. This process serves as a framework for continuous improvement and optimization, ultimately enhancing overall learning outcomes and training quality.

Talent Development Blueprint

01 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.

02 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

03 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.



E-learning platform

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

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 2025, the Company continued to promote diversified learning and training programs, which were categorized into three major types based on course content: "Professional and Technical," "Management Development," and "General Education and Sustainability." In terms of professional and technical training, courses covered AI applications (such as Vibe Coding and AI tool applications), information security (Cybersecurity Awareness), quality and system management (ISO series), and engineering and R&D-related topics, strengthening employees' professional capabilities and digital application skills. In terms of management development, courses on leadership for managers, cross-departmental communication, performance management, and teamwork were planned to enhance management effectiveness and organizational operational efficiency. In terms of general education and sustainability, courses covered ESG, the RBA Responsible Business Alliance, human rights issues, and various compliance awareness topics, such as occupational safety and health education and training, sexual harassment prevention awareness, personal data protection, and information security regulations, strengthening employees' awareness of and compliance with sustainability issues, corporate responsibility, and relevant laws and regulations. In addition, the Company also held multiple health promotion seminars on topics such as "Workplace Stress Adjustment and Emotional Management," "Shoulder and Neck Pain and Office Stretching Exercises," "Healthy Eating and Chronic Disease Prevention," and "Improving Sleep Quality," helping employees develop healthy lifestyle habits and enhance their physical and mental well-being and work effectiveness.

Overall, the annual course planning combines both depth and breadth, with systematic arrangements covering professional capabilities, management development, employee care, and regulatory compliance. Through diverse learning formats, the Company enhances employee participation in learning and practical application capabilities, further supporting the organization's overall competitiveness in technological development, management enhancement, and sustainable operations, while providing employees with ample resources for growth to build a better future for themselves and their teams.

Sustainability Training

To cultivate employees' ESG awareness and sustainability literacy, sustainability-related training is designated as mandatory for specific positions and integrated into the overall training plan, with sustainability issues incorporated into the "General Education and Sustainability" course category. Course content covers basic ESG concepts, the RBA Responsible Business Alliance, human rights issues, and regulatory compliance requirements. Through systematic course design, employees are supported in understanding the core concepts and practical applications of corporate sustainability, gradually strengthening the Company's internal sustainability culture. In 2025, a total of 8 sustainability-related education and training sessions were held at Giga Computing HQ. Including online and offline sustainability-related education and training organized by the parent group, the cumulative total training hours for Giga Computing HQ and GIGAIPC reached 976 hours. Sustainability-focused courses are provided for mid-level and senior managers, focusing on international trends and industry developments, while building consensus on sustainability through discussion and exchange and gradually integrating sustainability goals into the Company's operational strategies; in addition, for members of the sustainability report task force, education and training on international standards such as GRI and TCFD are planned, combined with practical case studies to enhance employees' professional capabilities in sustainability information disclosure and report preparation. Through targeted and systematic sustainability education and training, the Company is gradually establishing a sustainability promotion mechanism led by senior management, integrating sustainable development principles into daily operations and decision-making, while continuing to deepen the organization's understanding of sustainability issues and its capacity for practical implementation.





■ Average Hours of Training in 2025

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	28	589.20	21.04	6	62.00	10.33	34	651.20	19.15
	Mid-level managers	105	1,515.10	14.43	12	116.50	9.71	117	1,631.60	13.95
	Entry-level managers	59	740.70	12.55	4	24.00	6.00	63	764.70	12.14
	General employees	338	3,061.30	9.06	40	306.40	7.66	378	3,367.70	8.91
Female	Senior managers	3	30.10	10.03	1	2.00	2.00	4	32.10	8.03
	Mid-level managers	22	454.10	20.64	5	48.80	9.76	27	502.90	18.63
	Entry-level managers	31	429.00	13.84	8	68.50	8.56	39	497.50	12.76
	General employees	196	2,489.10	12.69	35	442.80	12.65	231	2,930.90	12.69
Total		782	9,308.60	11.90	111	1,071.00	9.65	893	10,379.60	11.62

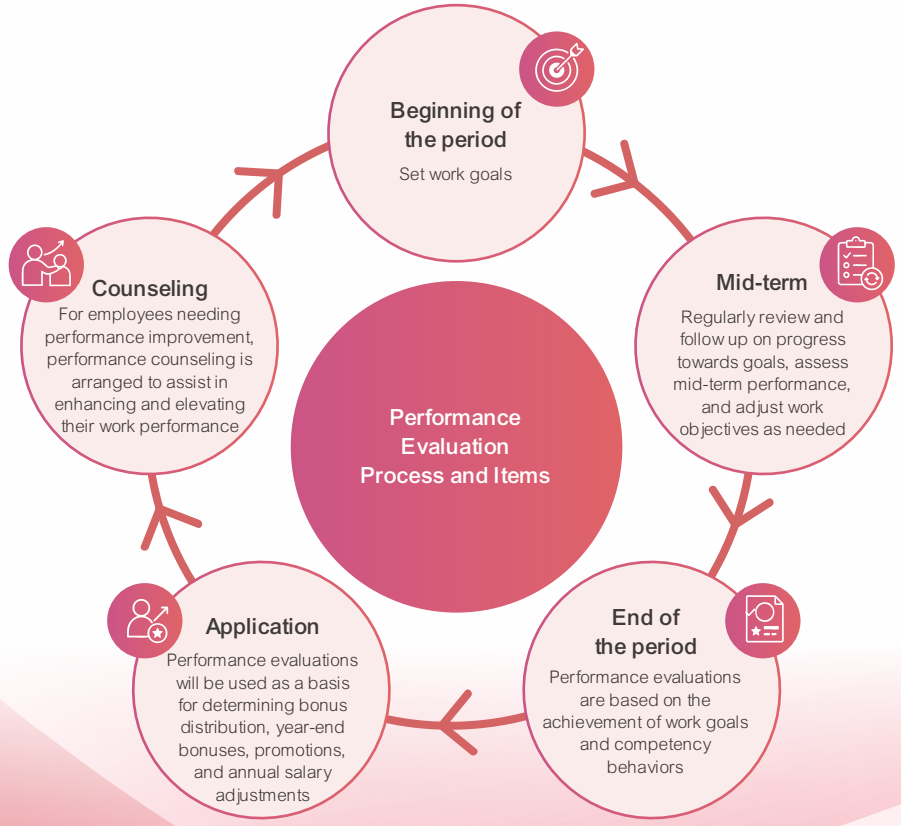
Note 1: Senior managers: Management position (Managers of M07 Division-level or above)
Note 2: Mid-level managers: Management position (Managers of M05-M06 Assistant Manager/Manager level)
Note 3: Entry-level managers: Management position (M03-M04 Assistant Section Chief/Section Chief level)
Note 4: 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: 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 2025, 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.

■ **Performance Evaluation Process and Items**



Evaluation Item	Details of Evaluation Items
Core/management competencies	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. **6 core competencies:** Innovation and improvement, problem solving and analysis, self learning and development, cost and quality awareness, communication and coordination, teamwork. **5 management competencies:** goal setting, empowerment and authorization, communication and leadership, distinction between rewards and punishments, leadership reformation.
Annual work plan	The employees are evaluated based on the achievement rate of the work goals set at the beginning of the period and adjusted at the mid-term.

6.3 Occupational Safety and Health

Item	Content
Policies, Commitments, and Importance	Giga Computing has always been committed to creating a safe and friendly working environment for its employees. We have established the "Safety and Health Work Rules" and "Occupational Safety and Health Management Plan" to continuously improve the safety and health of the working environment and reduce the risk of occupational disasters, and to ensure the safety of employees and promote their physical and mental health.
Responsible Unit	General Administration Division
Action Plan	1. Completion of the "Safety and Health Work Rules" in accordance with the regulations of the competent authorities. 2. Hazard identification and operational safety risk assessment are carried out every year. 3. Perform 5S[Note] inspection every month. 4. Regularly inspect instruments and equipment related to occupational safety. 5. Conduct operational environment monitoring and emergency response prevention training every six months. 6. Conduct annual employee emergency response and evacuation drills. 7. Implement the RBA management system and plan to conduct an external audit in 2026.
2025 Performance	1. Zero major occupational safety accidents, violations, or occupational disease cases. 2. There were 0 recordable occupational accidents, and the rate was 0%. 3. Install AEDs and breastfeeding rooms. 4. Based on regulatory and job requirements, safety and health training courses are provided for employees. In 2025, a total of 312 employees at Giga Computing HQ and GIGAIPC participated in the training, with total training hours reaching 1,144.5 hours. 5. Giga Computing HQ and GIGAIPC had 746 employees due for health checkups, of whom 660 completed the examinations, for a completion rate of 88.47%. 6. Giga Computing held 11 lectures on hearing protection, health promotion, and other topics including human factors engineering, with a total of 164 participants. 7. Comply with the Responsible Business Alliance (RBA) Code of Conduct.
Grievance Mechanism	1. The Occupational Safety and Health Committee is set up to discuss occupational safety-related matters on a quarterly basis. 2. In the event of an occupational accident, the procedures outlined in the "Occupational Safety and Health Management Plan" will be followed.

Note 1: 5S stands for SEIRI, SEITON, SEISO, SEIKETSU, and SHITSUKE. It is the foundation of all improvement activities, emphasizing continuous and consistent action to develop habits in daily work. Its goal is to thoroughly minimize the impacts of 4M1E (Man, Machine, Material, Method, Environment) on quality, environmental protection, safety and health, and to reduce waste. Ensure that the work areas for product handling, storage, and packaging are clean, safe, and tidy to prevent any adverse impact on the quality and employee efficiency.

6.3.1 Occupational Health and Safety Policy and Management System

Giga Computing HQ and GIGAIPC have established management systems such as the "Safety and Health Work Rules" and "Occupational Safety and Health Management Plan" as the basis for promoting occupational safety and health management. The system applies to all workers at the Company's office sites in Taiwan, including employees, contractors, and visitors, to ensure that all personnel entering the workplace comply with consistent occupational safety and health standards. In 2025, the Company continued to strengthen regulatory compliance and management mechanisms, and no fines were imposed for violations of occupational safety and health regulations. 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 have scheduled external verification of the ISO 45001 Occupational Health and Safety Management System by 2027 to evaluate the effectiveness of our management system.

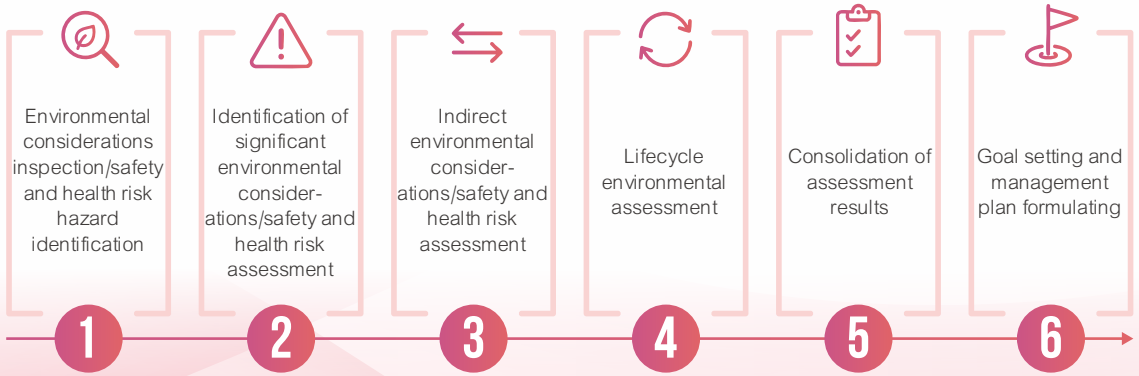
To implement and promote various occupational health and safety plans, Giga Computing HQ and GIGAIPC have established an Occupational Safety and Health Committee. Labor representatives are appointed through an open process and meet the statutory quotas. Meetings are held every three months to discuss 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. In terms of contractor management, the Company has established a contractor work safety management mechanism in accordance with the "Occupational Safety and Health Act" and relevant regulations. Before commencing on-site work, contractors are required to complete safety and health document reviews and hazard notifications, and receive pre-entry safety and health education and training as well as work safety briefings to ensure that they fully understand the potential risks of the work environment and relevant safety requirements. During the work period, contractors are continuously supervised through on-site inspections and management measures to ensure the implementation of safety and health requirements. By working with business partners to jointly implement safety management, the Company reduces occupational accident risks and maintains overall workplace safety.

6.3.2 Hazard Identification and Risk Assessment Management

To identify potential hazards arising from the work environment and operational processes, the Company's dedicated occupational safety and health unit has established relevant risk assessment procedures and conducts hazard identification and operational safety risk assessments annually. The assessments identify and analyze occupational safety and health hazards related to chemical, physical, ergonomic, biological, and other safety and health factors. Based on the assessment results, risks are classified into Levels 1 to 4 according to severity to identify significant risks and implement corresponding risk control measures. At the same time, response strategies and action plans are developed based on risk levels to prevent occupational accidents and continuously reduce potential risks. To strengthen risk identification capabilities, personnel responsible for hazard identification and assessment in each unit are required to receive at least 3 hours of risk assessment-related education and training each year to enhance their professional knowledge and skills in hazard identification and risk assessment, facilitate the early identification of potential hazards in the workplace, and ensure continuous control and improvement through the annual occupational safety and health management plan. In addition, the Company regularly conducts work environment monitoring in accordance with the "Occupational Safety and Health Act" and relevant regulations, covering potential physical and chemical factors in the workplace. The monitoring results showed that all physical factor measurements complied with relevant regulatory standards, with no instances exceeding permissible exposure limits; monitoring results for chemical factors over the years have all been below the limit of quantification, indicating that the risk of chemical exposure in the workplace is extremely low and that the overall work environment remains within a safe and controllable range. In response to the monitoring results, the Company continues to implement environmental improvements, management measures, and regular follow-up to ensure workplace environmental quality and prevent occupational hazards.

In the future, the Company will continue to apply the Plan, Do, Check, Act (PDCA) management framework to continuously review and optimize the occupational safety and health management system, strengthen risk control and improvement mechanisms, and strive to provide employees with a safe, healthy, and sustainable work 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	・Perform periodic workplace noise monitoring to assess and manage noise exposure levels in operating areas. ・Engineering controls are prioritized in areas with potential noise hazards to reduce noise at the source. ・Conduct regular health checkups and follow up on employees' hearing health. ・Provide personal protective equipment, such as earplugs and earmuffs, and supervise employees to ensure proper use. ・Provide education, training, and health risk awareness programs to enhance employees' understanding of noise hazards and their ability to protect themselves. .



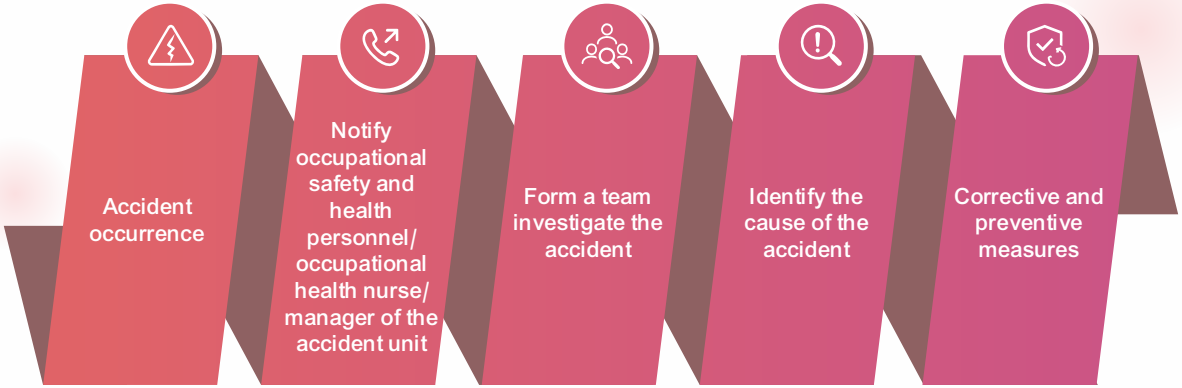
▲ Audiometric Testing

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 Regulations. 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.

In terms of contractor safety management, Giga Computing has established a contractor safety management system in accordance with the "Contractor Management Operating Guidelines," requiring all contractors to complete the relevant documentation and receive occupational safety and health briefings before entering the premises for work, so that they fully understand the potential hazards and safety requirements of the workplace. For confined spaces and other high-risk special operations, the Company has established dedicated operating guidelines and conducts pre-entry education and training to strengthen operational risk control. In addition, the Company conducts regular monthly investigations and reviews of contractor occupational accidents and continuously promotes preventive and improvement measures.

In 2025, a total of 11 contractor safety and health education and training sessions were conducted, including 33 attendees for special operations training and 47 attendees for general operations training. Through systematic education and training, the safety awareness and risk identification capabilities of contractor personnel were enhanced. The Company continues to strengthen contractor safety management and works with business partners to jointly create a safe, healthy, and sustainable work environment.

In 2025, Giga Computing HQ and GIGAIPC conducted occupational safety and health education and training with a total of 312 attendees and 1,144.5 training hours, covering environmental topics, occupational safety and health-related risks, emergency response, and other subjects.

■ 2025 Occupational Safety and Health Education and Training Overview

Course Category	Training Hours	Number of Trainees	Number of Courses Held	Total Training Hours
Education and training for occupational safety and health personnel	6	3	1	18
Education and training for organic solvent handling manager (initial training)	18	1	1	18
Education and training for first aid personnel (initial training)	16	12	1	192
Education and training for first aid personnel (refresher training)	3	4	1	12
EMT-1	56	1	1	56
Fire management personnel education and training	12	1	1	12
Education and training for labor health service personnel	8	1	1	8
On-the-job occupational health and safety education and training	3	204	1	612
ISO 14001 & 45001 internal auditor training course	6	9	1	54
Education and training for occupational safety and health committee	3	18	1	54
Self-defense fire brigade training & emergency first aid, CPR, and AED training	2	53	1	106
emergency evacuation guidance drill	0.5	5	1	2.5
Total	133.5	312	12	1,144.5

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

Item	Action Plan	Performance
Ergonomic hazard prevention plan	・Regularly provide free employee health examinations and arrange on-site physician consultation services to help employees understand their health status. ・Regularly conduct the "Musculoskeletal Injury Questionnaire" to assess employees' physical discomfort, and implement tiered management and follow-up care based on the results. ・Provide employees with adjustable chairs that can be adjusted in height according to individual needs to reduce the risk of lower back pain caused by prolonged sitting and poor posture. ・Offer a wide variety of sports clubs, encourage employee participation, and organize activities such as employee weight-loss competitions to cultivate habits of regular exercise..	・Giga Computing HQ held an "Introduction to Elastic Taping Techniques," with 28 participants. ・Giga Computing HQ held the "Stretching Techniques to Relieve Aches and Pains from ・Prolonged Sitting," with a total of 33 participants.
Abnormal workload-induced illness prevention plan	・Regularly distribute mental health assessment questionnaires to identify employees' psychological stress and potential risks, and plan relevant stress-relief and health promotion activities based on the questionnaire results. ・Implement an Employee Assistance Program (EAP) offering diverse, around-the-clock professional counseling services. Employees can seek advice on issues including marriage, family, parenting, and financial management. ・For high-risk employees affected by abnormal workloads, physician interviews and assessments are arranged, and the HR Department and unit supervisors jointly discuss work adjustment measures. ・Organize stress-relief courses and health seminars to enhance employees' stress management and self-health management capabilities. ・Provide stress-relief spaces and services (such as massage services) to help employees relieve work-related stress and promote physical and mental balance.	Participation in Annual Health Promotion and Employee Care Activities: ・Workplace Stress Relief and Massage Services: "On-site Massage Services" with a total of 2,221 participants, "Eye Care & Aromatherapy Massage Seminar" with a total of 57 participants, and "DongXiao & Vocal Music Concert with a total of 81 participants. ・Workplace Safety and Health Seminars: "Noise Hazard Prevention (Hearing Conservation Seminar)" with a total of 59 participants, "Nutritional Strategies to Improve Sleep Quality" with a total of 58 participants; and group-wide seminars including "Full-Power Weight Loss Mode," "Understanding Bothersome Migraines," and "How Traditional Chinese Medicine Helps with Chronic Fatigue" with 32 from Giga Computing HQ and 4 from GIGAIPC, totaling 36 participants. ・Psychological Growth and Family Care (Co-organized with the Foundation): "Relating is Like Hide-and-Seek: Warming Up Relationships & Resolving Conflicts" with a total of 32 participants, "Legal Battles Between Parents and Children" with a total of 51 participants, and "Introduction to Long-Term Care 2.0 Services" with a total of 30 participants. Total attendance reached 2,625 participants.

Item	Action Plan	Performance
Workplace illegal infringement prevention plan	・Organize seminars on sexual harassment prevention. ・Organize diverse workplace and human rights education and advocacy. ・Establishment of relevant handling regulations and provision of grievance channels. ・Provide assistance and consultation services for employees who have experienced illegal infringement.	・An annual assessment is conducted for the department to determine if there is any risk of unlawful harm, and preventive measures are taken based on the level of risk. ・Each year, management conducts a self-assessment to determine if any unlawful harm has been inflicted on employees during the execution of their duties, causing physical or mental harm, and adjusts their approach towards employees as needed. ・Establish anonymous reporting channels, allowing any potential risks and unlawful activities to be reported anonymously, with timely handling and investigation of the reported incidents.
Maternity health protection plan	・Provide a maternity-friendly environment and facilities, such as equipping the lactation room with a baby bottle sterilizer, a dedicated breast milk refrigerator, and baby bottle cleanser, and introducing an access control system to enhance privacy and security, supporting employees in breastfeeding with peace of mind in the workplace. ・Provide maternity leave and paternity leave exceeding statutory requirements, demonstrating the Company's commitment to employees' family care responsibilities and work–life balance.	・Provide health care and follow-up management for female employees during pregnancy, postpartum, and breastfeeding periods. ・Provide maternal health protection consultations, risk assessments, and work suitability assessments conducted by occupational medicine physicians. ・In 2025, a total of 6 "Maternity Care Packages" were distributed to strengthen support and care for pregnant and postpartum employees. ・Continue promoting family-friendly workplace measures to create a safe, secure, and supportive work environment. ・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.







▲ Health Promotion Activities

Employee Workplace Health Examinations

Giga Computing also provides employees with workplace health examinations. 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
Health checkup	・For employees with two years or more of service, those aged 21 to 40 are provided with a health checkup once every two years; those aged 41 and above are provided with a health checkup once a year, with additional expenses subsidized in the following year. ・For employees with abnormal health examination results, re-examinations and regular follow-up management are provided, with tiered management based on the level of health risk; for high-risk groups, professional recommendations from occupational medicine specialists are further incorporated, and measures such as health consultations, work adjustments, or health promotion are implemented to reduce health risks and promote employees' physical and mental well-being.	・In 2025, 653 employees at Giga Computing HQ were required to undergo health examinations, of whom 582 actually completed the examinations, representing a completion rate of 89.13%. ・In 2025, 93 employees at GIGAIPC were required to undergo health examinations, of whom 78 actually completed the examinations, representing a completion rate of 83.87%. ・The combined health examination participation rate for Giga Computing HQ and GIGAIPC was 88.47%.





▲ 2025 Health Checkup

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 2025, 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 prevention mechanisms and supporting measures related to occupational injuries and diseases, conducting regular reviews and dynamic optimizations, steadily moving toward the goal of zero workplace accidents.

In addition, in 2025, no fires occurred throughout the year at Giga Computing HQ or GIGAIPC, and there were no fire-related injuries or fatalities. To maintain sound fire safety management and risk prevention and control capabilities, we follow the policies of our parent company, GIGABYTE Technology, and designate December each year as "Fire Safety Month."Through diverse awareness and training activities, we strengthen employees' disaster prevention awareness and emergency response capabilities and enhance the overall workplace safety culture and risk management capabilities:

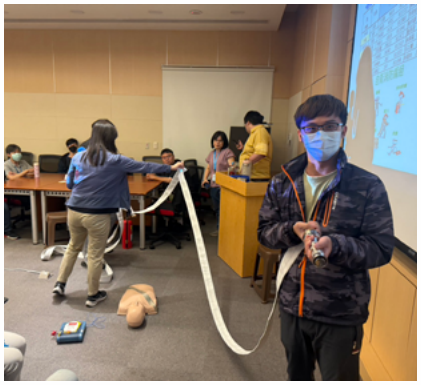
1. Fire Safety Month: Distribute a series of EDM, posters, and other promotional materials, and organize a prize-winning quiz to encourage employees to develop a correct concept of disaster prevention.
2. Unannounced fire evacuation drills for all employees: The drill included practical training with 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.











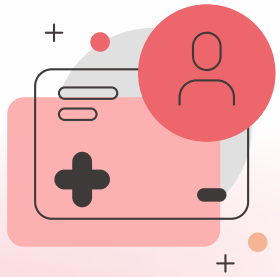


■ 2025 Occupational Injuries and Diseases Data

Locations	Total Working Hours[Note 1]	Number of Days Lost[Note 2]	Recordable Occupational Injury		Serious Occupational Injury		Number of Occupational Diseases	Work-related Fatalities[Note 5]
			Quantity	Ratio[Note 3]	Quantity	Ratio[Note 4]		
Giga Computing HQ	1,458,600	0	0	0	0	0	0	0
GIGAIPC	202,976	0	0	0	0	0	0	0
Total	1,661,576	0	0	0	0	0	0	0

Note 1: The total working hours experienced by all employees: This includes all personnel except the employer (including both employees and non-employee workers). This is calculated by multiplying the total number of working days per year by the number of working hours per day.
Note 2: Number of days lost: The number of days an injured person is temporarily unable to return to work. The total number of days lost do not include the day of injury and the day of return to work. However, it should include the intervening days (including Sundays, holidays, or shutdown days) and any full days of inability to work after returning to work due to the incident.
Note 3: Recordable occupational injury rate = [Number of recordable occupational injuries (number of occupational injuries + number of fatalities due to occupational injuries) x 10^6]/total working hours.
Note 4: Serious occupational injury rate = [number of serious occupational injuries (excluding fatalities) x 10^6]/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 91

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.


感謝狀

技鋼科技股份有限公司
114年4月30日
仁愛為懷熱心發動捐血
濟助病患善行可敬特此
致謝

林敬昌

中華民國 114 年 5 月 15 日

台北捐血中心

7.1.1 Annual Social Welfare Performance

Social Welfare

Item	Description
GIGABYTE scholarship	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. 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. In 2025, a total of 107 student families benefited, with donations amounting to NTD 2.568 million. The cumulative total of donations over the years has reached NTD 35.238 million.
Blood donation drive	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. In 2025, the blood donation drive involved 1,350 participants, with a total of 15,911 participants over the years, donating a cumulative total of 5.5955 million c.c. of blood.
Direct sales of agricultural products	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, aiding the sales of surplus produce, 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. In 2025, the group purchase amounted to NTD 6.45 million, with a cumulative total of NTD 52.89 million over the years.
Red envelopes for waste recyclers	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. In 2025, a total of 383 New Year red envelopes were distributed, bringing the cumulative total of red envelopes given to 4,247 over the years.
Hardware equipment donation	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 2025, a total of 30 laptops were donated to the "Liver Disease Prevention and Treatment Research Foundation,"and 1 high-end laptop was sponsored for an event organized by the Foundation. At the same time, 1 GPU workstation was donated to the "NTU Cancer Center,"with the aim of contributing to these organizations through the donation of hardware equipment. In 2025, a total of 32 computer and server-related product sets were donated.

Giga Computing's Zumba Team is Dispatched!

PWSA Taiwan Workshop

"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. Giga Computing HQ sends a Zumba team to the "PWSA Taiwan Workshop" in Xindian once a month, leading the participants to get active through engaging and fun ZumbaKids sessions. These activities not only enhance flexibility but also strengthen muscles, improve cardiovascular function, and provide notable fat-burning effects. In 2025, the Zumba team volunteered at the PWSA Taiwan Workshop 12 times and, at the invitation of the Shinbi Lions Club, performed alongside the workshop's students at the 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.





Wheatland Welfare Association

The Zumba team from Giga Computing HQ visits the Wheatland Welfare Association once a month, bringing interactive sessions to 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 2025, the Zumba team was dispatched to the Wheatland Welfare Association 12 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 GIGAIPC, joined the "Family-Friendly Enterprise Alliance." They organized various lectures and activities to bring family education resources into the workplace, fostering family harmony among employees. In 2025, Giga Computing HQ organized 6 Family-Friendly Lectures, with a total of 247 participants. The topics included family resource management, intergenerational dynamics, and effective parenting skills. These lectures guided employees to explore areas beyond work and provided them with professional knowledge from counseling 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 2025, we supported various organizations and events, including the NSO's "A Night of Beethoven and Schubert", U-Theatre's "A Little Flower!", and "Kusam Yayoi: A Retrospective of Her Trajectory and Miracles". In total, we supported 30 arts and cultural projects across 39 performances, purchasing a total of 890 tickets.

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, 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 2025, 3 beach cleanup activities were held, a total of 3,817 kilograms of waste was removed.



Appendix

Appendix I: GRI Standards Index 95

Appendix II: Disclosure of Climate-Related Information 101

Appendix I: GRI Standards Index

Statement of Use	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, 2025.
GRI 1 Version	GRI 1: Foundation 2021
Applicable standards by GRI sector	None

GRI Standards	Disclosure Item	Page Number	Corresponding Chapter/Supplementary Explanation
GRI 2: General Disclosures (2021)			
GRI 2: General Disclosures (2021)	2-1 Organizational details	7	1.1 Company Profile
	2-2 Entities included in the organization's sustainability reporting	3、13	About this Report 1.4 Financial Performance
	2-3 Reporting period, frequency and contact point	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	8	1.2 Industrial Chain and Operational Goals
	2-7 Employees	67-71	6.1.1 Manpower Structure and Workplace Diversity 6.1.2 Status of New Employees and Resignations
	2-8 Workers who are not employees	67	6.1.1 Manpower Structure and Workplace Diversity
	2-9 Governance structure and composition	15、23-25	2.1 Sustainble Governance Structure and Operations 3.1.1 Corporate Governance Structure 3.1.2 Board Diversity and Continuing Education
	2-10 Nomination and selection of the highest governance body	24、26	3.1.2 Board Diversity and Continuing Education 3.1.3 Nomination and Selection of Board Members
	2-11 Chair of the highest governance body	15、23	2.1 Sustainble Governance Structure and Operations 3.1.1 Corporate Governance Structure
	2-12 Role of the highest governance body in overseeing the management of impacts	15、23	2.1 Sustainble Governance Structure and Operations 3.1.1 Corporate Governance Structure

GRI Standards	Disclosure Item	Page Number	Corresponding Chapter/Supplementary Explanation
GRI 2 : General Disclosures (2021)	2-13 Delegation of responsibility for managing impacts	15	2.1 Sustainble Governance Structure and Operations
	2-14 Role of the highest governance body in sustainability reporting	15-16	2.1 Sustainble Governance Structure and Operations 2.2 Identification and Analysis of Material Topics
	2-15 Conflicts of interest	25-26	3.1.2 Board Diversity and Continuing Education 3.1.3 Nomination and Selection of Board Members
	2-16 Communication of critical concerns	15-21	2.1 Sustainble Governance Structure and Operations 2.2 Identification and Analysis of Material Topics 2.3 Stakeholder Engagement and Communication
	2-17 Collective knowledge of the highest governance body	24	3.1.2 Board Diversity and Continuing Education
	2-18 Evaluation of the performance of the highest governance body	26	3.1.5 Performance Evaluation
	2-19 Remuneration policies	26	3.1.6 Remuneration Policy
	2-20 Process to determine remuneration	26	3.1.6 Remuneration Policy
	2-21 Annual total compensation ratio	72	6.1.3 Sound Remuneration System
	2-22 Statement on sustainable development strategyd	4	Word from the CEO
	2-23 Policy commitments	10、23、27、32、38、58、67、77、82	Management policies for each material topic
	2-24 Embedding policy commitments	10、23、27、32、38、58、67、77、82	Management policies for each material topic
	2-25 Processes to remediate negative impacts	10、23、27、28、32、38、58、67、77、82	Management policies for each material topic 3.2.3 Whistleblower System
	2-26 Mechanisms for seeking advice and raising concerns	10、21、23、27、28、32、38、58、67、77、82	Management policies for each material topic 2.3 Stakeholder Engagement and Communication 3.2.3 Whistleblower System
	2-27 Compliance with laws and regulations	28	3.2.4 Legal Compliance
	2-28 Membership associations	13	1.5 NPOs and Public Associations
	2-29 Approach to stakeholder engagement	21	2.3 Stakeholder Engagement and Communication
	2-30 Collective bargaining agreements	76	The Company has not yet entered into a collective agreement; however, labor-management meetings are held regularly in accordance with legal requirements. 6.1.7 Smooth Communication Channels

GRI Standards	Disclosure Item	Page Number	Corresponding Chapter/Supplementary Explanation
Material Topics			
GRI 3：Material Topics (2021)	3-1 Process to determine material topics	16	2.2 Identification and Analysis of Material Topics
	3-2 List of material topics	16-20	2.2 Identification and Analysis of Material Topics
Corporate Governance			
3-3 Management of material topics		23	3.1 Corporate Governance
Moral Integrity and Code of Conduct			
3-3 Management of material topics		27	3.2 Ethical Corporate Management and Legal Compliance
GRI 205 (2016): Anti-corruption	205-2 Communication and training about anti-corruption policies and procedures	28、49	3.2.1 Anti-Corruption Communication and Training 4.3 Sustainable Supply Chain Management
	205-3 Confirmed incidents of corruption and actions taken	28	3.2.2 Ethical Corporate Management Policy
Information Security and Privacy Protection			
3-3 Management of material topics		32	3.4 Information Security and Privacy Protection
GRI 418 (2016): Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	36、48	3.4.5 Response Strategies for Information Security 4.2.3 Customer Complaint Handling Process
Brand Strategy and Reputation Management			
3-3 Management of material topics		10	1.3 Brand Strategy and Reputation Management
Innovation Management			
3-3 Management of material topics		38	4.1 Innovation Management
GHG and Energy Management			
3-3 Management of material topics		58	5.2 Energy and GHG Management
GRI 302 (2016): Energy	302-1 Energy consumption within the organization	58-59	5.2.2 Energy Usage Overview
	302-3 Energy intensity	58-59	5.2.2 Energy Usage Overview
	302-5 Reductions in energy requirements of products and services	40-42	4.1.2 Energy Conservation and Carbon-reducing/Green Product Design

GRI Standards	Disclosure Item	Page Number	Corresponding Chapter/Supplementary Explanation
GRI 305 (2016): Emissions	305-1 Direct (Scope 1) GHG emissions	59-60	5.2.3 GHG Management
	305-2 Energy indirect (Scope 2) GHG emissions	59-60	5.2.3 GHG Management
	305-3 Other indirect (Scope 3) GHG emissions	59-60	5.2.3 GHG Management
	305-4 GHG emissions intensity	59-60	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
Talent Recruitment and Retention			
3-3 Management of material topics		67	6.1 Talent Recruitment and Retention
GRI 401 (2016): Employment	401-1 New employee hires and employee turnover	70-71	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	73-74	6.1.4 Diverse Employee Benefits
	401-3 Parental leave	75	6.1.5 Parental Leave
GRI 405 (2016): Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	24-25、67-69	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	72	6.1.3 Sound Remuneration System
Talent Cultivation and Development			
3-3 Management of material topics		77	6.2 Talent Cultivation and Development
GRI 404 (2016): Training and Education	404-1 Average hours of training per year per employee	80	6.2.1 Talent Development Management
	404-2 Programs for upgrading employee skills and transition assistance programs	73-74、77-79	6.1.4 Diverse Employee Benefits 6.2.1 Talent Development Management
	404-3 Percentage of employees receiving regular performance and career development reviews	81	6.2.2 Performance Evaluation Mechanism

GRI Standards	Disclosure Item	Page Number	Corresponding Chapter/Supplementary Explanation
Occupational Safety and Health			
3-3 Management of material topics		82	6.3 Occupational Safety and Health
GRI 403 (2018): Occupational Health and Safety	403-1 Occupational health and safety management system	83	6.3.1 Occupational Health and Safety Policy and Management System
	403-2 Hazard identification, risk assessment, and incident investigation	83-84	6.3.2 Hazard Identification and Risk Assessment Management 6.3.3 Occupational Accident Investigation Procedure
	403-3 Occupational health services	86-88	6.3.5 Occupational Health Services and Promotion Activities
	403-4 Worker participation, consultation, and communication on occupational health and safety	83	6.3.1 Occupational Health and Safety Policy and Management System
	403-5 Worker training on occupational health and safety	85	6.3.4 Occupational Safety and Health Education and Training
	403-6 Promotion of worker health	86-88	6.3.5 Occupational Health Services and Promotion Activities
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	83-85	6.3.2 Hazard Identification and Risk Assessment Management 6.3.3 Occupational Accident Investigation Procedure 6.3.4 Occupational Safety and Health Education and Training
	403-8 Workers covered by an occupational health and safety management system	83	6.3.1 Occupational Health and Safety Policy and Management System
	403-9 Work-related injuries	88-89	6.3.6 Occupational Injuries and Diseases
	403-10 Work-related ill health	88-89	6.3.6 Occupational Injuries and Diseases
Other Topics			
GRI 200: Economy			
GRI 201 (2016): Economic Performance	201-1 Direct economic value generated and distributed	13	1.4 Financial Performance
GRI 204 (2016): Procurement Practices	204-1 Proportion of spending on local suppliers	49	4.3 Sustainable Supply Chain Management
GRI 300: Environment			
GRI 303 (2018): Water and Effluents	303-1 Interactions with water as a shared resource	61	5.3.1 Water Resource Risk Assessment
	303-2 Management of water discharge-related impacts	61	5.3.3 Wastewater Discharge Management
	303-3 Water withdrawal	61	5.3.2 Water Intake, Consumption, and Discharge

GRI Standards	Disclosure Item	Page Number	Corresponding Chapter/Supplementary Explanation
GRI 303 (2018): Water and Effluents	303-4 Water discharge	61	5.3.2 Water Intake, Consumption, and Discharge
	303-5 Water consumption	61	5.3.2 Water Intake, Consumption, and Discharge
GRI 306 (2020): Waste	306-1 Waste generation and significant waste-related impacts	62	5.4.1 Waste Management System
	306-2 Management of significant waste-related impacts	62、64-65	5.4.1 Waste Management System 5.5 Responsible Production and Circular Economy
	306-3 Waste generated	63	5.4.2 Waste Generation
	306-4 Waste diverted from disposal	63	5.4.2 Waste Generation
	306-5 Waste directed to disposal	63	5.4.2 Waste Generation
GRI 308 (2016) Supplier Environmental Assessment	308-2 Negative environmental impacts in the supply chain and actions taken	50-51	4.3.2 Supplier Classification and Management
GRI 400: Society			
GRI 402 (2016): Labor/ Management Relations	402-1 Minimum notice periods regarding operational changes	76	6.1.7 Smooth Communication Channels
GRI 406 (2016): Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	75-76	6.1.6 Equality and Diversity
GRI 408 (2016): Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	75-76	6.1.6 Equality and Diversity
GRI 409 (2016): Forced or Compulsory Labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	75-76	6.1.6 Equality and Diversity
GRI 414 (2016): Supplier Social Assessment	414-2 Negative social impacts in the supply chain and actions taken	50-51	4.3.2 Supplier Classification and Management
GRI 416 (2016): Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	64	5.5.1 Control of Hazardous Substances
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	28、64	3.2.4 Legal Compliance 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	Correponding 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	54
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	56-57
3	Financial impacts of extreme climate events and transitional actions	5.1.3 Response Strategies for Climate Change	56-57
4	How climate risk identification, assessment, and management processes are integrated into the overall risk management system	5.1.2 Climate Risk Management	55
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	A transition plan for climate-related risks has not yet been developed	-
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	57
9	Greenhouse gas inventory, assurance status, emissions reduction targets, strategies, and concrete action plans	5.1.4 Metrics and Targets 5.2.3 GHG Management	57、59-60



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