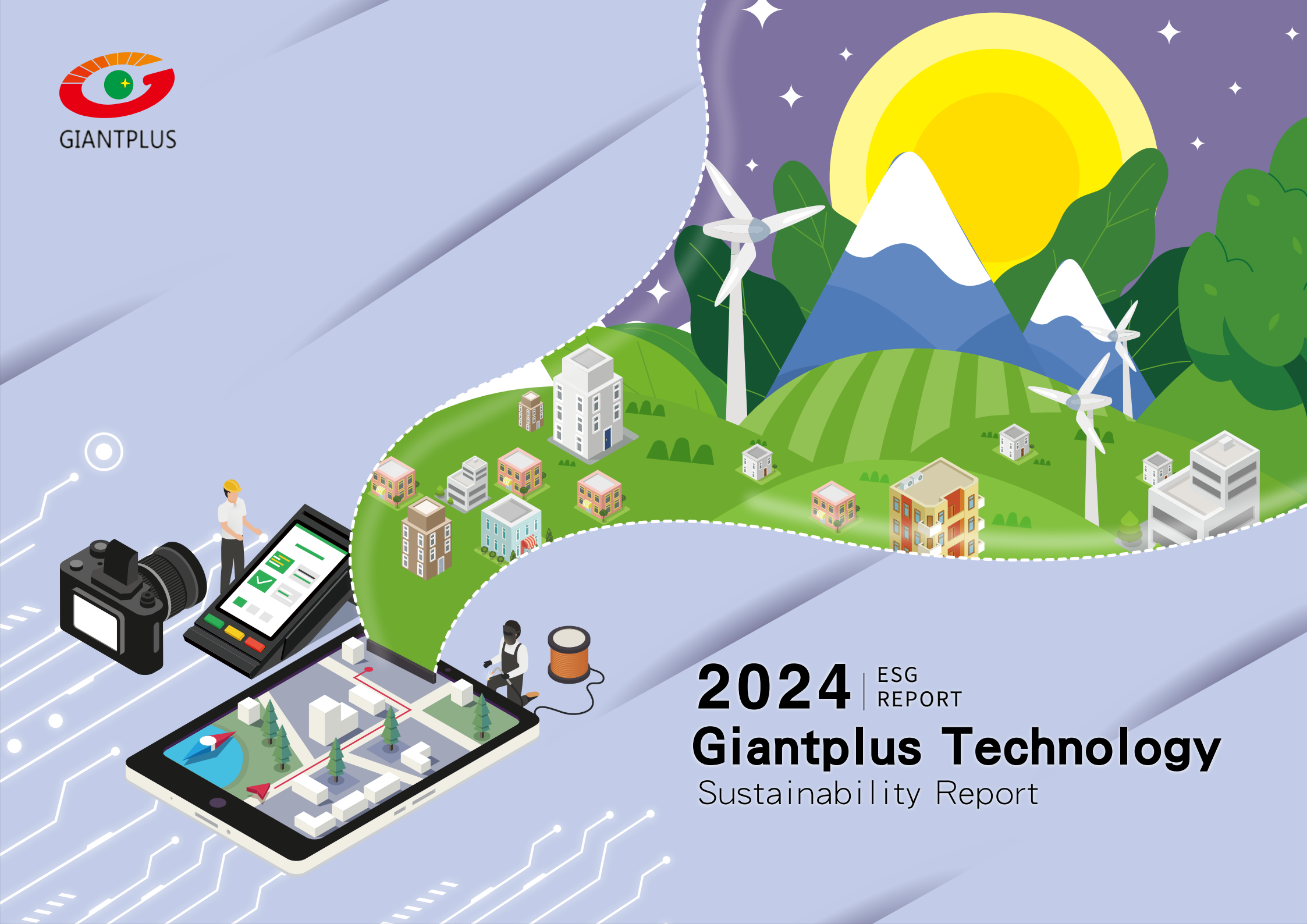
GIANTPLUS



2024 ESG REPORT

Giantplus Technology

Sustainability Report

GIANTPLUS

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Message from the Chairman

To the partners concerned with the sustainability of Giantplus Technology:

ESG sustainable development has become a globally shared business strategy and vision. As a responsible corporate citizen, Giantplus Technology is committed to becoming a socially friendly enterprise. We strive to exert a positive influence across the economic, environmental, and social dimensions. While pursuing profitability and business growth, we actively fulfill our corporate social responsibility through concrete actions.

Environmental Stewardship – Committed to Net-Zero Emissions

In 2023, Taiwan announced the Climate Change Response Act, formally adopting the 2050 net-zero emissions target as national policy. In 2024, three sub-regulations related to carbon fees were officially promulgated, marking the full implementation of the carbon fee mechanism. Giantplus Technology is actively aligning with government policy and working toward the 2050 net-zero goal. ◦

Positioned in the value chain of the panel industry, Giantplus Technology faces increasing demands for net-zero carbon emissions from global trends and downstream customers. In response, we have not only conducted carbon inventories and third-party verifications across all sites but also proactively introduced low-carbon processes, enhanced energy efficiency, reduced consumption of natural gas, water, and waste, and promoted the development of green products and adoption of low-carbon raw materials. Short-, medium-, and long-term carbon reduction targets have been established to progressively reduce greenhouse gas emissions at all production sites, fulfilling our responsibility as a corporate citizen and contributing to global decarbonization efforts.

Trusted Partnerships

We are deeply grateful to all employees, customers, suppliers, investors, and stakeholders. Your trust, support, and collaboration have enabled Giantplus Technology to successfully develop and mass-produce new niche panel products while maintaining profitability. We will continue to accelerate innovation in product development, enhance quality control, strengthen cooperation with channel partners to boost shipments, optimize production efficiency, and improve operational management—all with the goal of delivering sustained profitability.

Employee Well-being and Social Inclusion

Upholding a people-oriented philosophy, Giantplus Technology provides competitive compensation packages and continuously improves employee benefits. We have established a comprehensive grievance and communication platform, and care for our employees through robust training and health check programs, ensuring a fair, safe, and healthy work environment.

Guided by the principle of "empathizing with others' needs," we collaborate with employees, social organizations, and schools to promote social welfare activities such as elderly care, blood donation, support for persons with disabilities, local agriculture, donations to remote schools, and Christmas gift drives. These diverse efforts reflect our commitment to giving back to society and fulfilling our corporate social responsibility, contributing to a more sustainable and better life for all.

Corporate Governance and Sustainable Operations

Giantplus Technology has been awarded the TIPS A-level certification by the Ministry of Economic Affairs for intellectual property management, and has actively implemented the ISO 27001 information security management system. We have formulated information security policies to prevent trade secret leaks and protect the privacy and data security of stakeholders. Through these systems, we enhance corporate governance and uphold shareholder rights while fulfilling our ESG obligations.

In 2024, Giantplus Technology continued to advance internal ESG-related initiatives. The structure and responsibilities of the "Sustainability Project Promotion Task Force" were optimized, and the "ESG Promotion Office" was added, and renamed the "Sustainability Development Promotion Committee" to enhance communication and execution of ESG-related matters. We updated our sustainability policy and launched the "Green Proactive Net Zero Plan," which integrates sustainability into every aspect of operations—from talent development, green supply chain and procurement, and governance, to green manufacturing, products, packaging, and care initiatives.

With these efforts, we aim to build a vibrant and sustainable enterprise and create long-term ESG value.

Sincerely,

Giantplus Technology Co., Ltd.

Takeyoshi Tomura

Giantplus Technology Co., Ltd Sustainable Development Policy

Giantplus Technology complies with the Responsible Business Alliance (RBA) Code of Conduct,adhering to the people-oriented concept. Within the company, respect human rights, act according to high ethical standards, respect talent diversity, bring up colleagues' skills,strive to create a working environment where employees can be physically and mentally healthy and feel the value of their work. Externally, we actively carry out social welfare activities that make full use of its own operating resources and advantages, create a better society, strive to improve quality and ensure safety through the entire supply chain, produce products that enhance human convenience and comfort. During the company's operation, strictly abide by laws and regulations, decent management resolutely draws a clear line with the underworld forces, and implement systemic risk management and crisis management, committed to solving risk issues such as health, food, education, environment and climate change, resources, disaster prevention, gender equality, etc., introduce various system operations, transparent management, and enhance company image, to become a company that wins the trust and respect of society.

The company is committed to promoting the following "ESG related aspects", and strive to achieve "business sustainable operations":

Company governance

To conduct our business with integrity and adopt transparency in internal governance, to implement risk management and crisis management so as to maintain profit for sustainable operations whilst safeguarding stakeholders' rights and interests.

Environment

To comply with pertinent laws and regulations, reduce energy resource consumption, and develop eco-friendly products.

Employees

To protect employee rights and provide adequate training; create a LOHAS working environment that cultivates cohesiveness and happiness among members of the company.

Supply chain

To establish a green procurement mechanism, to promote localized purchases, reduce packaging, minimize carbon emissions from transportation, reject the use of conflict minerals, and promote a sustainable green value chain.

Society

To collaborate with employees in caring for communities,promote social welfare, boost the company' s image, andfacilitate sustainable operation.

Ethics

To follow the Business operations principle of fair trade, all colleagues maintain integrity and must not request or accept gifts or other benefits from persons interested in their positions, strictly observe business ethics, and respect intellectual property rights and privacy rights.

0. Editorial Policy

Since 2013, Giantplus Technology has formed an internal CSR Editorial Team to align more closely with international standards. In 2022, this team was renamed the Sustainable Development Project Promotion Team, dedicated to the publication of Giantplus Technology's Sustainability Report.

This report is prepared in accordance with the GRI Sustainability Reporting Standards and references the disclosure topics for the Hardware industry as set forth by the Sustainability Accounting Standards Board (SASB). These topics serve as the core framework of the report. We continue to uphold the principles of sincerity, pragmatism, and transparency in disclosure. Through strategies and developments across economic, environmental, and social dimensions, we report to the public on Giantplus Technology' s corporate sustainability practices and social responsibility performance in 2024. We welcome valuable feedback and guidance from all sectors to support our continuous improvement.

ESG Information Disclosure

Period	Information Restatement	Reporting Changes	Operational Sites	Financial Data	EHS Data	Employee Data
The reporting period covers January 1 to December 31, 2024. To ensure the completeness of disclosed information, operational activities extending across multiple fiscal years are explained separately in the relevant sections of this report.	No information has been restated in this report.	Compared to the previous report, this edition includes newly added information regarding our operations in mainland China.	Taiwan facilities (Toufen headquarters, Bade plant, and Hsinchu plant), China plant	The disclosed data are consistent with the figures in our consolidated financial statements.	Taiwan facilities (Toufen headquarters, Bade plant, and Hsinchu plant), China plant	Taiwan facilities (Toufen headquarters, Bade plant, and Hsinchu plant), China plant

Basis of Preparation and Information Verification

- **Structure of This Report**
  - Global Reporting Initiative (GRI) Standards 2021 – Sustainability Reporting Framework
  - TCFD – Climate-related risks, opportunities, and financial impacts
  - SASB – Sustainability Accounting Standards for the Hardware sector: material topics and accounting metrics
  - Guidelines for the Preparation and Filing of CSR Reports by TWSE/TPEx-Listed Companies
  - Corporate Sustainability Practices for Listed Companies – ESG reporting standards

- **The financial data in this report are consistent with the Company's audited consolidated financial statements, which were reviewed and certified by KPMG Taiwan. Financial figures are presented in thousands of New Taiwan dollars and are rounded to two decimal places. Environmental and social data were compiled by respective departments, reviewed by department heads, and calculated using internationally recognized metrics.**
- **This report discloses Giantplus Technology's ESG sustainability governance practices, including stakeholder identification and engagement, material topic communication and analysis, materiality assessment and response, impact evaluation and risk assessment, alignment with the UN Sustainable Development Goals (SDGs), business continuity plans, and management approaches and performance data related to key ESG topics. Some content has been optimized to enhance the reader's comprehension of the disclosed information.**
- **To ensure the quality and credibility of this report, Giantplus Technology commissioned Ares International Certification Co., Ltd. to perform moderate assurance in accordance with AA1000:2018 Type 1 standards. The report has been verified against the GRI Standards 2021 and received an assurance statement (see Appendix 6 for details).**

Publication Frequency

Since 2013, Giantplus Technology has published eight CSR reports and three ESG reports. This is the fourth ESG report published by Giantplus Technology. The company plans to publish one report annually in the future to enhance the transparency and accessibility of report information. The complete electronic version of the report can be downloaded from the Giantplus Technology website.

- Current publication date: August 2025.
- Next publication date: August 2026.
- Historical reports download: https://www.giantplus.com/en/esg/downloads

Feedback

If you have any questions, guidance, or suggestions regarding this report, please feel free to contact us. Contact information is as follows:

- Issuing Unit: Giantplus Technology Co., Ltd.
- Editorial Team: Sustainability Development Promotion Committee
- Contact Phone: 037-611611
- Contact Window: ESG Promotion Office
- Company Address: No.15, Gongye Rd., Lu-Chu Li, Toufen City Miaoli County, Taiwan, R.O.C.
- Telephone: 037-611611
- Company Website: https://www.giantplus.com/en

Ch 1

Implementation of Sustainability Management

1.1 ESG Governance Structure and Roles

1.2 Stakeholder Identification and Contact Channels

1.3 Stakeholder Engagement: Issue Mapping and Material Topic Identification

1.4 Prioritization and Response to Material Topics

1.5 Impact of Sustainable Business Practices

1.6 Alignment with the United Nations Sustainable Development Goals (SDGs)

- Giantplus ESG Sustainable Development Strategy and Initiatives

1.7 Participation in External Organizations

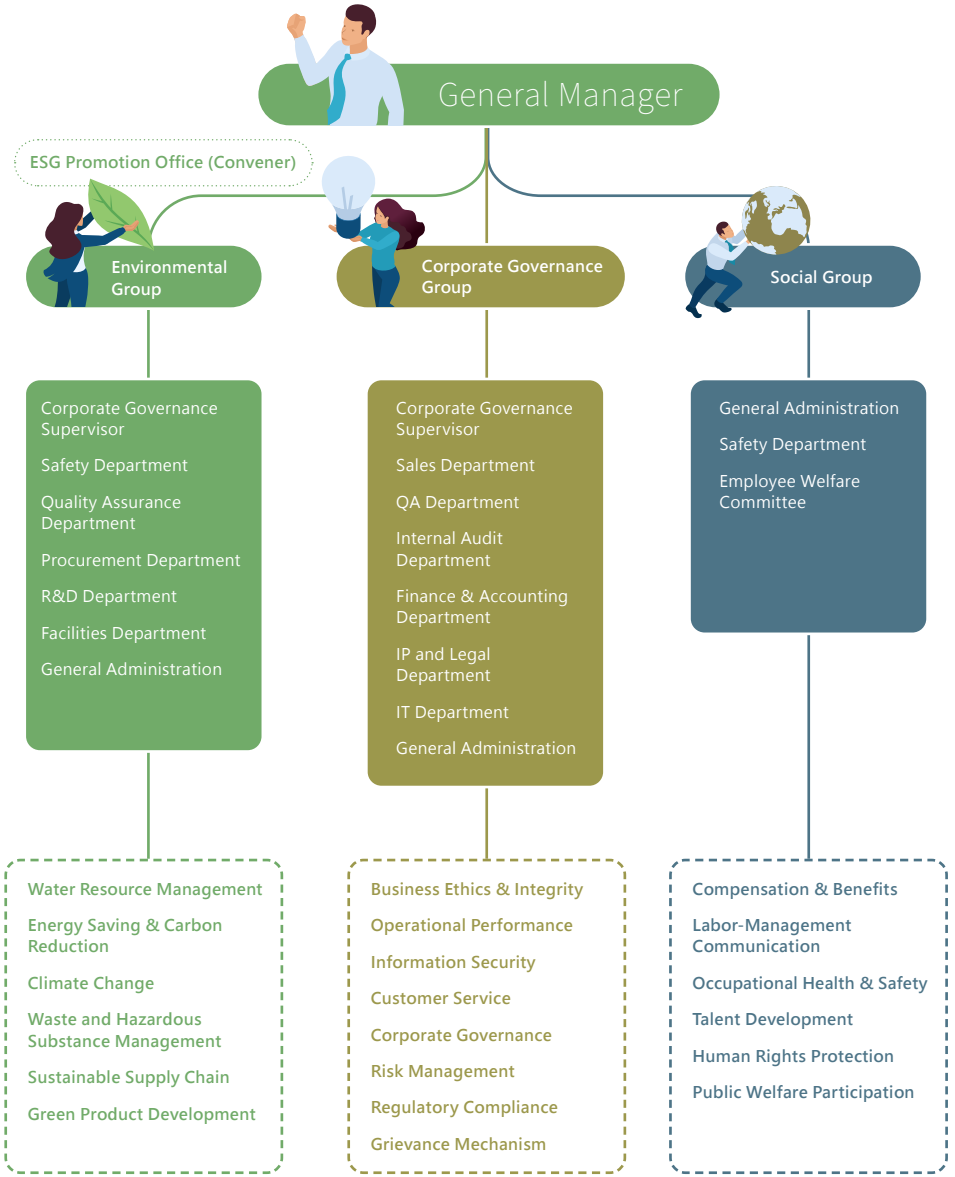
1. Implementation of Sustainability Management

1.1 ESG GOVERNANCE STRUCTURE AND ROLES

The Company has established a Sustainability Development Promotion Committee authorized by the President. The ESG Promotion Office' s Director Hsu has been appointed as the ESG Convener. Under this Committee, various functional subgroups have been formed. The Company has also formulated a Sustainability Practice Code, which has been implemented following approval by the Board of Directors. While conducting business operations, the Company actively promotes sustainable development in the economic, environmental, and social dimensions (including human capital), aligning with international sustainability trends. Through our commitment to corporate citizenship, we aim to contribute to national economic growth, enhance the quality of life for employees, communities, and society, and foster long-term competitive advantage based on sustainable principles.

The Sustainability Development Promotion Committee convenes twice half of a year. Before each meeting, the ESG Convener issues an invitation to convene. Each subgroup is required to collect and consolidate stakeholder feedback, which is then submitted to the ESG Convener for discussion and resolution during the meeting. The final decisions are submitted to the Chairman for review and approval.

Upon completion of the annual sustainability report, the ESG Convener convenes a meeting to confirm that all material ESG topics have been adequately addressed. The ESG Convener reports ESG performance results to the Board of Directors on an annual basis. The organizational structure, roles, and responsible departments under the Sustainability Development Promotion Committee are summarized as follows:



The Sustainability Development Promotion Committee serves as an interdepartmental communication platform. It is responsible for planning, executing, and monitoring sustainability initiatives and ensuring effective integration across the environmental, social, and governance (ESG) pillars. This structure facilitates both vertical and horizontal communication throughout the organization and drives the concrete realization of sustainability objectives. The core responsibilities of the Committee include:

1 Policy Formulation and Promotion

Develop sustainability-related policies and implement disclosure practices aligned with internationally recognized frameworks, including the Global Reporting Initiative (GRI) Standards, Sustainability Accounting Standards Board (SASB) standards, and the Task Force on Climate-related Financial Disclosures (TCFD), as well as regulatory sustainability directives.

2 Execution and Coordination

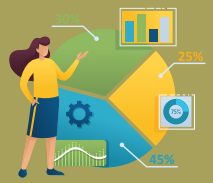
Based on the above frameworks, each functional subgroup executes its designated sustainability action plans. The ESG Promotion Office coordinates communication and information integration among the subgroups.

3 Progress Monitoring and Review

Each group reports progress on their initiatives regularly. The ESG Office monitors implementation status, provides oversight, and conducts periodic reviews and assessments.

4 Annual Sustainability Report Preparation

The ESG Promotion Office compiles annual performance results and data. It proposes the report structure for review by the ESG Convener. The final Sustainability Report is presented to the Board of Directors by the ESG Convener.



5 Board Communication on Critical Issues

Departments maintain regular communication with stakeholders. If any stakeholder concern or ESG-related issue poses a potential material negative impact on the Company, it is addressed through the "Risk Management and Crisis Response Procedures" to mitigate operational risks. If such risks are deemed to have significant implications for business operations, they are escalated and reported to the Board. No material negative ESG incidents were identified in 2024.

1.2 Stakeholder Identification and Contact Channels

Giantplus Technology applies six key stakeholder identification principles—Responsibility, Influence, Proximity, Dependency, Representation, and Policy and Strategic Intent. Based on these principles, each department conducts a preliminary screening of stakeholder types encountered through routine business activities. Through deliberation by the Sustainability Development Promotion Committee, the Company has identified seven primary stakeholder groups: Employees, Shareholders and Investors, Government Agencies, Media, Customers, Non-Governmental Organizations (including local communities, academic-industry collaboration partners, and trade associations), Suppliers (including contractors). The Company actively listens to stakeholder voices through diverse communication channels. We collect concerns and expectations related to ESG topics and respond to them accordingly.

Corporate social responsibility policies, contact information, and designated liaison officers are disclosed on the Company's website. Stakeholders can reach out to the appropriate contact windows listed below:

Employees

To promote harmonious labor relations, the Company provides channels for employees to offer feedback on topics such as labor-management relations, compensation and benefits, internal and external training, job-related matters, employee welfare programs, and occupational safety and health.
☆ Contact: Mr. Chiang
TEL: +886-37-611611 ext. 52810
EMAIL: er@giantplus.com

Shareholders and Investors

Giantplus Technology places great importance on establishing effective communication with investors. We host annual investor conferences and disclose related materials on both the Company's website and the Taiwan Stock Exchange (TWSE) platform. This enhances information transparency and protects investor rights.
☆ Contact: Ms. Su
TEL: +886-37-611611 ext. 12108
EMAIL: ir@giantplus.com

Government Agencies

The Company complies with applicable laws and official notifications issued by government authorities. Where necessary, we cooperate with audits, site inspections, and public disclosures, and ensure legal compliance in reporting and documentation.
☆ Contact (Occupational Safety / Environmental Protection): Mr. Chen
TEL: +886-37-611611 ext. 52360
EMAIL: vitaschen@giantplus.com
☆ Contact (Labor Affairs): Mr. Chiang
TEL: +886-37-611611 ext. 52810
EMAIL: er@giantplus.com

Customers

We cooperate with customer audits related to product quality, environmental performance, and corporate responsibility issues. The Company ensures timely preventive actions and continuous improvement.
☆ Contact: Ms. Peng
TEL: +886-37-611611 ext. 18721
EMAIL: customer@.com

Non-Governmental Organizations (NGOs)

Academic-Industry Collaboration and Industry Associations

We participate in conferences, industry associations, and external training programs to gather the latest information, stay informed about industry trends, and enhance employees' professional knowledge and skills.
☆ Contact: Mr. Chiang
TEL: +886-37-611611 ext. 52810
EMAIL: er@giantplus.com

Community Residents

A designated unit is responsible for communication with local community residents. The unit conducts periodic visits to local organizations to share updates on the Company's environmental protection and control performance.
☆ Contact: Mr. Chen
TEL: +886-37-611611 ext. 52360
EMAIL: vitaschen@giantplus.com

Media

We regularly issue monthly revenue updates and quarterly press releases to disclose operational results and strategic developments, as well as respond to media inquiries.
☆ Contact: Ms. Su
TEL: +886-37-611611 ext. 12108
EMAIL: ir@giantplus.com

Suppliers

We establish collaborative partnerships with suppliers across the supply chain. Supplier management includes a platform for supplier and procurement/material control interaction. We also conduct supplier evaluations covering environmental issues, labor and human rights, ethics, health and safety, risk management, and social responsibility standards.
☆ Contact: Ms. Liang
TEL: +886-37-611611 ext. 53230
EMAIL: Logistics@giantplus.com

1.3 Stakeholder Engagement: Issue Mapping and Material Topic Identification

Giantplus Technology identifies sustainability-related topics based on the United Nations Sustainable Development Goals (SDGs), industry regulations and standards, and the Company's annual organizational objectives. Through ongoing and ad hoc engagement with stakeholders—facilitated by departmental representatives and dedicated communication channels—the Company assesses the potential impacts arising from its operations and determines whether these issues pose any material risk to business continuity. In accordance with the GRI Sustainability Reporting Standards (hereinafter referred to as the "GRI Standards"), stakeholder concerns have been consolidated into the following table:

Stakeholder Groups	Significance to Giantplus Technology	Key Topics of Concern	Communication Channel	Frequency	Key Achievements in 2024
Employees	Employees are the foundation of our business operations. The Company is committed to providing a workplace that supports both physical and mental well-being, as well as diverse development opportunities. This enables employees to work with peace of mind.	Labor relations Human rights policy and diversity & inclusion Occupational health and safety Regulatory compliance Operational Performance Talent recruitment、retention, and development	Labor-Management Meetings Occupational Safety Meetings	Quarterly	1. 12 internal meetings held; total attendance: 193 people 2. Number of employee mailbox submissions: 0 3. Number of complaints received via grievance channels: 3, all resolved
Investors	As the Company's capital providers, shareholders' rights must be protected. The Company ensures fair treatment of all shareholders and upholds their rights to be informed of, participate in, and make decisions regarding material matters.	Occupational health and safety Corporate governance Regulatory compliance Risk management Ethical business conduct Climate change adaptation	Financial Reporting	Quarterly	Major announcements continuously updated on the Market Observation Post System (MOPS) 1. One annual shareholder meeting held 2. Monthly revenue announced before the 10th of each month 3. Two investor conferences held annually
			Annual Shareholders' Meeting Investor Conferences	Annually	
			Stakeholder Section on MOPS	Ad hoc	

Stakeholder Groups	Significance to Giantplus Technology	Key Topics of Concern	Communication Channel	Frequency	Key Achievements in 2024
Non-Governmental Organizations	The Company actively gives back to the community, supporting local residents, community organizations, and educational institutions. We offer employment opportunities and promote the local economy. Environmental control measures are in place to prevent pollution and protect the living environment of neighboring communities.	Occupational health and safety Human rights policy and diversity & inclusion Talent recruitment、retention, and development Air pollution control	Community Sponsorships and Local Engagement	Ad hoc	In 2024, Giantplus sponsored 11 traditional festival community events totaling NT$110,000. Also participated in seasonal industry-academia collaboration activities such as GOA circuit design discussions with NYCU, held quarterly (2 hours per session)
			Company Website	Ad hoc	
Government Agencies	The Company fully complies with governmental policies, laws, and regulations.	Regulatory compliance Ethical business conduct Information security Occupational health and safety Product and engineering quality and responsibility	Telephone / Email	Ad hoc	1. Four environmental inspections conducted by government agencies 2. 18 legal environmental tests completed, all in compliance 3. One labor inspection conducted 4. Working hours violation identified and corrective actions implemented
			Official Letters and Correspondence	Ad hoc	
			Material Information Disclosure	Ad hoc	
			Participation in Government Briefings and Seminars	Ad hoc	
Customers	Customers are key business partners. Meeting customer needs creates win-win outcomes.	Ethical business conduct Customer relationship management Regulatory compliance Product and engineering quality and responsibility Information security Risk management Labor relations Human rights policy and diversity & inclusion Occupational health and safety	Customer Satisfaction Surveys	Annually	100% of customer complaints were responded to and resolved. 1. Two cases received via customer feedback mailbox 2. 5–10 calls received via customer service hotline 3. 30–40 survey emails distributed
			Customer Meetings / Telephone / Email/ Stakeholder Section	Ad hoc	
			Grievance Mailbox / Email / Notice Board / Stakeholder Section	Ad hoc	

Stakeholder Groups	Significance to Giantplus Technology	Key Topics of Concern	Communication Channel	Frequency	Key Achievements in 2024
Suppliers	The Company maintains long-term, constructive partnerships with suppliers. Our products and services rely on stable supply of materials and components. We also leverage our industry influence to work with suppliers in preventing environmental pollution and labor rights violations.	Information security Waste management Regulatory compliance Customer relationship management Air pollution control Ethical business conduct	Supplier Audits / Supplier Profiles and Evaluation Forms	Annually	A total of 33 RBA self-assessment forms were sent and received, with a 100% response rate
			Stakeholder Section	Ad hoc	
Media	The media represents public opinion and provides suggestions and feedback, which encourage the Company' s continuous improvement.	Regulatory compliance Operational Performance	Media Briefings	Ad hoc	1. Media visits held occasionally 2. Monthly revenue press releases distributed to media and institutional investors
			Operational Press Releases	Ad hoc	

The above key topics of concern were identified, prioritized, validated, and reviewed in accordance with the GRI Standards to conduct a materiality assessment. This process defines the scope of disclosures in the report and identifies significant sustainability challenges faced both within and outside the Company. It also enables a comprehensive evaluation of the effectiveness of our sustainability practices. The materiality determination process is outlined as follows:

1. Identification

- A total of 19 sustainability-related topics were identified through the following channels as the basis for the materiality assessment.
- Colleagues from various departments contributed by identifying stakeholder concerns based on their daily operations and job responsibilities, compiling a broad range of relevant ESG issues.
- Additionally, we reviewed the material topics disclosed by peer companies both domestically and internationally, along with global sustainability trends, to ensure that our topic selection was objective, comprehensive, and inclusive.

2. Prioritization

- Each ESG topic was assessed from two key perspectives: the level and likelihood of impact on the economy, environment, and people (including human rights); and the level of stakeholder concern.
- An online questionnaire was distributed to key stakeholders to gather their views on the level of concern for each issue, yielding 163 valid responses. A separate internal survey was then distributed to 22 department heads to evaluate the degree of impact each topic has on the Company.

3. Validation

- The preliminary list of material topics was reviewed in the context of international benchmarks and business development strategies. This step ensured compliance with the GRI principles of completeness and stakeholder inclusiveness.
- Based on the statistical analysis, nine material topics were identified. In addition, "Climate Change Adaptation" was included as a material topic in light of emerging regulations, global developments, and to ensure comprehensive disclosure within this report. Ultimately, ten material topics were selected for disclosure. Each is addressed in the report with reference to the corresponding GRI Standards.

4. Review

- The materiality matrix will continue to be reviewed and updated regularly. In accordance with the Taiwan Stock Exchange's corporate governance evaluation requirements, listed companies must assess the risks associated with economic, environmental, and social (including human rights) topics relevant to their operations, based on the principle of materiality. Appropriate risk management policies or strategies should be formulated. The review also considers both the severity and likelihood of risks arising from material topics.

1.3.1 Analysis of Internal and External Impact of Key Topics of Concern

A total of 19 Key Topics of Concern were identified based on stakeholder engagement. The Sustainability Development Promotion Committee assessed the level of direct or indirect impact these topics may have on internal operations, as shown in the table below.(● Direct impact, ▲ Indirect impact)

- Topics marked with four (4) direct impacts【 ● 】or more, plus at least one (1) indirect impact【 ▲ 】, were classified as material topics, resulting in a total of 10 material topics.

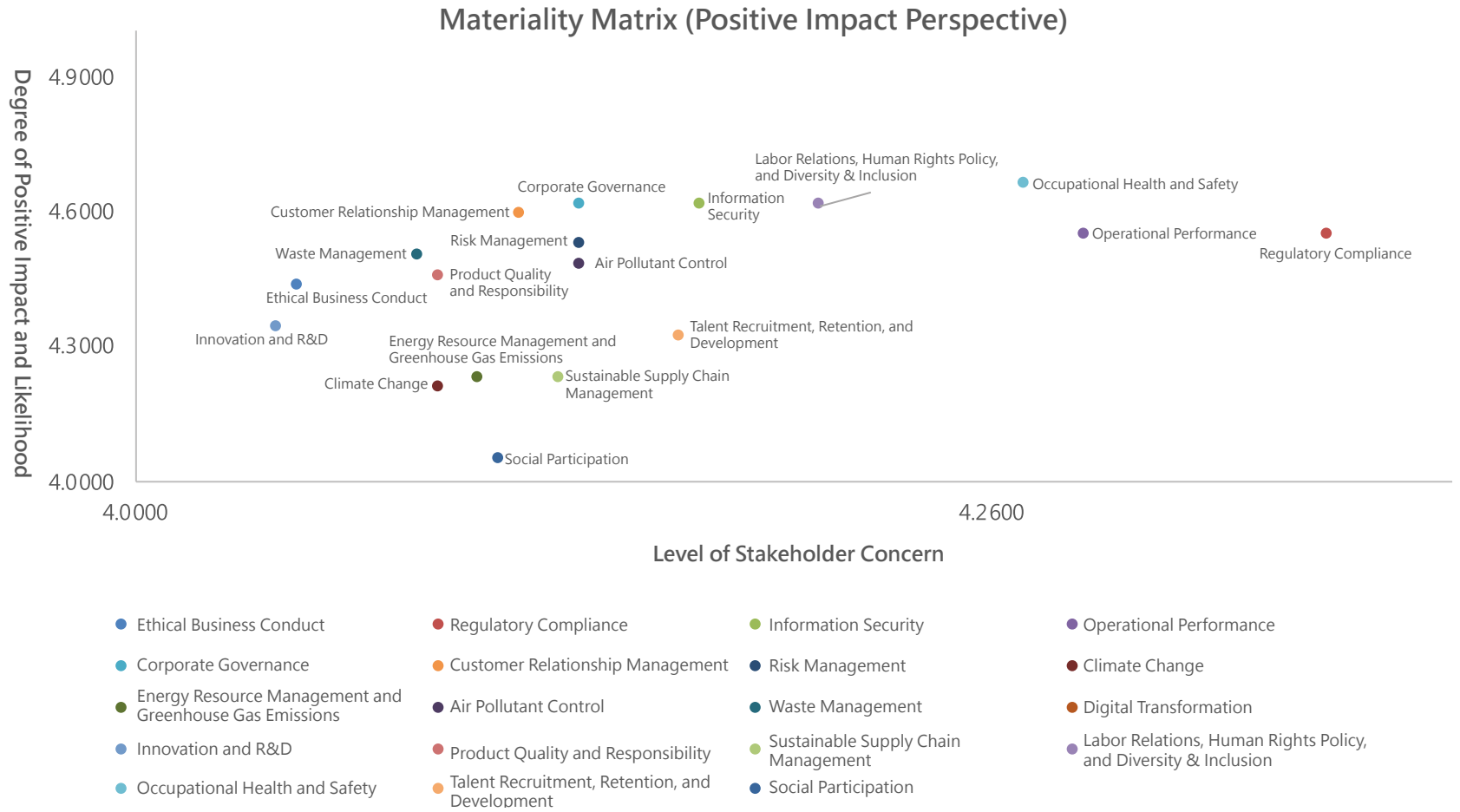
Direct impact ● | Indirect impact ▲

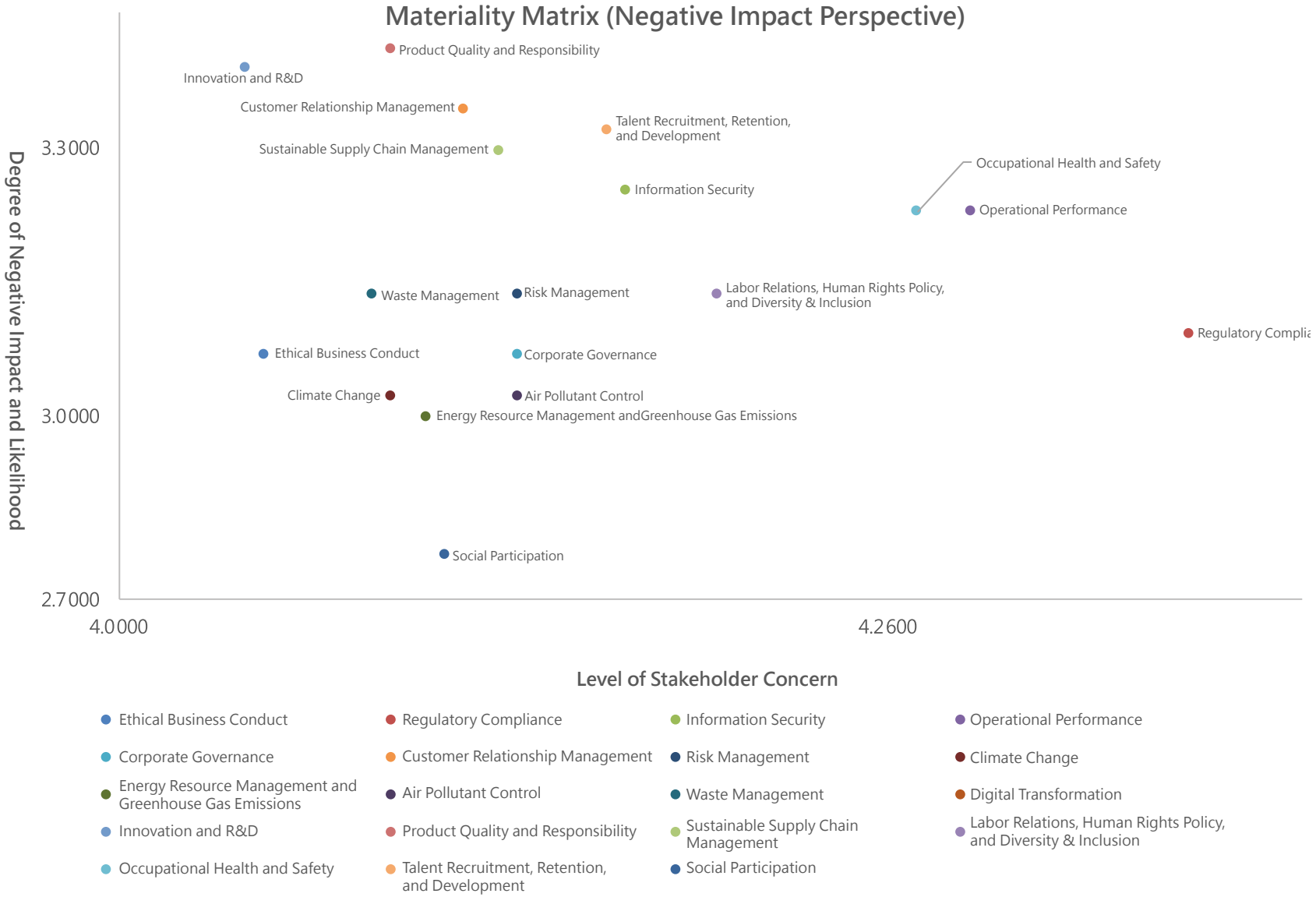
Stakeholder Concern Aspect		Key Topics of Concern	Internal Impact		External Impact				
			Organization	Employees	Investors	Customers	Suppliers	Government Agencies	Non-Governmental Organizations
Governance Aspect		1. Ethical business conduct	●	●		▲	▲	▲	
		2. Regulatory compliance	●	●	●	●	▲	●	●
		3. Information Security	●	●	●	▲	●	▲	▲
		4. Operational Performance	●	●	●	▲	●	▲	▲
		5. Corporate governance	●	●	●	▲	▲	●	▲
		6. Customer relationship management	●	●	▲	●	●		
		7. Risk management	●	●	●	▲			
Environmental Aspect		8. Climate Change	●	●	▲	●	●	▲	
		9. Energy Resource Management and Greenhouse Gas Emissions	●	●	▲			▲	▲
		10. Air pollution control	●	●			▲	▲	▲
		11. Waste management	●	●		▲	▲	▲	
Economic Aspect		12. Digital Transformation	●	●	▲	▲	▲		
		13. Innovation and R&D	●	●		●	●	▲	
		14. Product Quality and Responsibility	●	●		●	●	▲	▲
		15. Sustainable Supply Chain Management	●	●		▲	●		
Social Aspect	Internal Human Resource Management	16. Labor relations、Human rights policy and diversity & inclusion	●	●		●		●	▲
		17. Occupational health and safety	●	●	●	●	●	●	▲
		18. Talent recruitment、retention, and development	●	●					
	Community Relations	19. Social Participation	●	▲				▲	

Items highlighted in light orange and marked with a serial number indicate material topics, totaling 10 in number.

1.4 Prioritization and Response to Material Topics

Based on the 2024 stakeholder survey results collected from investors, customers, employees, and suppliers, a total of 10 material topics were identified and prioritized through the materiality assessment process. The ranking is shown in the figure below:




Materiality Matrix (Negative Impact Perspective)
Degree of Negative Impact and Likelihood
3.3000
3.0000
2.7000
4.0000
4.2600
Level of Stakeholder Concern
Product Quality and Responsibility
Innovation and R&D
Customer Relationship Management
Talent Recruitment, Retention, and Development
Sustainable Supply Chain Management
Information Security
Occupational Health and Safety
Operational Performance
Waste Management
Risk Management
Labor Relations, Human Rights Policy, and Diversity & Inclusion
Regulatory Compli
Ethical Business Conduct
Corporate Governance
Climate Change
Air Pollutant Control
Energy Resource Management andGreenhouse Gas Emissions
Social Participation
Ethical Business Conduct
Regulatory Compliance
Information Security
Operational Performance
Corporate Governance
Customer Relationship Management
Risk Management
Climate Change
Energy Resource Management and Greenhouse Gas Emissions
Air Pollutant Control
Waste Management
Digital Transformation
Innovation and R&D
Product Quality and Responsibility
Sustainable Supply Chain Management
Labor Relations, Human Rights Policy, and Diversity & Inclusion
Occupational Health and Safety
Talent Recruitment, Retention, and Development
Social Participation

The changes in the material topic rankings in Giantplus Technology's Sustainability Reports reflect a shift in the Company' s focus areas. These adjustments demonstrate the ongoing refinement of our sustainability strategy and our dynamic adaptation to evolving market trends.

Ranking	Material Topics in 2022	Material Topics in 2023	Material Topics in 2024	Comparison
1	Occupational Health and Safety	Operational Performance	Operational Performance	-
2	Greenhouse Gas Emissions/Climate Change	Customer Service	Regulatory compliance	Newly Added
3	Waste and Hazardous Substance Management	Talent Development	Occupational health and safety	↑ 5
4	Technological Innovation and Market Expansion	Energy Conservation and Carbon Reduction	Product Quality and Responsibility	Newly Added
5	Ethical Business Conduct	Information Security	Customer relationship management	↓ 3
6	Risk and Crisis Management	Human Rights Protection	Labor relations、Human rights policy and diversity & inclusion	↑ 5
7	Regulatory Compliance	Labor relations	Information Security	↓ 2
8	Operational and Financial Performance	Occupational health and safety	Innovation and R&D	Newly Added
9	-	Waste and Hazardous Substance Management	Corporate governance	Newly Added
10	-	Sustainable Supply Chain	Climate Change	Newly Added
11	-	Labor-Management Communication	Talent recruitment、retention, and development	↓ 6
12			Risk management	-
13			Sustainable Supply Chain Management	↓ 3
14			Waste management	↓ 5
15			Air pollution control	-
16			Ethical business conduct	-
17			Energy Resource Management and Greenhouse Gas Emissions	↓ 13
18			Digital Transformation	-
19			Social Participation	-

1.5 Impact of Sustainable Business Practices

Based on the 10 material topics identified in 2024, and in accordance with the Taiwan Stock Exchange's Corporate Governance Evaluation requirements, listed companies must assess risks related to environmental, social, and corporate governance issues that are material to their operations. They are also expected to establish corresponding risk management policies or strategies. The severity and likelihood of risk occurrence for each material topic were analyzed, and the results are detailed in the table below. Management actions and corresponding post-assessment measures are also summarized: (Risk Likelihood Scale: 1-Very Unlikely、2-Unlikely、3-Possible、4-Likely、5-Very Likely / Risk Impact Scale: 1-No Impact、2-Insignificant、3- Moderate、4- Significant, 5-Critical)。

Material Topic	GRI Standards	Positive Likelihood	Positive Impact Level	Negative Impact Level	Negative Impact Level	Significance to Giantplus Technology – Key Considerations and Risk Insights
Regulatory compliance	2-27 Regulatory compliance	4.54	4.64	2.77	3.41	The Company complies with all applicable government regulations and has established internal policies to ensure that legal risks and penalties are effectively mitigated.
Operational Performance	201-1 Direct economic value generated and distributed	4.54	4.64	3.09	3.36	Production efficiency is continuously optimized to enhance output and profitability, thereby achieving sustainable operations and creating new employment opportunities.
Customer relationship management	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	4.54	4.64	3.09	4.55	All products are manufactured and delivered in accordance with regulatory standards to prevent non-compliance incidents, which may cause inconvenience to customers and reduce trust. Giantplus Technology places strong emphasis on customer privacy, aiming to enhance satisfaction, loyalty, and long-term partnerships to maximize business value.
Innovation and R&D	Custom	4.23	4.54	3.32	3.45	Through continuous innovation and R&D, the Company strengthens product competitiveness and drives sustainable development and technological advancement. Intellectual property protection ensures that R&D outcomes are not misused, maintaining the Company's market edge. Patent acquisition supports core competitiveness, attracts investment and collaboration, and promotes long-term growth.
Product and Engineering Quality and Responsibility	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	4.36	4.55	3.23	3.59	Integrated quality management across product design, production, and engineering execution ensures stability in product quality, delivery, and service, thereby building strong customer trust and brand reputation.

Material Topic	GRI Standards	Positive Likelihood	Positive Impact Level	Negative Impact Level	Negative Impact Level	Significance to Giantplus Technology – Key Considerations and Risk Insights
Information Security	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	4.5	4.72	2.95	3.55	For sustainable business development, Giantplus Technology works closely with supply chain partners through supplier screening and management to ensure material quality and stability. All partners are expected to uphold environmental and social responsibilities.
Corporate governance	2-9 Governance structure and composition	4.63	4.59	2.77	3.07	A robust internal control and risk management framework supports resilient business development. The Board of Directors and management actively promote sustainability strategies, safeguarding long-term corporate value and stakeholder trust.
Climate Change	201-2 Financial implications and other risks and opportunities due to climate change 305-1 Direct (Scope 1) GHG emissions 305-2 Energy indirect (Scope 2) GHG emissions 305-3 Other indirect (Scope 3) GHG emissions 305-4 GHG emissions intensity	4.18	4.23	2.86	3.18	In response to potential risks faced by global enterprises—including those related to operations, the environment, and information security—Giantplus Technology must establish a comprehensive risk management system. This system should enable agile responses, minimize losses, and ensure compliance with applicable regulations. Efforts include increasing the use of green energy and optimizing equipment operations to enhance overall efficiency. In alignment with global environmental trends and national greenhouse gas (GHG) reduction strategies, the Company monitors its GHG emissions, sets corresponding energy-saving targets, and implements concrete measures to promote environmental sustainability.
Occupational health and safety	403 Occupational health and safety	4.5	4.82	3.00	3.45	In compliance with Occupational Health and Safety regulations, the Company is committed to providing a safe, healthy, and friendly workplace for all employees.

Material Topic	GRI Standards	Positive Likelihood	Positive Impact Level	Negative Impact Level	Negative Impact Level	Significance to Giantplus Technology – Key Considerations and Risk Insights
Labor relations、Human rights policy and diversity & inclusion	401-1 New employee hires and employee turnover 401-2 Benefits provided to full-time employees that are not provided to temporary or parttime employees 401-3 Parental leave 402-1 Minimum notice periods regarding operational changes 404-1 Average hours of training per year per employee 405-1 Diversity of governance bodies and employees 405-2 Ratio of basic salary and remuneration of women to men	4.5	4.73	2.95	3.32	Employees are the Company's most asset and a key factor for business success. Harmonious and consensus-based labor relations are fundamental to long-term corporate sustainability.

Note: The topic of "Climate Change Adaptation" has been included as a material topic in this report in consideration of evolving regulations, global climate challenges, and to ensure the completeness of disclosures.

1.6 Alignment with the United Nations Sustainable Development Goals (SDGs)

To advance the United Nations Sustainable Development Goals (SDGs), Giantplus Technology remains focused on seven key goals: SDG 3 (Good Health and Well-being), SDG 4 (Quality Education), SDG 5 (Gender Equality), SDG 6 (Clean Water and Sanitation), SDG 7 (Affordable and Clean Energy), SDG 12 (Responsible Consumption and Production), and SDG 13 (Climate Action).

Economic Aspect Corresponding SDGs: 12 Responsible consumption and production、13 Climate action

Company Goals	Key Initiatives:	Corresponding SDGs	Corresponding Sections
Disclose relevant non-financial information to support the government' s Corporate Governance Blueprint.	Non-financial information is disclosed with reference to internationally recognized sustainability reporting frameworks.	12	0. Editorial Policy
In response to climate change and energy supply risks, the Company actively evaluates and continuously manages the impact of extreme weather events on business operations.	In response to physical risks such as flooding, typhoons, power outages, and rising global temperatures, adaptation strategies have been developed along with corresponding solutions. Proactive measures are implemented to ensure rapid recovery of operations after disasters and to minimize potential losses.	13	5.1Climate change adaptation

Environmental Aspect Corresponding SDGs:06 Clean Water and Sanitation、 07 Affordable and Clean Energy、 13 Climate action

Company Goals	Key Initiatives:	Corresponding SDGs	Corresponding Sections
Promote water and energy conservation.	Giantplus Technology is committed to environmental friendliness. Its effluent meets the discharge standards for sewer systems, with dedicated personnel assigned to ensure compliance. Regular water quality monitoring and testing are conducted to maintain high standards. To improve water resource efficiency, the Company has installed onsite water recycling systems to enhance water reuse and reduce environmental impact. (Aligned with SDG 6.3 – Improve water quality, wastewater treatment, and safe reuse; SDG 6.4 – Increase water-use efficiency)	06	5.5 Water Management
In support of the national 2050 net-zero emissions policy, develop renewable energy.	In 2025, the Company plans to purchase renewable energy and certificates totaling 4,500 MWh. It will continue to promote energy conservation and carbon reduction, aiming to improve energy efficiency and achieve an average annual electricity savings of over 1.5%, in line with government targets for energy users.	07	5.4 Energy Management
Implement greenhouse gas inventory and verification processes.	A GHG Inventory Assurance Statement has been obtained.	13	5.3 Greenhouse Gas Inventory and Carbon Management

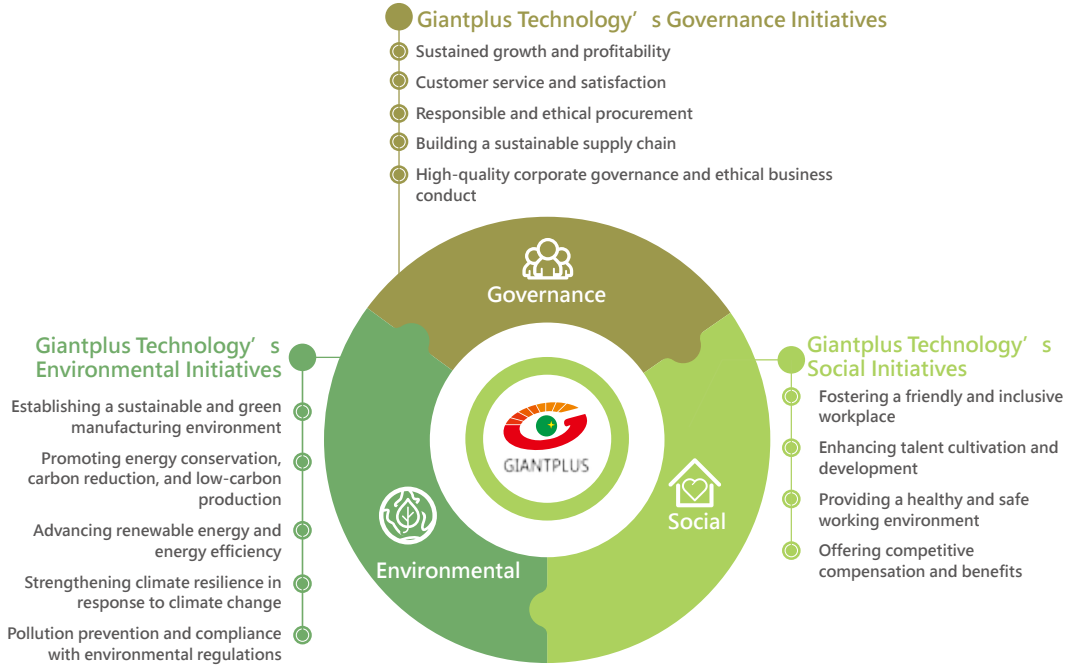
Social Aspect Corresponding SDGs:03 Good Health and Well-being、04 Quality Education、05 Gender Equality

Company Goals	Key Initiatives:	Corresponding SDGs	Corresponding Sections
Promote autonomous occupational safety and health inspections and management measures to prevent workplace incidents and reduce risks.	In accordance with the ISO 45001 Occupational Health and Safety Management System and relevant occupational safety and health regulations, Giantplus Technology has established internal OHS management rules. These include specific workplace safety codes, autonomous inspection mechanisms, and standardized safety operating procedures to prevent potential hazards and accidents.	03	6.5 Occupational Safety and Health
Enhance the knowledge and skills of both new and current employees.	Before onboarding, new employees are required to undergo training to understand company-wide regulations, including work rules, occupational safety and health laws, and other applicable standards. On-the-job training is then conducted by supervisors until the employee is proficient in operations and able to work independently. This ensures both product quality and workplace safety.	04	6.1 Talent Policy and Commitment
Prohibit gender discrimination; implement a non-discrimination policy in recruitment, employment, compensation, promotion, and training.	The Company has established the "Employee Work Rules," which have been submitted to and approved by the local Labor Department. These rules clearly stipulate the prohibition of gender discrimination and outline related policies and systems.	05	6.1 Talent Policy and Commitment

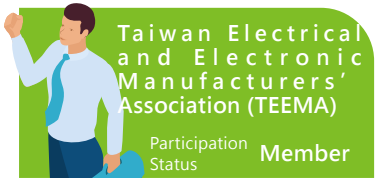
Giantplus Technology' s ESG Sustainable Development Direction and Actions

① The Six Pillars of ESG at Giantplus Technology are as follows:

② The Company implements ESG initiatives in practice.



1.7 Participation in External Organizations



Taiwan Electrical and Electronic Manufacturers' Association (TEEMA)
Participation Status: Member

Miaoli County Industrial Association
Participation Status: Member

Taiwan Display Union Association (TDUA)
Participation Status: Member

Taoyuan Regional Joint Defense Organization for Toxic Chemical Substances
Participation Status: Member

Hsinchu County Civil Defense Team
Participation Status: Member

Ch 2

Corporate Governance and Ethical Business Practices

2.1 Company Overview
2.2 Corporate Governance
2.3 Ethical Business Conduct
2.4 Business Ethics and Regulatory Compliance
2.5 Internal Audit and Management Verification Systems
2.6 Information Security
2.7 Risk Management Framework
2.8 Awards and Recognitions

2、Corporate Governance and Ethical Business Conduct

Giantplus Technology identifies ethical business conduct, risk management, and regulatory compliance as material topics and key objectives in sustainable corporate governance. Upholding the principles of integrity and transparency, the Company complies with applicable laws and regulations, enhances operational performance, strengthens internal control and personnel management mechanisms, and maintains ISO management system certifications. These efforts reflect the Company' s commitment to implementing its business philosophy and ethical standards, and to fostering a strong corporate culture.

The Chapter Highlights of sustainable corporate governance are summarized as follows:

Chapter Highlights	
Operational Performance and Corporate Governance	1.In 2024, the Company ranked in the 36–50% tier among all listed companies in the Taiwan Corporate Governance Evaluation. 2.From 2021 to 2024, EPS (Earnings Per Share) remained profitable for four consecutive years. 3.On September 26, 2024, the Company obtained certification for the Taiwan Intellectual Property Management System (TIPS).

2.1 Company Profile

Established in 1997, Giantplus Technology has steadfastly adhered to the principles of quality, reliability, and flexibility to become a comprehensive supplier of small to medium-sized flat panel displays. To enhance its core competitiveness and market position, Giantplus Technology strategically shifted its focus from niche markets to optimizing its product portfolio and advancing into high-end markets. Currently, Giantplus Technology is a key partner in the industrial control and automotive niche markets. We will continue to leverage our differentiation advantages to offer highly customized services, expand our niche market presence, and pursue the optimal production quality. Giantplus Technology identifies ethical business conduct, risk management, and regulatory compliance as material topics and key objectives in sustainable corporate governance. Upholding the principles of integrity and transparency, the Company complies with applicable laws and regulations, enhances operational performance, strengthens internal control and personnel management mechanisms, and maintains ISO management system certifications. These efforts reflect the Company' s commitment to implementing its business philosophy and ethical standards, and to fostering a strong corporate culture.

Company Name	Giantplus Technology Co., Ltd.
Headquarters	No. 15, Gongye Rd., Toufen City, Miaoli County 351493, Taiwan (R.O.C.)
Date of Establishment	December 1997
Industry	1. Listed in the optoelectronics industry on the Market Observation Post System (MOPS) 2. Hardware Industry under the Technology & Communications sector according to SASB industry classification
Chairman	Takayuki Tamura
General Manager	Katsumi Sugimoto
Capital	4,415,449 thousand NTD (as of December 31, 2024)
Number of Employees	Taiwan: 1,516 person, China: 1,416 person
Operating Locations	Taiwan (Toufen Headquarters、Hsinchu Plant、Bade Plant) China (Kunshan Giantplus Technology Optronics Display Technology Co.,Ltd.)
Main Products/ Services and Capacity	TFT + STN LCD Modules: 22,719 thousand units TFT LCD Panels: 377 thousand units

(Data is as of December 31, 2024)

Giantplus Technology Products

Giantplus Technology employs a strategy of "differentiation" and "customization" as its operational development guidelines to explore diverse application markets.

Niche Market

The primary business momentum comes from the Europe, America, Japan, and Taiwan markets. Applications include card reader, printer, wearable device, handheld terminal, electronic label, white good, and medical device.

Automotive Market

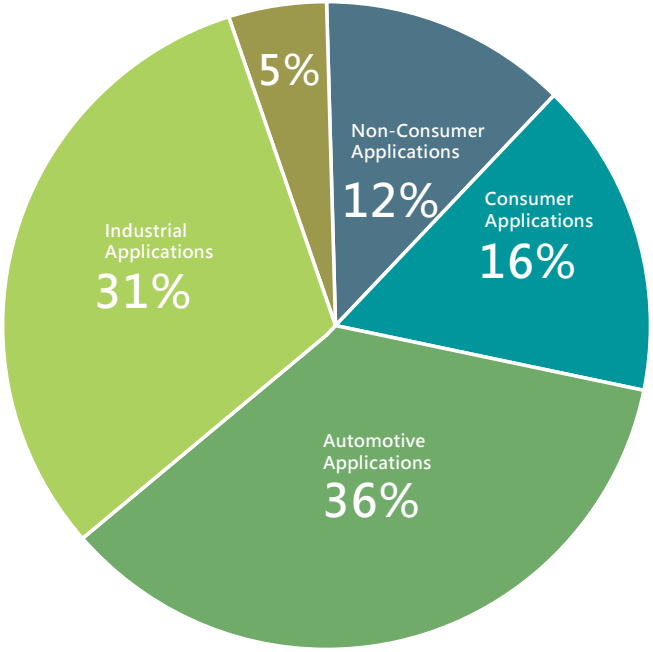
The focus is on highly customized applications for the front end of car, such as instrument panels, temperature control panels, head-up displays, and E-mirrors.

Additionally, we have established a product platform to optimize product cost structures and enhance market penetration.

Product Information Website:
https://www.giantplus.com/product/display

Explanation of Giantplus Technology's Position in the LCD Industry Value Chain

The LCD industry structure can be divided into three segments: upstream (raw materials and components for LCD panels), midstream (LCD panel manufacturing), and downstream (application products incorporating LCDs).



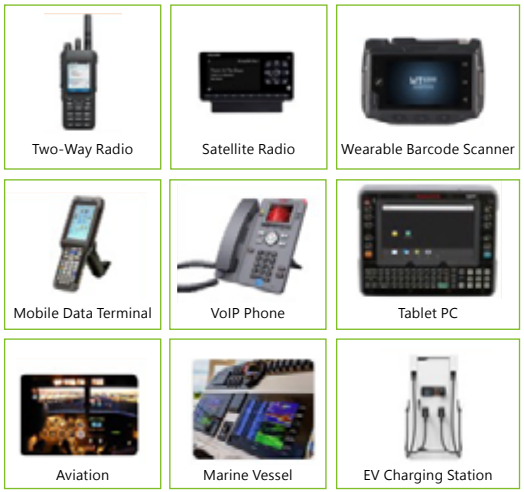
By application share (2024)

· Industrial Applications	31%
· Automotive Applications	36%
· Non-Consumer Applications	12%
· Consumer Applications	16%
· BI-Pane	5%

Sales Distribution by Region(2024)

· United States	13.51%
· Europe	9.06%
· Asia	51.59%
· Taiwan	25.84%
· Others	0.00%

Industrial Applications



Non-Consumer Applications

Automotive Applications

Consumer Applications

Corporate Structure

- Shareholders' Meeting
- Board of Directors
  - Internal Audit Office
  - Audit Committee
  - Risk Management Committee
  - Compensation Committee
  - Chairman of the Board
    - Office of the Chairman
    - General Manager
      - ESG Promotion Office
      - Risk and Compliance Management Committee
      - Sustainability Development Promotion Committee
      - Internal Reporting Office
      - Safety Department
      - Corporate Governance Supervisor
      - Office of the General Manager
      - Business Planning Division
      - Manufacturing Division
      - Business Administrations Division
      - Business Strategy Division

2.2 Corporate Governance

Material Topics: Corporate Governance and Operational Performance

Management Policies

- **Corporate Governance Policy:** Comply with the Company Law and relevant business regulations to ensure the normal operation of the board of directors and other governance bodies.
- **Objectives and Targets:** Key topics for successful business management include a robust governance system jointly supported by management, employees, and shareholders.
- **Commitment:** Implement the company' s codes of conduct using due diligence and proactive communication methods to protect stakeholder rights.
- **Management Measures:**
  1. Establishment of a "Corporate Governance Best Practice Principles" system to ensure the structure, agenda, and obligations of the Board of Directors.
  2. Full compliance with legal regulations to optimize board composition.
  3. Ensure professional decision-making by maintaining a board with diverse academic and professional backgrounds.

Short-, Medium-, and Long-Term Goals

- 2024–2026: No major legal violations; Board meeting attendance rate ≥85%; ranked in the 36th–50th percentile in the TWSE Corporate Governance Evaluation.
- 2027–2030: Conduct at least one external board performance evaluation every three years.
- Post-2030: Maintain profitable operations; achieve 90% completion rate of all integrity and ethics promotion indicators.

Performance

- No corrective actions were imposed by the Taiwan Stock Exchange in 2024.
- In 2024, the Company was ranked in the 36th–50th percentile in the Corporate Governance Evaluation among all listed companies — Achieved.
- The Board of Directors' attendance rate in 2024 was ≥85%— Achieved, reaching 97.14%.

The Board of Directors is the Company' s highest governance body. All board members fulfill their fiduciary duties with diligence. The General Manager assists the Chairperson in formulating business strategies and sustainability plans. The Board evaluates financial and ESG strategies, ensuring compliance with laws and regulations. To enhance governance and competitiveness, the Board has established the Audit Committee and Compensation Committee. An independent Internal Audit Office reports regularly to both committees and the Board.

Giantplus Technology emphasizes sound governance, sustainable growth, and ethical business conduct. The Company continuously strengthens its governance framework and maintains transparency, supported by effective internal control systems that protect stakeholders' rights.

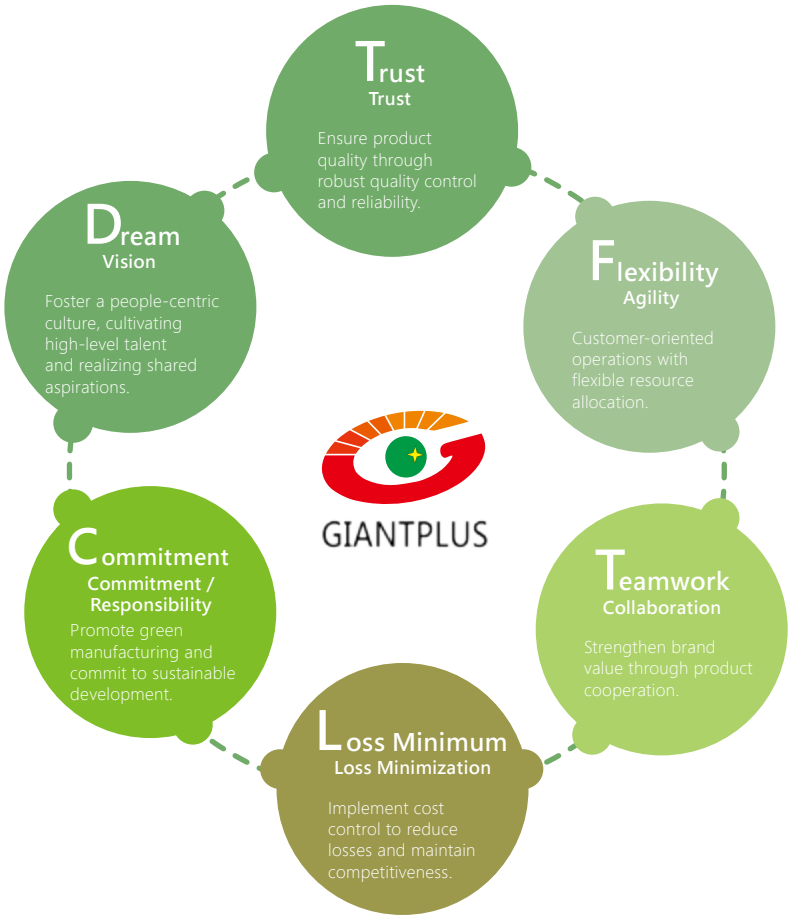
Daily communication with stakeholders is carried out through regular engagement channels. In the event of potential adverse impacts related to stakeholder or sustainability issues, the responsible departments conduct due diligence across areas such as financial performance, compliance, environmental protection, and labor rights. Investigation results are reported to the General Manager and Chairperson.

To enhance the effectiveness of board operations, all directors completed a total of 15 hours of ESG-related training in 2024.

Additionally, the Company' s financial statements are audited by certified public accountants. All mandatory disclosures are made accurately and promptly by designated personnel. A spokesperson system is in place to ensure timely and appropriate disclosure of material information, providing shareholders and stakeholders with reliable updates on financial and operational matters.

Giantplus Technology aims to continuously strengthen board operations, enhance transparency, and integrate sustainability strategies into its governance framework.

2.2.1 Business Philosophy



2.2.2 Governing Body

- Board of Directors

Giantplus Technology adheres to the principles of corporate governance, emphasizing information disclosure and operational transparency. While considering the interests of all stakeholders, the Company is committed to enhancing operational performance and safeguarding shareholder rights.

The election of Giantplus Technology' s directors follows a candidate nomination system, whereby the shareholders' meeting elects directors from the nominated list. To ensure the sound operation of the Board, the current Board is composed of seven directors with extensive professional experience in high-tech industries, finance, law, asset management, and business administration. The current term runs from June 23, 2022, to June 22, 2025. The Board convenes at least once per quarter to review business performance and discuss key strategic decisions. In 2024, Giantplus Technology held five Board meetings. All major resolutions were promptly disclosed on the Taiwan Stock Exchange' s Market Observation Post System. The Company has also set up a Corporate Governance section on its official website to provide relevant information such as the Articles of Incorporation and Rules of Procedure for Board Meetings for easy reference.

The proportion of independent directors is 43%. Of the seven directors, five are male (71.43%) and two are female (28.57%).

The operation of the Board follows the "Rules of Procedure for Board Meetings." Meetings are held at least quarterly to comprehensively review corporate performance and discuss future development strategies. All directors adhere to a high level of self-discipline. If any proposal involves a conflict of interest, the director concerned must disclose the significant nature of the interest at the meeting. In accordance with Article 32 of the Rules of Procedure and the Corporate Governance Best-Practice Principles, the director shall refrain from participating in discussions or voting on the matter and shall not act as proxy for other directors. Such recusals are explicitly stated in the Rules of Procedure for Board Meetings.

The powers and responsibilities of the Board include:

- Reviewing the Company's business plan
- Reviewing annual and semi-annual financial reports
- Establishing or amending the internal control system and evaluating its effectiveness
- Establishing or amending procedures for material financial/business activities such as the acquisition or disposal of assets, derivative transactions, lending of funds, and endorsements/guarantees for others
- Reviewing capital raising, issuance, or private placements of equity-type securities
- Appointment or dismissal of financial, accounting, or internal audit officers
- Reviewing donations to related parties or material donations to unrelated parties
- Promoting the vision, strategy, and timeline for sustainable operations
- Other matters requiring a resolution by the shareholders' meeting or the Board in accordance with the Securities and Exchange Act Article 14-3, applicable laws, or competent authorities' regulations.

Educational and Professional Backgrounds of Board Members

Please refer to page 7 of the Company's 2024 Annual Report.

Board Member Training

In addition to their industry backgrounds and practical management experience, all directors participate in continuing education in accordance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEx Listed Companies." The training covers topics such as financial accounting, financial regulations, ESG, and legal and ethical responsibilities. The training hours completed by the Board of Directors are as follows:

Total Training Hours of All Directors	42hr
Total Hours Related to ESG Courses	15 hr
Proportion of ESG-Related Training (Note)	35.71%

Note: (Total hours of ESG-related courses / Total director training hours) × 100%

Board Diversity

The Board comprises professionals with expertise in business management, computer communications, physics, chemistry, mechanical and electronic engineering, and finance and accounting. All members possess the knowledge, skills, and competencies required to perform their duties, including business judgment, industry experience, leadership, and strategic decision-making. For more information about the Board members, please refer to page 16 of the 2024 Annual Report.

Diversity Statistics / Year			2022		2023		2024	
			Number of Individuals	%	Number of Individuals	%	Number of Individuals	%
Director	Gender	Male	4	66.67%	5	71.43%	5	71.43%
		Female	2	33.33%	2	28.57%	2	28.57%
	Age	41~50	2	33.33%	1	14.29%	1	14.29%
		51~60	2	33.33%	3	42.86%	3	42.86%
		61and above	2	33.33%	3	42.86%	3	42.86%
	Education	Graduate School	2	33.33%	3	42.86%	3	42.86%
		University/ College	4	66.67%	4	57.14%	4	57.14%
		Others	0	0.00%	0	0.00%	0	0.00%

Board Remuneration

According to Article 24 of the Company' s Articles of Incorporation, if the Company records a profit in a given fiscal year, up to 1.5% of such profit may be allocated as directors' remuneration. The proposed allocation of remuneration must be reported to the Annual General Shareholders' Meeting. The Company has established a "Board Remuneration Policy." Directors who do not hold positions within the Group, including Independent Directors, receive fixed remuneration regardless of the Company' s earnings performance. For directors who hold positions within the Group, reasonable remuneration is determined based on their role in the Company, their representative positions in subsidiaries, and their level of participation in Company operations. All remuneration proposals must be reviewed by the Remuneration Committee and approved by the Board of Directors in accordance with relevant regulations.

Remuneration Policy for Directors and Executives:

Item	Board of Directors	Managers
Fixed Salary	Salary includes both fixed and variable components	Salary includes both fixed and variable components
Signing or Recruitment Bonus	None	None
Clawback Mechanism	None	None
Retirement Benefits	None	Contributions of 6% in accordance with the Labor Pension Act
The current status of the goals and performance on ESG topics linked to compensation policies for the board and managers.	The Company has formulated a compensation management procedure for its directors and managers, and plans to align ESG goals and actual performance with the individual performance and compensation of the Board and managers.	

Board Operations

Members of the Board effectively fulfill their duties and form consensus through formal meetings and resolutions. In 2024, five Board meetings were held. For matters listed under Article 14-3 of the Securities and Exchange Act or other decisions with opposition or reservations from Independent Directors recorded in writing or minutes, the meeting date, term, agenda content, opinions of all Independent Directors, and the Company' s response must be disclosed. No such situations occurred in 2024.

The average attendance rate of all directors at Board meetings in 2024 was 97.14%. At least two Independent Directors were physically present at each meeting, ensuring robust discussion of key management issues. In addition, the Board Charter includes conflict-of-interest clauses. Directors who have a conflict of interest—either personally or on behalf of entities they represent—must abstain from discussion and voting and may not act as proxy for other directors. Directors also exercise self-discipline and refrain from mutual support in voting, upholding ethical standards for avoiding conflicts and protecting the interests of the Company.

- For detailed attendance records and the number of meetings attended, please refer to the 2023–2024 Annual Reports.

Year	2023	2024
Average Attendance Rate	100%	97.14%(Note)

Note: Mr. Liou, Bo-Cun was elected as an Independent Director on June 30, 2023.

Performance Evaluation

Board Performance Evaluation Indicators	1. Degree of participation in company operations 2. Improvement of board decision quality 3. Board composition and structure 4. Selection and ongoing training of directors 5. Internal controls	● 2023 Board Self-Evaluation Score: 100/100 ● 2024 Board Self-Evaluation Score: 95.65/100 ● On December 20, 2023, the Board approved a revision to the "Board Performance Evaluation Method." Third-party external evaluations are conducted at least once every three years. In November 2023, Giantplus Technology appointed Grand Capital Financial Consultants Co., Ltd. to perform an external evaluation. The result was 4.66 out of 5.
Functional Committee Evaluation Indicators	1. Degree of participation in company operations 2. Understanding of the responsibilities of the functional committees 3. Improvement of decision quality within the functional committees 4. Composition and selection of members of the functional committees 5. Internal controls	Audit Committee: ● 2023 Self-Evaluation Average: 100/100 ● 2023 External Evaluation Average: 4.71/5 Remuneration Committee: ● 2023 Self-Evaluation Average: 99.6/100 ● 2023 External Evaluation Average: 4.04/5 In 2024, functional committees (Audit, Remuneration, and Risk Management) conducted self-assessments with an overall score of 99.44/100.

In 2020, Giantplus Technology established and approved the "Board Performance Evaluation Method." The second revision was approved by the board on December 20, 2023. The performance evaluation for 2023 was completed and reported in the first quarter of 2024. In the future, the results of the board performance evaluations will be completed and reported annually by the end of the first quarter of the following year. Additionally, according to Article 20, Paragraph 3 of the "Regulations Governing the Board," Giantplus Technology has appointed a Corporate Governance Officer since January 1, 2022. This officer is responsible for promptly and effectively assisting directors in executing their duties.

2.2.3 Functional Committee

Functional Committee Members:			
Name	Audit Committee	Compensation Committee	Risk Management Committee
Hong Yao-Syun Independent Director	V (chairman)	V (chairman)	V (chairman)
Shih Jia-Li Independent Director	V	V	V
Liou Bo-Cun Independent Director	V	V	V

- Audit Committee

Effective internal control systems and audit mechanisms form the foundation of sound corporate governance. To uphold the independence and integrity of internal controls, accounting, and financial oversight, Giantplus Technology established its Audit Committee in 2014 in accordance with Article 14-4 of the Securities and Exchange Act, replacing the former system of supervisors. The Audit Committee is composed of three independent directors from the Board. All members elect one among them to serve as the convener and chairperson. The convener of the fourth Audit Committee is Independent Director Hong Yao-Syun. In 2024, the Audit Committee convened five meetings. All agenda items were reviewed or approved by the independent directors, and no opposing or reserved opinions were issued by any of the members. Independent directors with a conflict of interest concerning any meeting agenda item are required to disclose the material details of their interest. If the conflict is deemed detrimental to the interests of the Company, the director must abstain from participating in the discussion and voting process. They are also prohibited from acting on behalf of any other independent director in exercising voting rights.

To further strengthen corporate governance, the Company completed the third revision of its "Audit Committee Charter", in accordance with Article 14-5 of the Securities and Exchange Act. The Audit Committee holds meetings at least once per quarter. For information regarding meeting frequency and individual attendance rates, please refer to the Company's Annual Shareholders' Report.

The current term of the Committee is from June 23, 2022, to June 22, 2025. The key responsibilities are as follows:

1. Conduct regular communications with the Head of Internal Audit in accordance with the annual audit plan and review audit report outcomes.
2. Review financial reports.
3. Assess the effectiveness of the internal control system.
4. Review procedures and major transactions related to asset acquisitions or disposals, derivative instruments, loans to others, and endorsements or guarantees.
5. Oversee regulatory compliance.
6. Evaluate the independence of the external auditor.
7. Review other material matters as required by the Company or the competent authorities.

The Audit Committee's responsibilities include:

1. Internal control systems;
2. Establishing or amending procedures for acquiring or disposing of assets, engaging in derivative transactions, lending funds to others, and providing endorsements or guarantees;
3. Matters involving the interests of directors themselves;
4. Significant asset or derivative transactions;
5. Major loans, endorsements, or guarantees;
6. Raising, issuing, or privately placing equity type securities;
7. Appointment, dismissal, or compensation of certifying accountants;

- For information regarding the actual attendance and number of meetings attended by members of the Audit Committee, please refer to the Annual Reports for 2023 and 2024.

Year	2023	2024
Average Attendance Rate	100%	86.67%

- Compensation Committee

To establish a sound remuneration system for the Company' s directors and managerial officers, Giantplus Technology has adopted the "Compensation Committee Charter" in accordance with Article 3 of the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange." The Compensation Committee was formally established on October 24, 2011. The Committee comprises three members, and Independent Director Hong Yao-Syun was unanimously elected by the members to serve as the convener.

The scope of responsibilities of the Compensation Committee is as follows. Recommendations made by the Committee are submitted to the Board of Directors for discussion:

☆ Ensure that the company's compensation arrangements comply with relevant laws and are sufficient to attract outstanding talent.

☆ The performance evaluation and compensation of directors and managers should consider industry standards, the time and responsibilities invested by the individuals, achievement of personal goals, performance in other positions, the company's compensation for similar positions in recent years, and the correlation between personal performance and company operating results, as well as future risks based on the achievement of the company's short-term and long-term business objectives and its financial condition.

☆ Directors and managers should not be incentivized to undertake activities that exceed the company's risk tolerance in pursuit of compensation.

☆ The proportion of bonuses based on short-term performance and the timing of payment for variable compensation for directors and senior managers should be determined considering the characteristics of the industry and the nature of the company's business.

- For details regarding the actual attendance and number of meetings attended by the members of the Compensation Committee, please refer to the 2023–2024 Annual Reports.

Year	2023	2024
Average Attendance Rate	100%	93.33%

- Information Disclosure

Giantplus Technology maintains an official website (https://www.giantplus.com/), which provides comprehensive information on the company' s profile, products, and financials. The Company has designated a spokesperson and a deputy spokesperson responsible for handling and responding to matters related to shareholders' rights and interests. In addition to hosting investor conferences on an ad hoc basis or participating in investment forums organized by institutions, the Company discloses operational updates and business outlooks during these events. Relevant materials are also uploaded to the Market Observation Post System (MOPS) for stakeholders' reference. Furthermore, in compliance with applicable regulations and leading industry practices, we regularly disclose information on business activities, organizational structure, financial performance, and operational results.

2.3 Ethical Business Conduct

Giantplus Technology conducts business activities based on the principles of fairness, honesty, integrity, and transparency. To implement the policy of ethical business conduct and actively prevent unethical behavior, the Company has established the "Procedures for Ethical Business Operations and Behavior Guidelines" in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies" and applicable laws and regulations in the jurisdictions where the Company and its subsidiaries operate. These procedures specify the matters employees must observe when performing their duties.

The Company has designated the Administrative Management Department as the dedicated unit responsible for revising, executing, interpreting, and providing consultation on the relevant procedures and guidelines, as well as for the registration and archiving of whistleblower reports and supervisory tasks. The department reports to the Board of Directors regularly (at least once a year). Giantplus Technology also places strong emphasis on integrity and ethical conduct among its employees, enhancing corporate social responsibility and ethics-related training to prevent corruption. Ethical business practices are incorporated into employee performance evaluations and HR policies. A clear and effective reward, penalty, and grievance mechanism is in place. The Legal Department is responsible for promoting the spirit and importance of integrity and ethical business conduct and for encouraging all employees to sign a commitment to integrity.

2.3.1 Ethical Business Conduct

Before engaging in business relationships, the Company evaluates the legality, integrity policies, and past records of unethical behavior of agents, suppliers, customers, or other counterparties. This ensures that their business operations are fair and transparent and that they do not offer, solicit, or accept bribes.

The Company has established the "Procedures for Ethical Business Operations and Behavior Guidelines" to maintain proper business order and uphold fair competition. These procedures govern commercial procurement and sales activities and prohibit all forms of corruption, extortion, embezzlement, and other improper gains. All business activities and external interactions of Giantplus Technology—such as engagement with government agencies, customer negotiations, QC inspections, fair implementation of product testing, inspection, and audits—must not involve, directly or indirectly, the offering or acceptance of cash, items of value, or other benefits under the guise of rebates, promotional fees, advertising expenses, service fees, travel expenses, or domestic/international travel incentives.

In 2024, Giantplus Technology conducted corruption and bribery risk assessments across all operational sites using the RBA self-assessment questionnaire. The results showed no significant risks or occurrences of corruption or bribery.

2.3.2 Implementation Results

The Company enhances the effectiveness of ethical business practices through regular employee training sessions that promote the concept of integrity. An anonymous whistleblowing channel is also established to help employees understand and comply with these principles. These initiatives aim to reinforce the Company's commitment to ethical conduct. For details on internal training participation and the whistleblower system, please refer to Section 2.4 "Business Ethics and Regulatory Compliance" of this report.

2.4 Business Ethics and Regulatory

Material Topics: Regulatory Compliance Policy – Adherence to Business Ethics, Professional Conduct, and Legal Regulations

Management Policies

- **Objectives and Targets:** The Company is committed to continuous growth and sustainable development. In achieving economies of scale and enhancing overall corporate competitiveness, the Company complies with ethical standards, economic, environmental, labor, and occupational health and safety laws, as well as corporate ethics and professional conduct.
- **Commitment:** Through the implementation of due diligence and early-warning communication mechanisms, the Company ensures compliance with business ethics, professional conduct, and legal regulations, thereby safeguarding the rights and interests of stakeholders.
- **Management Measures:**

1. Establish an effective internal control system and management framework to ensure clean and ethical business practices.
2. Comply with relevant laws and regulations and cooperate with government initiatives to promote the sustainable development of the optoelectronic industry.
3. Emphasize corporate ethics and employee professionalism, while respecting intellectual property rights and the privacy of individuals and customers.
4. Strengthen communication with stakeholders and strive to meet their expectations regarding the Company' s sustainability practices.

Short-, Medium-, and Long-Term Goals

2024–2030 Target: Ensure that no major legal violations occur across the Group.

Performance

No major violations occurred within the Group in 2024 — Achieved.

Giantplus Technology strictly adheres to the laws and regulations of the countries where it operates, establishing internal regulations in accordance with the standards that publicly traded companies must follow. Beyond legal compliance, Giantplus Technology is committed to corporate ethics in its business activities. The Company has established the "Procedures for Ethical Corporate Management and Guidelines for Conduct," "Code of Ethical Conduct," "Corporate Governance Best-Practice Principles," and "Product Safety and Confidentiality Requirements Management Measures." These guidelines detail the duties and responsibilities of the directors, managers, employees, and suppliers of Giantplus Technology and its affiliates, ensuring that they conduct their business ethically. These guidelines are communicated internally and promoted throughout the organization. Additionally, the company has formulated an "Action Guide" to ensure that employees fully understand the company's commitment to compliance with legal and ethical standards in their daily work and activities.

The Company has a dedicated legal department responsible for providing regular training on legal knowledge. Also, the department reviews contracts and disputes through an approval system, offering consultation and guidance to various units. This risk management process helps prevent Giantplus Technology from engaging in non-compliant, illegal, or unethical transactions. In 2024, the Company did not incur any single regulatory penalty exceeding NT$1 million. However, the following penalties were imposed: NT$50,000 each for violating Article 32, Paragraph 2 and Article 36, Paragraph 2 of the Labor Standards Act; NT$100,000 for violating Article 116, Item 14 of the Occupational Safety and Health Facilities Regulations and Article 6, Paragraph 1 of the Occupational Safety and Health Act; NT$300,000 for violating Article 54-3, Paragraph 2 of the Water Act. In response, the Company has strengthened employee training, reallocated manpower across production lines, enhanced supervisory mechanisms, revised its water use plans, and established an internal water recycling system to prevent recurrence of such violations.

Regulatory Compliance Training

To enhance employees' legal concepts and improve their legal knowledge and judgment, the company regularly organizes training sessions. The legal department also provides "Legal Tips" on the internal network each month, selecting practical topics that include case studies, analyses, and relevant legal provisions. This initiative helps employees protect their rights in both their work and personal lives. Additionally, it held legal training courses tailored to the company's internal regulations and business needs, such as "Contract Risk Self-Assessment and Confidentiality Obligations" and "Common Contract Considerations," reminding employees to comply with company policies and legal requirements.

Giantplus Technology has established "Procedures for Handling Material Inside Information and Preventing Insider Trading" and regularly conducts educational campaigns for managers and employees. These sessions cover the definition and elements of insider trading, case studies, and the reporting and handling processes. Course materials are retained for reference.

Internal Education and Promotion

The Company’ s annual implementation status is as follows:

Giantplus Technology continues to promote ethical conduct among current directors, managers, and employees by conducting regular training on topics related to integrity and compliance. The training courses cover the “Code of Conduct,” “Integrity Policy and Confidentiality Obligations,” “Insider Trading Prevention and Legal Responsibilities,” “Understanding Non-Routine Transactions,” and “Corporate Governance.” In 2024, a total of 826 participants attended these trainings.

On December 23, 2023, the Board of Directors approved the "Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct," establishing internal and external reporting channels and procedures. The Company has established accessible and transparent whistleblowing channels for both internal and external stakeholders to report concerns, with appropriate mechanisms in place to ensure timely and proper responses.

1. Spokesperson and Deputy Spokesperson: Responsible for handling reports from external parties such as shareholders and investors.

   Email: ir@giantplus.com

2. nternal Audit Office, IP and Legal Department, Administrative Management Department: Responsible for handling reports from internal personnel, including directors, managers, general employees, and suppliers. Whistleblowing Channels: Reports can be submitted via the “Employee Suggestion Box” or through designated email.

   Email: governance@giantplus.com。

   Upon receiving a report, the responsible unit must report to the General Manager, who will assign the appropriate unit to investigate. Verified reports will be handled according to the company's internal disciplinary regulations; if the investigation finds no concrete evidence, the case will be closed and archived. The company ensures confidentiality in handling reports and uses independent channels for verification, fully protecting the whistleblower. The identity of the whistleblower will remain strictly confidential. The company will maintain confidentiality and protection for the whistleblower or those involved in the investigation, preventing any unfair treatment or retaliation. If any unfair treatment, retaliation, or similar situations occur due to reporting or participation in the investigation, the affected person should report to the original reporting unit.

   2024 Implementation Outcome: No whistleblower reports were received.

2.5 Internal Audit and Management Verification System

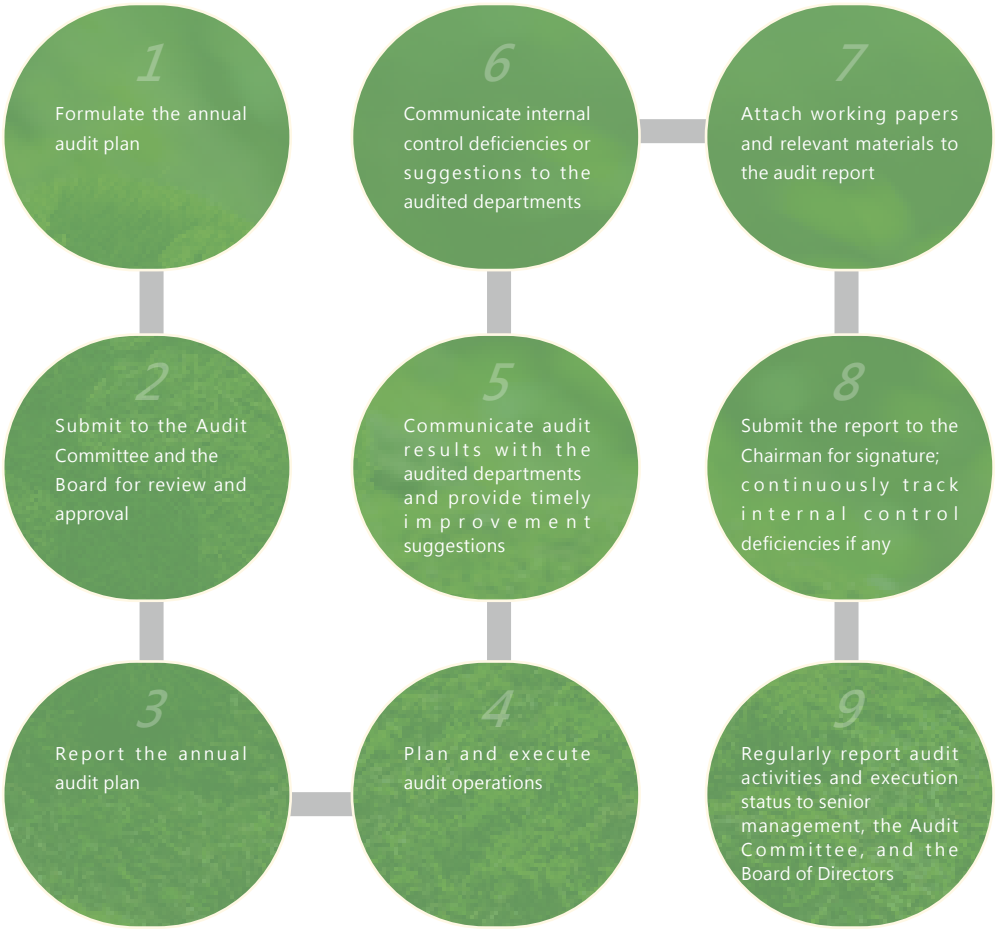
2.5.1 Internal Audit

The Internal Audit Office is an independent unit under the Board of Directors, and the appointment and dismissal of the chief auditor are approved by the Board. Internal auditors carry out their duties with objectivity and impartiality. The chief auditor also attends Board meetings as required by regulations to provide reports. Each year, in the fourth quarter, the annual audit plan for the next year is formulated based on risk assessment results and executed according to the audit plan approved by the Board. Audit findings, including identified internal control deficiencies and the corrective measures taken by responsible units, are compiled into audit reports submitted to the Chairman for review to ensure the continuous and effective implementation of the internal control system. Furthermore, audit reports signed off by the Chairman are delivered to independent directors for review by the end of the following month.

In compliance with regulations, the company annually submits the annual audit plan, list of audit personnel and training hours, audit plan execution status, internal control statements, and information on internal control deficiencies and corrective actions to competent authorities. Additionally, the chief auditor regularly communicates with the Audit Committee members and reports during quarterly Audit Committee meetings. Any special situations are reported to the Audit Committee members immediately.

In 2024, the Company audited a total of 48 items, achieving a 100% compliance rate. No material deficiencies in internal controls were identified. All detected internal control deficiencies have been either fully remedied or are in the process of being addressed. The design and implementation of the internal control system have been determined to be effective. The Statement of Internal Control is disclosed in the annual report and submitted in accordance with relevant regulatory requirements.

The audit process is illustrated in the following diagram.



2.5.2 Internal Management System

The Board of Directors and management of the Company have established an internal management system in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies" and other applicable laws and regulations. This system aims to enhance operational efficiency and product quality.

The internal management system is structured into three main components:

1. Internal Control System

The internal control system encompasses all operational aspects of the Company. It includes functions related to planning, organization, and control, as well as nine core business cycles and standard procedures covering sales, production, procurement, financing, payroll, fixed assets, information systems, investment, and R&D. The primary objective is to ensure the effective and efficient operation of the organizational structure.

2. Internal Management Systems

To address issues related to production quality and environmental management, the Company has implemented ISO management systems. The following ISO certifications have been obtained:

System Code	System Name	Plant	Certificate Number
ISO 9001:2015	Quality Management System	Bade	20004636QM15
		Hsinchu	20005983QM15
		Kunshan	44 100 1688 0030
IATF 16949:2016	Automotive Quality Management System	Bade	20004636IATF 16
		Hsinchu	20005983IATF 16
		Kunshan	44 111 160169
ISO 13485:2016	Medical Devices Quality Management System	Bade	TW22/00001182
ANSI ESDS 20.20:2014	Electrostatic Protection standards certifications	Bade	20004636 ESD-2021
IECQ QC 080000:2017	Hazardous Substance Process Management System	Kunshan	IECQ-H SGSCN14.0060
ISO 14001:2015	Environmental Management System certifications	Bade	TW13/10296
		Hsinchu	
		Toufen	
		Kunshan	CN12/20797
ISO 45001:2018	Occupational Health and Safety Management System	Bade	TW16/00891
		Hsinchu	
		Toufen	
		Kunshan	CN21/20619
ISO 14064-1	Greenhouse Gas Inventory	Bade	TW23/00378GG

3. Various Management Policies

To mitigate operational risks in high-exposure areas, the Company has formulated specific management policies. These include personnel management systems, credit approval procedures, and authorization limits for various expenditures.

These three internal management frameworks—internal control systems, ISO management systems, and designated management policies—are all grounded in regulatory compliance, ethical conduct, corporate culture, and the Company's core business philosophy. Together, they form a comprehensive governance structure that supports continuous improvement. This ensures alignment with Giantplus Technology's sustainability vision and mission, and strengthens both operational efficiency and product quality and value.

2.6 Information Security

Material Topics: Information Protection

Management Policies

- **Scope:** The Company's information security framework is based on relevant management regulations and operational procedures. It adopts the PDCA (Plan-Do-Check-Act) continuous improvement model from international standards to enhance and integrate its information security management practices. This approach institutionalizes, documents, and systematizes the processes for information security risk assessment and mitigation. The objective is to enforce robust information security management and ensure business continuity. The system is designed to protect the confidentiality, integrity, and availability of the Company's information assets while complying with all applicable legal and regulatory requirements. These measures safeguard the rights and interests of all stakeholders. The Company has implemented a structured management mechanism aligned with its internal environment to establish, operate, maintain, and continuously improve information security.
- **Policy:** To ensure the confidentiality, integrity, and availability of critical information and communication systems, and to support uninterrupted business operations, the Company has established an Information Security Management Policy. This policy provides clear guidelines to all employees and promotes active participation in safeguarding data, systems, equipment, and network infrastructure.
- **Policy Objectives:**
  1. Establish and maintain an effective information security management system (ISMS).
  2. Mitigate information security risks and protect the Company's assets.
  3. Ensure business continuity.
  4. Comply with applicable laws, regulations, and standards.
- **Information Security Management Measures**
  1. Risk Management and Asset Protection
     All information systems and data must be safeguarded with appropriate protection measures to reduce risks to acceptable levels. Risk assessments must be conducted and updated regularly, with security measures adjusted based on the assessment results. Critical assets must be categorized and managed, with corresponding protective measures implemented. Access controls must be enforced to ensure only authorized personnel can access sensitive data and systems.
  2. Security Awareness and Training
     At least one information security training session must be conducted each year. The training includes content on security policies, risk prevention, and response measures. Information security awareness must be regularly promoted to enhance employee security consciousness. A culture of "Information Security is Everyone's Responsibility" must be actively cultivated.
  3. Emergency Response and Disaster Recovery
     Emergency response and disaster recovery plans must be established and regularly tested. These plans must cover critical information assets and essential business operations. A reliable reporting mechanism must be established to ensure rapid response in the event of an incident. Disaster recovery procedures must be tested and updated regularly to maintain their effectiveness.
  4. Policy Review and Updates
     The Information Security Policy must be reviewed and updated regularly to address evolving security threats and technological developments.

Short-, Medium-, and Long-Term Goals

2024–2030 Information Security Objectives
1. 100% completion rate for new hire information security training.
2. 100% completion rate for annual online confidentiality and security training and assessments for all active employees.
3. 100% completion rate of social engineering drills and targeted awareness programs for high-risk users.
4. Conduct vulnerability scanning, email encryption, and sandbox analysis of email links and attachments; unsafe content is to be blocked as expected.
5. Zero data breach incidents.

Performance

2024 Results
1. Achieved a 100% completion rate for new hire information security training.
2. Achieved a 100% completion rate for annual confidentiality and security online training and assessments for current employees.
3. Achieved a 100% completion rate for social engineering drills and awareness reinforcement for high-risk users.
4. Conducted vulnerability scans, encrypted email transmission, and sandbox analysis of links/attachments; all unsafe content was successfully blocked as expected.
5. No data breach incidents occurred.

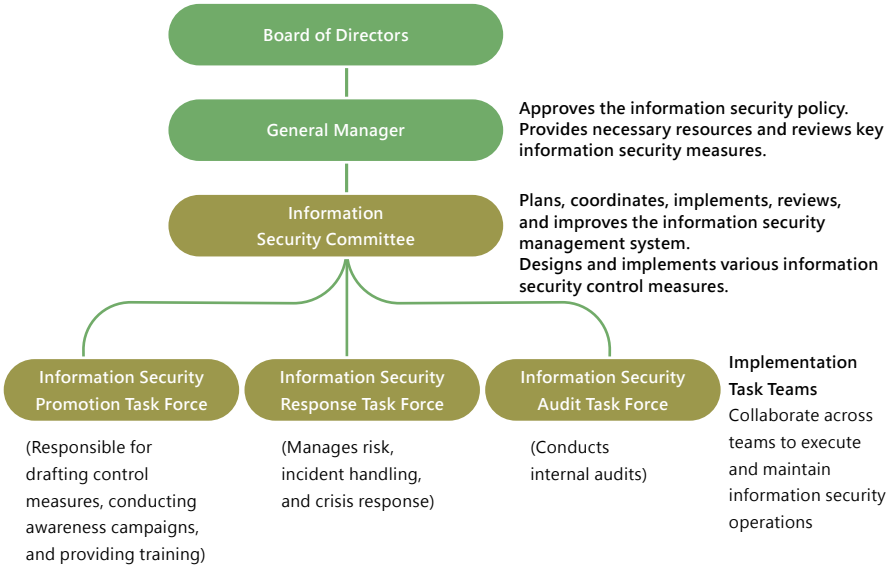
● Information Security Governance Structure

1. Information and Communications Security Risk Management Framework

(1) Corporate Information Security Governance Structure

The Company has established an "Information Security Committee," chaired by the Chief Information Security Officer and composed of representatives from various departments. This committee is responsible for formulating the Company's information security policies, approving information security plans, coordinating resource allocation, and promoting information security initiatives. Regular meetings are held annually, with additional sessions convened or extended as needed.

(2) Corporate Information Security Organizational Structure



2. Information and Communications Security Policy

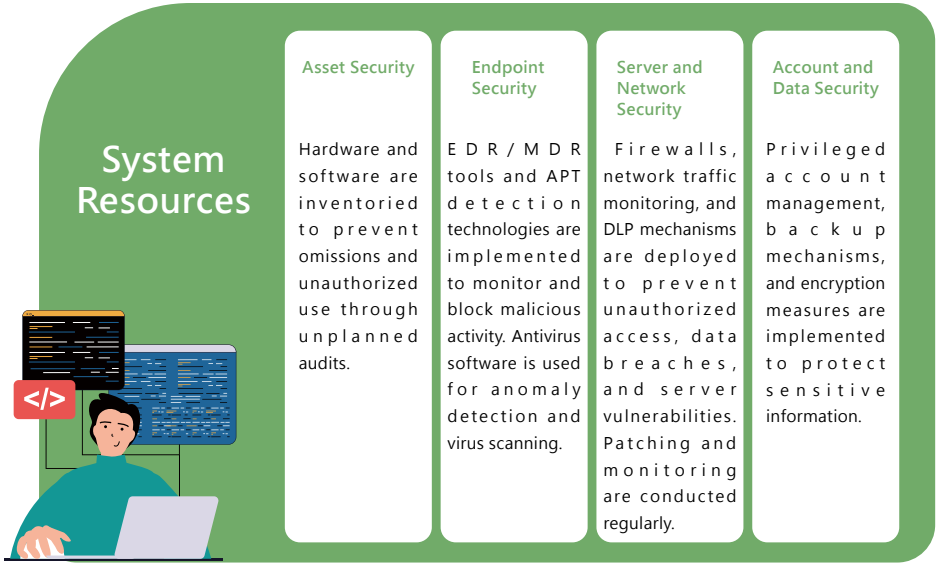
To ensure and strengthen the confidentiality, integrity, and availability of the Company's information assets, and to raise employees' awareness of information security, Giantplus Technology complies with relevant regulations to safeguard against internal and external intentional or accidental threats.

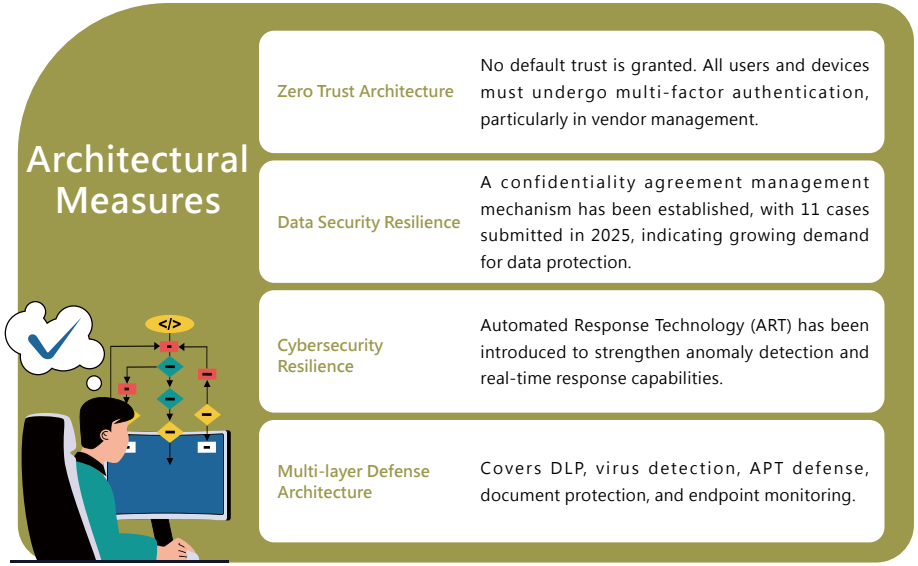
To promote and implement various information security control measures, the Information Security Task Force is responsible for holding regular or ad hoc meetings each year. The Task Force plans and promotes cybersecurity initiatives, conducts security inspections, allocates resources appropriately, and proposes directions and measures for improving information security management. The Information Security Audit Team is responsible for performing audit tasks, submitting audit reports and related recommendations to the Information Security Committee. All employees receive information security training and are required to comply with internal security policies.

3. Specific Information and Communications Security Management Measures

1. Company assets are classified by nature. Appropriate controls are applied according to confidentiality levels. An "Information Asset Register" is maintained by designated personnel, regularly reviewed for accuracy, and used to implement various control measures. All new employees must complete information security training and pass an assessment, and annual training programs are conducted.
2. Physical and environmental security measures are in place for the data center, with regular maintenance and inspections.
3. Communications and operations security controls are established, covering network security, information equipment management, general device management, and data/software exchange security.
4. Access controls for portable devices, software usage, accounts and passwords, and backups are clearly defined to prevent unauthorized access.
5. Acquisition, development, and maintenance of information systems follow internal procedures to prevent threats to information security.
6. A response procedure for information security incidents is established.
7. Internal audits are conducted annually, including information security audits and corrective and preventive management actions.

4. Investment in Information and Communications Security Management Resources





Management Measures

Strengthening risk control and personnel quality

Risk Control Mechanisms

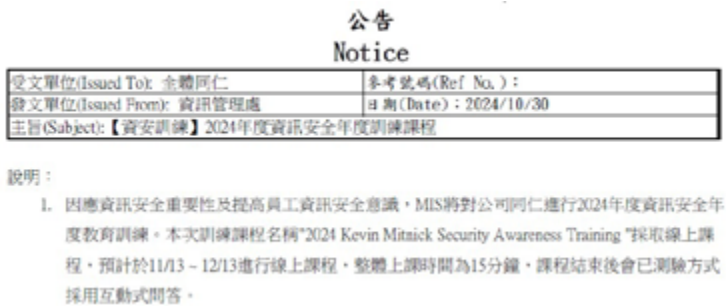
1. Vulnerability Management: Regular scans and vulnerability disclosures are conducted to update risk control plans.
2. Fraud Risk Control: Phishing email analysis, relay site detection, and high-risk account monitoring are performed.
3. Privileged Account and Endpoint Control: Includes inventory plans, emergency drills, and anomaly tracking.
4. Vendor Risk Control: Regular information security assessments are conducted. The Company participates in cybersecurity alliances and maturity evaluations (SIG).

Personnel Training System

1. New Employee Training (100% completion rate)
2. Annual Training and Specialized Training for Privileged Users
3. Quarterly Cybersecurity Drills to enhance awareness and response capability

5.Disclosure of significant cybersecurity incidents in 2024, including losses, potential impacts, and countermeasures. If estimation is not feasible, a statement of such shall be provided: None.

- **Information Security Management Outcomes**

Key Management Items	Implementation Results
Information Security Awareness and Training	New employees received a 0.5-hour information security awareness session during onboarding training. All active employees were required to complete an annual online confidential information security training and assessment. 
Email Security	Email transmission encryption was implemented with SPF, DKIM, and DMARC authentication protocols enabled. Embedded links and attachments in emails were analyzed using sandbox technology to block unsafe content.

公告
Notice

受文單位(Issued To): 全體同仁	參考號碼(Ref. No.):
發文單位(Issued From): 資訊管理處	日期(Date): 2024/10/30
主旨(Subject):【資安訓練】2024年度資訊安全年度訓練課程	

說明：

1. 因應資訊安全重要性及提高員工資訊安全意識，MIS將對公司同仁進行2024年度資訊安全年度教育訓練。本次訓練課程名稱"2024 Kevin Mitnick Security Awareness Training "採取線上課程，預計於11/13～12/13進行線上課程，整體上課時間為15分鐘，課程結束後會已測驗方式採用互動式問答。

Key Management Items	Implementation Results
Offsite Backup and Redundancy	Cross-site data backups were performed daily for Hsinchu (Toufen) and Bade sites via a network-attached storage (NAS) system. Files were also backed up offline through a dedicated physical server at each site.
Disaster Recovery (DR) Drills	Disaster recovery (DR) drills were conducted semi-annually for critical core systems. These exercises simulated system failures and recovery to validate and refine the SOP documentation, which was subsequently reviewed and archived.

GP2024 年 EIP 伺服器無法開啟災難性恢復測試

範圍	說明	執行日期	執行人員
• windows2019 檔案伺服器 • 整體還原	針對公司 EIP 伺服器災難性故障，做整體還原	2024/7/29	羅瑋榮

GP2024 年 File 伺服器及虛擬機整體還原異地備份災難性恢復測試

範圍	說明	執行日期	執行人員
• windows2019 檔案伺服器 • 整體還原	針對公司檔案伺服器災難性故障，做資料恢復測試，及整體還原	2024/4/26	羅瑋榮

一、 2024 年度計劃

年度計劃	
日期	演練內容
2024/3/13	ERP 系統異機還原 • ERP DB 還原 • ERP AP 還原
2024/4/16	• 系統驗證
	處理協助單位：IT 人員 & ERP 人員

Key Management Items	Implementation Results
Server Vulnerability Scanning	Quarterly vulnerability scans were performed on servers. For those with medium-high risk levels or above, patches were applied, and event correction forms were completed and approved.
Social Engineering	Social engineering drills were carried out quarterly. Employees identified as high-risk from the drills received targeted cybersecurity training and enhanced awareness campaigns.

資訊安全事件改善單　　表單編號: [redacted]

■屬於一般資安事件 □屬於重大資安事故

事件描述：

日期：2024/09/11

事件：

[redacted] IIS 外部站台弱掃出現

Windows IExpress Untrusted Search Path Vulnerability 不受信任的搜尋路徑漏洞

Microsoft Windows HID Functionality (Over USB) Code Execution Vulnerability (Jan 2011) Windows HID 功能（透過 USB）程式碼執行漏洞（2011 年 1 月）

		2024	
		GP	KGO
第一季	標題	兆豐銀行：薪轉戶更新個人資料	员工通讯资料更新调查作业通知
	低意識	3.90%	15.91%
第二季	標題	關於 Office發生異常請立即 更新	您的退休账户年度结单现已可供查阅
	低意識	3.10%	3.20%
第三季	標題	緊急疏散計畫	请注意：请立即备份您的电子邮件
	低意識	1.65%	6.21%

2024 年第四季		
廠區	GP	KGO
總人數	728/人	201/人
意識薄弱	3.7%	3%

In accordance with the ESG Information Disclosure Guidelines issued by the Financial Supervisory Commission (FSC), the Company has continued to strengthen its information security management. In 2024, all information security targets were successfully achieved. These included zero incidents of information or cybersecurity breaches, zero data leakage events, no violations involving personal data, and no penalties imposed.

2024 Information Security Performance Indicators

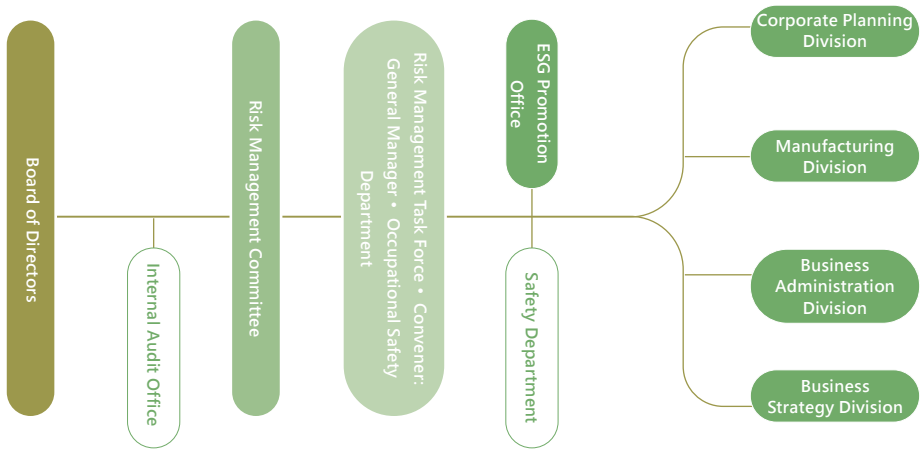
	Target	Performance
Number of information or cybersecurity breach incidents: 0	0 件	0 件
Number of data leakage events	0 件	0 件
Number of information security violations involving customer personal data	0 件	0 件
Number of customers or employees affected by data leakage	0 件	0 件
Amount of fines imposed due to information or cybersecurity incidents (NTD)	0 件	0 件

2.7 Risk Management System

The Company' s risk management organizational framework comprises the Board of Directors, the Risk Management Committee, the Risk Management Task Force, and functional departments. Their respective responsibilities are as follows:

The Board of Directors is the highest governing body for risk management. It is responsible for approving the Company' s risk management policies and related regulations, overseeing the overall implementation of risk controls, and ensuring effective risk mitigation. A Risk Management Committee has been established under the Board to supervise the operation of risk-related mechanisms and reports to the Board on an annual basis.

A Risk Management Task Force, convened by the General Manager, is responsible for the overall assessment of operational and emerging risks and for submitting risk management reports to the Risk Management Committee. Department and division heads are required to regularly conduct risk assessments within their scope of responsibility during operational meetings, formulate countermeasures, and review their effectiveness. Each department head holds responsibility for risk management and must analyze, monitor, and report the relevant risks of their units. They are also required to implement risk control mechanisms and procedures. The Internal Audit Office is responsible for assessing internal operational risks through a cyclical audit process to ensure that all operating units are appropriately managing risks, while also providing guidance and recommendations on risk-related matters.



Risk Management Committee

To establish a sound risk management mechanism and enhance corporate governance in support of sustainable operations, the Board of Directors approved the establishment of the Risk Management Committee on November 9, 2022.

In accordance with Article 27 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, the Company has enacted the "Risk Management Committee Charter." The Committee is composed of three Independent Directors appointed by the Board, and one of them is elected by the members to serve as the convener and chairperson. The first convener of the Risk Management Committee is Independent Director Hong, Yao-Syun. In 2024, the Risk Management Committee convened one meeting. All agenda items were reviewed or approved by the Independent Directors without any objections or reservations.

Duties of the Risk Management Committee

- Review various risk management policies.
- Assess the appropriateness of the risk management framework.
- Review alerts and response measures related to material risk issues and oversee the improvement mechanisms.
- Provide regular reports to the Board of Directors on the execution of risk management activities.

Risk Management Committee Performance

The members of the Risk Management Committee (term: November 9, 2022 – June 22, 2025) held one meeting in 2024. A report was submitted to the Board of Directors on December 18, 2024.

Name	Title	Expertise	Meeting Attendance in 2024	Attendance Rate in 2024
Hong, Yao-Syun	Independent Director (Chair)	Enterprise Risk Management	1	100%
Shih, Jia-Li	Independent Director	Law	0	0%
Liou, Bo-Cun	Independent Director	Optoelectronics	1	100%

Business Continuity Management

In 2013, Giantplus Technology introduced the Business Continuity Plan (BCP) management concept. By continuously reviewing and improving organizational management, the goal is to minimize potential risks and ensure immediate recovery of operations in the event of disasters and impacts. This aims to protect the best interests of customers, shareholders, employees, and stakeholders.

Risk Identification and Management Mechanism

Giantplus Technology not only places emphasis on traditional risks—including industry, technology, finance, and reputation—but also strives to establish a comprehensive risk management mechanism and strengthen corporate governance to ensure sustainable business operations. The Company aims to instill a sound understanding of risk management through this framework. To enhance employee awareness of risk, the Environmental Health and Safety Department is responsible for implementing various risk management projects related to environmental and safety management on a regular basis. To ensure effective execution, the Company also conducts annual safety training and emergency response drills at its facilities to minimize the likelihood of workplace incidents. In 2024, a total of 2,512 training sessions were conducted across Giantplus Technology' s factories. These sessions covered new employees, personnel engaged in special operations, first aid responders, and safety training meetings. Through these educational programs, employees are equipped with a solid understanding of safety fundamentals and potential hazard risks.

Giantplus Technology identifies and assesses key and emerging risks related to company operations, including environmental (climate), social, economic, technology, and other aspects, based on materiality principles, considering factors such as the likelihood of risk occurrence and the degree of impact. The risk management procedures include risk identification, risk analysis, risk assessment, risk response, and monitoring and review mechanisms.

Risk Management Procedures	Management Situation
Risk Identification	The Risk Management Committee and the risk management team identify and assess key and emerging risks related to company operations, including environmental (climate), social, economic, technological, and other aspects, based on materiality principles, considering factors such as the likelihood of risk occurrence and the degree of impact.
Risk Analysis	Each responsible unit should annually conduct a comprehensive risk assessment through the processes of risk identification, evaluation, analysis, and assessment, continuously reviewing, improving, and tracking controls.
Risk Assessment	Based on forecasts and the measurement of potential harm caused by risks, appropriate methods for handling risks should be selected and assessed, such as risk avoidance, risk prevention, risk self-insurance, and risk transfer.
Risk Response	Each responsible unit should formulate relevant handling plans to ensure that related personnel fully understand and implement them, continuously monitoring the implementation of these plans.
Risk Monitoring and Review	To ensure thorough execution of risk management, continuous reviews should be conducted to ensure the effectiveness of the management plans.

Risk Categories	Potential Risks	Responsible Unit	Consequences and Impacts	Improvement or Preventive Measures
Strategic Risk	Political Events: Changes in political landscapes, trade sanctions, war (including civil unrest or terrorist attacks).	Business Planning Division	Increased Costs	1. Relocate production sites. 2. Seek outsourced resources (second source).
Compliance Risk	Legislative Changes: Amendments to laws, revocation of tax exemption policies, introduction of restrictive policies, intellectual property disputes, product confidentiality issues, litigation, contract risk management, and trade secret protection.	Business Planning Division	Reputational Damage	1. Adjust company policies in response to changes in legislative policies. 2. Reduce risks of breach of contract. 3. Regularly promote company policies and the importance of protecting confidential information.
Operational Risk	Customer Risks: Communication and interaction issues, credit crises, and order-related risks.	Marketing and Sales Division	Decline in Performance	1. Maintain basic qualification requirements. 2. Sustain performance capability. 3. Review business through weekly reports and sales-production meetings.
			Decline in Performance	1. Adjust product development strategies and directions. 2. Shorten development lead times and reduce production costs to enhance competitiveness.
	Supply Chain Risks: Raw material shortages, insufficient second-source suppliers, rising material costs, end-of-life (EOL) issues, logistics disruptions, substandard supplier quality, and supplier relocation.	Strategic Procurement Division	Operational Cost Fluctuations	As the panel market contracts, a second-source contingency strategy for critical materials must be initiated: 1. Sign procurement contracts or long-term supply agreements. 2. Introduce dual-source materials during the early verification stage (considering verification costs such as samples, molds, etc., and regional second-source options). 3. Centralize material selection (e.g., ICs, polarizers, backlight films and LEDs, FPCs & PCBA components).
	Anticompetitive Practices: Collusion, boycotts through alliances, and raw material shortages or price hikes caused by monopolistic behavior.		Increased Costs or Inability to Produce	1. Monitor price trends — assigned to each procurement representative. 2. For materials with foreseeable price increases, plan early procurement and alternatives (e.g., ICs, POL, BZ, AU Ball spacer, Target, yellow phosphorus). Establish an appropriate safety stock mechanism.
	Occupational Safety Risks: Workplace environment safety, employee health and hygiene.	Safety Department	Personal Safety	1. Maintain clear and efficient workplace pathways. 2. Schedule regular or ad hoc safety training for employees.

Risk Categories	Potential Risks	Responsible Unit	Consequences and Impacts	Improvement or Preventive Measures
Operational Risk	Technological Risks: Risks associated with product design and development.	Business Administrations Division	Products infringing third-party intellectual property rights may result in litigation or injunctions.	Establish and communicate intellectual property policies, relevant regulations, and risk management procedures to applicable personnel to ensure compliance and implementation.
	Human Resources Risks: Loss of talent in critical positions.	Administrative Management Division	Operational Disruption; Increased Personnel Costs	1. Conduct quarterly inventory checks of specialized professionals. 2. Cultivate certified talent.
Financial Risk	Economic Risks: Economic crises, financial distress, or difficulties in securing funding.	Finance and Accounting Division	Business Interruption	1. Regularly monitor cash flow and financial status. 2. Enhance operational performance and improve financial conditions.
Information Security Risk	Information Security Risks: Concerns regarding the security of information systems and confidential data.	Information Management Division	Data Loss	1. Regularly back up critical files and data to mitigate the risk of data loss. 2. Install firewalls and antivirus software to strengthen protection. 3. Promote cybersecurity awareness and conduct simulated social engineering drills. 4. Implement access control mechanisms across internal information networks.
	Facility and Equipment Risks: Equipment malfunctions, modifications (installation or decommissioning), or discontinued after-sales support from original manufacturers.	Strategic Procurement Division	Business Interruption	1. Conduct personnel training. 2. Hire experienced professionals.
				1. Perform regular maintenance and upkeep. 2. Sign maintenance service contracts with suppliers.
Other Risk	Other Risks: Any risks not listed above but identified by the Risk Management Task Force as potentially causing significant losses to the Company.			

Risk Categories	Potential Risks	Responsible Unit	Consequences and Impacts	Improvement or Preventive Measures
Hazard Risk	Climate Change Risks: In accordance with the Task Force on Climate-related Financial Disclosures (TCFD) framework, climate-related risks are categorized into governance, strategy, risk management, metrics, and targets. Giantplus Technology identifies climate-related risks and opportunities through its management team, formulates response strategies, and plans to report regularly to the Board of Directors for oversight. For more details, refer to Chapter 5: Sustainable Environment and page 27 of the 2024 Annual Report.			

Climate-Related Disclosures for Listed Companies: Implementation Overview

Item	Disclosure Items	Giantplus Technology's Climate Action Practices
1	Describe the Board of Directors' and management's oversight and governance regarding climate-related risks and opportunities.	In response to the challenges posed by climate change, Giantplus Technology has adopted a clearly defined organizational structure to ensure effective execution of climate-related strategies through a hierarchical governance system. The Board of Directors oversees the operation of the climate governance mechanism. A Risk Management Committee, reporting directly to the Board, is responsible for establishing risk management frameworks and procedures, as well as formulating and guiding the implementation of climate governance strategies across departments. Climate-related risks and opportunities are identified and assessed. Based on these findings, the Sustainability Development Promotion Committee formulates energy-saving and carbon-reduction plans and ensures their implementation within relevant departments. The Company has established a "Risk Management Committee," composed of management representatives from responsible departments. In addition, a Risk Management Task Force is formed and convened by the General Manager. In addressing climate risks, the Task Force adopts a sustainability-oriented approach and incorporates the framework of the Task Force on Climate-related Financial Disclosures (TCFD). It manages climate issues, identifies climate-related risks and opportunities, and proposes corresponding response plans. The Task Force also reports regularly to the Board on the impacts of climate risks on operations and the associated risk mitigation measures.

Item	Disclosure Items	Giantplus Technology' s Climate Action Practices		
		Short-term	Mid-term	Long-term
2	Describe the Board of Directors' and management' s oversight and governance regarding climate-related risks and opportunities.	Transition Risks: Carbon pricing, enhanced disclosure requirements, fluctuations in critical materials, and increasing sustainability awareness among customers. Physical Risks: Intensifying natural disasters. Market Opportunities: Development of new technologies and products.	Transition Risks: Market risks and technological development.	Transition Risks: Regulatory changes. Physical Risks: Extreme climate variations. Market Opportunities: Energy efficiency gains, resource circularity, and the adoption of alternative energy sources.

The key climate-related risks faced by the Company include natural disasters resulting from intensified climate change, which may disrupt operations and adversely impact revenue. Regulatory changes—such as requirements for renewable energy adoption and the implementation of carbon fees—may increase compliance costs. These changes may also demand greater human and time resources, thereby raising operational expenses. Additionally, in response to growing demand from customers and stakeholders for green or low-carbon products and services, the Company may need to modify production processes or replace raw materials to meet societal expectations.

Opportunities mainly lie in the product and service domains. By responding to the market' s demand for green or low-carbon offerings, the Company can modify processes or switch materials to align with societal expectations.

The Company continues to propose strategic responses and action plans, while closely monitoring sustainability trends. Through a sustainability-driven mindset, Giantplus Technology aims to develop a low-carbon roadmap and seize first-mover advantages in the green economy to create new business opportunities.

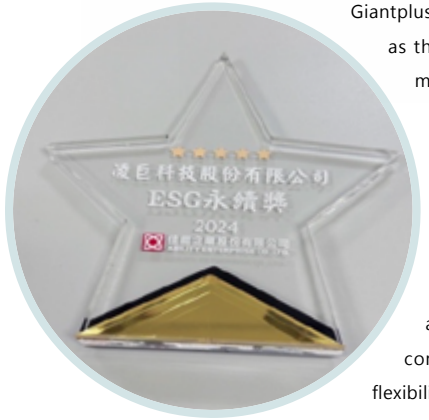
Item	Disclosure Items	Giantplus Technology's Climate Action Practices		
		Primary Transition Risks	Primary Physical Risks	Key Opportunities
3	Describe the financial impacts of extreme weather events and transition activities.	To address regulatory changes, the use of renewable energy, carbon pricing, and the demand for green or low-carbon products and services, the Company not only aligns with international standards but also holds itself to a higher internal benchmark. This helps mitigate the risks associated with renewable energy costs. In terms of green design, the Company proactively invests in R&D to create product portfolios that deliver high energy conversion efficiency and low carbon emissions, supporting customers in reducing costs and improving efficiency. In addition, the Company promotes circular economy initiatives, process improvement, and energy transition projects to achieve its low-carbon transformation goals.	To mitigate the impact of extreme weather events such as water shortages and flooding, the Company has invested in water-saving infrastructure at various plants. It also strengthens water resource recycling and conducts climate scenario analyses to assess water-related risks. In parallel, it has developed a Business Continuity Plan (BCP) and conducts regular drills to minimize operational losses from disasters.	The Company is enhancing its climate adaptation capacity and organizational resilience. By proactively disclosing carbon emissions and adopting early mitigation measures, it reduces operational risk and builds customer trust. Investing in green technologies and services enhances product competitiveness and opens new market opportunities. Moreover, the Company is greening its entire value chain through green R&D, green manufacturing, and green sales, which contributes to profitability and corporate value.
4	Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the company's overall risk management framework.	Based on the climate-related risk identification and assessment process, the Company has compiled a list of potential climate risks and opportunities it may encounter. Taking into account the impact duration and severity, the Company has identified material climate-related risks and opportunities. Risk management and response plans have been developed accordingly, based on the varying levels of these risks and opportunities. The Company identifies and evaluates potential climate risks and opportunities through the following process: 1. Collection of Climate-Related Issues: Climate risk factors are identified by benchmarking industry peers and surveying internal perceptions of climate change. This generates a comprehensive list of relevant climate issues. 2. Identification of Climate-Related Risks and Opportunities: Based on the issue list, the Company identifies transition risks, physical risks, and potential opportunities that could impact operations. 3. Impact Assessment of Risks and Opportunities: The Company evaluates the magnitude and timeframe of each risk and opportunity. ● Timeframes: Short-term (1–3 years), mid-term (4–7 years), long-term (over 7 years) ● Impact Levels: High: NT$5 million and above; Medium: NT$2.51–4.99 million; Low: NT$2.5 million and below 4. Risk Management and Response Planning: Based on the assessment, risk response plans and management mechanisms are formulated and executed by relevant departments.			

Item	Disclosure Items	Giantplus Technology's Climate Action Practices
4	Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the company's overall risk management framework.	The Risk Management Committee, in accordance with the Company's risk policies and procedures, is responsible for executing risk identification and control. Business units ensure regulatory compliance and alignment with risk management objectives, while the Internal Audit Office independently verifies the effectiveness of internal controls. Major operational risks—such as strategic, operational, financial, hazard, legal, cybersecurity, and others—are identified through a materiality assessment. Climate change has also been integrated into hazard risk and is governed comprehensively under the same framework. The Risk Management Task Force under the Risk Management Committee adopts the TCFD framework to manage climate issues. The Sustainability Development Promotion Committee identifies climate-related risks and opportunities, proposes response plans, and regularly reports to the Board of Directors on their impact and management actions.
		The climate-related risks and opportunities identified by the Company are fully integrated into the enterprise risk management framework. The Board of Directors holds ultimate responsibility for risk oversight. The Risk Management Committee reports annually to the Board on the execution and results of the Company's risk management efforts. Authorized by the General Manager, the Sustainability Development Promotion Committee convenes regularly to develop climate-related KPIs and targets. It also organizes internal and external sustainability initiatives, conducts employee training on climate risks and opportunities, reviews implementation outcomes of carbon management strategies, and reports progress to the Board.
5	If scenario analysis is used to assess resilience to climate-related risks, disclose the scenarios, parameters, assumptions, analytical factors, and key financial impacts involved.	For physical risks, the Company adopts scenarios based on the Intergovernmental Panel on Climate Change's (IPCC) Fifth Assessment Report (AR5), including RCP 2.6 and RCP 8.5. This analysis evaluates optimistic and pessimistic climate change scenarios, specifically focusing on water scarcity and rainfall pattern changes and their potential impact on Giantplus. Through scenario analysis, the Company is better prepared to plan mitigation strategies and reduce potential financial losses.
6	If transition plans have been adopted to manage climate-related risks, disclose the contents of such plans, as well as the metrics and targets used to identify and manage both physical and transition risks.	The Company's transition plan for managing climate-related risks is as follows: 1. 2030 GHG Reduction Target: The Company continues to improve energy and water efficiency, gradually replacing equipment with energy-saving alternatives. GHG reduction measures are expected to significantly reduce emissions and may qualify for preferential carbon fee rates under the Environmental Protection Administration. 2. GHG Inventory: The Company discloses GHG emissions of its parent company and subsidiaries on its website or in its Sustainability Report. It aims to reduce emission intensity and achieve low-carbon services. 3. Low-Carbon Product Development: The Company reduces product energy consumption through technical innovation, offering customers energy-efficient options. 4. Supply Chain Resilience: Through supplier diversification, long-term pricing agreements, and partnerships with low-carbon manufacturers, the Company enhances supply chain resilience. 5. BCP (Business Continuity Planning): The Company identifies potential business disruption scenarios, formulates contingency plans, and conducts regular drills.
7	If internal carbon pricing is used as a planning tool, disclose the basis for setting the carbon price.	The Company has not yet established an internal carbon pricing mechanism. We will continue to monitor changes in government policies and, in response to regulatory requirements and industry trends, assess the feasibility of implementing internal carbon pricing to maintain operational resilience and long-term competitiveness.

Item	Disclosure Items	Giantplus Technology's Climate Action Practices
8	If climate-related targets are set, disclose the covered activities, greenhouse gas (GHG) emission scopes, timeline, and annual progress. If carbon offsets or renewable energy certificates (RECs) are used to meet these targets, disclose the source and volume of carbon credits or RECs utilized.	In accordance with its sustainability roadmap, the Company will begin conducting greenhouse gas (GHG) inventories at the Bade, Toufen, and Hsinchu sites in Taiwan starting in 2026, with verification to be completed by 2028. GHG inventories for the plants in Mainland China will commence in 2027, with verification expected by 2029. In compliance with the Ministry of Economic Affairs' regulation requiring electricity users above a certain contracted capacity to install renewable energy generation systems, the Company plans to continue participating in the renewable energy trading market each year in pursuit of net-zero emissions and environmental sustainability. The Company has established the following climate and environmental targets. Implementation details are provided in the respective sections: 1. GHG Emissions Reduction Target: To align with international reduction trends, the Company is optimizing the combustion efficiency of CVD exhaust systems and investing in dry etching exhaust abatement equipment to reduce carbon emissions. The target is to achieve a GHG emissions reduction of ≥38% by 2030 (compared to 2022). (Refer to 2024 Annual Report, page 27) 2. Waste Reduction Target: By 2030, the target for waste recovery and treatment is set at above 45%. (Refer to 2024 Annual Report, page 26) 3. Wastewater Recycling Goal: By 2030, the amount of recycled and reused wastewater is projected to increase by 180,000 metric tons compared to 2023. (Refer to 2024 Annual Report, page 27)
9	GHG inventory and assurance status, along with reduction targets, strategies, and specific action plans (to be separately disclosed in Sections 1-1 and 1-2).	Since 2008, the Company's Bade site in Taiwan has continuously conducted greenhouse gas (GHG) inventories for Scope 1 and Scope 2 emissions and obtained ISO 14064-1 verification statements. Scope 3 emissions, specifically employee commuting, have been internally calculated but not yet verified. The Company's 2024 GHG emissions (in metric tons of CO_2e) are as follows: Scope 1：38271.4439 / Scope 2：79706.7371 / Scope 3：89.038 (Unverified) The Company will continue to adopt the framework of climate-related financial disclosures to identify risks and opportunities associated with climate change. It will formulate and manage corresponding response strategies and continue to advance sustainable governance. The Company has established the following GHG emissions reduction indicators and targets. For detailed implementation status, please refer to the relevant chapters: ● GHG Emissions Reduction Target: To align with global decarbonization trends, the Company is optimizing the combustion efficiency of CVD exhaust systems and investing in dry etching exhaust treatment equipment. The target is to achieve a GHG emissions reduction of ≥38% by 2030 compared to 2022 levels. (Refer to 2024 Annual Report, page 27)

2.8 Honors and Recognition

Awarded the ESG Sustainability Award by Canon (ABILITY) on December 5, 2024



Giantplus Technology upholds the principle of "Customer First, Quality as the Foundation," striving to build a service-oriented business model. The Company continuously optimizes its service processes, actively listens to customer feedback, and places high value on every complaint and suggestion. Through prompt corrective actions and transparent communication, Giantplus Technology strengthens collaborative foundations and secures additional business opportunities. On the product side, the Company continues to implement innovative manufacturing processes and quality control technologies. It co-develops market-competitive products and solutions with clients, demonstrating flexibility and professionalism.

In 2024, Giantplus Technology received the ESG Sustainability Award from Canon (ABILITY) based on supplier evaluations. Out of 37 assessed suppliers, only three received this honor, with Giantplus Technology achieving an impressive score of 115 out of 120. This achievement showcases the Company's outstanding performance in sustainability governance, quality management, and customer collaboration. In addition, Giantplus Technology also received the "Outstanding Supplier Award" from a major client in recognition of its stable quality, on-time delivery, and proactive service—further enhancing customer satisfaction and trust, and realizing the vision of co-creating value and sustainable growth with clients.

Exceeding the Environmental Protection Administration's Green Procurement Threshold in 2024

Giantplus Technology actively supports the government's green procurement policy, continually promoting green purchasing and consumption practices. The Company enhances employee awareness of eco-labeled products through internal campaigns and systemized procedures, encouraging the selection of environmentally friendly products and services with lower environmental impact.

In 2024, Giantplus Technology achieved a total green procurement value of NT$6,140,625, surpassing the Environmental Protection Administration's NT$5 million declaration threshold and qualifying for public recognition by local governments. This accomplishment not only enhances the Company's green brand image and credibility but also demonstrates its firm commitment to ESG responsibilities and sustainability performance.

Awarded the "Epidemic Prevention Vanguard – Gold Award" by Taiwan Vaccine Promotion Association on January 8, 2025

From October 1 to November 30, 2024, Giantplus Technology launched the "Vaccination Lucky Draw for Your Health" campaign to encourage employees to receive influenza vaccinations. The Company also applied for the "Epidemic Prevention Vanguard Certification Mark" jointly administered by the Taiwan Vaccine Promotion Association and the Taiwan Centers for Disease Control. After successful certification, Giantplus Technology was awarded the "Epidemic Prevention Vanguard – Gold Award" in recognition of its outstanding contribution to public health.

Received 2025 TIPS Certification from the Industrial Development Administration (IDA), Ministry of Economic Affairs on February 20, 2025

On February 20, 2025, the IDA hosted the "2025 TIPS Certification Ceremony and ESG-linked IP Management Seminar," during which Giantplus Technology was awarded a TIPS A-level certificate. In 2024, the Company's intellectual property (IP) management goals included integration with ESG. It emphasized the development of energy-saving and clean energy technologies such as low-power, high-efficiency backlight, and reflective technologies. As a result, green patent applications accounted for 17.6% of the total, an increase of 1% from the previous year. In 2024 alone, green patents made up 30% of all filings.

A robust review mechanism ensures alignment of innovation with regulatory compliance. Among Taiwanese companies included in the 2024 DJSI World Index and DJSI Emerging Markets Index, nearly 80% had obtained TIPS certification, reflecting a strong correlation between TIPS validation and ESG performance.

Awarded Certificate of Appreciation by the Intellectual Property Office (TIPO) on November 5, 2024

On November 5, 2024, the Legal and IP Department of Giantplus Technology participated in the TIPO's inaugural "Corporate Problem Setter × Team Solver" patent analysis competition. With years of experience in patent innovation and industry trends, the Company received a Certificate of Appreciation from TIPO.

The event drew 15 corporate participants and 50 registered teams. After rigorous preliminary and final rounds, 8 top-performing teams were awarded a total prize pool of NT$300,000. Giantplus Technology submitted two topics— "Patent Analysis and Strategy for Holographic Display Devices" and "Energy-Efficient Display Technology Patent Analysis"—which were thoroughly analyzed by the teams to help enhance the Company's strategic market planning.

The initiative enabled deep engagement between the Company and academic teams, effectively aligning enterprise IP needs with academic analytical capabilities. This not only fostered IP talent development but also elevated Giantplus Technology's strategic positioning in sustainable innovation and industry-academic collaboration—bringing its vision of "Driving the Future through Innovation" to life.

Ch 3

Operational Performance, Customer Relationship Management, and Innovation

3.1 Business Performance and Value Chain

3.2 Tax Policy

3.3 Customer Relationship Management

3.4 Customer Privacy

3.5 Product Quality

3.6 Intellectual Property Management

3.7 Innovation and R&D

3、Operational Performance, Customer Relationship Management, and Innovation

The plan aims to meet the global customers' demands for advanced technologies and diversified product portfolios. It supports the development and stable mass production of high-end products, positioning the Company as a trusted strategic partner. At the same time, the Company is committed to delivering excellent service and high customer satisfaction, thereby maximizing revenue and profit.

3.1 Business Performance and Value Chain

The Company is dedicated to the research and development, manufacturing, and sales of various display modules and optoelectronic application products. These products are widely used across diverse sectors, including consumer electronics, automotive displays, medical equipment, and industrial control systems. Our key customers include leading domestic and international system brand companies and equipment manufacturers. Giantplus Technology's production base is located in Taiwan, with additional operational sites and service networks established in Mainland China and other overseas regions. Through a global presence and real-time technical support, the Company strengthens long-term partnerships with its customers by delivering stable, reliable product quality and customized solutions. This also enables more comprehensive and timely communication and customer service.

Giantplus Technology focuses on the development of small and medium-sized LCD module products, integrating touch screens to offer total solutions to customers. By leveraging the competitive advantages of the supply chain, developing differentiated technologies, and committing to sustainable business practices, the company aims for sustainable operation. For details on the Company's financial performance and operating results for 2024, please refer to page 53 of the Giantplus Technology 2024 Annual Report.

- Revenue contribution by major products over the past two years

Unit：thousand NTD

	2023		2024	
	Amount	%	Amount	%
LCD Modules	7,672,403	84.85	7,621,147	86.93
LCD Panels	542,702	6.00	414,450	4.73
BI-Pane	619,916	6.86	528,500	6.03
Others	207,094	2.29	203,029	2.31
Total	9,042,115	100	8,767,126	100

- Sales amount and proportion by region for major products over the past two years

Unit：thousand NTD

	2023		2024	
	Amount	%	Amount	%
Taiwan	2,126,495	23.55	2,265,262	25.84
Asia	4,962,832	54.85	4,522,490	51.59
Europe	989,598	10.95	794,674	9.06
America	963,190	10.65	1,184,546	13.51
Others	-	-	154	
Total	9,042,115	100	8,767,126	100

Maintaining sound financial health, complying with relevant government regulations, and paying taxes honestly have always been core business principles. In recent years, due to industry cycles, supply chain disruptions, and the global pandemic, overall operations have fallen short of expectations. Nevertheless, with the dedicated efforts of the management team to drive organizational restructuring, the Company has remained profitable.

Unit: NT$ million

Items	2022	2023	2024
Revenue (A)	10,414	9,042	8,767
Operating Costs (B)	7,434	6,463	6,503
Employee Compensation and Benefits (C)	1,841	1,823	1,816
Payments to Investors (D)	22	108	58
Payments to Competent Authorities (E)	10	43	32
Community Investments (F)	-	-	-
Retained Economic Value (A-B-C-D-E-F)	1,107	605	358

3.2 Tax Policy

The Company is committed to controlling tax risks, pursuing sustainable development, and fulfilling corporate social responsibility. The following guiding principles are observed:

- Strict compliance with local tax laws and disclosure requirements at each operating location, ensuring transparency in financial reporting.
- Transactions among related parties follow the arm’ s length principle and comply with the OECD Transfer Pricing Guidelines.
- Avoidance of shifting transactions to low-tax jurisdictions or tax havens with no substantial business activities for the purpose of improper tax avoidance.
- Adherence to the principle of ethical business conduct, support for government sustainability policies, and maintenance of open communication with tax authorities in all regions.
- Optimization of tax management and reinforcement of risk control to create value for shareholders.

In 2024, the Company complied with all tax policies and regulations, with no penalties imposed by regulatory authorities.

3.3 Customer Relationship Management

Material Topics: Customer Relationship Management

Management Policies

- **Objectives and Targets:** The Company focuses on fostering strong cooperative relationships with clients, addressing all customer complaints with timely and proactive communication, and leveraging high-quality service to secure additional business opportunities.
- **Commitment:** By establishing a service-oriented operating model and optimizing service processes, the Company aims to enhance customer trust and achieve win-win outcomes. Innovative technologies are applied to improve product quality and ensure that offerings align with customer needs.
- **Management Measures:**
  (1)Results of customer satisfaction surveys and subsequent improvements are reviewed as part of the Company's management evaluation. Surveys are launched annually in September and completed by the end of October, with evaluations conducted in November.
  (2)A quarterly review is conducted for underperforming clients and items.
  (3)Each department is required to implement corrective measures and report outcomes during management review meetings.

Short-, Medium-, and Long-Term Goals

Customer Relationship Management (2024–2030 Target): Maintain customer satisfaction scores at 80% or above.

Performance

A-Customer: Presented Giantplus Technology with an ESG Sustainability Award. Among 37 suppliers, only 3 received the award, with GP among the recipients.
The weighted average score from customer satisfaction surveys over the past three years is 77, showing a positive trend.

- 2024 Automotive Customer Complaints: On-time response rate improved from 93% to 95% (target achieved).
- 2024 Non-Automotive Complaints: On-time response rate increased from 51% to 63% (target achieved).
- Recognized by a major client with an Outstanding Supplier Award.
- Customer Satisfaction in 2024: Target of ≥80% was not met. Further improvements in cost control and delivery timelines are needed.

● Products and Services

Adhering to sustainable operation, Giantplus Technology not only ensures stable growth in performance but also listens to customers through various channels. We strive to understand their concerns and requirements while actively discussing new technology collaboration plans with them. From product design and development to production and after-sales service, we focus on customer requirements, providing comprehensive customer service to achieve customer satisfaction and sustainable operation.

● Customer Satisfaction

Giantplus Technology annually distributes "Customer Satisfaction Surveys" to key customers, covering technical capability, pricing, delivery, quality, service, and information feedback. The organization analyzes and reviews customer feedback to inform annual improvement plans. In addition to satisfaction surveys, we conduct reviews based on customers' irregular evaluations, addressing individual customer requirements. Regular and irregular factory audit scores by customers are also crucial for improving customer satisfaction. Giantplus Technology includes product quality and timeliness as important internal performance indicators to enhance customer satisfaction, creating a win-win business relationship.

Several customer surveys have indicated the need for improvement in cost and delivery control. Factors such as the ongoing impact of the market changes, inflation, and raw material shortages have contributed to lower satisfaction in delivery and cost control. Giantplus Technology is continuously seeking better quality and lower-cost materials to enhance customer satisfaction.

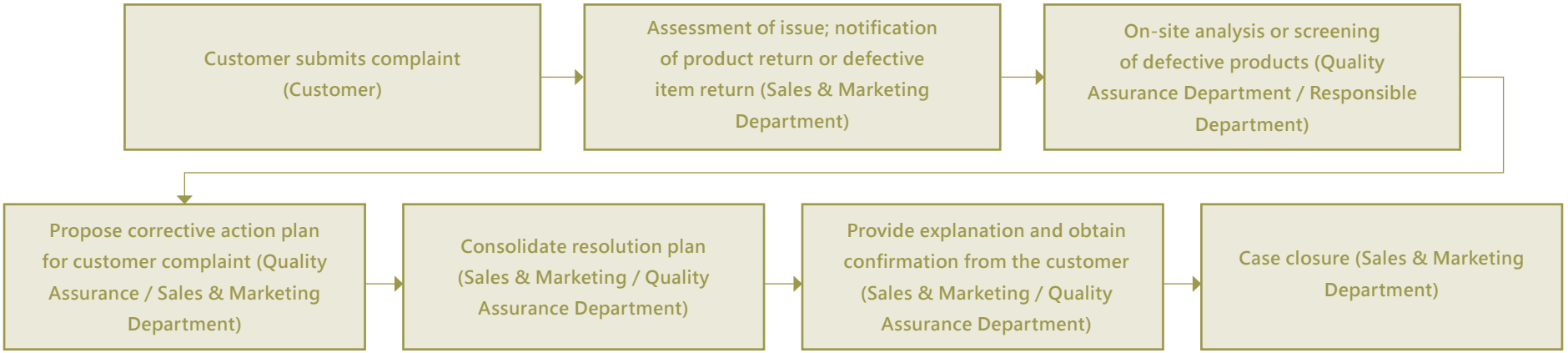
- The results of the customer satisfaction survey are presented in the table below:

Items	2022	2023	2024
Average Satisfaction	77	78	76
Target Value	80	80	80
Achievement Status	Not Achieved	Not Achieved	Not Achieved

- Customer Complaint Handling Procedure – Summary Flow

(1) Upon receiving a customer complaint or feedback, the Company immediately initiates the complaint handling procedure. Giantplus Technology identifies and confirms the abnormality described in the customer's feedback and takes immediate action to reduce the recurrence rate of similar issues and prevent additional complaints.

(2) When a complaint-related anomaly occurs, a corrective action team may be formed based on the situation to identify the root cause. Both short-term and long-term countermeasures are then implemented. The effectiveness of these measures is reviewed, and ongoing employee re-education is conducted to build a culture of continuous improvement, thereby enhancing overall product quality.



3.4 Customer Privacy

To maintain the company's competitive edge, IP, and customer information, we have established an "Information Security Management Policy." This policy strengthens information security management, ensuring the safety of information assets such as data, systems, and equipment, thereby protecting the rights of the company and all employees, and gaining customer trust for continued business growth.

Giantplus Technology values and protects customer confidentiality and privacy. We regularly promote the "Employee Integrity Commitment Policy" and "Compliance with Confidentiality Regulations" to all employees, emphasizing the obligation to protect confidential information. Customer orders and business-related confidential information and documents are only accessible to relevant internal personnel. Employees in contact with customers must strictly adhere to confidentiality regulations, ensuring no unauthorized disclosure or dissemination to non-project personnel, non-business-related personnel, or unrelated third parties. All external documents, product technical data (such as product specifications, circuit diagrams, drawings, etc.), and IP provided by customers must be properly registered, stored, maintained, and updated in accordance with the "Document and Data Control Procedure."

In 2024, there were no incidents of customer privacy violations or loss of customer data that compromised customer rights.

3.5 Product Quality

Material Topics: → Product Quality

Management Policies

- **Quality Policy:** Committed to delivering superior quality to meet customer expectations.
- **Objectives and Targets:** In line with fulfilling environmental responsibilities and responding to international brand clients' demands for a green supply chain, Giantplus Technology continues to enhance green product specifications and hazardous substance-free management mechanisms.
- **Commitment:** Through due diligence and proactive communication, we ensure product quality, regulatory compliance, and on-time delivery that align with customer requirements.
- **Management Measures:**
  (1) Adhere to international regulations, standards, and local laws throughout the production process.
  (2) Improve yield rates across all product categories to ensure compliance with customer expectations in terms of quality, safety, and delivery accuracy.
  (3) Establish and implement green specifications to ensure compliance with hazardous substance reduction regulations, customer requirements, and stakeholder expectations.

Short-, Medium-, and Long-Term Goals

Product Quality Goals (2024–2030): Maintain annual certification under ISO 9001, IATF 16949, and ISO 13485 Quality Management Systems.
Hazardous Substance-Free Goals (2024–2030):
Achieve 100% completion rate for customer-specific green specifications.
Achieve 100% compliance rate in hazardous substance sampling inspections for product audits.

Performance

2024 Achievements:
Passed ISO 9001, IATF 16949, and ISO 13485 certifications – Achieved.
Achieved 100% completion rate for customer green specifications – Achieved.
Achieved 100% compliance in hazardous substance sampling inspections – Achieved.

In the highly competitive and increasingly regulated technology manufacturing industry, product quality and transparency in labeling are directly linked to corporate reputation and customer trust. As a leading global provider of optoelectronic and electronic components, Giantplus Technology is committed to product safety, accurate labeling, and transparent information disclosure. The Company ensures compliance with relevant regional and market regulations throughout the entire product lifecycle. From order receipt, planning, and procurement to shipping and after-sales service, the Company continuously improves quality and technology, preventing defects, reducing variability and waste. These efforts ensure customer satisfaction across product features, pricing, quality, delivery, and service—ultimately enhancing operational performance and supporting sustainable business development.

- Management Methods for Hazardous Substances

Giantplus Technology follows international environmental standards and references customer hazardous substance control standards to establish the "Hazardous Substances Controlled List " From the product development stage, materials are selected according to these standards to ensure that the products supplied to customers are environmentally friendly and safe.

The "Restricted Substances Control List" includes requirements under RoHS, REACH, and the EU RoHS Amendment Directive (EU) 2015/863. Since October 2018, suppliers have been mandatorily required to provide test reports for the ten restricted substances under RoHS when submitting part approvals or updates. Regarding Substances of Very High Concern (SVHC) as defined by ECHA under REACH, a total of 242 substances have been regulated as of December 2024. These substances have been promptly updated in our standards and enforced accordingly. Our management approach is as follows:

No.	Items	Description
1	Establishment of Regulatory Database	Develop relevant technical standards to control hazardous substances and promote green specifications comparisons with customers.
2	Source Management	1. Supply Chain Management: Selection and evaluation of new suppliers/outsourcers. 2. Part Approval: Reviewing third-party test reports and component composition tables provided by suppliers, digitizing chemical data of the supply chain.
3	Process Management	1. Incoming Inspection: Sampling and testing parts delivered by suppliers to ensure compliance with hazardous substance requirements. 2. Annual Product Hazardous Substance Testing.

In 2024, there were no incidents of non-compliance with health and safety regulations related to products and services.

3.6 Intellectual Property Management

The Company adopts a systematic approach to the acquisition, protection, maintenance, and utilization of intellectual property (IP) to preserve its value and enhance competitive advantage. Core technologies focus on the development of small- and medium-sized LCD panels and modules, integration of touch displays, and provision of total solutions to clients. By leveraging the strengths of the supply chain, the Company develops differentiated technologies to support long-term business sustainability. The IP department also provides internal updates on key technology trends and market intelligence to mitigate market entry risks and identify new opportunities.

While IP-related risks may be unavoidable, establishing robust management systems and implementing appropriate measures can reduce potential losses for stakeholders arising from disputes or litigation. The Company has established the "Intellectual Property Management Manual" to define internal procedures and their interrelations. This includes proactive measures to prevent unintentional infringement, countermeasures to prevent product infringement, mitigation of operational risks due to infringement or regulatory changes, and efforts to demonstrate the Company's commitment to safeguarding its IP rights. Through collective efforts, the Company obtained the Taiwan Intellectual Property Management System (TIPS) Level-A certification for the first time on September 26, 2024. The certification is valid until December 31, 2025. This achievement reflects the effectiveness of the Company's IP management system, which will continue to be refined through the PDCA (Plan-Do-Check-Act) cycle.

- **IP Management Practices**

The Company’ s IP management practices encompass internal control measures, awareness building, rights enforcement, and risk assessment. Adhering to the principle of valuing and respecting intellectual property, the Company protects its legal rights through active management. During the design and development of new technologies, prior art patent searches are conducted to ensure there are no obvious infringement issues. The Company seeks to patent innovative designs to safeguard its interests. It also monitors third-party technologies and infringements on a regular basis. Confidential information management is enforced through clearly defined control procedures, in coordination with the information security and administration departments. Access rights are controlled at the personnel, equipment, and facility levels to ensure secure management of confidential information. To enhance IP awareness, the Company has formed a cross-departmental IP Task Force responsible for conducting internal audits and reviewing the IP management system. This helps protect the interests of the Company and its shareholders and meets stakeholder expectations.

In alignment with international trends and sustainable operations, the Company announces important legal and policy updates, market trends, and hosts IP training sessions. Green product development includes energy-saving display technologies, and efforts are made to increase the number of green patent filings, contributing to a sustainable economy and strengthening global competitiveness. The Company periodically reviews whether its IP rights have been infringed. When infringement is identified, appropriate actions are taken to protect its rights. Additionally, the Company actively participates in government and industry-academic collaboration initiatives to cultivate IP talent and give back to society.

- **Patent Management Measures**

To ensure effective protection, maintenance, and utilization of its innovations, the Company has established a set of internal procedures for patent management. From internal proposals to patent applications, decisions are made through a patent review committee before filing in relevant jurisdictions. Patents are evaluated and rewarded under the Company’ s incentive program. Strategic patent planning, infringement response procedures, and asset management plans are implemented to maximize the value of IP assets.

- **Trade Secret Management**

Trade secret management serves as the Company’ s framework for protecting economically valuable information whose disclosure could adversely affect operations. It also aims to prevent unauthorized acquisition or misuse of such information by competitors or third parties. The program incorporates legal, technical, and administrative measures to ensure that confidential information remains secure

from unauthorized access or exploitation. The Company has established Confidential Information Management Guidelines that classify documents based on sensitivity and define personnel access rights for both transmission and retrieval. These guidelines also govern procedures for document decryption and destruction, ensuring appropriate confidentiality safeguards are in place. All employees are required to sign confidentiality agreements. The Company conducts regular awareness campaigns to reinforce a culture of confidentiality. In commercial dealings with customers and key suppliers, both parties must clearly agree on intellectual property and confidentiality obligations. No confidential information may be disclosed to third parties without authorization. Confidentiality agreements are signed with collaborators, and they are informed that such information constitutes valuable corporate assets that must be managed in accordance with confidentiality protocols. These measures help reduce the risk of information leaks and enhance trust among external partners.

- **Fostering an Innovation Environment**

The IP Department is responsible for managing the Company' s platforms for innovation proposals and patent-related activities. Its duties include tracking, statistical analysis, and review of innovation proposals, as well as managing patent and trademark applications, strategic patent deployment, and monitoring IP trends. The department also handles training and internal communications regarding IP-related issues. In collaboration with the Company' s training division, IP education is categorized into mandatory and elective courses, tailored to the audience and operational needs.

- **Risk Management Mechanism**

By monitoring IP-related risks and opportunities, the Company provides decision-makers with value-risk assessments that align with applicable legal requirements.

Intellectual Property Progress in 2024

Confidentiality and IP ownership agreements are maintained between Giantplus Technology and key external partners and employees. Regular communications are issued to promote awareness of IP regulations and major policy updates.

The cumulative year-on-year growth rate of patent filings in 2024 was 9%. As of year-end 2024, the Company held a total of 679 patent and trademark cases, of which 59.3% were filed in Taiwan.

Employee IP education covered topics such as the fundamentals of intellectual property, patent types and importance, patent searches, patent drafting, and TIPS Level-A compliance. In 2024, a total of 117 participants attended these sessions, accumulating 103 training hours.

On September 26, 2024, the Company obtained certification under the Taiwan Intellectual Property Management System (TIPS), valid through December 31, 2025.

Patent filings in green technologies—including low-power consumption and clean energy solar cell technologies—accounted for approximately 17%. Non-green technologies consisted of display technologies (69%) and other technical areas (14%).

Under the Company's patent incentive program, a total of 201 awards were granted to individual employees in 2024.

Patent utilization included cross-licensing and application in Company products. In 2024, the number of patents applied in products exceeded 200, with a 3% year-on-year increase. The combined revenue from patented products shipped by Giantplus Technology and Herin Optoelectronics represented approximately 32% of total sales.

● Intellectual Property Management × ESG: Strengthening Innovation Governance and Enhancing Sustainable Competitiveness

Giantplus Technology recognizes that intellectual property is a core asset that underpins corporate competitiveness. It is not only a safeguard of innovation outcomes but also a key driver of ESG (Environmental, Social, and Governance) sustainability.

Governance Dimension: Giantplus Technology has established a comprehensive intellectual property (IP) management system. Patent deployment strategies are jointly reviewed by the Legal/IP and R&D departments to ensure that core technologies retain market exclusivity and to mitigate potential IP risks. As part of ESG governance, the Company' s IP mechanisms are incorporated into Board-level oversight. Through institutionalized review procedures, Giantplus Technology ensures that innovation is balanced with regulatory compliance.

On the social front, the Company strengthens its R&D capabilities through industry-academia collaboration and talent cultivation. These efforts also reflect its commitment to corporate citizenship, advancing toward a sustainable future built on shared learning, co-creation, and mutual prosperity.

From both environmental and social perspectives, Giantplus Technology actively promotes innovation in green technologies. The Company deploys patent strategies that support the reduction of negative environmental impacts and drive product development toward eco-friendliness and high efficiency, thereby realizing a green value chain. Giantplus Technology also actively participates in intellectual property development initiatives led by government agencies and academic institutions—such as the "Corporate Challenge × Team Solutions" patent competition—demonstrating industry leadership in advancing IP literacy and cultivating innovative talent.

E Environment	Supporting sustainable R&D through green innovation	Patent strategies focused on energy-saving technologies and carbon emission reduction
S Social	Promoting knowledge sharing for collective social benefi	Technology licensing and collaboration in industry-academia joint development
G Governance	Strengthening risk control of intellectual property assets	IP risk management and regulatory compliance disclosure

By aligning intellectual property strategies with sustainability objectives, Giantplus Technology transforms its innovation capabilities into a source of long-term competitive advantage. This approach cultivates a brand identity grounded in both innovation and responsibility.Here is summary table:

Number of Cases Patent Category	2023 Approved Patents	2023 Expired or Abandoned Patents	2024 Approved Patents	2024 Expired or Abandoned Patents
Positive impact this year (innovation, industry-academia collaboration)	30	12	38	13
Negative impact reduction this year (environmental)	16	1	9	0
Cumulative positive impact (innovation, industry-academia collaboration)	435	62	473	92
Cumulative negative impact reduction (environmental)	80	1	89	1

Unit: case

3.7 Innovation and R&D

Material Topics: → Innovation and R&D

Management Policies

- **Policy:** Continue expanding product application fields to widen the competitive gap and consolidate market leadership.
- **Objectives and Targets:**Establish an R&D database and a systematic development process to drive the innovation of high-specification new products.
- **Commitment:** The Company has a comprehensive R&D team and advanced technical capabilities. Through a structured development process, we have built a robust product R&D database to facilitate the development of diverse and high-specification products. We collaborate with premium and international customers to co-develop new products, enhancing design-in opportunities and competitiveness, with the goal of becoming a global industry leader.
- **Management Measures:**
  (1) Establish a systematic development process and R&D database to design high-end products tailored to market demands, enhancing visibility and competitiveness.
  (2) Secure early engagement opportunities with premium and overseas clients to develop advanced and high-specification products, progressively becoming a specification leader for new products in the market.
  (3) Enhance foundational technical capabilities through structured training programs. Execute R&D projects via on-the-job training, maintaining schedules for new and derivative product projects. Conduct regular review meetings to improve team capabilities. Apply R&D and quality tools such as Design of Experiments (DOE), Taguchi methods, Quality Function Deployment (QFD), and reliability testing to improve product development quality and efficiency. Use scientific and statistical methods to systematically analyze the relationships among product features, materials, and structural design. Develop databases for materials, processes, and product design, and leverage simulation technologies to enhance development efficiency and quality.
  (4) Apply systematic development technologies to improve product characteristics and quality. Provide real-time support for customer needs and technical requirements, gain client recognition, and win project opportunities. This strategy enables penetration into global tier-one markets and entry among leading international companies.

Short-, Medium-, and Long-Term Goals	Patent Application Performance: ● 28 new patent applications in 2024–2025. ● 28 new patent applications targeted for 2026–2030.
Performance	28 active patents targeted in 2024. → Achieved: 47 active patents.

Developed Products / Technologies

Items	Description
Low Power Technology Development	By adopting a special pixel design with power-saving ICs, significant power reduction is achieved through the use of low-frequency scanning without sacrificing display quality. This technology can save over 90% of panel power consumption.
Energy-Saving Technology	With a proactive contribution to energy-saving and environmental protection, Low Power Technology has been developed to reduce panel power consumption. Additionally, collaboration on optimizing light guide plates and LED configurations within existing module structures has been undertaken to reduce backlight power consumption, thereby extending the lifespan of display products and batteries.
Enhanced Reflective Technology	GP has developed various types of transflective and reflective panel technologies that utilize ambient light (such as sunlight) as a light source, reducing the usage time of the backlight while maintaining the benefits of display performance and energy conservation.
High-Efficiency Backlight	The power consumption of LCD modules primarily comes from the backlight. To meet the demands for high resolution and high color rendering, more LEDs or higher currents were previously needed to achieve sufficient display brightness. By optimizing the configuration of light guide plates and LEDs, backlight luminous efficiency has been improved by over 8%, thereby reducing backlight power consumption and extending the lifespan of display products and batteries.
Application of Clean Energy Technology	Integrating thin-film solar cells with display products extends product usage duration.

R&D Investments Over the Past 3 Years (Unit: NT$ thousand / person)

	2022	2023	2024
R&D Expenses	184,199	184,194	184,306
R&D/Revenue Ratio	1.77%	2.04%	2.10%
R&D Personnel	144	136	101
Ratio of Personnel with a Master's Degree or Higher in R&D	83/144= 57.6%	82/136= 60.3%	62/101= 61.4%

Ch 4

Sustainable Supply Chain Management

4.1 Supplier Management Policy and Commitment
4.2 Industrial Supply Chain
4.3 Supplier Composition and Classification
4.4 Supplier Management
4.5 Ethical Sourcing

4、Sustainable Supply Chain Management

Suppliers are critical partners in the operations of Giantplus Technology. To strengthen collaboration, the Company has established a supplier management system and standards that address quality, cost, delivery, service, technology, labor rights, occupational health and safety, and environmental protection. Beyond internal compliance, Giantplus Technology also expects its suppliers to jointly promote sustainable practices throughout the supply chain.

4.1 Supplier Management Policy and Commitment

To ensure long-term material quality and stability, Giantplus Technology has established mutually beneficial and trust-based partnerships with suppliers, fostering a customer-oriented collaboration model. The Company promotes a green supply chain with a focus on quality, cost, delivery, and service (Q, C, D, S), while encouraging suppliers to fulfill their corporate social responsibilities. This partnership model aims to create a shared ecosystem where mutual assistance, interdependence, and synchronized growth are achieved. In addition to proactively consolidating supplier information—such as material supply chains, production capacity, price competitiveness, delivery performance, R&D capability, production scale, and mid-to-long-term development strategies—Giantplus Technology conducts regular audits and information exchanges with suppliers. The Company assesses its material needs and collaborates with suppliers to formulate procurement strategies aligned with internal demands. Strategic partners are selected with care. To enhance cost competitiveness, Giantplus Technology also assists qualified manufacturers in China to enter its approved supplier network, thereby balancing pricing across the supply chain and enhancing the overall competitiveness of its products. This ensures rapid supply chain integration and the adoption of resilient strategies to prevent disruptions.

Responsibility: External Responsibility: Conflict Minerals

Internal Mechanism: New suppliers and material vendors are required to sign a Declaration of Green Environmental Protectionacknowledging Giantplus Technology's conflict minerals policy. In the event of customer-initiated conflict minerals investigations, Giantplus Technology uses standardized templates developed by the Responsible Minerals Initiative (RMI), such as the Conflict Minerals Reporting Template (CMRT) and Extended Minerals Reporting Template (EMRT), to identify the origin of minerals and smelters in the supply chain.

[Excerpt from Green Environmental Declaration]

五、立書人保證出貨給凌巨集團之所有產品，均符合「衝突礦產政策」要求。身為良好的企業公民，立書人應當善盡社會責任、尊重人權，並持續關注衝突礦產議題，並以負責任礦產倡議 (Responsible Minerals Initiative, RMI) 開發的標準化報告模板(Conflict Minerals Reporting Template, CMRT；Extended Minerals Reporting Template, EMRT)致力詳實調查供應鏈，以確保錫(Sn)、鉭(Ta)、鎢(W)、金(Au)(3T1G)與鈷(Co)、雲母(Mica)符合無衝突礦產採購政策要求。立書人承諾：(1)不採購來自受武裝團體控制的礦區所開採、銷售之礦產；(2)要求供應商拒絕使用來自受武裝團體控制的礦區所開採、銷售之礦產，並出具承諾書；(3)要求供應商應將此要求傳達給其上游供應商。

Declarant guarantees that all products shipped to Giantplus Group comply with the "Conflict Minerals Policy" requirements. As a good corporate citizen, Declarant

4.2 Industrial Supply Chain

Giantplus' s major products include display modules and optoelectronic sensing components. Key materials such as optical films, driver ICs, backlight modules, and metal structural parts are primarily sourced from specific regions or a small number of technologically advanced suppliers. These materials are characterized by high concentration and cross-border logistics. To mitigate the operational risks posed by material supply disruptions, the Company has implemented a diversified sourcing strategy and maintains long-term cooperative relationships with key suppliers. Key Raw Materials Risk Management Summary:

Critical Components	Potential Risk Items	Current Control Measures	Risk Mitigation Strategies
Glass Substrate Color Filter Liquid Crystal Polarizer Driver IC Backlight Module	● Termination of partnerships ● International policy changes or geopolitical tensions leading to material shortages ● Increased material costs ● End-of-life (EOL) of supplies ● Supplier plant relocation ● Environmental compliance challenges	Maintain a diversified supplier base for critical components to ensure procurement flexibility and avoid over-concentration risks.	● Monitor price trends to enable early response and planning ● Establish secondary sourcing plans to avoid reliance on a single region or vendor ● Sign procurement contracts or long-term supply agreements ● Introduce dual sourcing during initial material validation ● Conduct quarterly surveys with suppliers on raw material status and changes

4.3 Supplier Composition and Classification

Giantplus Technology conducts supplier performance evaluations as a basis for supplier selection. In 2024, the proportion of A-rated suppliers increased from 88% in 2023 to 92%. B-rated suppliers decreased from 13% to 8%, and C-rated suppliers remained at 0%. Suppliers with a high frequency of quality issues were subject to pre-shipment OBA (Outgoing Batch Audit) inspections and audits. As of 2024, there were a total of 76 qualified suppliers.

Number of Suppliers Assessed and Evaluated

A Rating		B Rating		C Rating	
2023	2024	2023	2024	2023	2024
56 Number of Suppliers	70 Number of Suppliers	8 Number of Suppliers	6 Number of Suppliers	0 Number of Suppliers	0 Number of Suppliers

4.4 Supplier Management

- **Supplier Selection and Review**

To qualify as an approved supplier of Giantplus Technology, vendors must meet not only requirements related to product quality, pricing, delivery, and service, but also expectations concerning corporate social responsibility, environmental protection, and occupational health and safety. Only those who comply with these standards may be included in the approved supplier list. Relevant management system certifications such as ISO 9001, ISO 14001, and ISO 45001 are required. Suppliers are also encouraged to upgrade their systems to meet the IATF 16949 quality management standard.

- **Supplier Performance Evaluation**

1. Monthly evaluations are conducted across five major categories: Quality, Cost, Responsiveness, Delivery, and Excess Freight. Quality scoring is based on five sub-criteria: IQC rejection rate, in-line quality, number of customer complaints, delayed report submissions and cooperation, and compliance with restricted substances requirements. Evaluation results are classified into three grades: A, B, and C. Suppliers rated as B or C are designated for focused improvement to ensure continued quality stabilization.
2. Key suppliers requiring improvement are included in special projects, with ongoing periodic meetings held until quality stability is achieved.

- **Quality Management**

1. For critical materials, regular monthly, quarterly, and annual quality meetings are held with suppliers to review progress and provide guidance for continuous improvement, aiming to reduce internal failure costs for both parties.
2. Depending on monthly assessment outcomes, ad hoc or scheduled supplier quality meetings are convened to provide immediate feedback and jointly develop effective improvement plans.
3. Based on the annual audit plan, on-site audits of major suppliers' quality systems and operations are conducted to verify the implementation, effectiveness, and closure status of corrective actions, thereby ensuring the continuation of quality improvement activities.

Qualified Supplier RBA Audit Procedures

Giantplus Technology has adopted the Responsible Business Alliance (RBA) Code of Conduct as the foundational value system for managing its supply chain. The Code encompasses labor practices, health and safety, environmental standards, business ethics, and management systems. It aims to ensure that suppliers provide a safe working environment, treat employees with dignity and respect, and conduct business in an environmentally responsible and ethical manner. The Company requires its suppliers to proactively avoid risks related to environmental issues, human rights/labor rights, business ethics, labor standards, and potential production halts due to labor strikes. Giantplus Technology aims to build a mutually beneficial and sustainable relationship with its suppliers.

Suppliers are required to comply with the RBA Code of Conduct and sign a "Enterprise Social Responsibility Assurance," pledging that all their activities adhere to applicable legal and ethical standards.

Number of On-Site Audits and Self-Assessments Conducted on Key Material Suppliers in the Past Three Years

Supplier ESG Audits	2022	2023	2024
No. of Suppliers	47	29	33
No. of Suppliers Completing RBA Self-Assessment	20	18	33
No. of Suppliers Audited On-Site According to RBA	0	0	0
Overall RBA Audit Rate for Suppliers	43%	62%	100%

- **Local Procurement**

Giantplus Technology adheres to corporate sustainability principles in its procurement strategy by actively promoting material localization. This not only reduces transportation costs but also lowers carbon emissions during logistics. Local procurement refers to sourcing from suppliers whose manufacturing sites are located in the same country as Giantplus Technology' production facilities. To support Taiwan' s local economy and employment opportunities, Giantplus Technology prioritizes domestic suppliers and implements material localization. This approach reduces unnecessary air or sea freight expenses and minimizes the carbon footprint associated with material transportation, thereby fulfilling environmental responsibilities in energy conservation and emissions reduction. It also directly reduces procurement costs.

Proportion of Local Procurement for Key Materials 2024

Upstream Suppliers + Module Suppliers

2024 Year 62%

4.5 Ethical Sourcing

- **Non-Use of Hazardous Substances**

Since clients may provide their own specifications, Giantplus Technology ensures 100% compliance with customer requirements. Suppliers are required to sign a "Declaration of Green Environmental Protection" and submit a "RoHS Test Report," thereby guaranteeing that the products are free from REACH and SVHC substances.

- **Responsible Mineral Sourcing**

Giantplus Technology complies with the Responsible Business Alliance (RBA) and is committed to not sourcing or using minerals originating from conflict-affected and high-risk areas. The Company communicates its conflict minerals policy to all suppliers and requires their acknowledgment and compliance. Conflict minerals refer to those extracted through human rights violations by armed groups in such regions. According to Regulation (EU) 2017/821 issued by the European Union, effective January 1, 2021, companies within the EU must conduct mandatory due diligence on 3T1G conflict minerals — Tungsten, Tin, Tantalum, and Gold. In response to growing global concern, the scope has expanded to include minerals such as Cobalt and Mica. This ensures that all minerals originate from conflict-free areas. Suppliers are also expected to cascade this policy to their upstream vendors, thereby fulfilling their corporate social responsibility.

Giantplus Technology Co., Ltd. Conflict Minerals Policy

As a responsible corporate citizen, the company is committed to fulfill its social responsibility, respect human rights, pay attention in conflict minerals issues, provide a detailed investigation of the supply chain, and commit to the following policies;

(1) Does not support or use conflict minerals that have been mined from armed conflict, illegal mining, and poor working environment.

(2) Suppliers shall investigate the presence of minerals in their products such as Gold (Au), Tantalum (Ta), Tin (Sn), Tungsten (W), and Cobalt (Co), to confirm the source of these metals.

The above policies are open to all employees and supply chain, and are followed in common.

General Manager: Katsuji Sugimoto
Date: January 29, 2024

Ch 5

Environmental Sustainability

5.1 Climate Change Adaptation
5.2 Environmental Policy and Commitment
5.3 Greenhouse Gas Inventory and Carbon Management
5.4 Energy Management
5.5 Water Resource Management
5.6 Waste Management
5.7 Air Pollution Control
5.8 Environmental Expenditures
5.9 Green Landscaping and Beautification

5、Environmental Sustainability

5.1 Climate Change Adaptation

TCFD Disclosure Framework

In response to the growing impact of climate change, the Intergovernmental Panel on Climate Change (IPCC) released its Sixth Assessment Report (AR6) in 2021, forecasting a global temperature increase of 1.5 ° C by 2040. This rise is expected to intensify the occurrence of extreme environmental events. To address these climate-related challenges and enhance corporate climate resilience, Giantplus Technology Co., Ltd. has adopted the Task Force on Climate-related Financial Disclosures (TCFD) framework. Through its four core elements—Governance, Strategy, Risk Management, and Metrics & Targets—the Company has established a governance structure to identify factors that may impact long-term sustainability and to formulate corresponding strategies and management indicators.

Governance	● The Risk Management Committee is responsible for formulating risk management mechanisms and processes. It develops and guides the implementation of climate governance strategies across all departments. The Committee gathers and assesses climate-related risks and opportunities, which are then addressed by the Sustainability Development Promotion Committee through the development of energy conservation and carbon reduction plans for each department.
Strategy	● The Company continuously monitors international climate change trends and benchmarks against peer companies to assess short-, medium-, and long-term climate-related risks and opportunities. ● Climate scenario analyses are conducted to evaluate risk factors under global climate change conditions. These analyses are used to disclose the Company’ s resilience in relation to climate-related risks and opportunities.
Risk Management	● The Company actively manages climate issues by identifying climate-related risks and opportunities and assessing their quantifiable impact. Appropriate response plans are developed accordingly. ● Climate-related risks and opportunities are incorporated into the Company’ s overall enterprise risk management. The Risk Management Committee oversees this process and regularly reports to the Board of Directors on the operational impacts and corresponding risk mitigation measures.
Metrics and Targets	● The Sustainability Development Promotion Committee is responsible for formulating climate-related metrics and targets. ● Each department implements energy-saving and carbon-reduction initiatives, regularly reviews their effectiveness, and completes the annual greenhouse gas inventory process. ● Internal and external sustainability-related activities are conducted, and training programs are organized to educate employees on the Company’ s climate-related risks and opportunities.

- **In response to climate change, Giantplus Technology has established the following short-, medium-, and long-term environmental management targets:**

	Short-Term Targets (2024–2026)	Medium and Long-Term Targets (2027–2030 and beyond)
Climate Change	By 2025, achieve a reduction of ≥27% in Scope 1 and Scope 2 greenhouse gas emissions compared to 2002 levels. Implementation Measures: a. Achieve an average annual electricity savings rate of ≥1% in 2024. b. Achieve an average annual electricity savings rate of ≥1.5% during 2025–2026. c. Optimize combustion efficiency of CVD exhaust treatment systems. d. Invest in a new variable frequency screw air compressor in 2026 to reduce electricity consumption.	By 2030, achieve a reduction of ≥38% in Scope 1 and Scope 2 greenhouse gas emissions compared to 2002 levels. Implementation Measures: a. Maintain an average annual electricity savings rate of ≥1.5%. b. Invest in renewable energy generation systems to increase the share of green energy. c. Invest in dry etching exhaust gas combustion equipment in 2027 to reduce carbon emissions.
2024 Actual Performance	Please refer to Section 5.8.3 "Energy Conservation and Carbon Reduction Measures" for details on resources invested and specific outcomes in 2024.	

Note: Scope 1: Direct emissions from manufacturing processes or facilities.
Scope 2: Indirect emissions from the use of purchased electricity, heat, or steam.

5.1.1 Governance

1.Climate Governance Structure

In light of the urgent challenges posed by climate change, establishing a robust climate governance structure has become a top priority for enterprises. Giantplus Technology has developed a clear organizational framework aligned with its governance hierarchy to ensure effective implementation of climate strategies. The Company has established a Risk Management Committee, composed of management representatives from each responsible unit. Using a sustainability-oriented approach and referencing the TCFD (Task Force on Climate-related Financial Disclosures) framework, the committee manages climate-related issues, identifies risks and opportunities arising from climate change, formulates response plans, and regularly reports to the Board of Directors on the impacts of climate risks on operations and the corresponding mitigation measures.

2.Strategy and Risk Management

Climate-Related Risks and Opportunities

The Risk Management Committee oversees the Company' s response to climate-related issues and conducts annual reviews of global and industry-specific trends. Through a structured risk identification and evaluation process, Giantplus Technology systematically identifies climate-related risks and opportunities, assesses their potential impact and severity, and formulates appropriate response strategies. These efforts aim to strengthen climate resilience and optimize implementation processes. The Committee also regularly reports to the Board of Directors on the potential impacts of climate risks on business operations and the related management measures.

5.1.2 Climate-Related Risk Identification and Management Process

Collection of Climate-Related Issues

Climate risk factors are identified with reference to industry benchmarks. Internal perceptions of climate change are also surveyed to compile a list of climate-related issues.

Identification of Climate-Related Risks and Opportunities

Based on the compiled list, potential climate-related risks and opportunities are identified. These include transitional risks, physical risks, and opportunities.

Assessment of Risk and Opportunity Impacts

- The level of impact and time horizon for each identified risk and opportunity are assessed. Internal capabilities for risk prevention and opportunity capture are also evaluated.
- Internal capabilities for risk prevention and opportunity capture are also evaluated.

Risk Management and Response Planning

Appropriate response plans and risk management mechanisms are developed based on the assessment results. Each department is responsible for implementation.

5.1.3 Results of Climate-Related Risk and Opportunity Identification

Under the oversight of the Board of Directors, Giantplus Technology identified six transitional risks, two physical risks, and four opportunities based on the duration and severity of their potential impacts. These findings serve as internal references to enhance understanding of the climate-related challenges the company faces. They also help monitor the implementation of overall climate risk management and encourage collective input on the planning and feasibility of corresponding response strategies.

(1) Climate-Related Risk Response Plan

Type of Impact	Impact Dimensions	Climate Risk	Time Horizon of Impact	Magnitude of Impact	Impact Description	Risk Management and Mitigation Plans
Transitional Risks	Regulatory and Policy	**Carbon Pricing** ● Taiwan's carbon fee mechanism will come into effect in 2025, and the EU Carbon Border Adjustment Mechanism (CBAM) will be officially implemented in 2026. ● Emissions trading system includes allocation of emission allowances and carbon credit purchases. ● Rising electricity prices.	Short	High	● Payment of carbon emission fees will increase production costs. ● If carbon emissions exceed the permissible threshold, the Company will need to purchase carbon credits or compensate through green energy. ● Rising electricity costs will affect the manufacturing cost structure, and carbon emission fees will also need to be paid. ● There is a risk of electricity rationing during peak consumption periods.	● Monitor changes and implementation mechanisms of carbon pricing policies both domestically and internationally. ● Plan to establish an internal carbon pricing mechanism as a decision-making reference. Incorporate carbon emission costs as a key consideration in product development. ● Promote cross-departmental carbon reduction planning to alleviate pressure from carbon-related expenditures. ● Regularly track trends in electricity pricing, temperature changes, and policy developments.
		Reporting and Disclosure Requirements Increasing domestic and international requirements for greenhouse gas emissions reporting and climate-related disclosures.	Short	Low	Additional resources are required to conduct greenhouse gas (GHG) inventories, increasing overall costs.	The Bade Plant will complete GHG inventory and verification in accordance with the Ministry of Environment's (MOENV) GHG program in 2025. Future plans include conducting GHG inventories at the Miaoli headquarters and Hsinchu plant, with an estimated cost of NT$1 million.
		Regulatory Changes Introduction and amendments of regulations related to sustainability issues, such as product labeling requirements and higher proportions of renewable energy usage.	Long	Medium	Regulatory uncertainties may raise operational costs, including employee training on new regulations and consultancy services.	● Continuously monitor regulatory developments. Evaluate draft regulations and prepare early responses to meet compliance requirements. ● Stay informed on updates in energy and carbon management laws. Actively participate in legislative consultations and public hearings regarding new or amended regulations. ● Conduct EHS audits to ensure compliance with occupational safety, environmental protection, and fire safety regulations, and implement corrective actions as needed. ● Implement annual EHS training programs to enhance the skills and regulatory knowledge of environmental and safety personnel at all plants.

Type of Impact	Impact Dimensions	Climate Risk	Time Horizon of Impact	Magnitude of Impact	Impact Description	Risk Management and Mitigation Plans
Transitional Risks	Market	**Market Risks and Technological Development** Growing demand and competition for renewable energy and green products in domestic and international markets.	Medium	Medium	To align with market trends, the Company is developing renewable energy and green products, which increases transformation costs.	Drive energy-saving innovation in panel technology to offer customers energy-efficient product options. Successfully developed Low Power and high-reflectivity technologies have been applied to products.
	Supply Chain and Raw Materials	**Volatility of Critical Materials** ● As companies advance energy transition initiatives, the demand for certain critical materials is rising. ● Environmental regulations and carbon pricing mechanisms increase the production costs of critical materials. ● Supply disruptions due to extreme climate events impact the supply chain.	Short	Medium	● Volatility in key material prices necessitates the search for alternatives, thereby increasing procurement costs. ● Climate-related disruptions to the supply chain may halt production lines and affect delivery schedules, impacting both costs and revenue.	● Diversify sourcing regions to avoid dependency on raw materials from a single area. ● Sign long-term pricing agreements with suppliers to mitigate the impact of market price volatility. ● Identify suppliers exposed to high climate risk and improve their climate resilience. ● Seek low-carbon manufacturing partners to enhance supply chain sustainability and resilience.
	Corporate Image	**Rising Sustainability Awareness Among Customers** Industry trends toward green transformation are driving stakeholders to increase demand for low-carbon or environmentally friendly products.	Short	Low	Stakeholders may shift toward lower-carbon or green products, and order cancellations could lead to revenue decline.	● The governance department coordinates and implements improvement measures. Continue reducing controllable energy usage by installing high-efficiency energy- and water-saving equipment and promoting green manufacturing processes. ● Improve packaging and transportation methods by reducing excess and non-recyclable materials to lower carbon emissions.

Type of Impact	Impact Dimensions	Climate Risk	Time Horizon of Impact	Magnitude of Impact	Impact Description	Risk Management and Mitigation Plans
Physical Risks	Immediate Impact	**Intensifying Natural Disasters** Higher likelihood of typhoons and heavy rainfall events.	Short	Low	Risks such as production line interruptions and equipment damage will increase operating costs and reduce capacity.	● Identify whether the geographic locations of plants are susceptible to compound natural disasters (e.g., landslides, flooding), and simulate appropriate response plans. ● Conduct routine inspections of emergency power systems and uninterruptible power supply (UPS) systems. Install water storage systems to ensure stable water and power supply during disasters. Ensure regular maintenance of plant drainage systems to prevent blockages. ● Establish emergency response teams to implement disaster response measures promptly. ● Construct on-site solar power generation facilities. ● Invest in voltage sag mitigation equipment and equip critical production machinery with UPS systems to reduce voltage sag risks.
	Long-term Impact	**Extreme Climate Variability** Water shortages and changes in rainfall patterns.	Long	Medium	Potential risks include flooding or insufficient water supply at manufacturing sites, which may lead to higher operational costs.	

Note:

• Time Horizon of Impact: Short-term refers to 1–3 years; medium-term refers to 4–7 years; long-term refers to more than 7 years.

• Magnitude of Impact: High refers to NT$5 million or more; medium refers to NT$2.51–4.99 million; low refers to less than NT$2.5 million.

(2) Climate-Related Opportunities and Response Plans

Type of Impact	Climate Opportunities	Time Horizon of Impact	Magnitude of Impact	Impact Description	Risk Management and Mitigation Plans
Opportunities	**Energy Conservation Benefits** Implement energy-saving plans, promote paperless operations, phase out energy-intensive equipment, and enhance water conservation initiatives.	Long	Low	Energy-saving plans reduce resource consumption.	● Continuously promote the importance of water and electricity conservation across departments to foster sustainability awareness. ● Install power monitoring systems to promptly identify and rectify anomalies, thereby reducing energy loss. ● Install water-saving equipment and inspect pipelines for leaks or damage, followed by necessary repairs. ● Phase out high energy-consuming equipment.
	Resource Circulation Increase the recycling rate and utilization of packaging materials used in products.	Long	Low	Decrease in material cost expenditures.	● Recycle and reuse waste generated during the manufacturing process. ● Prioritize the use of green packaging and recycled materials in product-related components to reduce the generation of non-recyclable waste. ● Promote packaging material recycling at the China plant, achieving a recovery rate of 91.1% in 2024.
	Use of Alternative Energy Adopt green electricity and low-carbon energy sources, and install renewable energy facilities such as solar photovoltaic systems.	Long	High	Reduction in carbon fee expenses and increase in energy-related income.	● Increase the use of green electricity and plan the installation of solar power systems. ● Identify suitable renewable energy sources to replace traditional energy use and reduce environmental pollution.
	Innovative Products Develop new technologies and products in response to customers' growing emphasis on environmental sustainability and protection. Advance low-carbon, low-pollution, and low-energy production processes to meet customer expectations.	Short	Low	Increase in orders.	● Application of Clean Energy Technologies Integrate thin-film solar cells with display products to extend product lifespan. ● Low Power Technology Development Reduce power consumption of panels. This technology can save over 90% of panel electricity use. ● Energy-Saving Technologies Optimize light guide plate and LED configurations to lower backlight power consumption and extend the service life of display products and batteries.

5.1.4 Climate Scenario Analysis

To assess the impact of future carbon pricing fluctuations on the Company's transition and physical risks, Giantplus Technology refers to the Representative Concentration Pathways (RCPs) defined in the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5) when evaluating physical risks. Scenario settings based on RCPs are used to analyze the potential impacts of water scarcity and changes in rainfall patterns caused by extreme climate events. Through climate scenario simulation and analysis, the Company aims to formulate proactive risk response strategies and reduce the risk of overall financial losses.

(1) Transition Risk Scenario Analysis: Carbon Pricing

Carbon pricing is a critical policy tool for combating climate change and represents a key global force affecting corporate policy and financial performance now and in the future. Under Taiwan's net-zero roadmap, a carbon fee will be introduced between 2021 and 2050. Future carbon pricing will inevitably impact Giantplus Technology's operating costs and revenues. In response, the Bade Plant has already implemented equipment to treat greenhouse gases (perfluorocarbons, or PFCs). Currently, the Bade Plant is the primary subject of GHG disclosure, while the Miaoli Headquarters and Hsinchu Plant are planned to be included in future GHG inventories in accordance with ISO 14064-1. Based on the inventory results, the Company will establish carbon reduction targets aligned with net-zero emissions goals and formulate appropriate carbon reduction strategies.

(2) Physical Risk Scenario Analysis: Long-Term – Water Scarcity Risk

Water scarcity risk was assessed using the World Resources Institute (WRI) Water Risk Atlas, projecting water stress for 2030 and 2050 under two climate scenarios: RCP 2.6 (a low GHG emissions scenario, more optimistic) and RCP 8.5 (a high GHG emissions scenario, more pessimistic). The data indicates that under both scenarios, all three sites face low to medium water stress (10–20%), suggesting stable water supply overall, although minor water stress may occur during dry seasons.

While the water resource risk to Giantplus Technology is relatively low, the Company remains committed to water conservation and resource stewardship. Planned measures include increasing wastewater recycling, installing water-saving devices, optimizing water efficiency in office and plant facilities, and regularly monitoring water usage data to make reasonable adjustments without affecting production. Additionally, the Company will continue to track climate trends and assess the necessity of establishing water storage systems to enhance climate resilience.

(3) Physical Risk Scenario Analysis: Long-Term – Rainfall Pattern Changes Leading to Plant Flooding

To analyze the impact of changing rainfall patterns, the Company uses 1.5 ° C and 2 ° C warming scenarios. The indicator R200mm (the number of days in a year with over 200 mm of rainfall and the corresponding annual maximum rainfall change rate) is adopted. Projections are conducted using data from the Taiwan Climate Change Projection and Information Platform Project (TCCIP):

Plant Site		Bade Plant	Hsinchu Plant	Toufen Plant
Observation Baseline (Days) / Scenario Data		0.2	0.2	0.4
Warming Scenario	Data Indicator			
1.5℃	Maximum Value	0.4	0.5	0.3
2℃	Maximum Value	0.5	0.6	0.4

To address operational disruption risks caused by changes in rainfall patterns, Giantplus Technology continuously monitors water levels in nearby river basins and tracks rainfall changes. The Company conducts an emergency response drill annually to ensure that employees are familiar with evacuation procedures and equipment protection protocols. By the end of April each year, an inventory and preparation of flood prevention supplies is completed. For critical production equipment, additional protective measures are taken. Equipment is relocated to higher ground, and insulation of power sources is checked to prevent the risk of electrical leakage due to water exposure. In the future, the Company plans to assess the need for floodgate systems and allocate water pumps and emergency power supply equipment. Through these preparedness measures, Giantplus Technology actively enhances its climate resilience and prepares to meet the challenges posed by climate change.

5.1.5 Internal Carbon Pricing

The Company has not yet implemented an internal carbon pricing mechanism. However, we will continue to monitor changes in government policies. Depending on regulatory requirements and industry trends, we will assess the feasibility of establishing an internal carbon price to maintain operational resilience and long-term competitiveness.

5.1.6 Indicators and Targets

Giantplus Technology has set the following climate and environmental indicators and targets. Specific implementation details for each indicator can be found in subsequent sections of this chapter.

Greenhouse Gas Emissions Target

Net-Zero Pathway:

- Greenhouse gas emissions: Using 2022 as the base year, the Company targets a combined Scope 1 and Scope 2 reduction of ≥27% by 2025 and ≥38% by 2030.

5.2 Environmental Policy and Commitment

- **Environmental Risk**

Key Risks	Energy Conservation and Carbon Reduction	Waste Management
Control Measures	● The energy-saving and carbon reduction target is a 1% reduction in electricity consumption in 2024, and 1.5% annually from 2025 to 2030. This is to be achieved through site greening and equipment upgrades. ● Outdated equipment is being phased out, and procurement of high energy-efficiency equipment and other improvement projects is planned.	● The total waste generated in 2024 was 3,734.2868 metric tons. ● A "Waste Management Procedure" has been established to regulate the classification, collection, storage, and disposal of industrial waste. ● The Company is committed to increasing the proportion of recyclable waste.

2024 Environmental Expenditures: NT$21,952,759. For details, refer to 5.8.2 Environmental Management Policy "Table of Giantplus Technology environmental expenditures and associated benefits in 2024."

Giantplus Technology is committed to protecting nature and a healthy living environment. The Company strives to minimize the environmental and occupational safety impacts of production activities through continuous improvement and pollution prevention. Waste reduction and safety are top priorities, and the Company actively seeks to avoid resource waste, comply with government laws and regulations, and set improvement targets to demonstrate performance. The Company has established an environmental management system in accordance with ISO 14001:2015, assigning dedicated units responsible for environmental management and oversight. Environmental pollution throughout the product lifecycle is assessed.

Through internal management mechanisms, the Company continually improves its environmental system and mitigates negative impacts, aiming to contribute to environmental protection. To address risks from climate change and energy supply challenges, Giantplus Technology proactively identifies potential hazards such as floods, droughts, typhoons, power outages, and water shortages. The Company regularly monitors the operational impacts and damages caused by extreme weather events and actively implements adaptation policies and solutions in response to climate risks.

No environmental regulation violations or penalties were imposed by competent authorities on the Company in 2024.

5.3 Greenhouse Gas Inventory and Carbon Management

5.3.1 Greenhouse Gas Policy

The Earth's climate and environment have been severely impacted by greenhouse gases, leading to extreme weather changes, increased frequency of droughts and floods in both hemispheres, and a rise in global average temperature nearing 1°C. These effects are significantly influencing regional economic development. As a global corporate citizen, Giantplus Technology follows the Ministry of Environment (MOENV)' s greenhouse gas management program and conducted a GHG inventory for the year 2024. The Company has also established energy-saving and carbon-reduction goals to track overall emissions and serve as a foundation for future improvement targets.

For the 2024 GHG inventory, Giantplus Technology included all Taiwan-based plants within the organizational boundary, defined using 100% operational control. The inventory covered the Bade, Toufen, and Hsinchu plants. The seven types of greenhouse gases accounted for in the inventory include carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and nitrogen trifluoride (NF_3). None of the fuels used in Scope 1 and Scope 2 emissions for this inventory contained biogenic components. Giantplus Technology reports quarterly on the progress of its GHG verification to the Board of Directors.

5.3.2 Greenhouse Gas Inventory

All plants under Giantplus Technology carry out GHG inventories and adopt energy-saving measures as part of their management strategy to achieve emission reduction goals and minimize environmental impact. In 2023, the Company obtained ISO 14064-1 GHG verification from SGS, a third-party verification body. The 2024 inventory for the Bade Plant has been completed, and third-party verification is scheduled for August 2025. Toufen Plant (Direct emissions: 0.2606 tCO_2e; Indirect emissions: 4,751.3186 tCO_2e) and Hsinchu Plant (Direct emissions: 4.9695 tCO_2e; Indirect emissions: 12,559.0860 tCO_2e) have completed voluntary GHG inventories.

1. Direct GHG emissions: These include emissions from stationary combustion sources (e.g., generators), process-related emissions, mobile sources from transportation, and fugitive emissions, accounting for approximately 32.44% of total emissions.

2. Energy indirect GHG emissions: Primarily from purchased electricity, accounting for approximately 67.56% of total emissions.

Unit:tCO_2 e

2024 Other Indirect Emissions

Plant Taiwan

89.0381

*Other Indirect Emissions: Refers to GHGs from the use of diesel and gasoline..

	Plant	GHG Emissions			GHG Emissions Intensity	
		Direct Emissions	Indirect Emissions	Total Emissions (tCO2 e/ 年)	Revenue (Million)	GHG Intensity (tCO_2e per Million)
2024	Bade Plant	38,271.4439	79,706.7371	117,978.1810	8767.126	13.4569

*Direct Emissions: From sources such as natural gas, diesel, and GHGs used in manufacturing processes. Energy Indirect Emissions: From purchased electricity.

Unit:tCO_2 e

5.4 Energy Management

● **Energy Management**

2024	
Plant	Taiwan + China Plants
1. Natural Gas Consumption (cubic meters)	2,987,212
1-1. Energy Consumption (GJ)	112,486.4551
2. Diesel Consumption (liters)	6,488.5
2-1. Energy Consumption (GJ)	228.0422
3. Electricity Consumption (kWh)	212,869,962.21
3-1. Energy Consumption (GJ)	766,331.8639
Total Energy Consumption (GJ)	879,046.3613
Revenue (Million)	8,767.126
Energy Intensity (GJ per Million Revenue)	100.27

Note: Conversion Factors – Natural Gas: 9,000 Kcal/m³; Diesel: 8,400 Kcal/L

● **Renewable Energy Targets**

In response to greenhouse gas (GHG) emissions reduction management and to achieve carbon dioxide (CO_2) reduction goals, Giantplus Technology has continued in 2024 to implement energy-saving improvements and factory greening initiatives. These actions aim to effectively control carbon emissions. In alignment with government policy, the Company plans to begin utilizing renewable energy in 2025 to reduce indirect CO_2 emissions from electricity consumption and to realize a sustainable environmental future.

To comply with the Ministry of Economic Affairs' regulation requiring electricity users above a certain contract capacity to install renewable energy generation equipment, Giantplus Technology intends to continuously participate in the renewable energy trading market each year. The goal is to support net-zero carbon reduction and long-term environmental sustainability. In line with the 2050 renewable energy policy, the Company will begin transforming its energy structure and increasing the share of renewable energy.

The primary source of Giantplus Technology's overall carbon footprint is the purchased electricity used in manufacturing processes. Therefore, the Company is committed to increasing the share of renewable energy to reduce reliance on purchased power. In 2025, Giantplus Technology plans to procure a total of 4,500 MWh in renewable energy and certificates. The Company will continue promoting energy-saving and carbon-reduction measures and improving energy efficiency to meet the government's annual energy-saving target of more than 1.5% for power users.

5.5 Water Resource Management

To address the growing challenges of climate change and increasing water scarcity, Giantplus Technology has progressively enhanced the volume of reclaimed water used in manufacturing processes and facility operations across all plants. This approach aims to reduce freshwater consumption, conserve water resources, and minimize the impact on the natural environment.

5.5.1 Water Resource Risk Management

Water supply availability and effluent discharge quality have been identified as critical indicators in assessing water-related risks at each site. The Company has established robust emergency response procedures and is actively working to expand regional water sources and promote the reuse of recycled water.

- Water Resource Usage

The primary source of water for Giantplus Technology is city water. In 2024, the total water withdrawal, categorized by plant location, is reported as follows:

Unit: Million Liters

	Bade Plant (Shihmen Reservoir)	Hsinchu Plant (Baoshan Second Reservoir)	Toufen Plant (Yongheshan Reservoir)	China Plant (Kuilai Lake)	Total
Water Stress Index	Moderate to Low	Moderate to Low	Low	Moderate to Low	-
City Water	2,125.611	313.624	24.977	137.663	2,601.875
Groundwater	179.216	0	0	0	179.216
Water Withdrawal	2,304.827	313.624	24.977	137.663	2,781.091
Recycled Process Water	357.510	78.653	0	33.941	470.104
Water Use	2,662.337	392.277	24.977	171.604	3251.2
Water Discharge	1,584.200	261.095	13.958	51.656	1,910.909
Water Consumption	720.627	52.529	11.019	86.007	870.182

Note 1: Water Intensity = Water Use (million liters) / Revenue (NT$ million) = 0.37

Note 2: Water Consumption = Water Withdrawal – Water Discharge.

5.5.2 Water Conservation Policy and Strategy

All Giantplus Technology plants emphasize a water-saving approach focused on reducing domestic water usage across factory operations. Continuous improvement and innovation are core principles, guiding the implementation of water-saving measures that both increase efficiency and identify new conservation opportunities.

1. Cooling Tower Management

- Regular maintenance and upkeep of cooling tower systems.

2. Employee Awareness Campaigns

- Periodic promotion of water conservation awareness among employees.
  Monitoring for leaks in plumbing systems across public areas.

- Water Circulation Flowchart:

5.5.3 Wastewater Management Measures

To ensure that both the volume and quality of effluent meet regulatory standards, the factory' s effluent is processed through multiple stages. Key protective measures include automated control systems, real-time monitoring, surveillance systems, and regular audits by personnel. Effluent is regularly monitored to verify compliance.

Each facility conducts routine wastewater monitoring. Effluent consistently meets or exceeds regulatory standards. Giantplus Technology continues to align with domestic environmental regulations, proactively tracking and adhering to evolving environmental requirements and trends. Certified testing agencies are commissioned annually to conduct sampling and analysis. No violations of effluent standards occurred in 2024. There were no pollutant loads impacting the surrounding environment.

2024 Wastewater Quality Test Results:

Testing Frequency / Items (Units)	Effluent (Times/Quarter)				
	pH Value	Water Temperature (℃)	Suspended Solids (mg/L)	Biochemical Oxygen Demand (BOD) (mg/L)	Chemical Oxygen Demand (COD) (mg/L)
Taiwan Plant Effluent Standards	6~9	Below 35	30	30	100
Bade Plant Effluent Quality Test data	7.3	25.2	6.5	8.4	22
China Plant Effluent Standards	6~9	--	400	--	500
China Plant Effluent Quality Test data	7.4	11.3	11	--	19

Notes: The above data represent quarterly testing of effluent quality items at Taiwan plants in accordance with the "Regulations Governing Water Pollution Prevention and Reporting." The data for China plant are based on annual testing under the "Integrated Wastewater Discharge Standards." All average values are rounded to one decimal place.

Notes: Items not listed above were also tested in accordance with relevant regulations and met the discharge standards specified for building wastewater treatment systems.

Notes: The Hsinchu Plant discharges wastewater into the industrial wastewater treatment facility within the Hukou Industrial Park. Giantplus Technology pays wastewater treatment fees monthly. In 2024, all discharge activities complied with applicable standards and regulations.

5.6 Waste Management

Giantplus Technology has established the "Waste Disposal and Management Procedures," incorporating environmental considerations from the product life cycle perspective. These procedures define the classification, collection, storage, and treatment of industrial waste. The goal is to manage waste generation as production capacity grows, thereby improving environmental hygiene and avoiding proportional increases in waste output that could pose environmental risks.

- **Supplier Requirements:** Reusable packaging containers are encouraged. If reuse is not feasible, packaging materials must be recyclable. Any waste generated during the supply process must also be recyclable or designated as reusable waste under relevant regulations, reflecting a shared commitment to environmental protection.

- **Production Requirements:** The production process adopts source control of materials to prevent the use of raw materials or equipment components that current environmental technologies cannot process. Raw materials and waste from production are evaluated for potential recycling and reuse.

- **Employee Requirements:** New employees are required to undergo environmental, health, and safety (EHS) training. Regular awareness campaigns and notices remind employees to practice proper waste sorting. Waste and recycling bins are placed in movement paths, pantries, and vending machine areas to encourage sorting of recyclable waste. Each location maintains the basic types of categorized bins to support environmental sustainability through collective effort.

- **Waste Treatment and Recycling Requirements:** Waste disposal methods are reviewed annually to ensure suitability. Following the cradle-to-cradle principle, the Company strives to reduce waste sent to incineration or landfills and to increase reuse. Some waste is processed into raw materials in collaboration with external partners, achieving circular economy objectives and progressing toward zero waste. In 2024, Giantplus Technology generated a total of 2,551.759 metric tons of non-hazardous waste.

All waste was properly removed and processed by licensed vendors, with regular audits conducted. Treatment methods included chemical, physical, incineration, thermal processing, reuse, recycling, and others.

The Company set a waste recycling target of 33% for 2024. Recycled waste categories included recyclable materials (paper/boxes, plastics, metal cans), industrial waste (waste solvents, waste acids), electronic scrap glass, waste plastics, waste wood, light tubes, etc. The actual recycling rate reached 38.13%, with 1,423.881 metric tons of recycled/reused waste out of a total 3,734.2868 metric tons.

Recent Two-Year Waste Statistics:

Unit：metric tons

Waste Statistics					
	Year	2023		2024	
	Category	Taiwan Sites	China Sites	Taiwan Sites	China Sites
Type of Waste	General	2325.3470	638.5000	2047.2390	504.5200
	Hazardous	1248.9432	11.9000	1171.9791	10.5487
Treatment Method	Chemical	96.1400	0	76.4500	0
	Physical	1598.0820	0	1453.8320	0
	Incineration	227.2242	124.9000	227.9551	150.3487
	Thermal Treatment	483.0700	0	231.7200	0
	Reuse	536.8400	0	470.9200	0
	Resource Recycling	632.934	525.4000	588.2410	364.7200
	Others	0	0	170.1000	0
Total Weight (General + Hazardous)		4224.6902		3734.2868	
Recycled Volume (Reuse + Resource Recycling)		1695.1740		1423.881	
Recycling Rate		40.13%		38.13%	

Notes:

1. Reuse refers to the processing of waste at treatment facilities through chemical, physical, or thermal methods to extract reusable valuable materials.
2. Resource recycling refers to the reuse of waste announced by the government and handled by licensed recycling vendors.
3. "Others" indicates all other legally compliant treatment methods not listed above.

5.7 Air Pollution Control

- **Air Pollution Management**

In recent years, governments worldwide have increasingly prioritized air quality improvements. Air pollution has emerged as a critical global environmental issue. In response to this trend, Giantplus Technology has integrated air pollution prevention and control measures into plant planning and operations from the outset. The Company implements internal audits and self-inspections, supported by preventive maintenance, training, and operational discipline to effectively manage emissions. We are committed to continual improvement and hazard prevention. In 2024, the Company incurred no penalties for violations of the Air Pollution Control Act.

5.8 Environmental Expenditures

Giantplus Technology is committed to environmental sustainability and continues to implement initiatives that reduce waste generation and consumption of virgin resources, while promoting circular economy concepts.

5.8.1 Environmental Personnel Deployment

To address rapid environmental changes and enhance pollution prevention and control, Giantplus Technology complies with EPA standards by appointing dedicated environmental protection personnel. These professionals are qualified to manage various types of pollution control and regularly attend training conducted by the Environmental Protection Administration (EPA) to maintain effective pollution and equipment management capabilities.

Site	Category	Regulatory Requirement	Actual Deployment	Compliance Result
Bade Plant	Wastewater	Designated Unit Two Class A Personnel One Class B Personnel Two Deputies	Designated Unit Two Class A Personnel One Class B Personnel Two Deputies	Compliant
	Air Pollution	One Class A Personnel One Deputy	One Class A Personnel One Deputy	Compliant
	Toxic Substances	One Class B Personnel	One Class B Personnel	Compliant
	Toxic Emergency Response	One Class B Personnel	One Class B Personnel	Compliant
	Toxic Emergency Response	One Operations Personnel One Technical Personnel	One Operations Personnel One Technical Personnel	Compliant
Hsinchu Plant	Wastewater	One Class B Personnel One Deputy	One Class B Personnel One Deputy	Compliant
	Waste	One Class B Personnel	One Class B Personnel	Compliant

5.8.2 Environmental Management Policy

In recent years, rising environmental awareness has led to increasing demands for environmental management, along with the gradual tightening of pollutant emission standards. To ensure that wastewater discharge, air pollutant emissions, and waste disposal processes comply with national regulatory standards, Giantplus Technology allocates an annual environmental budget. This budget is primarily used to improve energy-related equipment, conduct water quality testing, manage waste treatment, and cover other environmental management costs.

Since its establishment in 1997, the Company has invested in pollution control equipment and replaced outdated systems with more energy-efficient alternatives. These efforts are aimed at enhancing pollution prevention measures and advancing the Company's goals of energy conservation, carbon reduction, and environmental sustainability.

The following outlines Giantplus Technology environmental expenditures and associated benefits in 2024:

Unit: NT$

Year	2024		Benefits
Item	Taiwan Sites	China Sites	
Water Quality Testing Fees	1,253,119	38,171	The water quality testing fees cover the testing of raw wastewater, rainwater, and drinking water to ensure compliance with the Water Pollution Control Act. This also ensures the provision of safe drinking water for employees, demonstrating the Company's commitment to employee health.
Industrial Waste Treatment Expenses	11,473,205	627,776	Regulatory compliance: Proper treatment and disposal of industrial and employee-generated waste.
Water Pollution Control Fees	73,939	1,060,938	Regulatory compliance: Reduction of soil and groundwater contamination.
Energy Equipment Improvement Costs	1,133,750	5,887,960	The cleanroom FFU (Fan Filter Unit) systems were upgraded from AC motor fans to energy-saving DC motor fans.
Management Costs	274,575	129,326	Environmental sustainability KPIs were achieved through verified environmental management systems.
Total Environmental Expenditures	21,952,759		

5.8.3 Energy Conservation and Carbon Reduction Measures

Site	Measure Name	Description of Measures	Energy-Saving Benefits: kWh/year
Bade Plant	Production temperature reduction for four annealing furnaces	Products can be manufactured at lower temperatures after testing.	470,148
	Phase I system for organic wastewater treatment	Adjusted aeration volume to enable optimized operation, allowing shutdown of one blower.	196,049
	Phase II system for organic wastewater treatment	Adjusted aeration volume to enable optimized operation, allowing shutdown of one blower.	490,122
	Energy-saving modification of the company logo signage lighting	Replaced of Metal Halide Lamps with LED Lamps	5,840
	Power-saving recognition through demand response programs	Participated in Taiwan Power Company' s demand response program from August to October and received recognition for power-saving performance.	31,402
	Energy-saving static eliminator replacement for T2 stripping machine	Replaced with energy-efficient static eliminators, reducing CDA consumption.	83,842
	CDA system energy conservation (implemented from December to January due to lower ambient temperatures)	From December to the following January, due to lower ambient temperatures, one of five refrigerated air dryers was shut down. This allowed for the shutdown of cooling tower fans and circulation pumps to save energy.	72,153
Hsinchu Plant	Replacement of cleanroom FFU fan modules with energy-efficient DC motors	Replaced original AC motor fan units in the cleanroom with energy-efficient DC motor fan units.	154,000
	Energy-saving shutdown of refrigerated air dryers	Originally operating two refrigerated air dryers; adjusted dew point settings to operate with only one unit.	148,920
	LED lighting retrofit for the CCSS room	Replaced 23 fluorescent light fixtures (46 tubes) with LED lighting.	8,462
Toufen Plant	PCW system	Originally operated two 10HP pumps; after upgrading to a plate-type heat exchanger, operation was reduced to one pump.	65,700
Herlin Plant	(1) Centralized control of air conditioning in office areas. Summer operation from June 1 to September 31, with cooling temperature set at 26° C; winter operation from December 1 to February 28, with heating temperature set between 21° C and 24° C. (2) Process water reuse rate ≥ 42% per month. (3) Daily average wastewater discharge ≤ 39 m³/day. (4) VOCs exhaust emission concentration in compliance with legal limits: < 60 mg/m³.	(1) Centralized control of office air conditioning: summer operation from June 1 to September 31, with cooling temperature set at 26° C; winter operation from December 1 to February 28, with heating temperature set between 21 ° C and 24° C. (2) Monthly process water recovery rate maintained at ≥ 42%. (3) Average daily wastewater discharge maintained at ≤ 39 m³/day. (4) VOCs exhaust concentration complies with regulatory standards, remaining below 60 mg/m³.	Implementation Schedule: 2025

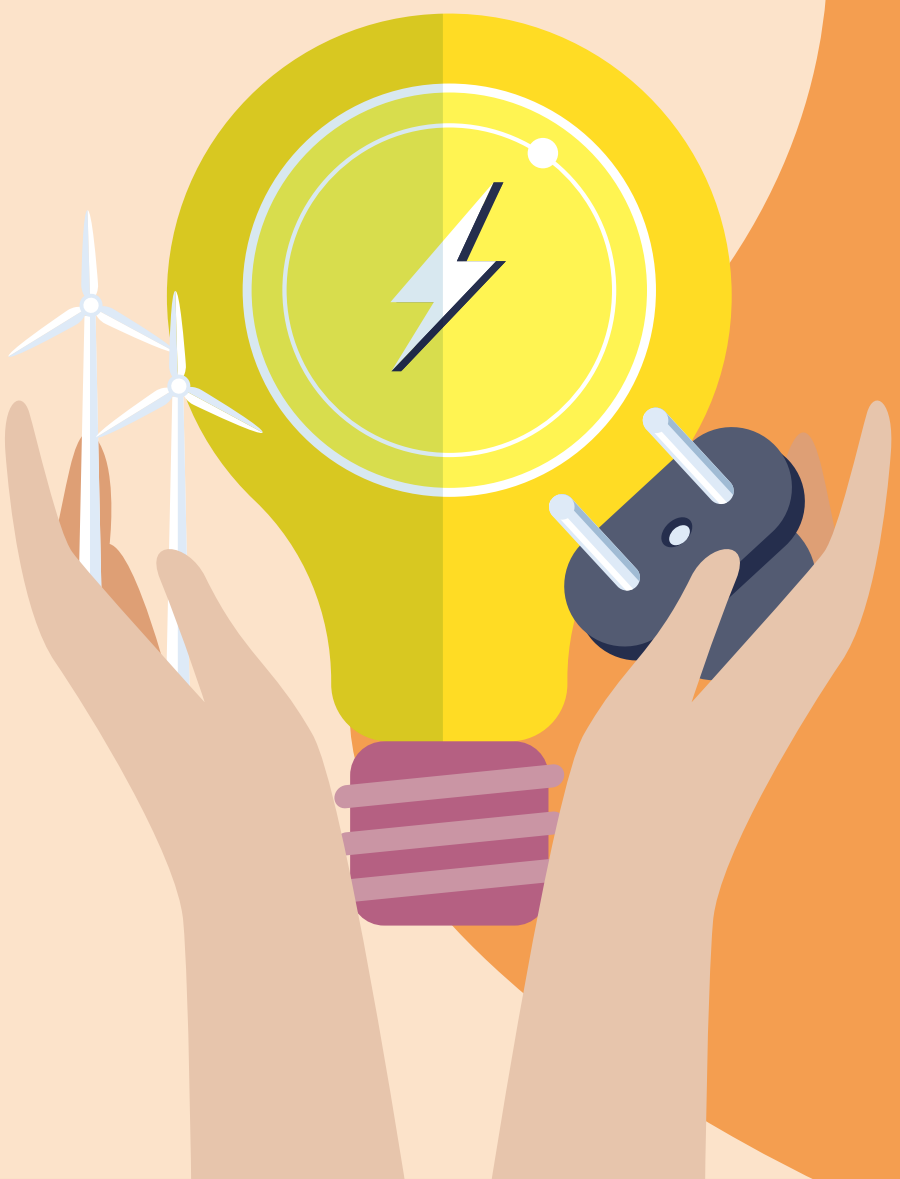
5.9 Green Landscaping and Beautification

Giantplus Technology schedules monthly personnel deployment for environmental beautification of surrounding areas, including the Community Recreation Park and the Xipo Pond Ecological Park. In 2024, this initiative totaled 48 hours and 48 person-times.

Community Recreation Park

Xipo Pond Ecological Park

Giantplus Technology Joins the "2024 Earth Hour" Lights-Off Campaign



In support of energy conservation and carbon reduction, Giantplus Technology actively participated in the "2024 Earth Hour" campaign. The Company called on employees and the public to take climate change seriously and protect our planet by simply turning off unnecessary lights, taking concrete actions to cherish our shared home.

The lights-off initiative took place on March 23 from 8:30 to 9:30 p.m. During this hour, Giantplus Technology and its subsidiary, Kunshan Helin Optoelectronics, turned off external signage lighting and all non-essential lights across plant facilities. Employees were also encouraged to participate from home to show their commitment to environmental sustainability. Together, we are making the world a better place.

Chairman Tamura

General Manager Sugimoto

Ch 6

Friendly Workplace

6.1 Talent Policy and Commitment
6.2 Talent Development and Compensation & Benefits
6.3 Training and Development
6.4 Employee Care and Communication
6.5 Occupational Safety and Health
6.6 Health Promotion
6.7 Social Engagement

6、Friendly Workplace

To establish a sustainable enterprise, one of Giantplus Technology's key focuses in sustainable development is the creation of a "Friendly Workplace." This encompasses major topics in personnel management, including: protection of human rights, promotion of harmonious labor relations, occupational safety and health, employee retention, training and development, workplace safety, wellness initiatives, and employee care. The table below outlines short-, medium-, and long-term targets and the achievement status in 2024 for these key issues, which are essential to retaining qualified, stable, and high-potential talent, thereby ensuring the Company's long-term competitiveness in sustainable development.

	Short-Term Targets (2024–2026)	Medium and Long-Term Targets (2027–2030 and beyond)
Labor Relations, Human Rights Policy, and Diversity & Inclusion	1. Annual employee turnover rate: < 20% 2. Completion rate of annual labor-management meetings: 100% 3. Employee feedback response and case closure rate: 100% 4. Completion rate of annual training programs: 100% 5. Onboarding training coverage rate for new employees: 100% 6. Average annual training hours per employee: 10–15 hours 7. Satisfaction score for internal training courses: >9 out of 10 8. Completion rate for human rights and corporate governance training via IDL platform: 100%	1. Annual employee turnover rate: < 15% 2. Completion rate of annual labor-management communication meetings: 100% 3. Employee feedback response and case closure rate: 100% 4. Completion rate of annual training programs: 100% 5. Training coverage rate for new employees: 100% 6. Average annual training hours per employee: 15–25 hours 7. Satisfaction score for internal training courses: ≥ 9.5 out of 10 8. Extend human rights and corporate governance training to include online operational staff 9. Enhance managerial capabilities to meet future corporate challenges and support growth
Occupational Safety and Health	1. Health check-up participation rate: ≥95% 2. Number of major occupational incidents: ≤0 per year	1. Health check-up participation rate: ≥ 95% 2. Number of major occupational incidents: ≤ 0 per year
2024 Achievement Status	1. Target met: Annual turnover rate < 20%. Taiwan plant: 11.04%; China plant: 34.04%. 2. Target met: 100% completion of labor-management meetings. A total of 12 sessions held across three plants with 193 participants. 3. Target met: 100% closure rate for employee feedback responses. 4. Target met: In 2024, the Taiwan plant conducted 162 training sessions; the China plant conducted 55 sessions	

2024 Achievement Status

5. Target met: To assist new employees in adapting quickly, a mentoring mechanism was implemented across all departments, with 178 mentors assigned company-wide. A newcomer orientation camp was also held, with 23 participants.
6. Target not met: Average annual training hours per employee was 8.07 hours. Due to restructuring of company-wide training programs in 2024, total course hours decreased. Human rights and corporate governance training was conducted for a total of 673 participants.
7. Target met: Health check-up participation rate reached 100%.
8. Target met: Zero major occupational incidents reported.

6.1 Talent Policy and Commitment

Giantplus Technology complies with labor-related regulations and has formulated the "Measures for Prevention, Complaint Handling, and Disciplinary Actions Regarding Sexual Harassment," the "Employee Management Guidelines," the "Workplace Rules," and the "Occupational Safety and Health Code." These policies have been duly filed with the competent government authorities to ensure lawful labor conditions and to safeguard employee health and safety. The Company is committed to providing a safe and healthy working environment, fostering diverse and open labor-management communication channels, offering fair compensation and promotion systems, and maintaining a comprehensive training and development framework. Furthermore, Giantplus Technology cultivates professional ethics, protects trade secrets, enhances employee benefits, and promotes a warm and harmonious workplace culture. Through transparent incentive bonuses and profit-sharing mechanisms, the Company encourages employees to confidently contribute their skills and performance, thereby achieving mutual growth and development. This approach lays a strong foundation for sustainable corporate operations.

- Human Rights Policy

To enhance labor rights, Giantplus Technology not only adheres to Taiwan's Labor Standards Act and related laws but also explicitly declares its commitment to protecting employee human rights. This includes compliance with legal requirements, freedom of employment, prohibition of child labor and forced labor, humane treatment, and the prevention of discrimination and sexual harassment. All employment is voluntary, with no incidence of slavery or human trafficking. Employees are not subject to discrimination based on skin color, age, gender, sexual orientation, race, disability, pregnancy, religious belief, political affiliation, union membership, or marital status. The Company promotes a friendly workplace, emphasizing mutual respect and the avoidance of any form of tangible or intangible sexual harassment. In addition to implementing relevant policies, Giantplus Technology provides a designated hotline and email address for reporting sexual harassment. The Company has also established a personal data protection mechanism to prevent unfair treatment of complainants. It is dedicated to maintaining sound labor relations and implementing personnel management systems that reflect a friendly and caring workplace, in accordance with its human rights policy for a Friendly Workplace.

As of the most recent year and up to the publication date of this Report, there have been no losses incurred from labor disputes, and no current or future financial impacts have been reasonably estimated. If an estimate is not feasible, this has been duly noted: None.

6.1.1 Respect for Human Rights

Material Topics: Labor Relations and Human Rights.
Policy: Diversity, Equality, and Human Rights Protection

Management Policies

- **Objectives and Targets:** To foster a challenging, continuously learning workplace and a management culture that embraces diversity, equality, and respect for human rights.
- **Commitment:** Through due diligence and early-warning communication mechanisms, we are committed to building a harmonious workplace that upholds gender equality, mutual respect, and the protection of human rights.
- **Management Measures:**
  (1) Provide equal employment opportunities regardless of gender, religion, race, nationality, or political affiliation.
  (2) Implement fair, reasonable, and objective performance evaluation processes.

Giantplus Technology fully supports and respects various international human rights standards, such as the United Nations' "International Bill of Human Rights," the International Labour Organization's (ILO) "Declaration on Fundamental Principles and Rights at Work," and other conventions related to labor rights, including wages and working hours. This policy applies to all employees within the group, as well as dispatched and outsourced workers providing services under contract. We also expect our supply chain partners to support and comply with this policy. The company identifies and prevents negative impacts on human rights arising from its business activities through education, dialogue, and necessary remedial measures, promoting respect for human rights. We are firmly against employing child labor, forced labor, or human trafficking.

The Company complies with all applicable labor laws and has established employee management regulations to safeguard workers' labor rights and interests.

- Commitment: 100% compliance with relevant labor regulations. Management measures include the formulation of a Labor and Human Rights Protection Code and regular assessments of forced labor risks. The Code covers the management of labor rights protection topics such as working hours and wages, humane treatment, non-discrimination, prevention of workplace bullying, and freedom of association. It also includes prevention mechanisms against involuntary labor, sexual harassment, and measures for maternal protection and protection against unlawful harm in the execution of duties.

Key Indicators	Human Rights Indicators	Objectives	Implementation Status in 2024
Prevention of child labor	No use of child labor. Workers under the age of 18 (young workers) are prohibited from engaging in work that may endanger their health or safety, including night shifts or overtime.	1. No employment of child labor. 2. No night shifts or overtime assigned to young workers.	No child labor or young workers employed.
Non-discrimination	Number of discrimination-related disputes and grievance cases.	No incidents of non-discrimination violations.	No incidents of non-discrimination violations.
Freedom of association	Respect for employees' freedom of association and collective bargaining rights. Operations identified as posing significant risks to these rights are subject to further monitoring and improvement.	No restrictions on freedom of association.	No restrictions on freedom of association.
Prohibition of forced labor	Prohibition of all forms of forced labor. Operations identified as presenting material risks for forced or compulsory labor are addressed through preventive and corrective actions.	No occurrences of serious forced or compulsory labor.	No occurrences of serious forced or compulsory labor.
Elimination of workplace violence and unlawful harm	Prohibition of any form of discrimination, harassment, or retaliatory behavior.	No incidents of rights violations.	1. All management personnel completed self-assessment checklists. 2. Company-wide human rights training and awareness sessions were conducted. 3. No rights violation incidents occurred.

The "Employee Management Guidelines" explicitly stipulate the prohibition of child labor and set protection standards for night shifts involving young workers, thereby safeguarding their labor rights. The Human Resources Department regularly evaluates risks related to forced labor. In the event of any violation, the information will be disclosed to relevant supervisory personnel as a reminder to prevent recurrence of similar incidents.

Item	Prohibition of forced labor	Prohibition of Child Labor and Protection of Juvenile Workers
Risk Assessment	Internal controls are implemented to monitor working hours.	The age of interviewees is verified using their identification card to confirm they are at least 18 years old.
Objective	No individual shall be coerced or forced to perform labor against their will.	Employment of child labor is strictly prohibited. If juvenile workers are hired, their rights must be protected in accordance with applicable laws.
Control Measures	Working hours are strictly regulated. Attendance on consecutive days and work on regular days off are closely tracked. Channels are provided for employees to voice concerns or lodge complaints.	Working hours for juvenile workers are strictly monitored. Consecutive shifts, night shifts, and work on regular days off are prohibited for juvenile workers. Channels are provided for voicing concerns or submitting feedback.

Item	Elimination of Unlawful Discrimination	Occupational Health and Safety working environment.
Risk Assessment	In accordance with Taiwan's labor laws, the principle of non-discrimination is upheld during recruitment interviews, on-the-job training, compensation, and promotion processes.	Hazard identification and risk assessments are conducted to ensure proper controls for high-risk positions. Preventive measures are implemented to reduce the incidence of occupational diseases and promote both physical and mental well-being.
Objective	Job interviews do not involve questions about personal information unrelated to the position. Verbal discrimination is prohibited between colleagues, or between supervisors and subordinates.	A culture of health and safety is established within the company, along with the development of a friendly and supportive work environment.
Control Measures	Regulations and internal management systems are regularly reviewed to ensure legal compliance.	Measures are formulated to protect personal safety and maintain a safe working environment. Medical assistance is made available to support employees' physical and mental health. Employees receive regular training and awareness programs on safety and health-related topics.

6.2 Talent Development and Compensation & Benefits

Management Policies

Labor Relations and Human Rights Policy: Building a Friendly Workplace as the Foundation of Sustainable Operations

- **Objectives and Targets:** To promote harmonious labor relations, attract and retain top talent, offer competitive compensation and benefits, ensure fair promotion opportunities, and drive profit growth. Employees are regarded as long-term partners in the Company' s sustainable development.
- **Commitment:** Giantplus Technology is committed to protecting human rights through due diligence and early warning communication mechanisms. The Company fosters a sound training and development system, maintains diverse and open channels for labor-management communication, ensures a safe and healthy working environment, and cultivates a warm and harmonious workplace culture.
- **Management Measures:**
  (1) Provide industry-competitive total compensation strategies, diversified benefits, and statutory retirement programs to attract and retain qualified talent while strengthening employee cohesion.
  (2) Ensure equal employment and training opportunities regardless of gender, religion, race, nationality, or political affiliation.
  (3) Create a friendly and harmonious workplace to promote positive labor relations. Participate in labor insurance, health insurance, and allocate employee welfare funds in accordance with legal requirements.
  (4) Maintain fair compensation, benefits, and promotion mechanisms, supported by training and development, as well as rational, objective performance appraisal and salary adjustment processes.
  (5) Uphold human rights by legally protecting labor conditions and ensuring employee safety and health rights.
  (6) Establish grievance channels to address and resolve employee issues promptly.
  (7) Attract and retain outstanding talent as a driver of sustainable growth.

As panel displays become increasingly common, product specifications have grown more advanced in response to user demands. Giantplus Technology continues to invest in R&D innovation by expanding its team and product offerings, striving to introduce new product lines and enhance both product quality and quantity.

Talent is a key asset. Giantplus Technology is committed to fostering a challenging, sustainable, and enjoyable work environment. The Company determines salaries based on employees' educational background, professional expertise, and experience, and recruits qualified and stable talent. Comprehensive HR policies include competitive compensation strategies, talent development mechanisms, performance evaluations, promotions, diverse benefits, and legal retirement systems.

Giantplus Technology offers fair compensation to help employees achieve stable livelihoods, aligning employee growth with corporate competitiveness. The Company complies with labor laws, regularly participates in salary surveys, evaluates industry compensation benchmarks, and reviews internal pay structures to ensure market competitiveness. Annual salary adjustments are based on individual performance, responsibilities, and contributions from the previous year, and include base salary, meal subsidies, and other compensation components. Factors such as gender, age, race, religion, political orientation, and marital status are not considered in reward decisions. The compensation policy adheres to the principles of fairness and equity, ensuring competitiveness in the talent market.

To reward and recognize employee contributions, the Company allocates not less than 1% of annual profits for employee remuneration in accordance with the Articles of Incorporation. In 2024, NT$3,764,440 was distributed as employee remuneration.

To ensure market competitiveness, a three-member Compensation Committee convenes twice a year to review proposals on director/supervisor and employee remuneration, which are then submitted to the Board for resolution. For more details on the Compensation Committee' s operations, please refer to Giantplus Technology' s 2024 Annual Report and official website.

Giantplus Technology formulates an annual business plan, and each employing department prepares its manpower needs and strategic direction for the coming year. Departments submit recruitment requests based on actual needs to the Human Resources Department. The HR Department then posts job openings through various recruitment channels and facilitates internal transfers. These internal transfers enhance employees' professional capabilities. A dedicated internal job posting section is established to encourage employees to apply for positions that align with their career development plans.

The Company employs diversified recruitment channels, including job banks, campus recruitment, employee referrals, public employment service centers, job fairs, headhunting firms, university partnerships, online recruitment platforms, internal job postings, and billboard advertisements. Giantplus Technology continues to target professionals with STEM backgrounds, experience in the panel and optoelectronics industries, or cross-disciplinary integration capabilities. These efforts support the development of higher-end products and technologies. Accordingly, the Company actively expands production capacity and advances equipment automation to drive profitability and business growth.

1、Giantplus Technology has 1,516 employees at its Taiwan plant and 1,416 employees at its China plant. The workforce distribution over the past two years is shown in the table below:

Category		Item	2023				2024			
			Female		Male		Female		Male	
			Number of people	Rate %	Number of people	Rate %	Number of people	Rate %	Number of people	Rate %
Taiwan Plant	Job Type	Direct	445	27.99%	423	26.60%	424	27.97%	408	26.91%
		Indirect	205	12.89%	288	18.11%	191	12.60%	271	17.88%
		Supervisor	53	3.33%	176	11.07%	53	3.50%	169	11.15%
		Total:	703	44.21%	887	55.79%	668	44.06%	848	55.94%
	Grand Total:		1,590 people				1,5160 people			
	Local Employees	Under 30	53	3.33%	35	2.20%	37	2.44%	23	1.52%
		30 to under 50	287	18.05%	580	36.48%	268	17.68%	517	34.10%
		50 and above	85	5.35%	226	14.21%	89	5.87%	257	16.95%
	Foreign Employees	Under 30	118	7.42%	16	1.01%	106	6.99%	18	1.19%
		30 to under 50	160	10.06%	26	1.64%	167	11.02%	28	1.85%
		50 and above	0	0.00%	4	0.25%	1	0.07%	5	0.33%
		Total:	703	44.21%	887	55.79%	668	44.06%	848	55.94%
	Grand Total:		1,590 people				1,516 people			

Category	Item		2023				2024			
			Female		Male		Female		Male	
			Number of people	Rate %	Number of people	Rate %	Number of people	Rate %	Number of people	Rate %
China Plant	Indefinite-Term Contract	Direct	105	8.05%	118	9.04%	122	8.62%	128	9.04%
		Indirect	59	4.52%	88	6.74%	57	4.03%	91	6.43%
		Supervisors	25	1.92%	48	3.68%	23	1.62%	49	3.46%
	Fixed-term Contracts		241	18.47%	621	47.59%	258	18.22%	688	48.59%
	Total:		430	32.95%	875	67.05%	460	32.49%	956	67.51%
	Grand Total:		1,305 people				1,416 people			
	Indefinite-Term Contract	Under 30	45	3.45%	81	6.21%	57	4.03%	82	5.79%
		30 to under 50	144	11.03%	159	12.18%	145	10.24%	171	12.08%
		50 and above	0	0.00%	14	1.07%	0	0.00%	15	1.06%
	Fixed-term Contract	Under 30	157	12.03%	556	42.61%	183	12.92%	642	45.34%
		30 to under 50	63	4.83%	65	4.98%	53	3.74%	46	3.25%
		50 and above	21	1.61%	0	0.00%	22	1.55%	0	0.00%
	Total:		430	32.95%	875	67.05%	430	32.95%	875	67.05%
	Grand Total:		1,305 people				1,416 people			

Note:

1. "Supervisor" refers to employees at the section chief level and above.
2. Rate % is calculated as: Individual number of male and female employees in the specified job and age category divided by the grand total number of employees for the year.
3. In 2024, the number of non-employees totaled 44 at the Taiwan Plant and 52 at the China Plant. These included outsourced personnel for catering, security, cleaning, coffee bar services, and dormitory management.
4. In 2024, direct foreign workers at the Taiwan Plant accounted for 20.91% of total employees, while white-collar overseas employees made up 0.53%. The China Plant employed no foreign or white-collar overseas workers.

Giantplus Technology only recruits full-time employees. The Company does not employ any dispatched or temporary labor. We are committed to providing a safe and respectful workplace. We uphold diversity in hiring and ensure fairness in compensation and promotion. All employees are protected from discrimination, harassment, or unequal treatment based on race, gender, religion, age, political views, or any other legally protected status. All newly hired employees are entitled to full employee benefits and are treated equally without discrimination. Giantplus Technology treats all candidates equally and does not discriminate based on gender or physical disability. We value workforce diversity. In addition to employing a set number of persons with disabilities, we respect the cultural practices of our foreign employees. There have been no violations of their labor or human rights. By utilizing diverse recruitment channels, we have created more employment opportunities for women and persons with disabilities, allowing them to contribute to the Company and realize their potential.

There were no major operational changes in 2024. Should any significant changes occur, Giantplus Technology will follow Article 16 of the Labor Standards Act, which requires advance notice of 10, 20, or 30 days, depending on the employee's length of service.

2、New Hire and Turnover Rate by Gender Over the Past Two Years

To foster diversity and promote an equitable workplace, Giantplus Technology assesses candidates based on their qualifications and job suitability during recruitment, without discrimination based on gender, religion, ethnicity, nationality, or political affiliation. However, disparities in turnover rates by age or gender may reflect underlying inequities in the workplace. Therefore, both new hire and turnover rates are calculated based on the number of employees in each demographic category to facilitate meaningful comparisons across groups. The following table outlines the ratios for newly hired and departed employees:

Category	Year	2023				2024			
	Items	Female Number of people	Rate %	Male Number of people	Rate %	Female Number of people	Rate %	Male Number of people	Rate %
Taiwan Plant	New Hires – Under 30	13	3.10%	8	0.95%	7	1.78%	3	0.37%
	New Hires – 30 to under 50	12	2.86%	29	3.44%	14	3.56%	20	2.49%
	New Hires – 50 and above	1	0.24%	2	0.24%	1	0.25%	7	0.87%
	Total	26	6.19%	39	4.63%	22	5.60%	30	3.74%
	Number of Indefinite-Term Contract Employees Hired	420		843		393		803	
	Total Number of Indefinite-Term Contract Employees	1,263				1,196			
	New Hire Rate:	5.15%/year				4.35%/year			

	Category	Year	2023				2024			
		Items	Female Number of people	Rate %	Male Number of people	Rate %	Female Number of people	Rate %	Male Number of people	Rate %
Taiwan Plant	Departures	Under 30	15	3.57%	10	1.19%	14	3.56%	9	1.12%
		30 to under 50	29	6.90%	41	4.88%	30	7.63%	49	6.10%
		50 and above	2	0.48%	15	1.78%	6	1.53%	24	2.99%
	Total		46	10.95%	66	7.83%	50	12.72%	82	10.21%
	Number of Indefinite-Term Contract Employees Hired		420		843		393		803	
	Total Number of Indefinite-Term Contract Employees		1,263				1,196			
	Turnover Rate:		8.87%/year				11.04%/year			

	Category	Year	2023				2024			
		Items	Female Number of people	Rate %	Male Number of people	Rate %	Female Number of people	Rate %	Male Number of people	Rate %
China Plant	New Hires	Under 30	115	60.85%	313	123.23%	52	25.74%	77	28.73%
		30 to under 50	49	25.93%	107	42.13%	18	8.91%	44	16.42%
		50 and above	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	Total		164	86.77%	420	165.35%	70	34.65%	121	45.15%
	Number of Indefinite-Term Contract Employees Hired		189		254		202		268	
	Total Number of Indefinite-Term Contract Employees		443				470			
	Turnover Rate :		131.83%/year				40.64%/year			

Category	Year	2023				2024			
	Items	Female Number of people	Rate %	Male Number of people	Rate %	Female Number of people	Rate %	Male Number of people	Rate %
China Plant	Departures: Under 30	119	62.96%	337	132.68%	34	16.83%	67	25.00%
	Departures: 30 to under 50	55	29.10%	123	48.43%	21	10.40%	37	13.81%
	Departures: 50 and above	9	4.76%	1	0.39%	1	0.50%	0	0.00%
	Total	183	96.83%	461	181.50%	56	27.72%	104	38.81%
	Number of Indefinite-Term Contract Employees Hired	189		254		202		268	
	Total Number of Indefinite-Term Contract Employees	443				470			
	Turnover Rate :	145.37%/year				34.04%/year			

Notes:

1. New hires refer to regular employees who joined the company in 2024 and completed at least three months of service. New hire rate = Total number of new hires during the year / Number of regular employees on December 31 (Indefinite-Term Contract Employees).
2. Turnover refers to regular employees who left the company in 2024. Turnover rate = Total number of new hires during the year / Number of regular employees on December 31 (Indefinite-Term Contract Employees).
3. At the end of December 2022, COVID-19 lockdowns were lifted in mainland China. Enterprises resumed full operations, resulting in a labor shortage and unstable market conditions. This instability led to a spike in turnover in 2023 due to new recruits being less stable.

- **Employment of Persons with Disabilities**

In accordance with the Taiwan People with Disabilities Rights Protection Act, companies must employ individuals with disabilities who are capable of working, with the number of such employees not falling below 1% of the total workforce. If the weighted total does not meet the legal requirement, companies must regularly pay a shortfall subsidy to the Employment Fund for Persons with Disabilities administered by the competent labor authority.

Giantplus Technology offers formal employment opportunities to persons with disabilities. As of 2024, the Taiwan plant employed 17 persons with disabilities, reaching a weighted ratio of 1.5% of the total workforce. The Company adopts a human-centered management approach, fostering a win-win labor-management relationship grounded in mutual respect and cooperation.

- **There were no labor disputes resulting in losses in 2024.**

6.2.1 Compensation and Benefits

Talent is one of Giantplus Technology' s most valuable assets. The Company adopts a comprehensive, industry-competitive compensation strategy to attract and retain outstanding individuals who serve as drivers of sustainable development. To ensure sustainable business operations in terms of industry competitiveness, the macroeconomic environment, and corporate culture, Giantplus Technology has implemented a "Compensation and Benefits System" offering attractive and competitive remuneration packages. In addition to salary adjustments linked to promotions, annual performance-based adjustments ranging from 2% to 3% are applied to maintain overall competitiveness. In accordance with the Company' s Articles of Incorporation, not less than 1% of operating profits are allocated for employee compensation. This initiative aims to retain top talent, reward high-performing individuals, enhance morale, and improve operational efficiency.

- Board Directors and Executives Compensation Policy

1. The Company' s remuneration framework complies with applicable laws and regulations and is designed to attract qualified talent.
2. The performance evaluation and remuneration for directors and executives take into account industry benchmarks and standards. Other factors considered include the individual's time commitment, responsibilities, achievement of personal targets, performance in other roles, compensation for comparable roles within the Company, as well as short- and long-term business goals, financial performance, and related risks.
3. Directors' remuneration includes fixed compensation and performance-based pay as stipulated in the Articles of Incorporation, along with travel and business-related allowances.
4. Executive remuneration includes base salary, three-festival (or year-end) bonuses, performance bonuses, employee profit-sharing (pursuant to the Articles), stock options, retirement and severance pay, and other benefits.
5. Detailed information on compensation is disclosed in the 2024 Annual Report (p. 8–11).

- Employee Compensation System Overview:

A stable compensation structure is provided under the Company's compensation and benefits framework.

In accordance with the "Employee Welfare Fund Act," the Company allocates funds for employee welfare and manages related activities through the Employee Welfare Committee.

Performance appraisals strengthen the human resources system, supporting the development and growth of individual capabilities.

The compensation structure includes salary, allowances, three-festival bonuses, performance bonuses, profit-sharing, and long-service awards. The following table presents average and median salaries, as well as headcount for full-time, non-supervisory employees over the past three years.

	Average Salary (NTD/person)	Median Salary (NTD/person)	Number of Full-Time Non-Supervisory Employees
2022	830,000	742,000	1,578
2023	827,000	740,000	1,564
2024	844,000	756,000	1,489

(Source: Market Observation Post System / Salary Data of Full-Time Non-Supervisory Employees https://mops.twse.com.tw/mops/web/t100sb15)

Gender Pay Comparison at Taiwan Plant

	2023		2024	
	Female: Male Monthly Pay Ratio	Female: Male Annual Pay Ratio	Female: Male Monthly Pay Ratio	Female: Male Annual Pay Ratio
Managerial Positions	1:1.14	1:1.11	1:1.09	1:1.13
Engineering Positions	1:1.20	1:1.32	1:1.18	1:1.31
Administrative Positions	1:1.05	1:1.12	1:1.02	1:1
Technical Positions	1:1.02	1:1.08	1:1.02	1:0.98

Gender Pay Comparison at China Plant

	2023		2024	
	Female: Male Monthly Pay Ratio	Female: Male Annual Pay Ratio	Female: Male Monthly Pay Ratio	Female: Male Annual Pay Ratio
Managerial Positions	1:1.22	1:1.19	1:1.18	1:1.17
Engineering Positions	1:1.1	1:1.1	1:1.12	1:1.11
Administrative Positions	1:1.29	1:1.27	1:1.26	1:1.24
Technical Positions	1:0.79	1:0.79	1:0.98	1:0.98

Note 1: In engineering roles, male employees generally have higher education levels, more years of experience, and longer tenure, resulting in observable salary differentials.

Note 2: Due to differences in job responsibilities, performance achievements, and individual contributions, the ratio of highest to median salaries is not disclosed.

- **Employee Welfare**

In accordance with the "Employee Welfare Fund Act," the Company allocates employee welfare funds, and the Welfare Committee coordinates the implementation of related benefits. Insurance benefits are provided in accordance with relevant laws and regulations, including statutory insurance such as Labor Insurance and National Health Insurance. In addition, the Company provides group insurance coverage, including accident insurance, cancer insurance, and medical insurance.

1. Employee Health Protection: In compliance with regulations, licensed nurses are stationed at factory sites to provide timely healthcare support. Comprehensive health programs are implemented, including free labor health examinations once every three years to facilitate early detection and treatment of health issues. These measures aim to prevent and control illness, ensuring comprehensive health management for all employees. Monthly onsite physician services offer professional health advice and management. For occupational injuries or illness, work reallocation evaluations are conducted. In collaboration with public health centers, hospitals, and associations, health promotion seminars are organized to raise awareness of medical care and health management.
2. Family-Friendly Childcare Support: All sites are equipped with breastfeeding and lactation rooms and designated parking spaces for pregnant employees. The Company has also established partnerships with six local childcare institutions to offer employees diverse and flexible childcare solutions.

- **In 2024, no cases were reported where major illness or injury led to extended leave and financial hardship for affected households.**
- Additional Employee Benefits

Statutory Benefits

- ☆ National Health Insurance, Labor Insurance, Unemployment Insurance, Health Checkups, Minimum Wage, Retirement Pension, Severance Pay, Occupational Injury Compensation, Sick Leave, Funeral Allowance, Employee Welfare Fund
- ☆ Paid Leave, Annual Leave, Maternity Leave, Parental Leave (including Childcare Leave and Lactation Leave), Paternity Leave and Accompanying Prenatal Checkups, Menstrual Leave, Family Care Leave, Official Leave, Personal Leave
- ☆ Welfare Committee Services

Allowances and Work Environment Enhancements

- ☆ Meal and Travel Allowances
- ☆ Birth and Marriage Allowances
- ☆ Birthday Cash Gifts, Three-Festival Bonuses, Labor Day Gifts
- ☆ Hospitalization Subsidies, Bereavement Condolences
- ☆ Spacious and Comfortable Meeting Rooms and Training Facilities
- ☆ Free Employee Parking
- ☆ Nutritious Meal Options with Meal Subsidies
- ☆ Onsite Convenience Store and Café with Monthly Consumption Subsidies
- ☆ Onsite Medical Rooms and Free Medical Consultations
- ☆ Thoughtfully Designed Lactation Rooms at Each Site
- ☆ Inter-Site Shuttle Buses (e.g., Toufen to Bade Plant) and Official Business Vehicles
- ☆ Wellness Zones for Mental and Physical Relaxation

Other Benefits

- ☆ Subsidies for Employee Clubs and Hobby Groups
- ☆ Departmental Social Meals
- ☆ Discounts at Contracted Retail Stores
- ☆ Physical Fitness and Cultural Activities
- ☆ Year-End Banquet and Lucky Draw
- ☆ Holiday Festivities
- ☆ Employee Travel Activities
- ☆ Flu Vaccination Subsidies

- **Employee Retirement Pension**

Comprehensive Retirement System

In accordance with relevant government regulations, the company has established retirement policies and contributes to labor retirement, labor insurance, health insurance, and other social insurances. In Taiwan, the "Pension Supervision and Management Committee" oversees the management and implementation of retirement funds. For the old pension system, the company contributes 2% of each eligible employee's monthly salary to a designated account at the Bank of Taiwan.

Under the new pension system, the company contributes 6% of employees' monthly salaries to their individual retirement accounts, with employees having the option to contribute up to an additional 6% on a tax-free basis. To express appreciation for employees' long-term contributions to the Company, Giantplus Technology introduced a lump-sum settlement policy for the old pension scheme in 2024. Employees who meet the retirement eligibility criteria may opt to settle their pension under the old system while continuing their service with the Company. This allows employees to plan and manage their finances in advance.

Retirement System	
Taiwan Plant	Labor retirement contribution rate：Company rate: 6%、Employee rate: 0%~6%.
China Plant	1. According to Article 1 of the Measures of the State Council on the Gradual Postponement of the Statutory Retirement Age, effective from January 1, 2025: For male employees and female employees whose statutory retirement age was previously 55, the retirement age will be postponed by one month every four months, eventually reaching 63 and 58 years of age, respectively. For female employees whose original statutory retirement age was 50, the retirement age will be postponed by one month every two months, eventually reaching 55 years of age. In the event of other applicable national provisions, those shall prevail. 2. According to Article 3 of the Measures of the State Council on the Gradual Postponement of the Statutory Retirement Age: Employees who have fulfilled the minimum contribution period may voluntarily opt for early retirement, with a maximum of three years in advance. However, their retirement age must not fall below the original statutory retirement age of 50, 55 (for female employees), and 60 (for male employees). Employees who reach the statutory retirement age may, upon mutual agreement with their employer, opt for flexible postponement of retirement, for a maximum of three additional years. The implementation of this policy shall not violate the employee' s personal will. Employers must not force or indirectly compel employees to retire at a specific age in violation of applicable laws.

'Number of Retirements in the Past Three Years:

Taiwan Site: 2022 – 1 retirement, 2023 – 1 retirement, 2024 – 17 retirements

China Site: 2022 – 3 retirements, 2023 – 8 retirements, 2024 – 3 retirements

- **Unpaid Leave**

Gender Equality in the Workplace

In compliance with the Act of Gender Equality in Employment, the Company provides a variety of leave types to support employees in managing both work and life responsibilities. These include maternity leave, prenatal examination leave, paternity leave, tocolysis leave, family care leave, and menstrual leave. In 2024, a total of 3 employees (both male and female) applied for parental leave without pay. The statistics for gender equality-related leaves are shown in the table below.

Employee Parental Leave /Year	Gender	Total		
		2022	2023	2024
Number of employees eligible for parental leave	Male	40	31	25
	Female	30	29	25
Number of employees who applied for parental leave	Male	3	0	1
	Female	6	9	2
Number of employees scheduled to return after leave (A)	Male	3	2	1
	Female	10	11	2
Actual number of employees who returned after leave (B), including early returns	Male	2	1	1
	Female	5	10	0
Return-to-Work Rate (B/A)	Male	67%	50%	100%
	Female	50%	91%	0%
Retention Rate (C/Previous Year B) Employees who remained employed for 12 months after returning from parental leave in the previous year (C)	Male	100%	100%	100%
	Female	100%	60%	10%

Note: The number of employees eligible for parental leave without pay is based on the number of male and female employees who have applied for maternity or paternity leave within the past three years.

Return-to-Work Rate = (Total number of employees who returned to work in the year / Number of employees scheduled to return) × 100%

Retention Rate = (Number of employees who remained employed 12 months after returning in the previous year / Number of actual returnees in the previous year) × 100%

6.3 Training and Development

Management Policies

Talent Retention and Development: Establishing a Training System to Build a Strong Foundation for Sustainable Operations

- **Objectives and Targets:** To attract and retain outstanding talents by offering competitive compensation and benefits, along with fair promotion mechanisms, enabling employees to become key partners in the Company's sustainable growth.
- **Commitment:** To apply due diligence and early-warning communication approaches in establishing a sound training and development system, fostering a continuously improving work environment and a warm, harmonious workplace culture.
- **Management Measures:**
  (1) Strategic talent development to cultivate diverse value creation.
  (2) Internal capability enhancement to deepen and broaden employees' professional competencies.

To ensure employees possess the required skills for their roles, the Company not only organizes regular cross-functional training programs but also allows each department to conduct its own job-specific training sessions or sponsor external training courses. Programs are flexibly adjusted based on individual needs to provide effective professional and technical development throughout the career journey.

- **Further Education and Training System**

To enhance employee professionalism and overall corporate competitiveness, Giantplus Technology has developed a comprehensive talent development system. This includes onboarding training for new hires, role-based professional training, and leadership competency training. Through the integration of internal training programs designed by dedicated departments, on-the-job training (OJT), self-directed learning via internal e-learning platforms, and access to external training resources, a holistic framework for employee skill development has been constructed. Each year, based on business goals and strategic direction, the Company conducts a training needs survey across departments to formulate an annual training plan. This ensures that employees gain the necessary knowledge and skills aligned with organizational development.

By applying the TTQS (Taiwan Training Quality System) framework, the Company establishes a foundation of professional and managerial competencies. Under the guidance of departmental OJT roadmaps, every employee is provided with essential knowledge and skills to fulfill their roles and explore broader career advancement opportunities. The annual training system and plan, illustrated in the diagram (not shown), includes: New Employee Training, Pre-service Professional Training, and Certification Programs. The curriculum covers the Company's history, organizational structure, business philosophy, corporate culture, code of ethics, labor and human rights regulations, internal policies, environmental concepts, quality systems, occupational health and safety, production processes, as well as workplace environment and benefits. This equips new hires with a thorough understanding of the Company and its systems. Post onboarding, based on each role and level, required general and professional courses are designated to enhance competency development at all levels. Training progress is monitored through the learning management system to ensure the effectiveness of programs and alignment with the Company's long-term talent strategy—supporting sustainable business growth.

● **Average Training Hours per Employee**

The average training hours per employee over the past two years are summarized in the following table:

Gender		2023			2024		
		Total Training Hours	Number of Participants	Average Training Hours	Total Training Hours	Number of Participants	Average Training Hours
Taiwan Plant	Male	4,635	464	9.99	3,433	440	7.80
	Female	4,370	258	16.94	2,084	244	8.54
	Annual Subtotal:	9,005	772	12.47	5,517	684	8.07
	Average Annual Training Hours:	12.47 Hours			8.07 Hours		
China Plant	Male	41,906	860	48.73	14,791	382	38.72
	Female	22,241	432	51.48	11,141	251	44.39
	Annual Subtotal:	64147	1292	49.65	25932	633	40.97
	Average Annual Training Hours:	49.65 Hours			40.97 Hours		

Note 1: The calculation of training hours and average number of employees at year-end excludes fixed-term contract employees.

Note 2: Due to structural adjustments to company-wide training programs in 2024, total course hours showed a downward trend.

● **Performance Management and Employee Development**

● Employee Career Development

Performance evaluations help strengthen the Company’ s human resources framework and enhance its overall operational system. At Giantplus Technology, new hires undergo a performance evaluation after their first three months of employment. This process guides supervisors and employees to better understand the Company's expectations regarding behavior, performance outcomes, and personal traits, and to align with shared goals.

Supervisors conduct evaluations fairly, reasonably, and objectively in accordance with established procedures. This enables every team member to clearly understand their role and performance expectations and work toward achieving their objectives. Employees are also given clear work goals and directions for future performance improvement, thereby supporting the Company’ s comprehensive operational targets.

In 2024, 36 new hires (Taiwan nationals) at the Taiwan site underwent initial evaluations, and a total of 1,176 employees participated in the annual performance review. At the China site, 219 new hires and 461 total employees were evaluated. There were no differences in the evaluation process based on gender. The objective of the system is not only to ensure alignment between employees and supervisors on work goals but also to leverage the system as a tool for employee development, with performance evaluation as a secondary function. The dual focus on assessment and growth aims to cultivate employees' individual competencies, enhance

their business expertise, and empower them to become indispensable contributors and key assets of the Company—ultimately boosting organizational performance and competitiveness. In addition, the Company actively promotes internal promotions through recommendations. Candidates selected for managerial positions are placed according to their strengths and suitability.

New Hire Performance Evaluation – Employee Statistics for the Past Three Years:

Annual Evaluation / By Job Function		2022 Total Evaluated Taiwan site new hires: 111 people				2023 Total Evaluated Taiwan site new hires: 44 people				2024 Total Evaluated Taiwan site new hires: 36 people			
		Total Evaluated		Rate %		Total Evaluated		Rate %		Total Evaluated		Rate %	
		M	F	M	F	M	F	M	F	M	F	M	F
Taiwan Plant	Direct Labor	31	11	27.9%	9.9%	6	1	13.6%	2.3%	2	0	5.6%	0%
	Indirect Labor	35	34	31.5%	30.6%	21	16	47.7%	36.4%	17	17	47.2%	47.2%
	Total:	66	45	59.5%	40.5%	27	17	61.3%	38.7%	19	17	52.8%	47.2%
China Plant	Direct Labor	694	142	77.03%	15.76%	561	217	67.19%	25.99%	109	63	13.05%	7.54%
	Indirect Labor	44	21	4.88%	2.33%	37	20	4.43%	2.40%	36	11	4.31%	1.32%
	Total:	738	163	81.91%	18.09%	598	237	71.62%	28.38%	145	74	17.37%	8.86%

The Company conducts performance evaluations either annually or quarterly depending on job title. Based on supervisor assessments, attendance, and individual performance, employees with outstanding performance are nominated by their managers for promotion:

Taiwan Plant

2022	2023	2024
189 promotions (28% direct labor, 72% indirect labor)	178 promotions (27% direct labor, 73% indirect labor)	232 promotions (46% direct labor, 54% indirect labor)

China Plant

2022	2023	2024
90 promotions (54.4% direct labor, 60% indirect labor)	115 promotions (62.6% direct labor, 37.4% indirect labor)	80 promotions (67.5% direct labor, 32.5% indirect labor)

6.4 Employee Care and Communication

To foster effective communication and coordination between labor and management, Giantplus Technology provides a variety of communication channels. These mechanisms are designed to gain deeper insight into employee satisfaction with management and benefits systems, while continuously enhancing labor relations. Since its establishment, the Company has maintained harmonious labor relations and has not experienced any losses resulting from labor disputes. The likelihood of incurring such losses in the future remains extremely low.

In addition, through employee representatives in labor-management meetings, employees are encouraged to express their suggestions and perspectives on specific topics. These issues are discussed in the meeting agenda to reach consensus with the Company, ensuring smooth and transparent communication. In compliance with the law, the Company has also established a Welfare Committee, an Occupational Safety and Health Committee, and a Supervisory Committee for the Labor Retirement Reserve Fund. These committees have been formally approved by the competent authorities and are operating accordingly. Labor-management meetings are held quarterly, while other committees also convene regularly. Each organization plays its respective role in addressing distinct issues through communication and collaboration, thereby promoting harmony, mutual prosperity, and a win-win labor-management relationship.

The Company employs a comprehensive, open, and bidirectional communication mechanism. By facilitating effective employee feedback and transparent handling of concerns, issues can be addressed promptly, impartially, and confidentially. This builds a solid foundation for sustainable and constructive labor relations.

- **Diverse Labor-Management Communication Channels**

  Giantplus Technology respects the legally granted right of employees to freedom of assembly and association. The Company does not oppose, restrict, or interfere with employees exercising such rights. In addition to labor-management meetings, Giantplus Technology has also established—by law—the Occupational Safety and Health Committee, the Employee Welfare Committee, and the Supervisory Committee for the Labor Retirement Reserve Fund. Except for the labor-management meeting and the Supervisory Committee for the Retirement Reserve, labor representatives on the other committees outnumber management representatives. The number of representatives for both labor and management in labor communication organizations in 2024 is shown in the following table:

Plant	Name of Communication Body	Labor Representatives	Management Representatives
Taiwan Plant	Labor-Management Meeting	15	15
	Occupational Safety and Health Committee	17	26
	Employee Welfare Committee	28	0
	Labor Retirement Reserve Supervisory Committee	6	3
China Plant	Occupational Safety and Health Committee	4	26
	Trade Union Committee	7	1

- **Employee Feedback**
  - Inquiries regarding the timeline of the annual salary adjustment program to enhance employee morale.
  - Improve maintenance efficiency of public facilities within the plant to ensure a safe working environment.
  - Enhance the workplace environment to strengthen employees' sense of belonging.
  - Expand internal spaces for group activities to revitalize employee clubs and organizations.
  - Others

- **Handling of Feedback from Labor-Management Meetings**

  At the three factory sites in Taiwan, each labor-management meeting consists of five labor and five management representatives. Labor representatives are directly elected by all employees, with the top five vote-getters serving as representatives. Gender balance is also considered to ensure inclusivity in expressing diverse perspectives. The purpose of labor-management meetings is to coordinate labor relations, promote cooperation, and proactively address potential labor issues. The fundamental principle is to encourage voluntary consultation and collaboration between labor and management, thereby minimizing conflict and fostering consensus, collective intelligence, and shared commitment to implementing meeting resolutions.

- **Key Topics Discussed in Labor-Management Meetings Include**
  - Performance incentive bonuses based on revenue targets
  - Festival bonuses (Lunar New Year, Dragon Boat, Mid-Autumn)
  - Company shareholders' meetings
  - Employee annual health examinations and wellness consultation services
  - Employee compensation distribution
  - Year-end banquet and associated arrangements
  - Disbursement of year-end bonuses
  - Development of a corporate social media platform to enhance two-way communication with employees

- **Employee Suggestion Box**

  The Company has placed suggestion boxes in prominent and discreet areas within workplaces and dormitories to allow employees to submit feedback and ideas. Employees are encouraged to use official management channels; however, the suggestion box may be used for the following:

  - When official channels have failed to provide a response
  - Reporting illegal or unethical conduct within the Company
  - Proposing significant recommendations concerning Company operations, especially if formal channels are inaccessible
  - Nominating outstanding coworkers for exceptional contributions
  - Other matters that should be escalated directly to department managers or higher

  Issues addressed through the suggestion box may include, but are not limited to:

  - Anti-discrimination, anti-harassment, and prevention of abuse
  - Prohibition of forced labor and prevention of involuntary work
  - Foreign labor recruitment agency practices and migrant worker protections
  - Prohibition of child labor and protection of young and student workers
  - Work hours, wages, benefits, and labor contracts
  - Freedom of association and collective bargaining
  - Occupational health and safety, incident management, emergency preparedness and response
  - Dormitory and cafeteria management
  - Management of hazardous waste, wastewater, rainwater, air emissions, and plant boundary noise

Employees or prospective employees who, in good faith and with integrity, raise any questions, suggestions, complaints, or grievances to supervisors or managers, or who participate in any related investigations or resolution processes, shall not be subjected to dismissal, blacklisting, discrimination, harassment, intimidation, retaliation, or any other adverse employment decisions.

All feedback and concerns submitted during the year were resolved within the designated timeframe. The outcomes of each case were communicated back to the respective individuals.

Plant	Year	Number of Reports Filed	Number of Cases Resolved
Taiwan Plant	2022	1	1
	2023	1	1
	2024	3	3

Plant	Year	Number of Reports Filed	Number of Cases Resolved
China Plant	2022	2	2
	2023	3	3
	2024	2	2

6.5 Occupational Safety and Health

Management Policies

Occupational Safety and Health Policy: "Zero Occupational Accidents" – A Safe and Healthy Working Environment

- **Objectives and Targets:** To establish a comfortable and healthy working environment and to implement and operate an Environment, Health, and Safety (EHS) management system.
- **Commitment:** Safety takes precedence above all. Compliance with legal and regulatory requirements is mandatory, and continuous improvement is pursued.
- **Management Measures:**
  (1) Based on ISO 45001 Occupational Health and Safety Management System and the Occupational Safety and Health Act.
  (2) Comply with occupational safety and health laws and other applicable requirements by establishing hazard identification mechanisms and risk reduction measures.
  (3) Maintain the OHS system through self-inspection and autonomous management.
  (4) Conduct OHS training, emergency preparedness and drills, and work environment monitoring.

Giantplus Technology is committed to prioritizing safety. In accordance with the Occupational Safety and Health Act and ISO 45001, we have established a set of safety and health work guidelines to assist departments in identifying potential risks and preventing hazards. We assess risks and opportunities, implement control measures, and enhance performance to reduce occupational risks. The ISO 45001 system covers 100% of the Company's operations.

- **Giantplus Technology's Occupational Safety and Health (OSH) Policy and Implementation Measures:**

Implement ISO 45001 OHS Management System to ensure a safe working environment and protect employee well-being.

Comply with applicable OHS regulations by identifying hazards and minimizing risks.

Foster a culture of safety, promote health awareness, and ensure open communication and consultation channels.

● **Giantplus Technology Environmental, Health and Safety (EHS) Policy:**

Giantplus Technology is primarily engaged in the design, manufacturing, and sale of LCD panels and modules. To fulfill our corporate social responsibilities and ensure a safe, healthy, and comfortable workplace for all employees, the Company has established the following EHS policy and integrated it into daily operations to safeguard personnel, reduce hazards, and promote sustainable development:

1. Safety takes priority above all.
2. Commitment to regulatory compliance and adherence to relevant requirements.
3. Energy conservation, waste reduction, and pollution prevention.
4. Full employee participation in the prevention of injuries and illness.
5. Continuous improvement.
6. Collaboration with suppliers to reduce environmental impacts.

This policy is made publicly available to all employees and stakeholders of Giantplus Technology. We strive to continuously improve and provide a safe, healthy, and friendly working environment, contributing to the long-term sustainability of the Company.

● **Occupational Safety and Health Committee:**

Giantplus Technology has established an Occupational Safety and Health Committee. Senior plant executives are appointed by the General Manager as committee chairs. Employee representatives are elected via labor-management meetings to provide a formal channel for direct communication between management and employees on environmental, health, and safety (EHS) issues. Quarterly meetings are held to discuss EHS-related matters and review implementation measures as necessary. In 2024, a total of 17 employee representatives and 26 management representatives participated in regular committee meetings.

● **Hazard Identification, Opportunities, and Risk Assessment**

Each department trains designated personnel to identify potential hazards based on work tasks, work areas, equipment, and both physical and psychological factors. These may involve both routine and non-routine situations. Personnel conduct risk assessments to inform control measures, incident prevention, and continual improvement under the OSH management system. In 2024, 50 departments at the Taiwan Plant identified a total of 1,440 hazard factors. At the China Plant, 26 departments identified 468 hazard factors, with corresponding mitigation measures developed.

● **Legally Required Certified OSH Professionals**

For new construction or major renovations, safety and health risk assessments are conducted by relevant departments including manufacturing, administration, IT, and OSH units. The Safety Department ensures appropriate staffing levels. The number of legally certified OSH professionals in 2024 is shown below:

Plant	Certified Occupational Safety and Health Personnel Titles	Number of Personnel	Certified Occupational Safety and Health Personnel Titles	Number of Personnel
Taiwan Plant	Occupational Safety and Health Manager	2	Forklift Operator (over 1 metric ton)	20
	Class B OSH Administrator	6	Radiation Protection Personnel	47
	Occupational Health Nursing Personnel	4	Supervisor for Designated Chemical Substances Operations	33
	Class A OSH Supervisor	4	Supervisor for Organic Solvent Operations	47
	Boiler Operator	7	Supervisor for Oxygen-Deficient Operations	1
	First Aid Personnel	56	Operator of Designated High-Pressure Gas Equipment	6
	High-Pressure Gas Equipment Operator	5	Operator of Category I Pressure Vessels	7
China Plant	Occupational Safety and Health Manager	2	Forklift Operator (over 1 metric ton)	4
	Occupational Safety and Health Administrator	5	Radiation Protection Personnel	4
	Occupational Health Nursing Personnel	3	Supervisor for Designated Chemical Substances Operations	2
	Boiler Operator	2	Supervisor for Organic Solvent Operations	6
	High-Pressure Gas Equipment Operator	3	Operator of Category I Pressure Vessels	2

The number of certified professionals fully complies with relevant occupational safety and health regulations.

- **Occupational Safety and Health System and Autonomous Inspection and Management**

Giantplus Technology has established an Occupational Safety and Health Management System in accordance with the law. This includes onboarding training, on-the-job training, and certification training. The Company identifies potential hazards, classifies and controls risk levels, and formulates standard operating procedures for machinery to reduce operational risk. Necessary protective measures or personal protective equipment (PPE) are provided. Regular workplace monitoring, emergency response and evacuation drills, periodic health check-ups, and tiered proactive health care are also implemented. In the event of an incident, medical assistance is provided promptly. Internal safety patrols and incident management are conducted to prevent workplace accidents and reduce risks, continuously improving EHS performance.

Occupational safety and health management includes control of high-risk operations, contractor access and construction safety management, chemical safety, and analysis and statistics of occupational accidents. The Company also arranges regular environmental monitoring, emergency response procedures, and scheduled fire drills. These efforts aim to minimize damage or impact to the Company' s assets, personnel, the public, and the environment during emergencies.

The Safety Department conducts regular and ad hoc inspections of employee work environments and offers improvement recommendations to mitigate workplace risks.

Regular Safety Inspections Weekly	Audit Frequency: Weekly
Contractor Construction Site Inspections Daily	Audit Frequency: Daily
Internal Audits of High-Risk Workplaces Annually	Audit Frequency: Annual
Internal Environmental and Safety System Audits Annually	Audit Frequency: Annual

● **Occupational Safety and Health Training**

To ensure that new employees are promptly familiarized with relevant operations, Giantplus Technology provides OSH training during the onboarding process. Course evaluations are conducted based on the content to enhance safety awareness and understanding of job-specific precautions. The number of sessions, participants, and total training hours are as follows:

Plant	Training Category / Participants Total Hours / Sessions	2023			2024		
		Number of Shift	Number of Personnel	Total Training Hours	Number of Shift	Number of Personnel	Total Training Hours
Taiwan Plant	New Employee OSH Training	52	159	1,487	44	126	1,093
	In-Service Employee OSH Training	27	506	492	14	126	425
	Emergency Response Training	7	65	41	6	85	20
	Total	86	730	2,020	64	337	1,538
China Plant	New Employee OSH Training	498	1,383	33,192	717	3,567	85,608
	In-Service Employee OSH Training	14	1,740	101	14	2,717	112
	Emergency Response Training	5	2,045	8	5	2,029	6
	Total	508	5,177	33,301	736	8,313	85,726

● **Autonomous Inspections and Work Environment Monitoring**

Giantplus Technology ensures the safety of its facilities, equipment, and machinery through routine inspections conducted by employees, internal audits by relevant departments, and third-party impartial agencies. These inspections cover elevators, high- and low-voltage electrical systems, designated high-pressure gas equipment, boilers, ultra-high-voltage systems, buildings, drinking water, workplace environments, and fire safety systems.

All hazardous equipment and machinery at Giantplus Technology are subject to regular inspections in accordance with the "Regulations for the Safety Inspection of Hazardous Machinery and Equipment" to ensure their operational safety.

For workplace environment management, the Company has established "Workplace Environment Monitoring Procedures" to assess actual working conditions and evaluate workers' exposure to physical and chemical agents. Planning, sampling, monitoring, and analysis are carried out as part of this process. In compliance with legal requirements, four workplace environment assessments are conducted annually to provide a safe and comfortable working environment.

Internal Inspections
Employees perform daily, monthly, and annual inspections and equipment maintenance according to regulations.

External Inspections
Certified third-party inspection bodies perform inspections and maintenance on a monthly, quarterly, or annual basis, as required.

Plant	Inspection Area	Frequency	Inspection Items	Regulatory Compliance
Taiwan Plant	Elevator	Monthly/ Annually	Structure, performance, load, and safety devices	Compliant
	Boiler	Annually	External inspection	Compliant
	Category I Pressure Vessel	Annually	External inspection	Compliant
	Specific High-Pressure Gas Equipment	Annually	External inspection	Compliant
	Drinking Water Testing	Quarterly	Coliform group, arsenic, nitrate nitrogen	Compliant
	Workplace Environment Monitoring	Semiannually	Noise, illuminance, carbon dioxide, organic solvents, designated chemical substances, nickel, indium, radiation	Compliant
	High and Low Voltage Electrical Equipment	Annually	Dielectric strength and insulation resistance, circuit breakers, transformers	Compliant
	Specific High-Pressure Gas Equipment	Annually	Tank settlement, safety valves	Compliant

Plant	Inspection Area	Frequency	Inspection Items	Regulatory Compliance
China Plant	Forklift	Biennially	Structure, performance, load, and safety devices	Compliant
	Category I Pressure Vessel	Annually	External inspection	Compliant
	Drinking Water Testing	Quarterly	Total coliform bacteria	Compliant
	Workplace Environment Monitoring	Semiannually	Noise, illuminance, tin dioxide, X-rays, phenolic resin dust, sodium hydroxide, sulfuric acid, acetone, isopropanol, n-butyl acetate, methyl ethyl ketone, cyclohexane, methanol, radiation	Compliant
	High and Low Voltage Electrical Equipment	Biennially	Transformer DC resistance insulation test, transformer switch circuit resistance test, transformer cabinet current transformer test, busbar voltage transformer surge arrester test, busbar insulation withstands voltage test, battery test, transformer high-voltage cable insulation test	Compliant
	Specific High-Pressure Gas Equipment	Annually	Safety valves	Compliant
	Specific High-Pressure Gas Equipment	Semiannually	Pressure gauges	Compliant
	Elevator	Annually	External inspection (conducted by outsourced inspection agencies)	Compliant

To safeguard the safety of the workplace environment, Giantplus Technology conducts regular annual Workplace Environment Monitoring to assess actual exposure risks within the work environment. Monitoring focuses on identifying areas of occupational exposure within the facilities. If abnormal readings are detected, the Company implements engineering controls and administrative improvements in the affected areas. Comprehensive workplace monitoring was conducted across all Giantplus Technology facilities, and no abnormalities were found.

- **Emergency Response and Drills**

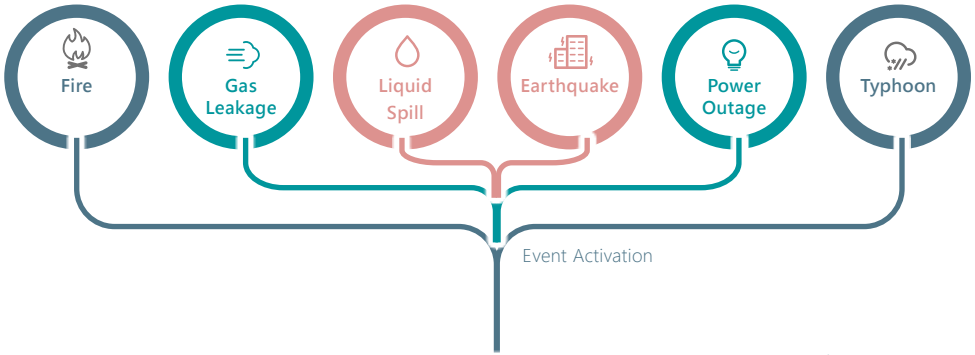
Employees are regarded as the Company' s most valuable asset. To mitigate the impact of potential disasters, Giantplus Technology has established an in-house emergency response firefighting team and formulated a Standard Emergency Response Procedure Manual. Emergency response drills are arranged semiannually on an irregular basis, incorporating hypothetical scenarios for regional evacuation and disaster prevention training. Post-drill evaluations are conducted to assess effectiveness and identify areas for improvement. In addition, the Company regularly promotes traffic safety awareness to enhance employee engagement and compliance. These measures aim to minimize the impact of disasters on both employees and corporate operations. To ensure employee safety and reduce operational disruptions during emergencies, Giantplus Technology has implemented a robust emergency response system and conducts regular drills and awareness campaigns.

To ensure the effectiveness of emergency preparedness, Giantplus Technology conducts semiannual unscheduled emergency drills simulating various scenarios such as firefighting and evacuation. On June 7, 2024, a fire drill was conducted for the MDL Aging furnace production line. On November 11, 2024, a full-site evacuation drill was carried out. On December 3, 2024, a fire drill for the CELL stripping machine was executed.

After each drill, a review meeting is held to assess the effectiveness of the emergency response procedures. Areas for improvement are identified to continuously enhance employees' emergency response capabilities, enabling timely alerts, rapid action, and effective guidance in unexpected situations.

Through routine drills and training programs, the Company strengthens employees' capacity to respond effectively to disasters. This enables early warning, timely response, and guided evacuation, enhancing overall emergency preparedness.

Giantplus Technology Emergency Response Practices



Description: ERT emergency response training

Description: PPE donning drills

Description: Practice sessions for donning personal protective

Description: PPE donning completed

Description: Fire alarm activation and ERC field verification

Description: On-site commander roll call

Description: The perimeter team is responsible for door security and access control in hazardous areas

Description: The rescue team dons European-style firefighting suits at the emergency equipment station

- **Occupational Incident Management**

Giantplus Technology places strong emphasis on investigating the root causes of all occupational incidents. The Company has established the "Regulations for the Investigation, Handling, and Analysis of Occupational Accidents, EHS Events, and Near Misses". Upon occurrence of any incident, the relevant unit must follow the prescribed reporting and handling procedures. Joint investigations are conducted by the EHS Department, labor representatives, and supervisors of the involved unit to identify the root causes, clarify the relevance to job responsibilities, and develop corrective and preventive measures. If a similar incident recurs, the effectiveness of previous corrective actions is re-evaluated.

In addition to managing workplace risks, the Company prioritizes employee safety during commuting hours. Traffic safety awareness is reinforced through periodic announcements and visual signage promoting defensive driving practices in corridors, thereby raising awareness and reducing the likelihood of traffic-related accidents.

- **In 2024, the number of occupational incidents reported was zero. FR (Frequency Rate): 0; SR (Severity Rate): 0; FSI (Fatal Severity Index): 0**

Plant	Occupational Injury Rates / Indices	2022	2023	2024
Taiwan Plant	Reported Cases	2	2	0
	Disabling Injury Frequency Rate (FR)	0.58	0.62	0
	Disabling Injury Severity Rate (SR)	2	2	0
	Frequency-Severity Indicator (FSI)	0.034	0.035	0
	Occupational Injury Fatality Rate	0	0	0
China Plant	Reported Cases	1	1	0
	Disabling Injury Frequency Rate (FR)	0.24	0.27	0
	Disabling Injury Severity Rate (SR)	3.4	25.1	0
	Frequency-Severity Indicator (FSI)	0.034	0.025	0
	Occupational Injury Fatality Rate	0	0	0

Note: Occupational injury statistics exclude traffic accidents.

- Disabling Injury Frequency Rate (FR) = (Total number of disabling injuries / Total work hours) × 1,000,000
- Disabling Injury Severity Rate (SR) = (Total number of lost workdays from disabling injuries, excluding fatalities / Total work hours) × 1,000,000
- Frequency-Severity Indicator (FSI) = √ ((FR × SR) / 1,000)
- Occupational Injury Fatality Rate = (Number of fatalities caused by occupational injuries / Total work hours) × 1,000,000

- **Internal Audits of Environmental, Health, and Safety (EHS) Management Systems**

To ensure all personnel have a clear understanding of equipment operation and occupational health and safety (OHS) practices, and to effectively eliminate potential operational hazards, Giantplus Technology has established a robust internal audit mechanism. The Company conducts regular reviews of the effectiveness of its environmental and safety management systems.

From 2022 to 2024, the Taiwan Plant conducted comprehensive internal audits annually across 36 on-site departments, while the China Plant conducted audits annually across 26 on-site departments. Audit scope includes machinery operation, chemical management, emergency response protocols, use of personal protective equipment (PPE), and implementation of other safety and health-related practices. Audits focus particularly on high-risk work areas to ensure compliance with applicable regulations and internal safety standards.

Through a rigorous internal audit framework, Giantplus Technology continuously enhances workplace safety and protects employee health and well-being, in pursuit of a sustainable workplace goal of "zero hazards, zero accidents."

As of the date of this report (June 9, 2025), the cumulative number of zero-incident days by site, as published on the Company' s internal homepage, is as follows:

Bade Plant	728days	Hsinchu Plant	792days	Toufen Plant	2239days	Her-Lin Plant	877days

- **Internal Participation, Consultation, and Communication Channels**

6.6 Health Promotion

- **Workplace Health Promotion**

Work Items: Health care and medical support, ergonomic hazard assessment and management, prevention of abnormal workloads, prevention of workplace violence, and maternal health protection and management.

Giantplus Technology actively promotes workplace health. Beyond complying with occupational safety and health regulations, the Company invests resources in health awareness, activities, nutrition, and management to ensure comprehensive care for every employee. The health promotion initiatives are detailed below:

Health Awareness	Health Activities	Healthy Diet	Health Management
(1) Educational bulletins on epidemic prevention. (2) Awareness campaigns for pandemic preparedness. (3) Health seminars. (4) Arrangement of COVID-19 and influenza vaccination services.	(1) Organization of employee sports classes. (2) Formation of a badminton club and provision of subsidies. (3) Walking challenge events. (4) Company-sponsored employee trips. (5) Family Day events.	(1) All ingredients, seasonings, and cooking oils meet national certification standards. (2) Healthy meal options are provided. (3) Group catering meals are reviewed by nutritionists. (4) Calorie labels are displayed. (5) Eco-friendly tableware is used in the cafeteria.	Regular employee health examinations, including: (1) Special health examinations for specific operations. (2) Prevention and improvement of ergonomic risks. (3) Maternal health protection and management. (4) Evaluation and management of abnormal workload-related hazards. (5) Tiered health risk management and guidance.

● **Health Care and Medical Services**

Health Examination: The Company provides free general health checks for employees every three years and annual special health examinations for those in hazardous positions. Examination results are statistically analyzed to identify potential health risk factors. A tiered health risk management approach is implemented to track high-risk individuals, promote workplace health, and prevent occupational diseases, thereby offering comprehensive healthcare support.

Health Examination Types and Participation over the Past Three Years

Plant	Item \ Year	2022		2023		2024	
		Examination Items	Number of Participants	Examination Items	Number of Participants	Examination Items	Number of Participants
Taiwan Plant	General Health Examination	Examinations are conducted in accordance with the Labor Health Protection Regulations.	1,066	Examinations are conducted in accordance with the Labor Health Protection Regulations.	16	Examinations are conducted in accordance with the Labor Health Protection Regulations.	363
	Special Health Examinations (for noise, indium, nickel exposure, ionizing radiation)		76		91		81
China Plant	Pre-employment Health Examination	Pre-employment health examinations are based on company needs; Special health examinations are conducted in accordance with the Occupational Disease Prevention and Control Act.	281	Pre-employment health examinations are based on company needs; Special health examinations are conducted in accordance with the Occupational Disease Prevention and Control Act.	584	Pre-employment health examinations are based on company needs; Special health examinations are conducted in accordance with the Occupational Disease Prevention and Control Act.	191
	Special Health Examinations (for noise, dust, ethanol, acetone, toluene, isopropanol, tin and its compounds, radiation)		183		230		335

Giantplus Technology regularly arranges for physicians to visit its facilities to provide consultations for employees flagged with abnormal health check results, female employees requiring maternal care, individuals under abnormal workload, or those involved in occupational incidents. Employees assessed as Tier 2 or above are further evaluated by the physician, who considers both health conditions and job responsibilities, to provide guidance on appropriate job assignments. The number of participants in the past two years is as follows:

Health Consultation Services 2023

Number of Participants at the Taiwan Plant **296**

China Plant: Pre-employment and High-Risk Job Health Checkups

Health Consultation Services 2024

Number of Participants at the Taiwan Plant **274**

China Plant: Pre-employment and High-Risk Job Health Checkups

Tier 1	Tier 2	Tier 3	Tier 4
Taiwan Plant : 49 China Plant : 335	Taiwan Plant : 32 China Plant : 0	Taiwan Plant : 0 China Plant : 0	Taiwan Plant : 0 China Plant : 0
All examination results are normal and deemed free of abnormalities by the physician.	Abnormal results not related to occupational factors; follow-up guidance and re-checks or treatment are arranged.	Preliminary assessment indicates work-related abnormal results; occupational medicine consultation required for re-evaluation.	Abnormal results confirmed to be work-related; occupational disease evaluation and treatment procedures are initiated.

- **Sustainable Healthcare Partnerships**

Giantplus Technology collaborates with three contracted medical institutions to provide discounted medical services and comprehensive care. These partnerships aim to alleviate employee stress, ensure well-being, and maintain a positive doctor-patient relationship.

- **Monitoring of Notifiable Infectious Diseases**

In response to seasonal flu epidemics (e.g., H1N1, H3N2, Type A and B), which continue to pose public health risks annually, the Company takes a proactive approach. Annual flu vaccination programs are coordinated with local health authorities, and medical staff are dispatched to administer vaccines on-site. Preventive knowledge is shared on bulletin boards to raise employee awareness. These initiatives earned the "Gold Award for Epidemic Prevention" from the Taiwan Vaccine Promotion Association, recognizing the Company's medical office for its commitment to workplace vaccination and public health.

- **Ergonomic Risk Assessment and Management**

Musculoskeletal disorder (MSD) risk assessments are conducted during general health checkups. Based on the findings, cases are classified into four categories: confirmed cases, symptomatic (score above 3), suspected, or asymptomatic. For "symptomatic" employees, the EHS Department identifies ergonomic risk factors and arranges diagnosis by an occupational physician. The medical office tracks the progress of diagnosed MSD cases, including recovery status and work accommodation.

To prevent MSDs caused by repetitive motion, the Company conducts annual surveys during health checkups to assess pain in different body parts and its impact on work. High-risk individuals are managed as cases, involving occupational physicians, unit managers, and the EHS team to perform site visits, identify ergonomic hazards, and develop improvement plans.

- **Maternal Health Protection and Management**

In line with the Gender Equality in Employment Act, the Company provides statutory leave, including seven days for prenatal checkups, eight weeks of maternity leave, and seven days of paternity/partner leave. Employees with childcare responsibilities may apply for unpaid parental leave. Breastfeeding rooms are available to support female employees returning to work after childbirth, with refrigeration provided for milk storage.

To prevent maternal exposure to hazardous environments, the EHS Department has established a maternal health protection protocol. Tasks posing maternal risks are identified through qualitative and quantitative assessments. Management actions are implemented based on individual differences and categorized into general and tiered control measures. These measures are based on evaluations by contracted occupational physicians to ensure female employees' health and safety.

Giantplus Technology also provides maternity parking spaces, discounts at partner stores, and periodic check-ins, along with access to parenting-related resources.

● **Employee Wellness Activities**

Fitness Programs

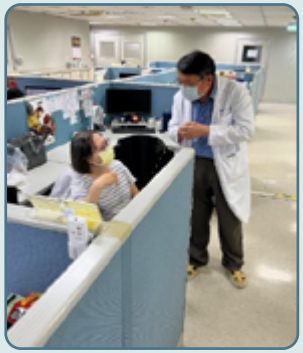
Overview: Weekly fitness classes are offered through employee clubs, with professional instructors invited to guide sessions. These classes help employees manage stress and promote a healthy lifestyle.

Health Clinics

The on-site occupational physician provides monthly services, offering employees personal healthcare and consultation. These services assist in addressing health concerns, safeguarding employee well-being, and promoting a healthy lifestyle to achieve a harmonious balance between health and work. A total of approximately 293 employee consultations were conducted through the health clinic.

The occupational physician conducts annual assessments of workplace environmental risks and on-site inspections to prevent excessive workloads and the occurrence of occupational diseases.

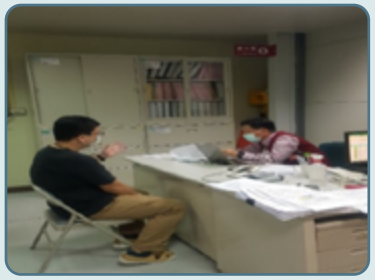
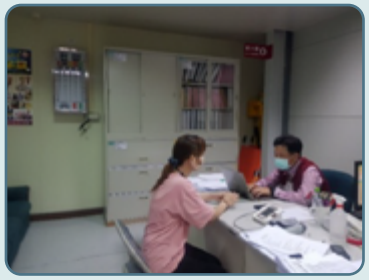
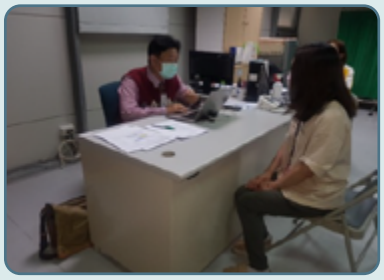
★ On-Site Physician Services



Health Clinics

★ Respiratory Protection

Occupational physicians assess employee eligibility for respiratory mask use. Smokers are encouraged to quit for health optimization.

★ Annual On-Site Assessment – Ergonomic Work Practices and Potential Hazard Evaluation

Based on musculoskeletal assessment scales, employees with potential issues are identified. The physician enters the cleanroom to observe their actual work posture and operations, enabling an initial judgment on occupational relevance. Health education is then provided, including core muscle training and the recommendation of protective gear to prevent chronic lower back pain. Orthopedic and rehabilitation treatments are also advised to confirm or rule out occupational injuries and to support return-to-work planning.

★ Annual On-Site Assessment – Workplace Evaluation

In collaboration with the occupational safety and health unit, site visits are conducted to assess employees' workplaces and provide preliminary ergonomic risk prevention recommendations. Health education is offered to encourage employees to actively participate in rehabilitation and attend follow-up consultations, thereby facilitating subsequent return-to-work planning.

Tiered Health Risk Management

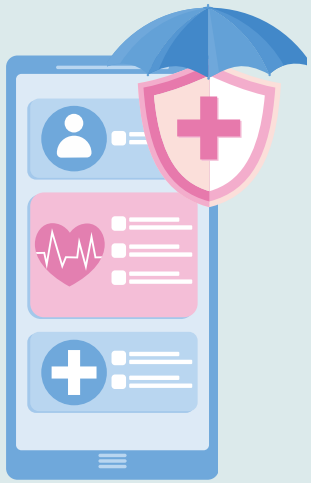
In addition to annual employee health checks, professional physicians are invited on-site to provide post-check-up consultations for abnormal results. This guidance helps employees better understand their health conditions and receive personalized professional advice. It aims to prevent illness or facilitate early treatment intervention and ensures follow-up. It also fosters employee awareness of self-health management.

Health Seminars

★ Healthy Diet for Better Vision

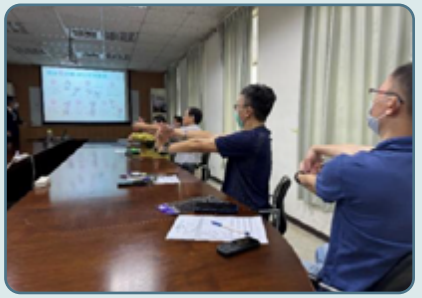
This session emphasized the importance of plant-based nutrition, rich in vitamins and phytonutrients, in supporting eye health for frequent users of digital devices. It advocated proper eye care habits, such as taking breaks every 30 minutes, and shared practical home remedies to raise awareness of preventive care.

Health Seminars



★ The Silent Killer – Lung Adenocarcinoma & Stress Management for Office Workers

Lung cancer, known as the "silent killer," remains the leading cause of cancer death in Taiwan. Preventive measures and early detection are vital to improving recovery outcomes. The seminar also highlighted the importance of maintaining emotional well-being as a key to long-term health.



★ Understanding Dementia and Building a Dementia-Friendly Workplace

The seminar helped employees understand types of dementia and how to care for those affected. It offered practical guidance for both workplace and home settings, empowering employees to provide support and seek appropriate care resources.

★ Total Body Cardio Boxing Exercise

This seminar promoted regular physical activity as a way to relieve stress and enhance both physical and mental health, serving as a preventative and therapeutic measure for a variety of health conditions.

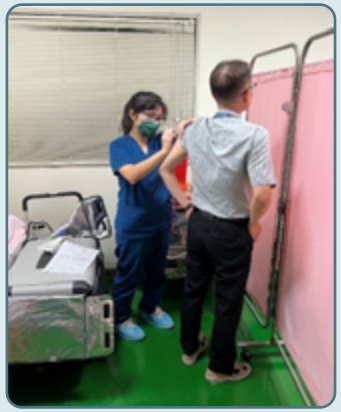
"Giantplus Technology Blood Donation – Keep Love Flowing" Campaign

Blood donation is a noble act that benefits both donors and recipients. It helps stimulate blood metabolism and demonstrates humanitarian care. Through this campaign, Giantplus Technology encouraged employees to donate blood and offered 7-Eleven gift cards as incentives, reinforcing the spirit of giving and helping replenish local blood banks through collective action

"Protect Your Health and Win a Prize"

Employee Influenza Vaccination Campaign

As influenza viruses mutate annually, receiving a flu vaccination is the most effective method of prevention. It significantly reduces the risk of infection and lowers the chance of severe illness. The protection lasts approximately one year. Annual vaccination is therefore recommended to enhance individual health resilience!

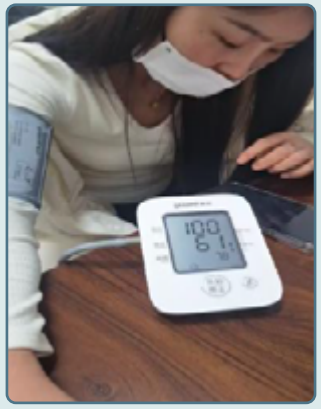


Healthy Workplace Certification – Health Start Mark

Giantplus Technology applied for the Healthy Workplace Certification from the Health Promotion Administration, Ministry of Health and Welfare, and was awarded the "Health Start Mark." This recognition affirms the Company's efforts in fostering healthy lifestyles and promoting physical and mental well-being among employees. It also encourages continuous progress toward a win-win outcome for both the Company and its workforce.

The China plant, in collaboration with the Company's Environmental Health and Safety (EHS) team,

organized safety awareness training and related activities to enhance employees' safety knowledge and operational skills. Blood pressure monitoring devices were also provided to employees to promote self-monitoring habits and raise health awareness.



6.7 Social Engagement

Giantplus Technology is committed to actively contributing to social welfare by addressing societal needs and enhancing community well-being. Through donations to charitable organizations, the Company supports under-resourced groups and provides them with essential care. These efforts aim to reduce social disparities and foster a more harmonious and compassionate society. In terms of neighborhood relations, Giantplus Technology consistently donates to support the organization of community events, enhancing interaction and cohesion among residents. By participating in and supporting local activities, the Company demonstrates its commitment to community development and works hand-in-hand with stakeholders to promote sustainable growth. Looking ahead, Giantplus Technology will continue to uphold its principles of integrity and responsibility. The Company will deepen community involvement, expand its philanthropic impact, fulfill corporate social responsibilities, and generate greater positive value for society.

NO.	Date	Event Names	Partner Organizations / Affiliated Units	Type	Outcomes
1	2024/2/27	Love Without Barriers Charity Bazaar	Down Syndrome Foundation R.O.C.	Charity Market: Snacks / Handmade Soaps	Total Raised: NT$11,380
2	2024/6/25	TriBake Roomy Shelter Workshop Charity Bazaar	TriBake Social Enterprise	Charity Market: Rice Buns / Rice Bagels	Total Raised: NT$10,240
3	2024/9/13	Old Shoes Save Lives Flash Donation Drive	Old Shoes Save Lives Association	In-Kind Donations: Old Shoes / Old Bags / Voluntary Donations	Donations Collected: 99 pairs of old shoes, 110 used bags, and NT$6,000 in cash donations
4	2024/10/22	Le Tao Tao Charity Bazaar	International Christian Concern Association	Charity Market: Handmade Toasts / Breads	Total Raised: NT$7,170
5	2024/12/17	Christmas Express – Warmth Delivered	Taoyuan Psychiatric Center	1. In-Kind Donation Campaign 2. Christmas DIY Activities	Donated Goods: 20 items, Total Value: approx. NT$59,500
6	2024/12/20	Love Through Shopping – Christmas with Care	Taoyuan Bade Care Institute	1. Christmas Wish Card Campaign 2. Educational Toy Sponsorship 3. Christmas Gift-Giving Activities	Sponsored 261 gifts and educational toys for underprivileged students, Estimated Value: approx. NT$45,000

1. Giantplus Technology is committed to promoting employment opportunities for individuals with physical and mental disabilities through concrete action. In 2024, the Company held three charity bazaars, with total sales reaching NT$28,790. The participating sheltered workshops produced baked goods, specialty agricultural products, snacks, and festive gift boxes using high-quality ingredients. These efforts not only enhance employment opportunities and vocational skills for individuals in protected employment, but also connect social resources and create value-added services. Consumers are offered healthy, delicious products while contributing to the development of a sustainable and inclusive industry.

Love Without Barriers (Down Syndrome Foundation)

Love Without Barriers" is a sheltered shop with a mission. It employs individuals with Down Syndrome and intellectual disabilities to sell handmade cookies and agricultural products infused with a "taste of happiness." The public is invited to support this initiative with a spirit of inclusion and embrace!

TriBake Roomy Shelter Workshop

Unlike traditional charity cookie shops, this initiative emphasizes taste and social friendliness by using locally sourced ingredients in Taiwan. The workshop has developed competitive products such as rice bagels and rice buns, setting a benchmark for sustainable public welfare.

Le Tao Tao (Taoyuan Psychiatric Center)

Le Tao Tao is founded on the core values of "Respect, Care, Health, and Joy." It is dedicated to helping persons with disabilities acquire work-related and baking skills so that each participant can demonstrate their abilities in the workplace.

Old Shoes Save Lives" Flash Donation Drive

In 2023, in response to excessive consumption driven by industrialized linear economic models, Giantplus Technology collaborated with the Old Shoes Save Lives Association. Employees were encouraged to donate idle items rather than hoarding or discarding them, thereby reducing the consumption of Earth' s resources and delivering goodwill to those in need. The event received enthusiastic participation and yielded excellent results. This year, employees were again invited to donate idle items. In addition to collecting old shoes, the initiative also gathered used bags, which are repurposed as school bags for students in Africa as part of the association's educational outreach. We thank our colleagues for helping fulfill the mission of "cherishing goods and passing on kindness" in a virtuous cycle of love!

Christmas Express – Warmth Delivered

Event Date: December 17 | Location: Bade Care Institute for the Disabled

Before the event began, volunteers guided participants through the facility, offering insight into the daily lives and needs of the residents. The group then crafted handmade Christmas hats, with festive music bringing cheer to the environment. The surprise appearance of Santa Claus added warmth to the winter day, lighting up the faces of the residents with bright smiles—as if sunlight had returned to their lives. This event highlighted the power of companionship.

It was more than just a donation drive; it was an exchange of hearts. We hope to continue creating more opportunities to bring warmth and support to those yearning for care and connection!

"Love Through Shopping, Love at Christmas" – In Partnership with Love of Life Foundation

Giantplus Technology values social inclusion and compassion, and has long engaged in public welfare through tangible actions. In 2024, we responded to the "Love Through Shopping, Love at Christmas" initiative by the Love of Life Foundation, which promotes love and education as its core values to support the development of underprivileged children. Through this collaboration, Giantplus Technology sponsored Christmas wish cards and educational resources.

In this collaboration, Giantplus Technology collected a total of 261 Christmas wish gifts and educational supplies for underprivileged students by sponsoring wish cards and cognitive development resources. The total value of donations amounted to approximately NT$45,000. The Company also participated in the Christmas gift-giving event, personally delivering care and blessings to the children. Through tangible actions, we not only fulfilled the holiday wishes of these students but also supported their learning and growth by providing essential educational resources.

Looking ahead, the Company will continue to collaborate with influential charitable organizations to deepen its engagement in education, social care, and sustainable development. We remain committed to fulfilling our corporate social responsibility and creating positive impact through heartfelt and compassionate actions.

Appendix

Appendix 1: ESG Performance Highlights
Appendix 2: GRI Standards (2021) Content Index
Appendix 3: SASB Index
Appendix 4: ESG Disclosure Topics — Optoelectronics Industry
Appendix 5: Climate-Related Disclosure
Appendix 6: Independent Assurance Statement

Appendix 1: ESG Performance Highlights

Category	Sustainability Indicators	2023 Target	2023 Actual Performance	2024 Target	2024 Actual Performance
Corporate Governance	Corporate Governance Evaluation: Percentile Ranking Among All Listed Companies	36~50%	36~50%	36~50%	36~50%
	Board of Directors Attendance Rate	≧ 85%	100%	≧ 85%	97.14%
	No Corrections Issued by the Taiwan Stock Exchange in 2024	0 cases	0 cases	0 cases	0 cases
	Certified by the Taiwan Intellectual Property Management System (TIPS)	Achieved	Achieved	Achieved	Achieved
Business Performance	EPS Remained Profitable	Achieved	Achieved	Achieved	Achieved
Information Security	Completion Rate of Information Security Training for New Employees	100%	100%	100%	100%
	Completion Rate of Annual Confidential Information Security Online Training and Testing for Employees	100%	100%	100%	100%
	Phishing Simulation Awareness Reinforcement Rate for High-Risk Users	100%	100%	100%	100%
	Vulnerability Scanning, Email Encryption, and Sandbox Analysis of Attachments/Links Implemented with Expected Results	Completed	Completed	Completed	Completed
	Zero Incidents of Data Breach	0 cases	0 cases	0 cases	0 cases
Customer Satisfaction	No Customer Complaints Regarding Personal or Order Privacy Leaks	0 cases	0 cases	0 cases	0 cases
Regulatory Compliance	No Major Violations Within the Group	Achieved	Achieved	Achieved	Achieved

Category	Sustainability Indicators	2023 Target	2023 Actual Performance	2024 Target	2024 Actual Performance
Product Quality	Certified by ISO 9001 and IATF 16949 Quality Management Systems	Certified	Certified	Certified	Certified
	Completion Rate of Green Specification Development for Customers	100%	100%	100%	100%
	Compliance Rate of Random Testing for Hazardous Substances in Product Audits	100%	100%	100%	100%
Innovation and R&D	Number of Patent Applications	28 cases	46 cases	28 cases	47 cases
Labor Relations, Human Rights Policy, and Diversity & Inclusion	Annual Completion Rate of Labor-Management Communication Meetings	100%	100%	100%	100%
	Total Employee Turnover Rate	<20%	9.54%	<20%	11.04%
	Case Closure Rate of Employee Feedback	100%	100%	100%	100%
	Training Completion Rate for New Employees	100%	100%	100%	100%
	No Major Labor Disputes Occurred	0 cases	0 cases	0 cases	0 cases
	Average Annual Training Hours per Employee	10~15 Hours	12.47 Hours	10~15 Hours	8.07 Hours
	Completion Rate of Human Rights and Corporate Governance Training (IDL)	100%	100%	100%	100%
Health and Safety	Participation Rate in Annual Health Checkups	≧ 90%	100%	≧ 90%	100%

Appendix 2: GRI Standards (2021) Content Index

Statement of Use: Giantplus Technology Co., Ltd. has reported content for the period from January 1, 2024, to December 31, 2024, in accordance with the GRI Standards.

GRI I Standards Used: Foundation 2021

Applicable GRI Sector Standards: None

GRI INDICATOR		Corresponding Section in the 2024 ESG Report	Page	Remarks
General Disclosures (2-1~2-30)				
The organization and its reporting practices	2-1 Organizational details	2.1 Company Profile	25	
	2-2 Entities included in the organization's sustainability reporting	0. Editorial Policy ● ESG Information Disclosure	04	
	2-3 Reporting period, frequency and contact Point	● Reporting Period ● Reporting Frequency ● Opinion Feedback	05 05 05	
	2-4 Restatements of information	0. Editorial Policy ● ESG Information Disclosure	04	
	2-5 External assurance	● Basis for Report Preparation and Information Verification ● External assurance	05 05	
Activities and workers	2-6 Activities, value chain and other business relationships	3.1 Business Performance and Value Chain 3.3 Customer Relationship Management	62 64	
	2-7 Employees a. Total number of employees, with breakdowns by gender and region b. Total number of employees in various categories reported	6.2 Talent Development and Compensation & Benefits ● Workforce Composition	107 109	
	2-8 Workers who are not employees	● Workforce Composition	109	

	GRI INDICATOR	Corresponding Section in the 2024 ESG Report	Page	Remarks
Governance	2-9 Governance structure and composition	2.2 Corporate Governance 2.2.2 Governing Body ● Board of Directors	29 30 30	
	2-10 Nomination and selection of the highest governance body	2.2 Corporate Governance 2.2.2 Governing Body ● Board of Directors	29 30 30	Board members are elected through a candidate nomination system.
	2-11 Chair of the highest governance body	2.2.2 Governing Body ● Board of Directors Powers and responsibilities of the Board	30 30 31	
	2-12 Role of the highest governance body in overseeing the management of impacts a. Role of the highest governance body and senior management in setting the organization's purpose, values or vision, and strategies b. Oversight responsibilities of the highest governance body regarding the organization's due diligence, and its review of the effectiveness of organizational procedures	Powers and responsibilities of the Board 2.3 Ethical Business Conduct 2.4 Business Ethics and Regulatory 2.1 Company Profile-Corporate Structure	31 36 37 28 26	
	2-13 Delegation of responsibility for managing impacts a. How the highest governance body delegates responsibility for managing economic, environmental, and social impacts b. How senior executives or other staff report to the highest governance body on the management of economic, environmental, and social impact processes	2.1 Company Profile-Corporate Structure 2.7 Risk Management System	25 48	
	2-14 Role of the highest governance body in sustainability reporting a. The highest governance body's responsibility to review and approve reported information b. If the highest governance body is not responsible for reviewing and approving reported information (including key topics), provide the rationale	Powers and responsibilities of the Board 1.1 ESG Governance Structure and Roles	31 07	

GRI INDICATOR		Corresponding Section in the 2024 ESG Report	Page	Remarks
Governance	2-15 Conflicts of interest a. Description of processes established by the highest governance body to avoid and mitigate conflicts of interest b. Disclosure of conflicts of interest to stakeholders, if applicable	2.3 Ethical Business Conduct 2.3.2 Implementation Results ● Whistleblowing / Grievance Mechanism	36 36	
	2-16 Communication of critical concerns a. How key material incidents are communicated to the highest governance body	Powers and responsibilities of the Board 1.1 ESG GOVERNANCE STRUCTURE AND ROLES	31 07	
	2-17 Collective knowledge of the highest governance body a. Collective expertise, skills, and experience of the highest governance body in relation to sustainability	2.2.2 Governing Body ● Educational and Professional Backgrounds of Board Members ● Board Member Training ● Board Diversity	30 31 31 32	
	2-18 Evaluation of the performance of the highest governance body a. Procedures by which the highest governance body oversees the organization' s performance in managing economic, environmental, and social impacts	● Performance Evaluation 1.1 ESG Governance Structure and Roles	33 07	
	2-19 Remuneration policies	2.2.2 Governing Body ● Board Remuneration ● Compensation Committee 6.2 Talent Development and Compensation & Benefits	30 32 35 107	
	2-20 Process to determine remuneration a. How the organization designs its compensation policy and decision-making process	2.2.2 Governing Body ● Board Remuneration ● Compensation Committee 6.2.1 Compensation and Benefits	30 32 30 114	
	2-21 Annual total compensation ratio	-		Confidentiality agreements prohibit disclosure of related data

GRI INDICATOR		Corresponding Section in the 2024 ESG Report	Page	Remarks
strategy, policies and practices	2-22 Statement on sustainable development Strategy a. Statement from the highest governance body or senior management regarding the organization' s sustainability commitment and strategy	0. Statement from Top Management – Message from the Chairman	02	
	2-23 Policy commitments a. Description of policy commitments related to responsible business conduct b. Specific policy commitments regarding the respect for human rights	6.1 Talent Policy and Commitment	104	
	2-24 Embedding policy commitments a. How the organization integrates each policy commitment on responsible business conduct into its operations and business relationships	2.3.1Ethical Business Conduct 6.1 Talent Policy and Commitment	36 104	
	2-25 Processes to remediate negative Impacts a. How the organization identifies adverse impacts it causes or contributes to b. Methods for identifying and addressing grievances	6.4 Employee Care and Communication	122	
	2-26 Mechanisms for seeking advice and raising concerns	1.2 Stakeholder Identification and Contact Channels	09	
	2-27 Compliance with laws and regulations a. Total number of significant legal or regulatory non-compliance incidents during the reporting period	2.4 Business Ethics and Regulatory	37	
	2-28 Membership associations	1.7 Participation in External Organizations	23	
Stakeholder Engagement	2-29 Approach to stakeholder engagement a. Organization' s policy and approach to stakeholder engagement	1.2 Stakeholder Identification and Contact Channels 1.3 Stakeholder Engagement: Issue Mapping and Material Topic Identification	09 10	
	2-30 Collective bargaining agreements a. Percentage of total employees covered by collective bargaining agreements	6.4 Employee Care and Communication	122	The organization does not implement collective bargaining agreements but holds labor-management meetings.

GRI INDICATOR		Corresponding Section in the 2024 ESG Report	Page	Remarks
Material topics	● Guidance for Determining Material Topics	1.3.1 Analysis of Internal and External Impact of Key Topics of Concern	14	
	3-1 Process to determine material topics	1.4 Prioritization and Response to Material Topics	15	
	3-2 a. List of material topics	1.5 Impact of Sustainable Business Practices	18	
	b. Changes to the List of Material Topics	1.4 Prioritization and Response to Material Topics	15	
	3-3 Management of material topics	1.5 Impact of Sustainable Business Practices	18	Appendix 2-1

Appendix 2-1：List of Ten Material Topics, Management Approaches, and Corresponding ESG Disclosure Sections

NO	Clause	Key Requirements under GRI Standards	CORRESPONDING ESG DISCLOSURE SECTION	Page	Remarks
1. Business Performance	3-3	Management of material topics	2.2 Corporate Governance	29	
	201	Economic Performance：Topic Management Disclosure	3.1 Business Performance and Value Chain	62	
	201-1	Direct economic value generated and distributed	Revenue contribution of major products in the past two years	62	
2. Innovation and R&D	3-3	Management of material topics	3.7 Innovation and R&D	72	
3. Corporate Governance	3-3	Management of material topics	2.2 Corporate Governance	29	
	General	2-9 Governance structure and composition	2.2.2 Governing Body	30	
4. Labor Relations, Human Rights Policy, and Diversity & Inclusion	3-3	Management of material topics	6.1.1 Respect for Human Rights 6.2.1 Compensation and Benefits	105 114	
	401	Employment：Topic Management Disclosure	6.1 Talent Policy and Commitment	104	
	401-1	New employee hires and employee turnover	6.2 Talent Development and Compensation & Benefits	107	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part time employees	6.2.1 Compensation and Benefits ● Employee retirement benefits ● Other employee benefits ● Unpaid leave of absence	114 117 116 118	
	401-3	Parental leave			
	402	Labor/Management Relations：Topic Management Disclosure	6.1 Talent Policy and Commitment ● Minimum notice period for operational changes	104 111	
	402-1	Minimum notice periods regarding operational changes			
	404	Training and Education：Topic Management Disclosure	6.3 Training and development	119	
	404-1	Average hours of training per year per employee	6.3 Training and development	119	

NO	Clause	Key Requirements under GRI Standards	CORRESPONDING ESG DISCLOSURE SECTION	Page	Remarks
4. Labor Relations, Human Rights Policy, and Diversity & Inclusion	405	Diversity and Equal Opportunity: Topic Management Disclosure	6.1 Talent Policy and Commitment 2.2.2 Governing Body 6.2.1 Compensation and Benefits	104 30 114	
	405-1 405-2	Diversity of governance bodies and employees Ratio of basic salary and remuneration of women to men			
5. Regulatory Compliance	3-3	Management of material topics	2.4 Business Ethics and Regulatory	37	
6. Occupational Safety, Health, and Wellness Promotion	403	Occupational Health and Safety：Topic Management Disclosure	6.5 Occupational Safety and Health ● Occupational health and safety policy, risk assessment, and incident investigation 6.6 Health Promotion Certified professionals for occupational health and safety protection ● Emergency response and drills	124 125 135 126 131	
	403-1	Occupational health and safety management system			
	403-2	Hazard identification, risk assessment, and incident investigation			
	403-3	Occupational health services			
	403-4	Worker participation, consultation, and communication on occupational health and safety			
	403-5	Worker training on occupational health and safety			
	403-6	Promotion of worker health			
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			
	403-8	Workers covered by an occupational health and safety management system	● Occupational health and safety committee ● Occupational injury statistics 6.6 Health Promotion	125 133 135	
	403-9	Work-related injuries			
	403-10	Work-related ill health			

NO	Clause	Key Requirements under GRI Standards	CORRESPONDING ESG DISCLOSURE SECTION	Page	Remarks
7. Information Security	418	Customer Privacy: Topic Management Disclosure	2.6 Information Security	41	
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.4 Customer Privacy	66	
8. Climate Change Adaptation	201	Economic Performance：Topic Management Disclosure	5.1 Climate Change Adaptation 5.3 Greenhouse Gas Inventory and Carbon Management	80 90	
	201-2	Financial implications and other risks and opportunities due to climate change			
	305	Emissions：Topic Management Disclosure	5.3 Greenhouse Gas Inventory and Carbon Management	90	
	305-1 305-2 305-3 305-4	Direct (Scope 1) GHG emissions Energy indirect (Scope 2) GHG emissions Other indirect (Scope 3) GHG emissions GHG emissions intensity			
9.10. Customer Relationship Management & Product and Engineering Quality and Responsibility	416	Customer Health and Safety：Topic Management Disclosure	3.3 Customer Relationship Management 4.5 Ethical Sourcing 3.5 Product Quality	64 78 66	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services			

Appendix 3: SASB Index

Hardware Manufacturing Industry: Sustainable Development Topics and Accounting Metrics with Corresponding 2024 ESG Report Sections

Topic	Metric Code	Accounting Metric	Nature	Unit of Measurement	Corresponding ESG Section / Chapter-Page
Product Safety	TC-HW-230a.1	Description of product data security risk identification and management methods	Discussion and Analysis	Not Applicable	2.6 Information Security / P.41 1.R&D Projects – Information Security <R&D>Confidential file areas are established by the IT department. All R&D folders are stored in these secure areas and are centrally managed by IT to ensure information security.
Employee Diversity And Inclusion	TC-HW-330a.1	Percentage of global employees in (1) management, (2) technical roles, and (3) all other employees by gender and race	Quantitative	Percentage (%)	6.2 Talent Development and Compensation & Benefits/P.107
Product Lifecycle	TC-HW-410a.1	Percentage of products that comply with IEC 62474 restricted substances	Quantitative	Percentage (%)	Not Applicable – The Company' s products are not subject to this regulatory requirement.
	TC-HW-410a.2	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantitative	Percentage (%)	Not Applicable – The Company' s products are not subject to this regulatory requirement.
	TC-HW-410a.3	Percentage of products that comply with Energy Star or equivalent standards	Quantitative	Percentage (%)	Not Applicable – The Company' s products are not subject to this regulatory requirement.
	TC-HW-410a.4	Total weight of end-of-life products and percentage recycled	Quantitative	Tonne	Not Applicable – The Company' s products are semi-finished goods.
Supply Chain Management	TC-HW-430a.1	First-tier supplier RBA audit (Validated Audit Process, VAP) or equivalent audit completion rate and percentage of suppliers (a) all suppliers and (b) high-risk suppliers	Quantitative	Percentage (%)	Supplier VAP audits have not been implemented. The Company only distributes self-assessment questionnaires requesting suppliers to conduct surveys in accordance with RBA standards. Supplier response rates were 43% in 2022, 62% in 2023, and 100% in 2024.
	TC-HW-430a.2	Percentage of first-tier suppliers (1) not passing RBA VAP or equivalent audits and (2) audit results improvement rates for (a) critical deficiencies and (b) other deficiencies	Quantitative	Speed	No on-site audits were conducted.

Topic	Metric Code	Accounting Metric	Nature	Unit of Measurement	Corresponding ESG Section / Chapter-Page
Material Sourcing	TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	Not Applicable	Supplier Sustainability Risk Assessment To ensure stable long-term supply and quality of materials, Giantplus Technology has implemented procedures such as the "Procurement Procedure" and the "Supplier/Outsourced Contractor Evaluation and Assessment Procedure" to standardize various aspects of supplier management. Suppliers are also informed of and required to comply with the "Hazardous Substance List" and to sign the "Green Product Declaration," the "Conflict Minerals Survey," and the "Responsible Business Alliance (RBA) Code of Conduct." These measures are in place to oversee labor rights, environmental protection, and ethical standards throughout the supply chain, thereby minimizing operational risks and reducing costs for both the Company and its suppliers. For critical material suppliers, the Company encourages proactive participation in self-assessments and conducts regular monitoring of their operational status to implement risk control strategies, including second-source planning. These efforts support a stable and sustainable future through collaboration.
Table 2: Activity Metrics					
Product Lifecycle Management	TC-HW-000.A	Percentage of Revenue by Product Category (Based on Production Quantity)	Quantitative	Quantity	3.1 Business Performance and Challenges / P.62 • Production capacity, output, and production value by product category (Note: Due to variations in product mix, output is for reference only)140,877 m²100%
	TC-HW-000.B	Area of manufacturing facilities	Quantitative	Square metres (m²)	140,877 m²
	TC-HW-000.C	Percentage of production from owned facilities	Quantitative	Percentage (%)	100%

Appendix 4: ESG Disclosure Topics — Optoelectronics Industry

No.	Indicator	Indicator Type	Annual Disclosure Status	Unit	Remarks
1	Total Energy Consumption, Percentage of Purchased Electricity, and Renewable Energy Usage Rate	Quantitative	Total Energy Consumption: 879,046.3613 GJ Percentage of Purchased Electricity: 100% Renewable Energy Usage Rate: 0%	Billion Joules (GJ)、Percentage (%)	
2	Total Water Withdrawal and Consumption	Quantitative	Total Water Withdrawal: 2,781.091 thousand cubic meters Total Water Consumption: 870.182 thousand cubic meters	Thousand Cubic Meters (1000m³)	
3	Weight and Recycling Percentage of Hazardous Waste Generated	Quantitative	1,182.5278 tonnes; 39.82%	Metric Tons (t), Percentage (%)	
4	Description of Occupational Injury Types, Numbers, and Rates	Quantitative	No occupational injuries occurred in 2024.	Percentage (%), Quantity	
5	Disclosure of Product Lifecycle Management: Including the Weight of Scrapped Products and E-waste, and Recycling Percentage (Note 1)	Quantitative	Total weight of recycled scrap products and electronic waste: 123.98 tonnes; Total weight of scrap products and electronic waste: 256.24 tonnes; Recycling Rate: 48.38%	Metric Tons (t), Percentage (%)	
6	Description of Risk Management Related to the Use of Critical Materials	Qualitative Description	Supplier Sustainability Risk Assessment: In accordance with internal procedures, material suppliers are required to disclose their use of substances listed in the Restricted Substances List, sign the Green Product Declaration and Conflict Minerals Reporting Template, and comply with the Responsible Business Alliance (RBA) Code of Conduct. Suppliers are expected to recognize and fulfill these responsibilities, and submit relevant documentation. The Company consolidates and regularly monitors responses to ensure implementation of risk identification mechanisms. Supply chain management also includes risk management and mitigation measures for key materials.		

No.	Indicator	Indicator Type	Annual Disclosure Status	Unit	Remarks
7	Total Financial Loss Due to Legal Proceedings Related to Anti-Competitive Behavior	Quantitative	No legal proceedings related to anti-competitive behavior occurred in 2024, and monetary losses were NTD$ 0.	Reporting Currency	
8	Main Product Output by Product Category	Quantitative	LCD Module – TFT + STN: 22,719 thousand units. For the full list of product categories, please refer to the Annual Report.	Varies by product type	

Note 1: Includes offcut material sold or otherwise recovered; relevant explanations should be provided.

Appendix 5: Climate-Related Disclosure

Aspect	Disclosure Items		Giantplus Technology Practical Actions in Response to Climate Change
Governance	Disclosure of the organization's governance regarding climate-related risks and opportunities.	Board oversight of climate-related risks and opportunities	In response to the challenges posed by climate change, Giantplus Technology has established a clear corporate structure to implement execution strategies aligned with its governance hierarchy, actively addressing climate-related risks and opportunities. A Risk Management Committee under the Board of Directors is responsible for establishing the risk management framework and processes, formulating climate governance strategies, and guiding each department in execution. Climate-related risks and opportunities are collected and assessed by the Sustainability Development Promotion Committee, which then formulates energy-saving and carbon reduction plans, implementing them across all departments.
		Management' s role in assessing and managing climate-related risks and opportunities	The Company has established a Risk Management Committee composed of management from various responsible departments. A Risk Management Task Force, convened by the General Manager, has been set up to address climate-related issues using a sustainability-oriented approach. Adopting the framework of the Task Force on Climate-related Financial Disclosures (TCFD), the task force identifies risks and opportunities related to climate change and proposes corresponding response plans. It regularly reports to the Board of Directors on the impacts of climate risks on operations and related management measures.

Aspect	Disclosure Items		Giantplus Technology Practical Actions in Response to Climate Change		
			Short-term	Mid-Term	Long term
Strategy	Disclosure of the actual and potential impacts of climate-related issues on the organization' s business, strategy, and financial planning.	Identified short-, medium-, and long-term climate-related risks and opportunities	Transition Risks: Carbon pricing, increased reporting requirements, volatility of key material prices, and rising customer sustainability awareness. Physical Risks: Intensified natural disasters. Market Opportunities: Development of new technologies and products.	Transition Risks: Market risks and technology development.	Transition Risks: Regulatory changes. Physical Risks: Extreme climate changes. Market Opportunities: Energy efficiency, resource circularity, and adoption of alternative energy sources.
		Climate-related risks and opportunities that impact the organization' s business, strategy, and financial planning	The major climate risks faced by the Company include intensified natural disasters due to climate change, which may disrupt operations and impact revenue. Regulatory changes related to renewable energy usage and carbon fees may increase compliance costs. Additional manpower and work hours for implementation would also raise operational costs. In response to the rising demand from customers and stakeholders for green or low-carbon products and services, the Company may need to modify production processes or replace raw materials to meet societal expectations. Opportunities lie primarily in the products and services domain. Responding to market demand for green or low-carbon offerings may require process innovations or material substitutions to align with societal values. Giantplus Technology will continue to propose responsive strategies and action plans. The Company actively tracks sustainability trends and adopts a sustainability-driven mindset to develop a low-carbon management roadmap, aiming to gain a competitive edge in the low-carbon era and create new business opportunities.		

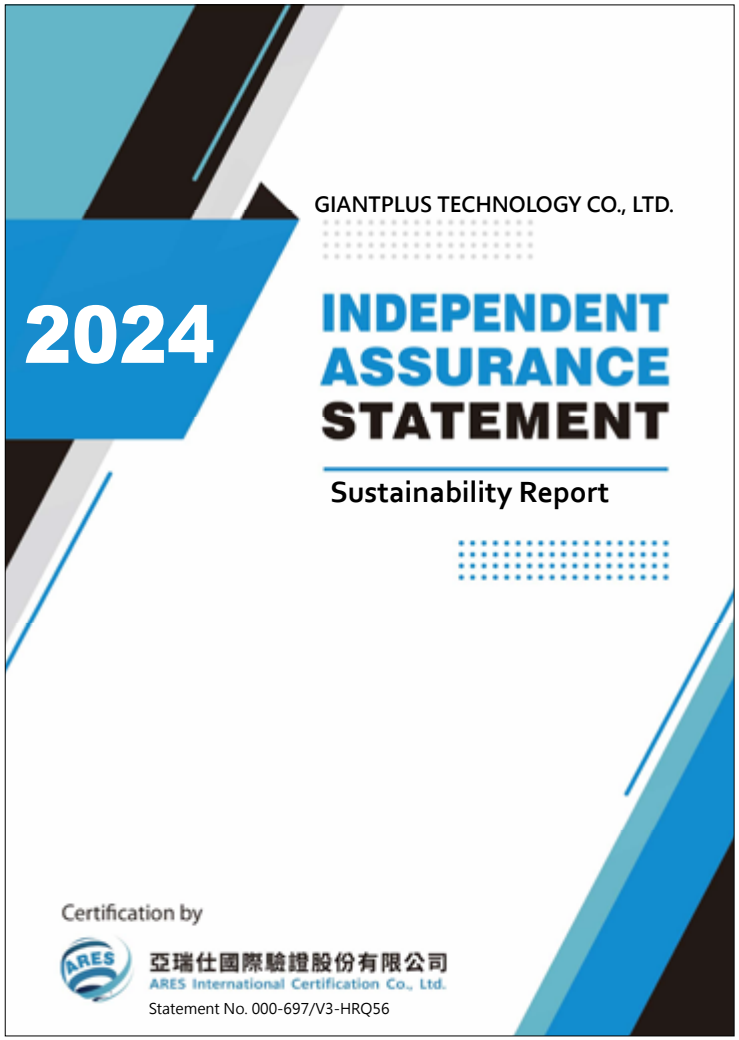
Aspect	Disclosure Items		Giantplus Technology Practical Actions in Response to Climate Change		
			Key Transition Risks	Key Physical Risks	Key Opportunities
			To manage regulatory changes, renewable energy adoption, carbon fee compliance, and the demand for green or low-carbon products and services, the Company proactively aligns with international standards. It strives to mitigate renewable energy cost risks and has implemented green design and R&D strategies. These include high energy conversion rate product portfolios and low-carbon product development to help clients reduce costs and increase efficiency. Additionally, the Company is committed to projects on certified circular economy, process improvements, and energy transition to achieve low-carbon transformation goals.	To mitigate impacts from extreme weather events such as water shortages and flooding, investments have been made in water-saving facilities and enhanced water recycling capabilities across production sites. Climate scenario analysis is used to monitor and manage drought and flooding risks, and a Business Continuity Plan (BCP) has been developed and regularly rehearsed to reduce operational losses from disasters.	The Company continues to strengthen its climate resilience and adaptive capacity. By ensuring comprehensive greenhouse gas (GHG) disclosures and proactively responding to climate challenges, we are able to reduce operational risks and enhance stakeholder trust. Investment in the development of green technologies, products, and services enhances our competitiveness and creates access to new markets. At the same time, we are transitioning our value chain toward a greener model through green R&D, green manufacturing, and green marketing, thereby improving profitability and enhancing corporate value.
		Resilience of the organization' s strategy, taking into consideration different climate-related scenarios (including a 2° C or lower scenario)	In addressing physical risks, the Company refers to the Representative Concentration Pathways (RCPs) RCP 2.6 and RCP 8.5, as defined in the Fifth Assessment Report (AR5) of the Intergovernmental Panel on Climate Change (IPCC), to conduct scenario analysis. Through both optimistic and pessimistic climate scenarios, the Company evaluates the risks of water scarcity and changes in rainfall patterns that may affect Giantplus Technology. These climate scenario analyses serve as a basis for planning and strategizing future risk responses, thereby mitigating potential financial losses.		

Aspect	Disclosure Items		Giantplus Technology Practical Actions in Response to Climate Change
Risk Management	Disclosure of how the organization identifies, assesses, and manages climate-related risks.	Processes for identifying and assessing climate-related risks	In line with its climate risk identification and assessment procedures, the Company has compiled a list of potential climate-related risks and opportunities. Material climate risks and opportunities were determined based on the anticipated timeframes and the magnitude of their impacts. Corresponding risk management and response plans have been formulated for each risk and opportunity level. The Company' s Climate Risk Identification and Assessment Process includes the following steps: (1) Identification of Climate-Related Issues: Climate risk factors were identified with reference to industry benchmarks, and internal opinions on climate change were collected to compile a list of climate-related issues. (2) Identification of Climate-Related Risks and Opportunities: Based on the compiled list of issues, the Company identified potential climate-related risks and opportunities, classifying them into transitional risks, physical risks, and opportunities. (3) Impact Assessment: The Company evaluated the severity and duration of each risk and opportunity: •Impact Timeframe: Short-term (1–3 years), Mid-term (4–7 years), Long-term (more than 7 years). •Severity of Impact (based on financial magnitude): • High: above NTD 5 million• Medium: NTD 2.51–4.99 million• Low: below NTD 2.5 million (4) Risk Management and Response Planning: Based on the results of the assessment, tailored response plans and risk management mechanisms were developed and implemented by relevant departments.
		Processes for managing climate-related risks	The Company' s Risk Management Committee, in accordance with its risk management policies and procedures, assigns relevant business units to carry out the identification and control of risks. Each risk management unit is responsible for ensuring regulatory compliance and achieving the Company' s risk management objectives. The Audit Office conducts independent audits to ensure the effective operation of internal control systems. Upon reviewing the Company' s operational characteristics, key risk categories have been identified, including strategic, operational, financial, hazard, legal and regulatory compliance, cybersecurity, and other risks. Climate change risks have been incorporated into the category of hazard risks and are managed through a comprehensive and integrated approach under the Company' s existing framework. The Risk Management Task Force, operating under the Risk Management Committee, adopts the Task Force on Climate-related Financial Disclosures (TCFD) framework. Led by the General Manager as the convener, the task force is responsible for managing climate-related issues, identifying risks and opportunities arising from climate change, and formulating corresponding response strategies. Reports on the impacts of climate risks on business operations and relevant mitigation measures are submitted regularly to the Board of Directors.

Aspect	Disclosure Items		Giantplus Technology Practical Actions in Response to Climate Change
		Processes for identifying, assessing, and managing climate-related risks, and how they are integrated into the organization' s overall risk management system	The climate-related risks and opportunities identified by the Company have been fully integrated into its enterprise-wide risk management framework. The Board of Directors holds ultimate responsibility for risk oversight. The Risk Management Committee reports regularly to the Board each year on the implementation and outcomes of risk management efforts, ensuring the effective operation of the risk management system. The Sustainability Development Promotion Committee was established under the authorization of the General Manager. It convenes regular meetings to formulate relevant indicators and targets based on the identified climate-related risks and opportunities. The Committee organizes both internal and external sustainability initiatives, plans training sessions to educate employees on climate-related risks and opportunities, and monitors the implementation of carbon management strategies and action plans across departments. The results are reported to the Board of Directors on a regular basis, which provides oversight of the entire process.
Metrics and Targets	Disclosure of the metrics and targets used to assess and manage climate-related issues that are material to the organization.	Metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	The Company' s transition plans to address and manage climate-related risks are as follows: (1) 2030 Voluntary Greenhouse Gas (GHG) Reduction Plan: The Company continues to advance and optimize internal energy-saving and water-saving measures, and gradually replaces equipment with energy-efficient alternatives to maximize energy efficiency. By adopting GHG reduction initiatives, the Company aims to significantly lower its emissions and qualify for favorable carbon fee rates certified by the Ministry of Environment, thereby mitigating potential increases in compliance costs resulting from future carbon pricing. (2) GHG Inventory: The Company discloses the GHG emissions of both the consolidated entities and subsidiaries, and publishes key emission data on its corporate website and in the Sustainability Report. Efforts are made to reduce emissions intensity and realize the goal of delivering low-carbon services. (3) Low-Carbon Product Development: Through technological innovation, the Company reduces product energy consumption and provides customers with energy-efficient product options. (4) Enhancing Supply Chain Resilience: Resilience is strengthened by diversifying sourcing channels, entering long-term price agreements, identifying suppliers with high climate risks, and seeking partnerships with low-carbon manufacturers. (5) Business Continuity Planning (BCP): The Company identifies potential climate-related scenarios that may disrupt operations and formulates corresponding response plans, which are rehearsed regularly to ensure readiness.
		Scope 1, Scope 2, and, if applicable, Scope 3 greenhouse gas emissions and the related risks	Since 2008, the Bade plant in Taiwan has conducted Scope 1 and Scope 2 GHG inventories and obtained verification in accordance with ISO 14064-1. Scope 3 emissions, such as those from employee commuting, are currently not verified. The Company' s GHG emissions for 2024 (in metric tons of CO_2e) are as follows:

Aspect	Disclosure Items		Giantplus Technology Practical Actions in Response to Climate Change		
			Scope 1 emissions: 38271.4439	Scope 2 emissions: 79706.7371	Scope 3 emissions: 89.038 (unverified)
		Targets used by the organization to manage climate-related risks and opportunities, and its performance against those targets	The Company will continue to adopt the Task Force on Climate-related Financial Disclosures (TCFD) framework to identify climate-related risks and opportunities and to formulate corresponding management plans. The Company remains committed to advancing sustainable governance. The Company has established the following climate- and environment-related metrics and targets. For details on implementation status, please refer to the relevant chapters: • Greenhouse Gas Emissions Reduction Target: To align with international reduction trends, the Company will optimize CVD exhaust combustion efficiency and invest in dry etching exhaust treatment systems. The target is to reduce GHG emissions by at least 38% by 2030 compared to 2022 levels. (Refer to p.24 of the Annual Report) • Waste Reduction Target: By 2030, over 45% of waste will be processed through recycling or reuse. (Refer to p.24 of the Annual Report) • Wastewater Recovery Goal: By 2030, the volume of recovered and reused wastewater is projected to increase by 180,000 metric tons compared to 2023. (Refer to p.24 of the Annual Report)		

Appendix 6: Independent Assurance Statement



2024

INDEPENDENT ASSURANCE STATEMENT

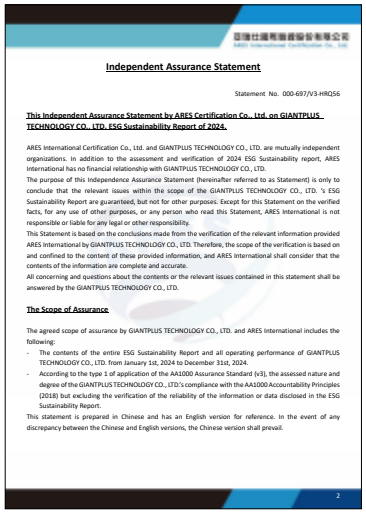
Sustainability Report

GIANTPLUS TECHNOLOGY CO., LTD.

Certification by

亞瑞仕國際驗證股份有限公司
ARES International Certification Co., Ltd.

Statement No. 000-697/V3-HRQ56



Independent Assurance Statement

Statement No. 000-697/V3-HRQ56

This Independent Assurance Statement by ARES Certification Co., Ltd. on GIANTPLUS TECHNOLOGY CO., LTD. ESG Sustainability Report of 2024.

ARES International Certification Co., Ltd. and GIANTPLUS TECHNOLOGY CO., LTD. are mutually independent organizations. In addition to the assessment and verification of 2024 ESG Sustainability report, ARES International has no financial relationship with GIANTPLUS TECHNOLOGY CO., LTD.

The purpose of this Independence Assurance Statement (hereinafter referred to as Statement) is only to conclude that the relevant issues within the scope of the GIANTPLUS TECHNOLOGY CO., LTD. 's ESG Sustainability Report are guaranteed, but not for other purposes. Except for this Statement on the verified facts, for any use of other purposes, or any person who read this Statement, ARES International is not responsible or liable for any legal or other responsibility.

This Statement is based on the conclusions made from the verification of the relevant information provided ARES International by GIANTPLUS TECHNOLOGY CO., LTD. Therefore, the scope of the verification is based on and confined to the content of these provided information, and ARES International shall consider that the contents of the information are complete and accurate.

All concerning and questions about the contents or the relevant issues contained in this statement shall be answered by the GIANTPLUS TECHNOLOGY CO., LTD.

The Scope of Assurance

The agreed scope of assurance by GIANTPLUS TECHNOLOGY CO., LTD. and ARES International includes the following:

- The contents of the entire ESG Sustainability Report and all operating performance of GIANTPLUS TECHNOLOGY CO., LTD. from January 1st, 2024 to December 31st, 2024.
- According to the type 1 of application of the AA1000 Assurance Standard (v3), the assessed nature and degree of the GIANTPLUS TECHNOLOGY CO., LTD.'s compliance with the AA1000 Accountability Principles (2018) but excluding the verification of the reliability of the information or data disclosed in the ESG Sustainability Report.

This statement is prepared in Chinese and has an English version for reference. In the event of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.

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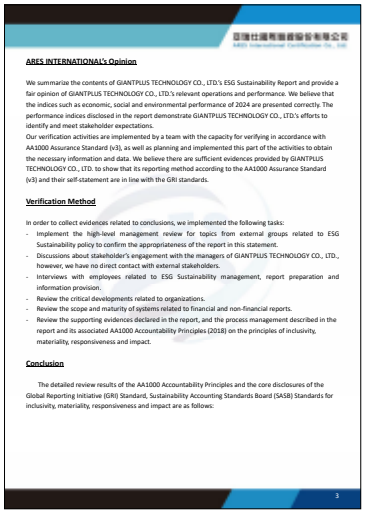

ARES INTERNATIONAL's Opinion

We summarize the contents of GIANTPLUS TECHNOLOGY CO., LTD.'s ESG Sustainability Report and provide a fair opinion of GIANTPLUS TECHNOLOGY CO., LTD.'s relevant operations and performance. We believe that the indices such as economic, social and environmental performance of 2024 are presented correctly. The performance indices disclosed in the report demonstrate GIANTPLUS TECHNOLOGY CO., LTD.'s efforts to identify and meet stakeholder expectations.

Our verification activities are implemented by a team with the capacity for verifying in accordance with AA1000 Assurance Standard (v3), as well as planning and implemented this part of the activities to obtain the necessary information and data. We believe there are sufficient evidences provided by GIANTPLUS TECHNOLOGY CO., LTD. to show that its reporting method according to the AA1000 Assurance Standard (v3) and their self-statement are in line with the GRI standards.

Verification Method

In order to collect evidences related to conclusions, we implemented the following tasks:

- Implement the high-level management review for topics from external groups related to ESG Sustainability policy to confirm the appropriateness of the report in this statement.
- Discussions about stakeholder's engagement with the managers of GIANTPLUS TECHNOLOGY CO., LTD., however, we have no direct contact with external stakeholders.
- Interviews with employees related to ESG Sustainability management, report preparation and information provision.
- Review the critical developments related to organizations.
- Review the scope and maturity of systems related to financial and non-financial reports.
- Review the supporting evidences declared in the report, and the process management described in the report and its associated AA1000 Accountability Principles (2018) on the principles of inclusivity, materiality, responsiveness and impact.

Conclusion

The detailed review results of the AA1000 Accountability Principles and the core disclosures of the Global Reporting Initiative (GRI) Standard, Sustainability Accounting Standards Board (SASB) Standards for inclusivity, materiality, responsiveness and impact are as follows:

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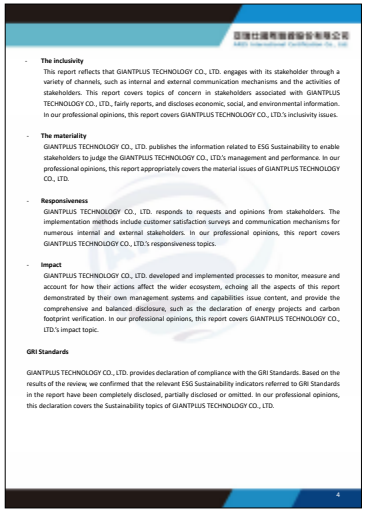

- **The inclusivity**
  This report reflects that GIANTPLUS TECHNOLOGY CO., LTD. engages with its stakeholder through a variety of channels, such as internal and external communication mechanisms and the activities of stakeholders. This report covers topics of concern in stakeholders associated with GIANTPLUS TECHNOLOGY CO., LTD., fairly reports, and discloses economic, social, and environmental information. In our professional opinions, this report covers GIANTPLUS TECHNOLOGY CO., LTD.'s inclusivity issues.

- **The materiality**
  GIANTPLUS TECHNOLOGY CO., LTD. publishes the information related to ESG Sustainability to enable stakeholders to judge the GIANTPLUS TECHNOLOGY CO., LTD.'s management and performance. In our professional opinions, this report appropriately covers the material issues of GIANTPLUS TECHNOLOGY CO., LTD.

- **Responsiveness**
  GIANTPLUS TECHNOLOGY CO., LTD. responds to requests and opinions from stakeholders. The implementation methods include customer satisfaction surveys and communication mechanisms for numerous internal and external stakeholders. In our professional opinions, this report covers GIANTPLUS TECHNOLOGY CO., LTD.'s responsiveness topics.

- **Impact**
  GIANTPLUS TECHNOLOGY CO., LTD. developed and implemented processes to monitor, measure and account for how their actions affect the wider ecosystem, echoing all the aspects of this report demonstrated by their own management systems and capabilities issue content, and provide the comprehensive and balanced disclosure, such as the declaration of energy projects and carbon footprint verification. In our professional opinions, this report covers GIANTPLUS TECHNOLOGY CO., LTD.'s impact topic.

GRI Standards

GIANTPLUS TECHNOLOGY CO., LTD. provides declaration of compliance with the GRI Standards. Based on the results of the review, we confirmed that the relevant ESG Sustainability indicators referred to GRI Standards in the report have been completely disclosed, partially disclosed or omitted. In our professional opinions, this declaration covers the Sustainability topics of GIANTPLUS TECHNOLOGY CO., LTD.

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SASB and TCFD standards

GIANTPLUS TECHNOLOGY CO., LTD. provides declaration of compliance with the SASB and TCFD standards. Based on the results of the review, we confirmed that the relevant ESG Sustainability indicators referred to SASB and TCFD standards in the report have been completely disclosed, partially disclosed or omitted. In our professional opinions, this declaration covers the Sustainability topics of GIANTPLUS TECHNOLOGY CO., LTD.

Assurance Level

According to the AA1000 Assurance Standard (v3), we verify this statement as a medium level of assurance, as in the scope and method described in this statement.

Responsibility

The responsibility of this ESG Sustainability report, as stated in this statement, is owned by the person in charge of GIANTPLUS TECHNOLOGY CO., LTD. The responsibility of ARES International is to provide professional opinions based on the described scope and method, and to provide an independent assurance statement for the stakeholders.

Ability and Independence

ARES International is composed of experts in a various field of management systems. The verification team is composed of members in the professional backgrounds with the qualifications of lead auditor trained in sustainable development, environmental and social management standards such as AA1000AS, AA1000AP, ISO 14001, ISO 14064-1, ISO 14067, ISO 45001 and ISO 9001. This independent assurance statement is based on the ARES International's fair trading guidelines.

On behalf of the assurance team
July 7, 2025
ARES International Certification Co., Ltd. (ARES Certification Group)
Taiwan, Republic of China

Signed by

Lead Verifier

C.E.O
Calvin Chen

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Giant Your Vision Color New Life