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

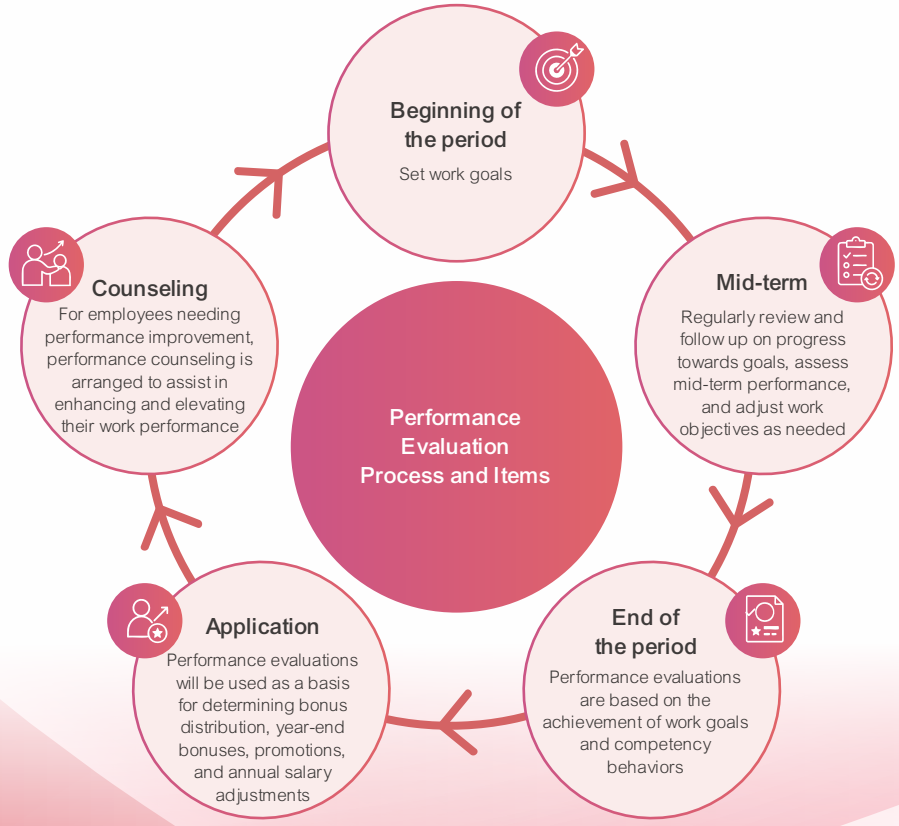
Note 1: Senior managers: Management position (Managers of M07 Division-level or above)
Note 2: Mid-level managers: Management position (Managers of M05-M06 Assistant Manager/Manager level)
Note 3: Entry-level managers: Management position (M03-M04 Assistant Section Chief/Section Chief level)
Note 4: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

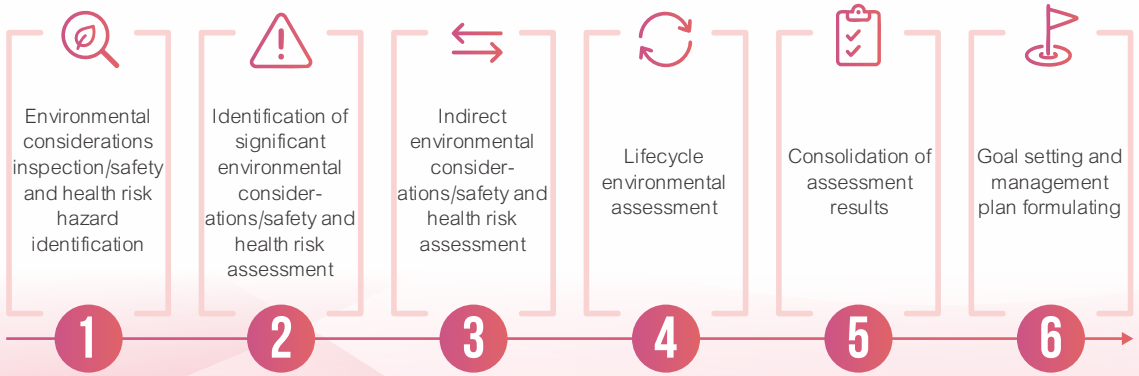
To implement and promote various occupational health and safety plans, Giga Computing HQ and GIGAIPC have established an Occupational Safety and Health Committee. Labor representatives are appointed through an open process and meet the statutory quotas. Meetings are held every three months to discuss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



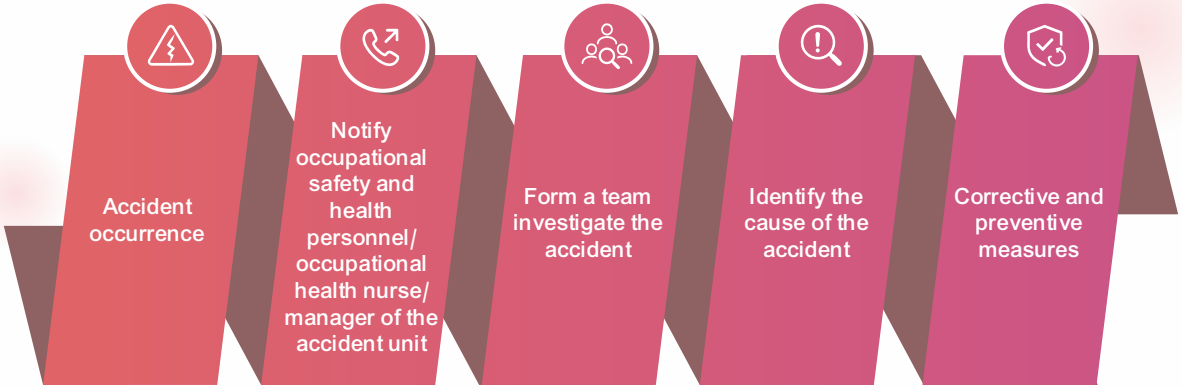
▲ Audiometric Testing

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:

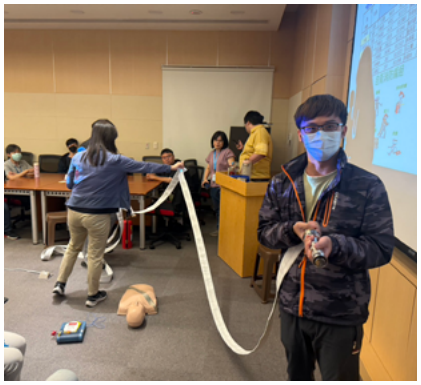
1. Fire Safety Month: Distribute a series of EDM, posters, and other promotional materials, and organize a prize-winning quiz to encourage employees to develop a correct concept of disaster prevention.
2. Unannounced fire evacuation drills for all employees: The drill included practical training with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



