# 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.

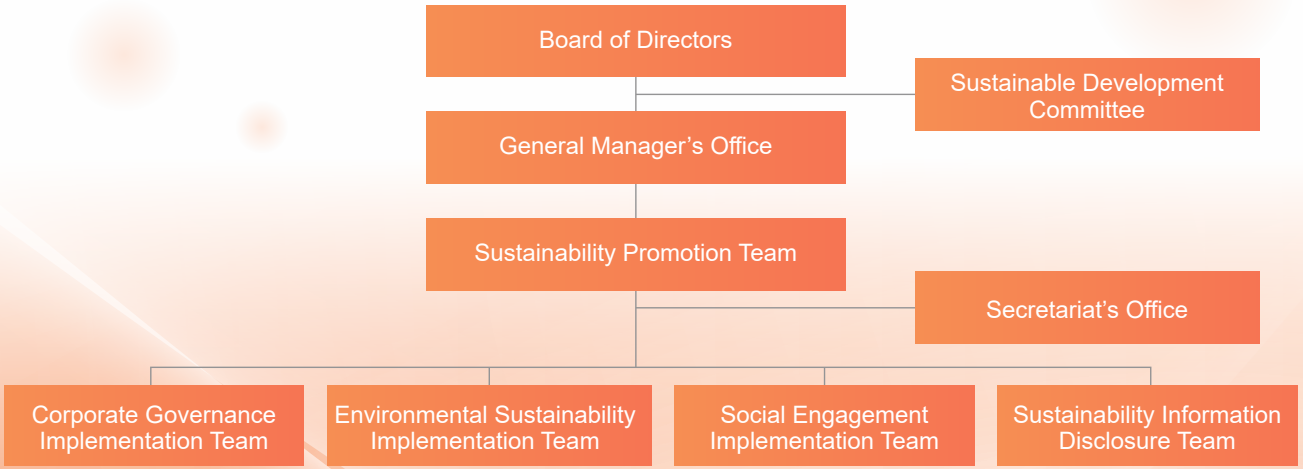
### Sustainability Promotion Team

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

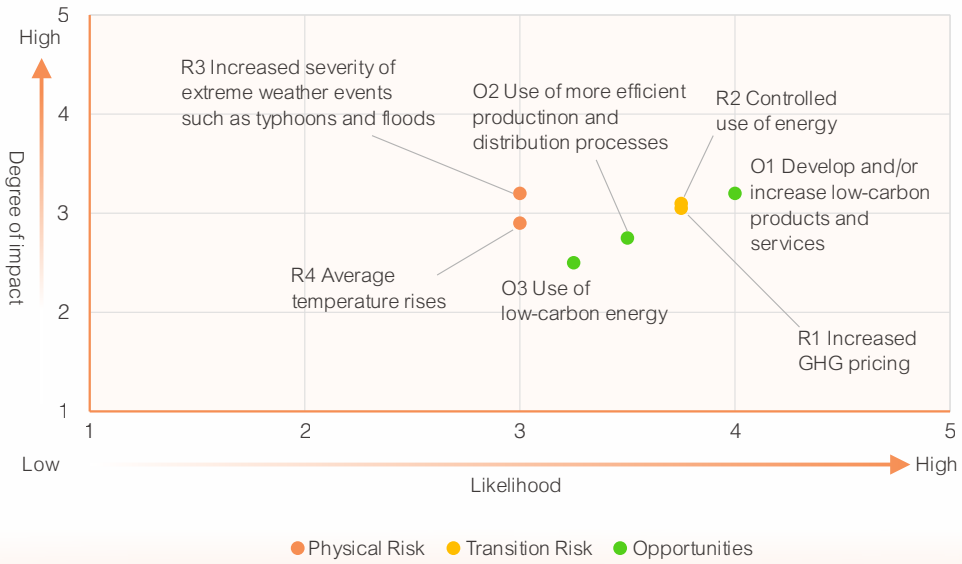
To help the Company understand current key climate opportunities and risks, in 2023, the Sustainability Promotion Team compiled sustainability reports from peers and CDP climate questionnaires on risk and opportunity issues. The team convened the major implementation teams and assessed the degree of 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.<br>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.<br>3. In 2025, recycled materials were incorporated into products to reduce Category 4 carbon emissions.<br>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.<br>2. Increase the proportion of local suppliers to reduce the risk of extreme weather affecting transportation.<br>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.<br>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.<br>2. Increase the supplier assistance plan, evaluate the comprehensive intelligence of processes, and improve energy efficiency.<br>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.<br>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.<br>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.<br>2. Increase the supplier assistance plan, optimize supplier processes, and increase the proportion of scrap recycling.<br>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.<br>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.<br>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.<br>4. Continue promoting the completion of GHG inventories by key Tier 1 suppliers.<br>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.<br>2. GIGABYTE Technology achieved a B rating on the 2025 CDP Climate Questionnaire.<br>3. The carbon intensity of Category 1 and Category 2 decreased by 23.41% in 2025 compared with the previous year.<br>4. In 2025, the GIGABYTE Group jointly held a supplier conference.<br>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.



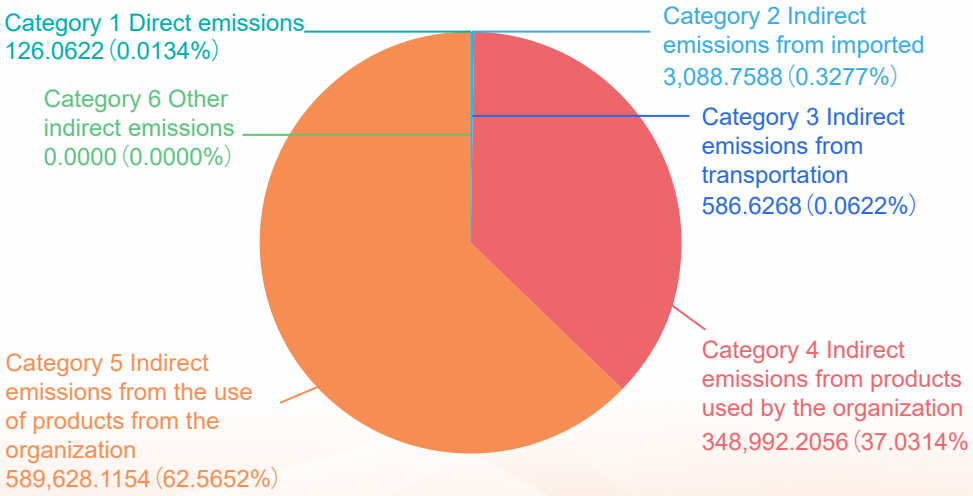
## GHG Emissions Volume and Intensity

| 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

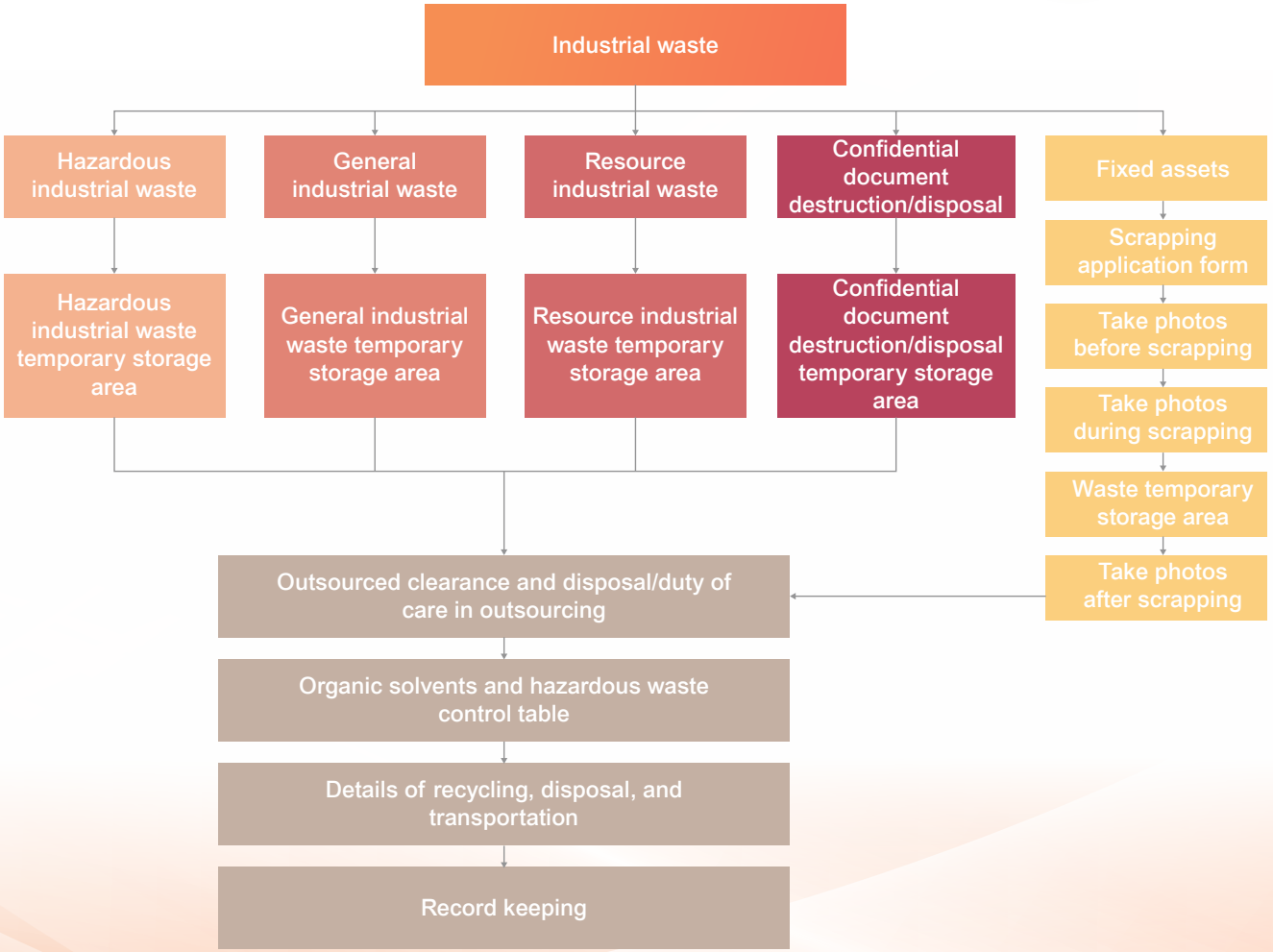
## 5.4.1 Waste Management System

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.

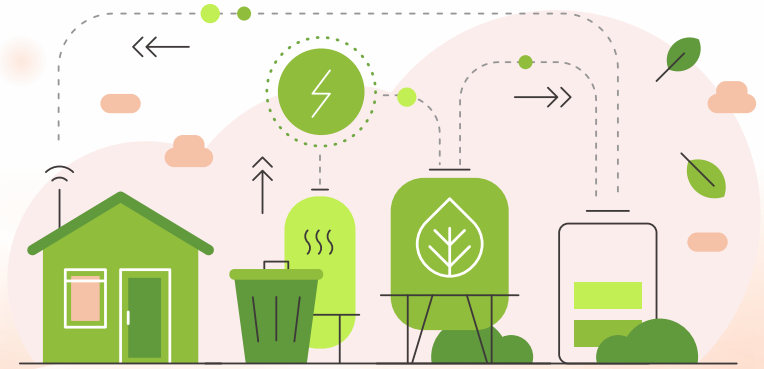
### ■ Final Disposal Methods of Non-hazardous Waste in 2025 by Type

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)

