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Corporate Sustainability Management

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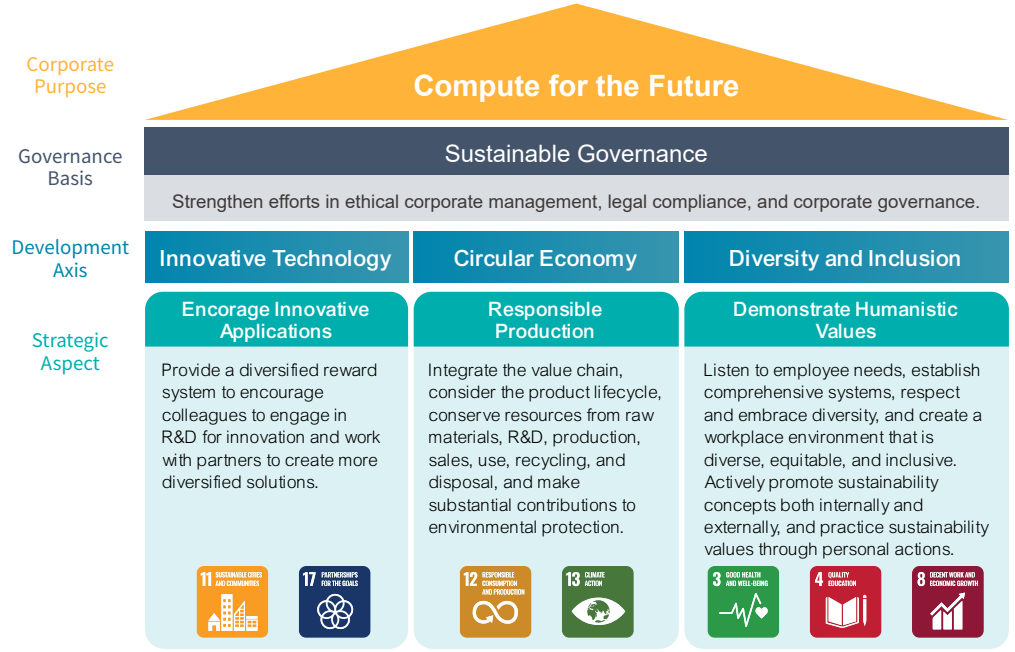
2.1 Sustainble Governance Structure and Operations

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.

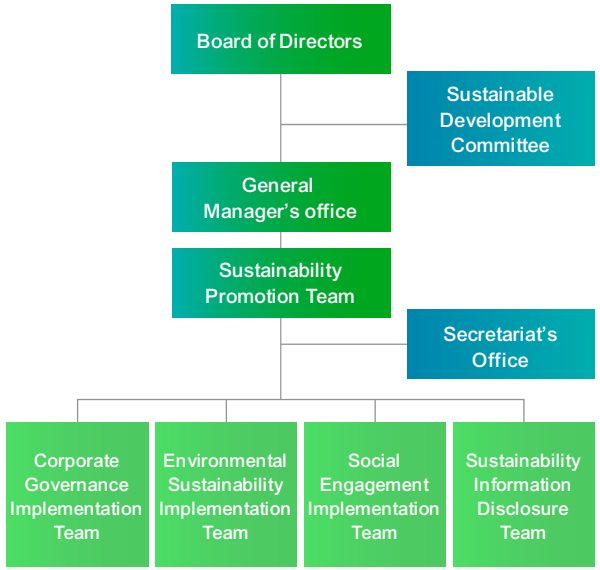
Giga Computing aligns its practices with international standards by referring to the UN Global Compact, the GRI Standards issued by Global Reporting Initiative, and the SDG Compass guidance document published by the World Business Council for Sustainable Development (WBCSD). By integrating these international 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