



GIANTPLUS

2023

# SUSTAINABILITY REPORT





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## Message from the Chairman

### To the partners concerned with the sustainability of Giantplus Technology:

We recognize that as a member of the technology industry, we must actively address the growing global focus on sustainability issues, including environmental, social, and corporate governance, and integrate these into our business operations.

In this new fiscal year, we call on every employee and partner at Giantplus Technology to not only strictly adhere to our company's policies and regulations but also to incorporate sustainability principles into our daily work. This commitment is not only to ourselves but also to our stakeholders, including customers, investors, and the general public.

In environmental aspect, we aim to reduce our carbon footprint, improve energy efficiency, and commit to using renewable energy. We will promote resource conservation and waste management in our manufacturing processes and actively participate in environmental protection activities to safeguard our precious planet.

In social aspect, we uphold values of equality, fairness, and diversity and actively engage in community development and charity. We are committed to ensuring the health and safety of our employees, providing fair compensation and benefits, and supporting their professional and personal development.

In corporate governance aspect, we adhere to principles of integrity, transparency, and responsibility to ensure effective corporate governance structures and establish robust risk management and compliance systems to ensure the company's long-term sustainable development.

I believe that only through the efforts and commitments of each of our partners can we achieve our sustainable development goals and create value for society. Let us work together to make Giantplus Technology a pioneer in sustainable business practices, leading the technology industry toward a brighter future!

Sincerely,



Chairman TAMURA TAKAYUKI

田村隆幸



# 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 uses the Sustainability Accounting Standards Board (SASB) Hardware industry disclosure issues as its core framework. We continue to uphold principles of sincerity, pragmatism, and transparency, reporting on Giantplus Technology's 2023 corporate sustainability development and social responsibility practices through economic, environmental, and social strategies. We welcome constructive feedback from all sectors to help us continually improve.

## ESG Information Disclosure

Disclosure Category	Coverage
Period	The entire year of 2023. For the completeness of disclosed information, if certain content spans different fiscal years, it will be separately explained in this report.
Information Restatement	No information has been restated in this report.
Operational Sites	Taiwan facilities (Toufen headquarters, Bade plant, and Hsinchu plant).
Financial Data	Consistent with consolidated financial statements.
EHS Data	Taiwan facilities (Toufen headquarters, Bade plant, and Hsinchu plant).
Employee Data	Taiwan facilities (Toufen headquarters, Bade plant, and Hsinchu plant).



## Basis of Preparation and Information Verification

- The structure of this report is based on the Global Reporting Initiative (GRI) Standards 2021, complying with the "Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" requirements for Appendix I and Appendix II. The report's appendix includes the GRI Content Index, Sustainability Disclosure Indicators for the Optoelectronics Industry, Sustainability Accounting Standards (SASB), and climate-related information for listed companies for stakeholder reference.
- Financial data in the report is consistent with the company's consolidated financial statements, audited by certified public accountants, and expressed in Thousand New Taiwan Dollars (NTD). Environmental and social data are collected and compiled by respective departments, reviewed by department heads, and presented using internationally accepted indicators. Data is limited to Taiwan facilities only. The company has implemented relevant ISO management systems for environmental and occupational safety data, which have been verified by third-party certification bodies through sample checks, and valid certificates have been obtained.
- Giantplus Technology has established the "Sustainability Report Preparation and Verification Procedures," wherein the internal responsible departments first review the accuracy of ESG report disclosures, followed by the Sustainable Development Project Promotion Team confirming that the report comprehensively covers all material issues.
- To enhance the quality of report disclosures, Giantplus Technology commissioned GREAT Certification Co., Ltd. to verify compliance with the AA 1000:2018 TYPE 1 moderate assurance level, ensuring it meets the GRI Standards 2021 and obtaining an assurance statement, provided in the report's appendix.
- The Taiwan facilities of Giantplus Technology (Toufen headquarters, Bade plant, and Hsinchu plant) have all passed ISO 45001:2018 Occupational Health and Safety Management System and ISO 14001:2015 Environmental Management System certifications.
- Bade plant also passes ISO 9001:2015 Quality Management System, IATF 16949:2016 Automotive Quality Management System, ISO 13485:2016 Medical Devices Quality Management System, and ANSI ESD S20.20:2014 Electrostatic Protection standards certifications.
- Hsinchu plant holds ISO 9001 and IATF 16949:2016 Automotive Quality Management System, continuously maintaining the validity of these certificates.

## Publication Frequency

Since 2013, Giantplus Technology has published eight CSR reports and two ESG reports. This is the third 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 2024.
- Next publication date: August 2025.
- Historical reports download: <https://www.giantplus.com/csr/giantplus-csr-download>



## 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: Giantplus Technology Sustainable Development Project Promotion Team
- Contact Phone: 037-611611
- Contact Window: Office of the General Manager
- 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/>



# 1

## Stakeholders and Material Issues

1.1 Sustainable Development Project Promotion Team

1.2 Stakeholder Identification (Website or Provided by Suppliers)

1.3 Stakeholder Engagement Channels and Focus Issues

1.4 Identification of Material Issues





## Stakeholders and Material Issues Identification Process



The company adheres to the following principles in practicing sustainable development:

- ❶ Implement corporate governance.
- ❷ Develop a sustainable environment.
- ❸ Maintain social welfare.
- ❹ Enhance corporate sustainability information disclosure.

While conducting business operations, the company actively practices sustainable development to align with international trends. Through corporate citizenship, the company aims to enhance national economic contributions, improve the quality of life for employees, communities, and society, and promote a competitive advantage based on sustainable development.

The Sustainable Development Project Promotion Team meets twice semi-annually. Before each meeting, the ESG convener issues a meeting notice, requesting each team to compile stakeholder suggestions and opinions for discussion and resolution at the meeting. The ESG convener then submits the resolutions to the Chairman for approval.

Upon completion of the report, the convener calls an ESG meeting to confirm that the annual report covers all significant ESG issues. The convener reports the annual ESG performance to the Board of Directors once a year, with the 2023 report scheduled for December 2023.

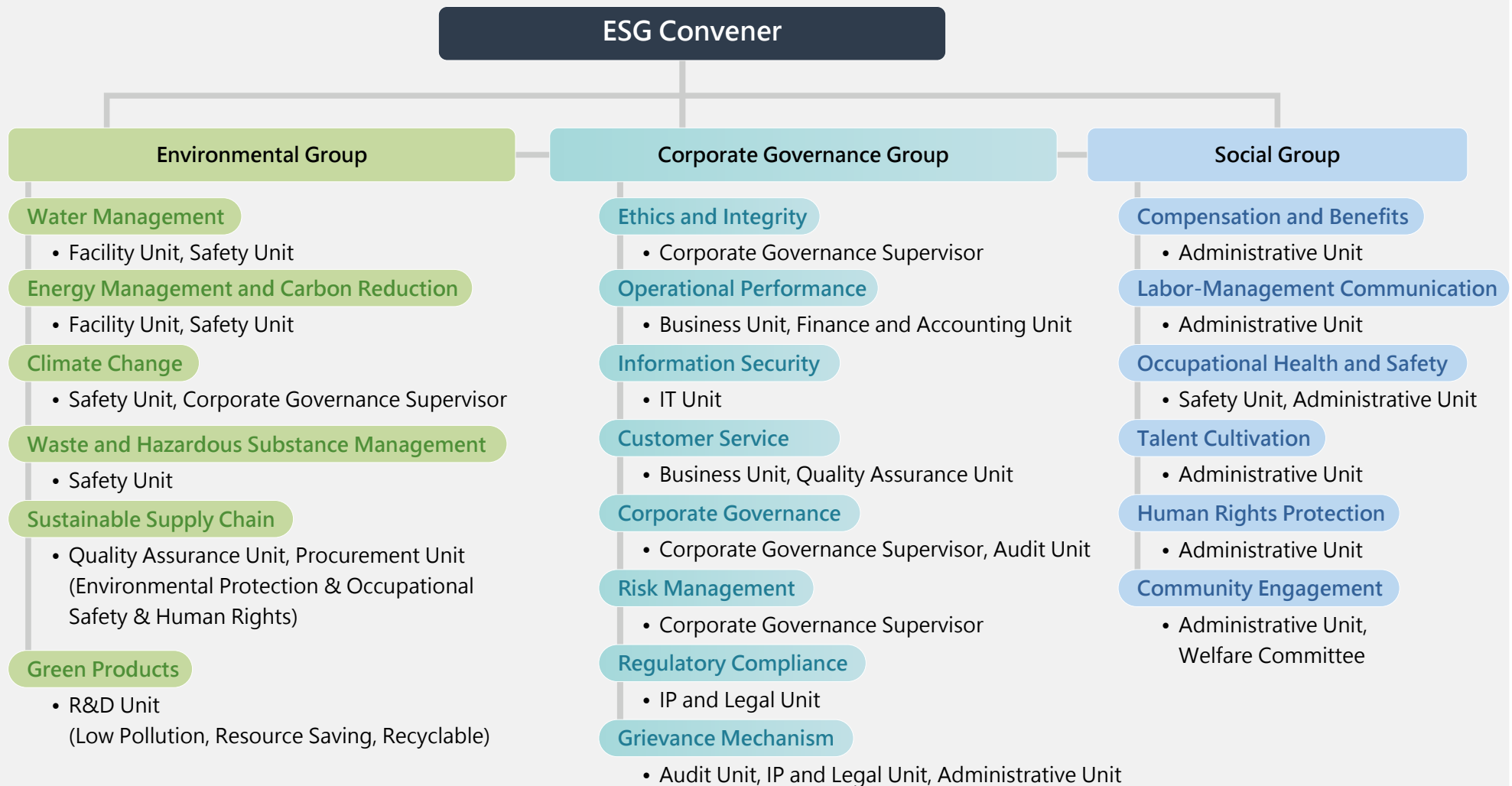
## 1.1 Sustainable Development Project Promotion Team

Authorized by the General Manager, Giantplus Technology has established a Sustainable Development Project Promotion Team, appointing Director Jiang from the Office of the General Manager as the ESG convener. Various functional teams have been set up under this promotion team. The process, developed by the Administrative Management Department, is implemented after approval by the Board of Directors.





## Sustainable Development Project Promotion Team Organizational Chart





## 1.2 Stakeholder Identification (Website or Provided by Suppliers)

Stakeholders are groups that affect or are affected by Giantplus Technology. Each department initially screens the types of stakeholders encountered during regular business interactions. Through internal meetings and referencing industry practices, stakeholders are further categorized based on their interaction frequency, mutual impact, and importance to Giantplus Technology. This process identifies seven key stakeholders significant to Giantplus Technology, including employees, shareholders/investors, non-governmental organizations, media, customers, local communities, and suppliers.

### Identifying Key Stakeholders



## 1.3 Stakeholder Engagement Channels and Focus Issues

The diverse nature of Giantplus Technology's stakeholders results in varied concerns across different stakeholder categories. Each department at Giantplus Technology proactively engages with stakeholders through multiple channels, ensuring stakeholders are well-informed about the company's operations. Meanwhile, the company gains insights into stakeholder requirements and expectations, responding in a timely manner. The company reports to the Board on two-way communication with key stakeholders at least once annually.

Each department collects concerns raised by key stakeholders during routine business interactions. The Sustainable Development Project Promotion Team consolidates this information, referencing the GRI Sustainability Reporting Standards 2021 Edition and industry ESG reports. This process identifies 16 sustainability issues covering economic, environmental, and social (including human rights) aspects, ensuring the comprehensiveness and diversity of sustainability information disclosed by Giantplus Technology meeting GRI standards.







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Stakeholder Identification  
and Material Issues

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Stakeholder Categories	Communication Methods	
Employees	<ul style="list-style-type: none"> <li>Quarterly labor-management meetings</li> <li>Employee feedback mailbox</li> <li>Welfare measures by the Welfare Committee</li> <li>Regular employee health check-ups</li> </ul>	<ul style="list-style-type: none"> <li>Internal and external training sessions</li> <li>Contact: Mr. Ye TEL: 886-37-611611 ext 12800 EMAIL: er@giantplus.com</li> </ul>
Shareholders and Investors	<ul style="list-style-type: none"> <li>Annual reports and general shareholder meetings</li> <li>Conducted Electronic voting system and case-by-case voting for proposals</li> <li>Bilingual press releases and financial reports</li> </ul>	<ul style="list-style-type: none"> <li>Participation in investor forums organized by domestic and international investment institutions</li> <li>Dedicated line for shareholder inquiries</li> <li>Contact: Mr. Jiang TEL: 886-37-611611 ext 12108 EMAIL: ir@giantplus.com</li> </ul>
Non-Governmental Organizations	<ul style="list-style-type: none"> <li>Participation in seminars to collect the latest information and understand industry trends</li> <li>Participation in external training courses to enhance</li> </ul>	<ul style="list-style-type: none"> <li>employee knowledge and skills</li> <li>Contact: Mr. Ye TEL: 886-37-611611 ext 12800 EMAIL: er@giantplus.com</li> </ul>
Media	<ul style="list-style-type: none"> <li>Regular monthly and quarterly operational press releases, disclosing operational results and development plans</li> <li>Dedicated personnel for responding to media inquiries</li> </ul>	<ul style="list-style-type: none"> <li>Ad hoc media communication meetings</li> <li>Contact: Mr. Jiang TEL: 886-37-611611 ext 12108 EMAIL: ir@giantplus.com</li> </ul>
Customers	<ul style="list-style-type: none"> <li>Dedicated customer service engineers for prompt responses to customer needs</li> <li>Customer satisfaction surveys</li> <li>On-site audits and questionnaire responses</li> </ul>	<ul style="list-style-type: none"> <li>Discussions on short and long-term improvement plans</li> <li>Contact: Ms. Peng TEL: 886-37-611611 ext 18721 EMAIL: customer@giantplus.com</li> </ul>
Local Communities	<ul style="list-style-type: none"> <li>Dedicated units to interact with community</li> <li>Ad hoc visits to local groups to explain environmental protection performance</li> </ul>	<ul style="list-style-type: none"> <li>Contact: Mr. Chen TEL: 886-37-611611 ext 52360 EMAIL: vitaschen@giantplus.com</li> </ul>
Suppliers	<ul style="list-style-type: none"> <li>Supplier management: Interaction platform for suppliers and procurement/inventory control</li> <li>Supplier evaluation: Managed by dedicated supplier management unit</li> </ul>	<ul style="list-style-type: none"> <li>Supplier development strategy: Complaint mailbox, annual supplier roadmap meetings</li> <li>Contact: Ms. Liang TEL: 886-37-611611 ext 53230 EMAIL: Logistics@giantplus.com</li> </ul>

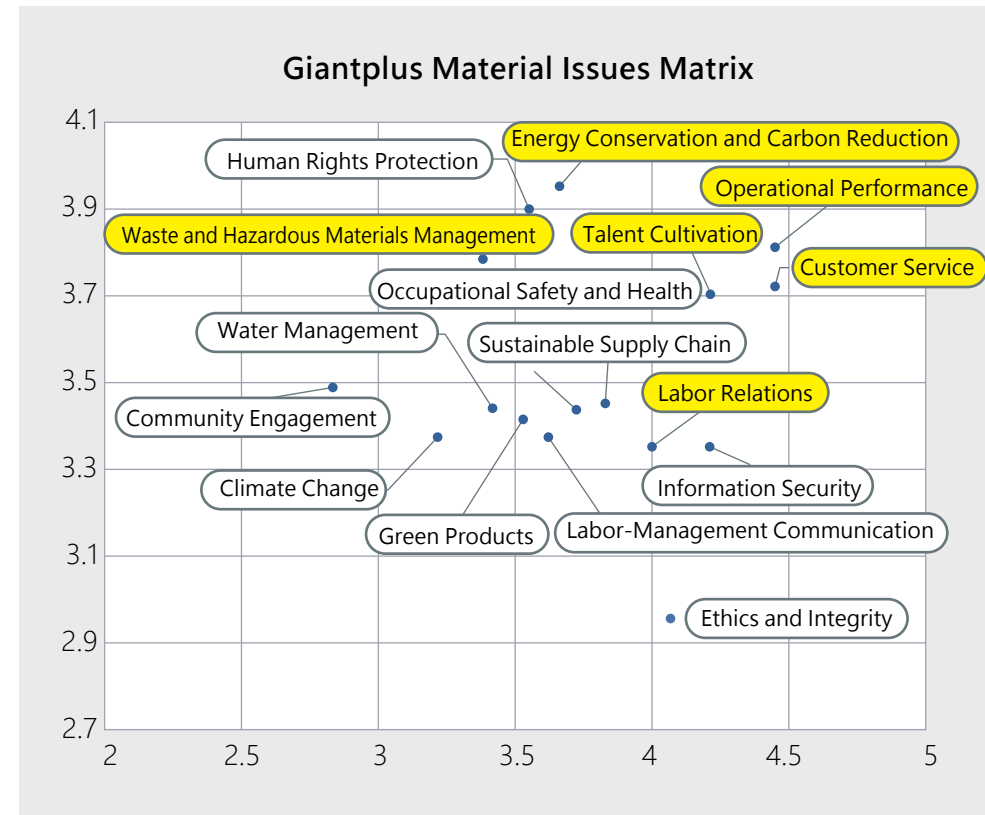
## 1.4 Identification of Material Issues

### Process for Identifying Material Issues



The Sustainable Development Project Promotion Team at Giantplus Technology has identified 16 sustainability issues. Through online questionnaire to key stakeholders assessing the impact of each issue, we have resulting collected 114 valid responses, including 20 from shareholders, 33 from employees, 7 from customers, 45 from suppliers, 6 from competent authorities, and 3 from local communities, determining the perceived impact of each sustainability issue.

Subsequently, an online questionnaire was sent to 29 company managers to evaluate the internal and external impact of each sustainability issue on the company. The scores from both sets of questionnaires were consolidated to create a material issue matrix. The Sustainable Development Project Promotion Team then discussed and selected the top two sustainability issues in the environmental, social (including human rights), and economic aspects to form the material issues for the year. These six material issues, prioritized for disclosure, are energy conservation and carbon reduction, waste and hazardous materials management, labor-management relations, talent cultivation, operational performance, and customer service. These six material issues, identified for the year, present both risks and opportunities for the company.





In an increasingly challenging business environment, especially when striving for operational performance and maintaining the trust of shareholders and customers, the company must also ensure the quality of the local living environment and protect employee health and well-being. Any legal violations could severely damage the company's reputation. Relatively, by transforming risks into opportunities and finding a balance between economic performance, environmental sustainability, and social prosperity, the company can continue to grow and move towards sustainable operations. The company will explain the management policies and disclosure items for each material issue in this report. To ensure the balance of the sustainability report information, we will also include disclosures on community engagement outcomes.

Based on the 6 material issues, Giantplus summarized three ESG main axes: Continued R&D investment to drive profitability; internally providing employee training and competitive compensation/benefits; Externally establishing long-term, stable trust relationships with customers to enhance their satisfaction with the company's services. Additionally, inviting supply chain partners to actively engage in energy conservation and carbon reduction, and implement environmental control measures to avoid excessive environmental impacts.

ESG Aspects	Material Issues (Impact Aspects)
Environmental	Energy Conservation and Carbon Reduction (Negative), Waste and Hazardous Materials Management (Positive)
Social (Including Human Rights)	Labor Relations (Positive), Talent Cultivation (Positive)
Economic	Operational Performance (Positive), Customer Service (Negative)

Ranking	2022 Material Issues	2023 Material Issues	Comparison
1	Occupational Safety	Operational Performance	↑ 7
2	GHG Emissions/Climate Change	Customer Service	New
3	Waste and Hazardous Materials Management	Talent Cultivation	New
4	Technological Innovation and Market Layout	Energy Conservation and Carbon Reduction	↓ 2
5	Ethical Management	Information Security	New
6	Risk and Crisis Management	Human Rights Protection	New
7	Regulatory Compliance	Labor Relations	New
8	Operational and Financial Performance	Occupational Safety and Health	↓ 7
9	-	Waste and Hazardous Materials Management	↓ 6
10	-	Sustainable Supply Chain	New
11	-	Labor-Management Communication	New

Giantplus Technology adheres to the GRI Standards' reporting principles in preparing its ESG report:

- 1. Sustainability Context:** Transparently disclose how the company addresses the actual economic, environmental, and social (including human rights) conditions in its operational locality and surrounding areas to improve or mitigate negative impacts.
- 2. Accuracy:** The information in the report must be factual and sourced correctly.
- 3. Balance:** The information in the report should fairly reflect both positive and negative performance, enabling stakeholders to make a reasonable assessment of Giantplus Technology's ESG performance.
- 4. Clarity:** The report should present information in a manner that is easily understandable and accessible to stakeholders.
- 5. Comparability:** The report should disclose ESG information according to internationally recognized standards, allowing stakeholders to analyze the company's long-term performance.
- 6. Timeliness:** The company regularly publishes ESG reports, providing timely and critical ESG information for stakeholders to make informed decisions.
- 7. Verifiability:** The company compiles the ESG report in a manner that allows internal and external parties to review and ensure the accuracy of the disclosed information.
- 8. Completeness:** The report should sufficiently reflect the company's significant impacts in economic, environmental, and social (including human rights) aspects.

## Report Preparation Principles

### Reporting Principles

- Accuracy
- Balance
- Clarity
- Comparability
- Completeness
- Sustainability Context
- Timeliness
- Verifiability



Completed  
ESG Report





## Identification of Material Issues and Boundaries

Aspects	Material Issues Ranking	Importance to the Company	Internal Boundaries	External Boundaries			Corresponding GRI Standards 2021 General Disclosures/Topic Standards
			Company	Suppliers	Customers	Local Community	
Environmental	Energy Conservation and Carbon Reduction	To meet the net-zero carbon reduction targets and carbon fee system, the company not only implements energy-saving measures annually but also complies with regulations by increasing the use of green electricity and optimizing equipment operations for better efficiency.	●		●		Energy (302-1~302-5)
Environmental	Waste and Hazardous Materials Management	Waste generated from factory operations must be sorted, stored, and disposed of in accordance with legal requirements, either independently or through outsourcing, to prevent environmental pollution and establish a positive corporate image.	●	○		★	Waste(306)
Social	Labor Relations	Employees are the company's most valuable asset and key to operational success. Harmonious and consensual labor relations are the cornerstone of sustainable corporate development.	●	○			Employment (401)
Social	Talent Cultivation	Employees are the company's key assets. Adhering to principles of gender equality and non-discrimination, employees are assessed based on their education, expertise, and professional experience, and are rewarded based on individual performance. Diverse learning opportunities are provided to motivate employee growth.	●	○			Training and Education (404) Diversity and Equal Opportunity (405)
Economic	Operational Performance	The company's main revenue comes from markets in Europe, America, Japan, and Taiwan, strategically diversifying risks from a single market or application. The diverse customer structure also helps in negotiation leverage. The strategic shift towards small and medium-sized niche markets has been successful, maintaining good OEM/ODM relationships with international manufacturers and a global footprint, resulting in a stable niche market customer base.	●	●	●		Direct Economic Value Generated and Distributed (201-1)
Economic	Customer Service	Building good cooperative relationships with customers, addressing each customer complaint with proactive communication and improvements, and providing high-quality service to secure more orders.	●		●		Customized Topic

Note: ● indicates direct impact; ○ indicates impact through business relationships; ★ indicates facilitated impact by the company.

# 2

## About Giantplus Technology

2.1 Company Profile

2.2 Business Philosophy

2.3 Awards, Honors and Management Systems

2.4 Participation in External Organizations





## 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.



Company Name	Giantplus Technology Co., Ltd.
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
Headquarters	No. 15, Gongye Rd., Toufen City, Miaoli County 351493, Taiwan (R.O.C.)
Capital (Unit : thousand NTD)	4,415,449
Shareholding Structure	Domestic Institutional Investors 1.2% 、 Domestic Individual Investors 39.84% 、 Foreign Institutional Investors and Foreign Individual Investors 58.96%
2023 Revenue (Unit : thousand NTD)	9,042,115
Number of Employees	Taiwan: 1,580 person China: 1,200 person
Operating Locations	Taiwan (Toufen Headquarters 、 Hsinchu Plant 、 Bade Plant) Overseas (Kunshan Giantplus Optronics Display Technology Co.,Ltd.)
Main Products/Services	TFT-LCD (Liquid Crystal Display) Modules
Main Product Output (Unit: tons, pieces) (statistics can be omitted if not available)	TFT + STN LCD Modules: 20,705 thousand units TFT LCD Panels: 434 thousand units
Main Product Sales Proportion	LCD Modules (84.85%) LCD Panels (6%) Large Assemblies and Others (9.15%)
Revenue Proportion by Region	Asia (78.4%) Europe (10.95%) America (10.65%)

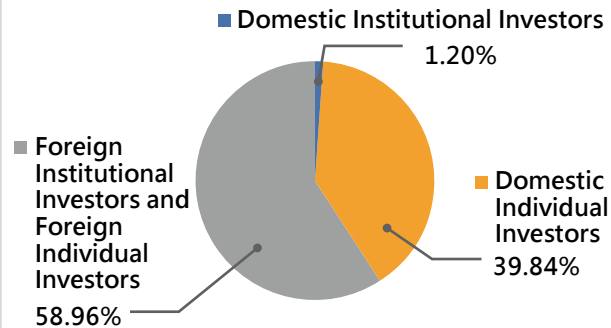
**Note:** Data is accurate as of the end of 2023.



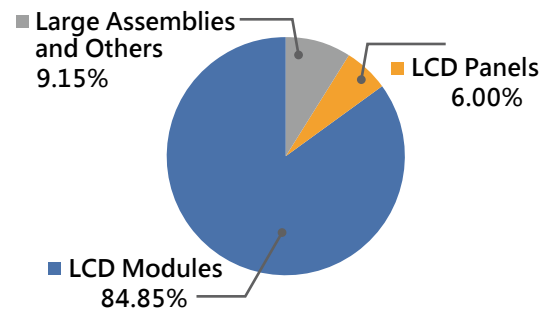
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## Locations of operating sites in Taiwan and overseas:

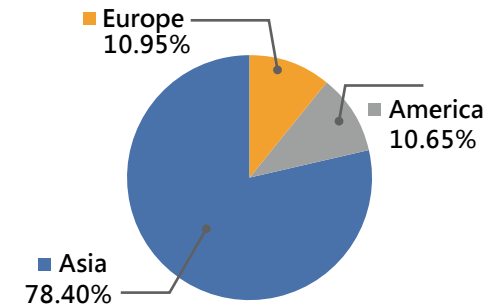
### Shareholding Structure



### Main Product Sales Proportion



### Revenue Proportion by Region



Color Filter  
新竹廠  
Hsinchu Plant



苗栗總公司  
Miaoli Headquarter



Array / Cell + LCM Module  
八德廠  
Bade Plant  
(G3 & G4)



LCD Module  
昆山和霖廠  
Kunshan Giantplus Optonics  
Display Technology Co., Ltd.



## Giantplus Technology Products

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

- 1. 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.
- 2. 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:



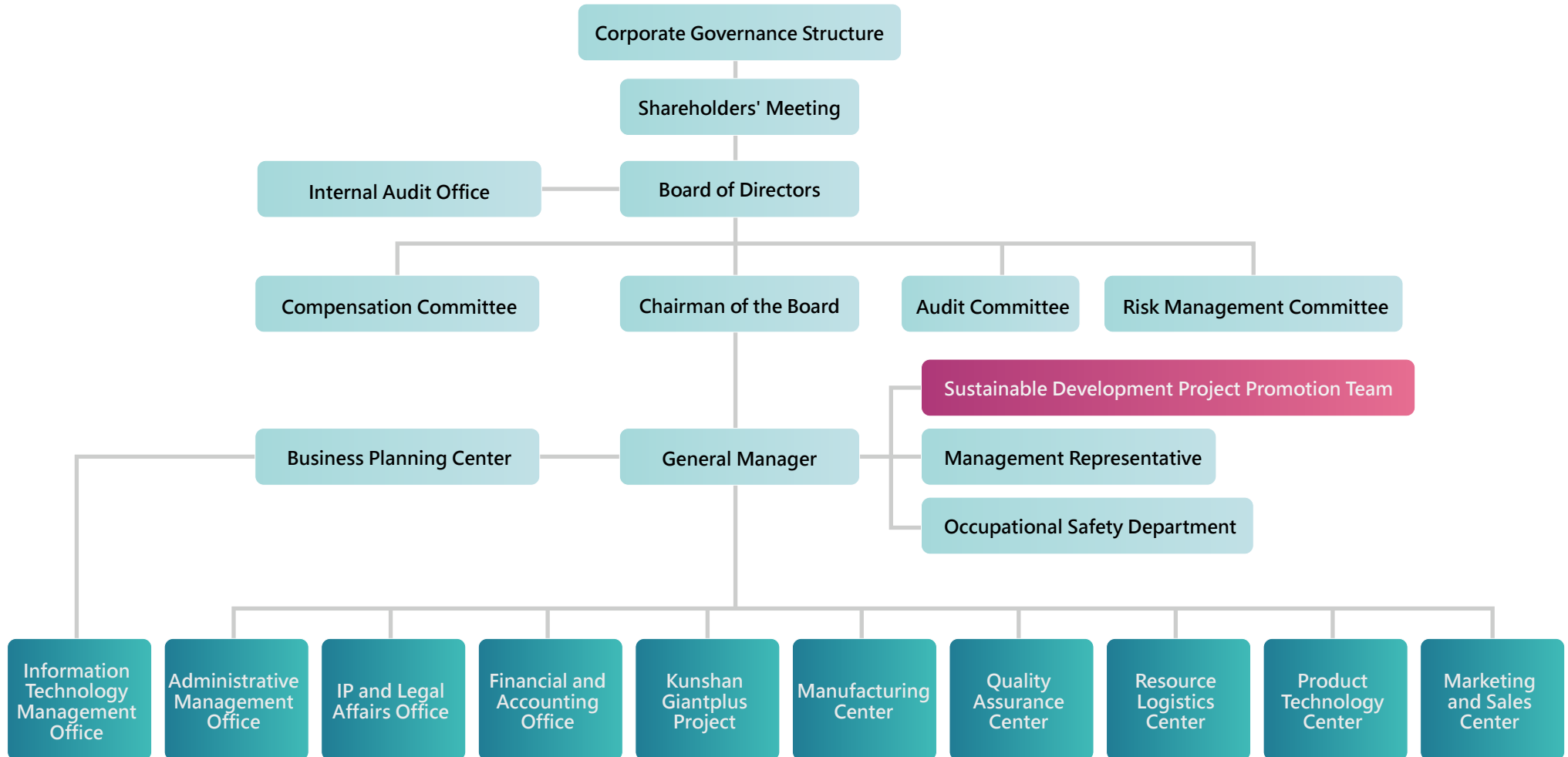
<https://www.giantplus.com/content/%E4%B8%BB%E8%A6%81%E7%94%A2%E5%93%81>

## Position of Giantplus Technology in the Industry Chain

The LCD industry structure can be divided into the upstream raw materials and components of LCD panels, midstream LCD manufacturing, and downstream LCD application products. The industry structure is explained and listed as follows:

Upstream Industry	Glass substrate, photomask, color filter, polarizer, light guide plate, backlight module, liquid crystal material, driver IC, etc.
Midstream Industry	LCD panel, LCD module, etc.
Downstream Industry	<p><b>Large-size panels</b> ▶ LCD TV, laptop, desktop computer, tablet, digital signage, etc.</p> <p><b>Small and medium-size panels</b> ▶ Smartphone, feature phone, digital camera, industrial panel, automotive panel, printer, electronic label, handheld terminal, white good, wearable device, medical equipment display, etc.</p>

## Giantplus Technology Co., Ltd.







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## 2.2 Business Philosophy

### Vision

To become a comprehensive supplier of small and medium-sized flat panel displays and touch modules.

### Mission

Giantplus Technology adheres to a pragmatic and innovative business philosophy to guide the overall operation of the company, ensuring a competitive edge in a fiercely competitive environment. We aim to create employment opportunities and environment where employees can grow alongside the company while upholding corporate social responsibility. Our goal is to provide comprehensive services to our customers, maintain strong cooperative relationships with our suppliers, and establish a smooth production and sales system. With steady progress and a broad vision, we aim to create a blueprint for the future development of the company, maximizing profits for shareholders and achieving sustainable operations.

### Path to Vision

We are committed to technological innovation and excellence, maintaining a quality-first approach, and prioritizing customer requirements. Our objective is to become a high-quality enterprise that provides comprehensive solutions for small and medium-sized flat panel displays, ushering in a new era of beautiful visual communication for humanity.

### Business Philosophy

Steadfastness that we hold  
Trust and Care that we treat others  
Innovation that we pursue  
Lasting excellence that we commit to

### Core Values

- 1. Service:** Customer-oriented, Efficiency, Steadfastness
- 2. Innovation:** Self-improvement& Growth, Research& Innovation
- 3. Unity:** Trust and Care, Teamwork, Proactive Consultation

## 2.3 Awards, Honors and Management Systems



2023 Bronze Award for Epidemic Prevention

Giantplus Technology continuously improves and innovates its processes, products, and services to meet the requirements of non-hazardous materials in products, providing customers with the highest value and the most competitive solutions.

- **All Sites of Giantplus Technology in Taiwan (Toufen Headquarter, Bade Plant, and Hsinchu Plant)** has passed ISO 45001:2018 Occupational Health and Safety Management System and ISO 14001:2015 Environmental Management System.
- **Bade Plant** has passed ISO 9001:2015 Quality Management System, IATF 16949:2016 Automotive Quality Management System, ISO 13485:2016 Medical Devices Quality Management System, and ANSI ESD S20.20:2014 Electrostatic Discharge Control (US Standard).
- **Hsinchu Plant** has passed ISO 9001:2015 Quality Management System, IATF 16949:2016 Automotive Quality Management System. Also, Giantplus Technology continues to maintain the validity of these certificates across all its operational sites.

### Certifications of Giantplus Technology's Operational Sites

System Code	System Name	Plant	Certificate Number
ISO 9001:2015	Quality Management System	Bade	20004636QM15
		Hsinchu	20005983QM15
IATF 16949:2016	Automotive Quality Management System	Bade	20004636ATF 16
		Hsinchu	20005983ATF 16
ISO 13485:2016	Medical Devices Quality Management System	Bade	TW22/00001182
ANSI ESD S20.20:2014	Electrostatic Discharge Control (US Standard)	Bade	200004636 ESD-2014
ISO 14001:2015	Environmental Management System	Bade	TW13/10296
		Hsinchu Toufen	
ISO 45001:2018	Occupational Health and Safety Management System	Bade	TW16/00891



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Stakeholder Identification  
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Appendix



ISO\_45001\_\_2018(20220417~20250328)



ISO\_14001\_\_2015(20220417~20250328)



## 2.4 Participation in External Organizations

In addition to enhancing its product competitiveness, Giantplus Technology also actively communicates with various stakeholders. By participating in industry associations, Giantplus positively interacts with association members and gains insights into the latest industry developments.

### 1. Taiwan Electrical and Electronic Manufacturers' Association (TEEMA):

Operating Guidelines:

- (1) Expand the exhibition industry and establish innovative mechanisms.
- (2) Transform digital services and improve overall performance.

Main Purpose: Sustainable business operations and enhancing the overall competitiveness of the industry.

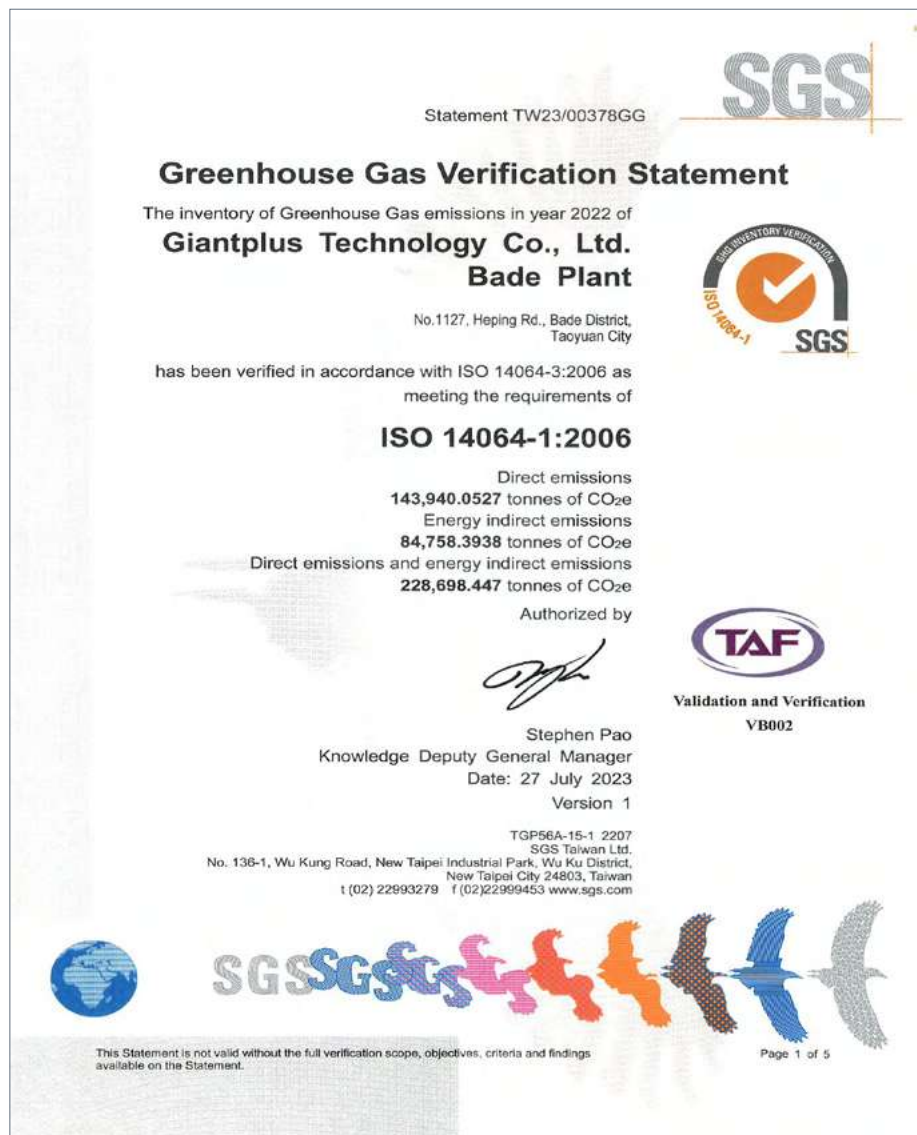
### 2. Zhunan Industrial Park Regional Mutual Aid Organization:

- (1) Affiliated with the Industrial Development Bureau, Ministry of Economic Affairs
- (2) Purpose: To monitor the quantity and distribution of hazardous sources and contingency resources within the area, enabling rapid reporting and assistance to factories while incident happened, thus strengthening disaster response capabilities.

### 3. Miaoli County Industrial Association:

Mission: To enhance human resource quality and strengthen industrial competitiveness. Training Policies:

- (1) Implement talent training to enhance labor intelligence.
- (2) Promote deep learning for sustainable operations.
- (3) Focus on training quality through research and innovation.
- (4) Enhance corporate competitiveness and align with international standards.



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#### 4. Toufen Zhunan Industrial Park Occupational Safety and Health Promotion

##### Association:

- (1) Affiliated with the Occupational Safety and Health Administration, Ministry of Labor
- (2) Purpose: To enhance the density and depth of the safety and health network, elevate safety and health standards, and achieve a safe and hazard-free working environment.

#### 5. Taiwan Panel & Solution Association

Purpose: To consolidate industry development consensus, facilitate cooperation among members and international collaboration, and promote industry prosperity and progress.

#### 6. National Toxic Chemical Substance Mutual Aid Organization

- (1) Affiliated with the Environmental Protection Administration, Executive Yuan
- (2) Purpose: To introduce correct mutual aid concepts within the industry, organize according to the nature of businesses and the chemical supply chain, and follow mutual aid agreements to assist in disaster response effectively.

#### 7. Hsinchu County Civil Defense Team

- (1) Affiliated with the Hsinchu County Government Police Bureau
- (2) Purpose: To assist in public security and disaster rescue during peacetime and to support military operations effectively during wartime.





GIANTPLUS

Stakeholder Identification  
and Material Issues

About Giantplus  
Technology

Integrity  
Governance

Environmental  
Sustainability

Employee  
Care

Appendix

# 3

## Integrity Governance

3.1 Governance Practices

3.2 Risk Management

3.3 Regulatory Compliance

3.4 Operational Performance

3.5 Customer Service

3.6 Information Security and Trade Secrets Protection





Giantplus Technology conducts business activities based on the principles of fairness, honesty, trustworthiness, and transparency. To implement an integrity management policy and actively prevent dishonest behavior, we have established the "Integrity Management Procedures and Code of Conduct" and "Ethical Conduct Guidelines." These guidelines specifically regulate the actions that Giantplus Technology, group companies, directors, managers, employees, and suppliers should follow while conducting business, serving as a moral compliance guide and being publicly announced internally. All suppliers and subcontractors of Giantplus Technology are required to sign a commitment to integrity, ensuring that relevant parties adhere to obligations of honesty and integrity.

Additionally, we have designated the Administrative Management Department as the responsible unit for revising, executing, interpreting, providing consultation services, and registering and archiving the related operational procedures and behavior guidelines. This department is also responsible for supervising the execution of these procedures and must report to the Board of Directors at least once a year. Moreover, integrity management is integrated into employee performance evaluations and human resources policies, establishing clear and effective reward, punishment, and appeal systems. Through the Legal Affairs Department, we promote the spirit and importance of integrity and ethical business conduct, and we encourage all employees to sign a commitment to integrity.

### Integrity Management Guidelines

- Prohibition of falsifying information to gain improper benefits.
- Prohibition of unreasonable hospitality or other improper benefits.
- Prohibition of providing illegal political donations, improper contributions, or sponsorships.
- Prohibition of insider trading using non-public information.
- Prohibition of engaging in unfair competition.
- Evaluation of the legality and integrity management policies of business partners.

On December 23, 2022, our Board of Directors approved the "Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct," establishing internal and external reporting channels and handling procedures.

### Receiving Units and Reporting Channels:

- 1. Spokesperson and Deputy Spokesperson:** Receive reports from external parties such as shareholders and investors.
- 2. Email:** [ir@giantplus.com](mailto:ir@giantplus.com)
- 3. Internal Audit Office, IP and Legal Affairs Department, Administrative Management Department:** Receive reports from internal parties such as directors, managers, general employees, and suppliers.
- 4. Reporting Channels:** "Employee Suggestion Box" or "Email."  
Email: [governance@giantplus.com](mailto:governance@giantplus.com)

Upon receiving a report, the designated unit must submit it to the General Manager, who will assign the responsible unit for investigation. If the report is verified, it will be handled according to the company's internal disciplinary regulations. If no substantial evidence is found, the case will be closed and archived. Our company handles reports confidentially, using independent channels for verification, and fully protects the whistleblower. The identity of the whistleblower will remain strictly confidential. The company will also maintain confidentiality and protection for those who participate in the investigation, ensuring they are not subjected to unfair treatment or retaliation. If anyone experiences unfair treatment, retaliation, or similar circumstances due to reporting or participating in an investigation, they should promptly inform the original receiving unit.



Corporate  
Governance



Stakeholder  
Section

## 3.1 Governance Practices

The Board of Directors is the highest governance unit of the company, with all board members fulfilling their duties with utmost diligence. The General Manager assists the Chairman in planning the company's business policies and formulating sustainable development strategies. The Board of Directors reviews financial performance, sustainability strategies, and ensures that the company's operations comply with various laws and regulations. To enhance corporate governance operations and strengthen the company's competitiveness, the Board of Directors has established an Audit Committee and a Compensation Committee to ensure the effective functioning of the board. Under the Board of Directors, there is also an independent Internal Audit Office that regularly performs audit tasks and reports the results to the Audit Committee and the Board of Directors.

Giantplus Technology places great importance on corporate governance, pursuing sustainable growth and integrity management. We continually strengthen our corporate governance framework, uphold information transparency, and implement effective internal control systems to protect stakeholder interests.

Each department regularly interacts with stakeholders through routine channels. If any stakeholder or sustainability issue potentially poses a significant negative impact on the company, the responsible department will conduct due diligence on the financial status, compliance records, environmental and labor rights aspects, and report the findings to the General Manager and the Chairman.

**In 2023, Giantplus Technology did not encounter any significant potential negative events and had no violations or penalties recorded.**

To enhance support for the directors in performing their duties and improve the efficiency of the Board of Directors, all directors received a total of 15 hours of ESG-related training courses during the year.

Additionally, the company's financial statements are regularly audited and certified by an accounting firm. All legally required disclosures are accurately and timely completed, with designated personnel responsible for external information disclosure. A spokesperson system is established to ensure timely and appropriate disclosure of significant information, providing shareholders and stakeholders with relevant financial and business information.

Looking ahead, strengthening the operation of the Board of Directors, enhancing information transparency, and gradually integrating sustainable governance strategies into the corporate governance framework are the ongoing goals of Giantplus Technology.

### 3.1.1 Board Operations



Board Meeting  
Rules



Performance  
Evaluation Methods

### Board Members and Duties

Giantplus Technology adheres to the principles of "corporate governance," ensuring sound operations and responsibilities of the Board of Directors. We have established an audit system for supervisory management to fulfill corporate management responsibilities, guided by four core operational philosophies: "Steadfastness, Trust and Care, Innovation, and Lasting excellence." In line with



corporate governance principles, we insist on information disclosure and operational transparency, striving to enhance operational performance while considering the interests of all stakeholders to ensure shareholder rights.

The election of Giantplus Technology's directors adopts a candidate nomination system, with the General Meeting of Shareholders electing directors from the list of candidates. Currently, the Board of Directors is diversified, comprising members with leadership, operational judgment, management, crisis handling, industry knowledge, and international market insight.

To ensure robust Board operations, our Board consists of seven directors with extensive professional experience in high technology, finance, law, asset management, and business management. Meetings are held at least once per quarter to review operational performance and discuss important strategic decisions. In 2023, Giantplus Technology convened six Board meetings, and significant resolutions were promptly disclosed on the Taiwan Stock Exchange's Market Observation Post System. Additionally, the company's website features a corporate governance section providing the company's articles of association, board meeting rules, and other relevant information for easy reference.

Position	Name (or Representative)	Actual Attendance (B)	Required Attendance (A)	Actual Attendance % (B/A)	Number of Other Directorships	Industry, ESG-related Background/Experience
Chairman	Takayuki Tamura	6	6	100.00%		Industry
Director	Yoshihiro Numazawa	6	6	100.00%		Industry
Director	Koji Nakamura	6	6	100.00%		Industry
Director	Minako Tomobe	5	5	100.00%		Accounting
Director	Hiroyuki Sakai	1	1	100.00%		Accounting
Independent Director	Hong Yao-Syun	6	6	100.00%	1	Accounting
Independent Director	Liou Bo-Cun	4	4	100.00%		Industry
Independent Director	Shih Jia-Li	6	6	100.00%		Legal

Note: On April 1, 2023, Hiroyuki Sakai was replaced by Minako Tomobe as a director.



Diversity Statistics/Annual			2021		2022		2023	
			Number	Percentage	Number	Percentage	Number	Percentage
Directors	Gender	Male	7	100.00%	4	66.67%	5	71.43%
		Female	0	0.00%	2	33.33%	2	28.57%
	Age	41~50	3	42.86%	2	33.33%	1	14.29%
		51~60	1	14.29%	2	33.33%	3	42.86%
		61 and above	3	42.86%	2	33.33%	3	42.86%
	Education	Graduate School	3	42.86%	2	33.33%	3	42.86%
		College/University	4	57.14%	4	66.67%	4	57.14%
		Others	0	0.00%	0	0.00%	0	0.00%

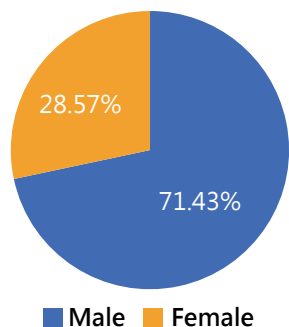
Notes:

Percentage of female directors = (Number of female directors at year-end / Total number of directors at year-end) x 100%.

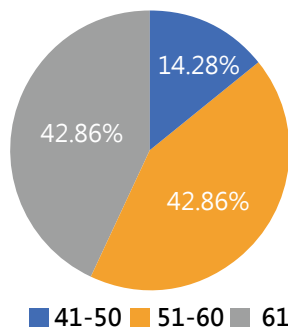
Percentage of male directors = (Number of male directors at year-end / Total number of directors at year-end) x 100%.

The sum of the percentage of female and male directors should be

Gender Statistics of  
Directors for the Year



Age Statistics of  
Directors for the Year



Gender Statistics of  
Directors for the Year

Male	71.43%
Female	28.57%

Age Statistics of  
Directors for the Year

41~50	14.28%
51~60	42.86%
61 and above	42.86%

## Board Member Attendance

Board members effectively fulfill their duties by reaching consensus and making resolutions through board meetings. In 2023, a total of six board meetings were held. According to Article 14-3 of the Securities and Exchange Act, the matters to be reported include those objected to or reserved by independent directors, with the records or written statements included. There were no such instances in 2023.

The average attendance rate of all board members for board meetings in 2023 was 100%, with at least two independent directors attending each meeting in person, ensuring thorough discussion of company management issues.

Furthermore, the board meeting guidelines include provisions for conflict of interest avoidance. Board members with a personal or represented entity interest in the meeting's agenda must recuse themselves from discussion and voting. The board members practice self-discipline and do not support each other in these matters, adhering to ethical standards of conflict of interest avoidance, thereby effectively protecting the company's interests.

2023 Board Meeting	Required Attendance	Actual Attendance
01 (112.03.15)	6	6
02 (112.05.10)	6	6
03 (112.06.30)	7	7
04 (112.08.09)	7	7
05 (112.11.08)	7	7
06 (112.12.20)	7	7

## Board Performance Evaluation

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, 2021. This officer is responsible for promptly and effectively assisting directors in executing their duties.

### 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 Performance Self-Evaluation** Score: 100/100

**2023 Board Performance External Evaluation** Score: 4.66/5

### 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** Overall average score: 100/100

**Audit Committee 2023 External Evaluation** Overall average score: 4.71/5

**Compensation Committee 2023 Self-Evaluation** Overall average score: 99.6/100

**Compensation Committee 2023 External Evaluation** Overall average score: 4.04/5



## 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

## Enhancement of Board Functions

In accordance with the "Guidelines for the Advancement of Training for Directors and Supervisors of Listed Companies," newly appointed directors or independent directors of Giantplus Technology require to undertake at least 12 hours of training in their first year of service. Starting from the second year, they are recommended to complete a minimum of 6 hours annually. Continuing directors and independent directors are also required to undertake at least 6 hours of training annually throughout their term. In 2023, all directors and independent directors met the required training hours. The details of their training have been disclosed on the Market Observation Post System.

Total Training Hours for the Entire Board	48 hr
Total Hours Related to ESG Courses	15 hr
Percentage of ESG Training for Directors(Note)	31.25%

Note: (Total Hours Related to ESG Courses / Total Training Hours for Directors) × 100%

## Compensation Policy for Directors and Managers

Employee and Director Compensation:

The company's Articles of Incorporation stipulate that if there is a profit in the current year, no less than 1% of the profit should be allocated as employee compensation. The distribution, decided by the board of directors, can be in the form of stock or cash and may include employees of subsidiaries who meet certain criteria. Additionally, no more than 1.5% of the profit can be allocated as director compensation, as resolved by the board. However, if the company has accumulated losses, the amount must first be reserved to cover these losses before allocating the remaining profit as specified. The distribution plan for employee and director compensation must be specially resolved by the board of directors and submitted to the shareholders' meeting.

Currently, the company's ESG goals and performance are not linked to the personal compensation of the board of directors and managers. However, the company will stay tuned for this issue and consider integration once the ESG initiatives are more mature.

Items	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
How are the goals and performance on ESG topics linked to compensation policies for the board and managers?	Currently, the company's ESG goals and performance are not linked to the personal compensation of the board of directors and managers. However, the company will stay tuned for this issue and consider integration once the ESG initiatives are more mature.	



### 3.1.2 Functional Committees Operations

To ensure robust oversight and enhance management functions, the Board of Directors has established the Audit Committee and the Compensation Committee. These functional committees, except for those that must independently exercise their powers by law, are accountable to the Board of Directors and submit their proposals to the Board for resolution.

#### Audit Committee

Giantplus Technology established the Audit Committee in 2014, replacing the original system of supervisors. The Audit Committee is composed of three independent directors from the Board, and all members elect one independent director to serve as the convener and chairperson. The convener of the fourth Audit Committee is Independent Director Hong Yao-Syun. In 2023, the Audit Committee held five meetings, with all proposals reviewed and approved by the independent directors. None of the independent directors expressed opposition or reserved opinions. If an independent director has a conflict of interest regarding a meeting agenda item, they must disclose the material content of their interest. If such a conflict is detrimental to the company's interests, the director must abstain from discussion and voting, and cannot act on behalf of other independent directors.

In March 2021, according to Article 14-5 of the Securities and Exchange Act, the company conducted the third revision of the "Audit Committee Charter" to strengthen corporate governance. The Audit Committee calls a meeting at least once each quarter. For details on the meetings and attendance rates of each member, please refer to the company's annual shareholder report.

The Audit Committee's responsibilities include:

- Internal control systems;
- Establishing or amending procedures for acquiring or disposing of assets, engaging in derivative transactions, lending funds to others, and providing endorsements or guarantees;
- Matters involving the interests of directors themselves;
- Significant asset or derivative transactions;
- Major loans, endorsements, or guarantees;
- Raising, issuing, or privately placing equity-type securities;
- Appointment, dismissal, or compensation of certifying accountants;
- Appointment and removal of financial, accounting, or internal audit officers;
- Annual financial reports signed or sealed by the Chairman, managers, and accounting officers, and quarterly financial reports audited by accountants;
- Other significant matters prescribed by the company or competent authorities.

Key focus areas of the Audit Committee in 2023:

1. Communicating with the internal audit officer regularly regarding audit report results based on the annual audit plan;
2. Reviewing financial reports;
3. Evaluating the effectiveness of internal control systems;
4. Reviewing methods for handling assets, derivatives, loans, endorsements, guarantees, and significant transactions;
5. Ensuring regulatory compliance.

## Audit Committee Execution

Audit Committee Members (Term: 2022.06.23 – 2025.06.22) held five meetings in 2023. The attendance of the members is as follows:

Position	Name	Required Attendance in 2023	Actual Attendance in 2023	Actual Attendance Rate in 2023 (%)	Notes
Independent Director	Hong Yao-Syun	5 times	5 times	100.00%	
Independent Director	Shih Jia-Li	5 times	5 times	100.00%	
Independent Director	Liou Bo-Cun	3 times	3 times	100.00%	2022.07.31 Resignation 2023.06.30 Appointment

## Compensation Committee

To establish a sound compensation system for the company's directors and managers, the Compensation Committee was established 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" and was formally set up on October 24, 2011. According to the "Compensation Committee Charter," the committee consists of three members, with Independent Director Hong Yao-Syun unanimously elected as the convener. In 2023, the Compensation Committee held four meetings with an average attendance rate of 100%, and no objections or reservations were recorded from any members.

The main responsibilities of the Compensation Committee are to faithfully perform the following duties with the care of a good administrator and submit recommendations to the Board of Directors for discussion:

- Formulate and regularly review the policies, systems, standards, and structures for annual and long-term performance goals and compensation of directors and managers.
- Regularly evaluate and determine the achievement of performance goals for directors and managers and setting their individual compensation packages and amounts.

Position	Name	Required Attendance in 2023	Actual Attendance in 2023	Actual Attendance Rate in 2023 (%)	Notes
Member (Convener)	Hong Yao-Syun	4 times	4 times	100%	
Member	Liou Bo-Cun	2 times	2 times	100%	Newly appointed on 2023/7/1
Member	Shih Jia-Li	4 times	4 times	100%	
Member	Huang Jia-Mo	2 times	2 times	100%	Resigned on 2023/6/23

### Principles for Exercising Compensation Committee Duties:

- 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.

### Risk Management Committee

To establish a risk management mechanism and enhance corporate governance for sustainable business 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 Risk Management Committee Charter was formulated. The committee comprises three independent directors, with one independent director elected as the convener and chairperson. Hong Yao-Syun is the convener of the first Risk Management Committee. In 2023, the Risk Management Committee held one meeting, with all proposals reviewed or approved by the independent directors without any dissenting or reserved opinions.

### Scope of Responsibilities of the Risk Management Committee:

- Review various risk management policies.
- Assess the appropriateness of the risk management framework.
- Monitor early warning and response measures for major risk management issues and oversee improvement mechanisms.
- Regularly report to the Board of Directors on the execution of risk management.

### Risk Management Committee Implementation

Risk Management Committee Members (Term: 2022.11.09 – 2025.06.22): The committee held one meeting in 2023 and reported to the Board on December 20, 2023.

Name	Position	Expertise	Actual Attendance in 2023	Actual Attendance Rate in 2023
Hong Yao-Syun	Independent Director (Chairperson)	Operational Risk Management	1 time	100%
Shih Jia-Li	Independent Director	Law	1 time	100%
Liou Bo-Cun	Independent Director	Optoelectronics Technology	1 time	100%



### 3.1.3 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 2023, according to the audit plan, the company completed 48 audits. While six internal control deficiencies were identified, all have been corrected or are in the process of being corrected.

#### Audit Process



### 3.1.4 Ethic and Integrity

Giantplus Technology conducts its business activities based on the principles of fairness, honesty, trustworthiness, and transparency. To implement the policy of integrity management and actively prevent unethical conduct, the company has established the "Procedures for Ethical Business Operations and Behavior Guidelines" and "Code of Ethical Conduct." These guidelines specify the conduct expected of directors, managers, employees, and suppliers of Giantplus Technology and its group enterprises while performing their duties and serve as a code of conduct, publicly announced internally. All suppliers and business partners are required to sign a commitment to integrity, ensuring their adherence to obligations of integrity and honesty. Moreover, the Administrative Management Department is designated as the responsible unit for revising, executing, interpreting, providing consulting services, and registering and archiving reports related to the procedures and behavior guidelines, and supervising their implementation. The department must report to the Board of Directors regularly (at least once a year). Additionally, integrity management is incorporated into employee performance evaluations and human resources policies, establishing clear and effective reward and punishment, and grievance systems. The legal department promotes the spirit and importance of ethical and honest business practices and encourages all employees to sign the commitment to integrity.

#### Guidelines for Ethical Business Operations

- Guidelines for Ethical Business Operations
- Prohibition of forgery to gain improper benefits
- Prohibition of unreasonable hospitality or other improper benefits

- Prohibition of providing illegal political contributions, improper donations, or sponsorships
- Prohibition of using non-public information for insider trading
- Prohibition of engaging in unfair competition
- Evaluation of the legality and integrity policies of business counterparts

#### Whistleblowing Channels

On December 23, 2022, the Board of Directors approved the "Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct," establishing internal and external reporting channels and procedures.

##### 1. Reporting Units and Channels:

- (1) Spokesperson and Deputy Spokesperson: Responsible for handling reports from external parties such as shareholders and investors.
- (2) Email: [ir@giantplus.com](mailto:ir@giantplus.com).

##### 2. Internal Audit Office, IP and Legal Department, Administrative Management

**Department:** Responsible for handling reports from internal personnel, including directors, managers, general employees, and suppliers.

##### 3. Reports can be made via "Employee Suggestion Box" or email.

**Email:** [governance@giantplus.com](mailto: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.

## 3.2 Risk Management

### 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 focuses on traditional risks (industry, technology, finance, reputation, etc.) but also aims to establish a risk management mechanism and strengthen corporate governance to ensure sustainable business operations. On November 9, 2022, the Board of Directors approved the establishment of the Risk Management Committee. According to Article 27 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the "Risk Management Committee Organizational Regulations" were established, and the risk management policies and procedures were approved, aiming to provide correct risk management concepts through these procedures.

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.



## Giantplus Technology Risk Management Framework

Risk Items	Business Matters
Strategic Risk	<ul style="list-style-type: none"><li>• Establishing future business policies.</li></ul>
Operational and Market Risk	<ul style="list-style-type: none"><li>• Executing product research, development, production, and sales according to company strategy, striving to improve production technology, enhance quality, and reduce costs to increase company profitability.</li></ul>
Financial and Liquidity Risk	<ul style="list-style-type: none"><li>• Hedging against interest rate and exchange rate fluctuations, managing bank credit lines, and maintaining relationships.</li></ul>
Customer Credit Risk	<ul style="list-style-type: none"><li>• Establishing and reviewing customer credit limits, managing and collecting accounts receivable.</li></ul>
Legal Risk	<ul style="list-style-type: none"><li>• Reviewing contracts, company authorizations, and reducing corporate legal risks to protect the company's tangible and intangible assets.</li></ul>
Safety Risk	<ul style="list-style-type: none"><li>• Addressing safety and health hazards and specific risk factors in the work environment, implementing safety and health management with a focus on safety and health policies to improve management performance.</li></ul>







Risk Categories	Risk Descriptions	Risk Management Strategies (response measures)
Sustainable Environment	Continuous Increase in GHG Emissions	<ul style="list-style-type: none"> <li>• Conduct annual GHG emissions inventory and develop effective carbon reduction improvement plans.</li> <li>• Invest in the development of green products to enhance durability and recyclability, reduce carbon emissions in the production process, and extend product lifecycle.</li> </ul>
	Ineffective Energy Conservation	<ul style="list-style-type: none"> <li>• Improve processes to reduce energy waste and promote electricity-saving projects.</li> <li>• Promote energy-efficient equipment to continuously lower the unit electricity consumption of products.</li> </ul>
	Increase in Wastewater Discharge	<ul style="list-style-type: none"> <li>• Enhance effective management of company-generated waste, execute waste reduction, sorting, reuse, and disposal operations, and achieve waste control and reduction goals.</li> </ul>
	Increase in Waste Disposal / Decrease in Recycling Rates	<ul style="list-style-type: none"> <li>• Improve process production efficiency to reduce waste and increase recycling rates.</li> </ul>
	Water and Power Shortages	<ul style="list-style-type: none"> <li>• Improve process production efficiency to reduce water and electricity consumption and increase water recycling rates.</li> <li>• Install self-constructed solar power facilities.</li> <li>• Invest in voltage sag protector equipment and uninterruptible power systems (UPS) for critical production machines to mitigate voltage sag risks.</li> </ul>
	Typhoons and Floods	<ul style="list-style-type: none"> <li>• Invest in voltage sag protector equipment and uninterruptible power systems (UPS) for critical production machines to mitigate voltage sag risks.</li> </ul>
	Violation of Environmental Regulations	<ul style="list-style-type: none"> <li>• Continuously monitor changes in energy and carbon management-related policies and actively participate in public hearings on new (revised) regulations.</li> <li>• Conduct environmental and safety audits to check and correct compliance with safety, environmental, and fire regulations.</li> <li>• Implement annual environmental safety education and training programs to improve the skills and knowledge of environmental and safety personnel at various plants.</li> </ul>



Risk Categories	Risk Descriptions	Risk Management Strategies (response measures)
Employees	Occupational Accidents (Including COVID-19 Impact)	<ul style="list-style-type: none"> <li>• Aim to create a safe and healthy workplace with "zero occupational accidents" as the management goal, ensuring that employees can work in a healthy and safe environment.</li> <li>• Regularly conduct environmental safety and fire education and training.</li> </ul>
	Overwork (Long Working Hours)	<ul style="list-style-type: none"> <li>• Establish diverse and smooth two-way communication channels (quarterly labor-management meetings, annual business supervisor communication meetings) and labor/human rights issue complaint channels to create a friendly workplace.</li> </ul>
	High Turnover Rate (Facing Labor Shortage)	<ul style="list-style-type: none"> <li>• Proactively confirm demand response plans and flexibly arrange inter-factory support and outsourcing.</li> </ul>
Operational Performance	Ethical Integrity Risk	<ul style="list-style-type: none"> <li>• Establish various ethical behavior standards and create good corporate governance and risk control mechanisms to promote ethical business policies.</li> </ul>
	Insufficient Information Disclosure Transparency	<ul style="list-style-type: none"> <li>• Disclose tax information through public information channels such as financial reports and annual reports, ensuring information transparency for stakeholders.</li> </ul>
	Decline in Market Competitiveness	<ul style="list-style-type: none"> <li>• Optimize product quality control and return/exchange mechanisms.</li> </ul>
	Cybersecurity Incidents	<ol style="list-style-type: none"> <li>1. Established the "Information Security Management Committee" in 2021, consisting of senior executives from various company functions, to formulate and implement information security-related strategies and preventive and corrective measures.</li> <li>2. Hold monthly information security committee meetings to review the effectiveness of information security management and discuss information security issues or incidents.</li> <li>3. Enhance employee awareness of email social engineering attacks and implement phishing email defense detection.</li> <li>4. Announce information security execution effectiveness and risk overview to all employees, establishing the awareness that "information security is everyone's responsibility."</li> </ol>



Risk Categories	Risk Descriptions	Risk Management Strategies (response measures)
Operational Performance	Product Liability (Facing Recall/ Withdrawal)	<ol style="list-style-type: none"> <li>1. Optimize product quality control and return/exchange mechanisms.</li> <li>2. Strengthen customer agreements and competitiveness assessments of shipped models to adjust internal production plans.</li> <li>3. Monitor the operation of hazardous substance management systems, hold environmental management promotion and review meetings, collect international environmental regulations, implement hazardous substance reduction plans and environmental prohibited substance control plans.</li> <li>4. Comply with specific environmental technical standards required by customers and meet customer requirements.</li> <li>5. Immediately report to management upon discovering hazardous substance anomalies and execute management instructions.</li> </ol>
	Sustainable Supply Chain Disruption	<ol style="list-style-type: none"> <li>1. Short-term risk: Low information transparency during holidays. Response: Quickly investigate and track information.</li> <li>2. Medium to long-term risk: Pandemic spread, city lockdowns, delayed factory openings, and impacts on production and supply. Response: Quickly integrate supplier feedback and production information, adjust production and resource allocation, minimize potential impacts, and ensure timely control over materials, production, and manpower.</li> <li>3. Develop alternative import sources for required raw materials to reduce dependency on existing suppliers.</li> </ol>

According to the Task Force on Climate-related Financial Disclosures (TCFD) framework, which includes governance, strategy, risk management, metrics, and targets, Giantplus Technology's management identifies climate-related risks and opportunities, formulates subsequent response strategies, and plans to report regularly to the Board of Directors, which oversees monitoring.

## TCFD Disclosure Index

Aspect	Disclosure Items		Giantplus Technology's Actions
Governance	Disclosure of governance related to climate risks and opportunities within the organization	Board oversight of climate risks and opportunities	<ul style="list-style-type: none"> <li>Integrate climate change issues into the company's comprehensive risk management framework, regularly reporting climate change issues to the Board.</li> <li>The company will improve operational processes based on ESG and other environmental issues.</li> </ul>
		Management's role in assessing and managing climate-related risks and opportunities	
Strategy	Disclosure of actual and potential impacts of climate risks and opportunities on the organization's businesses, strategy, and financial planning	Identification of short, medium, and long-term climate risks and opportunities	<ul style="list-style-type: none"> <li>Continuously develop and optimize self-initiated energy and water-saving measures, gradually replacing equipment to energy-efficient types to achieve optimal energy use.</li> </ul>
		Impact of climate risks and opportunities on the organization's businesses, strategy, and financial planning	
		Resilience of the organization's strategy, taking into consideration different climate scenarios (including a 2° C or lower scenario)	
Risk Management	Disclosure of how the organization identifies, assesses, and manages climate risks	Processes for identifying and assessing climate risks	<ul style="list-style-type: none"> <li>Strengthen the ability of various departments to identify risks and opportunities, enhancing internal awareness of climate change risks and response actions to address the impacts of climate change on the company.</li> </ul>
		Processes for managing climate risks	
		Integration of climate risk identification, assessment, and management processes into the organization's overall risk management	
Metrics and Targets	Disclosure of metrics and targets used to assess and manage relevant climate issues, where such information is material	Metrics used by the organization to assess climate risks and opportunities in line with its strategy and risk management process	<ul style="list-style-type: none"> <li>GHG inventory metrics, disclosing GHG emissions.</li> <li>Annually disclose key GHG emission data on the company website or in the sustainability report, striving to reduce the company's emission intensity and achieve low-carbon service goals.</li> </ul>
		Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions and related risks	
		Targets used by the organization to manage climate risks and opportunities, and performance against targets	



## 3.3 Regulatory Compliance

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 2023, Giantplus Technology had no records of penalties.

### 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.

The company's annual implementation includes:

### Internal Education and Promotion

Giantplus Technology continuously educates and trains its current directors, managers, and employees on related topics, organizing courses on ethical business practices, including "Promotion of the Action Guide," "Ethical Business Policy and Confidentiality Obligations," "Insider Trading Prevention and Legal Responsibilities," "Understanding Non-Conventional Transactions," and "Corporate Governance."



## 3.4 Operational Performance

Material Issue	Operational Performance
Significance to the Company	<ul style="list-style-type: none"> <li>The company's main revenue streams are distributed across markets in Europe, the Americas, Japan, and Taiwan, strategically diversifying risks associated with reliance on a single market or application. Additionally, a diverse customer base helps ensure stronger bargaining power.</li> <li>The strategic shift towards focusing on small and medium-sized niche markets has been successful. Maintaining good OEM/ODM relationships with international corporations and a global presence has secured a stable customer base in these niche markets.</li> </ul>
Policy/Commitment	<ul style="list-style-type: none"> <li>Group Integration: Enhance cooperation and communication within the group to maximize synergies.</li> <li>Strategic Planning: Focus on technology differentiation and customized design services to maximize the efficiency of third and fourth-generation production lines.</li> <li>Stable Product Quality and Quality System: Adhere to the quality policy of "meeting customer requirements with first-class quality" to gain customer approval through consistent quality.</li> </ul>
Short-term Goal	<ul style="list-style-type: none"> <li>Streamline operational costs, enhance quality management, and improve supply chain management to increase the company's overall competitive advantage.</li> <li>Leverage innovative technology capabilities to strategically co-develop new applications with customers, actively optimize product mix, and improve profitability.</li> </ul>
Mid-to-Long-term Goal	<ul style="list-style-type: none"> <li>Strengthen group synergy, refine technological advancements, and enhance process and quality capabilities. Expand diversified product applications, explore new markets, and solidify Giantplus Technology's position in the small and medium-sized niche markets.</li> </ul>
Annual Resource Investment/ Specific Achievement	<ul style="list-style-type: none"> <li>Continued invest in expanding the R&amp;D team to accelerate new product development and attract customers with differentiated technology and customized products.</li> <li>Actively cultivate new markets and applications in industrial control and automotive sectors. Flexibly utilize the lower project initiation costs of third-generation lines and the scale of economies of fourth-generation lines to maintain cost advantages and production flexibility.</li> </ul>
Responsible Department/ Complaint Mechanism	<ul style="list-style-type: none"> <li>Sales Department / Ms. Peng</li> </ul>
Evaluation Mechanism/ Achievement	<ul style="list-style-type: none"> <li>Actively strive to provide accurate and timely order delivery dates. In 2023, the accuracy of order delivery dates reached 96%, with an average response time to customers within seven days.</li> </ul>

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.

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 issues, and the global pandemic, overall operations have not met expectations. However, through the efforts of the management team, structural reform initiatives have been vigorously promoted. Over the past two years, operations have gradually recovered and are now on track.

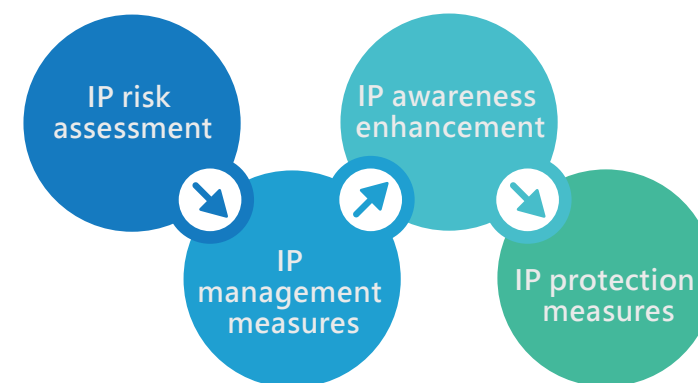
In 2023, Giantplus Technology adopted the standard of Taiwan Intellectual Property Management System\_A-class, also known as TIPS. The company established an "IP Management Manual" to outline internal processes related to IP and implemented a continuous improvement approach using the PDCA cycle. Considering stakeholders' concerns about various IP laws or policy changes, market and technology trends, the company has integrated low-power, energy-saving display technologies into its R&D plans. Implementation includes the "Patent Operation Guidelines" and "Patent Incentive Measures," with irregularly announcements and training sessions to promote IP technology or market information to relevant departments, encouraging innovation and continuous improvement among employees. The status of IP execution is regularly reported to the Board of Directors, aiming for collective efforts to accumulate the company's IP and enhance international competitiveness.

### IP Operations:

Giantplus Technology focuses on four aspects of IP management: management measures, awareness enhancement, protection measures, and risk assessment. The company values its own IP while respecting that of others, employing proactive IP management to protect the legitimate rights of its products and ensure compliance. During the design and development of new technologies, preliminary patent investigations are conducted to ensure that new technologies do not infringe on existing patents. Innovative designs are patented, with regular monitoring of external technologies. Relevant patent rights analysis, maintenance, and protection controls are implemented when third parties infringe on Giantplus Group's patent rights. Confidentiality is safeguarded through non-disclosure agreements and access controls,

Unit: NT\$ million

Items	2021	2022	2023
Revenue (A)	10,269	10,414	9,042
Operating Costs (B)	7,609	7,434	6,463
Employee Compensation and Benefits (C)	1,705	1,841	1,823
Payments to Investors (D)	18	22	108
Payments to Competent Authorities (E)	5	10	43
Community Investments (F)	-	-	-
<b>Retained Economic Value (A-B-C-D-E-F)</b>	<b>932</b>	<b>1,107</b>	<b>605</b>



with regular IP audits to maximize the value and interests of the company and its shareholders.

The company promotes the connection between ESG and IP, encouraging a higher proportion of green patent applications to create sustainable economic cycles through green products.

### IP Progress in 2023:

- In 2023, Giantplus Technology implemented the TIPS for the first time, conducting internal IP audits in collaboration with Kunshan Giantplus Optronics to ensure continuous improvement. Before patent applications and new product designs, at least 21 technical investigations were conducted.
- Approximately 17% of patent applications involved green technologies, such as energy-saving low-power and clean energy solar cell technologies. Among non-green technologies, display technologies accounted for 70%, with other technologies making up 13%.
- The annual growth rate of patent applications in 2023 was 8%. By the end of 2023, the total number of patents and trademarks held was 616, with about 59.6% in Taiwan.
- In 2023, 57 individuals received patent-related awards.
- Over 280 IP-related documents were disseminated. In collaboration with Giantplus Training Units, three training sessions were held, tailored to different audiences and actual needs, including mandatory and elective courses. The sessions covered:
  1. Basic Concepts of IP and Patent Application Processes (73 participants)
  2. Patent Search - Intelligence Mining & Patent Strength (16 participants)
  3. Patent Conceptualization using TRIZ Innovation Method (37 participants)
  4. TIPS A-class Standards (29 participants)

- Over 190 patents were used in products, representing 37.8% of the total patents. In 2023, the combined sales of products shipped by Giantplus Technology and Kunshan Giantplus Optronics reached at least NT\$2.35 billion, accounting for 25% of total sales.

### Developed Products / Technologies

Item	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 transfective 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.





## R&amp;D Investments Over the Past 3 Years

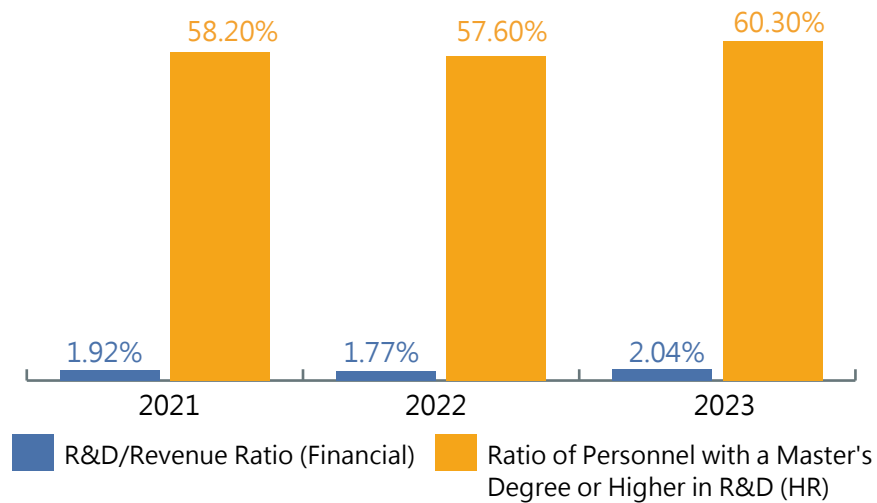
(Unit: NT\$ thousand / person)

	2021	2022	2023
R&D Expenses	196,969	184,199	184,194
R&D/Revenue Ratio	1.92%	1.77%	2.04%
R&D Personnel	134	144	136
Ratio of Personnel with a Master's Degree or Higher in R&D	78/134 58.2%	83/144 57.6%	82/136 60.3%

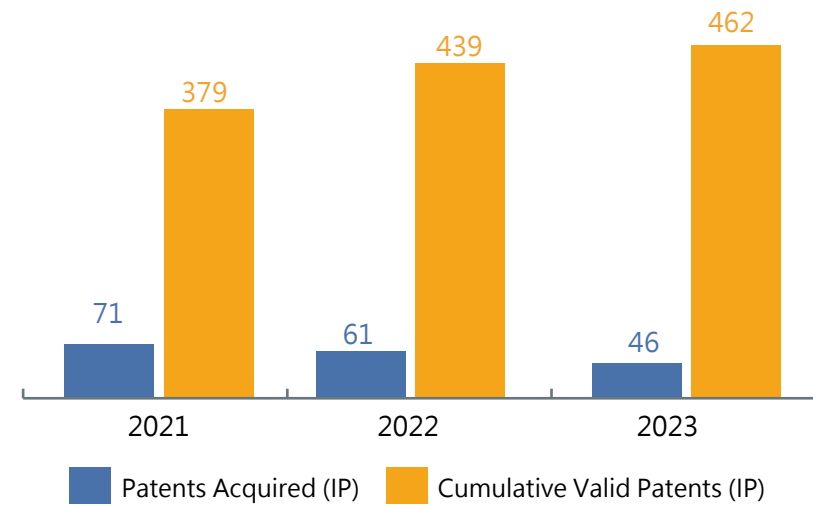
## Patents Acquired Over the Past 3 Years

Statistics/Year	2021	2022	2023
Patents Acquired (IP)	71	61	46
Cumulative Valid Patents (IP)	379	439	462

## Investment in R&amp;D Resources



## Patent Statistics





## 3.5 Customer Service

Material Issue	Customer Service
Significance to the Company	<ul style="list-style-type: none"> <li>Establishing strong cooperative relationships with customers, valuing every customer complaint, actively improving communication, and securing more orders through high-quality services.</li> </ul>
Policy/Commitment	<ul style="list-style-type: none"> <li>Establish a service-oriented operational model and optimize service processes to enhance customer trust and create win-win situations.</li> <li>Apply innovative technology to control and improve product quality, and collaborate with customers to provide products and services that meet their needs.</li> </ul>
Goal	<ul style="list-style-type: none"> <li>2024 Target - Customer Satisfaction <math>\geq</math> 80%.</li> </ul>
Annual Resource Investment/ Specific Achievement	<ul style="list-style-type: none"> <li>Launch the customer satisfaction survey every September, complete and collect it by the end of October, and review it in November.</li> <li>Review customers and items that did not meet the standards each quarter.</li> <li>Each unit to implement improvements and complete reports, with explanations provided in meetings.</li> <li>Specific Achievements:               <ol style="list-style-type: none"> <li>H-Corp: In 2023, within 5 suppliers, GP ranked No.1.</li> <li>E-Corp: In January 2024, achieved 0 Dppm (customer target was 200 Dppm).</li> <li>P-Corp: Due to excellent quality in 2022, Giantplus Technology was awarded by P-Corp in 2023.</li> </ol> </li> </ul>
Responsible Department/ Grievance Mechanism	<ul style="list-style-type: none"> <li>Sales Department, Quality Assurance Department / Refer to "1.3 Stakeholder Communication Channels and Concerns" for details.</li> </ul>
Evaluation Mechanism/ Achievement	<ul style="list-style-type: none"> <li>Over the past three years, Weighted average score of customer satisfaction surveys was 77, showing a yearly increasing trend.</li> <li>The on-time response rate for automotive customer complaints increased from 93% to 95% in 2023, meeting the target.</li> <li>The on-time response rate for non-automotive customer complaints increased from 51% to 63% in 2023, meeting the target.</li> <li>Received excellent supplier awards from two major customers.</li> </ul>

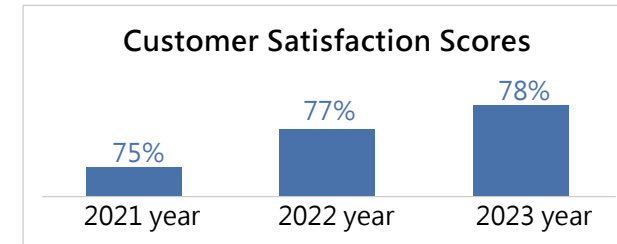
## Products and Services

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 COVID-19 pandemic, 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.



## 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 2023, there were no incidents of customer privacy violations or loss of customer data that compromised customer rights.

## 3.6 Information Security and Trade Secrets Protection

Giantplus Technology prioritizes information security by establishing comprehensive security measures and data protection mechanisms to prevent risks such as confidential information leaks or data corruption. Internally, we have formulated related security control mechanisms, applied technologies, and data security standards. Key systems have data backup mechanisms, with monthly updates to vulnerability defense systems, email spoofing intelligence synchronized with network defense systems, and the implementation of endpoint and server defense systems (EDR and MDR), utilizing computer behavior and virus signature detection to simultaneously monitor anomalies.

### Significant Information Security Incidents

- In 2023, There was no significant information security incidents and losses due to security events in Giantplus Technology.

To strengthen information security management across all departments and establish a secure and reliable information operating environment, the company has established an Information Security Committee.

The committee's responsibilities include:

1. Drafting information security policies.
2. Establishing and promoting information security management systems.
3. Forming information security execution teams, coordinating responsibilities and tasks among groups, and supervising team activities.
4. Conducting regular review meetings to discuss the implementation of the information security management system and related preventive and corrective measures.

5. Reviewing and supervising information security incidents.
6. Coordinating and discussing other significant information security matters.

### Resources Invested in Information Security Management

The resources allocated to information security management include:

#### 1. Upgrading Security Systems and Equipment:

- (1) Endpoint Defense: In 2022, traditional antivirus software was upgraded to the EDR defense system.
- (2) Server Defense: MDR protection was introduced in 2022, along with 24/7 maintenance and operation by cybersecurity experts.
- (3) Email Protection System Upgrade: In 2023, the email system was comprehensively upgraded with new protection features, including spoofing detection, behavior monitoring, and APT defense, reducing email security vulnerabilities.

**2. Dedicated Personnel:** The "Information Security Department" includes two information security managers and one member, responsible for designing the company's security architecture, maintaining and monitoring security operations, responding to and investigating security incidents, conducting social engineering drills, disaster recovery exercises, and assisting the Information Security Committee in implementing security policies.

#### 3. Education and Training:

- (1) All new employees complete information security training within one week of joining, with a completion rate of 100%.
- (2) All group employees complete at least one information security training course annually, with a completion rate of 100%.
- (3) Quarterly social engineering drills and follow-up training are conducted, with a completion rate of 100%.

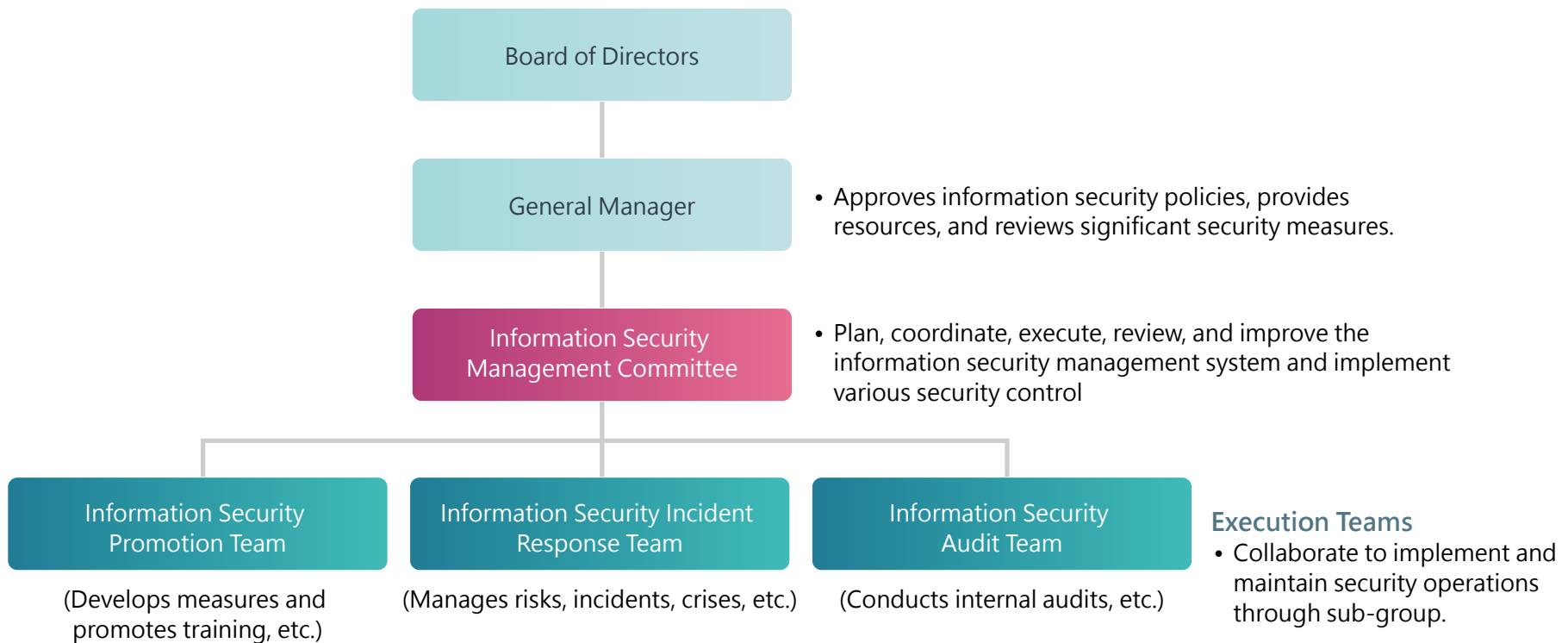


#### 4. Security Announcements:

- (1) Monthly updates on key points from Information Security Committee meetings are shared to keep all employees informed about the company's security status and effectiveness, emphasizing the importance of information security.
- (2) Irregular security awareness announcements are made in response to internal and external security events to enhance staff vigilance.

**5. Customer Satisfaction:** No significant information security incidents or complaints about customer data loss were reported.

### Information Security Organizational Structure





# 4

## Environmental Sustainability

4.1 Energy Conservation and Carbon Reduction

4.2 Water Management

4.3 Waste and Hazardous Substance Management





## 4.1 Energy Conservation and Carbon Reduction

Material Issue	Energy Conservation and Carbon Reduction
Significance to the Company	With climate change and net-zero emissions becoming a global consensus, energy conservation and carbon reduction are future trends. Practically, we strive to achieve these goals, aiming for an average annual energy savings of over 1% as promoted by the competent authorities.
Policy / Commitment	Giantplus Technology has set short-term and medium-term carbon reduction goals, leveraging our influence to achieve zero carbon emissions.
Short-term Goal	By 2025, reduce Scope 1 and Scope 2 GHG emissions by at least 27% compared to 2022. Implementation Measures: 1. Continuously save electricity with an average annual energy savings rate of at least 1%. 2. Optimize and adjust CVD tail gas combustion efficiency.
Medium- to Long-term Goal	By 2030, reduce Scope 1 and Scope 2 GHG emissions by at least 38% compared to 2022. Implementation Measures: 1. Future investments in renewable energy generation equipment to increase the use of green energy. 2. In 2026, invest in variable frequency screw compressors to reduce electricity consumption. 3. In 2027, invest in dry etching tail gas combustion equipment to reduce carbon emissions. <b>Note:</b> Scope 1 (S1): Direct emissions from processes or facilities. Scope 2 (S2): Indirect emissions from the consumption of purchased electricity, heat, or steam.
Annual Resource Investment / Specific Achievement	1. Adjusted the CDA system to optimize supply pressure parameters, reducing output power and saving 681,951 kWh/year. 2. In the autumn and winter, partially shut down forced ventilation in boiler rooms, maintaining basic ventilation, saving 18,262 kWh/year. 3. Reduced or shut down public facilities such as air conditioning and lighting during holidays, saving 87,904 kWh/year. 4. Optimized production scheduling to concentrate operations, improving energy efficiency and saving 436,813 kWh/year. 5. Invested 1.4 million TWD in 2023 to replace FFU motors in clean rooms with DC motors, saving 85,848 kWh/year. 6. Invested 40,000 TWD in 2023 to install variable frequency drives on condensate pumps, adjusting operating pressure and saving 18,000 kWh/year. 7. In 2023, a total of 1,328,778 kWh/year was saved, reducing carbon emissions by 658 tons.
Responsible Department / Complaint Mechanism	Facilities Department
Evaluation Mechanism / Achievement	<ul style="list-style-type: none"> <li>Bade Plant: In 2023 energy savings rate of 1.09%, with savings of 2,249,762 kWh; The average annual energy savings rate of 2019-2023 was 1.21%.</li> <li>Hsinchu Plant: In 2023 energy savings rate of 1.17%, with savings of 683,973 kWh; The average annual energy savings rate of 2019-2023 was 1.15%.</li> <li>Toufen Plant: In 2023 energy savings rate of 0.30%, with savings of 33,799 kWh; The average annual energy savings rate of 2019-2023 was 1.39%.</li> </ul>



GIANTPLUS

Stakeholder Identification  
and Material IssuesAbout Giantplus  
TechnologyIntegrity  
GovernanceEnvironmental  
SustainabilityEmployee  
Care

Appendix

As a global citizen, Giantplus Technology, together with our suppliers, is committed to pursuing green products. To ensure that our products comply with international regulations (RoHS, REACH) and customer specifications, we strictly require our suppliers to adhere to the hazardous substance management standards set by Giantplus Technology. Through green supply chain management, we provide customers with low-toxicity, low-pollution products, thereby reducing environmental and human health risks and fulfilling our responsibility for green products.

## 4.1.1 Energy Management

### Scope 1 and 2 — Energy Usage

Data Reporting	2021		2022		2023	
Purchased Electricity	(kWh)	(GJ)	(kWh)	(GJ)	(kWh)	(GJ)
	202,071,019.00	727,455.67	197,344,743.40	710,441.08	196,109,034.27	705,992.52
Natural Gas	(m <sup>3</sup> )	(GJ)	(m <sup>3</sup> )	(GJ)	(m <sup>3</sup> )	(GJ)
	2,930,872.60	98,167.82	2,908,271.70	97,410.82	2,981,247.00	99,855.08
Diesel	(L)	(GJ)	(L)	(GJ)	(L)	(GJ)
	4,277.20	150.43	14,110.40	496.25	20,335.50	715.18
Gasoline	(L)	(GJ)	(L)	(GJ)	(L)	(GJ)
	808.1	26.39	281.8	9.20	0	0
Total Internal Energy Consumption	(GJ)		(GJ)		(GJ)	
	825,800.30		808,357.34		806,562.78	

Note: No use of official vehicles in 2023, hence the value is 0.



GIANTPLUS

## Scope 3 (Employee Commuting) — Energy Usage

Data Reporting	2023	
	(L)	(GJ)
Vehicle Gasoline	178,836	5,840.25
Total External Energy Consumption	(GJ)	
	5,840.25	

Calculation Explanation:

Annual Fuel Consumption

- Toufen Plant to Bade Plant Shuttle: 152,459 liters.
- Jingan MRT Line Shuttle: 26,377 liters.

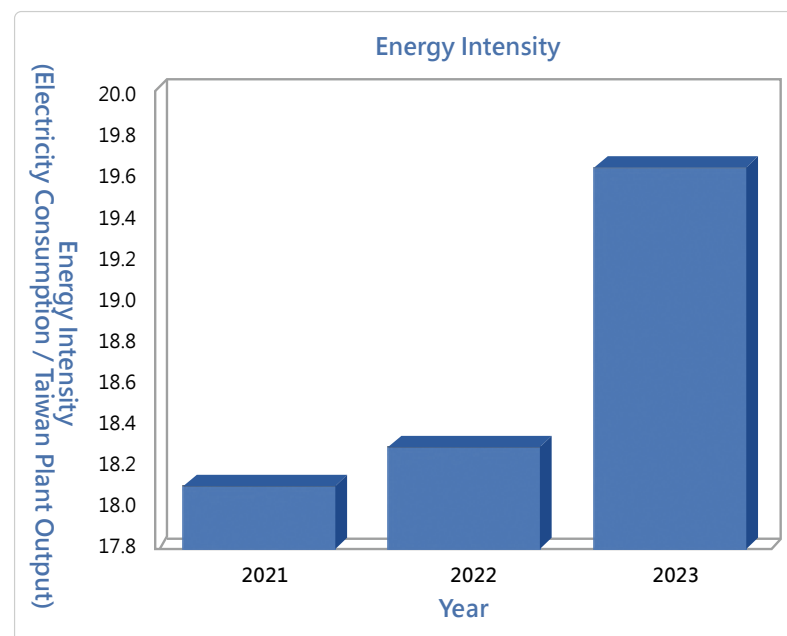
Total: 178,836 liters.

Calculation Method: Fuel Consumption =  
Kilometers × Average Fuel Price.



## Energy Intensity

	Electricity Consumption (thousand kWh)	Taiwan Plant Output (thousand TWD)	Full-Time Employees (number)	Energy Intensity (Electricity Consumption / Taiwan Plant Output)
2021	202,071.02	11,161,383	1,671	18.10
2022	197,344.74	10,785,705	1,669	18.30
2023	196,109.03	9,997,244	1,590	19.62



Explanation: In 2023, global factors such as international economic conditions, inflation, and ongoing regional conflicts led to decreased global consumer and business spending, which impacted our 2023 revenue. However, maintaining basic electricity usage at our factories resulted in only a slight decrease in electricity consumption. This led to an increase in energy intensity in 2023.

## 2023 Energy Conservation and Carbon Reduction Measures for Each Plant

Giantplus Technology primarily produces small to medium-sized flat panel displays, with all energy used in the manufacturing process being electricity. Various energy-saving and carbon reduction measures were implemented across different plants to enhance energy resource efficiency.

Plant	Measure Name	Description	Energy Savings
Bade Plant	CDA Optimal Parameter Adjustment for Energy Saving	Adjusted CDA supply pressure parameters to reduce output power and save energy.	681,951
	Boiler Room Forced Ventilation Adjustment for Energy Saving	Closed some ventilation fans during autumn and winter to maintain basic ventilation and save energy.	18,262
	Holiday Public Facility Load Reduction or Shutdown for Energy Saving	Reduced load or shut down public facilities such as air conditioning and lighting during holidays to save energy.	87,904
	CELL Scheduling Adjustment to Concentrate Production on Weekdays	Equipment scheduling is concentrated on weekday operation for production or upload usage, imcreasing energy efficiency.	436,813
Hsinchu Plant	Replacing AC FFU with DC FFU	Replaced AC FFU with energy-efficient DC FFU.	85,848
Toufen Plant	Installing a 20HP variable frequency drives on Condensate Pump	Adjusted operation to 50Hz, saving approximately 3kW per hour.	18,000
Total			1,328,778



Bade Plant CDA Optimal Parameter Adjustment for Energy Saving



Hsinchu Plant replaced energy-efficient DC FFU.



Toufen Plant Installed a 20HP variable frequency drives on Condensate Pump



## Participation in "Earth Hour 2023"

In an effort to promote energy conservation and carbon reduction, Giantplus Technology responded to the "Earth Hour 2023" campaign. The company urged employees and the general public to take climate change seriously by turning off unnecessary lights and taking practical actions to protect the planet.

The lights-off event was held on March 25 from 20:30 to 21:30. Giantplus Technology, along with its subsidiary Kunshan Giantplus Optronics, turned off the external signage lights and unnecessary lights at all plant locations for one hour. Employees were also encouraged to participate from home to contribute to environmental protection and make the world a better place together.



Chairman AMURA TAKAYUKI



General Manager Hiroshi  
Nakamura

## 2023 Innovation and R&D:

### Reducing Energy Consumption through Panel Technology

R&D Projects and Themes	Actual Energy Reduction
Low Power Technology Development	90%
Reflection Technology Enhancement	Varies by customer application (experimental data shows 8-10% energy reduction)
High-Efficiency Backlight Technology	More than 8% increase in luminous efficiency





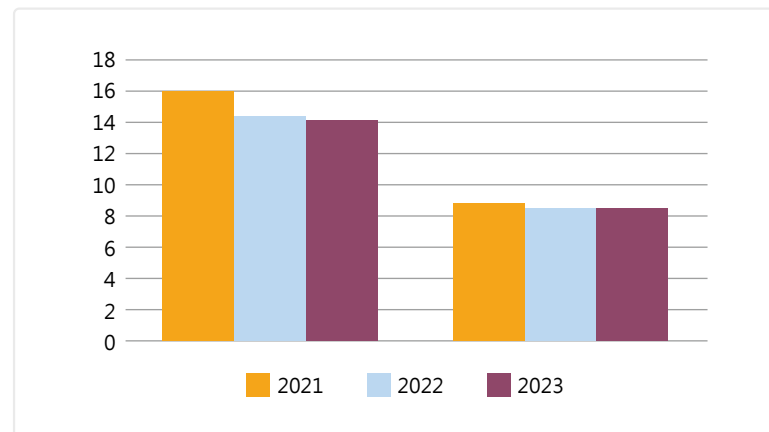
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## 4.1.2 Carbon Emissions

With the United Nations' adoption of the Paris Climate Agreement, establishing global climate and carbon reduction goals, Giantplus Technology is committed to its social responsibility. The company has implemented a GHG inventory system at its Taiwan plants, conducting GHG emissions inventories as required by law. From 2008 to 2023, these inventories were verified by an external agency, and the company obtained ISO 14064-1 verification standards and reported to the competent authorities. In the following years, Giantplus Technology continued to conduct self-assessments of Scope 1 and Scope 2 GHG emissions in accordance with the standards of the competent authorities and ISO 14064-1, using these assessments as reference indicators for carbon reduction strategies.

Giantplus Technology's Bade Plant completed GHG inventories and third-party external verification from 2008 to 2023 in compliance with ISO 14064-1. This year, we disclose the GHG inventory data for the Bade Plant and plan to include the Toufen headquarters and Hsinchu Plant in the future scope of the inventory.

In 2023, the GHG emissions of Giantplus Technology's Bade Plant in Taiwan was 225,130.0223 tons of CO<sub>2</sub>e. The Bade Plant is equipped with GHG (perfluorocarbons, PFCs) treatment facilities, all of which are currently operating normally, effectively reducing GHG emissions.



Note: Unit: ten thousand metric tons CO<sub>2</sub>e/year, data rounded to two decimal places.

### GHG Emissions (Metric Tons CO<sub>2</sub>e)

GHG Emissions (Metric Tons CO <sub>2</sub> e)	Bade Plant		
	Direct Emissions	Indirect Emissions	Total
	Scope 1	Scope 2	Metric Tons CO <sub>2</sub> e
2021	159,644.7239	88,094.105	247,738.8289
2022	143,940.0527	84,758.3938	228,698.4465
2023	141,582.2463	83,547.776	225,130.0223

### GHG Emissions Intensity

GHG Emissions Intensity	Bade Plant		
	Total Plant Area Square Meters	Total Emissions Metric Tons CO <sub>2</sub> e	Emissions Intensity Metric Tons/ Square Meter
2021	74,007.26	247,738.829	3.347
2022	74,007.26	228,698.447	3.090
2023	74,007.26	225,130.022	3.042

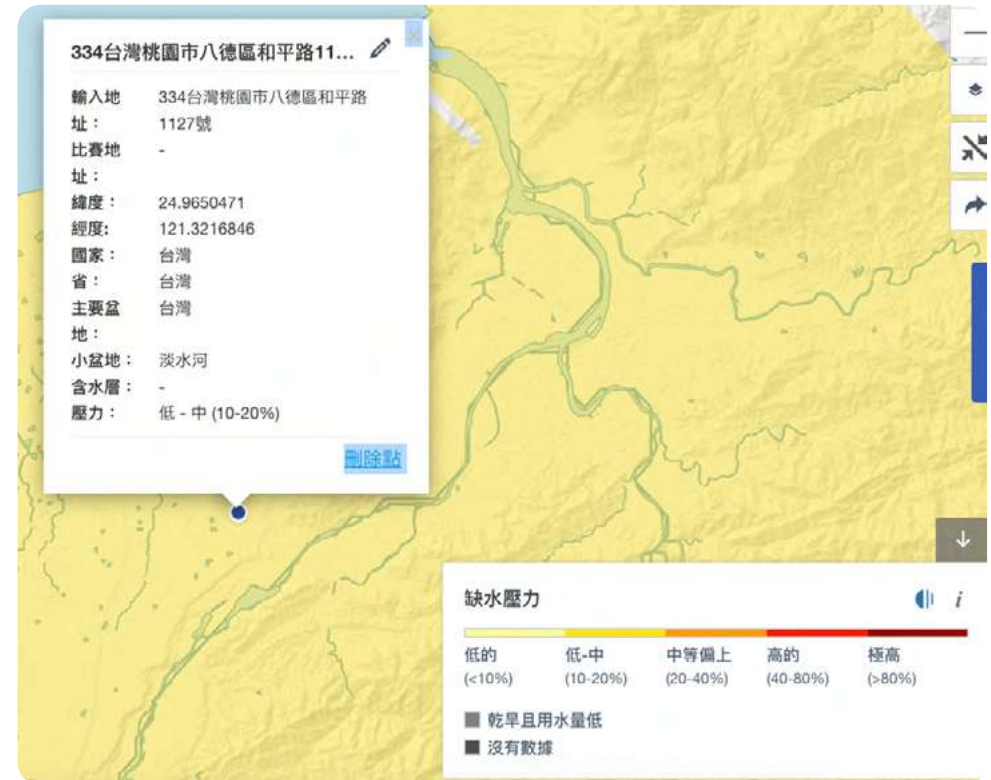
## 4.2 Water Management

### 4.2.1 Current Status of Water Resources

According to the Environment Sustainable Index (ESI), Taiwan is one of the world's top 18 water-scarce countries. Furthermore, scenario analysis results using the World Resources Institute's (WRI) Aqueduct tool indicate that the region where Giantplus Technology is located faces a 10-20% risk of water scarcity by 2030. Although there is no immediate significant risk of water shortage, the company is actively cooperating with various water management measures to support Taiwan's water conservation efforts.



Water Stress Forecast for Miaoli Headquarter



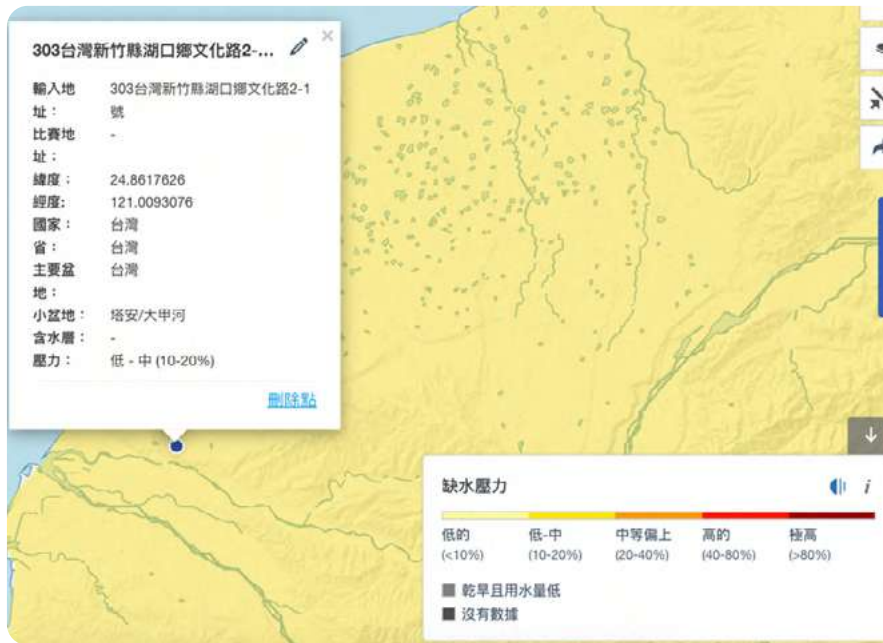
Water Stress Forecast for Bade Plant



## 4.2.2 Water Management

Giantplus Technology has established appropriate wastewater treatment units and procedures for different types of wastewater produced by various business units within the group. Specialists conduct regular inspections and maintenance to ensure the proper operation of the treatment equipment. Additionally, qualified testing companies are commissioned regularly to monitor the water quality, ensuring compliance with government standards. After obtaining the necessary permits for industrial wastewater discharge, the treated water is discharged into authorized water bodies. Furthermore, we have enhanced wastewater recycling projects to increase the volume of recycled wastewater, thereby reducing the total discharge of sewage.

The water source for office use is tap water, while the industrial water used in the plant is not sourced from protected areas or water source zones. Evaluations indicate that Giantplus does not cause significant environmental impacts on water resources or the ecological environment of water sources. Giantplus remains proactive in collecting water usage data, regularly monitoring water quality and usage, and cooperating with government-promoted water conservation activities to achieve water protection objectives.



Water Stress Forecast for Hsinchu Plant

Unit: Cubic Meters

Water Usage Data (Cubic Meters)							
Plant	Tap Water	Groundwater	Recycled Water	Discharged Water	COD	BOD	SS
BD	2,055,122	238,187	410,203	1,563,012	39.3	11.3	5.6
HC	272,206	0	0	193,878	45.6	10	4.6
TF	17,330	0	0	0	0	0	0
<b>Total</b>	<b>2,344,658</b>	<b>238,187</b>	<b>410,203</b>	<b>1,756,890</b>	<b>39.3</b>	<b>11.3</b>	<b>5.6</b>

Unit: Cubic Meters

Water Consumption	Tap Water	Groundwater	Process Water Recycling Volume
2021	2,175,579	438,740	242,128
2022	2,314,787	317,410	840,603
2023	2,344,658	238,187	410,203



## 4.3 Waste and Hazardous Substance Management

Material Issue	Waste and Hazardous Substance Management
Significance to the Company	Preventing waste and hazardous substances from causing harm to human health and protecting the ecological environment are our goals. To achieve these goals, we must comply with environmental protection and occupational safety and health regulations, uphold the spirit of continuous improvement, prevent pollution, reduce industrial waste, promote circular economy, and maintain good relations with neighboring communities, all in pursuit of sustainable environmental protection.
Policy / Commitment	<p>We adhere to the spirit of "protecting the natural environment and implementing green activities" by operating an environmental management system to fulfill corporate social responsibility and the concept of sustainable management.</p> <ul style="list-style-type: none"> <li>• Establish, implement, and maintain an environmental management system</li> <li>• Comply with environmental protection laws and regulations as well as stakeholder requirements</li> <li>• Promote the concept of green design, implement waste classification and management, and improve environmental performance</li> <li>• Commit to pollution prevention and continuous improvement, and collaborate with suppliers to reduce environmental impacts</li> <li>• Communicate, promote, and educate employees to understand the importance of environmental management</li> </ul>
Short-term Goal	<ul style="list-style-type: none"> <li>• Conduct regular internal inspections and audits of waste disposal contractors annually, according to the "Guidelines for Identifying Due Diligence Obligations for Business-Commissioned Waste Cleanup" to ensure compliance with waste storage and disposal regulations.</li> <li>• Actively participate in waste reduction seminars and information sessions held by competent authorities and private organizations, while assessing the feasibility of technologies.</li> </ul>
Medium- to Long-term Goal	<ul style="list-style-type: none"> <li>• Achieve zero waste generation from manufacturing processes, aiming for circular economy objectives.</li> </ul>
Annual Resource Investment / Specific Achievement	<ul style="list-style-type: none"> <li>• Conducted 12 internal inspections and 12 contractor audits in 2023.</li> <li>• Attended 2 seminars/information sessions in 2023 with 1 participant each.</li> </ul>
Responsible Department / Complaint Mechanism	<ul style="list-style-type: none"> <li>• Safety and Health Department</li> </ul>
Evaluation Mechanism / Achievement	<ul style="list-style-type: none"> <li>• Conducted and recorded 12 internal inspections and 12 contractor audits across three plants, ensuring all waste was processed according to regulations.</li> <li>• Participated in 2 waste-related information sessions in 2023, but did not find applicable reduction technologies; The company will continue to gather relevant information.</li> </ul>



To effectively manage environmental impacts from operational waste gases, wastewater, and hazardous substances, pollution prevention facilities are set up according to regulations. These include air pollution control, proper wastewater treatment, and waste recovery and reduction measures, consistently moving towards environmentally friendly development.

### 4.3.1 Air Pollution Management

Giantplus Technology's process emissions can be categorized into acidic/alkaline gases and volatile organic compounds (VOCs), treated using scrubbers, zeolite concentrators, or activated carbon adsorption. All emissions treatments comply with Taiwan's "Standards for Air Pollution Control and Emission for Optoelectronic Material and Component Manufacturing Industry" and "Standards for Air Pollutant Emissions from Stationary Sources". The zeolite concentrators, in particular, achieve emission reductions exceeding regulatory requirements.

Additionally, combustion-type local scrubbers are installed at the end of the process equipment to decompose PFCs, flammable, and toxic special process gases through combustion and subsequent neutralization via a central scrubber, effectively reducing air pollutant emissions.

### 4.3.2 Waste Management

Giantplus Technology's waste management efforts focus on increasing the recycling rate of manufacturing waste and reducing waste generation at the source. Waste treatment and disposal comply with legal regulations, including obtaining permits, reporting quantities, and strictly auditing the qualifications of waste disposal contractors for proper operation and record-keeping.

The company practices waste classification management; valuable waste is sold through the procurement department for recycling by external organizations. Non-valuable waste is handled and disposed of by qualified contractors. In addition to GPS tracking, the disposal and handling status of waste are regularly inspected.

Unit: metric tons			Waste Vendor Audits								
Types of Waste	2022	2023	Plant	Internal Inspections (times)	External Audits (vendors)	Waste Disposal	General Industrial Waste		Hazardous Industrial Waste		Total
General Industrial Waste	2490	2325	BD	4	8		On-site	Off-site	On-site	Off-site	
Hazardous Industrial Waste	1444	1249	HC	4	1						
			TF	4	3						
Total	3934	3574	Total	12	12	2023	0	2325.35	0	1248.943	3574.29



Waste Statistics (metric tons)								
General	Hazardous	Chemical	Physical	Incineration	Thermal Treatment	Reuse	Resource Recovery	Other
2325.3	1248.9	96.1	1598.1	227.2	483.1	536.8	632.9	0.0
Total Weight		3574.3	Recycled Amount		1169.8	Recycling Percentage		33%

### 4.3.3 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 "Hazardous Substances Controlled List " includes the EU RoHS Directive, EU REACH Regulation, and the EU RoHS Amendment Directive (EU) 2015/863, which added four phthalates (BBP, DBP, DIBP, DEHP) to the controlled list. To comply with the RoHS Directive, we mandated that suppliers provide test reports for the 10 banned substances under RoHS for component approvals and updates from October 2018. Regarding the REACH SVHC list established by ECHA, which updates every six months, the latest announcement by June 2023 includes 29 batches, covering a total of 235 substances, all of which have been updated and implemented accordingly.

Giantplus Management Methods		
Giantplus Technology is committed to implementing hazardous substance control to ensure products comply with various international and customer-specific hazardous substance requirements.		
Items	Measures	2023 Performance
Establishment of Regulatory Database	Develop relevant technical standards to control hazardous substances and promote green specifications comparisons with customers.	100% of Completion rate of customer green specifications.
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.	326 items of new materials reviewed and approved.
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.	100% of Compliance rate for non-hazardous substances in product audits.

## 凌巨科技股份有限公司

### 無有害物質管理政策

本公司對無有害物質進行適切管理，以符合客戶要求及世界各國的法令規章，降低本公司產品對環境之衝擊，提昇產品競爭力，並善盡社會責任同時承諾執行以下政策：

1. 遵守環境保護相關法令及客戶產品無有害物質要求事項。
2. 企業生產過程中，積極取代對環境有害物質。
3. 適切教育訓練及情報提供，提高員工環境品質意識，同時將理念傳達顧客及供應商。
4. 產品環境品質目標零缺陷。

以上政策對全體員工及社會大眾公開，共同推展環境保護工作，以達永續經營之願景。

總經理： 中村浩司

2023 年 01 月 13 日

### 4.3.4 Incidents of Environmental Law Violations

In 2023, there were no incidents of environmental laws violations across all Giantplus Technology plants. Consequently, there were no penalties or records of such violations. Looking forward, we will continue to adhere to legal compliance and robust management principles, while enhancing self-regulation and continuous improvement to maintain compliance with environmental regulations and achieve environmental protection goals.

### 4.3.5 Wastewater

Giantplus Technology has established appropriate wastewater treatment units and operational procedures to handle the distinct characteristics of wastewater generated by various business units within the group. Specialized personnel regularly inspect and maintain the treatment equipment to ensure its normal operation. Certified testing companies conduct regular inspections to ensure that the discharged water quality meets government standards. The company obtains the necessary industrial wastewater discharge permits and discharges wastewater into legally designated water bodies. Additionally, we have strengthened wastewater recycling projects to increase the volume of recycled wastewater and reduce the amount of sewage discharge.



Water Stress Index	Item	Water Stress Index	Water Source	Receiving Water Body	Wastewater Treatment	Discharge Water Quality			
					Unit	PH	SS ( mg/l )	COD ( mg/l )	BOD ( mg/l )
	Bade Plant	Moderate to Low	Shimen Reservoir	Nankan River	Bade Plant sewage treatment plant	6 ~ 9	<30	<100	<30
	Hsinchu Plant	Moderate to Low	Second Baoshan Reservoir	Jiadong River	Hsinchu Industrial Park sewage treatment plant	6 ~ 9	<30	<100	<30
	Toufen Plant	Low	Yongheshan Reservoir	Jhonggang River	No Process	-	-	-	-

By assessing water resource risk levels, we can proactively manage water resources and implement water recycling equipment. We also disclose the sources of water withdrawal, receiving water bodies, wastewater treatment units, and water quality data to ensure compliance with local discharge water quality standards.

*Note: Wastewater discharge volume refers to process wastewater.*

Unit: Cubic Meters

Wastewater Discharge Volume				
	Wastewater Volume	Chemical Oxygen Demand	Biochemical Oxygen Demand	Suspended Solids
2021	1,787,596	108	42	10
2022	1,786,324	79	30	12
2023	1,756,890	39.3	11.3	5.6



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Stakeholder Identification  
and Material Issues

About Giantplus  
Technology

Integrity  
Governance

Environmental  
Sustainability

Employee  
Care

Appendix

# 5

## Employee Care

5.1 Employee Overview

5.2 Competency Alignment

5.3 Occupational Safety

5.4 Public Welfare Participation







Giantplus Technology values labor rights, creating a happy and safe workplace environment. We provide friendly and equal work opportunities, implement gender equality policies, and create a respectful atmosphere. By offering market-competitive compensation, we enhance employees' loyalty, reduce turnover rates, and ensure stable corporate operations. Giantplus Technology also has a comprehensive training system, irregularly organizing various training courses to enhance employees' professional skills and workplace competitiveness. Positive labor-management interactions allow employees to express their opinions freely during labor-management meetings, where the company responds positively to reach a consensus. Additionally, Giantplus Technology has implemented the ISO 45001 Occupational Health and Safety Management System to strengthen our performance in occupational health and safety management, effectively protecting employees' physical and mental well-being. Lastly, in line with our commitment to social responsibility, we actively engage in public welfare activities, continuously contributing to society.

## 5.1 Employee Overview

Giantplus Technology treats all employees equally, eliminating any possible workplace inequality through various equal rights measures and protecting labor rights. Although the company currently does not have a labor union, employee-elected labor representatives participate in regular labor-management meetings for two-way communication, and we respect all employees' rights to assemble and engage in collective bargaining. Important matters and announcements from quarterly meetings are published to keep all employees informed of the company's latest policies and related issues, thereby enhancing employee loyalty and engagement. Upon joining, all employees sign an "Employment Contract," and the company adheres to labor laws regarding relevant labor conditions.

### 5.1.1 Human Rights Protection

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.

#### Human Rights Concerns and Activities

- No discrimination under any circumstances; we also oppose any form of improper harassment.
- Recognize and respect the diverse attributes and values of talents, fostering mutual respect, understanding, and inclusiveness.
- Value smooth communication between labor and management, respecting the freedom of assembly and association.
- Prioritize safety above all to ensure the health and safety of employees.
- Comply with laws and regulations related to personal information protection to gain customer and employees trust.



## Supplier ESG Audits

Year	2022	2023
Number of Suppliers	47	29
Suppliers Self-Assessed RBA	20	18
Suppliers Audited On-Site RBA	0	0
Overall Supplier RBA Audit Rate	43%	62%

- In 2022, we began investigating key material suppliers using the RBA Checklist, without conducting any audits or assessments.
- In 2023, we investigated those key material suppliers who had not responded or were not surveyed in 2022, again without conducting any audits or assessments.
- For 2024, we plan to increase the survey and assessment of general material suppliers and coordinate with relevant units to execute these plans.

## Employee Diversity Statistics

Diversity Statistics/Year				2021		2022		2023	
				Numbers	Percentage	Numbers	Percentage	Numbers	Percentage
Employees	Direct Personnel	Gender	Male	411	24.60%	428	25.64%	423	26.60%
			Female	560	33.51%	515	30.86%	445	27.99%
		Age	Under 30	258	15.44%	191	11.44%	155	9.75%
			30 to under 50	605	36.21%	626	37.51%	576	36.23%
			50 and above	108	6.46%	126	7.55%	137	8.62%
		Education	Graduate School	8	0.48%	7	0.42%	8	0.50%
			College/University	301	18.01%	294	17.62%	287	18.05%
			High School and below	662	39.62%	642	38.47%	573	36.04%
	Indirect Personnel	Gender	Male	450	26.93%	469	28.10%	464	29.18%
			Female	250	14.96%	257	15.40%	258	16.23%
		Age	Under 30	70	4.19%	74	4.43%	67	4.21%
			30 to under 50	513	30.70%	504	30.20%	477	30.00%
			50 and above	117	7.00%	148	8.87%	178	11.19%
		Education	Graduate School	208	12.45%	215	12.88%	221	13.90%
			College/University	442	26.45%	462	27.68%	454	28.55%
			High School and below	50	2.99%	49	2.94%	47	2.96%

Note: 1. The company's employee numbers are based on the statistics at the end of the year (12/31).

2. Direct personnel are defined as employees directly involved in production, while indirect personnel are those not directly involved.

3. The percentage of direct personnel under 30 years old = (total number of direct personnel under 30 in the year/total number of employees in the year) × 100%.

4. The percentage of indirect personnel with postgraduate education = (total number of indirect personnel with postgraduate education in the year/total number of employees in the year) × 100%.

## 5.1.2 Employee Statistics

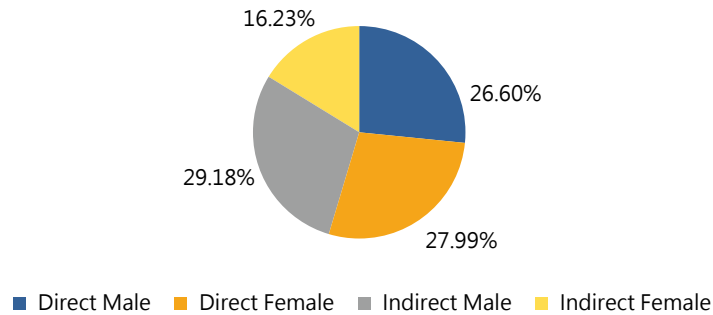
Giantplus Technology attracts talent across various fields, adhering to our eight core values: Customer-oriented, Steadfastness, Trust and Care, Teamwork, Proactive Consultation, Research& Innovation, Self-improvement& Growth, and Efficiency. We strive to create a healthy, happy, and innovative learning work environment and provide a platform for employees to excel.

As of the end of December 2023, the total number of employees was 1,185 at Bade Plant, 178 at Hsinchu Plant, and 227 at Toufen Plant, with 18 employees with disabilities, meeting legal requirements. Non-employee workers include security personnel, cleaning staff, restaurant service staff, catering personnel, and fire service contractors, totaling 74 people.

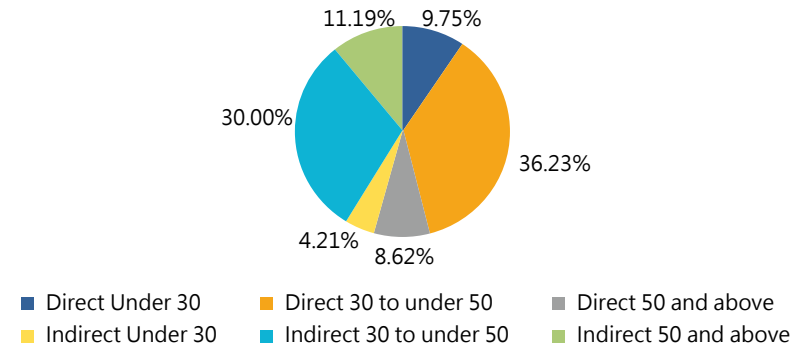


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### 2023 Employee Gender Ratio



### 2023 Employee Age Ratio



### New Employee Statistics

As of the end of December 2023, the total number of new employees was 50 at the Bade Plant, 10 at the Hsinchu Plant, and 24 at the Toufen Plant.

New Employee Statistics/Year		2021		2022		2023	
		Number	Percentage (Note)	Number	Percentage (Note)	Number	Percentage (Note)
Annual Employee Total (Fixed-Term Contract) (Note 1)		1266	-	1289	-	1263	-
Age	Under 30	63	4.98%	45	3.49%	26	2.06%
	30 to under 50	227	17.93%	111	8.61%	54	4.28%
	50 and above	37	2.92%	13	1.01%	4	0.32%
Gender	Male	190	15.01%	91	7.06%	51	4.04%
	Female	137	10.82%	78	6.05%	33	2.61%
Education	Graduate School	58	4.58%	25	1.94%	27	2.14%
	College/University	170	13.43%	98	7.60%	51	4.04%
	Other	99	7.82%	46	3.57%	6	0.48%

Note: 1. The company's employee numbers are based on the statistics at the end of the year (12/31).

2. New Hire Rate: [Total number of new employees in the specific category (fixed-term contract) for the year/Annual employee total (fixed-term contract)] × 100%.

3. For example, Female New Hire Rate: [Total number of new female employees (fixed-term contract) for the year/Annual employee total (fixed-term contract)] × 100%.

Reasons for Changes in New Hire Numbers: In 2021, due to improved operational conditions and an increase in order volume, the demand for recruitment increased. The number of new hires stabilized in 2022-2023.



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## Employee Turnover Statistics

As of the end of December 2023, the total number of employees who left the company was 75 at the Bade Plant, 11 at the Hsinchu Plant, and 26 at the Toufen Plant.

Employee Turnover Statistics /Year		2021		2022		2023	
		Number	Percentage (Note)	Number	Percentage (Note)	Number	Percentage (Note)
Annual employee total (fixed-term contract)(Note 1)		1266	-	1289	-	1263	-
Age	Under 30	35	2.76%	33	2.56%	25	1.98%
	30 to under 50	185	14.61%	100	7.76%	70	5.54%
	50 and above	32	2.53%	9	0.70%	17	1.35%
Gender	Male	146	11.53%	61	4.73%	66	5.23%
	Female	106	8.37%	81	6.28%	46	3.64%
Education	Graduate School	41	3.24%	23	1.78%	20	1.58%
	College/University	140	11.06%	80	6.21%	68	5.38%
	Other	71	5.61%	39	3.03%	24	1.90%

Note: 1. The company's employee numbers are based on the statistics at the end of the year (12/31).

2. Turnover Rate: [Total number of employees in the specific category who left the company (fixed-term contract) for the year/Annual employee total (fixed-term contract)] × 100%.

3. For example, Under 30 Turnover Rate: [Total number of employees under 30 who left the company (fixed-term contract) for the year/Annual employee total (fixed-term contract)] × 100%.

Reasons for Changes in Employee Turnover Numbers: In 2021, the demand for recruitment increased, leading to a rapid short-term growth in new hires and a relatively high turnover. The turnover numbers stabilized in 2022-2023.



## 5.2 Competency Alignment

A robust human resources strategy is crucial for the sustainable operation of Giantplus Technology. To attract outstanding talent, the company offers market-competitive compensation and benefits, rewarding employees who demonstrate performance and long-term contributions. Upholding the principle of equal treatment for all employees, the company has established a transparent appraisal and reward system that fosters a fair competition environment among colleagues. This encourages employees to invest more effort in their work performance and contributes to shaping a corporate culture that attracts and retains talent. As a result, employees feel a stronger sense of belonging and actively participate in company affairs. High-performing employees receive promotion opportunities, fostering a learning and benchmarking atmosphere among colleagues, which enables the company to continuously nurture more exceptional talent. Additionally, the company schedules educational training programs for employees to enhance their professional skills. Multiple communication channels are also provided for employees to voice their opinions, and the company responds positively to maintain a harmonious and trusting relationship between labor and management.

### 5.2.1 Labor Relations

Material Issue	Labor Relations
Significance to the Company	Employees are the most valuable asset of an enterprise and a crucial factor in operational success. Harmonious and consensual labor relations are the foundation of sustainable corporate development.
Policy / Commitment	Employees are the most valuable asset of an enterprise and a crucial factor in operational success. Giantplus Technology appoint people of the right calibre, creating a friendly workplace with competitive Compensation, promoting a culture of public welfare and care, and achieving the company's goal of sustainable operation. Adhering to international labor and human rights standards, the company fosters an equal, safe, and healthy work environment and implements performance-linked reward policies to strengthen employees' unity.
Short-term Goal	<ol style="list-style-type: none"> <li>1. Achieve a 100% completion rate for annual labor-management communication meetings.</li> <li>2. Achieve a 100% resolution rate for employee feedback.</li> <li>3. Maintain a turnover rate between 15% and 20%.</li> </ol>
Medium- to Long-term Goal	<ol style="list-style-type: none"> <li>1. Achieve a 100% completion rate for annual labor-management communication meetings.</li> <li>2. Achieve a 100% resolution rate for employee feedback.</li> <li>3. Maintain a turnover rate between 10% and 15%.</li> </ol>
Annual Resource Investment / Specific Achievement	<ol style="list-style-type: none"> <li>1. In 2023, 12 labor-management meetings were held across three plants, with a total 184 of participants.</li> <li>2. Achieved a 100% resolution rate for employee feedback.</li> <li>3. The average annual turnover rate was 19.07% from 2020 to 2022, with a turnover rate of 9.54% in 2023.</li> <li>4. Ten public welfare activities to care for the underprivileged were held in 2023.</li> </ol>
Responsible Department Complaint Mechanism	Human Resources Department
Evaluation Mechanism / Achievement	<ol style="list-style-type: none"> <li>1. Regularly hold Compensation Committee meetings.</li> <li>2. Regularly hold labor-management meetings.</li> <li>3. Regularly hold Occupational Safety and Health Committee meetings.</li> <li>4. Annual turnover rate.</li> <li>5. Number of annual public welfare activities held.</li> <li>6. The average and median salaries of full-time employees in non-supervisory positions have shown steady growth compared to the previous year.</li> </ol>





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### Compensation System

- Competitive Compensation design.
- Year-end bonuses and performance bonuses.
- Bonuses for performance, achievement, and R&D proposals.
- Promotion system based on performance.



### Benefits and Subsidies

- Various club activity subsidies.
- Departmental gatherings and dinners.
- Marriage, bereavement, and celebration subsidies.
- Gift vouchers for major holidays, Labor Day, and birthdays.
- Discounts at partner stores.
- Various sport competitions and cultural activities.
- Year-end party and raffle events.
- Festive celebrations.
- Employee travel activities.



### Work Environment

- Spacious and comfortable meeting rooms/training classrooms.
- Free employee parking lot.
- Healthy and diverse meal options with dining subsidies.
- Employee concession stand and café with monthly consumption subsidies.
- On-site medical room and free medical consultations.
- Breastfeeding Room in each plant.
- Shuttle buses and company vehicles for transportation.
- Stress relief center to support employees' physical and mental health.

### Employee Care

- Basic protections including labor and health insurance, and labor pension.
- Free group insurance/discounted group insurance for dependents.
- Free regular and special operation health check-ups.
- Subsidies for flu vaccinations.
- Accidental insurance for expatriate and travel insurance for overseas business trips.
- employee dormitories.
- Parental leave, maternity leave, paternity leave, and prenatal check-up leave.

## Gender Equality and Non-discrimination

### Diverse Internal Communication Channels

The company has established diverse communication channels internally, allowing employees to provide suggestions through the following methods with "absolute confidentiality" for opinions and contents. Establishing formal communication channels between labor and management enhances employee participation, coordinates labor-management relations, promotes cooperation, revitalizes the organization, and improves work efficiency.

### Workplace with Two-way Communication

To maintain harmonious labor-management relations, the company has established a dedicated unit responsible for employee relations and regularly holds labor-management meetings in accordance with the "Implementation Measures for Labor-Management Meetings." These meetings facilitate negotiations and discussions on labor issues. Each plant elects an equal number of labor and management representatives proportional to the number of employees, with labor representatives directly elected by all employees for a term of four years, renewable upon re-election.

With a spirit of solidarity among all employees, Labor-management meetings are conducted to establish formal communication channels every three months. These meetings, chaired by senior company executives, address issues of employee concern. The management should value and respond to employee suggestions on labor conditions, benefits, and the work environment, committing to address and resolve issues. Meeting discussions are documented and announced to all employees to ensure transparency and establish effective communication channels between labor and management.

### Gender Equality in Employment

In compliance with the Act of Gender Equality in Employment, we offer various types of leave, such as maternity leave, prenatal check-up leave, paternity leave, miscarriage leave, family care leave, and menstrual leave, ensuring that employees can face life's challenges with peace of mind while working diligently. In 2023, there were 9 applications for parental leave, from both male and female employees. The statistics for the number of employees and hours taken for other gender-related leaves are shown in the table below.

Parental Leave /Year	Gender	Statistic		
		2021	2022	2023
Numbers of Employee eligible for parental leave	Male	47	40	31
	Female	32	30	29
Numbers of Employees applying for parental leave	Male	2	3	0
	Female	5	6	9
Employees expected to return to work after parental leave (A)	Male	3	3	2
	Female	6	10	11
Employees actually returning to work after parental leave (B), including early returns.	Male	1	2	1
	Female	3	5	10
Return rate (B/A).	Male	33%	67%	50%
	Female	50%	50%	91%
Retention rate (C/previous year's B): Employees who returned to work after parental leave in the previous year and remained employed for 12 months (C).	Male	67%	100%	100%
	Female	29%	100%	60%

Employee Benefits	
Year-end and Festival bonus	V
Profit-sharing bonus	V
Statutory labor and health insurance / pension contributions	V
Free group insurance	V
Regular health check-ups	V
Employee travel subsidies	V
Marriage, bereavement, and celebration subsidies	V
Free parking lot	V
Subsidies for purchases at the concession stand and café	V
Employee meal subsidies	V

Note: The number of employees eligible for parental leave is based on those who have applied for maternity or paternity leave in the past three years.

Return rate = (Total number of employees returning to work in the current year / Total number of employees expected to return to work in the current year) × 100%.

Retention rate = (Number of employees who remained employed for 12 months after returning from parental leave in the previous year / Total number of employees who actually returned in the previous year) × 100%.



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In terms of facilities, we have yoga rooms, indoor basketball, badminton courts, and various indoor sports facilities for employees to use during club activity times. The proportion of gender representation among labor representatives in labor-management meetings is gradually approaching parity, demonstrating our commitment to valuing the voices of employees of all genders.



Indoor basketball and badminton courts



staff canteen



yoga rooms



1

## Annual employee travel

### Summer Office FUN Domestic One-Day Tour Activity





## 2

Labor-management  
sports event

Participated in the Miaoli County Labor Games, led by the General Manager and senior executives, achieving excellent results through teamwork between labor and management.





3

## Holiday activities with gift vouchers and gifts from the welfare committee

During three major festivals and on colleagues' birthdays, enjoy gift vouchers & thoughtful gifts from the welfare committee, as well as feasts and other activities.



Club activities, Yoga classes



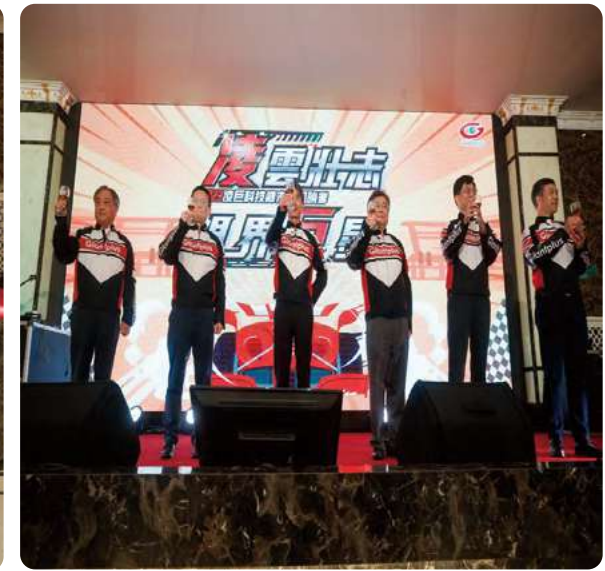
Club activities, Aerobics classes



## 4

## Year-end gratitude party

This year, with a racing theme, soaring ambitions, superstar vision, gourmet delicacies, and exciting program content, we give back to our colleagues with gifts and gratitude.





5

Participation in the Dragon Boat Festival.  
Our team won 4th place in the Miaoli County Dragon Boat Competition.



Participated in the Miaoli County  
Dragon Boat Race and won fourth place.







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6

## Arts activities, painting match

在台灣這個美麗的寶島, 全台各地充滿許多特色建築及景點。讓我們用不同的視野記錄下這些獨特的風景



## 活動主題：台灣名勝景點

活動日期	即日起 ~ 2023 / 4 / 6 (四)		
	請洽各廠福委會總幹事報名，並領取畫紙進行創作，完成請將作品繳至各廠窗口。		
活動對象	凡凌巨員工及員工子女均可報名參加		
作品規格	八開畫紙 (38x27cm) 畫具不拘，形式不限		
活動組別	菁英組 員工及員工子女 (國中以上青少年)	兒童組 國小三年級以上	幼童組 國小二年級以下 (含幼兒園)
獎勵辦法	特優 1名 \$2,000元 優選 2名 \$1,000元 佳作 5名 \$500元	特優 1名 \$1,500元 優選 2名 \$1,000元 佳作 5名 \$500元	佳作 5名 \$500元
	投稿作品通過入選 參與網路投票活動	宜春禮券200元(80名) 宜春禮券100元(20名)	所有獎勵方式都是透過宜春APP 發放電子票券
評選標準	1.初選	2.複選	3.票選
	由福委會確認繳件作品 符合主題內容與作品完整度，再列入評選資格。	三廠總幹事/副總幹事及委員們投票，入圍作品再由各中心主管投票選出。	入圍作品再次由同仁進行票選人氣票選。
注意事項	1.作品涉及抄襲或複製者，將取消本活動參賽資格 2.參加作品著作權須無償轉讓凌巨科技職工福利委員會使用		

如您對本次活動有任何問題或建議，請聯繫以下窗口

主辦單位 凌巨科技職工福利委員會

組員直 15115 / 林產光 59820 / 蔡乾國 65721

## Children's Day drawing activity featuring famous scenic spots in Taiwan.

Taiwan, a beautiful treasure island, is full of many unique buildings and attractions across the island. Capture these unique landscapes from different perspectives.



Elite Group



Toddler Group



Children's Group





## On-site medical and breastfeeding rooms

Each plant has a "medical room" providing daily health consultations and treatment services. In 2023, these services were used 565 times at Bade Plant, 968 times at Hsinchu Plant, and 531 times at Toufen Plant, totaling 2,064 uses. To encourage postpartum mothers to continue breastfeeding, each plant has a "breastfeeding room" with professional nursing staff available for consultations on breastfeeding and newborn care.



Setting medical and breastfeeding rooms

## 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.

Item	Retirement System
Taiwan Plant	Labor retirement contribution rate : Company rate: 6% · Employee rate: 0%~6%





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## 5.2.2 Talent Cultivation

Material Issue	Talent Cultivation
Significance to the Company	High-quality human capital is essential for the sustainable operation of a company. Through the implementation of various training programs and the integration of training resources, employees and the company can grow together.
Policy / Commitment	Giantplus Technology recognizes the importance of Talent Cultivation and has established a comprehensive talent development system to enhance employees' professional competencies and overall company competitiveness. This system includes onboarding training for new hires, specialized functional training for different job categories, and leadership competency training. By integrating resources such as in-house training courses provided by dedicated departments, on-the-job training (OJT), self-directed learning on internal training platforms, and external training programs, we ensure the comprehensiveness of employees' competency development.
Short-term Goal	<ol style="list-style-type: none"> <li>1. Annual Training Plan Completion Rate: 100%</li> <li>2. Training Rate for New Hires: 100%</li> <li>3. Average Annual Training Hours per Employee: 10-15 hours</li> <li>4. Satisfaction score for Internal Training Courses: &gt;9 (out of 10)</li> <li>5. Completion Rate for Human Rights and Corporate Governance Training IDL: 100%</li> </ol>
Medium- to Long-term Goal	<ol style="list-style-type: none"> <li>1. Annual Training Plan Completion Rate: 100%</li> <li>2. Training Rate for New Hires: 100%</li> <li>3. Average Annual Training Hours per Employee: 15-25 hours</li> <li>4. Satisfaction score for Internal Training Courses: ≥ 9.5 (out of 10)</li> <li>5. Expansion of Human Rights and Corporate Governance Training to Online Operators</li> <li>6. Enhancement of Managerial Skills to Address Future Challenges and Growth</li> </ol>
Annual Resource Investment / Specific Achievement	<ol style="list-style-type: none"> <li>1. Conducted 116 training courses as part of 2023 annual training plan.</li> <li>2. Implemented a mentorship mechanism for new hires across various departments, with a total of 180 mentors, including 24 who completed mentor training in 2023.</li> <li>3. Organized two new hire camps, with 48 participants, to strengthen their unity.</li> <li>4. To promote the principles of human rights and corporate governance, conducted training for 712 participants.</li> </ol>
Responsible Department / Complaint Mechanism	Human Resources Department
Evaluation Mechanism / Achievement	<ol style="list-style-type: none"> <li>1. Annual Training Plan Completion Rate</li> <li>2. Training Rate for New Hires</li> <li>3. Average Annual Training Hours per Employee</li> <li>4. Satisfaction rate for Internal Training Courses</li> </ol>

Giantplus Technology is committed to enhancing employees' professional competencies and overall company competitiveness through a comprehensive talent development system. This system includes onboarding training for new hires, specialized functional training for different job categories, and leadership competency training. By integrating resources such as in-house training courses provided by dedicated departments, on-the-job training (OJT), self-directed learning on internal training platforms, and external training programs, we ensure the comprehensiveness of employees' competency development.

Each year, the company conducts a training requirement assessment based on operational goals and development strategies to develop an annual training plan, ensuring that employees acquire the necessary professional knowledge and skills to meet organizational requirements.

The company employs the Talent Quality-management System (TTQS) as the foundation for corporate training in professional skills and management knowledge. Guided by the training blueprints of various departments' On Job Training (OJT) programs, every employee gains the knowledge and skills required to perform their job effectively and to explore broader career development opportunities.

### Mentor Training Programs for New Hires

The company emphasizes the training of new employees, organizing regular "New hire Camp" in addition to basic onboarding training. These camps help new hires understand company policies and regulations while fostering teamwork, communication, and self-motivation through experiential learning methods. This approach builds friendship among new hires and strengthens the unity of Giantplus Technology employees.



New hire Camp

## Average Annual Training Hours per Employee

Statistics/Year		2021	2022	2023
Total Training Hours		16447	9002	9005
Average Training Hours per Employee (Note 1)		23.50	12.40	12.47
Average Training Hours per Employee by Gender (Note 2)	Female	26.23	16.38	16.94
	Male	21.98	10.22	9.99
Average Training Hours per Employee by Category (Note 3)	Supervisor	17.09	9.33	8.74
	Non-Supervisor	26.69	13.86	14.20

Notes 1: Average Training Hours per Employee: Total training hours for all employees during the year / Number of employees at year-end.

The number of employees at year-end excludes foreign technicians and production line workers.

Notes 2: Average Training Hours per Female Employee: Total training hours for female employees during the year / Number of female employees at year-end.

Notes 3: Average Training Hours per Employee by Category: Total training hours for employees in each category during the year / Number of employees in that category at year-end.

Notes: The above statistics exclude foreign technicians and production line workers.

\*Data Source: Annual Training Plan (Internal + External Training) + Moodle Learning Platform



Training

## Annual Corporate Governance Training

Giantplus Technology promotes annual comprehensive training on corporate governance and human rights for all employees. The HR management designs applicable training materials focusing on core values, integrity management policies, prevention of collusion/monopolistic practices, and whistleblowing procedures. In terms of human rights promotion, the company commits to supporting and respecting international human rights standards and actively implements practices to uphold these standards. To accommodate employees of different nationalities, training is made accessible through translation, simplified processes, and visual aids, ensuring that even first-time digital system users can complete the training successfully.

## Internal Audit

Employee Review in 2023		Reviewed Number	Total Employees	Percentage
Gender	Male	820	844	97.16%
	Female	412	416	99.04%
Employee Type	Direct	551	551	100.00%
	Indirect	681	709	96.05%

GP HR Notes:

- The total employee count in the above statistics excludes foreign technicians.
- Employees exempt from performance evaluations:
  - Contract personnel
  - New hires within the probation period



## 5.3 Occupational Safety

### Safety and Health Organization and Operations

Giantplus Technology implements the ISO 45001 Occupational Health and Safety Management System, applicable to all employees, suppliers, and contractors, and has received third-party certification. The company has established a Safety and Health Committee with joint labor-management participation, including 17 labor representatives at the Taiwan plant, accounting for 40%. Through regular meetings, communication with labor representatives, promotional activities, and drills, the company continuously enhances safety and health management efficiency and fosters a positive safety culture.

### Occupational Accident Analysis

Giantplus Technology has formulated the "Management Procedures for Investigating, Handling, and Analyzing Occupational Accidents, Environmental Safety Events, and Near Misses" with the goal of "zero occupational accidents." These procedures outline the processes for accident reporting and investigation. The company emphasizes immediate handling and reporting of accidents and conducts investigations to prevent recurrence. Through promotion, training, audits, hazard analysis, engineering improvements, and providing appropriate personal protective equipment, the company is committed to enhancing operational safety and reducing safety risks. In 2023, there were two cutting industrial accidents at the Bade plant due to personnel negligence, which were subsequently addressed through education and mechanical equipment improvements.

### Occupational Safety Education and Training

To raise employees' safety awareness and competencies, Giantplus Technology has established a safety education and training system, clearly defining employees' safety training requirements. The company develops and implements an annual training plan, providing various types of safety education and training. To further enhance safety awareness, additional safety training materials provided by the corporate headquarters are included in the safety study meetings.

In 2023, the company conducted 2,512 training sessions, including safety training for new employees, special operation personnel, first aid personnel, and safety study meetings. Through safety education and training courses, employees learn about safety fundamentals and potential hazards, understand the factory's disaster cases, response methods, and evacuation routes, and participate in regular fire drills and disaster response exercises to strengthen their capabilities in handling and responding to various disasters.



## • Health Seminars •



Stress Relief: Wellness for Digestive Health



Essential Life Skills:  
CPR and AED Training



Casual Neurosurgery Talk: Say Goodbye to Lower Back Pain



Zentangle for Life: Drawing for Good Mood



Workplace Stress Relief, Understanding Lung  
and Colorectal Cancer



## Safety Culture and Risk Management

To ensure the quality of risk assessments, personnel must undergo training to become seed personnel, responsible for annual safety risk identification and rating, as well as managing risks of varying levels. Giantplus Technology continuously enhances safety performance through the PDCA (Plan-Do-Check-Act) cycle. These measures demonstrate the company's ongoing commitment to creating a safe working environment.

Giantplus Technology, adhering to a Humanism philosophy, is dedicated to promoting a culture of safety and managing employee health and safety. The company not only complies with regulations but also centers on risk assessment, full employee participation, and continuous improvement, with the goal of achieving zero occupational accidents and creating a safe and healthy workplace.

Starting from August 2023, the company began producing and regularly distributing easy-to-understand safety promotional materials to enhance employees' knowledge and awareness of safety and health, thereby reducing industrial accidents.

Following the structure of the Occupational Health and Safety Management System, Giantplus Technology conducts hazard identification and risk assessments, quantifies the results of hazard identification and risk assessments for each plant, and categorizes the results into unacceptable risks and high, medium, and low risks. Control and follow-up management plans are then developed with the aim of eliminating hazards and reducing risks.





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Annual On-Site Visits:  
Human Operational Models  
and Hazard Evaluation, Bade  
plant



Annual On-Site Visits:  
Human Operational Models  
and Hazard Evaluation,  
Hsinchu plant



Annual On-Site Visits:  
Human Operational Models  
and Hazard Evaluation,  
Toufen plant





## Workplace Environment Measurement

Giantplus Technology is committed to ensuring a safe and healthy workplace and actively conducts workplace environment measurements in accordance with legal requirements to ensure compliance with relevant regulations and standards.

To ensure the objectivity and reliability of monitoring results, Giantplus Technology commissions qualified professional organizations to conduct workplace environment measurements. The results are promptly announced, and all employees are informed. This not only provides employees with information about their work environment but also ensures they are aware of whether the monitoring results meet relevant regulations and standards.

If any non-compliance is found in the monitoring results, we will take immediate necessary measures to improve and resolve the issue, ensuring the safety and health of the workplace.



2023 Special Health Check Activities



2023 Employee Influenza Vaccination Activities



Emergency Response Drill Meeting



Notification Drill



Dressing Training



Assembly Drill

## Emergency Response Implementation

Giantplus Technology has established a comprehensive emergency response mechanism to protect employees from disasters and hazards. The emergency response plan includes mitigation, preparedness, and response, ensuring its effectiveness through annual drills. In 2023, drills were conducted for fire and chemical spills. The drills varied in format, including notification, evacuation guidance, actual fire training, and toxic substance spill drills to enhance employees' response capabilities. After each drill, reviews and revisions of the emergency response plan are conducted to ensure its continuous completeness and practicality.



Fire Drill



## 5.4 Public Welfare Participation

### 1. Donation of Rapid Test Kits

After the pandemic declined, we visited two care institutions in Taoyuan City that take care of individuals aged 18 and above with moderate, severe, or profound physical, intellectual, or multiple disabilities, and dementia.

The institution's staff guided us through the facilities, explaining how, during the pandemic, to prevent the risk of cluster infections in residential care settings, individuals with disabilities and staff with symptoms had to undergo weekly rapid tests. The relentless efforts and selfless dedication of the staff to implement epidemic prevention measures over the nearly three-year pandemic were truly admirable.

Giantplus Technology donated 500 rapid test kits to these care institutions, hoping to contribute to the community and support epidemic prevention efforts.





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## 2. Go for Environmental Sustainability

The company is dedicated to public welfare activities, embodying the spirit of "giving back to society." At the Bade plant, we held two charity sales events for sheltered workshops, raising a total of \$53,727. Employees not only supported the employment of people with disabilities through their actions but also enjoyed delicious handmade meals.

In 2023, continuing the concept of a "barrier-free friendly workplace," we incorporated "environmental sustainability" into our activities, hosting a series of events inviting all employees to participate.





### 3. Pop up Donation for Old Shoes

In impoverished regions of Africa, sand fleas are rampant, causing pain and potentially fatal infections. A pair of well-fitting shoes can prevent barefoot contact with the ground and protect against sand flea infestations, allowing for return to a normal life.

In collaboration with the "Old Shoes Save Lives Association," instead of hoarding or discarding unused items, we promoted to share and extend the life cycle of shoes to reduce resource consumption and deliver love and goodwill to those in need. It encourages everyone to engage in the circular economy, taking the first step toward environmental sustainability.





#### 4. Love of Life, After-School Care Program

Giantplus Technology encouraged employees to donate educational materials and stationery to assist economically disadvantaged children in receiving quality after-school care. This initiative supported nine schools, benefiting 827 students, with stationery costs totaling \$40,422.

Through these actions, we supported public welfare and protected economically disadvantaged children.





## 5. Blood Donation



Bade plant



Hsinchu plant



Hsinchu plant



Bade plant



Toufen plant



Toufen plant



## 6. Coastal Cleanup Achievements

On August 27, 2023 (Sunday), Giantplus Technology participated in the "2023 Coastal Cleanup Activity" organized by the Taoyuan City Xinwu District People's Association. Employees with their friends and families joined the event, led by ESG convener Mr. Jiang Jin-Pian.



The event was completed successfully, demonstrating our commitment to environmental protection.







## Appendix I: GRI Content Index ★ Material Issue

**Statement of Use** | Giantplus Technology Co., Ltd. has reported content for the period from January 1, 2023, to December 31, 2023, in accordance with the GRI Standards.

**GRI Standards Used** | GRI 1: Foundation 2021

**Applicable GRI Sector Standards** | Not applicable; the company currently has no applicable sector standards.

Topic	Disclosure Item	Item Description	Chapter	Page	Omission Reason/ Necessary Explanation
<b>GRI 2: General Disclosures 2021</b>					
<b>The organization and its reporting practices</b>	2-1	Organizational details	2.1 Company Profile, ESG disclosure	17	
	2-2	Entities included in the organization's sustainability reporting	2.1 Company Profile	17	
	2-3	Reporting period, frequency and contact Point	Editorial Policy	4	
	2-4	Restatements of information	Editorial Policy	4	
	2-5	External assurance	Editorial Policy	4	
<b>Activities and workers</b>	2-6	Activities, value chain and other business relationships	2.1 Company Profile	17	
	2-7	Employees	5.1.2 Employee Statistics	69	
	2-8	Workers who are not employees	5.1.2 Employee Statistics	69	
<b>Governance</b>	2-9	Governance structure and composition	2.1 Company Profile	17	
	2-10	Nomination and selection of the highest governance body	3.1.1 Board Operations	28	
	2-11	Chair of the highest governance body	3.1.1 Board Operations	28	
	2-12	Role of the highest governance body in overseeing the management of impacts	3.1.1 Board Operations	28	



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Governance	2-13	Delegation of responsibility for managing impacts	3.1.1 Board Operations	28	
	2-14	Role of the highest governance body in sustainability reporting	3.1.1 Board Operations	28	
	2-15	Conflicts of interest	3.1.1 Board Operations	28	
	2-16	Communication of critical concerns	3.1.1 Board Operations	28	
	2-17	Collective knowledge of the highest governance body	3.1.1 Board Operations	28	
	2-18	Evaluation of the performance of the highest governance body	3.1.1 Board Operations	28	
	2-19	Remuneration policies	3.1.2 Functional Committees Operations	33	
	2-20	Process to determine remuneration	3.1.2 Functional Committees Operations	33	
	2-21	Annual total compensation ratio	-		Confidentiality regulations and compensation details are considered internal company information, and therefore, related data cannot be disclosed.
Strategy, policies and practices	2-22	Statement on sustainable development Strategy	Message from the Chairman	3	
	2-23	Policy commitments	5.1.1 Human Rights Protection	68	
	2-24	Embedding policy commitments	5.1.1 Human Rights Protection	68	



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Strategy, policies and practices	2-25	Processes to remediate negative Impacts	1.3 Stakeholder Engagement Channels and Focus Issues	10	
	2-26	Mechanisms for seeking advice and raising concerns	1.3 Stakeholder Engagement Channels and Focus Issues	10	
	2-27	Compliance with laws and regulations	3.1 Governance Practices, 3.3 Regulatory Compliance	28 44	
	2-28	Membership associations	2.4 Participation in External Organizations	24	
Stakeholder Engagement	2-29	Approach to stakeholder engagement	1.3 Stakeholder Engagement Channels and Focus Issues	10	
	2-30	Collective bargaining agreements	5.1 Employee Overview	68	
GRI 3: Material Topics 2021					
material topics	3-1	Process to determine material topics	1.4 Identification of Material Issues	12	
	3-2	List of material topics	1.4 Identification of Material Issues	12	
Economic Aspect					
★ Economic Performance					
GRI 3: Material Topics 2021	3-3	Management of material topics	3.4 Operational Performance	45	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and Distributed	3.4 Operational Performance, IV. Environmental Sustainability	45	
	201-2	Financial implications and other risks and opportunities due to climate change	3.2 Risk Management	38	
	201-3	Defined benefit plan obligations and other retirement plans	5.2.1 Labor Relations	72	



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Topic	Disclosure Item	Item Description	Chapter	Page	Omission Reason/ Necessary Explanation
<b>GRI 201: Economic Performance 2016</b>	201-4	Financial assistance received from Government	--		Not applicable / The company has not received financial assistance from the government.
<b>★ Customer Service</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	3.5 Customer Service	49	
<b>Customer Service</b>		Custom KPI	3.5 Customer Service	49	
<b>Environmental Aspect</b>					
<b>★ Energy</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	IV. Environmental Sustainability	67	
<b>GRI 302: Energy 2016</b>	302-1	Energy consumption within the Organization	4.1.1 Energy Management	55	
	302-2	Energy consumption outside of the Organization	4.1.1 Energy Management	55	
	302-3	Energy intensity	4.1.1 Energy Management	55	
	302-4	Reduction of energy consumption	4.1.1 Energy Management	55	
	302-5	Reductions in energy requirements of products and services	4.1.1 Energy Management	55	
<b>Water and Effluents</b>					
<b>GRI 303: Water and Effluents 2018</b>	303-1	Interactions with water as a shared Resource	4.2.1 Current Status of Water Resources, 3.2 Risk Management	60 38	
	303-2	Management of water discharge related impacts	4.2.2 Water Management	61	





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<b>GRI 303: Water and Effluents 2018</b>	303-3	Water withdrawal	4.2.2 Water Management	61	
	303-4	Water discharge	4.3.5 Wastewater	65	
<b>Emissions</b>					
<b>GRI 305: Emissions 2016</b>	305-1	Direct (Scope 1) GHG emissions	4.1.2 Carbon Emissions	59	
	305-2	Energy indirect (Scope 2) GHG Emissions	4.1.2 Carbon Emissions	59	
	305-3	Other indirect (Scope 3) GHG Emissions	4.1.2 Carbon Emissions	59	
	305-4	GHG emissions intensity	4.1.2 Carbon Emissions	59	
	305-5	Reduction of GHG emissions	4.1.2 Carbon Emissions	59	
	305-6	Emissions of ozone-depleting substances (ODS)	4.1.2 Carbon Emissions	59	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.1.2 Carbon Emissions	59	
<b>★ Waste</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	4.3 Waste and Hazardous Substance Management	62	
<b>GRI 306: Waste 2020 Management Approach</b>	306-1	Waste generation and significant waste-related impacts	4.3.2 Waste Management	63	
	306-2	Management of significant waste related impacts	4.3.2 Waste Management	63	
<b>GRI 306: Waste 2020</b>	306-3	Waste generated	4.3.2 Waste Management	63	
	306-4	Waste diverted from disposal	4.3.2 Waste Management	63	
	306-5	Waste directed to disposal	4.3.2 Waste Management	63	



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<b>Social Aspect (including Human Rights)</b>					
<b>★ Labor-Management Relations</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	5.2.1 Labor Relations	72	
<b>GRI 401: Labor-Management Relations 2016</b>	401-1	New employee hires and employee Turnover	5.1.2 Employee Statistics	69	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part time employees	5.2.1 Labor Relations	72	
	401-3	Parental leave	5.2.1 Labor Relations	72	
<b>Occupational Health and Safety</b>					
<b>GRI 403: Occupational Health and Safety 2018 Management Approach</b>	403-1	Occupational health and safety management system	5.3 Occupational Safety	87	
	403-2	Hazard identification, risk assessment, and incident investigation	5.3 Occupational Safety	87	
	403-3	Occupational health services	5.3 Occupational Safety	87	
	403-4	Worker participation, consultation, and communication on occupational health and safety	5.3 Occupational Safety	87	
	403-5	Worker training on occupational health and safety	5.3 Occupational Safety	87	
	403-6	Promotion of worker health	5.3 Occupational Safety	87	



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<b>GRI 403: Occupational Health and Safety 2018 Management Approach</b>	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.3 Occupational Safety	87	
<b>GRI 403: Occupational Health and Safety 2018</b>	403-8	Workers covered by an occupational health and safety management system	5.3 Occupational Safety	87	
	403-9	Work-related injuries	5.3 Occupational Safety	87	
	403-10	Work-related ill health	5.3 Occupational Safety	87	
<b>★ Training and Education</b>					
<b>GRI 404: Training and Education 2016</b>	404-1	Average hours of training per year per employee	5.2.2 Talent Cultivation	84	
	404-2	Programs for upgrading employee skills and transition assistance programs	5.2.2 Talent Cultivation	84	
	404-3	Percentage of employees receiving regular performance and career development reviews	5.2.2 Talent Cultivation	84	
<b>Employee Diversity and Equal Opportunity</b>					
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1	Diversity of governance bodies and Employees	3.1.1 Board Operations, 5.1.2 Employee Statistics	28 69	
<b>Customer Privacy</b>					
<b>GRI 418: Customer Privacy 2016</b>	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer Data	3.5 Customer Service	49	
<b>Public Welfare</b>					

## Appendix II: Verification Statement/Assurance Report



### 凌巨科技股份有限公司 2023 年永續報告書之獨立保證意見聲明書

聲明書編號:2405017

凌巨科技股份有限公司(以下簡稱凌巨科技)與格瑞國際驗證有限公司(以下簡稱格瑞驗證)為相互獨立的公司及組織，格瑞驗證除了針對該公司 2023 年永續報告書進行評估和查證外，與凌巨科技並無任何財務上的關係。

本獨立保證意見聲明書(以下簡稱聲明書)的目的，僅作為對下列有關凌巨科技之永續報告書所界定範圍內的相關事項進行保證之結論，而不作為其他之用途。除對查證事實提出獨立保證意見聲明書外，對於其他目的之使用，或閱讀此獨立保證意見聲明書的任何人士，格瑞驗證並不負有或承擔任何相關法律或其他之責任。

本獨立保證意見聲明書係基於凌巨科技提供予格瑞驗證之相關資訊所作查證之結論，因此查證範圍乃基於並局限在這些提供的資訊內容之內，格瑞驗證認為這些信息內容都是完整且準確的。對於這份獨立保證意見聲明書所載內容或相關事項之任何疑問，將全部由凌巨科技回覆。

#### 保證範圍

凌巨科技與格瑞驗證協議的查證範圍包括：

1. 整份永續報告書內容及凌巨科技在 2023 年 1 月 1 日至 2023 年 12 月 31 日的所有營運績效。
2. 依照 AA1000 保證標準 v3 的第 1 應用類型評估凌巨科技遵循 AA1000 當責性原則標準(2018)的本質和程度，不包括對於報告書揭露的資訊／數據之可信賴度的查證。
3. 本聲明書以中文作成，並翻譯成英文以供參考。

#### 意見聲明

我們總結凌巨科技之永續報告書內容，對於凌巨科技的相關運作與績效則提供一個公平的觀點。我們相信有關凌巨科技 2023 年的經濟、社會、環境及公司治理等特定績效指標是被正確無誤地展現。報告書所揭露的績效指標展現了凌巨科技對鑑別及滿足利害關係人的期望與努力。

我們的查證工作是由一組具有依據 AA1000 保證標準 v3 查證能力之團隊執行，以及規劃和執行這部分的工作，以獲得必要的資訊數據及說明。我們認為凌巨科技所提供的證據足夠以表明其依據 AA1000 保證標準 v3 及其 2018 年附錄的報告方法與自我聲明符合 GRI 永續性報導準則。

#### 查證方法

為了收集與作成結論有關的證據，我們執行了以下工作：

- 對來自外部團體相關於凌巨科技之公司政策的議題，進行高階管理的審查，以確認本報告中聲明書的合適性；
- 與凌巨科技之主管討論有關利害關係人參與的方式，且並未直接接觸外部利害關係人；
- 訪談與永續報告書編制及資訊提供有關的職員；
- 在抽樣基礎上稽核凌巨科技之績效數據；
- 審查報告中所作宣告的支持性證據；
- 針對凌巨科技之報告及其相關 AA1000 當責性原則(2018)中描述有關包容性、重大性、回應性及衝擊性原則的流程管理進行審查。

#### 結論

針對 AA1000 當責性原則(2018)之包容性、重大性、回應性、衝擊性與 GRI 永續性報導準則的詳

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細查結果如下：

#### 包容性

凌巨科技已建立與主要利害關係人合作的過程，包含員工、股東/投資人、非政府機關、媒體、客戶、社區里鄰及供應商等，於 2023 年展開一系列利害關係人活動，涉及經濟、社會、環境和公司治理等一系列重大主題。以我們的專業意見而言，這份報告書涵蓋了凌巨科技的包容性議題。

#### 重大性

報告書已載明凌巨科技所關注環境面、社會(含人權)面和經濟面等主題，並鑑別出 6 項重大主題包括節能減碳、廢棄物與有害物質管理、勞僱關係、人才培育、營運績效及客戶服務等。以我們的專業意見而言，這份報告書適切地涵蓋了凌巨科技的重大性議題。

#### 回應性

凌巨科技執行來自利害關係人的要求與看法之回應。實行方法包括勞資會議、同仁意見信箱、發行年報及召開股東會、中英文新聞稿/重訊、專人專線回覆股東問題、參加研討會、媒體溝通會、專職客服工程師、客戶滿意度調查、專職單位與社區居民互動、供應商評比及投訴信箱等眾多的內部和外部利害關係人的溝通機制，作為提供進一步回應利害關係人的機會，並能對利害關係人所關切議題及時回應。以我們的專業意見而言，這份報告書涵蓋了凌巨科技的回應性議題。

#### 衝擊性

凌巨科技已鑑別，並以平衡且有效之量測及揭露方式公正地展現其衝擊。凌巨科技已建立監督、量測、評估及管理衝擊之流程，有助於組織內實現更有效之決策與成果管理。就我們的專業意見而言，本報告涵蓋了凌巨科技的衝擊性議題。

#### GRI 永續性報導準則

凌巨科技提供有關依據 GRI 永續性報導準則之自我宣告與相關資料，基於審查的結果，我們確認報告書參照 GRI 永續性報導準則的社會責任與永續發展的相關揭露項目已被揭露，部分揭露或省略。以我們的專業意見而言，此自我宣告涵蓋了凌巨科技的社會責任與永續性主題。

#### 保證等級

依據 AA1000 保證標準 v3 及其 2018 年附錄，我們的查證與本聲明書為中度保證等級，如同本聲明書中所描述的範圍與方法。

#### 責任

本獨立保證聲明書的意見聲明供凌巨科技使用。我們的責任僅基於所描述的範圍與方法，提供專業意見並提供利害關係人一個獨立的保證意見聲明書。

#### 能力與獨立性

格瑞驗證為由各管理系統領域的專家組成。本查證團隊係由具專業背景，且接受過如 AA1000AS v3、ISO 9001、ISO 14001 與 ISO 45001 之一系列永續發展、環境及社會等管理標準的訓練，具有主導稽核員資格之成員組成。

基於保證團隊之查證行為，並由

格瑞國際驗證有限公司(中華民國，台灣)於 2024 年 06 月 18 日簽署發行



簽證 陳文復 總經理



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### Independent Assurance Statement Based on 2023 Sustainability Report of GIANTPLUS TECHNOLOGY CO., LTD.

Statement No.: 2405017

GIANTPLUS TECHNOLOGY CO., LTD. (hereinafter referred to as GIANTPLUS) and GREAT International Certification Co., Ltd. (hereinafter referred to as GREAT) are independent companies and organizations. Except for the evaluation and verification of the company's 2023 sustainability report, GREAT has no financial relationship with GIANTPLUS.

The purpose of this independent assurance statement (hereinafter referred to as the Statement) is only to serve as the conclusion of guaranteeing the relevant matters within the scope defined in the following relevant GIANTPLUS's Sustainability Report, and not for other purposes. Except for the independent assurance statement for fact verification, GREAT does not bear any relevant legal or other responsibilities for the use of other purposes, or anyone who reads this independent assurance statement.

This independent assurance statement is based on the conclusions made by the relevant information verification provided by GIANTPLUS to GREAT. Therefore, the scope of the review is based on and limited to the content of the information provided. GREAT believes that the information content is complete, accurate and precise. Any questions about the content of this independent assurance statement or related matters will be answered by GIANTPLUS.

#### The Scope of Assurance

The verification scope of GIANTPLUS and GREAT agreement includes:

- The contents of the entire sustainability report and all operating performance of GIANTPLUS from January 1, 2023 to December 31, 2023;
- According to the type 1 of AA1000 Assurance Standard v3, evaluate the nature and degree of GIANTPLUS's compliance with the AA1000 Accountability Principles (2018), excluding the verification of the reliability of the information/data disclosed in the report
- This Statement is made in Chinese and translated into English for reference.

#### Verification Opinion

We summarize the content of GIANTPLUS's sustainability report, and provide a fair standpoint of GIANTPLUS's related operations and performance. We believe that the specific performance indicators of GIANTPLUS in 2023, such as economy, society, environment and corporate governance, are presented correctly. The performance indicators disclosed in the report demonstrate GIANTPLUS's expectations and efforts to identify and satisfy stakeholders.

Our verification work is carried out by a group of teams with verification capabilities according to the AA1000 Assurance Standard v3, as well as the planning and execution of this part of the work to obtain the necessary information data and instructions. We believe that the evidence provided by GIANTPLUS is sufficient to show that its reporting method and self-declaration in accordance with the AA1000 Assurance Standard v3 and its 2018 appendix are in line with the GRI Sustainability Reporting Guidelines.

#### Verification method

To gather the evidence relevant to the conclusions, we performed the following:

- To conduct a senior management review of issues from external parties related to GIANTPLUS's corporate policies to confirm the appropriateness of the statement in this report;
- To discuss with the managers of GIANTPLUS about the way of stakeholder participations, and have no direct contact with external stakeholders;
- To interview with employees related to the preparation of the sustainability report and information provision;
- To audit the performance data of GIANTPLUS on a sampling basis;
- To evidence supporting the claims made in the review report;
- To Review the management process of the principles of inclusivity, materiality, responsiveness, and impact described in the company report and its related AA1000 Accountability Principles (2018).

#### Conclusion

The results of a detailed review of the AA1000 Accountability Principles (2018) including inclusivity, materiality, responsiveness, impact and GRI sustainability reporting standards are as follows:

- **Inclusivity**  
GIANTPLUS has established a process of cooperation with major stakeholders, including employees, shareholders/investors, non-governmental organization, media, customers, neighborhood and suppliers, etc., and will launch a series of

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stakeholder activities in 2023, involving economy, society, environment, corporate governance and a series of major themes. In terms of our professional opinion, this report covers the inclusivity issues of GIANTPLUS.

#### - Materiality

The report has stated that GIANTPLUS focuses on environment, society and corporate governance topics, and identified 6 major topics including energy saving and carbon reduction, waste and hazardous materials management, labor-employer relationship, talent education, operating performance and customer services, etc. In terms of our professional opinion, this report appropriately covers the materiality issues of GIANTPLUS.

#### - Responsiveness

GIANTPLUS responds to requests and opinions from stakeholders. Implementation methods include labor-management meeting, colleague suggestion box, issuing annual reports and convening shareholders' meetings, Chinese and English press releases/important news, dedicated hotline to respond to shareholder questions, attend seminar, media communication meeting, full-time customer service engineer, customer satisfaction survey, specialized units interact with community residents, supplier evaluation and complaint mailbox, those numerous internal and external stakeholder communication mechanisms, as an opportunity to provide further responses to stakeholders, and to promptly respond to stakeholder concerns. In terms of our professional opinion, this report covers the responsiveness issues of GIANTPLUS.

#### - Impact

GIANTPLUS has identified and fairly demonstrated its impact with balanced and effective measurement and disclosure. GIANTPLUS has established a process for monitoring, measuring, evaluating and managing impacts, which helps to achieve more effective decision-making and results management within the organization. In terms of our professional opinion, this report covers the impact issues of GIANTPLUS.

#### - GRI Guidelines

GIANTPLUS provides the self-declaration of compliance with the GRI Sustainability Reporting Standards and relevant information. Based on the results of the review, we confirm that the report refers to the social responsibility and sustainability of the GRI Sustainability Reporting Standards. Relevant disclosure items for developments have been disclosed, partially disclosed, or omitted. In terms of our professional opinion, this self-declaration covers GIANTPLUS's social responsibility and sustainability themes.

#### Assurance level

According to the AA1000 Assurance Standard v3 and its 2018 Appendix, we have verified that this Statement is a moderate level of assurance, as described in the scope and methods of this Statement.

#### Responsibility

The responsibility of the sustainability report, as stated in this Statement, is owned by the person in charge of GIANTPLUS. The responsibility of GREAT is solely to provide professional opinions based on the scope and methods described, and to provide an independent assurance statement for the stakeholders.

#### Ability and Independence

GREAT is composed of experts in various management system fields. The verification team is composed of members with professional background, who have received training in a series of sustainable development, environmental and social management standards such as AA1000 AS v3, ISO 9001, ISO 14001 and ISO 45001, and are qualified as lead auditors.

On behalf of the assurance team JUNE 18<sup>th</sup>, 2024

GREAT International Certification Co., Ltd.

Taiwan, Republic of China



Signed by General Manager W. J. Chen



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## Appendix 3: Sustainability Accounting Standards for the Hardware Industry

### SASB Industry Classification: Technology and Communication / Hardware

Disclosure Topic	Metric Code	Disclosure Indicator	Nature	Giantplus Measures and 2023 Results
Product Safety	TC-HW-230a.1	Description of product data security risk identification and management methods	Discussion and Analysis	<b>1. R&amp;D project information security:</b> As per 306 Waste - Hazardous Substance Management. Confidential documents are stored in a secure folder managed by IT to ensure information security. <b>2. Product hazardous substance management:</b> As per 306 Waste - Hazardous Substance Management.
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	1. Management (Male): 76.9%, Management (Female): 23.1% 2. Technical Roles (Male): 76.5%, Technical Roles (Female): 23.5% 3. General Roles (Male): 22.3%, General Roles (Female): 77.7% 4. All Employees (Male): 55.8%, All Employees (Female): 44.2%
Product Lifecycle	TC-HW-410a.1	Percentage of products that comply with IEC 62474 restricted substances	Quantitative	Not applicable, as the company's products are not subject to this regulation.
	TC-HW-410a.3	Percentage of products that comply with Energy Star or equivalent standards	Quantitative	Not applicable, as the company's products are not subject to this regulation.
	TC-HW-410a.4	Total weight of end-of-life products and percentage recycled	Quantitative	Not applicable, as the company's products are semi-finished goods. Recycling methods are mainly implemented based on customer recommendations.
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	Supplier response rate: 43% in 2022, 62% in 2023.
	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	No on-site audits were conducted. Disclosure is planned for 2024 after full implementation.
Material Sourcing	TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	<b>• Sustainability risk assessment of suppliers:</b> Follow operating procedures to investigate material suppliers' "Hazardous Substance List" and sign "Green Environmental Declaration", "Conflict Minerals Survey", "Responsible Business Alliance (RBA) Code of Conduct", and require suppliers to comply and submit relevant information. Regularly consolidate and monitor to ensure the implementation of risk identification mechanisms, including the supply chain management and response of critical material risks.
Operational Metrics	TC-HW-000.A	Production of each product category	Quantitative	Same as 302-3 data
	TC-HW-000.B	Manufacturing plant area	Quantitative	Same as 302-3 data
	TC-HW-000.C	Percentage of own-manufactured products	Quantitative	100%



## Appendix 4: Sustainability Disclosure Indicators for Optoelectronics Industry

(In accordance with the Preparation and Reporting Guidelines for Sustainability Reports by Listed Companies - Annex 1-10)

No.	Indicator	Indicator Type	Annual Disclosure Status	Unit	Notes
1	Total Energy Consumption, Percentage of Purchased Electricity, and Renewable Energy Usage Rate	Quantitative	As per 302 Energy Management	Billion Joules (GJ), Percentage (%)	
2	Total Water Withdrawal and Consumption	Quantitative	As per Water Management	Thousand Cubic Meters (m <sup>3</sup> )	
3	Weight and Recycling Percentage of Hazardous Waste Generated	Quantitative	As per 306 Waste Management	Metric Tons (t), Percentage (%)	
4	Description of Occupational Injury Types, Numbers, and Rates	Quantitative	<b>1. Occupational Injury Types:</b> (1) limb trapped: 1 person, (2) Cuts, Abrasions: 1 person, total of 2 people. <b>2. Rates:</b> (1) limb trapped: 50%, (2) Cuts, Abrasions: 50%.	Percentage (%), Quantity	
5	Disclosure of Product Lifecycle Management: Including the Weight of Scrapped Products and E-waste, and Recycling Percentage (Note 1)	Quantitative	1. Total weight of scrapped products and e-waste in all Taiwanese plants: 79.6 tons, recycling 68.5 tons, recycling percentage 86.1% 2. As per 306 Waste Management	Metric Tons (t), Percentage (%)	
6	Description of Risk Management Related to the Use of Critical Materials	Qualitative Description	<b>• Supplier Sustainability Risk Assessment:</b> Giantplus Technology ensures long-term stable supply and quality of materials through relevant systems such as "Procurement Operating Procedures" and "Supplier/Outsourcing Factory Evaluation and Audit Procedures." Suppliers are also educated and required to understand the "Hazardous Substance List" and sign the "Green Environmental Declaration", "Conflict Minerals Survey", and "Responsible Business Alliance (RBA) Code of Conduct" to manage and monitor items such as labor rights, environmental protection, and ethical standards in the supply chain, reducing operational risks and costs for both the company and suppliers. Critical material suppliers are encouraged to actively participate in self-evaluation, regularly monitor operational status, implement risk control measures, and develop second strategies, striving together towards stable and sustainable growth.	Not applicable	
7	Total Financial Loss Due to Legal Proceedings Related to Anti-Competitive Behavior	Quantitative	No legal proceedings related to anti-competitive behavior occurred in 2023, with a financial loss of NTD\$ 0.	Reporting Currency	
8	Main Product Output by Product Category	Quantitative	LCD Modules - TFT+STN: 20,705 thousand units, for full product categories, please refer to the annual report.	Varies by product type	



GIANTPLUS

## 2023 SUSTAINABILITY REPORT

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