GIA TZOONG ENTERPRISE Co., Ltd

2024

Sustainability Report

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Preface

About this report

When: January 1, 2024 to December 31, 2024

Scope: Mainly covers Taiwan GIA, and financial data covers the overall operating performance of parent and subsidiary companies

Frequency of Sustainability Reporting: Once a year, the same as the financial reporting cycle

The current version will be released in August 2025, Beijing time

In response to environmental protection and the implementation of paperless policies, this report is published electronically on the Company's website

The next version is scheduled to be released in August 2026 Beijing time

The content of non-financial performance indicators mainly covers Taiwan GIA. Compared with financial reports, non-financial performance is based on the main production and operation bases. Exceptions, if any, will be notified in the body of the report.

GIA TZOONG ENTERPRISE CO., LTD. (hereinafter referred to as "GIA" or "the Company") sincerely releases its 2024 Sustainability Report. This report is the first time that the company has compiled this report, aiming to comprehensively disclose the sustainable development process of GIA in the economic, environmental and social fields,

and provide stakeholders with a transparent and complete overview of the company's sustainability performance. The report covers the period from January 1 to December 31, 2024, and is published electronically on the company's website every year in conjunction with the annual financial report to implement environmental protection and digitalization policies

The report preparation process refers to internationally recognized sustainability reporting standards (such as GRI Standards 2021) and follows the Taiwan Stock Exchange's "Operational Regulations for the Preparation and Filing of Sustainability Reports for TPEx Listed Companies" to ensure the accuracy and completeness of information disclosure. Adhering to the core values of integrity, transparency and openness, and sustainable co-prosperity, GIA is committed to enhancing social value and actively promoting the goal of sustainable development. This report focuses on the major achievements and practices of GIA in 2024 in three major aspects: economy, environment and society, and details how the company responds to the concerns and expectations of stakeholders for sustainable development. In the area of corporate governance and economics, this report reveals key themes such as corporate governance, innovation and technology, product safety and responsibility, compliance and information security, which form important pillars of corporate sustainability. In terms of the environment, GIA actively responds to global sustainability trends, focusing on carbon management, energy and resource management, and resource recycling, ensuring that its operations have a positive impact on the environment and reflecting its firm commitment to environmental protection. In the humanities and social fields, the company focuses on "talent attraction and retention" and "customer relationship maintenance" to strengthen corporate social responsibility and long-term competitiveness by continuously improving employee development and customer satisfaction. In addition, GIA continues to improve the communication mechanism of stakeholders, actively respond to the needs of all parties, and formulate and implement sustainable management strategies based on the results of material theme analysis to promote sustainable development through effective resource allocation.

This report not only serves as a management tool for the company's sustainability progress, but also fully discloses the planning, implementation process and performance

review results of the medium- and long-term sustainability strategy. GIA joins hands with six major stakeholders - employees, shareholders and investors, customers, suppliers, government agencies and financial institutions - to jointly promote corporate sustainability goals. In the future, the company will continue to optimize governance processes, promote technological innovation, and comprehensively improve the performance of sustainability indicators to create a more far-reaching positive impact on society and the environment.

Reporting Architecture

The Company has prepared the report in accordance with the provisions of the TPEx "Regulations for the Preparation and Filing of Sustainability Reports for TPEx Listed Companies", which is structured with reference to the GRI Standards 2021, a sustainability reporting standard published by the Global Reporting Initiative (GRI), and fully discloses the topics of concern to stakeholders in the economic, environmental, and social fields through an internationally recognized reporting framework. Demonstrate the effectiveness and determination to implement sustainable development.

參照國際標準與指南
▶ GRI 永續性報導準則 (GRI Standards)
▶ TCFD 準則 (Task Force on Climate-related Financial Disclosures, 氣候相關財務揭露，簡稱 TCFD)
▶ SASB 準則 (Sustainability Accounting Standards Board, 永續會計準則委員會，簡稱 SASB；SASB 準則為該委員會所制定) 半導體業準則 (Semiconductors Sustainability Accounting Standard 2018)

Scope of the report

Based on the professional insights of the company's internal sustainability committee, senior executives, and external experts, this report comprehensively discloses the actions and performance data of GIA in the areas of corporate governance, business performance, environmental sustainability, partnerships, employee rights, and social participation in 2024 (January 1, 2024 to December 31, 2024). The scope of disclosure in this report mainly covers Taiwan GIA, reflecting the company's sustainable development status and specific actions in the local market, and if there is information involving other regions, it will be detailed in the report.

This report aims to comply with international standards and ensure that all disclosed information is accurate, comprehensive, and complies with international sustainability reporting standards (such as GRI Standards). In the future, with the deepening of the sustainable development strategy, the company plans to gradually include the sustainability data of each affiliated company and subsidiary in the reporting scope, so as to more comprehensively demonstrate the sustainable influence of GIA in the entire value chain and its commitment to the global market.

Writing principles

The content of this report is based on in-depth research on economic, environmental and social topics of international importance, and the focus of stakeholder attention is understood through the identification of material themes, which form the core of the report's sustainability information disclosure. We follow the eight reporting principles required by the GRI Standards and use the principles of materiality, inclusivity, responsiveness and impact of the AA1000 Accountability Principles Standard (APS).

In addition, this report refers to the 2021 version of the GRI Standards issued by the Global Reporting Initiative (GRI) and the "Operational Practices for Preparing and Filing Sustainability Reports for TPEx Listed Companies" issued by TPEx issued by TPEx. In addition, we also refer to the Sustainability Accounting Standards Board's (SASB) disclosure standards for the electronic components industry and the Financial Stability Board's (FSB) Task Force on Climate-related Financial Disclosures framework Disclosures, TCFD), and the United Nations Sustainable Development Goals (SDGs) and other international sustainability indicators and initiatives to ensure the integrity and consistency of the content of this report.

Report audit and verification

Internal Management Process:

In the process of preparing the 2024 Sustainability Report, GIA has established a rigorous and systematic internal management process to ensure the accuracy, completeness, and credibility of sustainability information at the environmental, social, and economic levels.

1. **The preparation** of the content of the report in the preliminary review stage begins with the preliminary review of the data and information provided by each business department, and the head of each department is responsible for ensuring the accuracy and reliability of the relevant information and comprehensively confirming the integrity of the data. This stage covers three major aspects: financial, environmental, and social to ensure consistency and transparency in the disclosure data.

2. Compilation and Compilation Stage After the preliminary review of each department, the "Sustainability Development Promotion Team" under the Sustainability Development Committee is responsible for compiling all data and compiling it with reference to the GRI Standards (Global Sustainability Reporting Initiative Guidelines) and international best practices.

3. After the completion of the first draft of the internal audit and confirmation stage, the report enters the internal audit process. The heads of each department need to conduct a detailed review again, and the dedicated authority and responsibility team will check layer by layer according to the unit level to ensure the correctness and completeness of the content. The Sustainability Management Team is responsible for compiling the audit results, which are coordinated by the Executive Officer and submitted to the Sustainability Committee for comprehensive review. The chairman of the committee and relevant senior executives will make the final confirmation of the report, and submit the final draft to the company's highest governance unit for review and approval before official issuance.

4. Third-party audit and data verification To further ensure the credibility and fairness of the report, the financial statements of GIA have been audited by Baker Tilly Clock & Co. (LAI CHIA YU and WU HSIN LIANG), and the calculation unit is NTD. Environment-related data is derived from public government information and standardized by ISO 14064-1. If the report contains special data or non-conventional units, it will be noted and explained in the report to ensure transparency and verifiability.

5. Final Issuance and Continuous Improvement After the release of the report, the Company continued to optimize the internal review process and incorporated the preparation and verification procedures into the daily internal audit system to ensure the timeliness and accuracy of the report content, and continued to reflect the commitment and actions of GIA Development in terms of sustainable development. This process

reflects the company's emphasis on the expectations of its stakeholders and further strengthens its development and competitiveness in the field of sustainability.

External verification:

In order to ensure the accuracy and credibility of this report, GIA TZOONG ENTERPRISE CO., LTD. did not entrust an external organization to conduct independent verification in the process of preparing the 2024 Sustainability Report, but fully implemented internal self-audit with reference to the GRI standards to ensure that the content of the report meets the disclosure requirements of the GRI standards.

1. Financial Data Audit

All financial data has been audited and confirmed by Baker Tilly Clock & Co. (LAI CHIA YU and WU HSIN LIANG) to ensure the accuracy and consistency of the data, and is truthfully disclosed in the report with NT$as the main unit of calculation.

2. Management system certification and compliance inspection GIA continues to strengthen the compliance and effectiveness of the management system, and has obtained a number of international certifications, including:

■ **IATF 16949** Quality Management System for the Automotive Industry to further improve the quality and risk management capabilities of the automotive industry supply chain;

■**ISO 14064-1** Greenhouse Gas Emission Management System ensures the accuracy and transparency of the company's carbon management and greenhouse gas inventory.

All self-verification results have been fully communicated with the corporate governance unit to ensure the completeness and consistency of the report. For more details, please refer to the appendix to this report.

Data Verification:

category	content	Verification/Certification/Verification
govern	ISO9001	Certifications/AFAQs
economy	Financial data	Audit / Baker Tilly Clock & Co.
	IATF 16949	Certifications/AFAQs

environment	ISO14064-1	Certifications/ ARES
	ISO14001	Certifications/AFAQs

Contact information

We welcome all stakeholders to continue to maintain good communication with us and provide valuable comments and suggestions. If you have any questions or need further communication, please contact us using the contact information below:

- Responsible unit: Sustainable Development Promotion Group
- Address: No. 39-4, Xingbang Road, Taoyuan District, Taoyuan City
- Phone: +886-3-3667382 / Fax: +886-3-3667389
- E-mail: miin@gia-tzoong.com.tw
- Company Website：https://www.gia-tzoong.com.tw
- Corporate Sustainability Zone: https://www.gia-tzoong.com.tw/msg/message-%E7%92%B0%E5%A2%83%E4%BF%9D%E8%AD%B7-565.html

We look forward to establishing a long-term cooperative relationship with you to jointly promote the sustainable development of the enterprise.

Message trom the Chairman

In this volatile world economy and rapidly changing industrial landscape, the world is facing unprecedented challenges, and for GIA and all stakeholders, ESG is not only a fulfillment of corporate social responsibility or environmental commitments, but also an opportunity for us to review and optimize our ability to respond to environmental and market changes, and also test our adaptability and flexibility. In the past year, we have been at the forefront of market competition, based on years of deep cultivation in the field of electronic circuit boards, in addition to focusing on the improvement of our own industry, we have also integrated the concept of sustainability into our business development, practiced the responsibility of corporate citizenship, strengthened our commitment to social responsibility and environmental protection, and ensured that our business model is gradually synchronized with sustainable development goals, bringing positive impacts to society and the environment. Through close cooperation with global stakeholders, unremitting efforts with employees, and strong support from the majority of stakeholders, we have gradually made progress at the economic, environmental, and social levels.

As climate change has an increasingly severe environmental impact, we focus on sustainability and climate change issues, strive to comply with environmental regulations and standards, and continuously improve to integrate carbon reduction measures and concepts into our business strategy and business development. In addition, we actively participate in various environmental protection activities and take practical actions to protect our shared earth. Our social responsibility program has also deepened over the past year. We create more value for the society by participating in charitable fund donations, blood donations, stray cat care and other actions. In addition, within the company, we strengthen safety standards and health indicators in the working environment to ensure that employees work in a safe and humane workplace environment full of humanistic care.

GIA Development has always adhered to the core values of integrity, transparency and openness, and sustainable progress, and comprehensively promoted specific measures of "corporate governance", "co-prosperity of partners" and "environmental sustainability" from multiple sustainability aspects, and steadily realized corporate sustainable development and social responsibility:

1. Corporate governance: --Strengthen the supervision mechanism -- Improve corporate transparency
2. Partnership co-prosperity: --Supply chain cooperation --Shared value creation
3. Environmental sustainability: --Implement environmental protection policies-- Implement energy management

In the future, GIA will pursue progress in a steady way, respond to external challenges in a pragmatic way, and create more value for customers and society through continuous improvement and innovation. We know that only by adhering to the essence and responsibility of the enterprise can we achieve long-term growth in a changing market.

Finally, I would like to express my deep gratitude to all our colleagues, as well as our customers, suppliers, and all stakeholders for their support and contribution. Your every effort and trust is the driving force for us to move forward. We will continue to work with all stakeholders to build a more prosperous, just and sustainable future with an innovative spirit and responsible actions.

GIA TZOONG ENTERPRISE CO., LTD.

Chairman TSENG CHI LI

Chapter 1 Company Overview

1-1 2024 GIA Sustainability Achievements

2024 is an important chapter in the sustainable development journey of GIA Industry. Our commitment to environmental, social, and corporate governance has been steadfast, and we have achieved a number of outstanding results during the year. We understand that sustainable development is not only a goal, but also a lasting responsibility and mission. Through our unremitting efforts and innovative spirit, GIA has achieved breakthroughs in various fields of sustainable development, laying a solid foundation for a better future.

Here are the honors and achievements we have received in 2024:

◎The 11th (2024) Corporate Governance Evaluation Ranking 51%~65%

◎ISO 14001:2015 environmental management system certification

◎ISO 9001:2015 quality management system certification

◎ IATF 16949:2016 Automotive Industry Special Quality Management System Certification

◎Rongchuan De Charity Foundation issued a certificate of appreciation

◎ Won the certificate of appreciation from the Circuit Board Environment Public Welfare Foundation

◎ Support the Circuit Board Environmental Public Welfare Foundation to promote sustainable net-zero environmental education

◎Participate in the joint founding meeting of Taoyuan safety and health families to promote the protection of zero accidents in the workplace

◎ Won the 2024 Guishan Industrial Park Safety and Health Family.

In 2024, the company has made significant progress on the road to sustainable development. Our efforts and achievements cover all aspects of environmental protection, social responsibility, and corporate governance, reflected in the following important areas:

1-1.1 Environmental quality innovation and green practice

In 2024, we will continue to lead the way in environmental quality innovation and green practices. We have made breakthroughs in reducing our environmental footprint, successfully taking stock of our organization's greenhouse gas emissions and resource consumption through systematic and rigorous monitoring and reporting mechanisms and audit processes. In the third quarter of 2024, the company will conduct an organizational carbon inventory audit of the ISO 14064-1 standard, and complete the third-party verification of the company's verification in 2025, and plan to gradually integrate comprehensive energy efficiency and carbon reduction plans into its sustainable operation strategy, which is expected to bring substantial energy conservation and carbon reduction benefits to the company in the future.

In addition, we actively promote the development of a series of environmentally friendly advanced products, designed with consideration in mind to reduce the burden on the environment, improve resource efficiency, and promote recyclable product lines to further reduce waste generation and ecological damage.

In 2024, we received ISO 14001:2015 Environmental Management System certification, which is a high recognition of our continuous efforts in environmental protection and resource management. We continue to strive for energy conservation, carbon reduction, and waste management policies to ensure that our business operations meet environmental sustainability standards, demonstrating our commitment to sustainable development. At the same time, we have also obtained ISO 9001:2015 quality management system certification in quality management, which reflects our excellent performance in product quality and customer satisfaction. In addition, we have also obtained IATF 16949:2016 Quality Management System certification for the automotive industry, which is an important part of the global automotive supply chain, further proving our expertise and reliability in the manufacture

of automotive parts. We will continue to strive to meet and exceed industry standards and provide our customers with the highest quality products and services.

1-1.2 Social care and responsibility

GIA has long adhered to the spirit of "taking from the society and using it for the society", and has been committed to promoting social welfare and environmental sustainability with practical actions, and has established a continuous and influential public welfare support network through long-term donations and funding. We firmly believe that every action can have a profound impact on society, whether it is the promotion of environmental education or the support of disadvantaged groups, it shows the determination of the company to practice social responsibility. Over the past decade, we have continued to exert our corporate social impact, and every donation we make is focused on creating value with long-term impact.

We know that public welfare is not an overnight action, but the accumulation of long-term investment. In the future, GIA will continue this commitment, combine its experience and professional knowledge over the years, explore more innovative and influential public welfare cooperation models, inject more impetus into sustainable development, and achieve common growth between enterprises and society.

In 2024, we continued our partnerships with several nonprofit organizations, focusing on the following key areas:

- Deepening of sustainability education and the Circuit Board Environmental Public Welfare Foundation jointly promote net-zero emission education to inspire more young generations to pay attention to environmental themes.
- Support for social inclusion In collaboration with the Taipei Chuan Tak Charity Foundation, we are committed to improving the living conditions of disadvantaged groups and providing all-round social support.

◎ Strategic public welfare investment ensures the accuracy and maximization of benefits of resource allocation through project-based methods, and realizes longer-term social value.

Our philanthropic efforts span education, environmental protection, and social care, supporting a wide range of charitable organizations and projects:

year	Donation Project	Support Resources
2021	TPCF ECO Talent Campus Program	Donation sponsorship
2022	Environmental education courses	Donation sponsorship
2023	Sustainability promotion and net-zero themed activities	Donation sponsorship
2023	Support the Taipei Chuande Charity Foundation	Charity gift box
2024	Sustainability Forum and Education Promotion	Donation sponsorship

In terms of employee care, GIA fully demonstrates the importance and care of every employee with sincere intentions and practical actions. We understand that our employees are our most valuable asset, and we are committed to creating a warm, inclusive, and supportive work environment. We not only provide holiday gifts, employee travel, wedding and funeral allowances, emergency relief and other intimate benefits to make employees feel like home, but also pay special attention to creating a safe and healthy working environment. To ensure the safety and health of every employee, we regularly arrange health check-ups and occupational safety education and training, and establish a comprehensive occupational safety and health management system to continuously optimize health and safety training programs. These initiatives significantly reduce workplace accident rates, enhance employee job satisfaction and team cohesion, and provide a safe environment for every employee.

In addition, we implement gender equality and diversity policies that respect and support the uniqueness and potential of each employee, helping them find a sense of belonging and fulfillment in their work. Every benefit distribution and support carries the

company's deep affection and infinite care for employees. GIA hopes that every employee can feel meticulous care in this big family, stimulate their greatest potential, and grow together with the company.

Care for employee well-being	manner	Amount of input (NTD)
Department dinner	Meals, singing, etc	828,375
Birthday congratulations to employees	Birthday vouchers	376,732
Health check-up	annual hospital physical examination (99.3% of the number of employees in 2024)	234,000
Celebrate the festival	Holiday gift boxes and gift certificates	260,650

1-1.3 Corporate governance and transparency

In terms of corporate governance and transparency, GIA continues to establish and maintain a high-standard corporate governance system to ensure the transparency and compliance of corporate operations. In accordance with the TPEx Corporate Governance Code of Practice, we have established a number of governance norms, including the Code of Ethical Management, the Board Diversity Policy, and the Sustainable Development Code of Practice, and regularly conduct internal controls and risk assessments to ensure that all operations comply with relevant laws and regulations. We will persevere to achieve a win-win situation between economic benefits and social responsibility through innovation and sustainable responsibility.

Looking ahead, GIA will continue to play a leading role in corporate governance, social care, and employee well-being. We will adhere to the principles of honest management and high transparency, continue to improve the governance structure, and improve the quality and efficiency of decision-making. At the same time, we will increase our investment in the community and the environment, actively participate in social welfare and charitable projects, and demonstrate our deep commitment to society. In terms of

employee care, we will continuously optimize the working environment and provide diverse support and benefits to ensure that every employee can develop in a safe and healthy environment. We believe that through these efforts, we will work with all stakeholders to create a bright future for sustainable development.

1-2 Operation Overview

1-2.1 About us

GIA TZOONG ENTERPRISE CO., LTD was established on September 19, 1988, focusing on the R&D and manufacturing of printed circuit boards. With a modern factory area of 17,161 square meters, we have a maximum monthly production capacity of 400,000 square feet of printed circuit boards, showcasing our exceptional production capabilities and technical prowess. GIA is committed to providing high-reliability power module component solutions, with precision manufacturing and technological innovation as its core competitiveness. We strictly follow international quality system standards such as UL, ISO 9001, IATF-16949, and ISO 14001, and adopt strict quality compliance and testing policies to continuously improve product quality.

GIA adheres to the business philosophy of "quality first, customer first, on-time delivery, and perfect service", and integrates the core values of "integrity, transparency and openness, and sustainable progress". We focus on the innovation and improvement of technologies such as high thermal conductivity ceramic substrates and HDI circuit boards, and are committed to meeting the needs of diversified applications such as electric vehicles, energy storage equipment, and power semiconductors. By optimizing production processes and quality control, we ensure product quality and establish a solid foundation of cooperation with our customers. In the future, we will continue to combine our technical strength and sustainability concepts to create positive value for the

environment and society, and achieve long-term sustainable development of the enterprise.

Company name	GIA TZOONG ENTERPRISE CO., LTD.
Date of establishment	September 19, 1988
OTC date	June 23, 1998
Address of the company's headquarters	No. 39-4, Xingbang Road, Taoyuan District, Taoyuan City
Main locations of operation	Taoyuan, Taiwan (Headquarters and Main Production Plants)
Provide services to the market	globe
Chairman/President	Chairman: Chengan Investment Co., Ltd.TSENG CHI LI President : HSIAO MING YANG
Number of employees	351 people
capitalization	NT$1,661,227,920
Main products:	Multilayer board printed circuit board
Products and services	We provide various printed circuit board products and solutions, including FR4 hard boards, high thermal conductivity metal substrates, rigid-flex boards, etc

milestone

Since its establishment in 1988, GIA has focused on the innovation and production of PCB technology, gradually expanding its product range and improving quality management, and has obtained a number of international certifications, demonstrating the company's leading position and commitment to continuous growth in the field of electronic manufacturing.

■**1988-1989**: The company was officially established, began to produce printed circuit boards (PCBs), and entered the field of manufacturing multilayer PCBs.

■**1995-1999**: Developed thin board PCB and obtained relevant qualifications. Shares are listed on the OTC. Successfully obtained ISO 9001:2000 quality management system certification, marking the company's international standardization in quality management.

■2001-2009:

Obtained ISO 14001 environmental management system and IATF 16949 automotive industry quality management system certification. During this period, the company began to produce flexible and rigid boards and expanded to the production of aluminum substrates.

■2010-2015:

Heat dissipation aluminum substrates were successfully mass-produced and achieved a leading position in the market.

■2019-2024:

GIA TZOONG(ShenZhen) Ltd. was established. Began to invest in the research and development of DBC (Direct Bond Copper) copper-clad ceramic substrates to further expand the product line.

1-2.2 Mission, Vision and Declaration

GIA is committed to becoming a global leader in the manufacture of power semiconductor printed circuit boards, promoting industry upgrading through innovative technology and excellent quality, and achieving a balance between economic and sustainable development based on professional governance. We focus on key application scenarios such as electric vehicles and energy storage equipment, contribute concrete actions to energy transition and environmental protection, and bring practical and sustainable value to society and the environment.

■Vision:

To become a global leader in the manufacture of power semiconductor printed circuit boards, to achieve industry upgrading through innovative technology and excellent quality, and to promote sustainable development with professional governance and practical actions, to provide support for green application scenarios such as electric vehicles and energy storage, and to bring concrete and positive impacts to society and the environment

■Mission:

Committed to continuous innovation and excellent service, providing high-quality printed circuit board (PCB) solutions, driving technological progress, meeting customer needs, and achieving sustainable development.

■Business philosophy:

◎Technological innovation: Actively promote breakthroughs in core technologies such as high thermal conductivity ceramic substrates and HDI circuit boards to enhance industry standards and competitiveness.

◎Stable Quality: Implement strict quality management to ensure the reliability of products in high-performance applications and meet the stringent requirements of customers.

◎ Resource efficiency: Achieve efficient operation and reduce resource waste through process optimization and automation upgrades.

Customer satisfaction: Guided by customer needs, we provide customized solutions and first-class services to establish long-term and stable cooperative relationships.

■Company culture:

We uphold the values of integrity, transparency and openness, and advocate open communication with stakeholders. We firmly believe that only through harmony with society and the environment can we achieve common growth between the company and the outside world.

GIA promotes the "Sustainability Three-Core Engine" in a steady and pragmatic manner, develops in synergy from the three levels of corporate governance, environmental protection and social responsibility, implements the concept of sustainability in daily operations, and strives to implement reliable solutions and create long-term value:

engine	Strategic direction	Specific measures
Pilot core	Corporate governance	- Risk management assessment
		- Strengthen public disclosure of ESG indicators

Power core	environmental protection	- Establish a carbon management strategy
		- Improve energy efficiency
Symbiotic core	Social responsibility	- Support localized supply chain development
		- Health and well-being programmes to promote social diversity and inclusion.

1-2.3 Products and services

Our product line includes high-performance FR4 hard boards, high thermal conductivity metal substrates, and rigid-flex boards for various complex applications, which are widely used in 3C accessories, automotive, industrial control, medical equipment, security, telecommunications, storage equipment, and server equipment.

■Main products:

Product Category:	illustrate
MCPBC Aluminum/Copper Substrate	Aluminum and copper substrates are designed for high thermal conductivity and heat dissipation applications, and are commonly used in high-power electronic products such as power modules and LED lamps.
FR4 multilayer circuit board family products	Available in a wide range of options from 2 to 24 layers, it is suitable for a wide range of electronic applications. It is especially suitable for high-performance applications such as high-power circuit boards and HDI circuit boards, supporting larger current loads and power distribution.
DBC copper-clad ceramic substrate	It is used in high-humidity and high-voltage environments, providing superior thermal management and electrical performance, especially for applications requiring high-efficiency heat treatment, such as electric vehicles.

New product development and technological innovation

In new product development, we focus on improving product performance while paying attention to environmental friendliness, and are committed to technological breakthroughs and expansion of application scenarios:

1. High-end HDI circuit boards: To meet the growing demand for precision electronic products, we have developed high-end HDI circuit boards with Any-Layers design, suitable for smartphones and other portable devices. This product considers production efficiency and material optimization, balancing performance and cost to meet the needs of the high-end market.

2. Power IC module circuit boards: In industrial and electric vehicle applications, we are developing power IC module circuit boards with excellent heat dissipation performance and high durability, improving overall operational efficiency and providing more stable solutions for electric vehicles and other high-power applications.

3. AIN Copper-Clad Ceramic Substrate: Developed a new AIN copper-clad ceramic substrate, using high thermal conductivity materials, suitable for high-end application needs in harsh environments. At the same time, it pays attention to the rational use of materials in design and production, showing attention to the efficient use of resources and environmental impact.

Application:

■Hard board PCB:

3C accessories, automotive, industrial control, medical, security, telecommunications, storage equipment, server equipment

■ High frequency/high speed:

5G millimeter wave/antenna, automotive radar, RF equipment, medical, network, storage equipment, server equipment

■ Thick copper:

battery management systems, high-power applications, motor drive systems, transformers

■ Metal Core PCB (Copper/Aluminum):

High heat applications, LED applications, automotive MCU services

Main product sales areas: Asia (including Taiwan) and European and American markets

■Product sales status and market share

Over the past few years, JCWC's global sales performance has shown stability, especially in Taiwan. The Taiwan market has been the company's main sales region, accounting for more than half of sales. The Asian market followed closely behind, contributing about 14% of sales. Although the Americas and European markets have a smaller percentage of sales, these regions have also provided stable sales support.

However, in 2024, the proportion of sales in Taiwan increased; The proportion of sales in Asia and the Americas decreased. These changes come from changes in customer structure and changes in the relative market value of these regions due to market saturation, increased competition, and changes in the economic environment. Second, the company adjusted its market strategy or product portfolio in 2024 to focus on the Taiwan market, which has greater growth potential. The proportion of sales in the Taiwan market increased in 2024, indicating that the company's market penetration and sales growth strategy in this region has begun to pay off. This reflects that GIA is optimizing its global sales layout according to market dynamics and strategic adjustments to maintain long-term business growth and market competitiveness.

■ Strategies to optimize global market layout

According to market demand and competitive landscape, GIA continues to optimize its global sales strategy:

1.Asian Market (including Taiwan):

As the company's traditional advantageous area, it focuses on the promotion of high value-added products, strengthens core customer relationships, and consolidates its existing market position. By focusing on specific application scenarios and technical support, we tap potential customers and ensure stable performance.

2. European and American markets: optimize resource allocation, focus on new energy and industrial applications, increase market penetration, and drive overall growth.

■Global Operations

Business location	
parent company Address: No. 39-4, Xingbang Road, Taoyuan District, Taoyuan City Phone: +886-3-3667382 Fax: +886-3-3667389	GIA TZOONG(ShenZhen) Ltd. Address: 718, 7th Floor, Block B, Building B, Building 3, Xinsheng Community, Longgang Street, Longgang Street, Shenzhen Phone: 0755-28708926

1-2.4 Participation in external associations

We actively participate in various industry associations and non-profit organizations, focusing on exchanges and cooperation on key topics such as industrial sustainability, technological innovation, and supply chain management. By participating in these platforms, we not only gain cutting-edge industry trends and technical insights but also provide important support for multinational business layout and market insights. In addition, we always adhere to professionalism and fairness in our participation, maintain political neutrality, focus on industry improvement and corporate development, avoid involvement in any political activities or political donations, and ensure the professionalism and fairness of our actions.

In 2024, approximately NT$109,000 will be spent on related activities, covering multiple industry associations and cooperative organizations. We are committed to promoting industrial cooperation and sustainable development through cross-border participation and professional contributions, and the following is an overview of our participation:

name	hold a position	Significant actions or contributions	amount
Taoyuan City Guishan Industrial Zone Manufacturers First Meeting	Board of Directors and Supervisors member	Provide suggestions, enhance the common interests of members, and serve as a bridge between industry and the government to promote industrial development 1. Participate in the council and cooperate with the Taoyuan Municipal Government to formulate an	19,000

		annual work plan, implement the plan and advocate government orders 2. Participate in the Taoyuan Municipal Government Industrial Zone Business Liaison Meeting to implement the implementation of government orders	
Guishan Industrial Park regional joint defense organization	member	Industrial cooperation, resource exchange 1. Cooperate with Guishan Industrial Zone to participate in fire drills 2. Cooperate with the factory fire prevention advocacy 3. Cooperate with participation in industrial safety symposiums	-
Taiwan Circuit Board Association	member	Promote industrial cooperation and resource exchange	48,000
Taiwan Electrical and Electronic Manufacturers Association	member	Promote industrial cooperation and resource exchange	42,000
Guishan Industrial Park Anwei family	member	Provide supervision and suggestions to enhance the common interests of members, serve as a bridge between industry and government, and promote industrial development 1. Participate in various industrial safety symposiums 2. Participate in occupational safety and health education and training in various Guishan Industrial Zone expenses	-

In the future, we will continue to deepen our participation methods, focus on in-depth cooperation with association members and other stakeholders, and promote the further integration of industry cooperation and sustainable development. We believe that through professional and pragmatic actions, we can continuously improve our competitiveness and create more positive value for the industry and society.

Chapter 2 Commitment to sustainable development

2-1 Sustainability Perspectives and Commitments

Sustainability Perspectives & Commitments

GIA adheres to the business philosophy of "innovation-driven, sustainable and co-prosperous" and firmly believes that corporate growth is inseparable from social responsibility. We believe that promoting sustainable development is not only a corporate mission, but also an important strategy to achieve operational stability and value creation. Therefore, we make specific commitments in the three areas of economy, society and environment, and create long-term value for our stakeholders through a sound corporate governance structure and innovative solutions.

The cornerstone of practicing sustainability: three sustainability engines

With the sustainable three-core engine as the core framework for practicing sustainability, it comes from three major directions: corporate governance, environmental protection and social responsibility

Promote business stability and value creation, and ensure that enterprises achieve long-term development goals in a rapidly changing market.

1. Pilot Core | Corporate Governance – Laying the foundation for sustainability

Corporate governance is the backbone of our sustainability goals. Through the establishment of the "Sustainability Development Committee", the theme of sustainability has been incorporated into the company's development strategy, and the comprehensive governance mechanism has been gradually improved

2. Power core|Environmental protection – drive green growth

The environment is an important driving force for the steady growth and sustainable development of enterprises. We focus on minimizing the environmental impact of our products in the design and operation of our products

3. Symbiosis Core | Social Responsibility – Co-creation of social value

We are committed to promoting harmony and co-prosperity inside and outside the company through employee care and public welfare actions, and realizing our long-term commitment to society

4. Establish effective communication and collaboration mechanisms

Establishing an ongoing dialogue with stakeholders and understanding needs is an important foundation for achieving sustainable development. In 2024, we will launch an effective communication mechanism, and although the current stakeholder communication mechanism has not yet been perfected, we will continue to work hard to ensure inclusiveness and forward-looking corporate decision-making by further optimizing the communication structure and improving responsiveness.

2-2 Sustainability Committee

Sustainable development framework

The Sustainability Development Promotion Group is composed of 23 heads of relevant departments and colleagues, and has set up 5 ESG function implementation teams: Environmental Sustainability Group, Product Sustainability Design Group, Supply Chain Sustainability Group, Corporate Social Responsibility Group, and Corporate Governance Group. The Sustainability Committee regularly reports the progress and implementation results of the work to the board of directors in accordance with the law to ensure the promotion and implementation of work related to the sustainable development of the enterprise.

organization	Functions

board of directors	Review sustainability strategies, risk management and annual implementation results
Sustainability Committee	Supervise and implement the promotion and implementation of various sustainability strategies
Sustainability Promotion Group	Compile the content of the reports of each team member to ensure the implementation and implementation of the company's sustainable development

Sustainability Promotion Group	Functions
Corporate Governance Group	Corporate governance, sustainable management, ethical integrity, business performance, information security, internal control
Corporate Social Responsibility Group	Salary and benefits, labor relations, occupational safety, education and training, public welfare activities
Environmental Sustainability Group	Energy conservation and carbon reduction, water resources, wastewater and waste, energy management
Supply Chain Sustainability Group	Supplier management, customer relationship management
Product Sustainability Group	Product innovation, product quality, green products

Human rights management is handled by the Corporate Social Responsibility Unit under the Sustainability Promotion Group, whose main responsibilities are to protect human rights, recruit, develop and retain diverse talents, establish a friendly and harmonious workplace, ensure occupational safety and health, and protect the environment and participate in community development.

The Sustainability Development Promotion Team is responsible for compiling the contents of the reports submitted by the members of each group to ensure the implementation and implementation of the company's sustainable development. Promote the team to meet regularly and report to the Sustainability Committee, review the sustainability strategy and implementation progress, and then report to the board of directors, and put forward specific suggestions and adjustment directions to urge the team to make adjustments.

Sustainable development operation mechanism

The Sustainability Development Committee, as the highest level of sustainability management body, is responsible for setting long-term goals and implementation strategies. The Committee meets regularly to evaluate the Company's sustainability performance and make recommendations to the Board on material sustainability topics.

■ Oversight and Enforcement: Ensure the effective implementation of environmental, social, and corporate governance (ESG) strategies.

■ Risk management: Establish a comprehensive risk assessment framework to proactively identify and respond to challenges and opportunities in sustainable development.

The Sustainability Promotion Team is established under the Sustainability Committee, which is responsible for refining sustainability policies into concrete measures that can be taken and ensuring their implementation throughout the company. The promotion group covers multi-departmental professionals to achieve cross-departmental collaboration, covering areas such as supply chain management, product design, environmental protection and social responsibility.

At the practical level, we integrate sustainability principles into our daily operational business decisions and processes. This includes a comprehensive assessment of the product life cycle, responsible management of the supply chain, and sustainability education and training for employees. We also continuously track and evaluate our progress by setting specific sustainability goals and performance indicators. To ensure the effectiveness of sustainable governance structures and operational mechanisms,

gradually establish implementation monitoring and evaluation mechanisms. This includes conducting regular internal audits, participating in external evaluations, and providing regular communication and feedback with stakeholders. Through these mechanisms, we are able to understand and reflect our sustainability performance in a timely manner, and make adjustments and improvements as needed.

2-3 Sustainable development strategy blueprint

GIA takes heat dissipation printed circuit boards as the core technology cornerstone, combined with the innovation ability and governance strength of the enterprise, and proposes a new value cycle engine strategy model. We firmly believe that sustainable development is not an independent goal, but a dynamic interaction system between corporate operations, technological innovation and value creation. Through a multi-layered action plan, we achieve a balance between short-term results and long-term value in the three areas of environmental, social and governance.

The three driving forces of the value cycle engine

1. Driven by scientific and technological innovation|Leading the technological frontier of green transformation

- Strategic positioning: Technology is the cornerstone of sustainable development, and we integrate technological innovation into product development and production processes to develop efficiently
  Solutions with low environmental impact.
- Unique value: Take green technology as the core of industrial upgrading, achieve technological breakthroughs and support the transformation of the global low-carbon economy.

2. Driven by environmental protection|The core commitment to achieve low-carbon operations

■ Strategic positioning: Environmental protection is the backbone of our steady growth. We take practical actions to promote low-carbon operations and ensure a balance between business growth and environmental impact.

■ Unique value: Environmental protection is not only a compliance requirement, but also an important strategy to enhance corporate resilience and long-term competitiveness.

3. Social responsibility driven|Create a diverse platform for inclusive growth

■ Strategic Positioning: We are committed to building inclusive and resilient collaborative networks within and outside the company to promote employees, communities, and supplies

The common development of the chain.

■Unique value: Socially responsible actions enhance corporate cohesion while creating a lasting impact on social well-being.

Four strategic directions: the core pillars of the value cycle model

■Promote low-carbon product design:

Guided by market demand, we develop low-carbon, high-performance solutions to help the global energy transition and green economic development.

■Optimizing supply chain resilience:

Strengthen supply chain cooperation, implement green procurement policies, and improve the environmental management and sustainability of the supply chain.

■Deepening employee well-being and social feedback:

By improving the working environment of employees and promoting social welfare, we will create a sustainable ecosystem that grows together with society.

■Improve governance transparency and digital management:

Introduce digital governance tools to enhance decision-making transparency and compliance, and effectively respond to market risks and sustainability challenges.

Our Sustainable Development Policy further integrates existing environmental, safety, health, social responsibility, and ethical management policies, and refers to the Taiwan Sustainable Development Goals (SDGs) and the 17 Sustainable Development Goals (SDGs) of the United Nations. The policy and action plan were adopted by the high-

level meeting, focusing on the eight United Nations SDGs and formulating a specific action plan based on the company's sustainable development strategy.

Three engines of the value cycle	Four major strategies	materiality theme	SDGs corresponding goals	Practical actions and contributions
Driven by scientific and technological innovation	Improve governance transparency and digital management	Corporate governance Legal compliance information security Innovation and technology Product safety/liability products	SDG 7 (Affordable and Clean Energy) SDG 8 (Decent Work and Economic Growth) SDG 13 (Climate Action) SDG 12 (Responsible Consumption and Production) SDG 16 (Peace, Justice and Strong Institutions)	Promote high thermal conductivity technologies such as DBC copper-clad ceramic substrates and AIN substrates to meet the market demand for electric vehicles and energy storage equipment. Adopt digital and intelligent technologies to improve energy and resource efficiency and reduce the environmental footprint of operations.
	Promote low-carbon product design	Innovation and technology Product safety/liability products		
Driven by environmental protection	Optimize supply chain resilience	Energy and climate change management Green/sustainable supply chain	SDG 12 (Responsible Consumption and Production) SDG 13 (Climate Action) SDG 17 (Global Partnerships)	Formulate a clear carbon management plan, introduce renewable energy use and energy-saving technologies, and reduce carbon emissions in the process. Strengthen waste recycling and recycling, maximize resource utilization, and reduce dependence on natural resources
Driven by social responsibility	Deepen employee well-being and social feedback	Customer relationship maintenance Talent attraction and retention Occupational safety and health management	SDG 4 (Quality Education) SDG 5 (Gender Equality) SDG 17 (Global Partners) SDG 8 (Decent Work and Economic Growth) SDG 16 (Peace, Justice and Strong Institutions)	Provide a safe and healthy working environment and stimulate the potential of employees through skills training and career planning. Support grassroots education and social welfare, and promote social equity and equal opportunities.

To ensure the implementation and efficient implementation of sustainable policies, GIA Development has launched a number of action plans at all stages of the value chain based on the three core pillars of "environmental sustainability", "social responsibility" and "sustainable governance" to ensure the implementation and efficient implementation of sustainable policies. Think of sustainability as a dynamic system that continuously optimizes, striving to achieve a balance between business success and stakeholder value creation through pragmatic action and proactive execution. This is not only an extension of the corporate strategy, but also a concrete embodiment of the company's core values.

We will focus on the following four strategic directions, strive to pursue steady and sustainable growth based on pragmatic actions, and continue to deepen our efforts in the three major areas of environmental sustainability, social responsibility and corporate governance. We are committed to supporting industry upgrades with reliable solutions and playing an important role in sustainable transformation, committed to creating a longer-term and positive impact on society and the environment.

In the future, we will further strengthen the alignment with international sustainability goals and promote the alignment of corporate operations with global sustainability goals. We will continue to deepen our efforts in the field of sustainability, pursue steady and sustainable growth, and create a better society and environment with pragmatic actions, becoming a model for leading the sustainable development of the industry.

2-4 Stakeholders and material sustainability Topics

GIA firmly believes that full interaction and effective communication with stakeholders are the key links to promote sustainable development and enhance corporate value. In 2024, we launched our stakeholder identification and communication system for the first time in accordance with GRI 2-29 (Stakeholder Engagement) and GRI 3 (Material Themes) and AA1000 SES (Stakeholder Engagement Criteria). Although the system is still in the early stages of construction, we are still actively taking pragmatic steps to gradually improve the relevant mechanisms and establish a scientific and systematic identification and communication mechanism, aiming to more comprehensively identify and respond to the needs and expectations of stakeholders, integrate its feedback into corporate decision-making and sustainable development strategies, and lay a solid foundation for the steady development of enterprises and social value creation.

Stakeholder identification and communication

GIA deeply understands that the participation and communication of stakeholders are the key to achieving sustainable development and enhancing corporate value. "Stakeholder" refers to a group or individual in an organization that influences or is influenced by the organization's objectives. In 2024, we launched our stakeholder identification and communication system for the first time, and although it is still in the early stages of construction, the company is actively adopting a systematic approach to gradually improve the relevant mechanisms, aiming to more effectively identify the needs and expectations of stakeholders, enhance mutual trust and cooperation, and integrate them into business decision-making and sustainability strategies.

Stakeholder identification process

Through internal and external participation, we adopt a step-by-step, multi-level systematic approach to identify and classify stakeholders in accordance with the AA1000

SES stakeholder participation standard to ensure that the results are scientifically based and representative. The following is our identification process and core practice:

numbering	process	description	achievement
1	Identification and screening of stakeholder lists	Through the collection of opinions from internal departments, a preliminary list covering the following groups was made: Investors/shareholders, customers, employees, suppliers, government agencies, academic research institutions, NGOs, media, financial institutions and communities. Ensure the comprehensiveness of the scope of identification.	An extensive list of stakeholders was initially established to provide the basis for subsequent screening.
2	Professional discussion and data analysis	The Sustainability Promotion Team participated with internal and external experts, combined with data analysis from 31 stakeholder identification questionnaires. According to the AA1000 SES standard, the statistical ranking is carried out by standardized analysis according to the five aspects of dependence, influence, attention, responsibility and multiple perspectives.	Establish screening criteria to identify the stakeholder groups most relevant to the company's business and sustainable development.
3	Determination of six categories of stakeholder groups	Based on the data analysis results, the following six key stakeholders were identified: employees, customers, suppliers, shareholders/investors, government agencies and financial institutions.	Establish the core object of communication and cooperation, as an important participant in the sustainable development strategy.
4	Dynamic update and review mechanism	The company plans to conduct a relevance review at least every two years, and continue to systematically update and optimize the stakeholder list through questionnaire response analysis and data monitoring. The results of the communication are reported to the board of directors by the Corporate Sustainability Promotion Team. Ensure that the identification mechanism is aligned with market changes and business needs.	Maintain positive interactions with stakeholders and accurately reflect market changes Ensure that the identification results continue to be in line with the current business situation and future development strategy.

We understand that effective communication and cooperation with our stakeholders are key to the success of our business, and while our stakeholder identification and communication mechanism is still in its infancy, we are actively taking practical steps to continuously optimize our systems. We plan to gradually introduce more efficient data analysis tools in the future, deepen communication and collaboration with stakeholders, and ensure that the system is updated dynamically through a periodic review mechanism.

We will gradually improve the operation mechanism of stakeholder communication, strengthen communication with stakeholders and widely accept their expectations and suggestions through regular and irregular diversified communication channels. This includes regular stakeholder meetings, regular newsletters, online surveys, and active interactions on social media to generate diverse outcomes and diverse social value with various stakeholders. In response to the topics of concern to various stakeholder groups, we collect feedback from stakeholders, take a proactive approach to deal with them, ensure that all issues are responded to promptly and effectively, and integrate them into our business decisions and sustainability strategies.

Stakeholders agree on highlight performance

The communication methods, frequency, and focus and results of communication with important stakeholders of GIA are summarized as follows:

Stakeholder categories	Significance to the organization	Mainly focus on and communicate topics	Communication style and frequency	Enterprise response and action	Communication effectiveness in 2024
employee	Organisational executives directly influence the sources of productivity and efficiency, and take responsibility for innovation and	•Talent attraction and retention • Ethics • Compliance •ccupational safety and health	•Labor-Management Meetings/Quarterly •Employee suggestion box/anytime •Emails and announcements/irregular	• Improve the balance between the working environment and family life and promote the common growth of employees • Provide fair and transparent promotion and remuneration mechanisms	Labor meetings 4 times/year Occupational safety and health 4 times/year 116 sessions of education and training/year

	development, influencing culture, brand, customer relations and teamwork.	•Human rights policy	•Education and training/irregular •Occupational Safety and Health Meetings/Quarterly •Work sessions/daily	•Strengthen staff health and safety measures and regularly review policies and procedures • Train employees to comply with laws and regulations and improve their professionalism	Performance interview assessment 2 times/year Employee satisfaction survey 1 time/year
client	Provide a stable source of income and influence the development of the organization's market and brand image.	•Integrity management •Quality •Cost and price • Delivery •After-sales service •R&D and innovation •Technical services •Information security and confidentiality	• Email, phone/daily •Face-to-face meetings, client visits/irregular •Video conferencing/as needed •Customer satisfaction surveys/semi-annual • Customer audits	•Continuously improve product quality to ensure on-time delivery • Strengthen customer service and set up a special customer satisfaction evaluation system •Internal improvement based on customer feedback to strengthen R&D and innovation capabilities •Ensure integrity and maintain customer trust	Communicate with customers by email and phone every day Customer satisfaction survey 2 times/year Visit itinerary/week Customer interview record form/irregular
Shareholders /investors	Provide the company with a source of funds and market liquidity, trust and support for the company, and promote the long-term development of the organization by influencing decision-making and strategic direction.	•Corporate governance and risk management •Financial performance and innovative research and development	•Shareholders' meetings, legal conferences/annually, statutory announcements, irregular •Material financial reports, quarterly, annual company reports, annual reports, annual investor communication meetings, and irregular	•Improve operational transparency, regularly release financial reports and development strategies, •increase shareholder returns, optimize investor communication channels, •strengthen corporate governance, further improve the risk management system, •and encourage shareholders to participate in major decisions and long-term development plans of the company	1 shareholders' meeting per year Corporate briefing once a year Material information financial report/once a quarter The company's annual report is 1 time/year The board of directors is 6 times/year
vendor	Assist organizations in acquiring resources,	•Price & Payment Terms	• Irregular audits •Email, phone call/irregular	•Regularly evaluate supplier quality to ensure stable product supply, establish a fair and transparent	1. New supplier evaluation 5 companies/year.

	reducing costs, improving quality, and building long-term partnerships.	•Demand Forecast & Planning	•Video conferences/as needed •Project meetings/irregular	•cooperation mechanism, strengthen long-term cooperative relationships, •reduce costs and risks, improve overall supply chain efficiency, •diversify supplier risks, and ensure the stability of key material supply	2. Supplier quality/development improvement plan Painting 2 families/year. 3. Supplier quality and green management audit 6 verification companies/year. 4. The number of price reductions by manufacturers is 166 per year. 5. 34 suppliers/year comprehensive evaluation. 6. Supplier annual audit account Painting 6 houses/year. 7. Diversify supplier risks 2 companies/year. 8. Supplier Meetings/Irregular.
Government agencies	Formulate laws and regulations, supervise enterprise operations, and provide a stable industrial operating environment.	Environmental monitoring and emission standards, compliance with laws and regulations, labor regulations and labor rights, fair competition and honest management, and industrial development policies	•Official correspondence/irregular •Government official website announcement/irregular •Advocacy meetings/irregular •Public hearings/irregular •Tutoring/irregular •Seminars/irregular •Direct visits/irregular visits •Industry association suggestions/irregular •E-mail, telephone/irregular •Subject to government evaluation/irregular	•Strictly comply with laws and regulations, especially those related to environmental protection and labor laws •Actively participate in government-driven discussions on industrial policies and regulations •Promote compliance with internal laws and regulations through policy cooperation •Strengthen the company's internal management to improve business transparency and integrity	1. In accordance with the requirements of government laws and regulations and in accordance with the epidemic prevention policy, provide relevant reports and replies regularly, implement government epidemic prevention measures, and comply with government safety standards and specifications. 2. Provide relevant reports or replies in accordance with local government regulations.

financial institution	Provide financial support to help enterprises operate and expand capital, and improve the financial resilience of operating finance	•risk management •Financial performance, corporate governance, and operating conditions	•Provide financial statements •Credit Survey/Annual •Visit the factory/irregularly •Email/telephone communication/irregular	• Maintain good financial status, ensure on-time repayment and stable financing, establish long-term and stable financial partnerships, and ensure sufficient funds •Communicate regularly with financial institutions and report the company's financial status at any time	Credit investigation/1 time Telephone communication/2 times Visit the factory/1 time

2-5 Materiality Assessment

2024 is an important year for GIA to launch sustainability information disclosure for the first time. We refer to international standards, including GRI Universal Standards 2021 and SASB Sustainability Accounting Standards indicators, and gradually establish a systematic topic identification mechanism that meets the actual needs of enterprises based on industry trends and relevant experience. Although the mechanism is still in the initial construction stage, we have continuously improved it through learning and practice to better identify the core themes that have the most impact on corporate operations and sustainable development, and then adjust the sustainability goals and strategic direction to provide a scientific basis for resource allocation and sustainability report disclosure. The company's material theme analysis will be carried out at least once every two years, and the core themes closely related to corporate operations and sustainable development will be initially identified by collecting stakeholders' expectations and feedback on the enterprise in a timely manner. At the same time, these analysis results will provide an important reference for the company to adjust its sustainability goals and strategic direction. We have also invested resources in key thematic management and gradually improved the circular management mechanism of "planning, execution, audit and action" to lay the foundation for the compilation of future sustainability reports.

project	description	Specific actions and results
Topic collection and screening	Comprehensive Scope Consideration: Based on GRI Standards and SASB standards, we collected 30 sustainability issues related to GIA's operations, covering three major aspects: governance, environment, and society, providing a basis for subsequent screening. Questionnaire design and internal participation: Based on the positive and negative impacts of the company's operations and the actual and potential sustainable impacts, a systematic questionnaire was designed and evaluated by 18 internal departments, 18 executives and employees.	- Complete the initial topic screening to ensure that the core issues of the company's operations are covered. - Collect questionnaire data to ensure the comprehensiveness and representativeness of internal opinions.
Systematic topic evaluation and integration	Stakeholder Engagement: Collect and analyze opinions from six categories of stakeholders (including employees, customers, suppliers, shareholders/investors, government agencies, and financial institutions) to enhance the comprehensiveness of the assessment in combination with external perspectives.	- Ensure that stakeholder opinions are included in the topic evaluation to enhance the objectivity and comprehensiveness of the issue ranking.
	Data analysis and issue ranking: Quantitatively rank topics based on the attention of stakeholders, the degree of impact of issues on the company's operations, and the depth of impact on the economy, environment and society, and finally integrate them into 10 material themes.	Prioritize issues and identify 12 materiality themes to provide a basis for subsequent management strategies.
Classification and confirmation of core issues	Governance aspects: corporate governance, legal compliance, information security.	Clarify core governance-related issues to ensure efficient implementation of corporate compliance and risk management.
	Environmental Aspects: Energy and Climate Change Management, Green/Sustainable Supply Chains, Innovation and Technology.	Focus on environmental issues and promote breakthroughs in low-carbon transformation and resource efficiency.

	Social aspects: customer relationship maintenance, talent attraction and retention, occupational safety and health management, product safety and responsible products.	Strengthen the focus on employees and customers, and enhance the positive influence of the enterprise at the social level.
Review and decision support	Internal review: Each department submits detailed issue reports and analyzes data to ensure the completeness and consistency of the assessment.	Ensure the scientific and consistency of the topic evaluation process and enhance the transparency of internal management.
	External Consultant Engagement: Engage a consulting firm for advice, providing third-party opinions to enhance objectivity.	Improve the credibility and professionalism of your analysis through third-party opinions.
	Decision-making level confirms: The Sustainability Committee holds regular meetings to review material topics and submit analysis results and specific response suggestions to the board of directors.	Ensure that decision-makers fully understand the results of issue analysis and take timely response measures to improve the accuracy and foresight of decision-making.
Resource allocation and action plans	Based on the analysis results, prioritize resources for high-impact topics and set corresponding short, medium and long-term goals	For key themes, determine the specific allocation direction of funds, manpower and technical support to ensure the efficient promotion of target management

In the future, we plan to gradually improve the material theme analysis method, adopt more efficient statistical tools and dynamic adjustment mechanisms, improve the accuracy and scientificity of analysis, and formulate specific action plans by collecting and transforming stakeholder feedback to ensure substantial progress in sustainable operation. The company will deepen its interaction with stakeholders and strengthen communication and collaboration. The plan is to conduct internal reviews and external evaluations every two years to ensure that issue management is synchronized with market changes, and adopt an analysis and identification framework with double materiality as the core to comprehensively evaluate the internal and external impacts of sustainability themes to ensure the adaptability and timeliness of the company's sustainable development strategy.

The material topic identification process refers to the GRI 3: Material Topics 2021 in the GRI Universal Standards 2021, which provides guidance for enterprises to gradually identify material topics and perform material topic analysis.

Materiality definition

We define material themes as: "Sustainability issues that are of ongoing concern to key stakeholders of a company, which have a significant impact on the environment, society and people, but also have a real and significant impact on the company's operations, necessitating the setting of specific short, medium and long-term goals."

The company refers to the standards of international sustainability evaluation agencies, combines business characteristics and stakeholder needs, and prioritizes corporate governance, responsible products and long-term stakeholder value. For governance-related and results-oriented topics (such as corporate governance and compliance, etc.), we regularly disclose progress in our sustainability reports to ensure transparency and sustainability in issue management. We use a comprehensive impact assessment methodology to conduct an in-depth analysis of the economic, environmental and social impacts that may be caused by corporate activities and business relationships, and use them as the core basis for identifying material themes and adjusting strategies.

Impact definition

"Economic, environmental and human impacts arising from organizational activities or business relationships, including human rights."

Impact type	description
Economic shock	The impact of business activities on the economic system, including enhancing regional economic vitality and facilitating global trade.
environmental impact	The impact of business operations on natural resources and ecosystems, focusing on energy efficiency and resource utilization optimization.

Human impact	Impacts on individuals and society, including improving working conditions, promoting product safety, and supporting the development of vulnerable groups.

Impact characteristics

Shocks may have the following characteristics:

■ Temporality: It is divided into short-term and long-term effects.

■ Consequential: It covers the dual levels of actual and potential, positive and negative.

■ Range: From expected to unexpected, shocks can be reversible or irreversible.

■Impact: Including positive and negative impacts on human rights, further reflecting corporate social responsibility.

Identification of material issues: the first step towards sustainable management

Although this framework is still gradually being optimized and revised, we uphold a steady and pragmatic attitude and build a set of basic processes and standards for scientific and systematic issue identification in accordance with the GRI 3 Material Theme Identification Process Guidelines.

The company divides the analysis process of material topics into two main stages: continuous evaluation and purposive analysis, referring to GRI Standards and industry best practices, combining the company's core business characteristics, incorporating stakeholder needs into the topic analysis, and gradually building an identification process that has both an international perspective and actual needs.

Continuous assessment systematically evaluates the potential impact of issues on corporate operations and the external environment from internal and external perspectives, laying a scientific foundation for subsequent topic screening and prioritization. In the purposive analysis stage, the depth and breadth of the identified issues are quantified and prioritized, and the core major themes that have the greatest impact on the enterprise are determined, providing a basis for resource allocation and strategy adjustment.

project	objective	Core steps and methods	achievement
Continuous assessment	Establish a dynamic monitoring system to interact with stakeholders through daily data collection to initially identify and screen potential major issues related to the enterprise.	1. Issue identification and list establishment	- Complete a preliminary list of issues covering governance, environmental, and social aspects to inform subsequent assessments. - Ensure that the topic scope is dynamically updated to keep pace with business operations and market trends.
		-Collect internal operational data and external trend data, covering three major aspects: governance, environment, and society. - Establish a preliminary list of topics with reference to the GRI Standard.SASB and industry best practices.	
		2. Stakeholder engagement	
		- Regularly communicate with internal and external stakeholders to gather opinions and understand issues of concern.	
		3. Impact assessment of the topic	
		- Use the principle of double materiality to cross-quantify the impact of issues from internal and external perspectives, including positive and negative and potential actual effects. - Design questionnaires for topics and combine statistical analysis with data.	
		4. Dynamic monitoring and updates	
		- Continuous monitoring to incorporate stakeholder feedback and market trends into the analysis to ensure that the results of the issue impact assessment are consistent with external changes.	
Purposive analysis	Evaluate the depth and breadth of topics, identify core themes	1. Prioritization and Confirmation:	- Establish core major themes to support the adjustment of sustainable
		- Quantitatively rank issues based on impact and notability.	

	that have the greatest impact on the company and beyond, and formulate specific goals and strategies.	- The Sustainability Committee deliberates and confirms core material themes.	development strategies and resource allocation of enterprises. - Complete the formulation of specific action plans to ensure the implementation and efficiency of issue management.
		2. Strategic Objectives and Resource Allocation:	
		- Develop short, medium and long-term goals, prioritizing resources for high-impact issues. - Plan a material topic management policy	

Methodology for identifying material themes

GIA has always promoted sustainable development with a steady and pragmatic attitude, and adopted a progressively optimized materiality identification system methodology, combined with AA1000 SES and GRI Standard 2021, to deeply assess the key impact of sustainability themes. We follow the four core principles of inclusiveness, materiality, responsiveness, and impact, and have established a five-step scientific identification process, including: establishing, collecting, evaluating, analyzing, and verifying, using this mechanism to analyze the company's sustainability themes and refine the company's short, medium, and long-term sustainability goals.

Analytical and identification process: structured and multi-dimensional evaluation

1. Establish a topic category

Referring to the World Economic Forum's (WEF) concept of dynamic materiality and the European Commission's recommendation on dual materiality, we have initially established sustainability topics related to the company's core business, covering three major aspects: governance, environment, and society. These areas combine market trends and international standards to ensure that their breadth and depth can adapt to industry needs and future developments.

2. Data collection and information integration

Through extensive collection and analysis of internal and external data, we identify the actual impact of sustainability topics and the core concerns of stakeholders. This phase includes:

■Internal collection: Combine the operational data of 12 departments and strategy reports to ensure that the scope of the topic is in line with the actual situation of the enterprise.

■ External references: Collect opinions from suppliers, customers, government agencies and NGOs to bring together multiple stakeholder perspectives and enhance the comprehensiveness of results.

3. Impact assessment of the topic

Utilize the dual materiality framework to deeply analyze the internal and external impacts of issues from multiple dimensions:

■Internal Influence:

quantify the substantial impact of the topic on the operation, financial efficiency and long-term competitiveness of the enterprise.

■External influences:

Evaluate the positive and negative, actual and potential impacts of the topic on the economy, environment and society, and ensure that the assessment results have social value.

4. Prioritization and quantitative analysis

We use structured questionnaires and statistical analysis to quantitatively rank the salience of topics based on the level of concern of stakeholders. This process not only identifies the core topics that are most impactful to the organization, but also further refines the prioritization of issues for resource allocation and strategic goals.

5. Audit and continuous improvement

The identification results are determined by the Sustainability Committee and reported to the Board of Directors on a regular basis. We continuously monitor issues in a biennial cycle, dynamically adjust strategies based on stakeholder feedback and market trends, and ensure scientific and flexible issue management.

As the basis for the first year of sustainability information disclosure, we have completed the preliminary process of material theme identification and identified 10 core issues covering three major aspects: governance, environment, and society, providing an

important basis for the adjustment of the company's sustainability strategy. Although the process is still in its initial stages, we plan to gradually refine it through measures such as deepening stakeholder engagement and improving data analysis tools.

The degree of impact on organizational operations

During the operational impact assessment process for material sustainability themes, we have adopted a systematic process to ensure that the impact of each sustainability theme on the company's operations is accurately identified and assessed. This process is carried out by the Sustainability Drive Team in close collaboration with the heads of relevant departments, conducting in-depth discussions on the impact of each topic and ensuring accuracy and consistency of results through multi-level evaluation.

First, we analyze each sustainability theme into four core dimensions based on their possible impact on the company, including: revenue growth, customer satisfaction, employee centripetal force, and operational risk. These dimensions encompass key aspects of a company's operations, providing a comprehensive framework for our assessment. In order to quantify these impacts, a three-level evaluation system was designed, which divides the impact of each topic into three levels: "high", "medium" and "low". The impact of each topic is quantitatively assessed to ensure that we can inform decisions with data. During the evaluation process, we calculate the average importance of each topic and systematically rank the results to clarify the priority order of the topics.

Next, in order to further accurately rank and prioritize topics, we refer to the latest industry trends at home and abroad, the guidance of the SASB Sustainability Accounting Standards Board, and the Financial Supervisory Commission's sustainability indicator disclosure requirements. At the same time, by collecting feedback from internal and external stakeholders, we comprehensively analyze these feedbacks and the actual operation of the company, so as to form more accurate topic ranking results.

Finally, we ensure that all assessment results are regularly updated in response to market changes and industry trends on the most impactful material topics. This systematic and data-driven process not only helps us effectively identify the impact of

material sustainability topics but also enables us to remain agile in a dynamic operating environment, ensuring the company's long-term stability and sustainability.

numbering	Sustainability major themes	Operational impact
1	Corporate governance	112.5
2	Integrity management	111
3	Innovation and technology	108.5
4	Talent attraction and retention	105.5
5	Customer relationship maintenance	105.5
6	Product safety/liability products	105
7	Operational risk management	100
8	human resources	99.5
9	Legal compliance	97.5
10	Market positioning	96.5
11	Labor relations	96
12	Smart production	94.5
13	Employee well-being	91.5
14	information security	91

sort	Sustainability major themes	Operational impact score	Similarities include topics
1	Corporate governance	112.50	Integrity management
2	Innovation and technology	108.50	Smart production
3	Talent attraction and retention	105.50	Diversity and Inclusion/Labour Relations
4	Customer relationship maintenance	105.50	
5	Product safety/liability products	105.00	
6	Operational risk management	100.00	Including energy resource management, water resources management, and waste management
7	Green supply chain	Discuss adjustments with external experts	Supplier management
8	Occupational safety and health	Discuss adjustments with external experts	

9	energy management	Discuss adjustments with external experts	
10	information security	Discuss adjustments with external experts	

Identification of the impact of sustainable development

The impact identification process for sustainable development is based on the GRI 3 impact identification principle, combined with the core competitiveness and business characteristics of the enterprise, and the preliminary system impact analysis process is used to qualitatively and quantitatively evaluate various sustainability themes. This process not only focuses on the impact of the company's internal operations, but also covers multiple impacts on the external economy, environment and society, and strives to comprehensively measure the positive and negative impacts of the theme on the enterprise and stakeholders, and provide a scientific basis for the company's sustainable development strategy. The core of this methodology is to provide a multi-perspective analysis to comprehensively assess the impact of each sustainability theme from two dimensions: "actual and potential" and "positive and negative".

At the specific level, we adopt a comprehensive evaluation method

1. Multi-dimensional impact analysis framework

○ Actual and potential impacts:

For the impact that has occurred or may occur, combined with the company's business characteristics and the external environment, an in-depth analysis of the current situation of each topic is conducted

Previous and future impact range.

◎ Actual impacts include achieving set environmental goals and improving resource utilization efficiency.

◎ Potential impacts are based on future market trends and changes in industry regulations.

○ Identify and respond to positive and negative shocks, and comprehensively assess the opportunities and risks that may be brought about by each theme.

2. Data-driven quantitative analysis

○ Application of quantitative tools:

Through questionnaires, data modeling, and industry benchmark analysis, the impact of each topic is scientifically quantified, covering three major dimensions: economic, environmental, and social.

3. Qualitative evaluation from internal and external perspectives

○ Internal perspective:

Through departmental collaboration and cross-departmental meetings, we summarize professional opinions from R&D, production, supply chain, and other departments to accurately judge the direct impact of the topic on operational goals.

○ External perspective:

Incorporate the perspectives of six core stakeholders to identify the potential impact of the topic on the external economy, environment and society, and ensure that the analysis results are holistic and comprehensive.

economy

Major topics	Actual frontal impact	Actual negative impact	Potential impact on the front	Negative potential shocks	Standardized weighting
Corporate governance	4	1	4	3	3.27
Innovation and technology	4	5	3	9	2.45
Talent attraction and retention	5	6	6	6	2.27
Customer relationship maintenance	3	1	1	1	3.82
Product safety/liability products	2	7	5	7	2.64
Operational risk management	7	10	7	7	1.55
Legal compliance	1	4	10	4	2.64
Green supply chain	7	9	9	8	1.36
Occupational safety and health	6	8	7	10	1.55
energy management	7	3	8	6	2.18
information security	4	2	2	2	3.45

environment

Major topics	Actual frontal impact	Actual negative impact	Potential impact on the front	Negative potential shocks	Standardized weighting
Corporate governance	4	1	4	3	3.27
Innovation and technology	4	5	3	9	2.45

Talent attraction and retention	5	6	6	6	2.27
Customer relationship maintenance	3	1	1	1	3.82
Product safety/liability products	2	7	5	7	2.64
Operational risk management	7	10	7	7	1.55
Legal compliance	1	4	10	4	2.64
Green supply chain	7	9	9	8	1.36
Occupational safety and health	6	8	7	10	1.55
energy management	7	3	8	6	2.18
information security	4	2	2	2	3.45

society

Major topics	Actual frontal impact	Actual negative impact	Potential impact on the front	Negative potential shocks	Standardized weighting
Corporate governance	2	1	4	2	3.55
Innovation and technology	5	6	3	5	2.64
Talent attraction and retention	3	3	5	4	3
Customer relationship maintenance	6	3	6	6	2.45
Product safety/liability products	1	2	11	8	2.36
Operational risk management	6	7	7	11	1.55
Legal compliance	4	7	9	3	2.55
Green supply chain	4	5	8	7	2.18
Occupational safety and health	3	3	2	9	2.82
energy management	7	8	10	10	1.18
information security	1	2	1	1	3.91

Survey subjects

In order to fully grasp the focus of stakeholders' attention on the theme of sustainable development, the company launched the "2024 Questionnaire Survey on the Concern of Stakeholders of GIA" in 2024. The survey collected a total of 392 valid responses, covering six core stakeholder groups:

Investors/shareholders: Collect 22 responses to provide concerns and recommendations on corporate governance, financial transparency, and sustainable performance.

■Customers: A total of 16 responses reflect expectations for issues such as product responsibility, supply chain management, and environmental innovation.

■Employees: accounted for the vast majority of the total number of replies, with a total of 330 responses, which deeply reflected the impact on career development, working environment and company culture

Attention.

■Suppliers: Collect 24 responses, focusing on environmental and social responsibility in the cooperation process, as well as supply chain sustainability.

■ Government agencies: Through policy research and regulatory documents, it captures government agencies' regulatory compliance, energy management, and climate change

Emphasis on themes such as migration.

■ Other stakeholders: Refer to external information and research, covering the attitudes and expectations of financial institutions and the media on sustainability issues.

Quantitative questionnaires

Top five according to the degree of attention

client	Shareholders/investors	employee	vendor	Government agencies	financial institution
Product safety/liability products	Corporate governance	Occupational safety and health management	Customer relationship maintenance	Legal compliance	information security
Customer relationship maintenance	Customer relationship maintenance	Legal compliance	Legal compliance	Corporate governance	Legal compliance
Green/sustainable supply chain	Innovation and technology	Product safety/liability products	information security	information security	Product safety/liability products
Innovation and technology	Product safety/liability products	information security	Product safety/liability products	Occupational safety and health management	Customer relationship maintenance
information security	information security	Innovation and technology	Occupational safety and health management	Product safety/liability products	Green/sustainable supply chain

Major issues	client	Shareholders and investors	employee	vendor	total
Corporate governance	4.38	4.91	3.83	4.54	4.41
Customer relationship maintenance	4.69	4.86	3.86	4.88	4.57
Innovation and technology	4.63	4.77	3.87	4.63	4.47
Product safety/liability products	4.75	4.77	3.92	4.79	4.56
Green/sustainable supply chain	4.69	4.45	3.85	4.58	4.39
information security	4.56	4.73	3.89	4.83	4.50
Legal compliance	4.50	4.59	3.95	4.88	4.48
Energy and climate change management	4.38	4.45	3.79	4.42	4.26
Occupational safety and health management	4.13	4.64	3.99	4.67	4.35
Talent attraction and retention	4.38	4.59	3.78	4.33	4.27

Identification and confirmation

Based on the principle of double materiality, the Company deeply identifies and identifies key sustainability themes that have a high impact on corporate operations and the external economy, environment and human rights by combining the core competitiveness of the enterprise with industry best practices, in accordance with the guidelines of GRI Standards and the adoption of a double materiality analysis framework. Through matrix cross-analysis of "degree of impact on sustainability" and "degree of impact on company operations", we identified 10 priority disclosures of core topics with high impact that form the basis of corporate sustainability reporting.

In light of the global trend towards net-zero emissions and the increasing number of regulations and policies, we are actively responding to the needs of our customers and stakeholders on environmental issues. In the original assessment of non-materiality topics, additional disclosures were made on topics such as climate change response, greenhouse gas emissions, energy management, water resource management, and

waste management, and phased management goals were set for them to ensure comprehensive response to these key challenges. This not only increases the depth of disclosure of environmental topics, but also demonstrates our positive response to stakeholder expectations.

Comprehensive process and responsibility mechanism

The materiality analysis results are submitted to the Sustainability Committee by the Sustainability Development Promotion Team and professionally reported to the Board of Directors. In the process, we focus on whether the theme aligns with the company's core sustainability initiatives and how well it aligns with the company's short, medium and long-term goals. At the same time, we consider the concerns of stakeholders to ensure that the content of the disclosure balances internal and external needs and meets the diverse expectations of the company and its stakeholders.

Impact assessment and integration of business value chains

With the efforts of the Sustainability Promotion Group and the guidance of external consultants, we further analyze the scope of the impact of each material topic on different stages of the company's business value chain, including upstream supply chains, company operations, and downstream customers. In accordance with the disclosure requirements of the GRI Standards, we systematically collect data, management guidelines, and regulatory policies related to each topic, providing a solid foundation for formulating clear and feasible response strategies.

Double materiality assessment results

Double materiality assessment		Standardized weighting	sort
1	Corporate governance	2.00	1
2	Innovation and technology	1.55	2
4	Customer relationship maintenance	1.45	3
3	Talent attraction and retention	1.36	4
5	Product safety/liability products	1.27	5
7	Legal compliance	1.27	5

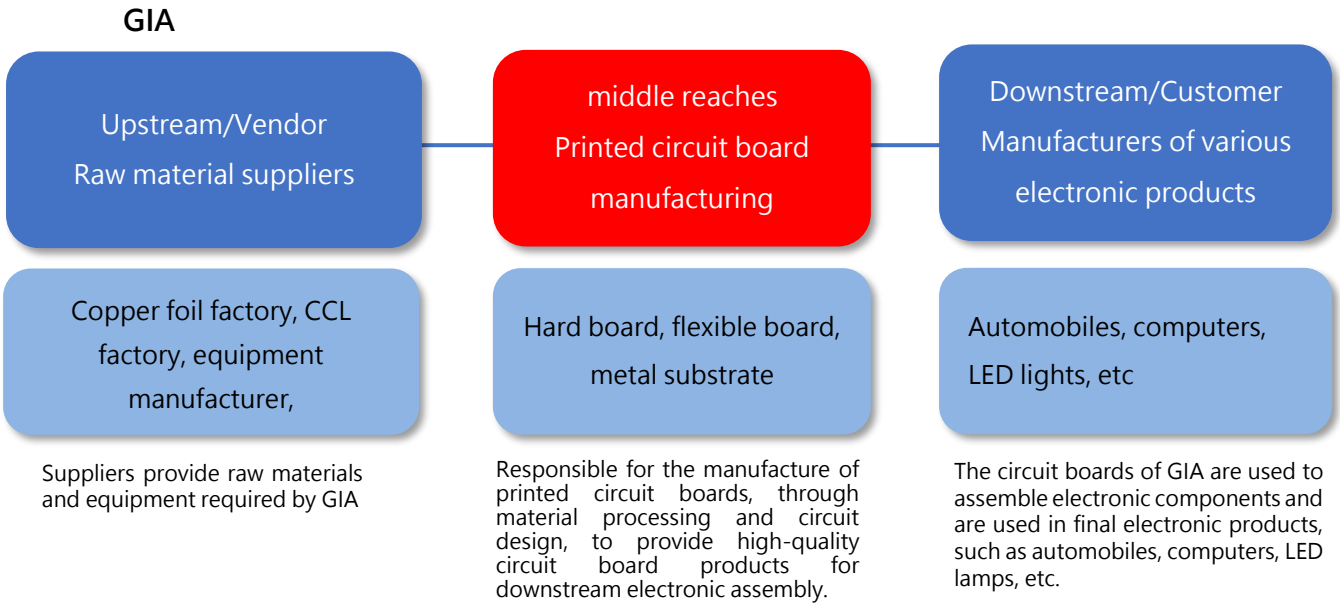
11	information security	1.00	6
6	Operational risk management	0.82	7
8	Green supply chain	0.82	7
9	Occupational safety and health	0.64	8
10	energy management	0.64	8

10 priority exposure of high-impact core topics

Sustainability aspects	sort	Major topics	Main Chapter	Next chapter	Relevant disclosures
G	1	Corporate governance	Governance excellence	Corporate governance	Including operational risk management
G	6	Legal compliance	Governance excellence	Legal compliance	
G	7	information security	Governance excellence	information security	Privacy management
G	8	Green/sustainable supply chain	Governance excellence	Sustainability commitment	
G	3	Customer relationship maintenance	Governance excellence	Co-prosperity and symbiosis	
S	4	Talent attraction and retention	Happy enterprise	Talent retention and training	Including human rights, talent development and cultivation
S	10	Occupational safety and health management	Happy enterprise	Friendly workplace	
And	2	Innovation and technology	Environmental sustainability	Innovation value	
And	5	Product safety/liability products	Environmental sustainability	Sustainable products	
And	9	Energy and climate change management	Environmental sustainability	Environmental sustainability	Including energy resource management, water resources management, and waste management

Business value chain

GIA is mainly located in the midstream printed circuit board (PCB) manufacturing part, focusing on the manufacture of printed circuit board products such as hard boards, flexible boards, and metal substrates. The company plays a key role in converting upstream raw materials (such as copper foil, epoxy resin, glass fiber, etc.) into substrates for electronic products, providing basic support for downstream electronic assembly enterprises, and then connecting and carrying various electronic components, playing a key bridge role in the industrial value chain. The company's product design focuses on electrical conductivity and heat dissipation, suitable for the high-performance needs of various electronic devices.



■Major themes and value chains

Major topics	The best general development significance		Value chain impact position						GRI Subject Categories	Respond to the SDGs
		GIA	employee	client	vendor	shareholder investor	Government agencies	financial institution		

Corporate governance	Good corporate governance is the cornerstone of long-term stable development of enterprises, which can enhance corporate transparency, strengthen risk management, and promote trust among shareholders and investors.	V	V			V	V		GRI2 GRI201-1	SDG12 SDG16
Legal compliance	Legal compliance is not only a basic requirement for maintaining the legal and compliant operation of an enterprise, but also a core cornerstone to ensure the long-term and stable development of the company.	V		V			V		GRI2 GRI205-2 GRO206-1	
information security	Information security is critical to protecting the company's core data, ensuring business continuity, and ensuring the data security of customers and partners	V	V		V				GRI2 GRI418-1	
Green supply chain	Developing a green supply chain helps reduce environmental impact, promote resource efficiency, and align with global environmental trends and customer expectations for sustainable development, enhancing brand value.	V		V	V				GRI2 GRI308-1 GRI308-2 GRI414-1 GRI414-2 GRI407 GRI408	
Customer relationship maintenance	Maintaining stable and long-term customer relationships can help secure revenue streams, enhance brand image, and promote the company's reputation in the market, which in turn supports the company's business expansion.	V		V	V				GRI2 GRI416-1 GRI416-2	
Talent attraction and retention	Talent is the core asset of a company, and attracting and retaining outstanding talent can enhance the company's competitiveness and ensure a leading position in technological	V	V				V	V	GRI2 GRI401-1 GRI401-2 GRI401-3 GRI404 GRI405-1	

	innovation and business development.								GRI405-2	
Occupational safety and health	Ensuring the safety and health of employees helps improve work efficiency, reduce the risk of work-related injuries, enhance employee loyalty, and promote good social responsibility performance.	V	V				V		GRI403	SDG3 SDG12
Innovation and technology	Innovation is the key to maintaining a company's competitive advantage, and technological innovation can improve product quality and production efficiency, and respond to market changes and emerging needs to promote sustainable development.	V	V	V					GRI302 GRI305	
Product safety/liability products	Product safety and accountability are about customer trust and market recognition, ensuring that products meet safety standards not only protects the company's reputation but also helps reduce legal risks and potential liabilities.	V	V				V		GRI2 GRI201 GRI205 GRI206 GRI207 GRI301 GRI416 GRI417	SDG16
Energy and climate change management	The key to enhancing the competitiveness and sustainable development of enterprises. By optimizing energy use and reducing carbon emissions, it can reduce operational risks, reduce costs, meet regulatory and market demands, and enhance brand value and fulfill social responsibilities.	V	V				V		GRI302 GRI305 GRI201-2 GRI303 GRI306	

2-6 Implement the United Nations SDGs

United Nations Sustainable Development Goals

In order to actively respond to the United Nations' "2030 Agenda for Sustainable Development", GIA fully recognizes the key role of enterprises in promoting sustainable development, and takes the initiative to assume its social responsibility, deeply integrating the concept of sustainability into the company's daily operations. Through 17 Sustainable Development Goals and 169 targets, we will promote global efforts to address key themes such as poverty eradication, improving the quality of education, reducing inequality, economic growth and climate change. To this end, GIA launched a series of ESG sustainability education and training in July 2024, gathering internal and external experts from within and outside the company to establish sustainable development goals related to the company's core business and should be prioritized.

To ensure that these goals are effectively integrated into the company's sustainable development blueprint, we conducted two stages of analysis and identification. First, we have identified major sustainability themes that are closely related to the company's business development. Secondly, we correspond these themes to specific SDGs goals and establish specific action plans for the company's sustainable development in the short, medium, and long term. Through this series of discussions and analysis, GIA not only integrated the grand sustainability vision of the United Nations with the company's actual operations, but also demonstrated the company's determination and commitment to play an active role in the global sustainability process. After extensive discussions, the company finally prioritized eight goals, including SDG 4 Education Quality, SDG 5 Gender Equality, SDG 7 Affordable and Clean Energy, SDG 8 Employment and Economic Growth, SDG 12 Responsible Consumption and Production, SDG 13 Climate Action, SDG 16 Peace and Justice Regime, and SDG 17 Global Partnership.

These goals not only reflect GIA's commitment to the sustainable development blueprint, but also demonstrate the company's deep understanding and active response to global challenges. In the future, the company will continue to assess the risks and

opportunities between these goals and business activities, and demonstrate its commitment and vision as a responsible company through specific strategies.

Strategy and Objectives

The Company adheres to its strong commitment to the United Nations Sustainable Development Goals (SDGs) and carefully selects material themes that are highly relevant to the Company's business and closely integrates these themes with current and future sustainable development strategies. At the same time, we will use our 2024 performance as the basis for implementing specific actions to implement the SDGs, strive to demonstrate the company's positive contribution to global sustainable development, and provide clear guidance for future business strategies and development directions.

SDGs	illustrate	**SDGs** Goals	The chapters of the report correspond
SDG 4 Quality Education	Provide comprehensive training programs and learning opportunities for employees to promote knowledge and skill improvement, in line with the concept of lifelong learning.	4.4 By 2030, significantly increase the number of skilled young people and adults in order to gain decent work and entrepreneurial skills.	**5.1** Talent retention and training **5.3** Talent layout
SDG 5 Gender equality	Achieve gender equality and empower all women and girls	5.5 Ensure the full and effective participation of women in decision-making at all levels.	**5.2** Friendly workplace **5.3** Talent layout
SDG 7 Clean energy	Develop low-carbon products and solutions to promote the development of green technologies to support the popularization and use of clean energy.	7.2 Significantly increase the share of renewable energy in the global energy mix 7.3 Double global energy efficiency by 2030.	**4.2** Sustainable products **4.3** Climate change response management

SDG 8 : Decent work and economic growth	Support our employees' personal growth through career development opportunities, achieve full and productive employment and decent work for all	8.3 Encourage innovation and promote SMEs 8.5 By 2030, achieve full and productive employment and equal pay for equal work for all men and women	**5.1** Talent retention and training **5.2** Friendly workplace
SDG 12 Responsible consumption and production	Promote sustainability in the value chain and promote responsible consumption and production patterns.	12.4 Ensure environmentally friendly management of chemicals and all waste 12.5 By 2030, significantly reduce waste generation through prevention, reduction, recycling and reuse. 12.6 Encourage companies to adopt sustainable practices and regularly report on their sustainability performance	**4.2** Sustainable products **6.2** Implement environmental protection
SDG 13 Climate Action	Enhance the ability to respond to climate change through energy efficiency and innovation, and ensure the sustainability of enterprises.	13.2 Integrate climate change measures into policies and planning	**4.3** Climate change response management
SDG 16 Peace, Justice and Strong Institutions	Establish sound risk management mechanisms to promote peace and justice within the enterprise and strengthen the strength and reliability of the organization.	16.6 Establish effective, accountable and transparent institutions 16.7 Ensure that decision-making is inclusive, participatory and representative at all levels. 16.10 Ensure the public's right to information and protect fundamental freedoms	**3.1** Improve corporate governance practices **3.2** Legal compliance **3.3** Information security
SDG 17 Global Partnership	Through cooperation with supply chain partners, we will strengthen global partnerships to jointly pursue the Sustainable Development Goals.	17.16 Strengthen global partnerships for sustainable development. 17.17 Encourage and promote effective public-private and public-private partnerships.	**4.1** Innovation value **6.1** Promote social common good

Chapter 3 Excellence Corporate Governance

Management policy	Major topic: Corporate governance
policy	In order to ensure that GIA strictly complies with relevant laws and regulations in its business operations, we are not only committed to complying with laws and regulations, but also taking the initiative to establish a sound internal control system, and formulate important documents such as corporate governance practice codes, sustainable development practice codes, ethical management operating procedures, and endorsement and guarantee operating methods. ● Code of Practice on Corporate Governance ● Code of Practice for Sustainable Development ● Ethical management procedures and behavioral guidelines ● Endorsement guarantee operating procedures
promise	1. Establish an effective corporate governance structure 2. Strengthen the functions of the board of directors to protect the legitimate rights and interests of all shareholders 3. Exercise the function of the "Audit Committee" to ensure the effectiveness and transparency of internal control. 4. Respect and protect the interests of all stakeholders, 5. Enhance the transparency of corporate information and ensure that key information is disclosed to the outside world in a timely and accurate manner.
Future goals	Short-term goals (short-term goals within 1 year):
	The improvement of corporate governance evaluation is flat at 51% to 65%.
	Medium-term goals (1~3 years medium-term goals):
	1. The corporate governance evaluation was flat at 51% to 65%. 2. Add 1~2 female directors to the board of directors to enhance the diversity of the board of directors.
	Long-term goals (3~5 years long-term goals):

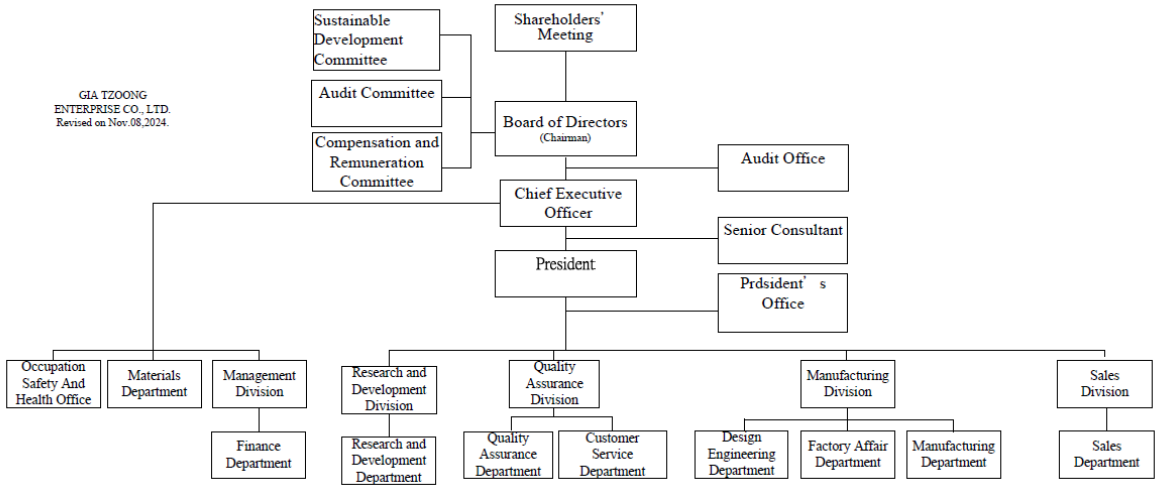
	1. Increase the proportion of female directors to one-third of the board seats to promote gender equality and diversity governance. 2. Utilize existing governance capabilities to provide resources to guide and strengthen the group's internal management capabilities, with corporate governance evaluation targets of 36% to 50%.
liability	Management ● Handle the affairs of the board of directors and shareholders' meetings in accordance with the law. ● Assist directors in taking office and continuing education, and provide necessary business information. ● Responsible for collecting and disclosing company information and regularly updating website content. ● Implement a spokesperson system to ensure that internal personnel follow the norms and to educate and advocate for directors and employees. Functional Committee: ● Remuneration Committee: Responsible for formulating and regularly reviewing performance appraisals and remuneration policies for directors and managers to ensure fairness and transparency. ● Audit Committee: Composed of four independent directors, it is responsible for reviewing the authenticity of financial statements, assessing the independence of external accountants, supervising internal controls, and ensuring that the company complies with laws and regulations to control potential risks.
resource	● Human resource allocation: 6 directors and 1 corporate governance director, a total of 7 people. ● Investment in further education: about $42,000 to enhance governance capabilities and professional knowledge.
Evaluation mechanism for the effectiveness of management policies	● Annual Board Performance Evaluation: Conduct a comprehensive evaluation of the Board's operations and effectiveness on a regular basis. ● Corporate Governance Evaluation Review: Conduct in-depth analysis and formulate improvement measures for items not achieved in the evaluation indicators every year. ● Shareholders' Meetings and Legal Meetings: Shareholders' meetings and legal conferences are held annually to promote transparent information exchange. ● Performance self-evaluation: Self-evaluation by the remuneration committee and the audit committee.

Management Policy Assessment Results	● 2024 Corporate Governance Evaluation: 51~65% ● The performance appraisal self-evaluation results of the Salary and Remuneration Committee are excellent ● Audit Committee performance appraisal self-evaluation results: excellent ~ excellent ● Overall evaluation of corporate governance: good
grievance mechanism Communication channels	Investor hotline: +886-3-3667382 ext.: 700 Investor email: miin@GIA-TZOONG.COM.TW

3-1 Improve corporate governance practices

3-1.1 The board of directors operations

GIA attaches great importance to the rights and interests of shareholders and stakeholders, and specially requires the company's colleagues to abide by the corporate governance norms set by each industry. The company has gradually built a sound corporate governance system through a professional management team, a board of directors with independent supervision functions, a rigorous internal audit and internal control mechanism, and transparent and real-time communication channels. At present, GIA is ranked at 51~65% in the "Corporate Governance Evaluation" in 2024, and there is still room for further improvement in corporate governance, and it will continue to improve in the future and is committed to gaining higher recognition from the outside world.



As the highest governance body of the company, the board of directors of GIA shoulders the trust of shareholders, and its main responsibility is to ensure the transparency and compliance of the company's operations, and is responsible for the appointment of senior management officers, the formulation of earnings distribution plans, and the supervision and guidance of the company's operations. In accordance with the Company Act, the Articles of Incorporation and relevant rules of procedure, we strictly follow the Code of Ethical Management, and require all board members to uphold ethical standards in the performance of their duties, prevent behaviors that harm the interests of the company and shareholders, and abide by the duty of care of a good manager.

We are committed to closely aligning our operational strategy with sustainability concepts to achieve high added value, high quality and high productivity. Our vision not only pursues the satisfaction of customers, employees, and shareholders, but also emphasizes the fulfillment of corporate social responsibility and the promotion of sustainable social development. To achieve this vision, we are implementing concrete measures to strengthen corporate governance and ensure that we continue to have a positive impact on environmental, social, and governance (ESG) aspects.

The board of directors of GIA is composed of 6 directors with different professional backgrounds, responsible for the company's operation and supervision, the composition of the board of directors and the implementation of diversity policies. The 10th term was elected on June 16, 111, with a term of 3 years, and the board of directors has 4 independent directors and 2 directors, and there are no more than 3 independent

directors who are concurrently serving as independent directors. A total of 6 board meetings were held in 2024, with an average attendance rate of 97% of directors.

Mission and Responsibilities of the Board of Directors	As the highest governance body of the company, the board of directors is entrusted by shareholders and is mainly responsible for ensuring the transparency of corporate information and compliance with laws and regulations. The Board of Directors is committed to establishing sound management standards, promoting the sustainable development of the company's business, and strengthening the promotion of various ESG businesses to create maximum corporate value.
Sustainable development vision	Strengthening corporate governance is the cornerstone of achieving sustainable development. GIA Development will continue to enhance transparency, align with international trends, and fulfill its social responsibilities to support the sustainable development of society and achieve a win-win situation with stakeholders.
Sustainability Strategies and Practices	Focus on building close relationships with stakeholders, gaining insight into changing ESG trends, leading the company in formulating specific ESG policies, and ensuring the effective implementation of various strategies.

The Audit Committee, Remuneration Committee and Sustainability Committee report to the Board of Directors on financial and non-financial related topics such as sustainability performance indicators, greenhouse gas inventory, and committee operations on regular reports to the Board of Directors every year. If there is a negative situation affecting the stakeholders, the responsible unit shall report to the board of directors.

Board of Directors Diversity and Independence

In order to achieve sustainable balanced development and increasing diversification at the board level, the Company will consider the diversity of the Board of Directors from various aspects, except for directors who are also managers of the Company, which

should not exceed one-third of the number of board seats. In addition to the basic qualifications and professional knowledge and skills of the members, the directors can transform their diverse industry experience in corporate governance, environmental sustainability, corporate social responsibility and legal compliance into professional advice and opinions through the operation of functional committees, which will provide significant assistance to the formulation of the company's business plans and policies.

Board members should generally possess the knowledge, skills and competencies necessary to perform their duties. In order to achieve the ideal goals of corporate governance, the overall capabilities of the board of directors are implemented:

Diversity Core Item/ Name of Director	Gender	Age			Operations management	Leadership dicision making	Industrial knowledge	Financial and accounting	Law	international outlook
		51-60	61-70	71-80						
Cheng An Investment Co., Ltd /TSENG CHI LI	Male		v		v	v	v	v	v	v
LEE MAO TONG (Note1)	Male			v	v	v	v	v		
LEE WEI HSIN	Male	v			v	v	v			
TAI KUO MING	Male		v		v	v		v		
WU TSENG FENG	Male		v		v	v				v
TUAN MU CHENG	Male	v			v	v	v	v		v
HUNG WEN MING	Male		v		v	v		v		

Note 1: DIRECTOR LEE MAO TONG RESIGNED ON 2024.06.27

As the company's highest governance unit, the board's primary responsibilities include reviewing business performance, preventing conflicts of interest, and implementing compliance. The Board of Directors shall meet at least once a quarter and operate in accordance with the Company's "Code of Procedure for Board Meetings" to ensure that the decision-making process of the Board of Directors is transparent and compliant. For details of the diversity of the board of directors and the professional capabilities of its members, please refer to the official website of GIA TZOONG ENTERPRISE CO., LTD.

Selection of directors

The election of directors is in accordance with the provisions of the "Election Measures for Directors" of GIA, adopting a candidate nomination system, which is elected by the shareholders' meeting from the list of candidates, and adopts the registered cumulative voting method. In accordance with the quota stipulated in the Company's articles of association and relevant announcements, those with more voting rights will be elected as directors and independent directors respectively by the votes obtained. The composition of the board of directors of the President refers to the provisions of Article 8 of the "Code of Corporate Governance Practice", taking into account the business model and development needs to formulate appropriate diversification policies, including but not limited to the following two major standards:

1. Basic conditions and values: gender, age, nationality and culture, etc.

2. Professional knowledge and skills: professional background, professional skills and industrial experience, etc.

Board members should possess the knowledge, skills and competencies necessary to perform their duties, including operational judgment, accounting and financial analysis skills, business management skills, crisis management skills, industry knowledge, international market outlook, leadership and decision-making skills. The independent directors of GIA shall not have more than three independent directors of other public companies, at least one of whom shall have accounting or financial expertise, and each director shall not have a spouse or more than half of the relatives within the second degree of kinship.

In accordance with the internal "Board Performance Evaluation Measures", the performance evaluation of the board of directors may be conducted by an external professional independent organization or an external team of experts and scholars every three years, and the results of the performance evaluation of the board of directors shall be used as a reference for the selection or nomination of directors.

Board member

The members of the Board of Directors shall be elected by all shareholders at the shareholders' meeting in accordance with the "Election of Directors" in accordance with laws and regulations and the Articles of Association of the Company. The committees under the jurisdiction of the board of directors shall be nominated and selected by the board of directors in accordance with their organizational regulations and through the resolution of the board of directors. All four independent directors meet the requirements of the "Regulations Governing the Establishment and Compliance of Independent Directors of Public Companies", as well as the professional qualifications, work experience, restrictions on concurrent independent directors, and independence.

■Board members, qualifications, and experience

Conditions / Name	Professional qualifications and experience	Independent status	Number of other public companies in which the individual is concurrently serving as independent director
Chairman: Cheng An Investment Co., Ltd.	1. A professional investment institution 2. He is not under any circumstances specified in the provisions of Article 30 of the Company Act.	Not applicable	0
Director: LEE MAO TONG (Note)	1. GIA TZOONG ENTERPRISE CO., LTD.-President 2. He is not under any circumstances specified in the provisions of Article 30 of the Company Act.	Not applicable	0
Director: LEE WEI HSIN	1. GIA TZOONG ENTERPRISE CO., LTD.-Vice President of Manufacturing Division 2. He is not under any circumstances specified in the provisions of Article 30 of the Company Act.	Not applicable	0
Independent Director: WU TSENG FENG	1. President of Cisco International Taiwan, Ltd.	Complied with the provisions of the various	0

	2. President of Taiwan Area, Veritas Technologies(Taiwan) Co., Ltd. 3. He is not under any circumstances specified in the provisions of Article 30 of the Company Act.	subparagraphs of Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies	
Independent Director: TAI KUO MING	1. Chief Financial Officer, Finance Department, Headquarters, Taiwan Securities Co., Ltd. 2. Vice President of Stock Agency Department, Taishin International Bank 3. Consultant of Cheng Mei Materials Technology Corporation 4. He is not under any circumstances specified in the provisions of Article 30 of the Company Act.	Complied with the provisions of the various subparagraphs of Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies	0
Independent Director: TUAN MU CHENG	1. Certified Public Accountant of Jing Hua Accounting Firm 2. Independent Director of Oriental System Technology Inc. 3. Independent Director-Tainan Enterprise Co., Ltd. 4. He is not under any circumstances specified in the provisions of Article 30 of the Company Act.	Complied with the provisions of the various subparagraphs of Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies	2
Independent Director: HUNG WEN MING	1. Executive Vice President of Yuanta Life Insurance Co., Ltd. 2. Independent Director of Integrated Service Technology Inc. 3. He is not under any circumstances specified in the provisions of Article 30 of the Company Act.	Complied with the provisions of the various subparagraphs of Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies	1

Note: LEE MAO TONG RESIGNED ON 2024.06.27

The board of directors operates

In 2024, the board of directors of GIA held a total of 6 meetings, and the attendance rate of board members was 97%. The Board consists of three functional committees, namely the "Remuneration and Remuneration Committee", the "Audit Committee" and the "Sustainability Committee Development Committee", all of which are directors, outsourced professionals and managers of the Company.

The main task of the Remuneration Committee is to assist the Board in formulating and regularly reviewing policies, systems, standards and structures for the performance evaluation and remuneration of directors and managers, and meets at least twice a year. The Audit Committee assists the Board of Directors in exercising its supervision and powers stipulated by relevant laws and regulations through professional division of labor and a detached independent position, implementing the responsibilities of the Board of Directors, and improving corporate governance performance. The Corporate Sustainability Committee is responsible for assisting the Board of Directors in supervising the implementation of the Company's corporate sustainability management and implementing corporate social responsibility and sustainable management philosophy.

Functional Committee Operations in 2024

member	Main responsibilities	Relevant regulations and supervision measures
Remuneration Committee (established in 2011) 2 meetings in 2024 with an average attendance rate of 100%		
Convenor: Independent Director - WU TSENG FENG Member: Independent Director - TAI KUO MING Member: Yu Weibin	In a professional and objective position, evaluate the remuneration policies and systems of the Company's directors and managers, and make recommendations to the Board of Directors for their decision-making reference	Organizational Regulations of the Salary and Remuneration Committee of GIA TZOONG ENTERPRISE CO., LTD.
Audit Committee (established in 2012) 5 meetings in 2024 Average attendance rate 100%		

Convenor: Independent Director - WU TSENG FENG Member: Independent Director - TAI KUO MING Member: Independent Director - HUNG WEN MING Member: Independent Director - TUAN MU CHENG	Matters that are required to be exercised by independent directors under the Securities and Exchange Act, Company Act, and other laws, as well as matters listed in Article 14-5, Paragraph 1 of the Securities and Exchange Act	Organizational Regulations of the Audit Committee of GIA TZOONG ENTERPRISE CO., LTD.
Sustainable Development Committee (established on November 8, 2024).		
Member: Chairman - TSENG CHI LI Member: Independent Director - Hong Wenming Member: President - HSIAO MING YANG	Supervise and manage the overall corporate sustainability operation of the Company and its subsidiaries, and strive for the sustainable development and promotion of economic, environmental and social aspects	Organizational Regulations of the Sustainable Development Committee of GIA TZOONG ENTERPRISE CO., LTD.

Director compensation and performance

GIA continues to strengthen the operational efficiency of the board of directors and functional committees, combines remuneration and performance evaluation with governance goals, and designs the director remuneration system with the principle of transparency and fairness to ensure that a scientific and reasonable connection between remuneration and performance is formed. Directors' remuneration mainly includes remuneration based on business needs related to the company's annual revenue performance, and the remuneration is allocated in accordance with the company's articles of association, which is allocated no more than 1% of the annual profit amount and distributed by the board of directors, with the flexibility of dynamic adjustment, aiming to reflect the operating value of the board of directors and its contribution to corporate governance.

Performance evaluation

GIA has established a performance management mechanism that combines regular internal self-evaluation and external independent evaluation to provide scientific review and improvement direction for the operation of the board of directors and functional committees.

- Internal self-evaluation (annual):
  Assesses the overall operation of the Board, the Remuneration Committee and the Audit Committee and the performance of individual directors through standardized evaluation tools. The 2024 assessment results showed that the overall operational efficiency was rated as excellent to excellent.
- External Evaluation (every three years):
  The plan appoints professional institutions or external experts to conduct a comprehensive review of the governance structure and operational effectiveness from an independent perspective to ensure the objectivity and fairness of the evaluation results.
- Evaluation Scope:
  Overall operational effectiveness: including the board's decision-making efficiency, strategic execution and governance results.

◎Individual Director Contributions: Measure director participation, the effectiveness of professional advice, and their impact on the company's value creation.

◎Functional Committee Performance: Focus on the implementation of compensation policy design, financial supervision and risk management.

The overall operation of the 2024 assessment should be good, and the operational effectiveness of the board of directors, remuneration committee, and audit committee will continue to be improved in the future, and the report of the board of directors has been submitted on March 12, 2025.

Board performance evaluation

Implementation Status of Board Evaluation

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content	Evaluation result
Once a year	Jan. 1, 2024 to Dec. 31, 2024	Board of Directors	Board self-evaluation	1. Level of participation in the Company's operations. 2. Improving board decision making quality. 3. Composition and structure of the Board of Directors. 4. Selection and continuing education of directors. 5. Internal control.	The overall score was 4.83 points out of the total score of 5 points, and the evaluation results ranged from "excellent" to "outstanding".
		Individual directors	Board member self-evaluation	1. Mastering the Company's goals and tasks. 2. Cognition of director responsibilities. 3. Level of participation in the Company's operations. 4. Internal relationship management and communication. 5. Professional and continuing education of directors. 6. Internal control.	The overall score was 4.96 points out of the total score of 5 points, and the evaluation results ranged from "excellent" to "outstanding".
		Functional committee (Remuneration Committee/ Audit Committee)	Functional committee self-evaluation	1. Level of participation in the Company's operations. 2. Cognition of the responsibilities of the functional committees. 3. Improving the decision making quality of the functional committees. 4. Composition and selection of members of the functional committees. 5. Internal control.	Remuneration Committee The overall score was 4.95 points out of the total score of 5 points, and the evaluation results were "excellent" to "outstanding". Audit Committee The overall score was 5 points out of the total score of 5 points, and the evaluation results were "outstanding"

1. The overall evaluation content of the board of directors shall be evaluated by the board of directors according to the actual operating conditions

(1) the degree of participation in the company's operations;

(2) Improve the quality of board decision-making;

(3) Composition and structure of the board of directors;

(4) Election and continuing education of directors;

(5) Internal control.

2. The performance evaluation content of individual director members shall be evaluated by the board members themselves, and they are open to each other

(1) Grasp the company's goals and tasks;

(2) Cognition of directors' responsibilities;

(3) the degree of participation in the company's operations;

(4) internal relationship management and communication;

(5) professional and continuing education of directors;

(6) Internal control.

3. The performance evaluation content of the functional committee shall be evaluated by the committee members themselves

(1) the degree of involvement in the operation of the company;

(2) Awareness of the responsibilities of the committee;

(3) improve the quality of decision-making by the committee;

(4) Committee composition and structure;

(5) Internal control.

4. For example, the degree of participation in the company's operation, the awareness of the responsibilities of the functional committee, and the decision of the functional committee

policy quality, functional committee composition and member selection, internal control, etc.

The results of the above three performance evaluations must each have a total score of 4.5 points or above.

Director training

The key impact of directors' professional capabilities and knowledge on corporate governance effectiveness is absorbed, and the directors are actively promoted to ensure that board members are equipped with the latest knowledge related to business operations and sustainable development. In FY2024, with the assistance of internal staff units, the Company arranged regular and irregular refresher courses for directors, covering diverse and practice-oriented core topics, further strengthening their decision-making ability and strategic vision. The detailed training of directors in 2024 is disclosed in the 2024 annual report of GIA.

Overview of further education results

- Total annual training hours:

  In 2024, the total number of training hours for directors reached 42 hours, and all directors met the annual training requirement of 6 hours per person, further demonstrating that GIA attaches great importance to the continuous professional improvement of directors.

- Diversity of training topics: The

  training content covers the most challenging and trending areas of the moment, including:

◎Low-carbon economy: Strengthen the understanding of net-zero emissions and green transformation to help enterprises maintain competitiveness in low-carbon transformation.

◎Corporate governance and risk management: Deepen the mastery of efficient governance and internal risk control, and improve the quality of board decision-making.

◎Corporate Sustainability and ESG: Update sustainability development trends and global best practices to ensure that the company is in the economic, environmental, and social levels

Comprehensive performance of the surface.

◎Regulatory practice: Provide up-to-date compliance and regulatory knowledge to ensure that directors stay ahead of the rapidly changing regulatory environment

Observation.

◎ Mergers and acquisitions: Strengthen the grasp of M&A processes and strategies to support the company's large-scale growth in new market opportunities.

Identity	name	The organizer unit	Course name	Study Hours
Chairman	Representative of Cheng'an Investment Co., Ltd. -	Taipei Exchange	Insider equity promotion briefing for OTC and emerging companies	3
		Securities & Futures Institute	Challenges and opportunities of sustainable development paths and introduction to greenhouse gas inventory	3

	TSENG CHI LI	Securities & Futures Institute	Sustainable Development Committee and Sustainability Chief Symposium	3
		Securities & Futures Institute	Listed Companies - Seminar on Expanding Asian Asset Management Territory with Derivatives	3
director	LEE WEI HSIN	Securities & Futures Institute	Challenges and opportunities of sustainable development paths and introduction to greenhouse gas inventory	3
		Securities & Futures Institute	Silicon Photonics Defining Networks: Trends in Silicon Photonics (SiPh) and Co-Packaged Optics (CPO).	3
Independent Director	WU TSENG FENG	Securities & Futures Institute	Operational practices of the Audit Committee	3
		Securities & Futures Institute	Challenges and opportunities of sustainable development paths and introduction to greenhouse gas inventory	3
Independent Director	TAI KUO MING	Taiwan Corporate Governance Association	The company's material information disclosure and directors' and supervisory responsibilities	3
		Taiwan Corporate Governance Association	A Look at the Responsibilities of Directors and Supervisors - Talking about Corporate Governance from the KY Case	3
Independent Director	TUAN MU CHENG	The National Federation of CPA Associations of the R.O.C.	Organizational greenhouse gas inventory report writing practice. The organizational greenhouse gas inventory standard (ISO 14064-1:2018) focuses on the explanation	6
Independent Director	HUNG WEN MING	Taiwan Corporate Governance Association	Insider trading prevention and response	3
		Taiwan Corporate Governance Association	Changing the World with Investment - Impact Investing and SDGs in Practice	3
director	LEE MAO TONG	2024.06.27 resigned		0

3-1.2 Operational risk management

In order to ensure business continuity, we meet customer needs with stable and reliable products and services. Although a comprehensive business continuity management system (BCMS) has not yet been formally introduced, the company has gradually established a business impact analysis mechanism to assess the possible impact of operational disruptions. Through analytics, companies can identify critical businesses and set minimum service level recovery target times and tolerable data loss times for different businesses.

Based on the above insights, the company has begun to optimize the implementation feasibility of the response plan and formulate recovery plans for key businesses, in order to minimize the impact on the company in the event of emergencies, on this basis, the company can resume key businesses in the shortest possible time, ensure that the rights and interests of customers are not affected, and minimize the damage to operations and maintain the company's core competitiveness.

Increased resilience and preparedness

Respond to natural disasters and force majeure events	The company has set up standardized procedures to deal with natural disasters such as earthquakes, fires, and heavy rainfall. Enhance infrastructure resilience, including upgrading disaster prevention equipment and strengthening drainage systems to reduce the risk of operational disruptions caused by extreme weather.
Flexible deployment of personnel and resources	Strengthen the security mechanism of the data center to ensure data integrity. Flexible allocation of manpower and resources according to the needs of each site to support operational efficiency.
Robustness of information systems	Regularly train staff to enhance their crisis response capabilities and ensure that they can quickly adapt to emergencies. Integrate business recovery plans into your operational framework to ensure timely and efficient internal and external communication.

Regular drills strengthen response capabilities

To ensure business continuity and the effectiveness of operational risk management, we conduct regular field drills and simulations for different types of risks every year. Through drills, the existing emergency response mechanism is reviewed and optimized, and the response ability of employees and the efficiency of system recovery are strengthened, laying a solid foundation for facing emergencies.

project	Disaster prevention drills	Information system disaster recovery and recovery drill
Purpose of the drill	Enhance your staff's ability to respond to natural disasters or man-made events, and ensure the safety of personnel and facilities	Ensure that the redundancy mechanism is functioning properly and that the minimum service level of system activation can be completed within the time limit
Execution method	Simulate sudden disaster scenarios and conduct field work and emergency drills	It includes desktop simulation, formal system recovery, and scenario simulation to verify the automation capabilities of off-site backup services
Drill frequency	Once a year	Once a year
Execution results	The results will be revealed in future reports, and initial data collection and field exercises have been completed	To be updated

We will continue to deepen the drill process, increase multi-scenario simulation and cross-departmental cooperation projects, and improve the overall synergy of emergency response capabilities. By continuously improving the resilience of disaster prevention mechanisms and information systems, we ensure that the company can respond steadily to any potential risks and continue to provide efficient and stable services to customers.

3-1.3 Disaster risk control

GIA is fully aware of the serious threat posed by natural disasters and man-made accidents to the continuity of manufacturing business, so it adheres to the concept of "prevention over cure" and actively takes various measures to manage disaster risks. We develop a detailed risk assessment plan and conduct regular analysis and evaluation to identify and predict potential disasters and accidents. To minimize risks, we have implemented a series of high standards of safety practices to ensure that every employee is proficient in and adheres to relevant safety procedures. We continuously improve our management practices and enhance our ability to identify, assess and control potential risks through continuous innovation. We are committed to building a robust security protection system to ensure the stability of company operations and the safety of employees, and to promote the industry to achieve higher safety standards.

project	Coping strategies	Management in 2024
Health prevention and control	Establish an emergency plan: Develop a detailed epidemic emergency plan, including employee health monitoring, workplace disinfection, emergency response measures, etc. Health Screening and Monitoring: Implement daily employee health checks to ensure employees are in good health before entering the workplace. Remote Work Arrangements: Flexible remote work or flexible working hours based on the severity of the epidemic to reduce office staffing density. Protective material reserves: Ensure sufficient supply of protective materials (such as masks, disinfectants, etc.), and regularly update and replenish them. Employee training: Regularly hold epidemic prevention knowledge training to enhance employees' understanding of epidemic prevention and control and self-protection ability.	The pass rate of employee health examination reached 99.3%: Every month, medical staff pays attention to the health of employees and controls the physical and mental care of employees, and records and tracks the health status of employees. Sufficient supply of protective materials: Check the reserves of protective materials quarterly to ensure that there is at least 3 months of

		inventory supply and a 100% stocking rate.
Fire safety	Fire Facility Inspection and Maintenance: Regularly inspect and maintain firefighting equipment, such as fire extinguishers, smoke alarms, fire hydrants, etc., to ensure their normal operation. Formulate a fire emergency plan: Formulate a detailed fire emergency plan to clarify escape routes and response measures in the event of a fire. Fire drills: Organize regular fire drills to improve employees' ability to respond in emergencies. Safety training: Carry out fire safety knowledge training to familiarize employees with the use of fire equipment and basic fire extinguishing skills. Fire hazard investigation: Conduct regular fire hazard investigation to remove flammable materials in a timely manner to reduce fire risks.	The integrity rate of fire protection facilities reaches 100%: The company conducts monthly fire equipment inspections to ensure that fire extinguishers, fire hydrants and other facilities are in normal use, and reports to the fire brigade every year, with a 100% integrity rate. Fire drills: A total of 2 fire drills were conducted in 2024, with about 50 participants, significantly improving the emergency response capabilities of employees.
Earthquake protection	Building Structural Reinforcement: Seismic reinforcement of office buildings and factories to ensure that buildings can withstand the impact of earthquakes. Emergency evacuation plan: Formulate an earthquake emergency plan, clarify evacuation sites and escape routes, and conduct regular earthquake evacuation drills. Emergency Supplies Reserve: Stock up on emergency relief supplies, such as first aid kits, drinking water, food, flashlights, etc., for emergencies. Employee education and training: Carry out earthquake protection knowledge training to enable employees to master basic earthquake avoidance and self-rescue and mutual rescue skills.	Evacuation drill: The company conducts an earthquake evacuation drill once a year, with 30 participants, to enhance employees' ability to cope with earthquake disasters.

	Post-earthquake assessment and repair: After the earthquake, immediately conduct a safety assessment of buildings and equipment, and repair and reinforce them in a timely manner.	
Process equipment safety	Regular equipment overhaul and maintenance: Formulate a regular overhaul and maintenance plan for equipment to ensure that the process equipment is in good condition and reduce the risk of failure. Safety procedures: Formulate detailed equipment procedures to ensure that employees follow the procedures and avoid safety accidents caused by miswork. Equipment safety inspection: Regularly conduct safety inspections on equipment to detect and eliminate potential safety hazards in a timely manner. Personnel training: Conduct professional training for workers to improve their equipment skills and safety awareness. Emergency response measures: Formulate emergency response plans for equipment failures, and clarify response measures and alarm procedures in the event of failures.	18% reduction in equipment failure rate: Through regular maintenance and inspection, the company's number of equipment failures in 2024 has been reduced from 592 last year to 487, reducing the failure rate by 18%, effectively improving the operational efficiency of equipment. Safety training and advocacy, coverage rate of 100%: All equipment operators participated in the annual safety training, covering procedures and emergency response, with a coverage rate of 100%

3-2 Legal compliance

Management policy	Material topic: Regulatory compliance
policy	Committed to fully complying with relevant domestic and foreign laws and environmental standards. We have developed a number of internal control measures to ensure compliance and integrate them into our business strategy and management, including: 1. Code of Practice for Sustainable Development: Clarify the company's commitments and action policies at the economic, social and environmental levels. 2. Organizational Regulations of the Sustainable Development Committee: Establish a governance structure and coordinate the goals and implementation of sustainable development. 3. Procedures for preparing and verifying sustainability reports: Standardize information disclosure to ensure transparency and accuracy. 4. ISO 14001 Environmental Management System: Strengthen environmental management efficiency and reduce the environmental impact of operations. 5. ISO 14064-1: Implement greenhouse gas inventories to lay the foundation for carbon neutrality goals.
promise	Comply with relevant laws and regulations such as the Company Law, the Securities and Exchange Act, and the Labor Standards Law to ensure that the company's operations comply with regulations, follow the international sustainable development framework, and integrate the theme of climate change.
Future goals	Short-term goals (short-term goals within 1 year):
	● Set up functional committees to supervise the company's financial operations and internal control system, provide industry opinions, and improve information transparency. ● Completed the preparation and disclosure of the first sustainability report. ● Maintain 100% participation in compliance-related courses at the governance level every year. ● Improve the internal control system for the disclosure of information related to the company's sustainability ● The parent company obtained ISO14064-1 third-party certification
	Medium-term goals (1~3 years medium-term goals):

	● Obtained the certification of the parent company and the consolidated statement subsidiary ISO14064-1 ● Comply with environmental protection, occupational safety and health regulations, and achieve zero penalties per year.
	Long-term goals (3~5 years long-term goals):
	● The sustainability report shall be verified by a third party in accordance with the timeline stipulated by laws and regulations ● Environmental, social and governance content is fully disclosed in the annual report. ● Implement employee compliance education and training once a quarter and legal compliance advocacy once a month.
liability	Board of Directors: As the highest governance unit, responsible for reviewing sustainability management strategies and performance. Sustainability Committee: Coordinates the implementation and monitoring of corporate governance, environmental management, and social responsibility. Sustainability Promotion Team: Responsible for climate theme assessment, carbon emission management, and implementation of performance indicators. Division of Departments: Covering five major areas: corporate governance, corporate social responsibility, environmental sustainability, supply chain and product innovation.
resource	● Human resources: Functional committee members: Arrange 3 senior management members to serve as sustainability committee members. Executive Team: 13 members are invested to form a sustainability report preparation team. ● Financial Resources : In 2024, NT$688,000 will be invested to hire an external team of professional consultants for internal education and improvement.
Evaluation mechanism for the effectiveness of management policies	● An annual internal audit review. ● The ESG Sustainability Committee meets at least once a year and at any time as needed. ● The commission of the greenhouse gas inventory is assured by a third party. ● Preparation and announcement of sustainability reports. ● Provide education and advocacy of relevant laws and regulations and employee education and training.

Management Policy Assessment Results	● Internal audit review In the 2024 internal audit on compliance, a total of 3 deficiencies and 3 improvement suggestions were found. These issues have been improved and the processes have been further optimized. ● Sustainability report declaration and upload The company completed the preparation and announcement of the 2024 sustainability report as scheduled, covering annual environmental, social and governance (ESG) performance indicators. ● Education advocacy and employee training In 2024, a total of 4 regulatory education and employee training sessions were held, covering occupational safety, environmental regulations, and ESG knowledge, with a coverage rate of 100%. The post-training satisfaction survey showed that 100% of employees found the content practical and effective in their daily work.
grievance mechanism Communication channels	Reporting channels: Reporting can be done by letter, email, etc., and the whistleblower should report by name: The reporting system is .pdf 1. Correspondence address: No. 39-4, Xingbang Road, Taoyuan District. 2. Email: psc@gia-tzoong.com.tw 3. Whistleblowing hotline: the extension of the head of the human resources management section or the audit supervisor.

GIA holds regular meetings to review and exchange implementation on legal compliance-related businesses. The meeting includes discussions on the legal requirements that need to be jointly followed within the Group and matters related to the business or operations jointly handled by the company, and implements them after reaching a consensus through the exchange of opinions. This mechanism ensures that GIA and its partner companies comply with relevant laws and regulations when executing various businesses, further improving the efficiency and compliance of overall legal compliance, and reducing potential operational risks.

3-2.1 Compliance

The Company values the reputation of the organization as a whole, is committed to maintaining the highest ethical standards and professional capabilities, and strictly requires the Company's employees and business partners to comply with the relevant anti-corruption and anti-bribery laws and regulations applicable in the execution of their affairs or business, including but not limited to the Overseas Anti-Corruption Act of the United States, the Bribery Act of the United Kingdom, and the Anti-Corruption Law of China, etc., to avoid facing significant penalties for violating anti-corruption or anti-bribery regulations. In addition, the Company attaches great importance to the health and safety of its employees and has established standard procedures and norms to manage such health and safety risks.

Whistleblowing procedures

If any colleagues find any violation of the Code of Ethical Conduct or internal regulations, they can handle it in accordance with the [Whistleblowing System] regulations formulated by the company, or report it to the branch of the head of the Human Resources Management Division or the audit supervisor.

Phone: (03) 3667382

Email: psc@gia-tzoong.com.tw

Address: No. 39-4, Xingbang Road, Taoyuan District.

Compliance implementation

The Company continues to pay attention to changes in policies and laws that may have a significant impact on the Company's business, and regularly reviews and updates the Company's relevant regulations to ensure the effective implementation of these regulations, and also regularly reviews the appropriateness and effectiveness of employee health and safety-related procedures and regulations. Therefore, in 2024, the Company has not been punished for violating relevant laws and regulations on corporate governance, anti-corruption, anti-bribery, and anti-monopoly laws, or for leakage or invasion of privacy, nor has it been involved in lawsuits or penalties for employee health or safety issues.

In 2024, the Company's internal audit passed the due diligence process, disclosed the following penalty information and proposed effective improvement measures, achieving zero penalties per year.

Types of penalty cases	Number of cases in 2024	Whether the disposal is completed	Strategies and practices for prevention afterwards	Improvement
Environmental Protection Agency	1	be	Regularly inventory the number of production line machines every year, and when the number of production line machines changes, apply for changes or changes or according to the permitted quantity immediately.	was done
Labor Bureau	1	be	Follow the regulations of relevant authorities	Strive to move towards the goal of zero penalties
Fire station	1	be	Set up signs and dangerous goods for storage in accordance with laws and regulations, and regularly update the types and controlled quantities of medicines.	It has been submitted to the fire department for review

Employee participation in training courses

The company has completed relevant compliance training courses and publicity for all employees. In 2024, we will continue to conduct regular training for new employees and statutory training targets. Course presentations and related materials have been uploaded to the internal staff platform. In addition, if employees have any questions about the Code of Ethical Management, they can seek further assistance from the Human Resources Management Division or the Audit Office at any time.

Statutory training courses

Course name 2024	Number of people who have completed training	Total training hours	Training completion rate
Insider equity promotion briefing for OTC and emerging companies	1	3	100%
Challenges and opportunities of sustainable development paths and introduction to greenhouse gas inventory	1	3	100%
Sustainable Development Committee and Sustainability Chief Symposium	1	3	100%
Listed Companies - Seminar on Expanding Asian Asset Management Territory with Derivatives	1	3	100%
Challenges and opportunities of sustainable development paths and introduction to greenhouse gas inventory	1	3	100%
Silicon Photonics Defining Networks: Trends in Silicon Photonics (SiPh) and Co-Packaged Optics (CPO).	1	3	100%

Operational practices of the Audit Committee	1	3	100%
Challenges and opportunities of sustainable development paths and introduction to greenhouse gas inventory	1	3	100%
The company's material information disclosure and directors' and supervisory responsibilities	1	3	100%
A Look at the Responsibilities of Directors and Supervisors - Talking about Corporate Governance from the KY Case	1	3	100%
Organizational greenhouse gas inventory report writing practice. The organizational greenhouse gas inventory standard (ISO 14064-1:2018) focuses on the explanation	1	6	100%
Insider trading prevention and response	1	3	100%
Changing the World with Investment - Impact Investing and SDGs in Practice	1	3	100%
Information business verification workshop	1	6	100%
It is essential to understand the key points and implications of IFRS S1/S2 on internal control and internal audit	1	6	100%

3-2.2 Ethical Management and Code of Conduct

In order to establish a corporate culture of honest management and sound development, GIA is committed to creating a clean and efficient corporate culture, and regards integrity management as an important pillar of the company's steady development. In order to fully implement the commitment to integrity, in addition to complying with the relevant laws and regulations of the competent authorities, the company also clearly regulates the code of conduct for all directors, managers and all employees in accordance with the formulated "Code of Ethical Management" and "Ethical Management Operating Procedures and Conduct Guidelines", and further promotes the deepening of the integrity culture through specific systems and mechanisms.

Whistleblowing system

■ Legal Consultation and Whistleblowing Mechanism In order to ensure the transparency and fairness of the company's internal and external affairs, GIA has set up a professional reporting channel.

Provide employees and external stakeholders with a secure and confidential reporting platform:

- Reporting hotline: (03) 3667382
- Report mailbox：psc@gia-tzoong.com.tw
- Correspondence address: No. 39-4, Xingbang Road, Taoyuan District

All reports are handled by the dedicated unit in accordance with the established procedures to ensure the fairness and efficiency of the case investigation and protect the legitimate rights and interests of the whistleblower.

■Potential risk assessment and prevention mechanism At present, the company is actively planning to establish an assessment mechanism for the risk of dishonest behavior, aiming to conduct regular analysis and evaluation of high-risk activities within the scope of business. The objectives of this mechanism are:

- Identifying High-Risk Activities: Predict potential dishonest behavior in advance through a systematic assessment process.
- Formulate prevention plans: Based on the risk assessment results, gradually build corresponding management measures to reduce potential risks.

■ In-depth promotion of integrity culture

- Education and training: Regularly conduct courses related to ethical management to strengthen employees' understanding of ethics and integrity.
- Senior management takes the lead in demonstration: The board of directors and senior managers lead by example, demonstrate the practice of honest management, and push from top to bottom

Deepen the culture of integrity.

We are actively planning to establish an assessment mechanism for the risk of dishonest conduct, and are considering the feasibility of regularly analyzing and assessing potential high-risk activities within our business scope. In the future, GIA will gradually formulate appropriate prevention plans based on the evaluation results to

strengthen the practice of honest management and demonstrate the company's intentions and commitment to promoting a culture of ethics and integrity.

Code of Ethical Conduct

GIA takes integrity and integrity as its core value, and understands the key impact of ethical behavior on the sustainable development of enterprises. The company has formulated the Code of Ethical Management and the Ethical Management Operating Procedures and Conduct Guidelines to clearly regulate the behavioral standards of directors, managers and all employees, and comprehensively cover all aspects of the company's internal governance and external cooperation.

Core Code of Conduct

The company's Code of Ethical Conduct covers the following areas and aims to promote a culture of high standards of corporate ethics:

■Honest and Ethical Behavior: Advocate an honest and fair code of conduct and eliminate any form of misconduct.

■Equal Employment and Prohibition of Discrimination: We are committed to creating a fair and inclusive workplace environment and resolutely eliminating discrimination and harassment.

■ Safe and healthy working environment: Provide safe working conditions to protect the physical and mental health of employees.

■Prevention of conflicts of interest: Strengthen employees' sense of responsibility for balancing personal interests and corporate interests.

■Confidentiality and fair trade: protect trade secrets and ensure fair and open transactions.

■ Prohibition of insider trading and money laundering prevention: Strengthen compliance awareness and eliminate improper financial practices.

Management of honest management

Formulate relevant regulations	Formulation of ethical management rules" Emphasize the importance of ethical integrity and explain the importance of abiding by the company's ethical standards, strengthening the company's corporate culture of honest management, and sound development to gain public trust, and ensuring the company's sustainable growth and development. Its scope of application extends to subsidiaries and institutions or legal persons with a cumulative direct or indirect contribution fund of more than 50% of the fund. Formulate Ethical Management Operating Procedures and Behavior Guidelines" It is stipulated that employees shall not use their power to seek illegal benefits, and accept entertainment, gifts, kickbacks, embezzlement of public funds or other illegal benefits, so as to prevent dishonest behavior from affecting business relations or transactions.
Universal education and training	board of directors Conduct training on insider trading prevention and ethical management every year. This year, the achievement rate of 6 directors was 100%. Employee participation in training courses This year, 4 legal education activities and employee training were held
Smooth communication channels	The Company has established a Code of Ethical Management, Ethical Management Procedures, Conduct Guidelines, and Whistleblowing System, which sets out the Company's measures to protect whistleblowers from being improperly dealt with due to whistleblowing. Employees and third parties can also report violations of the Code of Conduct anonymously or anonymously through the fraud and ethics reporting mailbox, and the Company promises to protect the whistleblower from unfair retaliation or treatment.

Compliance with the policy of honest management

Guidelines for Ethical Management Operations and Conduct	Code of Integrity
It regulates the prohibition of providing or accepting improper benefits (Article 6), avoidance of benefits (Article 11), organization and responsibility of confidentiality mechanisms (Article 12), prohibition of unfair competition (Article 13), and prohibition of insider trading and confidentiality obligations (Article 14). Guidelines for Ethical Management Procedures .pdf	Article 10 (Prohibition of Bribery and Acceptance) The Company and its directors, managers, employees, appointees and substantive controllers shall not directly or indirectly provide, promise, demand or accept any form of improper benefits to customers, agents, contractors, suppliers, public officials or other interested parties in the course of performing their business. However, this does not apply if it complies with the laws of the place where it operates. GIA TZOONG ENTERPRISE CO., LTD.

We have zero tolerance for ethical violations and take strict action against any behavior that may involve bribery, corruption, discrimination, harassment, or leakage of customers' personal information. In 2024, the company did not have any related cases, demonstrating the company's firm commitment to integrity management.

3-2.3 Internal control self-Assessment/internal audit

Through annual internal control self-assessments, the Company jointly promotes stakeholders along the value chain to conduct self-examination of their business processes. This includes an assessment of compliance with laws and regulations, as well as potential risks, and making necessary adjustments to the design and implementation of internal control systems to ensure effective self-monitoring. In addition, we have established an internal control system that continuously improves in accordance with laws and regulations, and has set up an internal audit unit under the board of directors. The Internal Audit Office reports to the Board of Directors and the Audit Committee to ensure its independence and professionalism. Full-time auditors conduct regular or project audits every year, provide improvement suggestions, and continuously track improvement completion.

The main objectives and implementation guidelines for the establishment of internal audit directly under the board of directors are as follows:

Set the purpose	■ Inspect and evaluate the effectiveness of the internal control system. ■ Measure the efficiency and effectiveness of operations. ■ Reporting is reliable, timely, transparent and compliant with relevant laws and regulations. ■ Provide timely improvement suggestions to ensure that all internal control operations are continuously and effectively.
Execution Essentials	■ In accordance with the regulations and risk considerations of the competent authority in Taiwan, an annual audit plan is formulated for audit operations. ■ Issue audit reports and continuously track improvements. ■ Regularly revise the internal control system, audit implementation rules, annual internal control self-assessment operations, etc.

	■ Communicate with independent directors and report to the Audit Committee and the Board of Directors.

3-3 Information security

Management policy	Major topic: information security
policy	In response to the growing information security challenges in the digital environment, GIA has formulated the "Information Security Policy and Management Measures", which aims to protect the integrity, confidentiality and availability of enterprise information assets to protect the rights and interests of the company and sustainable operation.
promise	We are willing to continue to actively deepen information security and strengthen the confidential information protection mechanism in order to protect the confidential information of customers and manufacturers, so as to maintain the market competitiveness and reputation of the best head office and protect the interests of customers and partners.
Future goals	Short-term goals (short-term goals within 1 year):
	Prioritize emergency threats and strengthen basic security protection capabilities 1. Endpoint Security: 100% on-premises deploys the latest antivirus software to ensure real-time updates to virus databases. 2. Online safety: Monthly phishing simulation tests (FortiPhish) with a 90% employee pass rate. 3. Intranet security: 100% intranet access complies with security specifications and completes internal network audit reports. 4. External network security: The availability of the external network is maintained at 99.9%, and stress tests are conducted quarterly. 5. Employee information security education: All employees have completed information security awareness training, and the test pass rate has reached 95%.
	Medium-term goals (1~3 years medium-term goals):
	Optimize key information security links and improve overall defense capabilities 1. Ransomware protection: Deploy the MxDR system to cover 100% of the internal network-enabled devices, and reduce the response time to threat disconnection to less than 10 seconds.

	2. Firewall upgrade: Replace 100% of the old firewall in the first year to ensure the new firewall meets the latest security standards. 3. Server redundancy: Implement a high-availability cluster (HA) of critical servers with a failover time of less than 60 seconds.
	Long-term goals (3~5 years long-term goals):
	Continuous review and improvement to ensure information security resilience 1. Regular external testing: Complete at least one penetration test performed by a third party per year, and shorten the time limit to 30 days to complete high-risk vulnerability remediation. 2. Strengthen employees' information security awareness: Conduct information security drills every year, and the pass rate increases by 5%, reaching 95% in the fifth year. 3. Off-site backup mechanism: Build at least one off-site backup center, and control the data synchronization delay within 15 seconds. 4. IT infrastructure upgrade: 30% of the core infrastructure upgrade is completed every year, and the full upgrade is reached in the fifth year. 5. Disaster recovery process optimization: Disaster recovery testing is conducted annually, reducing business system recovery time (RTO) to 24 hours.
liability	Information Office: Responsible for formulating information security policies, planning and executing related operations, and regularly reporting information security governance to the company's senior management. Audit Office: Supervise the implementation of information security, check for deficiencies and request improvement plans, and regularly track improvement results to reduce information security risks.
resource	Human resources: 2 professional information personnel will be invested to be responsible for information security operations and policy implementation. Financial Resources : ● Firewall upgrade and IPS setup: Invested NT$150,000 to upgrade information security. And enhance firewall capabilities ● MxDR Protection: Approximately NT$600,000 per year ● High Availability (HA) Equipment: Estimated investment of approximately NT$1.6 million Technical Resources : ● Attack Analysis: IPS reporting tool analyzes external attack sources and provides immediate response basis. ● MxDR Update: Provides managed detection and response to global virus trends to enhance threat management.

Evaluation mechanism for the effectiveness of management policies	Implementation status and effectiveness of removable media management, network intrusion detection (firewall and IPS). ● Regularly analyze device log records to check abnormal events and interception effects. ● Review the implementation results monthly and adjust internal control measures.
Management Policy Assessment Results	In 2024, 5 potential data breaches were successfully prevented, improving security threat prevention capabilities. Firewall interception rate of 98%, regular performance review and confirmation of stable network performance Completed 12 LOG log reviews, successfully prevented 8 high-risk threat incidents, and improved overall network security performance by 15%
grievance mechanism Communication channels	eric@gia-tzoong.com.tw (03)3667382 #229 koredi@gia-tzoong.com.tw (03)3667382 #230

The Company regards information security and privacy protection as indispensable core topics. We understand the importance of keeping corporate information assets and personal data secure and are committed to meeting the highest standards in this regard. We are committed to continuously improving the information security management capabilities of enterprises in accordance with the relevant regulations and systems of ISO 27001 information security policy.

In order to ensure that the private information of all relevant personnel within and outside the company is not stolen, tampered with, damaged, lost or leaked, GIA has established a comprehensive protection mechanism, including regular education and training and audit inspections. We also continuously inventory and update the personal information consent forms of colleagues, customers, business partners and external personnel to ensure that all information is under the highest security protection. Information security and privacy protection are the key to building trust between enterprises and society. We will ensure the security of all stakeholder data through

management policies, transparent enforcement mechanisms, and continuously updated technical support. At the same time, the company will continue to optimize and deepen security management measures and practice its pragmatic commitment to information security management.

3-3.1 Information security risk management

The Financial Supervisory Commission announced the amendment of the "Guidelines for the Establishment of Internal Control Systems by Public Companies", requiring listed companies to establish chief information security officers and dedicated information security personnel, so information security cannot be ignored in terms of corporate governance. Although GIA has not set up a dedicated information security personnel or unit, it refers to the ISO 27001 management system in its information security risk management policy and continues to do so to this day.

The Company's information security policy is based on the following guidelines, and aims at the three major information security protection axes of anti-virus, anti-hacking, and leakage prevention, and establishes firewalls, intrusion detection, anti-virus systems, and many internal control systems to enhance the Company's ability to defend against external attacks and ensure the protection of internal confidential information.

■Establish information security management standards that comply with laws and customer needs

■ Through the awareness of all employees, we have reached a consensus that everyone is responsible for information security

■ Protect the confidentiality, integrity, and availability of company and customer information

■Provide a safe production environment to ensure the sustainable operation of the company's business

3-3.2 Implementation of information security protection

We attach great importance to information security and confidential information protection, and fully implement information security protection in the spirit of PDCA (Plan-Execution-Inspection-Action) through the three aspects of information risk management, information security management and information security audit.

Information risk management	● Formulation of information security policies and specifications ● Assess information security risks and establish control mechanisms ● Investigate and identify information security incidents
Information security management	● Information security architecture planning and project execution ● Information security plan evaluation and introduction
Information security audit	● Formulate and implement information audit and disposal procedures ● Information security education advocacy, compliance and case analysis ● Information record audit, equipment evaluation, import, management and maintenance

3-3.3 Information security risk assessment policy

We adopt a systematic information security risk assessment process, regularly review and analyze internal and external threats, and prioritize high-risk projects. Specific measures include:

Risk identification and assessment	- Inventory internal and external system threats semi-annually to quantify possible impacts
	- Perform scenario simulations and vulnerability analysis to prioritize high-risk projects

Strengthen internal control	- Establish information security operation procedures, including emergency response plans
	- Establish permission management and data access control mechanisms to ensure the security of sensitive data
Review and rolling improvements	- Quarterly review and adjust information security strategies to address the latest threats
	- External penetration testing is planned annually to verify system resilience
Employees' awareness of information security has been improved	- Regular information security education, annual training participation rate reaches 100%
	- Simulated phishing attack test, with a pass rate of over 95%

We are committed to implementing information security and privacy protection at every level of our operations, and continuously optimize information security management based on ISO 27001 standards to ensure corporate resilience and sustainable competitiveness. For more details, please refer to the official website or annual report.

3-3.4 Information security risk impact and response

In today's highly digital environment, information security has become a core concern for business operations. We understand that cyberattacks caused by network security failures can expose companies to data breaches and extortion risks, which not only cause financial losses to the company, but also affect the company's production systems, leading to operational disruptions and damage to the company's reputation. To this end, we attach great importance to information security management and take a series of protective measures to address potential information security risks.

We are committed to maintaining the highest standards of information security to ensure the stability of our operations and the trust of our customers. We will continue to improve our information security capabilities, and the following are our specific security measures to strengthen defenses, promote sustainable development, and maintain a good corporate reputation:

1. Offline backup system
   - ○ Status: Completed We have deployed Arcserve and Acronis backup systems to ensure that data and system operations can be quickly restored in the event of a network attack or system failure, minimizing the impact of data loss or system downtime.
2. Information security protection system
   - ○ Status: The core system has completed the use of the information security protection system to conduct real-time network attack monitoring and early warning to effectively prevent potential threats. The system can identify and stop attacks in a timely manner, ensuring data and system security.

Information security control items	Risk statement	Countermeasures	Expected benefits
Information security policy and education and training	Whether the information security policy is developed, approved, published and communicated to all employees by management and ensures its continued applicability and effectiveness	Formulate and regularly update information security policies, and conduct information security education and training for all employees	Confirm the effectiveness of information security policies and enhance employees' information security awareness
Information classification and protection	Information should be classified according to unauthorized disclosure or legal requirements, value, importance and sensitivity, and protection procedures should	Set information grading standards and implement appropriate protection measures, such as	Ensure reasonable protection measures for confidential information such as personal information and customer privacy

	be implemented according to classification	encryption and access control	
System and application access control	Whether access to information and application functions is restricted in accordance with the access control policy, and access to the system and application is controlled by a secure login procedure	Implement role-based access controls, regularly review and update access permissions	Follow the authorization principle and approval process to avoid improper access
Protection of information records	Information records shall be protected in accordance with laws, regulations, contracts and operational requirements to prevent loss, damage, forgery, and unauthorized access	Establish information record protection measures such as data backups, integrity checks, and access controls	Ensure that the evidentiary capacity of the records complies with regulatory requirements
Cybersecurity management	Whether the network is properly managed and controlled to protect the information of the system and applications	Implement network firewalls, intrusion detection systems, and regular security vulnerability scanning	Avoid improper access and data leakage
Protection against malware (computer virus protection)	Whether to establish anti-malware detection, prevention, and recovery control measures, combined with appropriate user awareness	Deploy advanced antivirus software and conduct regular system scans and malware protection training	Strengthen network access and information service security
Information security incident management	Whether to establish management responsibilities and procedures to ensure response to information security incidents. And by	Establish and implement a malicious code detection and prevention system,	Strengthen information security incident handling procedures to reduce the possibility of

	analyzing information security incidents, the probability and impact of occurrence are reduced	regularly detect and update protective measures, and conduct user cognitive training	occurrence and impact on operations
Supply chain information security management	**Supply chain cyberattacks can lead to high financial and trust costs for enterprises**, and whether to establish an effective response system in the face of supply chain security attacks	Conduct supply chain information security risk assessment, establish supply chain security management policies and incident response plans	Strengthen information security incident handling procedures to reduce the impact of supply chain information security incidents on operations

3. Information security education and training
   - ○ Measures: Regularly provide information security education to employees, hold 2 training sessions for all employees in 2024, and conduct irregular advocacy on weekdays, including basic knowledge of network security, common threat identification and countermeasures, etc., to enhance the information security awareness and protection capabilities of all employees, and ensure that information security protection requirements are implemented in their work.

3-3.5 Privacy Management

In the digital age, information privacy and personal data protection have become important issues for corporate sustainability. We understand that the trust of our customers and employees is the cornerstone of our company's development, so we manage and protect personal data and sensitive data with the highest standards, actively build a digital trust environment, and fully implement privacy management measures.

Privacy Policy & Commitment

GIA has formulated the "Personal Data Protection Management Measures", which clearly regulates all procedures involving the collection, processing, use and storage of personal information, and promises:

1. Compliance: Strictly comply with domestic and international regulations such as the Personal Data Protection Act and the General Data Protection Specification to ensure that privacy management is in line with international standards.
2. Principle of minimization: Follow the principle of "necessary and minimize", collect only personal information related to actual business needs, and eliminate excessive collection and improper use of data.
3. Transparency and Notification: Clearly inform the purpose and scope of data use before data collection, and protect the rights of data subjects to access, correct and delete at any time.
4. Data security: Adopt high-level encryption technology and access control to ensure the security of data transmission and storage.

Enforcement measures for privacy management

1. Data protection: The information room assists in privacy policy enforcement, data security protection and incident response.
2. Data encryption and access control: Implement multi-layer encryption of all sensitive data and implement layered authorized access control to prevent unauthorized data leakage.
3. End-to-end encryption is implemented for internal and external network transmissions to ensure the security of data during transmission.
4. Data leakage response mechanism: Establish a data leakage response process, including real-time notification, investigation and handling, and improvement measures to ensure that the impact of data leakage incidents is minimized.
5. Education and publicity: Regularly organize education and training on privacy protection and data security to enhance employees' awareness and ability to protect data.

Privacy management performance

In 2024, our privacy management achievements are as follows:

- Data leakage: There are no data leakage incidents, and zero violations are achieved throughout the year.
- Privacy Compliance Review: Internal audit found no violations.

GIA regards privacy management as an important core of sustainable operation, and continues to protect the privacy rights and interests of customers and employees through system improvement, technological innovation and cultural construction, strengthen the privacy protection requirements of supply chain partners, and promote upstream and downstream enterprises to jointly improve their privacy management capabilities.

3-4 Sustainability Commitments

Management policy	Major theme: Green/sustainable supply chains
policy	We are committed to becoming a business partner that trusts and grows with our suppliers Through the systematic management of "Procurement Control Procedures", "Supplier Control Procedures" and "Corporate Social Responsibility", we cooperate with suppliers to ensure that all supply chain operations comply with regulations and international standards related to environmental protection, safety and health, and corporate social responsibility.
promise	Regularly interact with suppliers on topics related to technology (T), quality (Q), service (R), delivery (D), price (C), and environment (E), in order to provide product competitiveness for both parties and jointly strive for business opportunities. Provide a safe and secure construction environment, complete the project on schedule, and ensure the sustainable development of the company.
Future goals	Short-term goals (short-term goals within 1 year):
	The inspection should meet the relevant indicators of inventory, sluggish materials, scrap, and counterparts. Improve supplier inventory management, review and improve relevant indicators of sluggish materials, scrap products and counterproductive products.

	Conduct at least two supplier assessments to audit environmental management and industrial safety compliance.
	Medium-term goals (1~3 years medium-term goals):
	Regular review and audit of non-compliance indicators until improvement. Establish a supplier performance tracking mechanism, conduct regular reviews on non-compliance indicators, and arrange annual supplier audits. 30% of core suppliers in the supply chain will be included in the sustainability management plan and guided to achieve carbon emission data transparency.
	Long-term goals (3~5 years long-term goals):
	Regular review and audit of non-compliance indicators until improvement. More than 50% of core suppliers jointly carry out green product research and development to promote comprehensive carbon neutrality in the supply chain. Establish a supply chain sustainability management team.
liability	The Department of Materials and the Office of Safety and Health
resource	1. Regular monthly meetings to review and refine, arrange supervisors of both parties (2 people in total) to conduct direct communication and opinion exchange education with suppliers. 2. One industrial safety personnel are responsible for training, safety assurance is reviewed by supervisors and one guard, entry control is reviewed and controlled by supervisors and guards, and safety inspections are carried out by industrial safety personnel.
Evaluation mechanism for the effectiveness of management policies	Internal Assessment: Monthly audit and evaluation of supplier performance, with a pass rate of more than 85%. On-site counseling and improvement plans are carried out for suppliers who do not meet the standards, with a counseling rate of 100%. Conduct sustainable performance evaluation for A-level suppliers, with a pass rate of more than 90%. The local procurement rate is more than 80% Summarize supplier complaints and suggestions every month, and respond within 2 weeks to improve supplier concerns.
Management Policy Assessment Results	12 audits were conducted throughout the year to evaluate the environmental and safety performance of 20 suppliers, with a pass rate of 99%. Conduct sustainable performance evaluation of A-level suppliers, with a pass rate of more than 100%.

	Supplier education and training was carried out 5 times for suppliers who did not meet the standards, and the number of participants reached 15. 95% local procurement
grievance mechanism Communication channels	Appeal hotline: +886-3-3667382 extension 251 Appeal mailbox: kate@gia-tzoong.com.tw

We deeply understand that the success of an enterprise is inseparable from collaboration and support from all partners. Partnership co-prosperity is not only the core concept of our operations, but also an important foundation for achieving sustainable development. Based on integrity and professionalism, we are committed to building mutually beneficial cooperative relationships, covering suppliers, customers and other relevant stakeholders, further consolidating supply chain resilience and achieving coordinated development driven by innovation and environmental sustainability.

Supply chain management

It is committed to society and the environment, adhering to the core values of "honesty, diligence, simplicity, prudence and innovation", and is committed to establishing a partnership of mutual trust and mutual growth with suppliers in terms of operation and management, manufacturing, environmental protection and social responsibility.

In supply chain management, not only the quality of products and services provided by suppliers is emphasized, but also their social responsibility and environmental commitments. We expect our suppliers to:

- Comply with high standards: comply with international and local regulations and practice high standards of social and ethical norms.
- Actively responding to environmental issues: Adopting energy-saving and emission reduction technologies, optimizing production processes, and striving to reduce environmental footprint.

- Support social development: participate in social welfare and ensure employee rights and a safe working environment.

3-4.1 Supplier Code of Conduct

In response to the development of global sustainability trends, GIA's supplier management policy is intended to cover environmental standards, child labor, human rights, working conditions, remuneration, occupational safety and health, business ethics and sustainable procurement. We look forward to all our suppliers working with us to ensure the highest ethical and environmental standards in our supply chains and to promote sustainability together. We firmly believe that only with the joint efforts of all parties in the supply chain can we truly realize corporate social responsibility and create a better future.

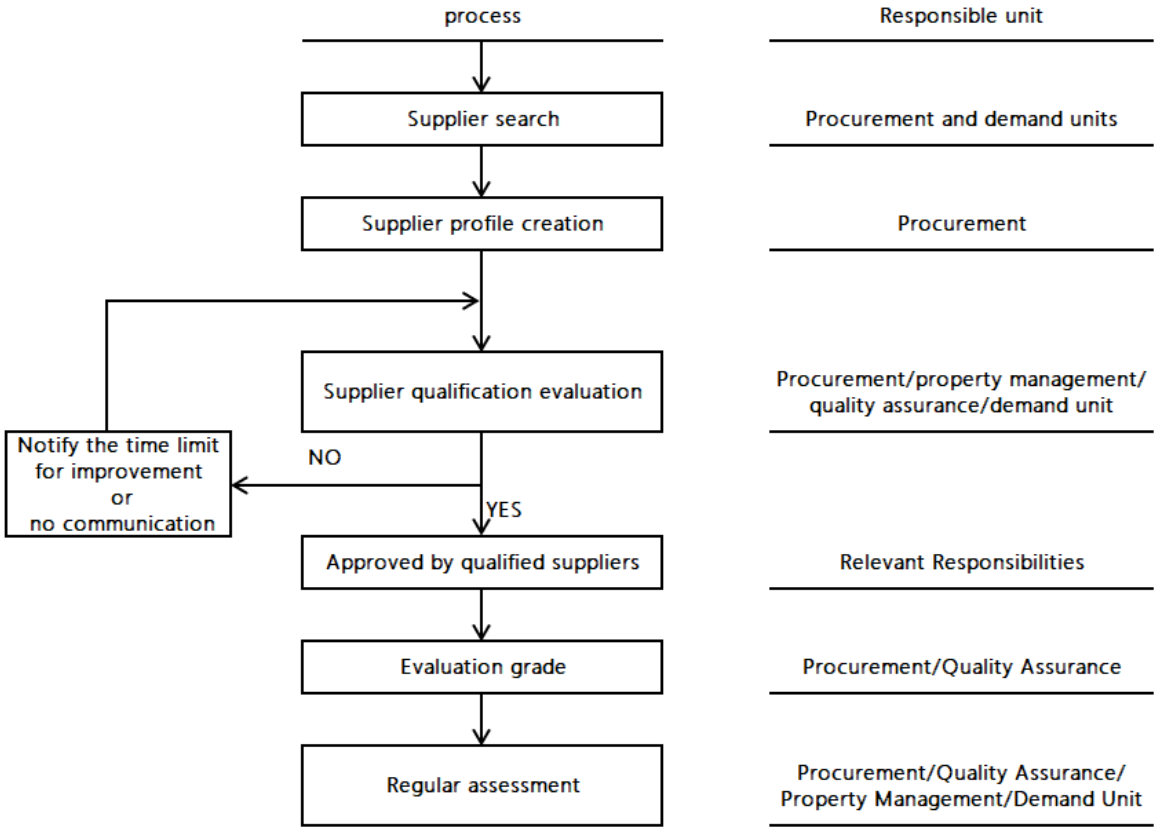
Coverage	Supplier Code of Conduct
Labor and Human Rights	■ Voluntary employment ■ Association and free labor bargaining ■ Child labor is prohibited ■ Harassment, abuse, and punishment ■ Salary and benefits ■ Respect and non-discrimination ■ Working hours and breaks ■ Female employee protection
ethics	■ Integrity management ■ privacy ■ Information openness, transparency and cooperation ■ Subcontracting without consent ■ Intellectual property rights and information are kept confidential ■ Comply with import and export regulations ■ identity confidentiality appeal channel ■ Avoid conflicts of interest

environment	■ Environmental permitting and reporting ■ Exhaust emissions ■ Pollution prevention and resource conservation ■ Product and Service Restrictions ■ Hazardous substances ■ energy, resource consumption and greenhouse gas emissions ■ sewage、Harmless solid waste and noise
Health and safety	■ Occupational safety ■ Industrial hygiene ■ Work-related injuries and occupational diseases ■ manual labor work ■ Emergency response measures ■ Machine protection ■ Medical services and first aid ■ Public health and accommodation ■ Health and safety information

3-4.2 Supplier Policy

In order to ensure that suppliers comply with the principles of corporate development in terms of environment, society, economy, and operation, and to undertake corporate social responsibility and continuously improve and enhance the partnership, we will sign the "Supplier Commitment" with suppliers after the establishment of the cooperative relationship.

Supplier management process



Supplier evaluation and monitoring table

GIA regularly conducts a comprehensive evaluation of all cooperative suppliers every month, and through a rigorous evaluation process, it ensures that the suppliers' products and services meet the company's high standards of quality, delivery and cooperation. The results of this evaluation will be used as an important basis for whether the company will continue to cooperate with suppliers, and it will be divided into A, B, C, and D grades according to the rating level, and suppliers with a score of 85 or more can be classified as A level and will be given priority to future cooperation opportunities.

The evaluation is mainly based on the following four aspects:

1. Quality Management (60%) Quality is the basis for ensuring that products and services meet the company's requirements. In our quality management score, we mainly consider the defect rate of the products provided by the supplier, the

maturity of the quality control system, the compliance with technical specifications, and the speed and solution of the supplier when quality problems occur. For high-precision product suppliers, we place special emphasis on their quality control capabilities to ensure that the parts or raw materials they supply can meet the needs of the company's production process.

2. Delivery rate (15%) On-time delivery rate is an important indicator of whether a supplier can cooperate with the production plan. In this assessment, we will review the supplier's delivery time performance over the past year, including the actual delivery time and the original delivery date. Suppliers who can deliver efficiently and on time not only reduce the risk of disruption to the company's production processes, but also increase overall production capacity.
3. Compatibility/Service (5%) Cooperation is an important scoring criterion for suppliers in terms of communication, flexibility and cooperation. This assessment includes the supplier's flexibility and responsiveness in handling order changes, technical support, and responding to emergencies. In addition, the supplier's willingness to cooperate and whether it is consistent with GIA's sustainable development philosophy will also affect the score of its cooperation.
4. Price (20%)

   The price is the ratio of the supplier's current quotation to the lowest quotation in the current market, and we hope to have a more favorable price in addition to meeting the quality, delivery and service, so that our products are more competitive.

Through the comprehensive evaluation of these four aspects, we ensure that the performance of all suppliers meets the company's needs and continuously improves the stability and sustainability of the supply chain.

year	Number of suppliers	Average total score of the rating	Minimum total score for evaluation	The highest total score of the rating
2024	44	98	88.7	98
2023	44	98	85	98
2022	44	97.5	96	98

3-4.3 Identification of key suppliers

In 2024, GIA conducted an in-depth assessment of the supply chain, paying special attention to suppliers with an important impact on quality and accuracy, and divided our suppliers into two categories: A-level suppliers and B-level suppliers, and conducted monthly assessments of these suppliers on quality, delivery, service, product pricing and other items to ensure that they meet our high standards. Record the assessment results in the monthly/annual evaluation form of raw material suppliers.

In 2024, the supplier has set a target of 100% monthly delivery compliance rate.

A-level suppliers

The products or services of such suppliers directly affect the quality and accuracy of our production, so we conduct stricter external audits when selecting and managing these suppliers to ensure that they not only comply with all relevant laws and regulations, but also align with us in terms of environmental protection, labor rights and social responsibility. Through this oversight mechanism, we can improve the sustainability of the entire supply chain and make progress together with these key partners.

B-level supplier

Although these suppliers' products and services have less direct impact on the production process, we still conduct regular evaluations to ensure that they are continuously improving in compliance with standards. Similarly, we expect all suppliers to grow together with GIA in terms of sustainability and social responsibility.

Supplier classification	2024	2023	2022
The number of A-level suppliers	21	21	21
Number of B-level suppliers	23	23	23
Total number of key suppliers (important and non-important)	44	44	44

TABLE: SUPPLIER CLASSIFICATION

Through this identification process, we can better understand each aspect of supply chain operation and adjust supplier management strategies according to actual needs. In-depth audits of key suppliers ensure the stability and reliability of our production processes and supply chains. In addition, by strengthening cooperation with these suppliers, we not only improve the overall product quality but also promote mutual progress in the field of environmental protection and social responsibility.

3-4.4 Local procurement

In response to the development of global sustainability trends, local procurement is important to the sustainable development of enterprises. Since most of GIA's process equipment and main raw materials come from abroad, we have been committed to developing Taiwanese local products to replace imported equipment or parts, and to support the local economy, this year local procurement reached more than 90%, and the purchase volume is increasing year by year, we actively explore the circular economy waste of various industries in Taiwan, use it as an alternative raw material, and reduce the impact on the environment.

Through these efforts, we not only promote the development of the local economy, but also effectively reduce the impact on the environment. We believe that local sourcing not only enhances the resilience and stability of the supply chain, but also promotes the sustainable use of resources, creating a cleaner and greener future for our next generation. GIA will continue to seek more local sourcing opportunities to fulfill our commitment to society and the environment.

annual	2022	2023	2024
On the ground	98.31%	94.69%	99.98%
overseas	1.69%	5.31%	0.12%

TABLE: PROPORTION OF LOCAL PURCHASE AMOUNT OF RAW MATERIALS

3-5 Symbiotic Prosperity

Management policy	Material issue: customer relationship maintenance
policy	Fully regulate customer interaction through the Customer Service Management Procedure, Customer Data Protection Strictly abide by the Personal Data Protection Act, and adopt advanced data security technology to protect customer information.
promise	§ International standards: Follow ISO9001 and IATF16949 standards to establish an efficient customer complaint handling mechanism to ensure that each complaint can be handled in a timely manner. § We regularly report our customer relationship management performance to our stakeholders, disclosing metrics such as customer satisfaction, number of complaints, and processing time. § Employee training: Arrange professional training at least once a year to ensure that employees have the latest knowledge and skills to improve customer service quality. § Social Responsibility: Incorporate sustainability concepts into customer relationship management, reduce environmental impact, and support community development.
Future goals	Short-term goals (short-term goals within 1 year):
	1. Improve customer satisfaction: Increase the customer satisfaction index to more than 80% and track and improve through semi-annual surveys. 2. Complaint Handling Efficiency: Reduce the average processing time for customer complaints to 72 hours, ensuring quick response and resolution of customer issues.
	Medium-term goals (1~3 years medium-term goals):
	1. Enhance customer experience: Increase the customer satisfaction index to over 85% and continuously optimize the customer experience to build long-term customer loyalty. 2. Complaint handling efficiency: further shorten the complaint processing time to 48 hours, and establish a complete complaint analysis and improvement mechanism to reduce the recurrence of complaints.
	Long-term goals (3~5 years long-term goals):
	1. Leading industry standards: Raise the customer satisfaction index to more than 90% and become a recognized customer relationship management benchmark in the industry. 2. Innovative customer cooperation model: New product development is carried out through customers and GIA R&D team to meet changing customer needs.

liability	1. Customer service department Responsible for receiving, recording and handling customer complaints, ensuring that the problem is resolved within 72 hours. The members cover quality assurance, R&D, engineering, manufacturing, and sales departments. 2. Sales department Review customer satisfaction performance and develop strategies and improvement measures. Members include the chairman, President and senior sales executives. 3. Information Department Provide online technical support to ensure database operation and data security.
resource	Invest in allocating sufficient human and financial resources, including having professional customer service personnel, conducting regular employee training, and updating the ERP operation platform. 1. Human Resources: ■ Dedicated customer service staff: A total of 3 full-time customer service representatives are dedicated to handling customer complaints and feedback. ■ Customer Service Training Program: Professional training is arranged twice a year to cover all customer service personnel to ensure they are equipped with the latest service skills and response capabilities. 2. Financial Resources: It is expected to invest NT$10 million to develop and maintain an ERP platform to improve existing operations and effectively manage customer data and order management accuracy. 3. Technical Resources: Platform development and maintenance: In addition to the existing technical team responsible for system maintenance, we also seek to outsource the technical support of a professional IT technical team. 4. Additional Resources: ■ Product promotion to the customer: From time to time, PCB-related teaching and new product introduction courses. ■ Customer networking activities: Spring wine or year-end activities are held regularly every year, and client corporate activities are participated in from time to time.
Management policy of effectiveness	1. Internal audit audit once a year 2. Customer satisfaction is conducted twice a year, with an average satisfaction score of more than 80%

Assessment mechanism	3. Feedback from the grievance mechanism or other communication channels, with a response rate of 100%
Management Policy Assessment Results	1. Internal audit: This year's internal audit was conducted once, with 6 general deficiencies and 4 recommendations. 2. Customer satisfaction reached 86%. 3. No appeal feedback in 2024
grievance mechanism Communication channels	Corporate mailbox: cola.chen@gia-tzoong.com.tw Customer Contact Desk: +886-3-366-7382 EXT.625

GIA is deeply involved in the design and manufacturing of high-end circuit boards, and is committed to providing customers with excellent products and services. At the same time, we understand that corporate responsibility is not only limited to financial revenue, but also needs to promote sustainable development based on the three core pillars of environmental, social, and governance (ESG). In 2024, we will continue to improve our corporate governance, environmental protection, and social participation, demonstrating our commitment to our stakeholders with the vision of steady innovation, sustainable co-prosperity, and so on.

The company strictly follows the ISO9001/IAFT16949 quality management system, formulates satisfaction questionnaires for existing customers, and regularly distributes and collects customer feedback.

The statistics of the satisfaction survey are as follows:

year	annual	Number of surveys	Number of recoveries	Satisfaction score
2024	Half	23	22	88%
	Later	25	24	84%
	average	24	23	86%

We take customer suggestions as an important basis for continuously improving products and services, ensuring that we can provide the most professional technical support and efficient service solutions. At the same time, we also use different marketing

activities every year to reach out to potential customers and conduct in-depth negotiations. In terms of communication with customers, the company also operates official communities and official websites, providing a variety of channels for customers to have good two-way communication with us.

GIA Development has always regarded customers as important partners for the sustainable development of the enterprise, and has established a solid foundation of trust through professional customer management policies and excellent services. Adhering to the concept of putting customers first, GIA Development actively integrates into the Sustainable Development Goals (SDGs) and fully complies with the Personal Data Protection Act and other norms to protect the rights and interests of customers.

3-5.1 Core Policy

To ensure the rights and interests of our customers and meet their diverse needs, we will gradually improve our customer relationship management workflow, which includes:

- Customer complaint handling process: Establish a standardized mechanism to ensure that all customer feedback is initially handled within 48 hours and the final response is completed within 72 hours.
- Customer satisfaction survey: Conduct satisfaction surveys every six months, and evaluate general board and automotive board customers in layers to ensure that we can accurately respond to the needs of different customer groups.
- Data protection policy: Fully comply with the Personal Data Protection Law, use information encryption technology and internal control mechanisms to ensure customer information security.

3-5.2 Customer satisfaction

In 2024, we conducted a semi-annual customer satisfaction survey, which showed an average of 86 points for customer satisfaction. We will continue to strive to improve product quality and service level with a long-term goal of 90 points to better meet customer needs. In the future, we will focus on specific improvements, and our goal is to translate customer needs into measurable improvements, ensuring that every interaction exceeds customer expectations. We will continue to collect customer feedback, analyze

and optimize key service indicators, and through these specific actions, we will become the most trusted partner of customers and establish lasting and stable cooperative relationships

Chapter 4 Environmental Sustainability

4-1 Innovation value

Management policy	Big theme: innovation and technology
policy	In accordance with the principle of technological innovation driving sustainable development, the "New Product Quality Planning Operating Procedures" to improve product efficiency, reduce environmental impact and maintain competitiveness.
promise	The company is committed to continuously investing resources in R&D and technological improvement, and complying with relevant environmental protection and quality standards, such as ISO 14001 and IATF 16949.
Future goals	Short-term goals (short-term goals within 1 year):
	We will reduce energy consumption in the production process by 5% per year and develop and introduce one new technology to reduce our impact on the environment.
	Medium-term goals (1~3 years medium-term goals):
	● Improve process energy efficiency by 10% and develop three new technologies to achieve efficient resource use. ● Promote the application of digital transformation technology, with a coverage rate of 50%, and optimize internal data management and automated production.
	Long-term goals (3~5 years long-term goals):
	Develop high-performance, zero-waste technical solutions to meet future customer and market demands. We will improve the energy efficiency of the process by more than 10% and continue to develop three new technologies to achieve efficient resource use
liability	R&D department: Leading the direction of technological innovation, responsible for the design and implementation of new products and technologies. Manufacturing department: responsible for the industrial application of innovative technology and production technology improvement.

	Cross-departmental collaboration
resource	Financial resources: 5% of total revenue is allocated annually for technology research and development and innovation. Human resources: ● Set up a professional R&D team ● Implement innovative technology training programs and organize inter-departmental learning activities every year. Technical Resources : ● Invest in advanced equipment and software to support digital and intelligent manufacturing. ● Cooperate with universities and research institutions to invest in talent cultivation and technology research and development.
Evaluation mechanism for the effectiveness of management policies	Internal Audit : Conduct internal audit and technical review once a year, with a 100% achievement rate. Performance Indicator Evaluation: 5% reduction in production energy consumption 10% increase in resource efficiency The number of new technology introduction results Number of commercialized results ● Stakeholder feedback: Through the satisfaction survey, the score for the technical department reached more than 80% Bi-monthly meetings to collect suggestions from customers and suppliers, with a 100% response rate
Management Policy Assessment Results	Technological innovation achievements: ● Energy consumption reduction by 10%, exceeding the predetermined target. ● Successfully developed 5 new technologies, 2 of which have entered the mass production stage. Stakeholder feedback: ● Communication results 10 times/4 companies. ● 100% response rate
grievance mechanism Communication channels	R&D department jacky@gia-tzoong.com.tw

GIA deeply understands that innovation is the key driving force to enhance industrial competitiveness and promote sustainable development. In the context of fierce global competition and accelerated technological change in Taiwan's PCB industry, the company has always taken technological innovation as its core development strategy, committed to improving product efficiency, reducing environmental impact in the production process, and meeting diversified market demands. In 2024, GIA will adhere to the principle of "technological innovation drives sustainable development" and accelerate technological upgrading and green transformation through the implementation of innovative technology policies, helping customers and industries create value together.

4-1.1 Innovative value strategy

The company has formulated a comprehensive and forward-looking innovative R&D strategy, investing 5% of its revenue in R&D every year to support the development of cutting-edge technologies and the promotion of new products.

In terms of technology research and development, GIA focuses on the development of high-end HDI (high-density interconnect) products and Any Layer circuit boards, which have become key basic components in fields such as 5G communications, artificial intelligence, Internet of Things (IoT), and automotive electronics due to their high performance and versatility. The company not only improves product performance and reliability, but also improves yield and reduces costs through process optimization, providing customers with competitive solutions.

Technical Cooperation and Cross-border Collaboration GIA actively establishes strategic cooperative relations with universities and research institutions at home and abroad to jointly promote technological innovation and applied research. For example, the company participates in government-led industry-academia cooperation programs, which not only obtain cutting-edge technology resources but also further promote industrial upgrading and sustainable development. Through joint research and

development with research institutions, GIA has made significant progress in materials engineering, microelectronics manufacturing technology, and green processes.

GIA's innovative R&D strategy also focuses on the needs and dynamics of the global market. In response to the application needs of different industries and regions, the company has set up a professional technical support and solution team to tailor innovative products and services for customers. At the same time, the company participates in technical forums and exhibitions in the international PCB industry every year, pays close attention to technology trends, and transforms market insights into R&D momentum.

4-1.2 Technological innovation achievements

In the field of technological innovation, GIA adheres to the R&D spirit of excellence and innovation and breakthroughs, and continuously promotes the innovation of product design and process technology. Guided by market demand, the company has successfully developed a number of products with leading market advantages with strong R&D strength and technical expertise.

products	illustrate
High thermal conductivity metal substrate	Successfully developed high thermal conductivity metal substrates, with thicknesses ranging from 0.3 mm to 3.0 mm, which can flexibly meet the needs of different application scenarios. These substrates offer excellent thermal conductivity and durability, making them particularly suitable for high-power LEDs, power modules, and applications with stringent thermal management requirements. In response to the rapid development of new energy vehicles, high thermal conductivity metal substrates have become a key component in automotive electronics.
Multilayer FR4 circuit board	Further improve the process technology of FR4 circuit boards, and successfully produce multi-layer circuit boards with up to 24 layers, providing higher density solutions for complex electronic product designs.
Direct Copper Clad Ceramic Substrate (DBC)	Innovations in ceramic substrates have also led to significant breakthroughs, with the development of direct copper-clad ceramic substrates (DBCs) with copper thicknesses ranging from 0.127 mm to 0.5 mm. Due to its excellent heat

	conductivity, high current carrying capacity, and durability, this product has become the preferred solution for industrial electronics, electric vehicle drive modules, and new energy equipment. In addition, DBC substrates demonstrate their irreplaceable technical advantages in applications that require high reliability and long life.

GIA's innovative products not only reach the leading level at the technical level, but are also widely used in LED backlights, communication equipment, industrial control systems, automotive electronics and other fields. With the rapid development of new energy vehicles and intelligent transportation, the company continues to promote high-performance PCB products that meet vehicle standards to help the industry's technological upgrading. We actively invest in technology research and development and continue to apply for patents to protect the company's technological advantages. As of 2024, the company has applied for 21 patents, covering high thermal conductivity metal substrate manufacturing technology, multilayer circuit board design technology, and DBC substrate innovation technology. These technological achievements have not only won the company's market competitiveness and customer trust, but also further consolidated GIA's position as a leader in PCB technology innovation.

4-1.3 Sustainability and environmental responsibility

To support technological innovation and sustainable development, GIA carefully evaluates each capital expenditure to ensure that the investment yields good returns and promotes long-term growth. The company regularly upgrades equipment and actively introduces advanced production equipment to improve production efficiency and product quality, meeting the changing needs of the market. At the same time, the company integrates the core concepts of environmental, social and corporate governance (ESG) in the process of technological upgrading to ensure that each initiative takes into account economic benefits and environmental responsibility.

During the product development process, GIA strictly adheres to environmental protection regulations such as RoHS and REACH to ensure that product materials are safe and harmless and meet environmental protection requirements to demonstrate its commitment to environmental sustainability. In addition, the company continuously

strives to reduce the environmental impact of its production and supports global sustainability goals by implementing energy-saving and emission reduction measures. At the same time, GIA attaches great importance to social development, ensures the transparency of corporate governance, actively fulfills corporate responsibilities, and strengthens the relationship of trust with society and stakeholders.

Through the dual promotion of capital investment and technological upgrading, GIA has not only achieved outstanding results in the field of innovation, but also demonstrated outstanding performance in environmental sustainability and social responsibility. In the future, GIA will continue to uphold the core values of innovation and sustainability, provide customers with high-quality products and services, and achieve the goal of common prosperity and development of enterprises and society.

4-2 Sustainable products

Management policy	Material topic: Product safety/responsible products
policy	Comply with the RoHS Directive, REACH Specification and other relevant environmental protection regulations, and implement strict raw material testing and process control in combination with the internal Product Safety Control Procedures and Quality Manual
promise	● Ensure product quality and responsibility: The company provides high-quality PCB products that comply with relevant regulations and customer needs. ● Comply with environmental protection regulations such as RoHS and REACH to ensure that the materials of the products are safe and harmless, and meet environmental protection requirements. ● Establish a full-process product traceability mechanism to ensure product safety and traceability.
Future goals	Short-term goals (short-term goals within 1 year):
	● Regularly complete product raw material testing every year, 100% in compliance with RoHS and REACH environmental protection standards. ● Improve the transparency of product safety data and provide environmental protection and safety test reports for a full range of products.
	Medium-term goals (1~3 years medium-term goals):

	Complete comprehensive product safety assessment to achieve full safety management in the material use stage.
	Long-term goals (3~5 years long-term goals):
	The goal is to fully introduce the use of environmentally friendly materials and recyclable materials into PCB products, and cooperate with customers to promote the sustainable development of the whole product life cycle.
liability	The Quality Assurance Department is responsible for supervising the effectiveness of implementation Cross-departmental collaboration: customer service department, quality control department, manufacturing department, R&D department, business department.
resource	Human resources: 1-10 people ● Full-time safety and quality engineers, responsible for the safety management of the entire product line. ● Relevant technical personnel were trained during the year, covering product liability and environmental regulations. Technical Resources : ● Promote digital management systems and strengthen the ability to record and track product safety data.
Evaluation mechanism for the effectiveness of management policies	● Customer audit: Accept customer audits from time to time, with a pass rate of 90%. ● Internal audit in the factory: at least 1 internal audit per year, with a completion rate of 100%. ● Annual certification: ISO 9001, IATF 16949, ISO 14001 are continuously renewed every year. ● Customer satisfaction survey: Conduct product quality satisfaction surveys on major customers every six months, and the average score of the annual satisfaction survey reaches more than 80 points ● Product test data analysis: At least one product is sampled every 2 months, and safety tests are conducted, with a 100% pass rate
Management Policy Assessment Results	1. Customer audits: In 2024, there were 8 total customer audits, all of which were passed. 2. Internal audit: A total of 11 deficiencies in the internal audit in 2024 have been improved and closed. 3. Annual ISO 9001, IATF 16949, ISO 14001 continuous renewal 4. Conduct 2 customer satisfaction surveys product quality increased from 82 points in 2023 to 86 points in 2024;

	Customer service increased from 84 points in 2023 to 87 points in 2024. 5. Product test data analysis: In 2024, a total of 6 groups of products will be tested for reliability and 1933 groups of products will be RoHS tested, with a pass rate of 100%.
grievance mechanism Communication channels	Quality assurance unit anli0301@gia-tzoong.com.tw 03-3667382 #500

In 2024, GIA did not violate any health and safety regulations related to products and services.

With the global trend of environmental sustainability and consumer rights, the PCB (printed circuit board) industry, as the core link of the electronics industry supply chain, shoulders the responsibility of improving product safety and reducing environmental impact. GIA is deeply aware of this responsibility, not only committed to producing high-quality PCB products, but also integrates product safety and environmental protection responsibilities into its business strategy, and actively creates sustainable products that meet international standards and customer needs.

4-2.1 Product safety and quality assurance

GIA has always attached great importance to product quality and safety, and complies with international environmental protection and quality standards, including "RoHS Directive", "REACH Specification", "ISO 9001", "IATF 16949", etc. We ensure the safety and responsibility of our products by:

- ●Raw material testing and control:
  - ◎ Strictly test all raw materials to ensure that the materials comply with environmental protection regulations such as RoHS and REACH, and avoid the use of harmful substances.
  - ◎ Cooperate with suppliers to promote the procurement and application of green materials.

●Process Safety and Optimization:

◎ SPC (statistical process control) and quality control of key process results in the manufacturing process to achieve product quality

and RoHS testing for all 65 raw materials and 1933 products to ensure safety compliance

Full standard.

◎Continuously optimize the process to reduce volatile organic compounds (VOCs) emissions and reduce environmental impact.

●Product traceability mechanism:

Establish a complete product traceability system, from raw materials to finished products, to ensure that the source and production process of each product can be traced, and provide highly trusted product guarantee by customers.

● Product safety testing:

Before leaving the factory, multi-level product safety testing is conducted, including electrical performance testing, thermal performance testing, and environmental resistance testing, to ensure product stability and safety in diverse application scenarios.

4-2.2 Responsible products: sustainable innovation

In 2024, GIA has achieved a series of remarkable results in the development of responsible products, which not only demonstrate our commitment to product safety

Improved product quality and safety compliance	● International Certification Review: JG successfully completed international certification reviews such as ISO 9001, IATF 16949, and ISO 14001, demonstrating excellent product quality and process management capabilities during the certification process. ● Customer audit results: In 2024, a total of 8 customers audited the company, covering automotive boards and general board products, which were highly praised by customers. In particular, it stands out in terms of product consistency, delivery reliability and compliance with safety specifications.

Product satisfaction is at an all-time high	● Satisfaction survey data: Customer satisfaction increased to 86% in 2024, setting a new historical record. These data show that great progress has been made in providing high-quality services. ● Feedback processing efficiency: The average response time for customer feedback and complaint handling has been shortened to 48 hours, which is 33% shorter than last year. This efficiency improvement strengthens customer trust and willingness to cooperate.
Product green design innovation	● (Green & Safe Materials): Ensure that product materials meet environmental and safety standards to reduce potential risks to users and the environment. （Lead-Free） & （Halogen-Free）design with environmentally friendly materials that comply with RoHS（Restriction of Hazardous Substances）、REACH（Regulation on the Registration, Authorization and Restriction of Chemicals） Ensure that the product is free of heavy metals (lead, cadmium, mercury), PBB/PBDE (brominated system). Flame Agent) and other harmful substances. ● Compliance with Global Safety Standards and Certifications (Product Safety Compliance): UL (American Underwriters Laboratories) safety certification ensures that electronic products comply with UL 94 (flammability rating) and UL 746 (material safety testing) to prevent safety risks such as electrical fires and short circuits. ● Reduce waste generation by reducing the amount of plastic in the packaging and using 100% recyclable pulp or biodegradable materials.
Implementation of cycle management	● Product traceability mechanism enhancement: Our product traceability system will be upgraded in 2024, from raw material supply to final product distribution, all data can be queried and tracked in real time, achieving transparent management of the product cycle.

The results of 2024 have laid a solid foundation for the development of GIA's responsible products. On this basis, we will continue to comprehensively upgrade product safety, environmental performance and full life cycle management.

■Deepen product quality and safety

◎ Dynamic risk assessment: In response to the continuous expansion of PCB application fields, we will further optimize the product risk assessment mechanism

and customize safety testing methods with customers for different application fields to ensure that the product always meets safety requirements during use.

◎Introduction of intelligent testing technology: It is planned to introduce advanced AI intelligent testing technology for real-time quality inspection of production lines to further improve product consistency and pass rate.

■Promote green manufacturing and innovation

◎Sustainable material application: Expand the application scope of environmentally friendly materials and explore more materials with degradability and high recyclability

to reduce the impact on the environment.

■Full life cycle responsibility extension

◎Deepening customer cooperation: cooperate with customers to jointly formulate management goals for the whole life cycle of products, from design, use to recycling,

Minimizing overall environmental impact.

■Standardization of responsible products

◎International standard docking: On the basis of the existing ISO 14001 and IATF 16949, we actively participate in the formulation and implementation of international PCB product environmental protection standards to ensure that the product responsibility and safety standards of JJ are always in line with international product safety standards.

4-3 Climate change response management

Management policy	Material Topics: Energy and Climate Change Management
policy	We are well aware that the global climate and environment are being seriously affected by greenhouse gases and are gradually deteriorating, so in order to fulfill our corporate social responsibility, comply with government regulations and comply with the requirements of ISO14064-1 international norms, we will be committed to the

	company's internal greenhouse gas inventory to ensure that we understand the emission status of greenhouse gases. Based on the results of the inventory, we will further promote greenhouse gas verification and voluntary reduction related plans, and continue to promote and support energy conservation and carbon reduction measures.
promise	GIA is committed to strictly abide by the requirements of domestic and foreign climate issues, such as the Financial Supervisory Commission's "Roadmap for the Sustainable Development of Listed and OTC Companies", and implement the company's energy conservation and carbon reduction plans.
Future goals	Short-term goals (short-term goals within 1 year):
	Achieve an annual electricity saving rate of 1% by 2025 (base year: 2024)
	Medium-term goals (1~3 years medium-term goals):
	The power saving rate or average annual power saving rate in 2025~2028 should reach 1% (base year: 2024) Complete the parent company's greenhouse gas inventory by 2026 By 2027, the consolidated statement subsidiary will complete the greenhouse gas inventory and complete the corporate reduction plan and strategic planning By 2028, the subsidiary parent company will complete greenhouse gas verification
	Long-term goals (3~5 years long-term goals):
	Average annual electricity saving rate continues to be maintained at 1% (base year: 2024) The parent company will reduce carbon emissions by 5% by 2030 (base year: 2024). Achieve carbon reduction targets in accordance with laws and regulations, timelines, and corporate carbon reduction plans
liability	Climate Change Management: Served by the Sustainability Committee and the Sustainable Environment Sub-committee of the Sustainability Working Group, assisting the Committee in implementing various climate change-related plans and work. Energy management: The factory department performs energy management-related work
resource	Financial investment: In 2024, the implementation of ISO14064-1 greenhouse gas inventory and counseling has begun with an investment of 300,000 yuan; In 2025, a third-party notary company approved by the Financial Supervisory Commission will be entrusted to verify and is expected to invest 200,000 yuan

	Manpower investment: Professional consulting companies are entrusted to provide guidance, and it is expected that 12 manpower will be invested to learn and implement Technical investment: Introduce digital cloud platform tools to assist in inventory
Evaluation mechanism for the effectiveness of management policies	1.ISO14064-1 Third-party verification and renewal 2. Implement 1 climate change response management course every year, with a participation rate of 90% 3. Sustainable Development Committee: Hold a committee meeting at least once a year to review the annual inventory and climate change response, and give feedback. 4. The evaluation mechanism of energy management complies with the regulations of the Energy Administration of the Ministry of Economic Affairs every year, and the annual power saving rate or average annual power saving rate should reach more than 1%
Management Policy Assessment Results	1. External verification: The greenhouse gas inventory will be introduced in 2024 and the third-party verification will be completed in April 2025 2. The climate change response management course was included in the 2025 education and training, and was completed in April of the same year, with a participation rate of 95%. 3. Sustainability Development Committee: The Board of Directors approved the establishment of the Sustainability Committee in 2024. 4.Energy Management: The average annual electricity saving rate in 2015~2024 is 1.9% In 2024, the electricity saving rate will be 085%
grievance mechanism Communication channels	Climate Change Management: Hotline: 03-3667382#200 E-mail:andy@gia-tzoong.com.tw Energy management: Hotline: 03-3667382#360 E-mail:for@gia-tzoong.com.tw

In order to promote the transparency of climate-related risks and opportunities information, the Board of Directors resolved to establish a Sustainability Development Group to formulate and supervise the sustainable development plan, and invited the members of the Sustainability Promotion Team and department heads to participate in the latest climate scenarios and trends Financial Disclosures) Climate-related Financial Disclosures recommends the development of climate change risk and opportunity assessment tools, and the development of adaptation and mitigation strategies through

risk and opportunity analysis based on policies and regulations, changes in markets and technologies, goodwill and physical risks, etc. The scope of this TCFD disclosure is Taiwan factory.

Four main axes	Organizational response and strategy
govern	The board of directors is the highest decision-making body for corporate risk management, overseeing and approving risk management policies to ensure that companies can make informed decisions when addressing climate change risks. The Company has formulated the Risk Management Procedures to strengthen corporate governance, reduce operational risks, and ensure the stable development and sustainable operation of the business. ■ Board of Directors: The highest decision-making level, responsible for reviewing and approving risk management policies, overseeing annual risk management operations, and ensuring that strategies are aligned with long-term goals. ■ Sustainability Committee: Formulates and promotes the company's ESG strategy, reviews climate risk management policies and action plans, and reports progress to the board of directors. ■ Sustainability Development Promotion Team: Composed of various departments, responsible for identifying, assessing risks, formulating countermeasures, and reporting major risks to the Sustainability Committee. ■ Audit Office: Regularly review the implementation of internal controls and risk management measures to ensure their effective operation and prevent systemic risks.
tactics	■ According to the assessment of climate change risks and opportunities, the short-term is defined as within 1~3 years, the medium-term is within 3~5 years, and the long-term is more than 5 years. The Company formulates climate change policy as the company's highest guiding principle for responding to climate change, and expects to formulate a low-carbon reduction plan as the overall plan to promote the strategic direction. ■ Analyze the impact and contribution of climate change risks and opportunities on operations according to the TCFD framework.
risk management	■ Identify the possible aspects, policies, regulations, market and technology changes, goodwill and physical risks to analyze risks and opportunities, including their own operations and upstream and downstream of the price chain (such as key suppliers and customers).

	■ Through the participation of relevant departments in the assessment of climate change risks and opportunities, the overall assessment results and related response measures are submitted to the Sustainability Committee and the Board of Directors for the adaptation and mitigation of the top three major risks.
Indicators and goals	■ Establish climate-related risk and opportunity assessment management indicators such as water consumption, energy use, greenhouse gas emissions, and technology development of low-energy products. ■ The relevant emission information has been checked in accordance with the ISO 14064-1:2018 standard. ■ Set key climate target KPIs for 2025 and 2030, such as greenhouse gas reduction, renewable energy, water, and electricity. In terms of greenhouse gas reduction, we aim to achieve net zero emissions by 2050 in accordance with laws and regulations.

4-3.1 Governance

The Board of Directors is the highest decision-making unit for the company's risk management, responsible for overseeing and approving risk management policies to ensure that the company can make informed decisions when addressing climate change risks. In order to strengthen corporate governance, reduce operational risks, and ensure the stable development and sustainable operation of the business, the company has gradually established a governance mechanism to respond to climate change through risk management processes and procedures, and under the TCFD framework.

board of directors

In November 2024, the Company discussed and confirmed the annual risk management operations proposed by the Sustainability Promotion Team, and reported to the Sustainability Committee and the Board of Directors in 2025, who will be responsible for finally approving risk management measures that have a significant impact on the Company's operations and sustainable development, ensuring that the risk management strategy is consistent with the Company's long-term goals.

Sustainability Committee

The Sustainability Committee plays a key role in the company's climate change governance, responsible for formulating and driving the company's strategy and goals on major sustainability topics in the environmental, social and governance (ESG) field. The Committee regularly reviews the Company's climate risk management policies and action plans, and reports the results and progress of the review to the Board of Directors to ensure that climate risk management measures are consistent with the Company's long-term sustainability goals.

Sustainability Promotion Group

The team is composed of department heads and is responsible for identifying and measuring various risks of the company and developing corresponding countermeasures. The scope of the team's work includes identifying and assessing potential risks and formulating corresponding control plans. For material potential risks affecting the company's operations or sustainable development, the Sustainability Promotion Team submits information to the Sustainability Committee and the Board of Directors every year. At the practical level, we will implement the strategies and goals formulated by the Sustainability Committee and implement the company's various action plans on climate change. The team, composed of representatives from various departments within the company, systematically identifys, assesses, and manages the company's risks and opportunities in climate change through cross-functional cooperation, and regularly reports on the progress of its work to the Sustainability Committee.

Audit room

The Audit Office is responsible for regularly reviewing whether each department is following standard operating procedures and ensuring the effective operation of internal controls and risk control mechanisms. The work of the Audit Office includes monitoring the implementation of the Wind Sustainability Promotion Team and evaluating and recommending improvements to the risk management measures of each unit.

4-3.2 Risk and Opportunity Strategy

GIA deeply recognizes the challenges and opportunities of climate change to corporate operations, and is committed to establishing a multi-level response strategy to ensure that the company can continue to maintain its competitive advantage and achieve sustainable development in the face of the impact of global climate change. The company has adopted systematic management measures for short, medium and long-term climate risks and opportunities, and gradually promoted relevant actions:

- Short-term strategy (1 to 3 years): Focus on improving energy efficiency and driving internal carbon reduction actions to ensure minimal environmental impact during operations.
- Medium-term strategy (4 to 6 years): With sustainable supply chain sustainability as the core, we will work with key suppliers to improve resource efficiency, implement green procurement and carbon reduction commitments, and deeply integrate environmental, social and governance (ESG) value chains into the cooperation model.
- Long-term strategy (over 6 years): Invest in climate-resilient infrastructure to strengthen disaster resilience, reduce the potential impact of extreme weather on operations, and ensure stable and sustainable business growth.

In addition, in 2025, according to the ISO14064-1:2018 management system framework, GIA will complete the greenhouse gas inventory and assurance of the parent company and subsidiaries as the basis for formulating future corporate carbon reduction goals. As of the deadline of this report, the company has initiated the following specific actions:

- Based on the existing greenhouse gas data, detailed records and statistical analysis are carried out to grasp the main emission sources
- Design and implement a greenhouse gas management mechanism to gradually optimize environmental management measures at each operating site
- Collaborate with external experts through an in-house team of professionals to ensure that the management process complies with international standards and is highly transparent.

4-3.3 Risk and opportunity impact assessment

Risk shock

GIA deeply understands the potential impact of these risks on the company's operations and development, so we conducted a comprehensive risk assessment and specifically analyzed the impact of these risks on the business, operational and financial levels. Through these assessments, we can gain a clearer understanding of the potential threats of different risks to the company and provide strong support for future risk management decisions. The following will detail the impact of each risk, allowing companies to be well-prepared for these challenges.

project	risk	Risk description	Impacted stakeholders	Financial shock
Extreme rainfall times	Physical risk - immediacy	Supply chain disruptions, insufficient supply of raw materials, affecting production and delivery times, leading to potential losses.	E/ S	Reduced revenue and increased costs due to delays in raw materials require additional remedial funds.
high temperature	Physical risk - immediacy	In order to maintain the operation of machinery and equipment in high-temperature areas, it is necessary to increase energy consumption, resulting in higher operating costs.	G/E/S/I	Increased cooling system and energy usage costs can impact profits in the long run Rate.
high temperature	Physical risk - immediacy	Employees are less productive due to high-temperature environmental health issues, increasing sick absenteeism and impacting production schedules.	G/E/S/I	Increased employee health protection costs, production losses due to absenteeism may affect revenue
Heavy rainfall	Physical risk - immediacy	Heavy rainfall can affect the transportation of raw materials and products, leading to delivery delays and lost revenue.	G/E/S/I	Reduced revenue and loss of credibility due to delayed delivery, increased logistics and remediation costs.

Heavy rainfall	Physical risk - immediacy	The plant facilities were affected by heavy rainfall, causing equipment damage and production disruptions, resulting in financial losses.	G/E/S/I	The potential cost of facility maintenance and production disruptions can significantly impact operating margins.
earthquake	Physical risk - immediacy	Earthquakes can cause damage to buildings and equipment failures in the factory, affecting production schedules and delivery times.	G/E/S/I	Loss of revenue during facility repairs and shutdowns can add to financial pressure
Taiwan's sustainability policy	Transformation Risks - Regulations and Policies	The accelerated implementation of sustainability-related policies may lead to increased compliance costs and market competition pressure.	I	Increased compliance costs in the early stages of the implementation of the new policy may affect short-term profit performance.
Changes in carbon emission regulations	Transformation Risks - Regulations and Policies	Increased carbon emission requirements may increase energy and emissions management costs, putting pressure on profitability.	G/S/I	Equipment investment and compliance costs need to be increased, which may affect cash flow and net profit margin in the short term.
The market is low-carbon trend	Transformation Risk - Market	Customer demand is biased towards low-carbon products, and the company needs to increase development costs to meet market demand.	G/S/I	The initial development and transformation costs are high, and the market share may decline in the short term.
reputation	Transformation risk - reputation	Failure to properly address environmental issues can lead to damage to a company's reputation, affecting customer trust and market performance.	G/ I	Image damage can directly affect business cooperation opportunities, leading to lower revenue and higher public relations costs.

TABLE: IDENTIFICATION OF RISKS

NOTE 1: EMPLOYEE E / CUSTOMER G / SUPPLIER S / SHAREHOLDER AND INVESTOR I

schedule	Risk issues	Generate risk	impact	Shock description	extent
Short-term 1-3 years	high temperature	In order to maintain the machinery and	business	The decline in gross profit margin has led to an increase in costs,	high

		equipment in the factory, the demand for electricity needs to be increased.		resulting in a decrease in the competitiveness of quotations.	
			Operating	The company's profits decreased.	
			finance	Electricity costs increase.	
Short-term 1-3 years	high temperature	Health damage caused by the high temperature working environment of personnel.	business	Poor delivery and declining revenue.	low
			Operating	Frequent leave of absence leads to a decrease in productivity.	
			finance	Decreased productivity and reduced shipments, resulting in reduced profits.	
Short-term 1-3 years	Heavy rainfall	Causing abnormal water supply and production interruption.	business	Poor delivery and declining revenue.	middle
			Operating	Equipment is damaged, production is interrupted.	
			finance	Equipment was damaged, and revenue declined.	
Short-term 1-3 years	Heavy rainfall	Supply chain disruptions and insufficient supply of raw materials have led to operational delays.	business	Poor delivery and declining revenue.	middle
			Operating	Supplier delivery is not smooth, resulting in a decline in revenue.	
			finance	Supplier delivery is not smooth, resulting in a decline in revenue.	
Short-term 1-3 years	earthquake	Production facilities can suffer damage, leading to increased repair costs.	business	Poor delivery and declining revenue.	middle
			Operating	Equipment is damaged, production is interrupted.	
			finance	Equipment was damaged, and revenue declined.	
Short-term 1-3 years	earthquake	Damage to buildings, leading	business	Poor delivery and declining revenue.	middle

		to production interruptions.	Operating	Equipment is damaged, production is interrupted.	
			finance	Equipment was damaged, and revenue declined.	
Short-term 1-3 years	Taiwan's sustainability policy	The imposition of carbon fees has led to an increase in operating costs.	business	The decline in gross profit margin has led to an increase in costs, resulting in a decrease in the competitiveness of quotations.	high
			Operating	The increase in carbon fees has led to an increase in operating costs and a decrease in the company's profits.	
			finance	Carbon fees increase and company profits decrease.	
Short-term 1~3 years	Financial Supervisory Commission's sustainability policy	Greenhouse gas reduction requirements, resulting in increased operating costs.	business	The decline in gross profit margin has led to an increase in costs, resulting in a decrease in the competitiveness of quotations.	high
			Operating	Update equipment and increase operating costs.	
			finance	Increased operating costs resulting in a decrease in profits.	
Short-term 1~3 years	The market is low-carbon trend	The customer's request for carbon reduction leads to the risk of customer reordering.	business	The decline in gross profit margin has led to an increase in costs, resulting in a decrease in the competitiveness of quotations.	middle
			Operating	Raw material shortages and supply chain stability lead to production delays	
			finance	Upgrades in intelligence have led to increased costs	
Medium term 4-6 years		Customers demand an increase in the	business	Price competitiveness decreases, customers are lost	middle

	Decarbonizing energy use in the market	proportion of green electricity used, resulting in an increase in operating costs.	Operating	Insufficient green power generation causes unstable power supply and affects production	
			finance	Profits declined	
Short-term 1~3 years	Technology - low-carbon green products	Investment in low-carbon technology increases costs	business	The introduction of low-carbon technology has failed, and customers have been lost	middle
			Operating	Reduced profit and performance impairment	
			finance	Increase the cost of developing new technologies	
Medium term 4-6 years	reputation	Low product yield leads to increased waste. The back-end pollution prevention and control equipment is not followed-up, causing air and water pollution.	business	Customers are lost, and the number of orders received decreases	middle
			Operating	Employee morale declines and affects work efficiency	
			finance	increase in unit production costs; Poor capital turnover	

TABLE 2: RISK IMPACT ASSESSMENT

Opportunity shock

In the ever-changing market environment, GIA not only pays attention to climate-related risk management, but also actively seeks and seizes various potential opportunities. We believe that by strategically identifying and leveraging these opportunities, companies can strengthen their competitive advantage while driving sustainability. These opportunities may come from technological innovation, changes in market demand, policy support and other aspects, bringing growth potential and financial benefits to the company. The following details the key opportunities we have identified and their possible impacts.

project	Types of opportunities	Opportunity description	Impacted stakeholders	Financial shock
Extreme rainfall times	toughness	Improve supply chain resilience and climate resilience to enhance business stability and competitiveness.	E/ S	Reduce financial losses due to supply chain disruptions, improve delivery efficiency, and stabilize revenue streams.
high temperature	Resource efficiency	Introduce energy-saving technologies and equipment to reduce energy consumption, improve production efficiency, and reduce long-term operating costs.	G/E/S/I	Reduce energy costs, improve capacity utilization, and improve long-term ROI.
high temperature	toughness	Improve the comfort of the working environment and health protection measures, attract and retain high-quality talents, and enhance employee loyalty and productivity.	G/E/S/I	Reduce losses caused by absenteeism, improve personnel stability, improve work efficiency, and reduce recruitment and training costs.
Heavy rainfall	toughness	Strengthen logistics management and design emergency plans, enhance the ability to respond to weather risks, and improve market credibility.	G/E/S/I	Improve customer satisfaction, reduce financial losses due to logistics disruptions, and enhance market trust.
Heavy rainfall	toughness	Optimize the drainage system and facility structure of the plant to improve the climate resilience of the facility and reduce the risk of disruption.	G/E/S/I	Reduce facility maintenance costs, reduce the risk of production interruptions, and improve business stability and profitability.
Heavy rainfall	toughness		G/E/S/I	
earthquake	market	Optimize the structural design and building resilience of the plant, and use intelligent management technology to reduce the recovery time after the disaster	G/E/S/I	Reduce recovery costs, reduce the impact of production interruptions on revenue, and improve disaster response capabilities.
earthquake			G/E/S/I	

Taiwan's sustainability policy	market	We see policy changes as an opportunity to enhance our brand image, develop products that comply with sustainability standards, and attract customers who value sustainability.	I	Increase market share, enhance brand loyalty, and create new revenue growth points.
Changes in carbon emission regulations	Products & Services	Invest in low-carbon technology and equipment to occupy low-carbon market advantages and create new revenue growth points.	G/S/I	Increase market competitiveness, attract customers who focus on low-carbon products, and achieve long-term revenue growth.
The market is low-carbon trend	market	Successfully developing low-carbon products will enhance market competitiveness and attract more target customer groups.	G/S/I	Increase market demand, increase sales and profits, and secure a competitive advantage.
reputation	market	Adopt proactive climate action and transparent communication strategies to enhance brand image and market recognition.	G/ I	Enhance brand value and customer loyalty, increase market demand, and create additional business opportunities.

TABLE 3: IDENTIFICATION OF RISKS AND OPPORTUNITIES

NOTE 1: EMPLOYEE E / CUSTOMER G / SUPPLIER S / SHAREHOLDER AND INVESTOR I

schedule	Topics of the meeting	Opportunity grasp	impact	Shock description	extent
Short-term 1~3 years	High temperature - energy-saving technology	Introduce advanced energy-saving technologies and equipment to reduce energy consumption and improve production efficiency.	business	Meet customer demand for sustainable products and enhance competitiveness.	high
			Operating	Increase production efficiency	
			finance	Reduce operating costs	
			business	Improve overall productivity	high

Short-term 1~3 years	High temperature - health and working environment optimization	Improve employee health protection and comfortable environment, attract and retain high-quality talents, and increase employee loyalty and productivity.	Operating	Reduce the turnover rate and improve work efficiency	
			finance	Reduce labor costs	
Intermediate period 3~5 years	Taiwan's Sustainability Policy - Brand image enhancement	Develop sustainable products that comply with policy norms and use policy opportunities to enhance brand image and market position.	business	Enhance brand loyalty and attract sustainability-conscious customers	middle
			Operating	Enhance market recognition	
			finance	Revenue growth	
Long-term 5~10 years	Resilience - Climate-resilient infrastructure	Invest in facility upgrades and climate resilience technologies to ensure long-term stability and sustainability of the business.	business	Reduce the risk of downtime	high
			Operating	Reduce the impact of climate disasters on facilities and improve operational efficiency	
			finance	Enhance asset value.	

TABLE 4: OPPORTUNITY IMPACT ASSESSMENT

4-3.3 Risk management

Risk/opportunity identification process

In today's increasingly complex and uncertain environment, GIA understands that effective risk management is crucial for maintaining business stability and sustainable development. To this end, we have adopted the TCFD framework to systematically

identify, assess, and manage risks related to climate change. Through this framework, it is possible to better understand the potential impact of climate change on business operations, finances, and strategies, and formulate corresponding countermeasures to ensure that companies remain competitive and resilient in the face of climate change challenges. The following will detail our specific measures and strategies in terms of risk management.

steps	1	2	3	4	5
process	Topic identification	Interviews/workshops	Analysis and confirmation	Reporting & Tracking	Continuous monitoring
illustrate	The Sustainability Committee identifies climate-related risks and opportunities that may affect the business of GIA.	Gather the views and suggestions of the Sustainability Committee on identifying risks and opportunities.	Further analyze and prioritize risks and opportunities.	Incorporate the identification of risks and opportunities into the company's sustainability report, and track and update it on an ongoing basis.	Regularly review changes in risks and opportunities and regularly report on risk management progress to the Board and other stakeholders.
steps	Analyze literature and research reports. Discuss with internal departments to gather relevant information. Identify a list of potential risks and opportunities.	Group discussion Discussions with internal departments Communicate with external experts to gather professional advice.	Based on the results of the discussion, determine the risks and opportunities that need to be prioritized with medium and high impact impact.	Incorporated into the annual sustainability report. Establish a tracking mechanism to regularly monitor changes in risks and opportunities. Regularly report progress to management.	Establish a regular review mechanism to ensure the effectiveness of risk management and response strategies. The Board reports on the progress of risk management.

TABLE 5: RISK IDENTIFICATION PROCESS

risk management

In the face of increasingly complex climate change challenges, risk management is key for companies to maintain stable operations and sustainable development. We are committed to identifying, assessing, and managing risks that may have a significant impact on our business, operations, and finances at an early stage, and by leveraging our internal expertise and external resources, we develop specific strategies for addressing different risks and continuously monitor and adjust to ensure that the company remains competitive in a rapidly changing environment. The table below details our response strategy to key risks and our performance in 2024.

schedule	Risk issues	Shock description	Therefore, the strategy is correct	2024 Performance
Short-term 1-3 years	high temperature	The decline in gross profit margin has led to an increase in costs, resulting in a decrease in the competitiveness of quotations.	1. Inventory the cooling air conditioning system and reduce the air conditioning load to improve the efficiency of the air conditioning system. 2. Use air-conditioning equipment with energy-saving labels.	1. Replace the heat sink and cooling water scaling pipeline to optimize the cooling efficiency of the air conditioner. 2. Purchase new equipment using energy-saving labels or cooling and air conditioning equipment with better energy efficiency to reduce energy use and greenhouse gas emissions.
		The company's profits decreased.		
		Electricity costs increase.		
Short-term 1-3 years	high temperature	Poor delivery and declining revenue.	1. Improve the environment: add ventilation and cooling systems, sunshade equipment and rest areas to reduce the temperature of the work site. 2. Health management: Ask a third-party unit to conduct working environment testing and	The installation of ventilation and cooling equipment in the 100% high-temperature work area in the factory area was completed, and employee feedback showed that the comfort was improved by 100%. The participation rate of employees in health
		Frequent leave of absence leads to a decrease in productivity.		
		Decreased productivity and reduced shipments, resulting in reduced profits.		

			provide regular health checks. 3. Work and rest adjustment: flexible working hours during high temperature periods, increase shift frequency, and reduce high temperature exposure time.	examinations reached 99.3%. The number of working environment inspections in the whole year is 1 time.
Short-term 1-3 years	Heavy rainfall	Poor delivery and declining revenue. Equipment is damaged, production is interrupted. Equipment was damaged, and revenue declined.	1. Install water barriers or pumping machines in areas prone to flooding. 2. Pay attention to the water system of groundwater. 3. Establish a good communication relationship with government agencies.	1. Reflect the industrial park's efforts to improve regional drainage and increase the number of emergency pumping machines for heavy rainfall. 2. Inspect and rectify the groundwater system to strengthen efficiency 3. Install an emergency pumping motor
Short-term 1-3 years	Heavy rainfall	Poor delivery and declining revenue. Supplier delivery is not smooth, resulting in a decline in revenue. Supplier delivery is not smooth, resulting in a decline in revenue.	Strengthen supply chain diversification, establish backup suppliers and increase inventory safety stock to reduce the risk of supply chain disruptions.	1. Supply chain diversification progress: 2 new raw material suppliers were added to ensure the stable supply of key components and increase supply chain resilience by 50%. 2. Inventory safety stock: The inventory of key materials is increased to 2 times the standard demand, effectively reducing the risk of production stagnation caused by supply chain interruptions.

				3. Delivery stability: The number of delivery delays due to supply chain issues decreased by 5% compared to 2023, and the order fulfillment rate reached 85%.
Short-term 1-3 years	earthquake	Poor delivery and declining revenue.	1. Strengthen equipment fixation to reduce damage caused by earthquakes. 2. Maintenance of old equipment. 3. Alarm blocking equipment. 4. Natural disaster drills/education and training	1. Set up a natural gas seismic alarm blocking device. 2. Implement natural disaster drills and education and training.
		Equipment is damaged, production is interrupted.		
		Equipment was damaged, and revenue declined.		
Short-term 1-3 years	The imposition of carbon fees has led to an increase in operating costs.	The decline in gross profit margin has led to an increase in costs, resulting in a decrease in the competitiveness of quotations.	1. Continue to pay attention to the implementation of laws and regulations. 2. Conduct greenhouse gas inventory in accordance with ISO14064-1.	In accordance with the requirements of the Financial Supervisory Commission, the ISO14064-1 greenhouse gas inventory standard shall be implemented and continuous monitoring and management shall be implemented.
		The increase in carbon fees has led to an increase in operating costs and a decrease in the company's profits.	Establish a comprehensive carbon inventory system to accurately grasp carbon emission sources, optimize production processes, and reduce unnecessary emissions.	Complete the 2024 plant-wide carbon inventory, introduce digital cloud platform tools to assist in the inventory optimization process, and accurately grasp the sources of carbon emissions.
		Carbon fees increase and company profits decrease.		

Short-term 1~3 years	The Financial Supervisory Commission's sustainability policy and greenhouse gas reduction requirements have led to an increase in operating costs.	The decline in gross profit margin has led to an increase in costs, resulting in a decrease in the competitiveness of quotations. Update equipment and increase operating costs. Increased operating costs resulting in a decrease in profits.	1. Energy Efficiency Enhancement: Introduce high-efficiency and energy-saving equipment, phase out energy-consuming production equipment, and reduce carbon emission sources. 2. Renewable Energy Use: and sign long-term power purchase agreements (PPAs) with green power suppliers to reduce carbon emission intensity. 3. Carbon asset management: Establish a carbon inventory mechanism, regularly review and optimize the carbon emissions of each link, and improve the transparency of carbon emissions.	1. Energy efficiency improvement: Complete the replacement of the DBC clean room on the 1st floor of the 1st factory with a level 1 energy efficiency chiller, replace the cooling tower heat dissipation fin improvement plan, and cooperate with Taipower's daily selection time period measures, and increase the energy saving rate by 085%, reducing carbon emissions by 41.6 tons throughout the year. 2. Transparency of carbon inventory: Complete the 2024 factory-wide carbon inventory.
Short-term 1~3 years	The market is low-carbon trend	The decline in gross profit margin has led to an increase in costs, resulting in a decrease in the competitiveness of quotations. Raw material shortages and supply chain stability lead to production delays Upgrades in intelligence have led to increased costs	Find multiple suppliers that can provide low carbon alternative material development	Establish supply chain cooperation, support suppliers to develop and promote low-carbon alternative materials, and provide technical support to form a win-win situation

Medium term 4-6 years	Decarbonizing energy use in the market	Price competitiveness decreases, customers are lost Insufficient green power generation causes unstable power supply and affects production Profits declined	Establish a customer communication mechanism 1. Set up solar power generation equipment inside the factory area to produce part of the green electricity and reduce dependence on external supply. 2. Improve the energy efficiency of production equipment and reduce the overall electricity demand	Evaluate rooftop solar PV setups
Medium term 4-6 years	reputation	Customers are lost, and the number of orders received decreases Employee morale declines and affects work efficiency Investors are not confident	1. Improve the company's product yield, strengthen communication with customers, and conduct regular return visits to customers 2. Introduce precision manufacturing technology and automatic testing system to improve product yield and reduce the generation of scrap plates. 3. Strengthen employee skills training to ensure standardization of production and reduce the rate of defective products. 4. Collaborate with recyclers to establish waste reuse mechanisms to reduce environmental burden and generate additional revenue. 5. Strengthen ESG advocacy within the	1. Production waste is successfully recycled and reused, and the monthly scrap version reuse rate is 100%. 2. Employees within the company advocate strengthening environmental awareness for a total of 12 times a year

			enterprise, enhance employees' awareness of environmental protection, and promote full participation in environmental management actions.	

4-3.4 Greenhouse gas emissions

In 2024, the Company successfully completed the greenhouse gas emissions inventory, which is an important part of our commitment to environmental protection and sustainable management strategies. As we continue to expand our greenhouse gas management scope, we aim to better understand the company's carbon emission hotspots, conduct in-depth analysis based on the data obtained, and formulate effective carbon reduction strategies based on the analysis results. In the future, a carbon management platform will be established to further consolidate our carbon reduction efforts. These measures will help us better align our daily operations with our carbon reduction goals, thereby effectively reducing greenhouse gas emissions and advancing our performance in climate action. Through these practices, we are committed to ensuring the long-term sustainable development of the enterprise, while also maintaining the ecological balance of the earth, creating a greener and healthier living environment for future generations.

Greenhouse gas inventory method

Starting in 2024, greenhouse gas inventory and relevant reports will be compiled, which strictly follows the standards of the ISO14064-1 GHG management system. We plan to conduct a comprehensive inventory and management of our greenhouse gas emissions on a regular basis every year, and actively promote a series of plans and measures aimed at reducing greenhouse gas emissions based on the data and analysis results obtained from the inventory to achieve our commitment to carbon reduction and environmental protection.

2024 inventory results

The results of the 2024 greenhouse gas inventory show that the total emissions of GIA TZOONG ENTERPRISE CO., LTD. (Taiwan plant) are 11,4412763 metric tons of CO2e, of which Category 1 is 414.9230 metric tons of CO2e, Category 2 is 7111.9204 metric tons of CO2e, and Category 3~6 is 3914.4329 metric tons of CO2e. **The total emissions of GIA TZOONG(ShenZhen) Ltd.(business base) in mainland China** are 16.6632 metric tons of CO2e, of which 6.4103 metric tons of CO2e in Category 1, 2.3623 metric tons of CO2e in Category 2, and 7.8906 metric tons of CO2e in Category 3~6, which will be completed in April 2025 and passed third-party verification.

Greenhouse gas emissions: Unit: metric ton C02e

Name of the venue	region	Total emissions	Category 1	Category 2	Category 3	Category 4	Category 5	Category 6
GIA Co., Ltd	Taoyuan City, Taiwan	11441.2763	414.9230	7111.9204	138.6591	3775.7738	NS	NS
GIA TZOONG (ShenZhen) Ltd.	Shenzhen, China	16.6632	6.4103	2.3623	3.1193	4.7713	NS	NS
total		11457.940	421.3333	7114.2827	141.7784	3780.5451	NS	NS

Greenhouse gas emissions category 1 and category 2

The Taiwan plant (Category 1 + Category 2) is 7526.8434 metric tons of CO2e, and the main sources of greenhouse gas emissions generated in the process of energy consumption include purchased electricity, boilers, chillers and public facilities, etc., of which purchased electricity is the largest source of emissions (Category 2) 71119,204 tons of CO2e, accounting for 94.00 tons of emissions48%。 In the face of the company's growing business scale, we are committed to improving energy efficiency and actively planning our energy use to reduce the environmental impact of our operations. We plan

to implement a series of important emission reduction measures, including continuous upgrading of computer equipment and the replacement of existing office and production areas with LED lamps. Introduce high-efficiency and energy-saving equipment and phase out energy-intensive production equipment to improve overall electricity efficiency and reduce carbon emission sources. We also continue to focus on the Global Climate Action Initiative. We plan to continue to set and achieve specific goals for energy conservation and carbon reduction in the next five years, gradually improve the company's effectiveness in reducing greenhouse gas emissions, and implement our commitment to environmental protection and sustainable development.

Greenhouse gas current situation and risk analysis

In the context of global climate change, greenhouse gas emissions have become the focus of JAC's attention. The company has completed the ISO14064-1:2018 greenhouse gas inventory in the first quarter of 2025 to gain insight into the current status of emissions and potential climate risks.

category	Inventory status	risk
Category 1	was done	Natural gas boilers are the main source of emissions.
Category 2	was done	Purchased electricity is the most important emission.
Category 3~6	was done	Due to insufficient experience in risk assessment operations, the inventory energy is not yet complete at this stage, although the basic inventory has been completed, external professional consultants will be invited to provide technical guidance in the future to strengthen the efficiency of the bank

We will be committed to energy conservation and carbon reduction, and have begun to implement various measures and set emission reduction targets to ensure that our operations are in line with sustainable development goals.

Indicators and goals

In addressing the challenges of climate change, we have set clear targets and targets. These indicators cover the company's specific performance in greenhouse gas emissions, energy use, climate risk management, etc., aiming to promote the company's low-carbon transformation and improve climate resilience. Our goal is not limited to short-term compliance requirements, but also focuses on medium- to long-term sustainable

development to ensure that the company can remain competitive in the context of global climate change. Through continuous monitoring and adjustment, we are committed to ensuring that each goal is achieved and continuously optimizing our strategies to meet future challenges.

project	index	target
Carbon emission management	Annual greenhouse gas emissions (tonnes of CO2e)	by 2025, complete the carbon inventory; By 2030, reduce carbon emissions by 5%.
Renewable energy use	Proportion of renewable energy in total energy consumption (%)	The proportion of renewable energy use is achieved in accordance with the requirements of the law.
Supply chain stability	Number of supply chain disruptions/year	Control the number of supply chain interruptions to less than 2 times per year.
Extreme weather resilience	Production recovery time after extreme weather events (hours)	shorten production recovery time to less than 48 hours by 2025; By 2030, it will be shortened to less than 24 hours.

Greenhouse gas reduction plans

In response to the global sustainability trend, we plan to integrate carbon reduction plans into our business strategy, including the introduction of a carbon management platform, ESG performance linkage to employee rewards, and other mechanisms, so as to actively seek effective ways to reduce carbon emissions. In order to encourage all employees to work together to achieve carbon reduction goals, key carbon reduction and energy efficiency improvement goals will be gradually included in the company's performance appraisal system and used as the basis for rewards. In addition, the company will design and hold various energy conservation and carbon reduction competitions to stimulate employees to innovate energy conservation and carbon reduction ideas, and reward teams and individuals with outstanding carbon reduction achievements. In the future, it is planned to link ESG performance with employee compensation, and additional bonuses will be issued when the company achieves ESG performance goals. It is hoped that through the cultivation of these strategies and culture, all employees will

be driven to work together and gradually move towards achieving the organization's net-zero emission goals.

4-3.5 Energy management

The company focuses on product design, research and development, sales and manufacturing, so the company's internal energy demand is mainly concentrated in daily facilities such as air conditioning and lighting, of which electricity consumption accounts for the main part, and the Taiwan GIA plant is all purchased from Taiwan Power Company.

energy	GIA Taiwan factory
Natural gas (cubic meters)	120985
Gasoline (L)	5506.23
Diesel (L)	6159.13
Purchased electricity (kWh)	14396600
renewable energy	0
Total (MJ)	56529780.75
Energy intensity (MJ/number of people)	161053.51
Electricity to total energy use (%)	92%
Percentage of renewable energy used (%)	0

REMARK:

1. INFORMATION SOURCE: ELECTRICITY CONSUMPTION IS BASED ON THE DATA LISTED IN THE SUM MONTHLY ELECTRICITY BILL; NATURAL GAS, GASOLINE AND DIESEL ARE MAINLY BASED ON THE ACTUAL MONTHLY CONSUMPTION.

CALORIFIC VALUE CONVERSION COEFFICIENT OF VARIOUS TYPES OF ENERGY: 1 KWH = 3.6 MJ FOR ELECTRICITY; 1 M3 OF NATURAL GAS = 35.59 MJ; GASOLINE 1 L = 32.635 MJ; DIESEL 1 L = 35.146 MJ.

TABLE: ENERGY STRUCTURE TABLE

In 2024, according to the inventory of actual electricity consumption, the electricity consumption recognized by Taiwan GIA is 14396600 kWh, which is equivalent to 51827760 million joules.

In order to effectively reduce environmental impact and reduce energy consumption, development goals and plans for energy conservation and carbon reduction have been formulated through the Corporate Sustainability Committee. Integrated energy conservation and carbon reduction strategies and programs of various departments, and held regular committee meetings to review and track implementation results. In addition, the company continues to introduce energy-saving technologies and implement energy-saving renovation plans for related facilities. In addition to implementing energy management strategies such as energy-saving measures, improving energy efficiency, and adopting renewable energy, we also actively promote energy-saving management solutions in offices and public areas, and promote employees' awareness and habits of energy conservation and carbon reduction through publicity activities and education and training, and jointly make efforts for green environmental protection.

Target:

- The average annual power saving rate in 2015~2024: 1.9%, and the average annual power saving rate of 1% will continue to be implemented
- In 2024, 124,066.35 KW/hr was saved

year	Annual electricity savings (kWh)	Annual electricity consumption (kWh)	Average annual power saving rate (%)
2015	164,160	15,082,000	1.08
2016	246,240	15,080,200	1.34
2017	743,212.80	14,420,400	2.52
2018	648,000	14,829,600	2.94
2019	227,312	15,231,400	2.65
2020	175,536	14,184,400	2.42
2021	142,311.75	15,057,200	2.21
2022	223,096	13,210,420	2.15
2023	112,730.34	13,424,800	2.01
2024	124,066.35	14,396,600	1.9

4-3.6 Water resources management

As a circuit board manufacturer, we are well aware of the importance of water resources for production and operation, so we have always regarded water resource

management as one of the issues for the sustainable development of our enterprises. We value the efficiency of every drop of water in the production process, and are committed to reducing water consumption and wastewater discharge, actively promoting water recycling and reuse, and creating a green production process.

Use the factory area	Water Consumption (kWh)	
	2023	2024
Taiwan GIA Factory	154700.5437	153976.8057

In 2024, the total water consumption of Taiwan GIA was 153,976.8057 kWh (thousand liters), a decrease from 2023
723.7380 degrees, these achievements are due to the following key measures:

1. Water use optimization in the factory area

○ Cooling water recycling and reuse: Optimize the cooling water system in the computer room to achieve efficient recycling of cooling water and greatly reduce the need for cooling water replenishment.

2. Employee participation and awareness improvement

○ Advocate water conservation and enhance employees' awareness of water resource protection

3. Compliance and environmental standards

○ Wastewater treatment and discharge compliance: Strictly abide by wastewater discharge standards, divert and properly treat wastewater according to the characteristics of the process, and regularly perform third-party inspections of wastewater discharge to ensure compliance with regulatory requirements and reduce environmental impact.

In the future, GIA will continue to deepen its water resources management strategy and promote more innovative and effective application of water resources technology. At the same time, we will explore cooperation with supply chain partners to jointly improve the water resource utilization efficiency of the entire industrial chain and achieve harmonious coexistence between production and the environment.

4-3.7 Resource circulation

As an enterprise in the field of circuit board production, GIA deeply understands the challenges of limited resources and always regards resource recycling as one of the important strategies to promote sustainable development. We are committed to reducing resource use, achieving efficient use and recycling, actively reducing waste generation, and supporting the circular economy with practical actions.

In 2024, we have achieved a number of results in our efforts to recycle resources, mainly in the following directions:

1. Efficient use of production raw materials

   Material optimization and reduction design Through product design and production process optimization, reduce the consumption of raw materials in circuit board production, such as introducing high-efficiency materials, reducing the amount of materials used, and ensuring that product performance is not affected.

   Recycling and reuse of scraps The scraps in the production process, such as discarded copper foil and PCB board edges, are classified and recycled, and sent to qualified treatment units for recycling to improve resource utilization.

2. Waste management and reduction

   The waste generated in the production process of recyclable waste is classified into general waste and hazardous waste, of which the recycling rate of recyclable waste (such as metals, plastics, etc.) reaches 100%. These recycled resources are processed and reused for production in other industries.

   Reduce the proportion of waste to landfill Strengthen waste reduction measures, further reduce the proportion of waste to landfill by optimizing the production process, reduce the generation of non-recyclable waste, and further reduce the proportion of waste to landfill, and no waste will be landfilled in 2024.

GIA will continue to promote resource recycling management, from source reduction to full-process recycling, and fully implement the concept of green production. We believe that through technological innovation and multi-party cooperation, we can not only reduce resource consumption and environmental burden, but also create greater

value for society and ecosystems, and ultimately achieve harmonious coexistence between enterprises and the environment.

4-3.8 Waste management

GIA deeply understands the significant impact of waste management on environmental sustainability, and firmly believes that enterprises shoulder the responsibility of protecting the earth's resources and environment, so we have formulated three major policies: pollution prevention, compliance with regulations, and continuous improvement. We always strive to reduce waste generation, improve resource recycling rates, comply with relevant environmental protection regulations, achieve effective waste disposal through diversified management measures, reduce environmental impact, and shoulder corporate citizenship responsibilities to actively promote a sustainable future.

1. Sorting and recycling management
   - Comprehensive classification management In the production process, we have established a complete waste classification system, which divides waste into three categories: resource recycling, general waste and hazardous waste, and formulates corresponding treatment processes according to different properties to ensure the effective treatment and reuse of waste.
   - The copper foil edge material and metal waste generated during the metal resource recycling production process are efficiently recycled and sent to qualified recycling treatment units. In 2024, we achieved a 100% recycling rate for metal resources, significantly reducing raw material waste.
2. Waste reduction measures
   - Production process optimization reduces the amount of waste generated in the process by improving production processes and technological innovations, such as reducing copper foil loss, improving material utilization, and ensuring efficient use of resources.
3. Hazardous waste management

■ Strict control mechanism Strictly control hazardous waste (such as waste liquid, waste chemicals, etc.), and establish a GPS satellite positioning and tracking mechanism for the whole process from generation to disposal to ensure that its treatment complies with environmental protection regulations.

■ Outsourcing Professional Treatment Entrusts qualified third-party professional treatment facilities for safe treatment of hazardous waste to avoid potential impacts on the environment and communities.

4. Waste recycling

■ Recycling and reuse send recyclable waste, such as packaging materials and metal waste, to resource recycling plants or recycling processing plants for processing, generating new materials for use in other industries, and realizing the recycling cycle of resources. In 2024, the recycling rate of recyclable waste will increase to 100%.

5. Performance and data transparency

Waste output (in metric tons)

region	category	Direct disposal			Disposal and transfer			Generate total amount		
		2022	2023	2024	2022	2023	2024	2022	2023	2024
Taiwan	General business waste	58.3	61.8	66.6	310.3	266.9	239.6	368.6	328.7	306.2
	Hazardous business waste	1.6	1.5	0	755.9	776.2	757.1	757.5	777.7	757.1
	sum	59.9	63.3	66.6	1,066.2	1,043.1	996.7	1,126.1	1,106.4	1,063.3

■ Waste Management Performance We regularly review and evaluate the amount of waste generated, recycling rate, and reduction effectiveness, and disclose data to stakeholders through sustainability reports. In 2024, the total waste recycling rate reached 94%.

6. Employee advocacy and awareness improvement

■ Environmental information is released regularly, a total of 12 times throughout the year, covering various topics such as industrial environmental protection trends, recycling knowledge and channels, and environmental protection activities, to enhance employees' recognition and awareness of environmental sustainability.

In the future, GIA will continue to improve its waste management capabilities, with the goal of achieving zero waste to landfill by 2025 and increasing the overall resource recycling rate to 100%. We believe that through technological innovation and full participation, waste can be converted into resources, achieving a win-win situation of economic benefits and environmental protection.

Chapter 5 Happy Enterprises

GIA believes that the sustainable development of the enterprise comes from the efforts of every employee, and happy employees are the greatest driving force for the enterprise to move forward. To this end, we take the innovative concept of "Happiness Cube" as the core, starting from three aspects - work satisfaction, life balance, and personal growth - to create a happy workplace that inspires people and is full of a sense of belonging.

- Job satisfaction: Create a work environment that respects diversity and encourages innovation, allowing employees to feel the achievement and value in their career development.
- Life Balance: Promote work-life harmony and allow employees to find the best balance between professional and family through flexible working hours and health support programs.
- Personal growth: Provide diversified learning opportunities and clear promotion channels, encouraging employees to constantly challenge themselves and realize their dreams.

With the concept of "Happiness Cube", GIA redefines the connotation of a happy enterprise, so that happiness not only stays in the superficial welfare, but also penetrates into every day of employees, becoming the core driving force to promote the common growth of enterprises and employees. We believe that when employee well-being is the goal of a company, it creates a long-term and resilient future. Therefore, we are committed to providing employees with all-round well-being, from the working environment, career development, to physical and mental health, creating an environment where employees can work and live happily with peace of mind. We firmly believe that only with the peace of mind and happiness of employees can enterprises move forward steadily in the fierce market competition and achieve long-term sustainable development goals. Therefore, GIA integrates the concept of a happy workplace into its daily operations, and creates a working environment full of belonging

for every employee through a comprehensive welfare system, diversified growth opportunities and considerate care plans, so that happiness not only stays in the workplace, but also extends to employees' families and lives.

Diversity and co-prosperity

GIA actively recruits talents from different backgrounds, including people of different nationalities, professions, indigenous peoples, people with disabilities, etc. Through industry-academia collaboration programmes and diversified recruitment channels, we recruit a wide range of talents and increase the proportion of multicultural talents year by year. Currently, we have offices in multiple regions, and our employees are from Taiwan, China, and other regions, demonstrating our tolerance and emphasis on multiculturalism. At the same time, we have set a long-term goal of diversity accounting for 30% of our workforce by 2030, further deepening the cultural foundation of diversity and inclusion in our company.

Equitable development

All employees are treated equally and do not discriminate based on race, nationality, gender, sexual orientation, religious beliefs, etc. We are committed to promoting gender equality in the workplace, creating an anti-discriminatory work environment, and providing gender-friendly facilities and comprehensive welfare measures. Through a fair recruitment, appointment and promotion system, we actively nurture outstanding women for management positions. As of 2024, the company's female supervisors are 5.70%, and the target of female supervisors reaching 7% by 2030 is set to promote the sustainable development of gender equality.

Co-creation and sharing

GIA is committed to creating an inclusive culture where every employee feels valued, treated with respect, fairness, and actively participates in the company's growth. We have set up multiple and smooth communication channels, including the report mailbox (website: www.gia-tzoong.com.tw) on the official website of GIA or the electronic opinion mailbox of the internal system, where employees can express their opinions through various methods, and a dedicated person will quickly handle and reply to them. At the

same time, we have gradually planned the direct dissemination and communication of organizational development strategies to the company's operational level, and encourage employees to actively express their ideas and share suggestions through meetings, education and training.

Through transparent, direct communication and active participation, GIA hopes to create an open, inclusive and dynamic working environment, so that every employee can become an important driver of the common prosperity of the enterprise and society.

5-1 Employee retention and training

Management policy	Major theme: talent attraction and retention
policy	To attract talent, enhance employee satisfaction and promote long-term retention, we have developed a comprehensive policy framework covering the following core directions: 1. Employee Retention Programs: Offer competitive salary and benefits and exclusive career development plans. 2. Education and Training Procedures: Establish a comprehensive training system to strengthen employees' skills and professional knowledge. 3. Employee Code of Conduct and Practices: Ensure that employees adhere to ethical and professional standards and create a good corporate culture. 4. Communication Management Procedures: Promote diversified communication platforms to enhance the transparency and participation of employees' opinions. 5. Safety and Health Management Procedures: Provide a healthy and safe working environment to ensure the well-being of employees.
promise	We are committed to always upholding the following principles in talent management and retention: ■ Compliance with regulations: Ensure that all relevant policies comply with local and international regulations. ■ Diversity and Inclusion: Create a workplace culture that is fair and respectful of differences, encouraging innovation and collaboration. ■ Benchmarking against international standards: Introducing global best practices and management models to enhance the competitiveness of enterprises.

<table>
<tr><td></td><td>■ Employee Engagement and Communication: Create a culture of open communication and strengthen employee involvement in corporate decision-making.
■ Health and Safety: Ensuring that all employees can work and thrive in a safe and healthy environment.</td></tr>
<tr><td rowspan="5">Future goals</td><td>Short-term goals (short-term goals within 1 year):</td></tr>
<tr><td>Increased post-hire retention: 65% retention rate for new hires</td></tr>
<tr><td>Medium-term goals (1~3 years medium-term goals):</td></tr>
<tr><td>Establish excellent employee training and development programs: Provide comprehensive training programs to help employees improve their skills and expertise, with 4 hours of training per person per year and 100% participation</td></tr>
<tr><td>Long-term goals (3~5 years long-term goals):</td></tr>
<tr><td>liability</td><td>Improve employee satisfaction and retention: Increase employee satisfaction to a score of 4.0 and reduce turnover rates by providing a favorable work environment, career development opportunities, and benefits.</td></tr>
<tr><td>resource</td><td>In order to ensure the effectiveness of policy implementation, all departments of GIA work together to divide the labor as follows:
1. Human Resources Management Section: Overall talent management and planning.
2. Manufacturing Department: Train technical personnel to ensure the stable operation of the production line.
3. Business Department: Support the career planning of business personnel and strengthen market competitiveness.
4. Quality Assurance Department: Establish an internal quality culture to support the professional growth of employees.
5. R&D department: technological innovation and improvement of employee expertise.
6. Design Engineering Department: Provide design talent development channels and support product innovation.</td></tr>
<tr><td></td><td>Allocate 7 professional management personnel to be responsible for employee development and talent retention plan.
Financial Resources :<table><tr><td>project</td><td>Content/Amount</td><td>During the subsidy period</td><td>Impact metrics /performance</td></tr><tr><td>Professional</td><td>Equipped with 7</td><td>long-term</td><td>Execution strategy</td></tr></table></td></tr>
</table>

	management manpower allocation	professionals		and performance tracking
	Recruitment costs	NT$58,388 (104, 1111 pipes)	2024 academic year	Expand talent sources
	Employment subsidies for lack of work	NT$108,000	18 months	Reduce recruitment costs
	Youth employment praise	NT$21,000	6 months	Improve youth retention
	Subsidies for stable employment training for middle-aged and elderly people	Cooperate with government subsidy programs	Continuous application	Improve the functional adaptability of middle-aged and elderly people
	Rental subsidies	NT$5,000/month	Up to 12 months	Attract talents from other places
	Relocation grants	NT$30,000 (one-time).	Single	Reduce barriers to employment for migrants
	Work-life balance program	Employee care/employee stress relief/friendly family/elderly care/middle-aged and elderly retirement preparation, etc	long-term	Improve employee satisfaction and retention
	Job redesign plan	Improve the working environment of middle-aged and elderly employees	Continue to implement	Improve efficiency and reduce adaptation costs
Evaluation mechanism for the effectiveness of management policies	Employee Satisfaction Surveys: Regularly assess employee satisfaction levels annually. Customer satisfaction surveys: Indirectly evaluate employee performance and overall service quality through customer feedback. Grievance mechanism: Regularly review giveaway cases and handling processes to continuously optimize communication and problem-solving efficiency.			

Management Policy Assessment Results	2023: ● Customer satisfaction: 87 points (80 points exceeding the target). ● Employee satisfaction: 315 out of 5. ● There are no complaint case records, and the communication channels are running smoothly. 2024: ● Customer satisfaction: 90 points (up 3.4% year-on-year). ● Employee satisfaction: 3.28 points (consistently close to full score). ● There were no major complaints, and employee participation increased significantly.
grievance mechanism Communication channels	Appeal hotline: 03-3667382#213 Appeal mailbox: aling@gia-tzoong.com.tw

In order to enhance the competitiveness of the enterprise, GIA actively promotes all-round talent development planning, and designs complete and effective training courses for different levels of new employees, professionals and management. At the same time, we are committed to creating an internal rotation and leadership development mechanism, building a step-by-step training model, and assisting employees in planning long-term career development paths, so as to strengthen the corporate talent pool and support the company's long-term goal of sustainable operation.

5-1.1 Human rights

GIA Development is committed to safeguarding the basic human rights of employees in accordance with the United Nations Universal Declaration of Human Rights, the UN Guiding Principles on Business & Human Rights, the UN Global Compact, and the United Nations Global Compact. International norms such as the ILO Declaration on Fundamental Principles and Rights at Work, the Employee Code of Conduct and Practice, and the basic human rights of all employees, customers, suppliers and stakeholders are protected in accordance with local laws and regulations in Taiwan.

GIA clearly follows the relevant regulations of the Labor Standards Law, prohibits the employment of child labor, puts an end to forced labor, and notifies all employees of relevant wage adjustments or other important matters in accordance with the company's regulations before business changes. We are committed to handling the rights and interests of all employees in a transparent, respectful and responsible manner, ensuring that the basic rights and well-being of employees are protected in all circumstances.

Human Rights Education and Practice

In 2024, GIA will hold a total of 4 human rights-related education and training, covering topics such as human rights policy, trade secrets and whistleblower protection, consumer rights protection, sexual harassment prevention, and protection of the rights and interests of people with disabilities. Through education and training, we are committed to raising the awareness of all employees on human rights protection and fully implementing relevant policies.

In addition, in the future, GIA plans to promote all employees to gradually understand and agree with the company's human rights-related policies, and strengthen the importance and practice of human rights protection through education and training and internal advocacy. The company will guide employees to understand the topic of human rights in stages, gradually establish a culture of full participation, and finally realize the creation of a respectful, equal and harmonious working environment between employees and the enterprise.

We believe that through continuous communication and education, we can further enhance the company's ability to practice human rights and make it an important cornerstone for achieving sustainable development.

annual	2022	2023	2024
Course objects	All employees	All employees	All employees

Course content	Human rights commitments, anti-discrimination, anti-bullying, and sexual harassment prevention advocacy Workplace culture Labor rights Occupational safety and health education and training Information Security and Personal Data Protection Act CRPD protects the rights and interests of people with disabilities	Human rights commitments, anti-discrimination, anti-bullying, and sexual harassment prevention advocacy Workplace culture Labor rights Occupational safety and health education and training Information Security and Personal Data Protection Act CRPD protects the rights and interests of people with disabilities	Human rights commitments, anti-discrimination, anti-bullying, and sexual harassment prevention advocacy Workplace culture Labor rights Occupational safety and health education and training Information Security and Personal Data Protection Act CRPD protects the rights and interests of people with disabilities
Number of trainees	342	347	344
Completion of training rate	100%	100%	100%

5-1.2 Employee development and cultivation

GIA adheres to the principle of "meritocracy", and recruits all kinds of outstanding talents according to professional attributes and the future development needs of the enterprise. We are committed to providing competitive salaries, comprehensive benefits, and diverse training opportunities to ensure that employees continue to grow in their careers and work with the company towards sustainable development. We actively attract young talents to join us and drive digital and diversified transformation. In addition to meeting the needs of our core business, we also recruit talents in cross-border professional fields such as information technology, digital marketing, actuarial statistics, and customer relationship management to inject innovation momentum into enterprises.

In 2024, GIA interviewed 112 job seekers, of which 55 employees (including 10 foreign employees) were admitted, of which 52.73% were female employees and 6.9%

were managerial positions. The average recruitment cost per person is about 978 yuan to ensure that every new employee can become an important force in promoting the continuous progress of the enterprise.

In addition to actively recruiting outstanding talents, GIA also attaches great importance to the long-term retention of talents. We are committed to providing fair and competitive compensation and benefits, implementing a comprehensive performance management system, and establishing long-term incentive mechanisms and reward programs to enhance employee engagement and sense of belonging, laying the foundation for the common growth of the company and employees. We have a long-term strategy aimed at talent stability, with the aim of maintaining a retention rate of over 90% for high-performing talent by 2030. In 2024, the company actually achieved a retention rate of 56.36% for new employees, demonstrating employees' high recognition of the company. At the same time, the overall turnover rate in 2024 is 17.15%, showing the company's continuous progress and efforts in talent management.

GIA will continue to optimize relevant policies and ensure that every employee can find long-term development opportunities in the company through more attractive salary structures and personalized career development plans, and become an important force in promoting the sustainable growth of the company.

Statistics on the turnover rate of regular employees in the past three years

annual	2022	2023	2024
Total number of turnovers	106	68	59
Total turnover rate	30.90%	19.32%	17.15%
The number of voluntary departures	100	65	56
Voluntary turnover rate	94.34%	95.59%	94.92%

Employment and appointment (by region)

item	Taiwan	Mainland area	Number
The number of full-time applicants in 2024(A)	112	2	114
Number of full-time positions planned to be recruited in 2024 (B)	45	1	46
Number of full-time employees in 2024 (C)	55	1	56
Number of full-time employees issued in 2024 (D)	63	2	65

NOTE：Application rate%= A/B；Attendance rate%=C/D

item	Taiwan	Mainland area	Number
Application rate	248.89%	200%	247.83%
Attendance rate	87.30%	50%	86.15%

GIA is committed to providing competitive salary and benefits, a diversified learning environment, and challenging and rewarding work content to attract outstanding talents from different fields. In 2024, we plan to recruit 46 people globally and receive more than 1,668 resume applications, which is 36.26 times the number of planned recruits, fully demonstrating the attractiveness of GIA in the industry. Our final employment rate reached 86.15%, further proving the attractiveness of GIA as an employer brand.

At the same time, GIA has achieved remarkable results in employee retention. The retention rate of new hires in 2023 was 53.33%, and by 2024, this figure has increased to 56.36%, demonstrating our continuous efforts to improve employee satisfaction and enhance the sense of belonging to the company.

The retention ratio of new employees within two years

annual	Taiwan	Mainland area
2022	58.06%	not
2023	53.33%	not
2024	56.36%	100%

THE NUMBER OF PEOPLE STILL EMPLOYED AS OF 2024/12/31 IS CALCULATED

In order to further improve the effectiveness of talent attraction and retention, GIA will focus on the following key areas:

1. Optimize the compensation and benefits system:

   Regularly review and adjust the compensation structure to ensure that our salary level can continue to remain competitive in the market and meet the needs of employees.

2. Strengthen employee development plans:

   Provide diverse career development opportunities, expand the depth and breadth of employee training, help employees achieve their personal career goals, and enhance their sense of accomplishment in their careers.

3. Create a corporate culture:

   Create an open, inclusive, and supportive corporate culture to ensure that employees feel a sense of belonging and satisfaction at work, further motivating employees to grow together with the company.

We believe that only by attracting and retaining talents can we interrupt innovation in a highly competitive market and lay a solid foundation for the sustainable development of enterprises.

Re-adaptation of disadvantaged groups/youth cultivation/rise of middle-aged and elderly labor force

In line with the needs of post-epidemic industrial recovery on the island, GIA has created a friendly workplace and used the incentive measures of the Taiwan authorities to assist disadvantaged groups and middle-aged and elderly workers to return to the workplace, improve labor participation, assist the disadvantaged and middle-aged and elderly labor population in preparing for employment and adapting to employment, provide opportunities for workplace learning and re-adaptation, and assist workers to return to the workplace. In order to reduce the talent gap and inherit experience, GIA continues to employ the elderly, so that their experience can be passed on and operated sustainably. In addition, for young people who lack work experience or professional skills, employers will handle job training before training according to the needs of employers,

and provide practical vocational training for young people. According to the professional attributes and future development needs of the enterprise, GIA provides comprehensive benefits and diversified training opportunities with the promotion of the government.

In the past three years, the company has received government subsidies:

annual	2022		2023		2024	
Grant projects	Number	Subsidy funds	Number	Subsidy funds	Number	Subsidy funds
Continue to employ the Old Age Grant Scheme	1	0	1	0	2	0
Over-employment subsidy program for people with disabilities	5	60,000	5	120,000	5	0
Employment scholarships	2	31,000	9	755,000	7	255,000
Stable Employment Plan 2.0	1	0	13	337,500	0	0
Workplace learning and re-acclimatization program	1	17,746	12	870,002	15	1,033,696
Stable employment training subsidies for middle-aged and elderly people in the workplace	0	0	18	43,414	11	111,713
Youth Employment Flagship Program	0	0	0	0	1	36,000
Youth safety diamond	0	0	0	0	1	10,000
Total subsidy items	10	108,746	58	2,125,916	42	1,446,409

Employees have received government subsidies in the past three years:

annual	2022		2023		2024	
Grant projects	Number	Subsidy funds	Number	Subsidy funds	Number	Subsidy funds
Employment incentives for lack of work	0	0	16	379,000	16	454,000
Stable Employment Plan 2.0	1	10,000	15	270,000	0	0
Youth safety diamond	0	0	0	0	1	21,000
Total subsidy items	1	10,000	31	649,000	17	475,000

After the successful introduction of the government recruitment subsidy program, the retention rate of new employees has been significantly improved. Through this program, we not only reduce the financial burden of recruiting and training new employees, but also provide employees with comprehensive training and development opportunities to adapt to the work and integrate into the corporate culture faster. At the same time, the support of the subsidy program has also enabled us to optimize our human resource management strategy and establish a more attractive working environment and compensation system. This not only improves the turnover rate, but also consolidates the core competitiveness of the enterprise and achieves the goal of a win-win situation between labor and management.

In response to the introduction of government subsidy programs, effectively improve the talent retention rate:

From the introduction of the government subsidy plan in October 2022	Number of new entrants	Three months old		Six months have passed		One year	
		Number	Retention ratio	Number	Retention ratio	Number	Retention ratio
There are subsidized people	6	5	83.3%	5	83.3%	5	83.3%
There is no subsidy	6	0	0.0%	0	0.0%	0	0.0%

2023	Number of new entrants	Three months old		Six months have passed		One year	
		Number	Retention ratio	Number	Retention ratio	Number	Retention ratio
There are subsidized people	20	17	85.0%	13	65.0%	12	60.0%
There is no subsidy	28	7	25.0%	3	10.7%	1	3.6%

2024	Number of new entrants	Three months old		Six months have passed		One year	
		Number	Retention ratio	Number	Retention ratio	Number	Retention ratio
There are subsidized people	12	8	67%	NA	NA	NA	NA
There is no subsidy	32	15	47%	NA	NA	NA	NA

NOTE: NA CANNOT BE PRESENTED DUE TO THE LIMITATION OF THE STATISTICAL PERIOD.

5-1.3 Reasonable salary and reward

The overall compensation and reward strategy of GIA emphasizes responsibility, performance and ability as the core, and combines market conditions with fairness and differentiation. We are committed to providing target salaries that meet market standards, and the salaries of new employees are set according to their positions and responsibilities, based on their experience and educational qualifications, regardless of age, gender, race, religion, marriage or disability. The company regularly adjusts salary every year, once a year, and is implemented after the approval of the chairman.

In addition, GIA has set up a fair, just, open and incentive employee reward system <<performance bonus payment method>> etc., as an important basis for human resource management, through institutionalized operating specifications, to recognize

employees' outstanding performance and special contributions in work, so as to improve overall work efficiency and teamwork spirit. Through the implementation of the reward system, the company's core values of emphasizing performance, innovation and service quality are conveyed. The reward method also helps to improve employee satisfaction and centripetal force, thereby reducing the turnover rate, stabilizing the company's human resources, and laying a good foundation for the company's sustainable development. This method provides incentives for employees such as process improvement, avoiding the outflow of defective products, full attendance throughout the year, and excellent 5S standards.

We adhere to the principles of transparency and fairness in our salary structure, and ensure that the salaries of each position are in line with market standards through an annual salary review mechanism. At the same time, we pay attention to the average salary data of full-time employees who do not hold supervisory positions, and continue to improve the welfare benefits of grassroots employees to create a more stable workplace environment. We firmly believe that a sound remuneration and reward mechanism can attract and retain outstanding talents, further consolidate the competitiveness of GIA, and provide a solid foundation for the company's sustainable development in the future.

project	2022	2023	2024
Number of full-time employees who do not hold supervisory positions (persons)	314	332	323
Average salary of general staff (NT$1,000)	448	468	481
Median salary for general staff (NT$1,000)	412	438	455

「Salary information of full-time employees who do not hold supervisory positions」
(https://mopsov.twse.com.tw/mops/web/t100sb15)

Employee compensation and incentives

According to Article 23 of the Articles of Association of GIA TZOONG ENTERPRISE CO., LTD. all colleagues can share the fruits of the company's growth. This policy shows

that GIA attaches great importance to the contribution of employees and is committed to giving back to employees through specific movements.

To further motivate our employees, we have introduced a range of incentive programs, including innovation incentive programs such as patent proposal bonuses and patent approval bonuses. In 2024, GIA distributed a total of 4 patent bonuses to 4 colleagues, totaling NT$62,000, and held public commendation activities to encourage employees to innovate and actively propose ideas, creating more value for the company. These incentives not only reflect the great importance that GIA attaches to the spirit of innovation, but also demonstrate the company's recognition and appreciation for the contributions of employees. Through these specific actions, we hope to stimulate the potential of employees, promote the company to achieve higher goals in technological innovation and market competitiveness, and jointly move towards a sustainable growth future.

5-1.4 Career training system

In order to enhance the overall competitiveness of the company, GIA promotes a comprehensive talent development plan and designs complete training courses for new employees, professionals and management. Through internal rotation and the establishment of a leadership ladder, we can effectively assist employees in developing career development paths to achieve the goals of strengthening the talent pool and sustainable management.

Inherit successful experience

GIA Development has formulated internal lecturer management methods, actively cultivated internal lecturer seeds, and invested sufficient resources in the professional skills development, lesson plan design and curriculum execution ability of lecturers. There are 15 in-house lecturers who also teach and provide professional training and guidance to employees. In addition, the company encourages employees on leave to return to work in a timely manner to maintain workplace stability. In 2024, 8 employees of GIA returned to the workplace after passing training, demonstrating our support and commitment to employee development.

Encourage independent learning and innovation

We actively encourage our employees to participate in the "Innovative Learning Programme", which allows them to use their spare time for self-education, and provides professional license subsidies and internship opportunities to help them improve their professional skills and career development capabilities. In 2024, the company allocated a total of NT$324,000 as a professional license incentive to encourage employees to continue their education and hold public commendations to enhance employees' willingness to learn and sense of belonging to the company.

Constructing professional functions through learning and development of district maps

In response to the needs of all levels, GIA is committed to helping employees learn new skills and improve their professional abilities through diversified training courses and resource investment to meet the needs of career growth. Our training content is adapted to the company's business development and technology application trends to ensure that employees are equipped with the latest skills to improve their work efficiency and competitiveness. Although the "Career Development Blueprint" has not yet been formally planned, JG has begun to design phased learning plans for different departments and functional needs, and provide relevant training support to help employees gradually develop their personal professional and career goals. We will continue to improve the training system and explore more skill development directions suitable for the future workplace.

We will continue to strengthen the investment in talent training resources, build an excellent team with professional ability and innovative thinking through a systematic learning and development mechanism, and inject momentum into the common growth of the company and employees.

Training investment

In addition to providing basic compulsory courses (such as legal compliance and workplace protection) in accordance with the law, we also design a variety of professional

training content according to the needs of different positions, covering technical improvement, management ability and personal development, to help employees continue to grow in their careers. At present, the company mainly evaluates the implementation effectiveness of various training programs through employee feedback and internal discussions, and gradually adjusts the training strategy according to the company's goals and business needs through regular review through project meetings to ensure that the courses are close to actual needs. We focus on the combination of curriculum and practical application to help employees transform their knowledge and skills in their work, further improving overall effectiveness.

GIA will continue to optimize the training system and encourage employees to actively participate, so as to improve the professional knowledge level and cohesion within the enterprise. We believe that through this gradual improvement, we can not only support the personal growth of employees, but also lay a solid foundation for the long-term development of the enterprise.

Employee training effectiveness in 2024

project	total	man	woman
	Hours	People	People
Management training hours	54	7	5
Average training hours	4.5		
Non-management training hours	5749.5	814	647
Average training hours	3.9		
Total training hours	5803.5	-	-
Average total training hours per person	3.9	0	0

Training category	Number of participants	Course hours	Average course satisfaction	Course pass rate
Newcomer training	54	680	95%	100%
Professional training	556	1818.5	92%	100%
Management training	848	3161	93%	100%

Statutory training	12	144	-	100%

*THE TOPICS OF NEW EMPLOYEE TRAINING INCLUDE COMPANY INTRODUCTION, PERSONNEL REGULATIONS, INFORMATION SECURITY, SAFETY AND HEALTH, ENVIRONMENTAL SAFETY, AND AN OVERVIEW OF THE WHOLE PROCESS OF PCB.

*PROFESSIONAL TRAINING INCLUDES SUSTAINABILITY MANAGEMENT, CARBON INVENTORY, IPC-A-600, VDA6.3, IATF16949.

*MANAGEMENT TRAINING INCLUDES MANAGEMENT AND PRACTICAL COURSES FOR EACH UNIT.

*STATUTORY TRAINING INCLUDES DIRECTORS AND SUPERVISORS MANAGEMENT COURSES, ACCOUNTING SUPERVISOR COURSES, AUDITOR COURSES, RADIATION MANAGEMENT PERSONNEL, ENERGY MANAGEMENT, AND FIRE PREVENTION MANAGERS. THE STATUTORY COURSE IS AN EXTERNAL TRAINING COURSE, AND THERE IS NO SATISFACTION TO CHECK.

Performance management system

GIA has established clear << performance appraisal methods>> >> << education and training procedures, and conducts goal setting, performance review and performance evaluation from time to time. We believe that performance management is not only about whether employees have achieved the initial goals, but also about the process and method of completion. Therefore, we include functional evaluations in performance evaluations to measure the abilities and behaviors of employees at work.

At the same time, in order to improve the overall efficiency of human resources, the company implements differentiated reward policies and accurately analyzes the performance evaluation results, which is an important basis for personnel position adjustment, salary adjustment and reward distribution. We hope that through these measures, we will ensure the rational use of human resources and further promote the overall efficiency of the enterprise. During the performance review process, GIA focuses on communication and feedback with employees, helping employees understand the convergence between personal development and corporate needs through continuously optimized processes. All employees of the company are regularly evaluated for performance, which not only enhances the professional growth of each employee, but also contributes to the achievement of the company's overall operational goals.

GIA will continue to optimize the performance management system, and achieve the win-win goal of improving enterprise efficiency and personal growth of employees through joint efforts with employees.

1. Probationary assessment:

1. Each new employee is subject to a probationary assessment for the first appointment, and the probationary period for employees (including supervisors) is 90 days.

2. During the probationary period, employees will not participate in the performance appraisal, but will only receive the probationary appraisal (applicable to the probationary appraisal form and training achievement review form for new recruits).

2. Performance appraisal:

1. Performance appraisal is conducted every six months, and on the 10th of the following month after the end of June and December of the current year, the Human Resources Management Division will issue an appraisal form to the supervisors of each unit and collect it on the 17th.

2. Those who have served for less than 6 months and have been approved to remain without pay will not participate in the performance appraisal during the current appraisal period.

Performance appraisal level description:

grade		Assessment scores	Comment description
1	excellent	90~100	Performance has always been better than job requirements
2	armor	80~89	The performance is all met, sometimes even exceeded
3	second	70~79	Most of the performance meets the job requirements
4	third	60~69	The performance part meets the work requirements
5	fourth	59 (inclusive) or less	Performance below basic job requirements

3. Employees who do not meet the performance appraisal score standard:

(1) If the annual performance appraisal is below grade 4 (inclusive), salary will not be adjusted in the following year.

(2) Those who have a grade 5 annual performance appraisal will not be adjusted in the following year, and there will be no year-end bonus in the current year.

(3) Those who have been evaluated for two consecutive years with grade 5 will be dealt with by severance.

5-2 Friendly workplace

Management policy	Major theme: occupational safety and health management
policy	■ Human-induced hazard prevention plan: Maintain the health of employees and related stakeholders and prevent occupational injuries and diseases. ■ Maternal Health Protection Program: Protect women's fertility and fetal health. ■ Workplace violence prevention program: Prevent unlawful assault at work and develop preventive measures. ■ Abnormal Workload Prevention Plan: Risk management for night shifts and long working hours.
promise	Adhering to the core value of "Respect for Life, Caring for Health", we are committed to: 1. Comply with national laws and regulations and fulfill corporate responsibility. 2. Promote employee participation and implement communication mechanisms. 3. Strengthen risk management and prevent hazards. 4. Effectively reduce occupational accidents and ensure employee safety.
Future goals	Short-term goals (short-term goals within 1 year):
	Complete all consulting cases and achieve a 100% completion rate.
	Medium-term goals (1~3 years medium-term goals):
	Improve the implementation depth of overall health management, and reduce the rate of high-risk cases to 100% of low- and medium-risk cases
	Long-term goals (3~5 years long-term goals):
	Zero major occupational accidents in the workplace

liability	The Safety and Health Office is the main responsible department for occupational safety and health management, and has set up a professional team, including occupational physicians, occupational nursing and other safety and health specialists, to be responsible for the promotion and implementation of relevant policies.
resource	■ Manpower investment: 1 occupational doctor, 1 occupational nurse, 1 safety and health specialist, a total of 3 people. ■ Financial resources: $361,200 per year for medical care, equipment upgrades and environmental optimization.
Evaluation mechanism for the effectiveness of management policies	■ Disaster statistics and declaration: Regularly count occupational accidents and their lost working hours data, and form an analysis report for internal review and improvement. ■ Risk event management: systematically investigate and analyze the results of false alarm accidents and incidents affecting physical and mental health. ■ Employee Communication and Feedback: Incorporate regular interviews and grievance mechanisms to ensure effective dissemination of risk awareness within the company Sow.
Management Policy Assessment Results	■ Work-related injury indicators: - Total number of injured hours: 0 hours. - Total hours: 6548344 hours. -Occupational accident incidents: 0 cases.
grievance mechanism Communication channels	Appeal hotline: 03-3667382#325 Complaint mailbox: louis@gia-tzoong.com.tw

In order to provide a healthy and safe working environment for all employees, suppliers, customers and other stakeholders, the "Occupational Safety and Health Policy" is formulated in accordance with domestic and foreign occupational safety and health regulations and standards.

Project/Year	2022	2023	2024
sick and personal leave absenteeism rates	0.82%	1.17%	1.23%
The absenteeism rate of public injury	0	0	0

We understand the importance of workplace safety and employee health to the sustainable development of the enterprise, so we adhere to the core concept of "people-oriented, caring for every employee" and are committed to creating a happy, harmonious, healthy and friendly working environment. We continue to optimize employee health care measures and workplace safety mechanisms every year, reducing the probability of potentially dangerous incidents and ensuring employees can work with peace of mind through meticulous hazard identification and comprehensive risk assessment. At the same time, GIA actively provides a variety of health promotion activities to help employees receive comprehensive care in both physical and mental aspects, further condense the centripetal force of the enterprise, and become the most reliable support for employees' careers.

Work with peace of mind every day, safe and happy forever

Adhering to the core values of workplace safety and sustainable operation, GIA is committed to creating a safe and secure working environment, so that every employee can work with peace of mind. We actively participate in various occupational safety and health activities, and work closely with local governments and industry partners to promote occupational safety culture, ensure the health and well-being of employees, and achieve sustainable co-prosperity for the company and employees.

As a member of the Taoyuan area, GIA has long participated in the safety and health plan of the Taoyuan Labor Inspection Office, continuously strengthened workplace risk management, and implemented safety as a part of the corporate culture. This year, GIA was honored to be invited to participate in the "Taoyuan City Safety and Health Family Joint Inaugural Conference", which brought together the four major safety and health families to jointly promote safety and health cooperation in regional industries, including:

- CMC Security Family
- Delta Electronics Taoyuan Plant 2 Safety and Health Family
- New Dongyang Green Anwei Family
- Guishan Industrial Park Anwei family

Through the A&W Family Platform, we share best practices in occupational safety and health with various industry partners, deepen cross-industry cooperation, and jointly move towards a healthy workplace with zero accidents and zero occupational injuries, ensuring that every employee can develop steadily in a safe environment and realize the vision of safety and happiness forever.

Take risk management as the cornerstone to comprehensively protect safety

From 2022 to 2024, GIA's commitment to workplace safety has been deeply embedded in its daily management. Through regular due diligence and meticulous human rights risk assessments, we proactively identify potential hazards that may threaten the health and safety of our employees. Conduct comprehensive working environment inspections regularly every year, systematically update and optimize safety standards from the physical environment, equipment safety to mental health, etc., to ensure that all environments comply with international safety, health and human rights standards. In addition, we have established a cross-departmental safety committee to monitor safety implementation, formulate safety improvement plans, and continuously improve risk control capabilities based on the results of annual reviews. At the same time, employee participation and feedback mechanisms are also crucial, and we provide

convenient safety feedback channels so that employees can report safety issues in a timely manner and participate in improvements.

Respond quickly to accidents and reflect the temperature of the enterprise

year		2022			2023			2024		
Total working days		70521			60246			68543		
Total hours worked		564168			481968			548344		
region		Taiwan			Taiwan			Taiwan		
gender		man	woman	sum	man	woman	sum	man	woman	sum
Traffic occupational accident	The number of times the disability harms people	0	0	0	0	0	0	0	0	0
	Total number of days lost for disabling injuries	0	0	0	0	0	0	0	0	0
gender		man	woman	sum	man	woman	sum	man	woman	sum
occupational accidents	The number of times the disability harms people	0	0	0	0	0	0	0	0	0
	Total number of days lost for disabling injuries	0	0	0	0	0	0	0	0	0

Even under perfect safety management, a small number of disabling injury accidents may still occur. In response to these incidents, we immediately initiated emergency response procedures and provided necessary medical rescue, psychological support, and long-term rehabilitation plans to the affected employees as soon as possible to ensure that they received comprehensive physical and psychological care. At the same time, conduct in-depth investigations into each accident, analyze the root causes, and promote rectification plans based on the investigation results. For example, re-planning of work processes, improvement of the working environment, and strengthening of hazard warning systems to prevent the possibility of similar incidents from happening again.

5-2.1 Multi-level prevention mechanism - occupational safety and health education and training

In 2024, GIA Development will adhere to the principle of "people-oriented, safety first", actively promote occupational safety and health education and training, and regard the health and safety of employees as the cornerstone of sustainable corporate development. In order to further prevent potential risks, we will continue to optimize and update the multi-level prevention mechanism:

1. Strengthen safety education and training:
   Regularly organize safety courses for different positions, covering standardization, emergency response, and health management, to help employees improve their risk identification skills and safety awareness.
2. Improve communication and feedback mechanisms: Set up a 24-hour safety hotline and an internal feedback platform to allow employees to report potential hazards at any time, and have dedicated personnel respond and deal with them quickly.
3. Promote human rights risk review: Integrate human rights risk assessment into safety inspection procedures to ensure that the working environment and processes meet the highest international human rights standards and comprehensively protect the well-being of employees.

Through a professional training mechanism that combines internal and external resources, we ensure that employees not only have basic safety knowledge, but also master the skills to cope with complex working environments, and further improve the safety protection capabilities of all employees. GIA designs and implements systematic occupational safety and health education programs in accordance with legal regulations and actual needs at each operating base. Through the collaboration of internal lecturers and external professional units, we offer a diverse range of in-person courses covering:

1. Basic safety knowledge: Including potential workplace hazard identification, emergency response procedures and basic specifications, etc., so that employees can understand how to prevent common workplace hazards.
2. Professional skills: Covering high-risk operations, mechanical work, and the use of protective equipment to ensure that employees can perform their daily work correctly.
3. Mental Health and Stress Management: Designed mental health courses specifically for high-pressure jobs to help employees learn stress management and improve work resilience.

In 2024, more than 11 people participated in occupational safety and health-related education and training, which not only enhanced employees' safety awareness but also helped many colleagues successfully obtain relevant professional certifications, providing a strong guarantee for responding to various potential risks.

2024 occupational safety and health-related license training statistics

License name	trainees	Number of licenses	Total hours of training
Class B Labor Safety and Health Management Technician	1	1	3
Class A labor safety operation supervisor	1	2	3
First aid personnel (note).	0	8	0
Personnel with ionizing radiation	8	8	24
Class B boiler operator (Note).	0	2	0
Fire prevention manager	1	1	6

*(Note) ALL ARE WITHIN THE VALIDITY PERIOD, SO NO RETRAINING WILL BE ARRANGED IN 2024

We are equipped with dedicated occupational safety and health personnel and first aid personnel at all operating sites, and systematically manage the training and retraining programs for all employees:

1. Timely replenishment of dedicated personnel: If there is a vacancy of dedicated personnel or first aid personnel due to special reasons, the company will immediately

dispatch training or fill relevant positions to ensure that all bases have professional safety guarantees.

2. Regular retraining for licensed personnel: All employees with occupational safety and health certificates are required to participate in regular retraining to ensure that their knowledge and skills keep pace with the times. In 2024, the company will complete a total of 11 preliminary and re-training sessions for relevant licenses, covering the professional needs of multiple levels and positions.

5-2.2 Create a healthy workplace

We understand that employee health is the cornerstone of the company's steady development and are committed to creating a healthy and friendly workplace environment. Based on the results of health examinations and employee interviews every year, we continue to optimize health promotion measures, adopt a circular management structure, and improve the health management system to provide services that are closest to our needs, so that employees can feel supported and cared for at work.

All-round health care measures: care starts from the heart

1. In order to ensure the health of employees and workplace safety, GIA continues to invest in health management and arranges comprehensive health check-ups for all employees every year. In 2024, a total of 285 employees of the company will participate in health check-ups, with a coverage rate of 99.3% and a total subsidy of 234,000 yuan. This not only helps employees detect potential health risks early but also demonstrates the company's commitment to employee well-being. In addition, the company conducts in-depth analysis of health examination results, combines employee feedback data, designs individualized health management plans, provides professional advice and follow-up health tracking, and ensures that employees can effectively manage their own health risks. Special health check-up for special workers In response to the health risks that may be brought about by specific working

environments, the company also provides additional health check-up items for employees of special work units, including:

- Noise homework: hearing test
- Formaldehyde exposure: lung function and blood tests
- Ionizing radiation operations: monitoring of white blood cell and chromosomal abnormalities
- Manganese work: neurological function and blood biochemical testing

Through these professional tests, the company further ensures the health and safety of its employees and implements preventive occupational health management.

2024 Health Examination Employee Classification Statistics

category	Number of participants
General employees	285
Employees of Special Operations Units (Noise Operations)	15
Employees of special operation units (formaldehyde exposure)	10
Employees of special work units (ionizing radiation)	12
Employees of special operations units (manganese operations)	8
total	285

2. Health consulting services for resident physicians and nurses

We specially employ factory doctors and occupational nurses to provide 58 health consulting services throughout the year, covering chronic disease management, workplace health advice and stress management. Through face-to-face interaction, occupational nursing can provide immediate health guidance to employees, helping them maintain the best physical and mental state at work, further improving work efficiency and quality of life.

Health risk management measures and results

Execute the project	Run results (people or %)	Remarks (Improvements)
Identify and assess high-risk groups	0 people with high risk of abnormal workload-induced diseases	Abnormal workload-induced diseases_Risk level (0 people in level 4, 0 people in level 3, 16 people in level 2, 90 people in level 1)
Arrange physician interviews and health guidance	1. 0 people need to be interviewed by a doctor 1.1 0 people need to be observed or further followed 1.2 0 people who need medical treatment 2. Health instructors are needed 0 person 2.1 0 people have received health guidance	
Adjust or shorten working hours and change work content	1. Adjust or shorten working hours 0 people 2. 0 workers need to be changed	
Health check-ups, management, and promotion	1. 242 people should undergo health check-ups 1.1 There were 242 actual subjects 1.2 The examination results were different from 135 people 1.3 135 people need to be re-tested 2. 135 managers should be tracked regularly (annual health check-up tracking). 3. 25 people participated in health promotion activities	Cardiovascular disease risk classification (6 high-risk, 42 intermediate-risk, 194 low-risk) The total number of abnormal people with three highs is 135 (55.78%), hypertension is 113 (46.69%), hyperglycemia is 18 (7.44%), and hyperlipidemia is 52 (21.49%) 2024.04.12 Tobacco prevention and control advocacy is jointly organized with the Health Bureau of Taoyuan Municipal Government

Execute the project	Run results (people or %)	Remarks (Improvements)
Evaluation of implementation effectiveness and improve	1. 100% participation in health check-up rate 2. Health promotion achievement rate 100 % 3. Comparison with the abnormal results of the previous health examination, The total number of three highs was 55.78% (up 5.98%), increasing blood pressure, blood lipid counseling and health education advocacy. 4. Environmental improvement: (environmental test results)	The total number of people with three highs was 116 (49.8%), 90 (38.62%) were hypertension, 19 were hyperglycemia (8.15%), 42 were hyperlipidemia (18.02%), cardiovascular disease risk classification (6 were high-risk, 42 were intermediate-risk, and 194 were low-risk) The total number of abnormal people with three highs was 135 (55.78%), 113 (46.69%) were hypertension, 18 (7.44%) were hyperlipidemia, and 52 were hyperlipidemia (21.49%) Due to the adjustment of blood pressure standards and the increase of age, the proportion of abnormalities increases. Increase the number of consultations and health education for hypertension and hyperlipidemia. Ensure the accuracy of environmental test data and plan to refine the data analysis report in the future.

Implementation status of the health service plan in 2024

Interviewer implementation:

project	Number of people to be interviewed	The number of people interviewed	Health education single advocacy	dimission	The number of people not interviewed	Achievement rate
Abnormal workload (cardiovascular high risk)	5	3	0	2	0	100.00%
Maternal protection (1 pregnancy and 1 postpartum in 2024).	2	2	2	0	0	100.00%

Adaptive work plan for middle-aged and elderly people	7	5	5	2	0	100.00%
Blood pressure level 2 and 3	34	19	15	0	0	100.00%
blood sugar	18	9	9	0	0	100.00%
High blood lipids	52	10	42	0	0	100.00%
Prevention of human cause hazards	10	10	10	0	0	100.00%

Diversified health activities and cultural inheritance

1. Healthy Workplace Activities: Promote physical and mental health and team cohesion We hold a variety of healthy workplace activities from time to time, including health lectures, reading clubs, hiking, stress relief massages, yoga fitness, fun competitions, sports competitions, festivals, dinners, etc., through which employees not only improve their physical health, but also enhance cross-departmental communication and cooperation skills, further consolidating the inheritance of team spirit and company culture.
2. Health Information Announcement: Knowledge Sharing and Health Promotion GIA regularly publishes health knowledge "Happy Health Information", which is released 12 times throughout the year, covering a variety of topics such as healthy living tips, nutrition knowledge, exercise advice and mental health, to help employees find a balance between busy work and life and achieve comprehensive physical and mental health.

GIA will continue to focus on the needs of employees and continuously introduce innovative health management measures, such as virtual health consulting platforms, online health lectures and health data analysis, and combine technology to provide employees with more personalized and convenient health promotion services. Our goal is not only to create a healthy workplace, but also to become a solid backing in employees' lives through continuous efforts, and to achieve common growth and sustainable development of employees and the company. We believe that the happiness and health of employees are the greatest assets of the enterprise, and in the future, we

will continue to deepen the concept of a healthy and friendly workplace, and join hands with every employee to create a better future belonging to GIA!

5-2.2 Employee engagement and organizational identitication

In order to gain a deeper understanding of employees' views on the company and work-related topics, GIA holds interactive interviews from time to time to understand employees' sense of identity with the company and their suggestions through face-to-face communication. These interviews are conducted in a relaxed and privacy-respecting manner, aiming to establish a two-way communication platform where employees feel comfortable expressing their true thoughts.

Employee interactive interviews and improvement plans

To gain a deeper understanding of employee needs and suggestions, the company conducts face-to-face interviews and conducts anonymous surveys to ensure the authenticity and diversity of employees' opinions. The interview process is conducted in a relaxed and privacy-respecting manner, establishing a two-way communication platform where employees feel comfortable expressing their true thoughts.

2024 Interview Results:

- The overall recognition of the corporate culture of employees reached 3.28 points
- put forward a number of constructive improvement suggestions
- Main areas of focus: communication mechanisms, career development, performance management, fair compensation

project	2023	2024	Changing trends
Employee satisfaction	3.15 out of 5	3.28 points (continuous improvement)	Continuous improvement, close to full score

Appeal case	There is no record of appeals	No material appeals	Smooth communication and increased employee engagement

Satisfaction item analysis	2023	2024
Top 3 most satisfactory projects	Leadership 3.46 points	Team spirit 3.36 points
	Employee development is 3.31 points	Leadership 3.36 points
	Company image 3.30 points	Communication 3.33 points
Top 3 most dissatisfied items	Salary and benefits 2.68 points	Salary and benefits 2.98 points
	2.93 points in operation and management	The company's management policy and goals are 3.11 points
	The company's management policy and target are 2.94 points	Employee development is 3.14 points

Based on the results of interviews and data analysis, the company has held project meetings and formulated specific improvement plans for key areas, and gradually incorporated relevant measures into daily management and future strategies:

- Salary and benefits optimization: Evaluate the competitiveness of salary in the market, link performance to salary and bonus payment, and provide family-friendly activities and employee stress relief courses.
- Strengthen internal communication mechanisms: Organize cross-departmental communication meetings to ensure information transparency and establish more internal feedback mechanisms to improve collaboration efficiency and let employees understand the company's current policies and directions.
- Employee development and training: Improve education and training resources and increase career development planning support.

degree performance	content
Job satisfaction	satisfaction with the work content and working environment
communicate	Satisfaction with the communication of company information and communication with supervisors and colleagues
Salary and benefits	Satisfaction with the company's salary and benefits
Employee development	satisfaction with the company's employee education and training and career planning
The company's management policy and objectives	The degree of satisfaction with the company's future direction and clear tasks
leadership	Satisfaction with managerial leadership
Operation and management	Satisfaction with company management
performance management	satisfaction with the fairness and justice of performance appraisal
Team spirit	Satisfaction with interdepartmental communication
Customer satisfaction	Satisfaction with customer service
Quality concept	Satisfaction with the quality of work
Work environment	Satisfaction with workplace safety and the provision of work resources
Organizational system and management	Satisfaction with the company's system
Company image	The degree of recognition of being part of the company

GIA firmly believes that the recognition and cohesion of employees are the cornerstone of the steady development of the enterprise. We will continue to pay attention to the needs of employees, respond positively through actions, build a more belonging and centripetal working atmosphere, and work with all employees to create a better future for GIA.

5-2.3 Employee Diversity Support

Adhering to the concept of honest management and giving back to the society, GIA is committed to creating a happy workplace environment that supports growth and promotes health and well-being for employees. We firmly believe that the well-being of employees is the cornerstone of sustainable success of the enterprise, so on the basis of complying with current regulations, we have formulated a comprehensive and exceeding standard welfare system, and continuously optimized and added diversified welfare measures to meet the diverse needs of employees.

Our welfare system not only covers basic protections, but also includes thoughtfully designed measures, from health management and career development to family care. GIA provides employees with regular health check-ups, physical and mental health care plans and fitness subsidies to ensure that employees are in the best physical and psychological condition. At the same time, we actively promote career development programs and provide professional training and promotion opportunities for employees to help them achieve a sense of fulfillment and long-term development goals in their work.

In terms of family care, we have designed measures such as flexible working hours, childcare subsidies and children's education allowances, so that employees can balance career and family responsibilities and face life challenges at all stages with peace of mind. We also provide additional benefits such as holiday gifts, wedding and funeral allowances, and employee travel allowances to enhance the happiness and sense of belonging between employees and their families.

GIA is convinced that happy employees are the most valuable asset of the company. Our goal is to create a work environment that not only supports employees' career development but also promotes health and life balance. Through these carefully designed welfare measures, we hope that every employee can feel the company's care and support, find a sense of accomplishment in their work, and enjoy fulfillment and happiness in life, thereby improving overall work efficiency and corporate competitiveness. GIA Development will continue to work hard, uphold respect and care for employees, create a workplace that truly realizes "security, flexibility, and happiness", and move towards a sustainable growth future with all colleagues.

Welfare measures	content	Implementation results in 2024
Create a diverse and inclusive workplace environment, support gender equality and protect the rights and interests of people with disabilities and indigenous peoples	The Company is committed to complying with internationally recognized labor rights at all operating sites, and is committed to eliminating all forms of employment discrimination based on race, gender, etc.	The number of people employed by people with disabilities is 5. The number of aboriginal employees is 3. The number of new immigrants hired is 6.
Provide free group insurance for current employees	During my tenure in the company, if I need to be hospitalized due to injury or illness, or even die or become disabled, my colleagues and family can receive life and financial protection. The insurance includes: life insurance, accident insurance, hospitalization medical and health insurance, and cancer medical insurance.	The initial insurance was 253 people, with a total investment of NT$440,089. The insurance will be increased or decreased according to the number of employees every month.
Flexible work, working from home	The flexible working hours are not limited to 8 hours, allowing internal staff to flexibly adjust their commuting time according to individual family and living needs. In addition, for special business departments, other shift slots are set up to better match the business characteristics, providing employees with more flexible choices.	A total of 3 people have applied.
Pregnant women and injured and sick colleagues have exclusive parking spaces	Be friendly and considerate to pregnant women, injured and sick colleagues, and set up relevant parking spaces near the office building.	There is an exclusive parking space in the field
Breastfeeding (collection) room	If the child is under the age of two and needs to be breastfed (collected) by colleagues, the relevant field shall be provided, and the breastfeeding (collection) time shall be provided in accordance with the law, and it shall be regarded as working time.	Number of users: 0.

Health check-up subsidies	Provide better than the frequency of legal health checks, regardless of age, and colleagues can enjoy the company's free health check-up after the probationary period.	The number of people who completed the inspection was 285 (99.3% of the total number of employees), and the subsidy amount was 234,000 yuan.
Occupational health consulting in the factory	According to the results of the company's health examination project, we take the initiative to care for colleagues and provide consulting services for colleagues to take the initiative to consult.	A total of 58 people completed health consultations.
Multi-theme LOHAS e-newsletter	Provide different topics for colleagues to better understand health, environment and other topics in life, and increase common sense and knowledge.	The number of releases is 6 times.
Various subsidies	Welfare funds and foot income are allocated according to 1.5/1,000 of operating income, and welfare funds are withheld on a monthly basis of 5/1,000 of employee salary, and handed over to the Employee Welfare Committee to handle various welfare business. Provide maternity subsidies and childcare subsidies? childcare discounts, etc	1. Organize leisure and recreation-related activities (tourism subsidies, activity competitions, departmental dinners, club activities, etc.), with a subsidy amount of 600,000 yuan. 2. Birthday gift, subsidy amount of 228,000 yuan. 3. Holiday gift money, the subsidy amount is 585,500 yuan. 4. Marriage, childbirth, funeral condolences money, subsidy amount of 62,000 yuan.
Friendly leave of absence without pay	Parental leave without pay: After six months of service, employees may apply for parental leave without pay until each child reaches the age of three, but not more than two years. Injury and illness leave without pay: If a physician diagnoses that ordinary injury and sick leave exceeds the legal limit, the two parties negotiate whether to agree to leave without pay, but the maximum period of leave without pay is limited to one year. Personal reasons without pay: Those who have to personally handle personal affairs and leave the workplace for a short time, or the foreign employee has not returned to Wuzhou for a long time.	The number of applicants is 16.

2024 Childcare Stay Statistics Table

2024 compliant The number of people who are eligible to apply for childcare leave(A)		Actual application in 2024 Number of Childcare Stays (B)		Childcare leave application rate =(B)/(A)	
man	woman	man	woman	man	woman
3	4	2	2	66.67%	50%
In 2024 Number of people to be reinstated (C)		In 2024 Actual number of reinstated employees (D)		Reinstatement rate = (D/(C)	
man	woman	man	woman	man	woman
2	2	2	2	100%	100%
Childcare leave in 2024 Number of reinstated employees (E)		After returning to work in 2024 Number of people who have been working continuously for one year (F)		Retention Rate = (F)/(E)	
man	woman	man	woman	man	woman
2	2	1	1	50%	50%

NOTE 1: "NUMBER OF EMPLOYEES WHO ARE ELIGIBLE TO APPLY FOR PARENTAL LEAVE IN 2024" IS CALCULATED BASED ON THE NUMBER OF EMPLOYEES WHO HAVE TAKEN MATERNITY LEAVE AND PATERNITY LEAVE IN THE PAST 3 YEARS (2021~2023). NOTE 2: "NUMBER OF PEOPLE TO BE REINSTATED IN 2024" INCLUDES THE NUMBER OF PEOPLE WHO APPLIED FOR PARENTAL LEAVE FROM 2022 TO 2024 AND SHOULD BE REINSTATED IN 2024. NOTE 3: "ACTUAL NUMBER OF PEOPLE WHO RETURNED TO WORK IN 2024" INCLUDES THE NUMBER OF PEOPLE WHO APPLIED FOR PARENTAL LEAVE FROM 2022 TO 2024 AND RETURNED TO WORK IN 2024. NOTE 4: "2024 RETENTION RATE" = NUMBER OF PEOPLE WHO HAVE BEEN REINSTATED IN 2023 FOR ONE YEAR / NUMBER OF PEOPLE WHO HAVE BEEN REINSTATED IN 2023. NOTE 5: THE ABOVE REASONS FOR NON-REINSTATEMENT INCLUDE THE NUMBER OF PEOPLE WHO CONTINUE TO APPLY FOR STAY.

5-2.4 Workplace Sexual Harassment Prevention Measures

In order to provide employees with a more secure working environment, GIA has always regarded workplace equality and gender equality as the core values of corporate culture. We have formulated a comprehensive "Workplace Sexual Harassment Prevention Measures Complaint and Disciplinary Regulations", which clearly regulates the complaint channels, complaint methods, investigation and handling procedures, and punishment principles, and widely communicates them to each employee through internal platforms to ensure that all employees understand the relevant rights and support measures.

Multiple grievance channels and rapid handling mechanisms

In order to ensure that employees can receive immediate support when needed, GIA has set up diversified grievance channels and investigation and handling mechanisms, mainly including:

1. Professional grievance channel setting: Set up a variety of convenient appeal methods, including dedicated hotlines, emails, and opinion mailboxes, to ensure that employees can raise their appeals in a safe and confidential environment.
2. Sexual Harassment Complaint Investigation Committee: We have established a dedicated Sexual Harassment Complaint Investigation Committee, which consists of 4 professional members, with a minimum proportion of female members, to ensure fairness and sensitivity in the investigation process. The committee initiates an investigation within 7 days of receiving the complaint or the case is transferred, and commits to completing the process within 2 months to ensure that the problem can be resolved promptly and fairly. (Temporary organization, not a permanent existence)
3. Transparent handling process and strict punishment: The investigation committee conducts an objective evaluation based on the investigation results of the case and takes appropriate measures according to the prevention and control measures, including education and counseling, warnings, and other necessary punishments, to ensure zero tolerance for sexual harassment and maintain order and safety in the workplace.

In order to provide more support to employees in addition to problem handling, GIA provides multi-level assistance measures, including:

1. Counseling and Support: Employee Assistance Programs (EAPs) provide professional counseling services to employees in need of mental health support to help them relieve stress and rebuild their mental health.
2. Gender Equality Education and Advocacy: Regularly organize gender equality and workplace prevention training to popularize relevant knowledge on sexual harassment prevention and control among employees, and enhance the awareness and sensitivity of all employees.
3. Building a Friendly Workplace Environment: We are committed to creating an inclusive and respectful workplace atmosphere, advocating an open communication culture, and understanding employees' feelings and suggestions about the work environment through regular satisfaction surveys and anonymous feedback mechanisms.

We will continue to improve our systems for sexual harassment prevention and continue to work to promote gender equality and support diverse work environments. We believe that only by protecting the rights and well-being of every employee can we achieve sustainable growth and success. Our goal is to enable every colleague to focus on their work, grow healthily, and create a better future together in a safe, secure, and respectful environment.

5-2.5 Employee communication channels

We always value the voice of our employees and regard their needs as an important driver of continuous progress in the company. We firmly believe that smooth and diverse communication channels can not only enhance employees' sense of identity with the company, but also promote team cohesion and the healthy development of the organization. Therefore, GIA is committed to building a respectful, open and transparent

communication environment, so that every employee's opinions and suggestions can be listened to and responded to.

Diversified communication mechanisms

In 2024, GIA held a number of labor-management meetings to discuss a number of important topics related to employee rights, including but not limited to the following:

Communication channels	Number of cases
Internal announcements	103 cases
Internal Health Information (Happy Health Information)	6
Quarterly labor-management meetings	4 times
Quarterly Employee Welfare Committee Meetings	4 times
Quarterly Occupational Safety and Health Committee	4 times
Departmental meetings	Irregular
One-on-one meetings (performance reviews, personal development plans, etc.)	Irregular
Educational and training courses and general lectures	4 times
Employee relations activities	3 pieces
Employee comment mailbox	0 pieces

We understand that communication is not only a process of listening, but also a bridge to build trust and cooperation with employees. Our multi-faceted communication platform not only focuses on responding to employee needs but also focuses on guiding employees to understand the company's policies and goals, fostering a virtuous cycle of two-way interaction. Through these communication mechanisms, we can deeply understand the concerns of our employees, make timely adjustments and responses, and further strengthen the cohesion between employees and the company.

In the future, GIA will continue to optimize the communication mechanism, explore more innovative ways to promote internal communication, and strengthen the influence of employees' participation in decision-making. We believe that only on the basis of mutual understanding and respect can we create a dynamic and trusting workplace

culture, and promote the company and employees to work together to reach new heights of sustainable development.

5-3 Human Resources Deployment

GIA adheres to the concept of innovation-oriented and talent-oriented, and regards global talent layout as the core driving force of technology research and development. As of the end of 2024, the total number of employees of GIA was 351. We look forward to continuously shortening the product development cycle, improving the efficiency and immediacy of technical support, and creating a greater competitive advantage for the company through the cooperation and interaction of global talents.

5-3.1 Human Resources Structure

Outstanding talents are the cornerstone of continuous innovation and stable growth of GIA. As of the end of 2024, the company has a total of 351 employees worldwide, and this diverse team is composed of technical elites from different professional fields, providing solid support for the company in market competition.

At present, the company's main labor force is concentrated in Taiwan, and according to the nature of the business and operational needs, the majority of employees are male. Among the full-time employees, there are 181 men and 170 women; Among them, there are 7 employees in the mainland region. In addition, the academic backgrounds of the company's employees cover master's degrees, universities and junior colleges, and these professionals at different levels jointly contribute to the technological innovation and development of the enterprise.

In terms of age structure, the talents of GIA are mainly 30 to 49 years old, showing the coexistence of experience and vitality of corporate employees. In management, the company pays attention to gender balance and diversity, and the position distribution of existing executives, mid-level executives, junior executives and general employees shows a good gender and professional distribution.

Promote gender equality and diversity

Despite the relatively low proportion of female executives, GIA has planned a systematic improvement plan to increase women's participation in management. We encourage and support female employees to participate in diverse training and development programs to help them improve their management skills and actively provide them with more opportunities for advancement. According to the Implementation Measures of the Labor-Management Conference, the proportion of female representatives in the company is 1/3 to ensure the implementation of gender equality and diversity at all levels. This is not only a commitment to our internal management culture, but also an important step in our global promotion of gender equality and inclusion. We believe that through these efforts, GIA will be able to build a more diverse and dynamic management team, providing solid support and motivation for the company's long-term development.

Personnel position ratio

Total global workforce	351 people

employee

Labor and employment contracts	type	gender	Taiwan	continent
Regular position	Full-time	man	180	3
		woman	164	4
	Part-time	man	0	0
		woman	0	0

Full-time full-time employees are the main workforce of the company, accounting for 100%, including 344 in Taiwan, 7 in mainland China, 183 males and 168 females, indicating a relatively balanced gender ratio. At present, there are no contracted or part-time employees, and the company's employment contract is mainly full-time and full-

time, which is in line with the company's stable development and talent cultivation strategy.

Workers (including security guards and cooks)

type	gender	Taiwan	continent
Full-time	man	3	0
	woman	3	0

According to statistics, the educational qualifications of employees of this nationality are distributed as follows:

item	female	man
Master	1	4
university	27	30
Specialist	19	29
High school and below	85	50

- Overall Educational Overview:
  - ◎ Domestic employees are mainly concentrated in "university" and "high school and below" education, accounting for 32.6% and 77.1% respectively, and the proportion of master's degree is low, indicating that there is still room for improvement in the further development of technical or management talents.
  - ◎ Employees without doctoral degree, the company's core manpower is mainly from university and below educational backgrounds.
- Gender education comparison :
  - ◎ The ratio of men and women with university and junior college degrees is relatively close, with slightly more men than women, but there is no significant difference. Among employees with high school education or below, the number of women (85) is

significantly higher than that of men (50), indicating that female employees are more likely to work in grassroots positions.

- Company development direction:

  ◎ In view of the distribution of academic qualifications, the company will continue to provide on-the-job training and further education opportunities to improve employees' professional ability and management literacy. For grassroots employees, the company will optimize internal promotion mechanisms and skills training programs to help them gain higher development space. In terms of management and technical professionals, the company will strengthen the cultivation and retention mechanism of high-level talents to attract more professionals with master's and doctoral degrees to join.

Personnel age structure

gender	≧ 50 years old	30~49 years old	< 30 years old	sum
man	47	123	13	183
woman	62	89	17	168

The company's current employees are mainly from the age group of 30-49, accounting for 60.40%, indicating that the company's core manpower is mainly mature and experienced professionals, which can effectively support stable operation and technology inheritance. At the same time, 31.05% of employees are over 50 years old, and the company still retains a certain proportion of senior manpower, which has a profound impact on the inheritance of key technologies and organizational knowledge. However, only 8.55% of employees under the age of 30 are under the age of 30, and the proportion of new young talents is relatively low, which may affect the continuation of the future talent echelon and the long-term competitiveness of the enterprise.

In terms of gender distribution, there are more women than men in the group over 50, indicating that female employees are more stable in senior positions or long-term retention. The 30-49 age group is more male than female, and this range, as the core manpower of enterprise management and technology, may be related to the nature of the job and industrial demand. The gender ratio of employees under the age of 30 is

relatively balanced, indicating that the company's gender balance development for young talents is relatively complete.

In the face of human resource structure and future development, the company will lay out talent development and succession plans in advance to ensure the effective inheritance of organizational knowledge, and strengthen internal training and promotion mechanisms to attract and retain outstanding young talents. In view of the high proportion of employees over 50 years old, the company will gradually promote knowledge management and professional skills inheritance plans to ensure the continuation of key technologies and internal talents. At the same time, in view of the low proportion of young talents under the age of 30, the attractiveness and development potential of the new generation of talents will be enhanced through internship programmes, career development plans and internal promotion mechanisms. In addition, the company will also be committed to balancing gender and job development, supporting the career development of middle-aged and elderly female employees through flexible work arrangements, and encouraging male employees aged 30-49 to actively participate in strengthening management functions to ensure the diversity and sustainable development of the company's human resource structure, and maintain long-term and steady growth momentum in human resource development.

Gender ratio at all levels

hierarchy	gender	Number	Proportion (%)
General employees	man	130	37.04%
	woman	148	42.17%
Junior supervisor	man	41	11.68%
	woman	16	4.56%
Middle manager	man	7	1.99%
	woman	4	1.14%
Executives	man	5	1.42%
	woman	0	0%
total	351 people		

At present, there is no female representation at the company's senior management level, and in the future, we will carefully evaluate the training of female management functions and internal promotion mechanisms to support qualified female talents to enter the management. For the junior management level, the current gender ratio is 41:16 (more males), and the company will ensure gender-balanced development through an appropriate gender diversity assessment mechanism, and optimize and adjust job suitability and talent development to strengthen women's development opportunities in grassroots management.

In terms of senior management talent training, the company will gradually promote the diversified leadership development plan to provide qualified management talents with more professional promotion and promotion opportunities to promote management diversity and corporate sustainable development. Considering the gradual increase in the proportion of women in middle management, flexible work policies, management function training, and cross-departmental rotation mechanisms will be evaluated in a timely manner in the future to support the career development of female talents, while ensuring the stability and long-term competitiveness of organizational operations.

Chapter 6 Social Inclusion

GIA has always adhered to the concept of taking from the society and using it for the society, and continues to give back to the society with practical actions, showing responsibility and care for the society. Referring to the United Nations Sustainable Development Goals (SDGs), the company combines the characteristics of the enterprise to move towards the five main public welfare axes of "health promotion", "care for the disadvantaged", "environmental protection", "education promotion" and "community building", and actively integrates internal and external resources to work with public welfare organizations and strategic partners to jointly create positive social impact.

The main axis of social welfare	United Nations Sustainable Development Goals (SDGs)
Health promotion	SDG3
Care for the disadvantaged	SDG1、SDG4、SDG8
environmental protection	SDG13、SDG14、SDG15
Education promotion	SDG4、SDG8
Community building	SDG1、SDG8

Diversified public welfare projects

In 2024, GIA will actively participate in a number of public welfare actions, including supporting the promotion of educational resources, environmental protection activities, and caring for disadvantaged groups. The company donated to the Circuit Board Environmental Public Welfare Foundation to promote environmental education and support disadvantaged groups, which not only demonstrates the company's efforts in the field of public welfare, but also brings substantial help to more disadvantaged groups.

Volunteer activities that combine the strength of employees

In order to promote employee participation in public welfare, GIA Development will set up a volunteer group to encourage employees to deeply participate in social welfare activities through various forms such as donations, volunteer services, and resource integration. The company provides volunteer leave and regularly holds volunteer recognition activities to motivate employees to turn their enthusiasm into practical actions and further expand their public welfare influence.

Focus on education and environmental protection

- Education promotion: In the future, the company will support the replenishment of educational resources in rural schools, donate books and school supplies, and hold special lectures to enhance the learning opportunities of rural students.
- Environmental Protection: Support environmental education foundations to promote net-zero emissions and organize tree planting activities to raise awareness of ecological protection in the community.

6-1 Promote social Well-being

6-1.1 Project-based social welfare model

GIA is not only monetary donations, but also promotes substantive care actions by going deep into the community. The company regularly evaluates the effectiveness of public welfare initiatives and tracks progress through irregular meetings to ensure that resources are allocated precisely where they are needed. In addition, we focus on the promotion of education and environmental sustainability, such as supporting the Environmental Education Foundation's net-zero emission education program to let more people understand the importance of sustainable development, and we look forward to continuously extending the depth and breadth of public welfare and creating long-term positive impact.

1. "Community Caring Action" Project (Cleaning Community Roads/Weeding, Soil, Dirt)

   In response to the actual needs of rural communities, KCC provides a variety of support services, including material donations, medical rounds, and technical and vocational training, in combination with local resources, to improve the living conditions of the disadvantaged groups. In June 2024, the company donated

$10,000 to support the "Circuit Board Environment Public Welfare Foundation" to promote rural education and support projects for disadvantaged families.

2. "Sustainability Assistance Project" project In collaboration with strategic partners, the "Sustainability Assistance Program" project aims to help economically disadvantaged groups learn a skill and enhance employment opportunities through innovative business models. In September 2024, the company also donated another NT$10,000 to the Circuit Board Environmental Public Welfare Foundation to promote sustainable net-zero education and contribute to long-term environmental protection and job creation.
3. In July 2023, the "Chuan De Support Project" project GIA donated NT$9,980 to support the "Taipei Chuan Tak Charity Foundation", actively participating in the work of helping disadvantaged groups improve their lives and social integration, emphasizing the care of the marginalized in society through action.
4. Let's speak up for stray cats together:
   Every stray cat once had a warm home, but lived on the streets for various reasons. They face cold, hunger and dangerous conditions and cannot choose a better life for themselves. GIA takes care of the surrounding stray cats for their health examinations, vaccinates them with basic vaccines, deworms inside and outside the body, keeps them clean, including sterilization surgery, avoids overbreeding

problems, and hands them over to legal animal protection units for medical treatment and follow-up adoption, so as to find a warm home for stray cats.

GIA always firmly believes that fulfilling corporate social responsibility is a long-term commitment that requires the unity of all forces. While operating steadily, we deeply integrate public welfare and corporate culture through the promotion of education and environmental sustainability as the core to create more beautiful possibilities for the society. In the future, we will continue to steadily promote social welfare in a meticulous and responsible manner, so that every action can warm more people in need.

6-1.2 Community engagement

We don't just donate money, we promote tangible care actions by reaching out to the community. The company regularly evaluates the effectiveness of public welfare actions and tracks progress through project management meetings to ensure that resources are accurately allocated where they are needed. To this end, the company actively encourages employees to participate in public welfare activities, and provides employees with voluntary volunteer services and public welfare recognition activities, so that employees can contribute their time and expertise to participate in social welfare actions after work. GIA Development plans to hold internal public welfare sharing sessions in the future to share their experience and experience in participating in public welfare through employees, so as to arouse the enthusiasm of more colleagues to

participate and gather internal public welfare forces. In addition, the company places special emphasis on the promotion of education and environmental sustainability, not only supporting the Environmental Education Foundation's net-zero emission education program, but also encouraging more employees to participate in the future to supplement educational resources in rural areas, bringing learning opportunities and hope to more disadvantaged children. These actions not only deepen the influence of public welfare, but also make every employee a driving force for the common progress of GIA and society.

In the future, GIA will continue to deepen the model of joint action between employees and enterprises, so that every employee can feel the value of participating in positive social change through public welfare actions, and realize the core corporate spirit of "taking from the society and using it for the society".

6-2 Implement environmental protection

GIA deeply understands the challenges posed by climate change to the global ecological environment and biodiversity, which are not only related to the sustainability of natural ecology, but also to social, educational and cultural aspects. We always regard environmental sustainability as an important responsibility as a company, and actively explore sustainable development strategies that suit the characteristics of the company based on supporting species conservation and environmental initiatives.

As a responsible corporate citizen, we are currently focusing on how to integrate more environmentally friendly practices into our existing business operations, while supporting environmentally related actions, such as participating in beach cleanups and habitat maintenance, to help protect ecosystems and reduce the impact of waste on the natural environment. We understand that these practices are of great significance to improving the balance and sustainability of natural ecology, and we hope to gradually expand the scope of participation in environmental protection in the future.

6-2.1 Energy saving actions

GIA promises to take energy conservation and carbon reduction as one of its long-term development goals, and plans to gradually introduce intelligent energy management systems in the future to reduce energy consumption in the process of operation. The company will focus on specific actions such as equipment upgrades and energy-saving renovations of office areas, and promote energy-saving behaviors of employees in their daily operations. These actions not only reduce the company's carbon emissions, but also make a substantial contribution to environmental sustainability.

At a time when the impact of climate change is becoming increasingly significant, improving energy efficiency is one of the important strategies to reduce carbon emissions and achieve sustainable development. GIA plans to gradually introduce the following energy-saving actions in the next few years:

1. Equipment upgrades and energy efficiency improvements The company will evaluate the energy usage of existing operating facilities and gradually upgrade them to energy-efficient equipment, especially for electrical equipment in process operations and office premises. In the future, it plans to introduce an intelligent energy management system to monitor energy consumption in real time, find optimization space, and reduce energy waste from the source.
2. Promote low-carbon office models The company will promote paperless operations, green procurement and the full application of energy-saving lighting, and promote daily energy-saving behaviors internally, such as air conditioning temperature control, turning off non-essential equipment, etc., to cultivate employees' awareness of energy conservation in daily work.
3. In the long-term plan for renewable energy exploration, the company hopes to explore the shift of part of its energy demand to renewable energy, and try to cooperate with green energy suppliers to gradually transition to low-carbon or zero-carbon energy use models.

6-2.2 Environmental education and promotion

In order to enhance the society's attention to environmental protection, GIA will actively participate in environmental education and publicity work, combined with community cooperation and employee participation, to promote the popularization of environmental awareness. We plan to hold a series of environmental lectures and training activities in the future, and share our experience in environmentally friendly practices through internal and external communication channels to call on more people to participate in environmental protection actions. The key to environmental protection lies not only in action, but also in education and awareness. We regard environmental education and publicity as one of the core directions of future environmental protection work, and are committed to influencing more people to participate in environmental sustainability through knowledge popularization and concept dissemination.

1. Employees participate in and in-house education The company plans to hold training on environmental protection topics from time to time to let employees understand the relationship between climate change and biodiversity and its importance, and share specific practical methods for energy conservation and carbon reduction. In addition, the company will set up an internal environmental protection reward mechanism to recognize employees who actively practice environmental protection behavior in their daily work, and further stimulate the enthusiasm of all employees to participate.
2. Community Cooperation and Educational Activities In the future, GIA plans to cooperate with local communities to organize a variety of environmental education activities, such as ecological tours, environmental lectures and environmental knowledge workshops, to help community residents better understand the importance of environmental protection and integrate environmental protection concepts into their daily lives.
3. The Green Culture Publicity Company will spread environmental protection concepts through multiple channels such as official websites and social media, share the efforts and achievements of enterprises in environmental sustainability, encourage more people to join the ranks of environmental protection, and form a benign social consensus.

Through continuous exploration and action, we will be able to gradually realize the protection and support of the ecological environment, and look forward to achieving balanced development between the enterprise and the natural environment through systematic energy-saving actions and continuous environmental protection education. We are convinced that these efforts can not only have a positive effect at the business level, but also become a driving force for social and environmental protection, creating more possibilities for the sustainable development of the company and the earth.

In the future, we will continue to focus on employee participation and environmental education, and combine corporate resources and social forces to create more possibilities for protecting the ecological balance of the earth and promoting sustainable development. We firmly believe that when every employee can become a part of environmental protection, they will gather into a powerful force to jointly realize the symbiosis and co-prosperity of the enterprise and nature.

6-3 Health promotion

6-3.1 Universal health care

GIA is well aware that a stable blood supply is an important cornerstone of the national medical system, so it actively supports and participates in national blood donation activities, and is committed to alleviating the problem of blood shortage and helping to improve the stability of the medical system. Through the national blood donation campaign, GIA not only helps solve the problem of insufficient blood supply in remote areas and medical institutions, but also demonstrates the company's commitment to public health and social responsibility with practical actions.

In promoting the national blood donation activity, we not only emphasize the fair distribution of resources, but also encourage employees to participate and arouse more people's awareness and support for the importance of blood donation. Through these actions, GIA hopes to gather more social forces to create a more resilient universal medical system, so that more patients can receive life support in a timely manner, and bring hope and warmth to every family.

In the future, GIA will continue to support public welfare programs related to blood donation, combining education promotion, employee participation and social resource integration, and contributing more to the stability of national medical resources and the improvement of social well-being. We firmly believe that through continuous investment, we will accumulate tremendous power to change society in every moment.

To promote the employment of the visually impaired, the company provides a promotion platform to help the visually impaired create more job opportunities.

The company provides employees with healthy meals and a catering environment, and cooperates with food safety volunteers, so that the concept of "one enterprise, one food safety volunteer" is deeply rooted in the enterprise, protecting the meal safety of employees, and showing the importance and efforts to improve catering hygiene and food safety.

一企業一食安志工
獎 狀
佳總興業股份有限公司
桃園市市長
衛生局局長
致贈
中華民國113年12月

appendix

Global Sustainability Reporting Guidelines (GRI) Content Index Table

Statement of Use	Refer to the GRI Standards (2021 edition) for the period from January 1, 2024 to December 31, 2024
GRI1 used	GRI 1: Foundations 20212
Applicable GRI industry guidelines	There are no applicable GRI industry guidelines

GRI themes	Disclosure of the project	Corresponding chapters	page number	Reason/explanation omitted
GRI2: General Disclosure				
Organize reporting practice				
2-1	Organization details	Chapter 1 Company Overview	15	
2-2	Entities included in organizational sustainability coverage	About this report	6	
2-3	Reporting period, frequency and contact person	About this report	6	
2-4	Information recompilation	N/A		Released in the first year, there is no information recompilation
2-5	External assurance/assurance	N/A		No third-party warranties/assurances have been made
Activities and workers				

2-6	activities, value chains, and other business relationships	Chapter 1 General Overview 2-3 Sustainable development strategy blueprint 2-5 Materiality Assessment	15 33 42	
2-7	Employees	5-3.1 Workforce structure	205	
2-8	Non-employee workers (non-employees)	5-3.1 Workforce structure	205	
govern				
2-9	Governance structure and composition	Chapter 1 Company Overview 3-1.1 Board of Directors Operations	15 67	
2-10	Nomination and selection of the highest governance unit	3-1.1 Board of Directors Operations	67	
2-11	Chairman of the highest governing unit	3-1.1 Board of Directors Operations	67	
2-12	The role of the highest governance unit in overseeing shock management	3-1.2 Operational risk management	81	
2-13	The person in charge of shock management	3-1.1 Board of Directors Operations	67	
2-14	The role of the highest governance unit in sustainability reporting	About this report	6	

2-15	Conflict of interest	3-2.2 Ethical Management and Code of Conduct	89	
2-16	Communicate key major events	2-4 Stakeholders and material sustainability Topics	37	
2-17	The group intelligence of the highest governance unit	3-1.1 Board of Directors Operations	70	
2-18	Performance evaluation of the highest governance unit	3-1.1 Board of Directors Operations	77	
2-19	Remuneration policy	5-1.3 Reasonable salary and rewards	176	
2-20	Compensation Determination Process	5-1.3 Reasonable salary and rewards	176	
2-21	annual gross remuneration ratio	5-1.3 Reasonable salary and rewards	176	
Strategy, Policy and Practice				
2-22	Statement of Sustainable Development Strategy	Message trom the Chairman	13	
2-23	Policy commitments	2-1 Sustainability Perspectives and Commitments	29	
2-24	Incorporate policy commitments	2-1 Sustainability Perspectives and Commitments	29	
2-25	Procedures for remedying negative shocks	3-1.2 Operational risk management	81	
2-26	Mechanisms for seeking advice and raising concerns	2-4 Stakeholders and material	37	

		sustainability Topics		
2-27	compliance	3-2 Legal compliance	86	
2-28	Membership in the public association	1-2.4 Participation in external associations	27	
Stakeholders negotiate peace				
2-29	Stakeholders agree on a policy	2-4 Stakeholders and material sustainability Topics	37	
2-30	Group agreements	5-2 Friendly workplace	183	

GRI Specific Topic Disclosures: Material Topics					
topic	GRI Standards Disclosure of the project		Corresponding chapters	page number	Reason/explanation omitted
GRI 3: Material Topics 2021	3-1	The process of deciding on major topics	2-5 Materiality Assessment	42	
	3-2	List of major topics	2-5 Materiality Assessment	42	
Major topic: Corporate governance					
GRI 3: Material Topics 2021	3-3	Major topic management	3-1 Improve corporate governance practices	67	
GRI 201: Economic Performance 2016	201-1	Creation and distribution of direct economic value	4-1 Innovation value	121	Disclose data on how organizations create and distribute economic value

GRI 205: Anti-Corruption 2016	205-2	Communication and training of anti-corruption policies and procedures	3-2.1 Compliance	89	Provide data on anti-corruption policies and employee training
GRI 405: Employee Diversity and Equal Opportunity	405-1	Diversity of governance units and employees	3-1 Improve corporate governance practices	67	
Material topic: Regulatory compliance					
GRI 3: Material Topics 2021	3-3	Major topic management	3-2 Legal compliance	86	
GRI 205: Anti-Corruption 2016	205-1	Operating sites where corruption risk assessments have been conducted	3-2 Legal compliance	88	
GRI 205: Anti-Corruption 2016	205-2	Communication and training on anti-corruption policies and procedures	3-2 Legal compliance	90	
GRI 205: Anti-Corruption 2016	205-3	Confirmed corruption incidents and actions taken	3-2 Legal compliance		No anti-corruption incident, not applicable
Major topic: information security					
GRI 3: Material Topics 2021	3-3	Major topic management	3-3 Information security	97	
GRI 418: Customer Privacy 2016	418-1	Verified customer privacy complaints	3-3 Information security	107	There were no customer privacy complaints in 2024
Management policy: co-prosperity of partners					
Major theme: green supply chain					

GRI 3: Material Topics 2021	3-3	Major topic management	3-4 Sustainability Commitments	107	
GRI 204: Procurement practice	204-1	Proportion of procurement expenditure from local suppliers	3-4.4 Local procurement	115	
GRI 308: Supplier environmental assessment	308-1	Screen new suppliers using environmental criteria	3-4 Sustainability Commitments	109	
GRI 308: Supplier environmental assessment	308-2	Screen new suppliers using environmental criteria	3-4 Sustainability Commitments	109	
GRI 414: Supplier Social Assessment	414-1	Use social criteria to screen new suppliers	3-4 Sustainability Commitments	109	
GRI 414: Supplier Social Assessment	414-1	Negative social shocks in the supply chain and actions taken	3-4 Sustainability Commitments	111	
Major topic: Customer relationship maintenance					
GRI 3: Material Topics 2021	3-3	Major topic management	3-5 Symbiotic Prosperity	116	
Custom themes					
Environmental sustainability					
Big theme: innovation and technology					
GRI 3: Material Topics 2021	3-3	Major topic management	4-1 Innovation value	121	
GRI 302: Energy	302-5	Reduce the energy demand of products and services	4-1 Innovation value	123	
Material topic: Product safety/responsible products					

GRI 3: Material Topics 2021	3-3	Major topic management	4-2 Sustainable products	126	
GRI 416: Customer health and safety	416-1	Assess the health and safety impacts of product and service categories	4-2 Sustainable products	127	
GRI 416: Customer health and safety	416-2	Violations of health and safety regulations related to products and services	4-2 Sustainable products	127	
GRI 417 Marketing and labeling	417-1	Requirements for product and service information and labeling	4-2 Sustainable products	128	
GRI 417 Marketing and labeling	417-2	Incidents that do not comply with regulations related to information and labeling of products and services	4-2 Sustainable products	128	
Big topic: energy management					
GRI 3: Material Topics 2021	3-3	Major topic management	4-3 Climate change response management	131	
GRI 302: Energy	302-1	Energy consumption within the organization	4-3.5 Energy management	156	
GRI 302: Energy	302-2	Energy consumption outside the organization	4-3.5 Energy management	156	
GRI 302: Energy	302-3	Energy intensity	4-3.5 Energy management	156	Describe energy efficiency improvements and related indicators

GRI 302: Energy	302-4	Reduce energy consumption	4-3.5 Energy management	156	Discuss energy-saving measures and their effects
GRI 302: Energy	302-5	Reduce the energy demand of products and services	4-2 Sustainable products	129	Describe how product improvements can reduce energy demand
GRI 303: Water and Drainage 2018	303-1	Total water withdrawal	4-3.6 Water resources management	157	Describe water resources management and water withdrawal data
GRI 305: Emissions 2016	305-1	Directly (Category1) GHG emissions	4-3.4 Greenhouse gas emissions	153	Includes data on direct emissions within the organization
GRI 305: emissions 2016	305-2	Energy indirect (Category2) GHG emissions	4-3.4 Greenhouse gas emissions	153	Includes data on indirect emissions
GRI 305: Emissions 2016	305-3	Other indirect (Category3) GHG emissions	4-3.4 Greenhouse gas emissions	153	
GRI 305: Emissions 2016	305-4	GHG emission intensity	4-3.4 Greenhouse gas emissions	155	Describe the metrics and calculation methods for emission efficiency
GRI 305: emissions 2016	305-5	Reduction of GHG emissions	4-3.4 Greenhouse gas emissions	155	Explain the formulation of future carbon reduction measures
GRI 301: Material 2016	301-1	The weight or volume of the material used	4-3.7 Resource circulation	159	Describe the type of material used and its weight
GRI 301: Materials 2016	301-2	Use recycled materials	4-3.7 Resource circulation	159	

GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	4-3.8 Waste management	160	Policies and data on waste treatment and management
GRI 306: Waste 2020	306-4	Disposal and transfer of waste	4-3.8 Waste management	161	
Management policy: Happy enterprises build a happy environment					
Major themes: talent attraction and retention, development and retention					
GRI 3: Material Topics 2021	3-3	Major topic management	5-1 Employee retention and training	165	
GRI 201 Economic performance	201-3	Determine payment obligations and other retirement plans	5-1.3 Reasonable salary and reward employee remuneration management	176	
GRI 202: Market Presence 2016	202-1	Employee compensation in proportion to the standard starting salary and the local minimum wage	5-1.3 Reasonable salary and reward employee remuneration management	176	Disclosure of the ratio of the standard starting salary to the local minimum wage
GRI 401: with 2016	401-1	New hires and employee turnover	5-1 Employee retention and training	171	Includes data on the number of new hires and turnover rates
GRI 401: with 2016	401-2	Benefits for full-time employees	5-3 Talent layout	205	Describe the details of the benefits offered to full-time employees
GRI 401: with 2016	401-3	Parental leave	5-2.3 Diverse Employee Support and Friendly Workplace Diversity and Inclusion	197	Including parental leave plans and their scope of application

GRI 404 Training and education	404-1	The average number of hours of training per employee per year	5-1.2 Employee development and cultivation	170	
GRI 404 Training and education	404-2	Staff Function Enhancement and Transition Assistance Program	5-1.4 Career training system education and training courses	178	
GRI 404 Training and education	404-3	Percentage of employees who undergo regular performance and career development reviews	5-1.2 Employee development and cultivation	170	
GRI 405: Diversity and Equal Opportunities 2016	405-1	Diversity in governance institutions and staff	5-3 Diversity and inclusion of talent layout	205	Describe diversity policies and data within the company
GRI 405 Employee diversity and equal opportunities	405-2	The ratio of women's basic salary to men's basic salary-to-compensation	5-1.3 Reasonable salary and reward	176	
Major topics: occupational safety and health					
GRI 3: Material Topics 2021	3-3	Major topic management	5-2 Friendly workplace	183	
GRI 403: Occupational Health and Safety	403-1	Occupational safety and health management system	5-2.1 Multi-level prevention mechanism	188	Discuss the procedures for security risk management
GRI 403: Occupational Health and Safety	403-2	Hazard identification, risk assessment, and	5-2.2 Create a healthy workplace Create a healthy workplace	190	Discuss security risk management procedures and incident investigations

		incident investigation			
GRI 403: Occupational Health and Safety	403-3	Occupational health services	5-2.2 Create a healthy workplace Create a healthy workplace	190	Describe the health services and preventive measures provided
GRI 403: Occupational Health and Safety	403-4	Labour Engagement, Consultation and Communication	5-2.5 Employee communication channels, labor relations and communication	203	Discuss communication and engagement mechanisms with employees
GRI 403: Occupational Health and Safety	403-5	Labor health and safety training	5-1.4 Career training system education and training courses	178	Includes training activities on health and safety

Sustainability Accounting Standards Board (SASB) Content Index Table

Accounting indicators	Reveal the subject	Indicator description	quality	Annual disclosures
Product safety	TC-HW-230a.1	Explain the risk identification and management methods of product information security	Discuss the analysis	1. Regularly complete product raw material testing, 100% in compliance with "RoHS", "REACH" environmental protection standards and VOCs testing required by specific customers. 2. Fixed sampling every 2 months for product reliability. 3. Regularly send satisfaction surveys to customers every six months to seek customers' overall opinions on the company. 4. Provide smooth customer service channels to provide real-time feedback to customers and product problems. 5. Conduct hazardous substance testing for each halogen-free product before shipment.
Employee diversity and inclusion	TC-HW-330a.1	Gender and ethnicity percentage of employees worldwide in (1) management, (2) technical personnel, and (3) all other employees	quantify	Among the company's global employee gender ratio, female employees account for 47.86% and female supervisors account for 5.70%. Management accounted for 20.80%, and technology and R&D personnel accounted for 9.69%. In addition, indigenous employees account for 0.57%.
Product lifecycle	TC-HW-410a.1	The product complies with IEC 62474 Percentage of annual revenue for a declarable controlled substance	quantify	The company's products are currently not covered by the relevant environmental protection standards of IEC 62474, and if products that meet the standards are developed in the future, they will be disclosed in accordance with the applicable specifications.
	TC-HW-410a.2	The percentage of annual revenue that the product meets the EPEAT label or equivalent	quantify	The Company's products are currently not covered by EPEAT's relevant environmental standards, and if any products that meet these standards are developed in the future, they will be disclosed in accordance with the applicable specifications.
	TC-HW-410a.3	The percentage of annual revenue that the product meets the requirements of Energy Star or equivalent	quantify	The Company's products are currently not covered by the application of relevant environmental protection standards such as Energy Star, and if products that meet these standards are developed in the future, they will be disclosed in accordance with the applicable specifications.
	TC-HW-410a.4	Total recycled weight of global waste products; and	quantify	The total recycled weight of waste products reached 58.483 tons, accounting for 20% of the company's total sales product weight

		the percentage of recycled weight in the total weight of the products sold		throughout the year. Of these, the weight that has been recycled and put back into use is 58.483 tons, accounting for 100% of the total weight of the recycled products
Supply chain management	TC-HW-430a.1	Percentage of supplier categories in which Tier 1 suppliers perform a Validated Audit Process (VAP) or equivalent audit (a) all suppliers and (b) high-risk suppliers	quantify	The Company does not currently require suppliers to perform RBA or equivalent audits, and supply chain management mainly follows the specifications of the current supplier management policy. In the future, if relevant audit mechanisms are adopted, they will be disclosed according to SASB indicators.
	TC-HW-430a.2	Tier 1 Suppliers (1) Percentage of Vendors Audited for Audit Process (VAP) or equivalent Audit (2) Audit Results in (a) Material Deficiencies and (b) Improvement Rates for Other Deficiencies	quantify	The Company does not currently require suppliers to perform RBA or equivalent audits, and supply chain management mainly follows the specifications of the current supplier management policy. In the future, if relevant audit mechanisms are adopted, they will be disclosed according to SASB indicators.
Material procurement	TC-HW-440a.1	Describe the risk management of the use of critical materials	Discuss the analysis	Our products are manufactured without the use of any materials that are identified as critical substances, so there is no associated supply risk management.

Activity metrics	Reveal the subject	Indicator description	quality	Annual disclosures
The number of units produced by product category	TC-HW-000. A	Output of each product category	quantify	FR4: 390,000 square feet MCPCB: 120,000 square feet
Production facility area	TC-HW-000. B	The floor area of the production plant is combined	quantify	The total floor area of the production building is 17,161 square meters
Percentage of production in its own facilities	TC-HW-000. C	Percentage of panels produced at the Company's own facilities for the annual panel products	quantify	94.5% of our products are produced in our own facilities, and the remaining 5.5% is outsourced to third-party partners who meet our quality standards.

Climate-related Financial Disclosures (TCFD) Table

	Targeting/TCFD Recommended Disclosures	Corresponding chapters	page number
govern	Describe the oversight and governance of the board of directors and management on climate-related risks and opportunities.	4-3 Climate change response management	135
tactics	Describe how the identified climate risks and opportunities affect the company's business, strategy and finances (short, medium and long term).	4-3 Climate change response management	137
	Describe the financial impact of extreme climate events and transition actions.	4-3 Climate change response management	138
	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, factors analyzed and key financial impacts should be described.	not	
	Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.	4-3 Climate change response management	138
Indicators and goals	If internal carbon pricing is used as a planning tool, the basis for setting the price should be explained.	not	
	Scope 1, Scope 2 and Scope 3 (where applicable) GHG emissions and related risks	4-3 Climate change response management	152
	If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	not	
	If you have set climate-related targets, you should explain the activities covered, the scope of greenhouse gas emissions, the planning timeline, and the progress made each year. If carbon offsets or renewable energy	not	

	certificates (RECs) are used to achieve the relevant goals, the source and quantity of carbon reduction credits or the number of renewable energy certificates (RECs) to be offset should be indicated.		
	Greenhouse gas inventory and conviction status	4-3 Climate change response management	153

Third-party verification statement

OPINION STATEMENT

溫室氣體查證意見聲明書

2024年溫室氣體排放資訊

佳總興業股份有限公司

桃園市桃園區興邦路39-4號

經本公司依據 ISO 14064-3:2019 完成查證並符合下列標準要求

ISO 14064-1：2018

直接溫室氣體排放量
421.3333公噸二氧化碳當量
間接溫室氣體排放量
11,036.6062公噸二氧化碳當量
直接與間接溫室氣體排放量
11,457.940公噸二氧化碳當量

Opinion No.:ARES/TW/I2504073G
Date: 2025-04-24
Version: 01

意見中須含完整的查證範圍、目標、標準和調查結果，否則意見無效。

批准:

ARES International Certification Co., Ltd.
No.12-2, Ln. 187, Wenping Rd., Anping Dist., Tainan City 708, Taiwan
TEL / 06-295 9696 (Rep. Line) FAX / 06-295 9667
www.ares-registration.com

【全部查證區域各類別溫室氣體排放量】

類別	溫室氣體排放量 （單位：公噸二氧化碳當量）	保證等級
類別一	421.3333	合理保證等級
類別二	7,114.2827	合理保證等級
類別三	141.7784	有限保證等級
類別四	3,780.5451	有限保證等級
類別五	NS	N/A
類別六	NS	N/A
直接與間接溫室氣體總排放量	11,457.940	

*NS: Non significant 不顯著；N/A: Not available 無判定

亞瑞仕國際驗證股份有限公司(以下簡稱ARES)經由佳總興業股份有限公司提出申請 ISO 14064-1:2018 查證，依據 ISO 14064-3:2019 之要求執行直接與間接溫室氣體排放量之查證，溫室氣體排放量涵蓋期間自 2024 年 01 月 01 日至 2024 年 12 月 31 日，查證意見內容說明如下：

保證等級

ARES 依據查證準則執行查證程序，證據結果顯示佳總興業股份有限公司提出之溫室氣體主張符合規定，未違反實質性差異門檻 5%，符合合理保證等級(類別 1~2)，有限保證等級(類別 3~6)。

查證目標

ARES 獨立客觀的取得支持溫室氣體主張揭露資訊的佐證，確保報告資訊符合準確性、完整性、一致性及透明度之準則，其內容無錯誤或遺漏之項目。

查證範圍

ARES 確認佳總興業股份有限公司依據 ISO 14064-1:2018 溫室氣體－第 1 部：組織層級溫室氣體排放與移除之量化及報告附指引之規範執行提出組織邊界及營運範圍內之人為活動溫室氣體排放量與相關標準要求之符合性，根據 ISO 14064-3:2019 準則提出上述保證意見涵蓋內容如下：

(1) 查證期間：2024 年 1 月 1 日至 2024 年 12 月 31 日。

(2) 查證場址：

場區名稱	場區地址
• 佳總興業股份有限公司	• 桃園市桃園區興邦路 39-2、39-4、41-1 號
• 深圳佳總開發有限公司	• 深圳市龍崗區龍崗街新生社區新旺路 8 號和健雲谷 3 棟 7 層 718 室

(3) 查證溫室氣體種類：二氧化碳(CO_2)、甲烷(CH_4)、氧化亞氮(N_2O)、氫氟碳化物(HFCs)、全氟碳化物(PFCs)、六氟化硫(SF_6)、三氟化氮(NF_3)，並參照 IPCC 最新公布溫室氣體一覽表。

(4) 溫室氣體排放量化計算之全球暖化潛勢(GWP)引用 IPCC 2021 第 6 次評估報告之全球暖化潛勢值，電力排放係數引用台灣經濟部能源署公布之 2023 年電力排碳係數：0.494 公斤二氧化碳當量/度計算。深圳佳總開發有限公司的電力排放係數引用中國生態環境部公布之 2022 年的全國電力平均之電力排碳係數：0.5856 公斤二氧化碳當量/度計算。

查證原則

ARES 執行第三方公正獨立客觀查證溫室氣體主張揭露資訊與現場相關佐證，確保報告資訊符合準確性、完整性、一致性及透明度之準則，其內容包含錯誤或遺漏之程度，符合性之實質性差異門檻判斷準則為 5%，查證過程包含文件審查、行前評估、抽樣計畫、證據蒐集，取得查證意見需要之資訊，確保溫室氣體排放量準確性。

保密性聲明

此報告及附件可能包含屬於佳總興業股份有限公司之機密資訊，未經佳總興業股份有限公司書面同意，其他個人、團體或公司禁止自行複製或發行。

利益衝突迴避聲明

此報告及附件內容完全依照主管機關之標準方法與程序等相關規定，秉持公正、誠實進行查證作業。絕無虛偽不實，如有違反，就政府機構所受損失願負連帶賠償責任之外，並接受主管機關依法令所為之行政處分及刑事處罰。

本公司與受查證單位並無財務投資之關係，且符合主管機關對利益衝突迴避之要求。如有違反前述事實情事，經主管機關查證屬實時，此報告及附件內容願接受主管機關判定為無效之處分。

查證團隊

ARES 查證團隊依據公正獨立客觀查證過程，提出佳總興業股份有限公司之 2024 年 1 月 1 日至 2024 年 12 月 31 日溫室氣體排放量意見。

ARES主導查證員：

備註：本查證意見遵照 ARES 溫室氣體查證服務條款要求，意見書內容由亞瑞仕國際驗證股份有限公司依據溫室氣體主張之查證結果進行編製，業經客戶同意後發行。本意見書非用以解除客戶遵守組織章程、全國或者地方法令，以及任何被發佈國際指南章程之責任；客戶與 ARES 彼此為獨立之個體，客戶非受 ARES 約束，在此 ARES 除客戶之外毋須代表其面對其他組織團體。

(3) Verify the types of greenhouse gases: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), nitrogen trifluoride (NF_3), and refer to the newest public GHG list by IPCC.

(4) The global warming potential (GWP) calculated by the quantitative calculation of greenhouse gas emissions refers to the global warming potential value of the AR 6 assessment report of IPCC 2021, and the electricity emission factor refers to the 2023 electricity emission coefficient announced by the Energy Administration of the Ministry of Economic Affairs, Taiwan: 0.494 $kgCO_2e/kWh$ calculated. The electricity emission factor of GIA TZOONG LTD. (Shenzhen) refers to the 2022 national average electricity emission coefficient announced by the Ministry of Ecology and Environment, People's Republic of China: 0.5856 $kgCO_2e/kWh$.

Materiality
ARES implements a third-party impartial, independent and objective verification of GHG claims disclosure information and on-site corroboration to ensure reporting information comply with the standards of accuracy, completeness, consistency and transparency, the content of which contains errors or omissions. The threshold for material difference is 5%, and the verification process includes document review, pre-trip assessment, sampling plan, evidence search collect the information needed to verify the declaration and ensure the accuracy of GHG emissions.

Confidentiality
This report and its attachments may contain confidential information belonging to GIA TZOONG ENTERPRISE CO., LTD., and other individuals, groups or companies are prohibited from copying or distributing it without the written consent of GIA TZOONG ENTERPRISE CO., LTD.

Avoidance of Conflict of Interest
The contents of this report and its attachments are in full compliance with the standard methods and procedures of the competent authority and conduct inspections in a fair and honest manner. There is no falsehood. If there is any violation, in addition to being jointly and severally liable for the losses suffered by the government agency, it will also accept administrative sanctions and criminal penalties as ordered by the competent authority.
ARES has no financial investment relationship with the inspected unit, and complies with the requirements of the competent authority to avoid conflicts of interest. If there are any violations of the aforementioned facts, which are verified by the competent authority, this report and the contents of the attachments are willing to accept the decision of the competent authority as invalid.

Verification Team
Above opinion coincide with ARES verifier group with fairness and impartiality, and aim at the GHG emission from January 1, 2024 to December 31, 2024 of GIA TZOONG ENTERPRISE CO., LTD.

ARES Lead Verifier：

Remarks: This verification opinion complies with the requirements of the ARES greenhouse gas verification service terms. The content of the opinion is prepared by ARES International Certification Co., Ltd. based on the verification results of greenhouse gas claims, and is issued after the customer's consent. This opinion is not used to relieve the client from the responsibility of complying with the articles of association, national or local laws, and any published international guidelines; the client and ARES are independent entities, and the client is not bound by ARES represent it against other organization

意見中須含完整的查證範圍、目標、標準和調查結果，否則意見無效。The opinion must contain the complete scope of verification, objectives, criteria and findings, otherwise the opinion is invalid.

【The GHG emission of each category reported organization be verified】

Category	GHG Emissions (Unit: tonnes CO_2e)	Assurance level
Category1	421.3333	Reasonable assurance level
Category2	7,114.2827	Reasonable assurance level
Category3	141.7784	Limited assurance level
Category4	3,780.5451	Limited assurance level
Category5	NS	N/A
Category6	NS	N/A
Direct emissions and indirect emissions	11,457.940	

*NS: Non significant；N/A: Not available

ARES International Certification Co., Ltd. (ARES) received the application from GIA TZOONG ENTERPRISE CO., LTD. for ISO 14064-1:2018, and implements direct and indirect verification in accordance with ISO 14064-3:2019 requirements verification of greenhouse gas emissions, the period covered by greenhouse gas emissions is from January 1, 2024 to December 31, 2024, and the contents of the verification opinion are explained as follows:

Level of Assurance
ARES followed the inspection procedures in accordance with the verification criteria, and the evidence results showed that the greenhouse gas claims proposed by GIA TZOONG ENTERPRISE CO., LTD. met the regulations, did not violate the material difference threshold of 5%, and met the reasonable assurance level (Category1~2), limited assurance level (Category3~6).

Objective
The purposes of this verification exercise are, by review of objective evidence, to independently review: whether the GHG emissions are as declared by the organization's GHG assertion and the data reported are accurate, complete, consistent, transparent and free of material error or omission.

Scope
ARES confirmed that GIA TZOONG ENTERPRISE CO., LTD. has implemented in accordance with ISO 14064-1:2018 Greenhouse Gases - Part 1: Quantification and Reporting of Greenhouse Gas Emissions and Removals at the Organizational Level with Guidelines with relevant standard requirements to propose the compliance of the GHG emissions from human activities within the organization boundary and operation scope. The above-mentioned assurance opinions based on the ISO 14064-3:2019 guidelines include the following content:

(1) GHG Inventory period：From 2024/01/01 to 2024/12/31

(2) Verification of site：

Name of site	Address of site
• GIA TZOONG ENTERPRISE CO., LTD.	• No. 39-2, 39-4, 41-1, Hsing Pong Road., Taoyuan Dist., Taoyuan City, Taiwan, R.O.C.
• GIA TZOONG LTD. (Shenzhen)	• Room718, 7F., Building 3, Hejianyungu, No. 8, Xinwang Road, Xinsheng Community, Longgang Street, Longgang District, Shenzhen, Guangdong, China.

afaq
AFNOR CERTIFICATION

Certificat
Certificate

N° 2013/52879.6

AFNOR Certification certifies that the management system implemented by:
AFNOR Certification certifie que le système de management mis en place par :

GIA TZOONG ENTERPRISE CO., LTD.

for the following activities:
pour les activités suivantes :

MANUFACTURING AND SALE OF PRINTED CIRCUIT BOARDS AND METAL CORE PRINTED CIRCUIT BOARDS.

has been assessed and found to meet the requirements of:
a été évalué et jugé conforme aux exigences requises par :

ISO 14001:2015

and is developed on the following locations:
et est déployé sur les sites suivants :

NO. 39-4, HSING PONG ROAD, TAOYUAN DIST., TAOYUAN CITY, TAIWAN, R.O.C.

This certificate is valid from (year/month/day)
Ce certificat est valable à compter du (année/mois/jour) **2024-08-28** Until *jusqu'au* **2027-07-29**

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Julien NIZRI
Managing Director of AFNOR Certification
Directeur Général d'AFNOR Certification

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