GIA TZOONG ENTERPRISE Co., Ltd

2025

Sustainability Report

Contents

Preface

About this report

When: January 1, 2025 to December 31, 2025
Scope: Mainly covers Taiwan GIA, and financial data covers the overall operating performance of parent and subsidiary companies
Sustainability reporting frequency: Once a year, the same as the financial reporting cycle
Current version release date: August 2026
In response to environmental protection and the implementation of paperless policies, this report is published electronically on the company's website
Next version release date: Scheduled for release in August 2027

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 sites. Exceptions, if any, will be noted.

GIA (hereinafter referred to as "GIA" or "the Company") sincerely releases the "2025 Sustainability Report" (Sustainability Report). This report is the company's continuous annual achievement, aiming to comprehensively disclose the sustainable development process of GIA in the economic, environmental, and social fields, and to provide stakeholders with a transparent and complete overview of corporate sustainability performance. The report covers the period from January 1 to December 31, 2025, and is published electronically on the company's website every year to implement environmental protection and digitalization policies in conjunction with the financial annual report.

During the preparation process, the Company referred to internationally recognized sustainability reporting standards (such as GRI Standards 2021) and followed the "Regulations for the Preparation and Filing of Sustainability Reports by TPEx Listed

Companies" by the Taiwan Ghost Buy Center to ensure the accuracy and completeness of information disclosure. GIA adheres to the core values of integrity, transparency, openness, and sustainable co-prosperity, is committed to enhancing social value and actively promoting sustainable development goals. This report focuses on the major achievements and practices of GIA in 2025 in three major aspects: economy, environment, and society, and details how the company responds to stakeholders' concerns and expectations for sustainable development.

In terms of corporate governance and economics, this report reveals core themes such as "corporate governance", "innovation and technology", "product safety and responsibility", "regulatory compliance" and "information security", which collectively support the cornerstone of corporate sustainable development. In terms of the environment, the company actively responds to global sustainability trends, focusing on "carbon management", "energy and resource management", and "resource recycling" to ensure that its operational activities have a positive impact on the environment and demonstrate a firm commitment to environmental protection. In terms of society, 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 continuously improves the stakeholder communication mechanism, formulates and implements sustainability management strategies based on the results of material theme analysis, and promotes sustainable development through effective resource allocation.

This report is not only a management tool for the company's sustainability progress, but also a complete disclosure of the planning, execution 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. Looking ahead, the company will continue to optimize its governance processes, promote technological innovation, and comprehensively improve the performance of sustainability indicators, creating a more profound positive impact on society and the environment.

Reporting Structure

The Company compiles the report in accordance with the provisions of the TPEx "Regulations for the Preparation and Filing of Sustainability Reports by TPEx Listed Companies", and the structure is based on the GRI Standards 2021 published by the Global Reporting Initiative (GRI). 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)

Reporting Scope

Based on the professional insights of the company's internal sustainability committee members, 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 2025 (January 1, 2025 to December 31, 2025). 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.

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, as the sustainability strategy deepens, the company plans to gradually include the sustainability data of various affiliates and subsidiaries in the reporting scope to more comprehensively demonstrate the sustainable influence of GIA throughout the value chain and its commitment to the global market.

Write the policy

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 material topic identification, which forms the core of the report's sustainability information disclosure. We follow the eight reporting principles required by the GRI Standards and adopt the principles of materiality, inclusivity, responsiveness and impact of the AA1000 Accountability Principles Standard (APS).

At the same time, this report refers to the 2021 version of the GRI Standards issued by the Global Reporting Initiative (GRI) and the "Regulations for the Preparation and Filing of Sustainability Reports by TPEx Listed Companies" issued by the TPEx in Taiwan. 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) 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 2025 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. Initial review stage

The preparation of the report content begins with each business department's initial review of the data and information provided. Department heads are responsible for ensuring the accuracy and reliability of the relevant information and for comprehensively verifying the data completeness. This stage covers three major aspects: financial, environmental, and social aspects to ensure consistency and transparency in disclosed data.

2. Compilation and Compilation Stage

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

3. Internal audit and confirmation phase

After the first draft is completed, the report enters the internal audit process. Each department head needs to conduct a detailed review again, and the dedicated authority team will check it layer by layer at the unit level to ensure the accuracy and completeness of the content. The Sustainability Management Team is responsible for compiling the audit results, which are coordinated by the Executive Director and submitted to the Sustainable Development 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, WU HSIN LIANG), and the calculation unit is NTD. Environment-related data comes from public government information and is standardized by ISO 14064-1. If the report contains special data or units that are different from the usual regulations, they will be noted and explained in the report to ensure that the information is transparent and verifiable.

5. Final release and ongoing improvement

After the report was published,, the company continued to optimize the internal review process, incorporating the preparation and verification process into the daily internal audit system to ensure the timeliness and accuracy of the report content, and continue to reflect the commitment and actions of GIA in sustainable development. This process demonstrates the company's emphasis on stakeholder expectations 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 did not commission an external organization to conduct independent verification during the preparation of the 2025 Sustainability Report, but fully implemented internal self-audits with reference to GRI standards to ensure that the content of the report meets the disclosure requirements of 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 accountants) to ensure the accuracy and consistency of the data, and is truthfully disclosed in the report with New Taiwan dollars as the main unit of calculation.

2. Management System Certification and Compliance Inspection

GIA continues to strengthen the compliance and effectiveness of its management system and has obtained a number of international certifications, including:

■ **IATF 16949** Quality Management System for the Automotive Industry to further enhance 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. Further details can be found in the appendix to this report.

Data verification:

category	Contents	Verification/Authentication/Verification
governance	ISO9001	Certifications/AFAQs
Economical	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 opinions and suggestions. For any questions or further communication, please contact us at the contact information below:

■Responsible unit: Sustainable Development Promotion Team

■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

■Official website: https://www.gia-tzoong.com.tw

■Corporate Sustainability Zone:

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

Under the challenges of global economic fluctuations and rapid industry changes, ESG is not only an important opportunity for GIA to fulfill its corporate social responsibility but also to enhance its resilience and competitiveness. Over the past year, we have continued to deepen our efforts in the field of electronic circuit boards, integrating sustainability concepts into our business development, demonstrating our responsibility as a corporate citizen, strengthening our commitment to society and the environment, and ensuring that our business model aligns with sustainability goals, creating a positive impact on society and the environment. Thanks to the efforts of our employees and the support of our stakeholders, we have gradually achieved results in three dimensions: economic, environmental, and social.

In the face of increasingly severe climate challenges, we actively implement carbon reduction strategies, comply with environmental regulations and continuously improve, and integrate environmental protection actions into our operations. In addition to promoting environmental protection measures, we also deepen our social responsibility through public welfare donations, blood donations, stray animal care, and other activities, injecting more warmth and value into society. At the same time, we enhance workplace safety and health standards to create a humanistic and caring working environment.

GIA has always adhered to the core values of integrity, transparency, and sustainability, and promoted sustainable development in three directions:

1. **Corporate Governance**: Strengthen supervision mechanisms and enhance transparency
2. **Partner co-prosperity**: Deepen supply chain cooperation and share value creation
3. **Environmental** Sustainability: Implement environmental protection policies and promote energy management

Looking ahead, we will meet challenges with a steady and pragmatic attitude, continue to innovate and improve, and create greater value for customers and society. I know that only by adhering to the essence and responsibility of the enterprise can we achieve long-term growth in a rapidly changing market.

Finally, I would like to express my sincerest gratitude to all colleagues, customers, suppliers and stakeholders. Your trust and support are the driving force for us to move forward. GIA will continue to act with innovative spirit and responsibility to work together to create a prosperous, just, and sustainable future.

GIA TZOONG ENTERPRISE CO., LTD.

Chairman TSENG CHI LI

Chapter 1 General Overview

1-1 2025 GIA Sustainability Achievements

2025 is an important chapter in the sustainable development journey of GIA Industry. We have always upheld our commitment to environmental, social, and corporate governance, and have achieved a number of outstanding results throughout the year. We understand that sustainable development is not only a goal but also an enduring 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 2025:

◎ISO 14001:2015 environmental management system certification

◎ISO 9001:2015 quality management system certification

◎IATF 16949:2016 Quality Management System Certification for the Automotive Industry

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

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

◎Participate in the joint inaugural meeting of Taoyuan Safety and Health Families to promote the protection of zero accidents in the workplace

◎Won the Guishan Industrial Park Safety and Health Family

◎Awarded as an excellent corporate food safety volunteer

◎Support the development of social welfare foundations

◎Support the Hsinchu Blood Donation Center

◎Support the Daren Flood Detention Pond Green Space Environmental Pledge Project

◎Won the 2025 Middle-aged and Elderly and Age-Friendly Enterprise Certification

In 2025, the company made significant progress on the road to sustainable development. Our efforts and achievements cover various aspects of environmental protection, social responsibility, and corporate governance, reflected in the following important areas:

1-1.1 Environmental Quality Innovation and Green Practices

In 2025, we will continue to innovate in environmental quality and implement green practices. In terms of reducing our environmental footprint, we have successfully taken stock of the organization's greenhouse gas emissions and resource consumption through systematic and rigorous monitoring and reporting mechanisms and audit processes. In 2025, we will continue to implement organizational carbon inventory based on the ISO 14064-1 standard, and in April 2026, we will complete the third-party verification of the company's verification, and plan to gradually integrate comprehensive energy efficiency and carbon reduction plans into our sustainable operation strategy, which is expected to bring substantial energy conservation and carbon reduction benefits to the company in the future.

In 2025, we continued to obtain 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-saving, carbon-reduction, and waste management policies to ensure that our business operations meet environmental sustainability standards, demonstrating our dedication in the field of sustainable development. At the same time, we have also obtained ISO 9001:2015 quality management system certification for quality management, which reflects our excellence in product quality and customer satisfaction. In addition, we have also obtained the 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 automotive parts manufacturing. 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 society and using it for 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 demonstrates the company's determination 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 are well aware that public welfare is not an overnight action, but the accumulation of long-term investment. In the future, GIA will continue this commitment, combining years of experience and professional knowledge to explore more innovative and influential public welfare cooperation models, inject more impetus into sustainable development, and achieve common growth between enterprises and society.

In 2025, we will continue our partnerships with various nonprofit organizations, focusing on the following key areas:

◎Deepening Sustainability Education Jointly promotes net-zero emission education with the Circuit Board Environmental Public Welfare Foundation, inspiring more young generations to pay attention to environmental themes.

◎Support for social inclusion Together with the Social Welfare Foundation, we are committed to improving the living conditions of disadvantaged groups and promoting support for disadvantaged groups.

Enthusiastically support the "Da Ren Flood Detention Pond Green Space Environmental Pledge Project" and actively invest in the greening and beautification of the park and the improvement of public service facilities

, demonstrating the spirit of corporate social responsibility and sustainable environmental coexistence.

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

Our philanthropic efforts span education promotion, environmental protection, and social care, supporting various charitable organizations and projects:

Year	Donation projects	Support Resources
2024	Sustainability promotion and net-zero emission themes	Donation sponsorship
2024	Sustainability forum and education promotion	Donation sponsorship
2025	Nurturing Social Welfare Foundation	Charity sale for public welfare
2025	Daren Flood Detention Pond Green Space Environmental Pledge Project	material sponsorship

In terms of employee care, GIA fully demonstrates the importance and care it attaches to every employee with sincere intentions and practical actions. We understand that our employees are our most valuable asset and are committed to creating a warm, inclusive, and supportive work environment. We not only provide thoughtful benefits such as holiday gifts, employee travel, wedding and funeral allowances, and emergency relief, so that employees can feel the warmth of the company, but also focus on 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 have significantly reduced workplace accident rates, enhanced employee job satisfaction and team cohesion, and allowed every employee to work in a safe environment.

In addition, we implement gender equality and diversity policies to 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	Stress relief classes, family days	70,440
Department dinner	Dinner, singing, etc	567,000
Birthday congratulations to employees	Birthday celebration activities	457,490
Health check-up	Annual hospital physical examination (100% of the number of employees in 2025)	285,800
Celebrate the festival	Holiday gift boxes and gift certificates	445,500

1-1.3 Corporate Governance and Transparency

In terms of corporate governance and transparency, GIA has always adhered to high-standard governance principles and continuously built and improved its corporate governance system to ensure compliance, transparency, and sustainability in its operations. In accordance with the TPEx Corporate Governance Code of Practice, we have established a number of systems and regulations, including the Code of Ethical Management, the Board Diversity Policy, and the Sustainable Development Code of Practice, and ensure that all operations comply with relevant laws and regulations and international standards through regular internal control and risk assessments. These efforts not only enhance the maturity of corporate governance but also strengthen the trust foundation of enterprises in the market.

Looking ahead, GIA will continue to deepen its governance structure based on its existing achievements and promote the professionalization and efficiency of the decision-making process. We will adhere to the principles of honest management and high transparency to ensure that corporate governance not only complies with regulatory requirements but also leads industry benchmarks. At the same time, we will continue to promote innovation, integrate sustainability responsibility into our core corporate strategy, and strengthen social influence through the combination of technology and systems to achieve a win-win situation between economic benefits and social responsibility.

In terms of social care, the company will increase investment in the community and the environment, actively participate in public welfare and charity activities, and demonstrate its deep commitment to society. We believe that the value of a company comes not only from financial results but also from its positive impact on society. GIA will continue to promote a variety of public welfare projects, covering education, environmental protection, and support for disadvantaged groups, thereby giving back to society and promoting common prosperity.

In terms of employee well-being, we will continue to optimize the working environment and provide diverse support and benefits to ensure that employees can grow and develop in a safe, healthy, and humanistic workplace. We firmly believe that our employees are the most important asset of a company, and only by creating an inclusive and supportive environment can we stimulate their potential and enhance their overall competitiveness.

Through these efforts, GIA will continue to demonstrate leadership in the three major aspects of corporate governance, social responsibility, and employee well-being, and work with all stakeholders to jointly move towards 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 competencies. 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 incorporates 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 diverse 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 for cooperation with our customers. In the future, we will continue to combine our technological strength with sustainability concepts to create positive value for the environment and society, and achieve long-term sustainable development of the enterprise.

Company name	GIA （GIA TZOONG ENTERPRISE CO., LTD）
Date of establishment	September 19, 1988

OTC listing date	June 23, 1998
Address of the company's headquarters	No. 39-4, Xingbang Road, Taoyuan District, Taoyuan City
Main operating locations	Taoyuan, Taiwan (headquarters and main production plant)
Provide a service market	Global
Chairman/General Manager	Chairman: TSENG CHI LI General manager: Xiao Mingyang
Number of employees	281 people
Total capital	1,661,227,920
Main products	Multilayer board printed circuit board
Product service	It offers a wide range of printed circuit board products and solutions, including FR4 hard boards, high thermal conductivity metal substrates, rigid-flex boards, and more

Milestones

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 multiple international certifications, demonstrating the company's leading position in the field of electronic manufacturing and its commitment to continuous growth.

■**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. Stocks are listed for trading 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 producing 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.

■**2019-2025**:

GIA (Shenzhen) Co., 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. Composite circuit board with embedded copper blocks/ceramic/passive components, and completed the R&D sample test.

1-2.2 Mission, Vision and Declaration

Adhering to the core spirit of "innovation, quality, and sustainability," GIA is committed to becoming a global leader in the field of power semiconductor printed circuit boards. We not only pursue technological breakthroughs and product excellence but also integrate sustainability responsibilities into corporate governance and daily operations, continuously promoting energy transition and green applications, and creating long-term value for society and the environment.

■ **Vision**

Leading the power semiconductor printed circuit board industry with innovative technology and excellent quality, becoming a globally influential sustainable enterprise. Through professional governance and responsible actions, we support key applications such as electric vehicles and energy storage equipment, promote green transformation, and bring profound positive impacts to society and the environment.

■ **Mission**

We continue to develop high-performance and reliable printed circuit board solutions to meet customer needs and drive technological advancements. At the same time, it implements sustainability commitments, balances economic benefits and social responsibility, and creates an industry model that is both innovative and sustainable.

■ **Business philosophy**

- **Technological Innovation**: Focus on core technological breakthroughs such as high thermal conductivity ceramic substrates and HDI circuit boards to enhance industry standards and global competitiveness.
- **Stable Quality**: Establish a rigorous quality management system to ensure the reliability of products in high-performance applications and meet strict customer requirements.
- **Resource Efficiency**: Improve operational efficiency and reduce resource waste through process optimization and intelligent automation.
- **Customer-oriented**: Focusing on customer needs, we provide tailored solutions and professional services to establish long-term and stable partnerships.

■ **Company culture**

GIA adheres to the values of "integrity, integrity, transparency and openness" and advocates open communication with stakeholders. We believe that only by harmonizing with society and the environment can we achieve common growth between the company and the outside world, and continue to promote sustainable development.

Sustainable tri-core engine

With the "Sustainable Three-Core Engine" as its core strategy, GIA promotes synergy from the three aspects of corporate governance, environmental protection, and social responsibility, implementing sustainable concepts into daily operations and continuously creating reliable solutions and long-term value.

Core engine	Strategic direction	Specific measures
Pilot core	Corporate governance	- Establish and improve risk management and evaluation mechanisms - Strengthen public disclosure of ESG indicators - Improve decision-making transparency and efficiency
Power core	environmental protection	- Develop carbon management strategies - Improve energy efficiency - Promote resource recycling
Symbiotic core	Social responsibility	- Support local supply chain development - Promote health and well-being programs - Promote social diversity and inclusion and public welfare participation

1-2.3 Products and Services

Our product line includes high-performance FR4 hard boards, high thermal conductivity metal substrates, and rigid-flex boards adapted to 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	Description
MCPBC Aluminum/Copper Substrates	Aluminum and copper substrates are available, which are designed for applications with high thermal conductivity and heat dissipation, and are commonly used in high-power electronic products such as power modules and LED lamps.
FR4 multilayer circuit board series products	It offers a wide range of options from 2 to 24 layers, making it suitable for various electronic applications. Especially for high-performance applications such as high-power circuit boards and HDI circuit boards, it supports 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 suitable for electric vehicles

	Applications requiring high-efficiency heat treatment.
Embedded composite circuit board	Combining multi-layer circuit boards with embedded component technology, passive components (such as resistors, capacitors) and even active components (such as ICs) are directly embedded inside the substrate to achieve highly integrated design. These boards can effectively reduce product size, reduce parasitic effects, improve signal integrity and power integrity, and improve heat dissipation paths and mechanical strength.

New product development and technological innovation

In new product development, we focus on improving product performance while focusing on 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. The product considers production efficiency and material optimization, balancing performance and cost to meet high-end market demands.
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 to improve overall operational efficiency and provide 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 applications in harsh environments. At the same time, it pays attention to the rational use of materials in design and production, demonstrating a focus on efficient resource use and environmental impact.

Product Application:

■Hard board PCB:

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

■ High Frequency/High Speed:
5G mmWave/Antenna, Automotive Radar, RF Equipment, Medical, Networking, 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

■Embedded composite circuit boards: communication equipment, consumer electronics, automotive electronics, and high-performance computing

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

■Product sales status and market share

Over the past few years, GIA 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 16% of sales. Although the Americas and European markets have a smaller proportion of sales, these regions also provide stable sales support.

However, in 2025, the sales ratio in Taiwan will be flat; The proportion of sales in Asia increased, and the American market remained flat. 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. Secondly, the company continues to adjust its market strategy or product portfolio, focusing on Taiwan and Europe, which have greater growth potential. GIA is optimizing its global sales layout based on market dynamics and strategic adjustments to maintain long-term business growth and market competitiveness.

■Strategies to optimize global market layout

Based on 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 operating bases

Business base	
head office Address: No. 39-4, Xingbang Road, Taoyuan District, Taoyuan City Phone: +886-3-3667382 Fax: +886-3-3667389	Shenzhen GIA Development Co., Ltd Address: No. 8, Xinwang Road, Xinsheng Community, Longgang Street, Longgang District, Shenzhen, 718, 7th Floor, Block B, Building 3, Jianyun Valley 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 promotion and corporate development, avoid involvement in any political activities or political donations, and ensure the professionalism and fairness of our actions.

In 2025, approximately NT$109,000 will be spent on related activities, covering multiple industry associations and cooperative organizations. Through cross-sector participation and professional contributions, we are committed to promoting industry cooperation and sustainable development, and the following is an overview of our participation:

Name	Hold a position	Significant actions or contributions	amount
Taoyuan City Guishan Industrial Zone Manufacturers Association	Director and Supervisor Member	Provide suggestions to enhance the common interests of members, serve as a bridge between industry and government, and promote industrial development 1. Participate in the council to cooperate with the Taoyuan City Government to formulate an annual work plan, implement the plan and promote government orders 2. Participate in the Taoyuan City Government Industrial Zone Business Liaison Meeting to implement the implementation of government orders	19,000
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 participating in factory fire prevention promotion 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 Safety and Health Family	Member	Provide supervision and suggestions to enhance the common interests of members, serve as a bridge between the industry and the 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 Zones	

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

Chapter 2 Commitment to sustainable development

2-1 Sustainability Perspectives and Commitments

Sustainability Vision and Commitment

GIA adheres to the core concept of "innovation-driven, sustainable and co-prosperous" and firmly believes that corporate growth must be closely linked to social responsibility. For us, sustainable development is not only a corporate mission, but also an important strategy to ensure stable operations and continuous value creation. Based on this, we make specific commitments in three dimensions: economic, social, and environmental, and create long-term value for all stakeholders through sound governance structures and innovative solutions.

Three Sustainability Engines: The core force that drives long-term development

We use the "Sustainable Triple Core Engine" as our blueprint for promotion, starting from three major directions: governance, environment, and society, ensuring that the company continues to move forward steadily in a rapidly changing market.

1. Corporate Governance Corporate governance is the cornerstone of sustainability. We have established a "Sustainable Development Committee" to incorporate sustainability issues into our corporate strategy and gradually establish a comprehensive governance mechanism to ensure transparent decision-making and accountability, laying a solid foundation for long-term development.
2. Power Core|Environmental Protection The environment is the driving force for the continuous growth of enterprises. We focus on the green transformation of product design and operation processes, committed to reducing carbon

emissions and resource consumption, promoting a circular economy, and ensuring that growth and environmental protection go hand in hand.

3. Symbiosis Core|Social Responsibility We value the well-being of our employees and actively participate in public welfare actions to promote the harmonious and co-prosperity of the company and society. Through continuous social participation and responsible practices, we demonstrate our long-term commitment to society.

Build bridges of communication and collaboration

The promotion of sustainable development must be based on continuous dialogue with stakeholders. In 2025, we launched a more effective communication mechanism, and while it is still being gradually improved, we will continue to optimize our structure and enhance responsiveness to ensure that corporate decision-making is more inclusive and forward-looking.

2-2 Sustainability Committee

Sustainability governance framework

GIA has established the "Sustainable Development Committee" as a dedicated body under the board of directors, composed of CEO TSENG CHI LI, general manager Xiao Mingyang, and independent director HUNG WEN MING, responsible for formulating sustainability strategies and long-term goals. Under the committee, there is a "Sustainability Promotion Team", composed of 23 cross-departmental heads and colleagues, and subdivided into five ESG functional groups:

- Environmental Sustainability Group: Focuses on energy conservation and carbon reduction, water resource management, wastewater and waste treatment, and energy management.
- Product Sustainability Design Group: Promote product innovation, quality improvement, and green design.
- Supply Chain Sustainability Group: Strengthen supplier management and customer relationships to ensure the implementation of supply chain responsibilities.

- Corporate Social Responsibility Group: Covers compensation and benefits, labor relations, occupational safety, education and training, and public welfare activities, and is responsible for human rights management, promoting diverse talent recruitment, friendly workplace construction, and community participation.
- Corporate Governance Group: Focuses on corporate governance, ethics and integrity, business performance, information security, and internal control.

Each team is convened by a department head, responsible for formulating a strategic framework and promoting specific actions, and regularly summarizing the results and reporting them to the Sustainable Development Committee, which then reports to the Board of Directors to ensure the implementation of sustainable development.

Organizational division of functions

Organizational level	Functional positioning
Board of Directors	Review sustainability strategies, risk management, and annual execution results
Sustainability Committee	Supervise and promote the implementation of various sustainability strategies
Sustainability Promotion Group	Compile the results of each functional team to ensure that sustainable actions are implemented in place

Sustainable Development Committee Operating Mechanism

As the highest level of governance, the Sustainability Committee holds regular meetings to review the company's sustainability performance and make recommendations to the board of directors on material issues. Its core functions include:

- Oversight and Execution: Ensure effective implementation of ESG strategies across various areas.
- Risk Management: Establish a comprehensive risk assessment framework to proactively identify challenges and opportunities.

The Sustainable Development Promotion Team is responsible for translating policies into specific measures and promoting implementation through cross-departmental collaboration, covering aspects such as supply chain management, product design, environmental protection, and social responsibility.

In our daily operations, we integrate sustainability principles into decision-making and processes, such as:

- Comprehensive assessment of the product lifecycle
- Supply chain responsibility management
- Employee sustainability education and training

At the same time, set specific goals and performance indicators to continuously track progress. To ensure the effectiveness of our governance structure, we establish oversight and evaluation mechanisms, including regular internal audits, external evaluations, and continuous communication and feedback with stakeholders. Through these mechanisms, we can monitor our sustainability performance in real time and make necessary adjustments and improvements.

2-3 Sustainable Development Strategy Blueprint

Value Cycle Engine: A new strategic model driven by sustainability

With "heat-dissipating printed circuit boards" as the cornerstone of its core technology, GIA combines innovative R&D and governance capabilities to propose a new "value cycle engine" strategy. For us, sustainability is not a single goal, but a dynamic interplay that encompasses operations, technology, and value creation. Through a multi-level action plan, we balance short-term results and long-term value in the three dimensions of environmental, social, and governance to drive sustainable growth.

Three driving forces

1. Driven by scientific and technological innovation|Leading the technological frontier of green transformation
    - Strategic positioning: Technology is the foundation of sustainability. We deeply integrate innovative technologies into product development and manufacturing processes to develop high-performance, low-impact solutions.

- Unique value: Taking green technology as the core of industrial upgrading not only promotes technological breakthroughs but also supports the transformation of a global low-carbon economy.

2. Driven by environmental protection|The core commitment of low-carbon operations
   - Strategic Positioning: Environmental protection is the backbone of a company's steady growth. We take concrete actions to implement low-carbon operations to ensure a balance between business expansion and environmental impact.
   - Unique Value: Environmental protection is not just a compliance requirement but a key strategy to enhance corporate resilience and long-term competitiveness.
3. Driven by social responsibility|Create a platform for inclusive growth
   - Strategic Positioning: We are committed to building an inclusive and resilient collaborative network that fosters the common development of employees, communities, and supply chains.
   - Unique value: Fulfilling social responsibility strengthens corporate cohesion and has a lasting impact on social well-being.

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

With the "Value Cycle Engine" as the core, GIA integrates the concept of sustainability into corporate governance, technological innovation, and social responsibility, and proposes four strategic directions as a specific action blueprint for promoting sustainable development.

1. Promote low-carbon product design
   - Positioning: Guided by market demand, we develop products with both high efficiency and low carbon emissions to support the global energy transition and green economy.
   - Value: Reduce the environmental footprint of product life cycles and enhance the competitiveness of enterprises in low-carbon markets through innovative design.
2. Optimize supply chain resilience

- Positioning: Strengthen supply chain collaboration, implement green procurement policies, and enhance the sustainable management capabilities of the supply chain.
- Value: Build a resilient and responsible supply chain that maximizes resource utilization and reduces reliance on the natural environment.

3. Deepen employee well-being and social feedback
    - Positioning: Enhance the working environment and career development of employees, and actively participate in public welfare actions to create a sustainable ecosystem of co-prosperity.
    - Value: Enhance corporate cohesion through talent cultivation and social engagement, and create lasting impact for social equity and well-being.
4. Enhance governance transparency and digital management
    - Positioning: Introduce digital governance tools to strengthen decision-making transparency and compliance, and effectively respond to market risks and sustainability challenges.
    - Value: Use digital and intelligent technology to improve resource utilization efficiency and ensure the stability and forward-looking governance structure.

Sustainable development policies are in line with international standards

GIA integrates existing environmental, safety, health, social responsibility, and ethical management policies into a "sustainable development policy" with reference to Taiwan's Sustainable Development Goals and the 17 Sustainable Development Goals (SDGs) of the United Nations. This policy has been approved by the high-level meeting and focuses on the eight core SDGs, formulating a specific action plan to ensure the implementation of the strategy.

Three engines of the value cycle	Four major strategies	materiality theme	SDGs corresponding to goals	Practical actions and contributions
Driven by scientific and technological innovation	Improve governance transparency and digital management	Corporate governance Legal compliance Information security	SDG 7 (Affordable and Clean Energy) SDG 8 (Decent Work and Economic Growth) SDG 13 (Climate Action)	Promote high thermal conductivity technologies such as DBC copper-clad ceramic substrates and AIN

		Innovation and technology Product safety/responsibility products	SDG 12 (Responsible Consumption and Production) SDG 16 (Peace, Justice and Strong Institutions)	substrates to meet the market demand for electric vehicles and energy storage equipment. Adopt digital and intelligent technologies to improve energy and resource utilization efficiency and reduce the environmental footprint of operations.
	Promote low-carbon product design	Innovation and technology Product safety/responsibility 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 to 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 employees' potential through skills training and career planning. Support grassroots education and social welfare, and promote social equity and equal opportunities.

At all stages of the value chain, we promote multiple action plans based on the three pillars of "Environmental Sustainability," "Social Responsibility," and "Sustainable

Governance," and continuously optimize our sustainability governance framework through internal audits, external evaluations, and stakeholder communication.

Future Prospects

We view sustainability as a dynamic system for continuous optimization and take pragmatic actions to ensure policy implementation. In the future, GIA will further strengthen its alignment with international sustainability goals and promote the alignment of corporate operations with global sustainable development. Through robust strategies and proactive execution, we strive to strike a balance between business success and stakeholder value creation, and to be a model for leading sustainable transformation in the industry.

2-4 Stakeholders and materiality sustainability Topics

Sustainable communication concept

GIA firmly believes that maintaining full interaction and effective communication with stakeholders is the key to promoting sustainable development and enhancing corporate value. Starting in 2024, we have officially launched our stakeholder identification and communication system in accordance with GRI 2-29 (Stakeholder Engagement) and GRI 3 (Material Thematics) and AA1000 SES (Stakeholder Engagement Standards). Although the system is still in its early stages, we have taken practical steps to gradually establish a scientific and systematic identification and communication mechanism to ensure that the needs and expectations of stakeholders can be comprehensively identified and responsive, and their feedback can be incorporated into corporate decision-making and sustainability strategies.

Identification and communication mechanisms

In 2024, we completed our first stakeholder identification and established six core groups: employees, customers, suppliers, shareholders/investors, government agencies, and financial institutions. According to the AA1000 SES standard, we systematically rank the results from five aspects: dependence, influence, attention, responsibility, and diverse perspectives through questionnaires, data analysis, and professional discussions, ensuring that the results are representative and scientific.

Since the company plans to conduct a comprehensive review every two years, the stakeholder identification in 2025 will continue from the previous year and ensure that the identification results are consistent with market changes through continuous communication and feedback mechanisms.

Stakeholder identification process

Through internal and external participation, we adopt a step-by-step, multi-level systematic approach to identifying and classifying stakeholders in accordance with the AA1000 SES Stakeholder Engagement Standards to ensure that the results are scientifically based and representative. The following is our identification process and core practices:

num ber	process	Description	results
1	Identification and filtering 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 identification scope.	An extensive list of stakeholders is 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, standardized analysis is used for statistical ranking based on five	Establish screening criteria to identify the stakeholder groups most relevant to the company's business and sustainability.

		aspects: dependence, influence, attention, responsibility, and multiple perspectives.	
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 target of communication and cooperation as an important participant in sustainable development strategies.
4	Dynamic update and review mechanism	The company plans to conduct correlation reviews 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 aligns with market changes and business needs.	Maintain positive interactions with stakeholders and accurately reflect market changes Ensure that the identification results continue to align with the company's current operating conditions and future development strategies.

communication methods and effectiveness

We communicate regularly through diverse channels from time to time, including:

- Regular stakeholder meetings are held
- Publish newsletters and annual reports
- Questionnaire survey and opinion collection
- Social media interaction
- Customer visits and supplier audits

The opinions and expectations of various stakeholders are compiled by the Sustainability Promotion Team and finally reported to the Board of Directors, serving as an important basis for adjusting sustainability strategies.

Agree on highlight performance

The following is a summary of communication methods, frequency, and results for key stakeholder categories:

Stakeholders	The main focus is on the issue	communication style	Enterprises responded	2024 Results	2025 Results
Employees	talent attraction and retention, occupational safety and health, and human rights policies	Labor-management meetings (quarterly), education and training (irregular), employee satisfaction surveys (annual)	Improve the working environment, strengthen safety measures, and provide fair pay and promotion mechanisms	4 labor-management meetings/year, 116 education and training sessions/year, and 1 employee satisfaction survey per year	4 labor-management meetings/year, 158 education and training sessions/year, and 1 employee satisfaction survey/year
Customers	Quality, delivery, after-sales service, R&D and innovation	Email and phone calls (daily), customer satisfaction surveys (semi-annual), visits and video conferences	Improve product quality, strengthen customer service, and improve R&D based on feedback	Customer satisfaction surveys are conducted 2 times/year, and visits and interviews are irregular	Customer satisfaction surveys are conducted 2 times/year, and visits and interviews are irregular
Shareholders/investors	corporate governance, financial performance, innovative research and development	General meeting of shareholders (annual), corporate briefing (annual), financial report announcement (quarterly), board	Enhance transparency, strengthen governance and risk management, and optimize investor communication	1 shareholders' meeting/year, 1 investor briefing/year, and 6 board meetings/year	1 shareholders' meeting/year, 1 investor briefing/year, and 6 board meetings/year

Stakeholders	The main focus is on the issue	communication style	Enterprises responded	2024 Results	2025 Results
		of directors (quarterly)			
suppliers	Price and payment terms, demand forecasting	Audits (irregular), project meetings, phone calls and emails	Establish a fair cooperation mechanism, improve supply chain efficiency, and diversify risks	6 annual supplier audits, 5 new supplier evaluations, and 166 price reductions	7 supplier audits were conducted, 2 new supplier evaluations were conducted, and 158 price reductions were conducted
government agencies	Regulatory compliance, environmental monitoring, and labor rights	official correspondence, seminars, public hearings, policy advocacy	Strictly comply with regulations, actively participate in policy discussions, and promote transparency	Submit regular reports to cooperate with epidemic prevention and environmental policies	Submit regular reports to cooperate with the implementation of various policies
Financial institutions	risk management, financial performance, corporate governance	Credit investigation (annual), visit (irregular), financial statement provision	Maintain stable finances and establish long-term partnerships	Credit investigation 1 time/year, factory visit 1 time/year, telephone communication 2 times/year	Credit investigation 1 time/year, factory visit 1 time/year, telephone communication 2 times/year

Future Prospects

GIA Development will continue to optimize the stakeholder communication mechanism and plan to introduce more efficient data analysis tools to deepen interaction and cooperation. We are committed to ensuring that the identification results are aligned with our sustainability strategy through periodic reviews and dynamic updates, and we encourage stakeholders to actively participate in sustainability initiatives and create long-term value together.

2-5 Materiality Assessment

Sustainability Identification Background

According to the company's plan, material topic analysis is conducted at least every two years, so material topic identification and communication in 2025 will continue the results of 2024, and ensure that issue management is consistent with market changes through continuous stakeholder interaction and data monitoring. We have established a systematic materiality thematic identification mechanism based on GRI Universal Standards 2021 and SASB sustainability accounting standards, combined with industry trends and relevant experience. Although the mechanism is still in the initial construction stage, we have continued to improve it through learning and practice, gradually improving the accuracy and scientific nature of identification.

Identification process and results

Main steps:

1. Issue Collection and Screening: Based on GRI and SASB standards, 30 issues covering governance, environment, and society were collected, and preliminary screening was conducted through internal questionnaires.
2. Systematic Evaluation and Integration: Combining the opinions of six categories of stakeholders (employees, customers, suppliers, shareholders/investors, government agencies, and financial institutions), and finally establishing 10 materiality themes through quantitative analysis.
3. Core Topic Classification:
    - Governance aspects: corporate governance, legal compliance, information security.
    - Environmental aspects: energy and climate change management, green supply chains, innovation and technology.
    - Social aspects: customer relationship maintenance, talent attraction and retention, occupational safety and health, product safety and responsible products.

4. Review and Decision Support: The Sustainability Committee deliberates and reports to the board of directors to ensure that decision-makers have a comprehensive grasp of the analysis results.
5. Resource Allocation and Action Plan: Based on the analysis results, prioritize high-impact issues and set short, medium, and long-term goals.

In 2025 , the company will continue to improve its materiality theme analysis methodology, adopting more efficient statistical tools and dynamic adjustment mechanisms to improve the accuracy and scientific nature of analysis. By collecting and transforming stakeholder feedback, we formulate specific action plans to ensure substantial progress in sustainable operations.

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 step by step identify material topics and perform material topic analysis.

Materiality definition and impact analysis

Definition of materiality topic

GIA defines materiality topics as: "Sustainability issues that are of continuous concern to the main stakeholders of a company, which not only have a profound impact on the environment, society, and people, but also have a substantial and significant impact on the company's operations, so it is necessary to set specific short-, medium-, and long-term goals to manage them."

During the identification process, the company refers to the standards of international sustainability evaluation agencies, combined with its own business characteristics and stakeholder needs, and prioritizes core aspects such as corporate governance, responsible products, and long-term value creation. For governance-related and result-oriented issues (such as corporate governance and legal compliance), we regularly disclose progress in our sustainability reports to ensure transparency and sustainability in issue management.

At the same time, we adopt a comprehensive impact assessment method to deeply analyze the economic, environmental, and social impacts that may be caused by corporate activities and business relationships, and use them as an important basis for identifying major themes and adjusting strategies.

Impact definition

Shock refers to "the impact on the economy, the environment and people, including human rights-related impacts, resulting from organizational activities or business relationships."

Impact type

- Economic Impact: The impact of corporate activities on economic systems, such as promoting regional economic vitality and promoting global trade.
- Environmental Impact: The impact of business operations on natural resources and ecosystems, focusing on energy efficiency and resource utilization optimization.
- Human impact: The impact on individuals and society, including improving labor conditions, enhancing product safety, and supporting the development of vulnerable groups.

impact characteristics

Shocks may have the following characteristics:

- Timeliness: Covers both short-term and long-term impacts.
- Consequential: It includes the dual aspects of actual and potential, positive and negative.
- Scoped: May be expected or unexpected, and have reversible or irreversible properties.
- Impact: Positive or 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 being gradually optimized and revised, we maintain a steady and pragmatic attitude and have built 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 purposeful analysis, referring to GRI Standards and industry best practices, combining the company's core business characteristics, incorporating stakeholder needs into the issue analysis, and gradually building an identification process that has both an international perspective and practical needs.

Continuous evaluation, through internal and external perspectives, systematically evaluates the potential impact of issues on corporate operations and the external environment, laying a scientific foundation for subsequent issue screening and prioritization. In the purposive analysis stage, the depth and breadth of the identified issues are quantified and prioritized, and the core material themes that have the greatest impact on the enterprise are identified, providing a basis for resource allocation and strategic adjustments.

<table>
<tr><th>project</th><th>Purpose</th><th>Core steps and methods</th><th>results</th></tr>
<tr><td rowspan="4">Continuous evaluation</td><td rowspan="4">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.</td><td>1. Issue identification and list creation</td><td rowspan="4">- Complete a preliminary list of issues covering three major aspects: governance, environment, and society to provide a basis for subsequent evaluation.
- Ensure that the scope of the issue is dynamically updated</td></tr>
<tr><td>-Collect internal operational data and external trend data, covering three major aspects: governance, environment, and society.
- Refer to the GRI Standard.SASB and industry best practices to create a preliminary list of issues.</td></tr>
<tr><td>2. Stakeholder engagement</td></tr>
<tr><td>- Regularly communicate with internal and external stakeholders to gather</td></tr>
</table>

		opinions and understand issues of concern. 3. Impact assessment of issues - Use the principle of double materiality to cross-quantify the impact of issues from internal and external perspectives, including positive and negative and potential practical effects. - Design questionnaires for topics, combined with statistical analysis of data. 4. Dynamic monitoring and updates - Incorporate stakeholder feedback and market trends into the analysis through continuous monitoring to ensure that the impact assessment results of issues are consistent with external changes.	to maintain synchronization with business operations and market trends.
Purposive analysis	Evaluate the depth and breadth of the topic, identify the core themes that have the greatest impact inside and outside the company, and formulate specific goals and strategies.	1. Prioritization and Confirmation: - Quantitatively rank issues based on impact and notability. - The Sustainability Committee deliberates and confirms core material themes. 2. Strategic Objectives and Resource Allocation: - Set short, medium, and long-term goals, prioritizing resources for high-impact issues. - Plan a materiality theme management policy	- Establish core material themes to support corporate sustainability strategy adjustment and resource allocation. - Complete the formulation of specific action plans to ensure the implementation and efficiency of issue management.

Materiality Theme Identification Methodology

We have always promoted sustainable development with a steady and pragmatic attitude, adopting a progressively optimized materiality identification system methodology, combining AA1000 SES with 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 built a five-step scientific identification process, including: identifying, 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 Identification Process: Structured and multi-dimensional evaluation

1. Establish a thematic scope

Referring to the World Economic Forum's (WEF) concept of dynamic materiality and the European Commission's recommendations on dual materiality, we have initially established sustainability themes related to the company's core business, covering three major aspects: governance, environment, and society. These areas combine market trends with international standards, ensuring 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 operational data and strategy reports from 12 departments to ensure that the scope of issues is in line with the actual situation of the enterprise.

■ External Reference: Gather opinions from suppliers, customers, government agencies, and NGOs, bringing together diverse stakeholder perspectives to enhance the comprehensiveness of results.

3. Impact assessment of issues

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

■Internal Influence:

quantify the substantial impact of the issue on corporate operations, financial efficiency, and long-term competitiveness.

■External influences:

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

4. Prioritization and quantitative analysis

We use structured questionnaires and statistical analysis of data to quantitatively rank topics for significance, combined with stakeholder concern. This process not only identifies the core topics that have the most impact on the enterprise but also further refines the prioritization of issues over resource allocation and strategic goals.

5. Review and continuous improvement

The identification results are determined after review by the Sustainability Committee and regularly submitted to the Board of Directors. We continuously monitor changes in issues every two years, dynamically adjusting strategies based on stakeholder feedback and market trends, ensuring scientific and flexible issue management.

Entering 2025, the company continues the identification results of 2024 by establishing a preliminary materiality identification process in accordance with the GRI Universal Standards 2021 and SASB Sustainability Accounting Standards, and identifying three major aspects: governance, environmental, and social 10 core issues that lay the foundation for the adjustment of the company's sustainability strategy. and continue to monitor stakeholder interaction and data to ensure that issue management is consistent with market trends. While the overall process is still being refined, we have focused on:

- Deepen Stakeholder Engagement: Continuously collect and transform feedback to ensure that issue identification is more relevant to needs.
- Enhanced Data Analysis Tools: Introduce more efficient statistical methods to enhance the accuracy of issue ranking.
- Strengthen dynamic adjustment mechanisms: Ensure that material topics can be updated in real time with market and policy changes.

The degree of impact on the organization's 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 involves the Sustainability Initiative Team working closely with the heads of relevant departments to conduct in-depth discussions on the impact of each topic and ensure the accuracy and consistency of the results through multi-level evaluation.

First, we analyzed each sustainability theme into four core dimensions based on their potential 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 evaluation. To quantify these impacts, a three-level evaluation system was designed, dividing the impact of each topic into three levels: "high", "medium", and "low" according to their degree. The impact of each topic is quantitatively evaluated to ensure that we can use data to inform decisions. During the evaluation process, we calculate the average importance of each topic and systematically rank the results to clarify the priority of the topics.

Next, in order to further accurately rank and prioritize topics, we refer to the latest domestic and international industry trends, the guidelines 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, thereby forming 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 operational environment, ensuring the company's stability and sustainability in the long run.

Operational impact ranking

number	Sustainability Material Topics	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/responsibility 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	Intelligent production	94.5
13	Employee well-being	91.5
14	Information security	91

Sustainable development impact identification

The sustainable development impact identification process is based on the GRI 3 impact identification principles, combined with the core competitiveness and business characteristics of the enterprise, and uses the preliminarily established systematic impact analysis process 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, striving to comprehensively measure the positive and negative impact of the topic on the company and stakeholders, and provide a scientific basis for the company's sustainable development strategy. The core of this methodology lies in providing a multi-perspective analysis, comprehensively evaluating the impact of each sustainability theme from two dimensions: "actual and potential" and "positive and negative".

At the specific operational level, we adopt a comprehensive evaluation method

1. Multi-dimensional impact analysis framework

○ Actual and potential impact:

For the impacts that have occurred or may occur, we will analyze the appropriate topics in depth based on the company's business characteristics and the external environment

Previous and future impact ranges.

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

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

○ Identification and response 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 aspects: economic, environmental, and social.

3. Qualitative evaluation combined with internal and external perspectives

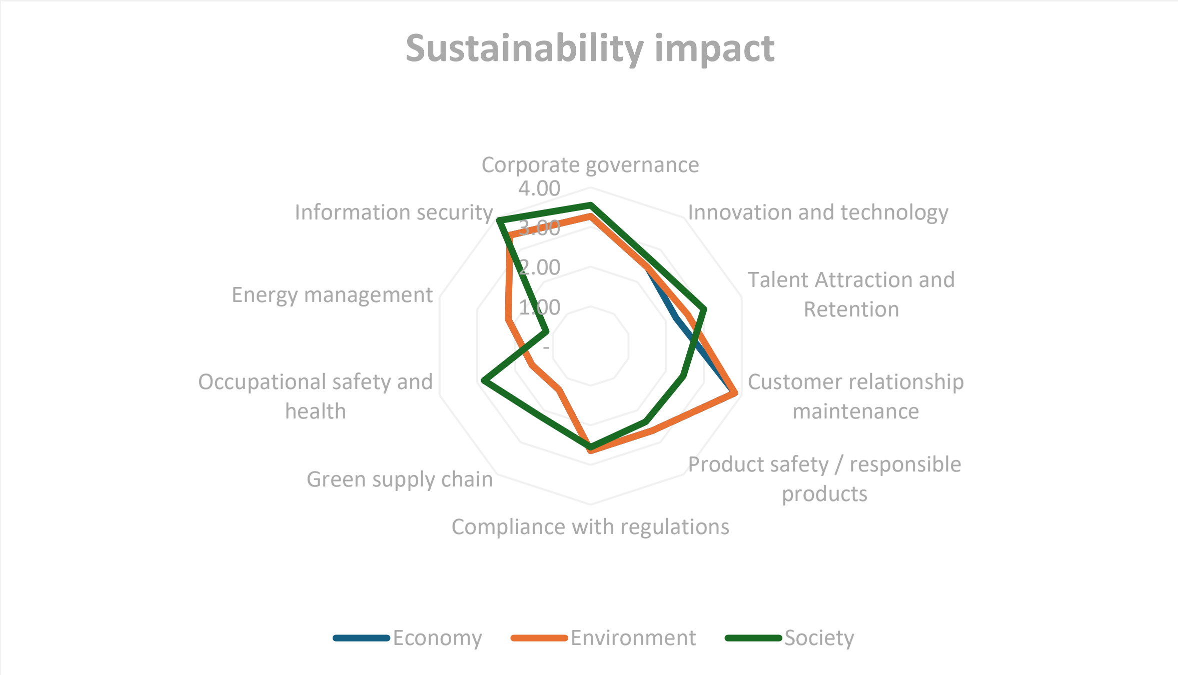
○Internal perspective:

Through departmental collaboration and cross-departmental meetings, professional opinions from R&D, production, supply chain, and other departments are summarized to accurately determine 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.

Sustainability impact assessment



Survey objects

Entering 2025, the company continues the results of the 2024 survey and ensures that stakeholder opinions are continuously reflected in its sustainability strategy through continuous communication channels (such as labor-management meetings, customer interviews, supplier audits, policy exchanges, etc.) and data monitoring. In 2024, GIA conducted the "Stakeholder Concern Topic Questionnaire" for the first time, collecting a total of 392 valid responses, covering six core stakeholder groups:

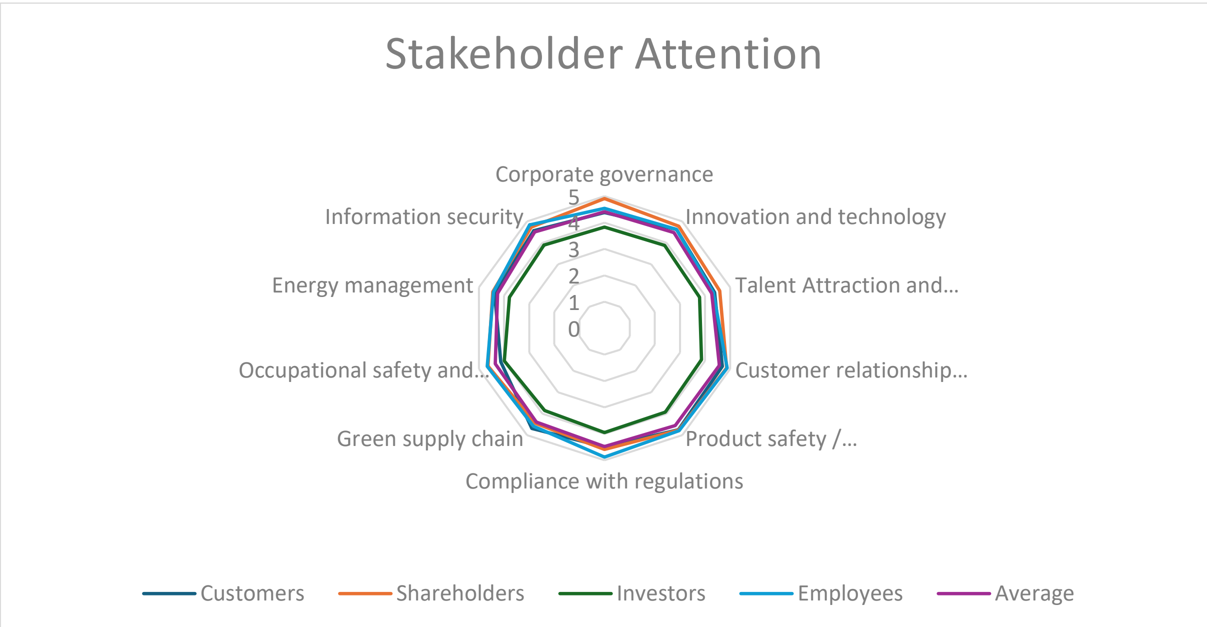
- Investors/Shareholders: 22 responses, focusing on corporate governance, financial transparency, and sustainability performance.
- Customers: 16 responses reflecting expectations for product responsibility, supply chain management, and environmental innovation.
- Employees: 330 responses, demonstrating a strong focus on career development, work environment, and company culture.
- Suppliers: 24 responses, focusing on environmental and social responsibility in the process of collaboration, as well as supply chain sustainability.
- Government Agencies: Capture the government's emphasis on regulatory compliance, energy management, and climate change through policy research and regulatory documents.
- Other stakeholders: Refer to external data and research, covering the attitudes and expectations of financial institutions and media on sustainability issues.

These existing survey results remain an important basis for the company's material thematic analysis and sustainability report disclosure, and are regularly reviewed and updated to ensure alignment with market trends and stakeholder needs.

Quantitative questionnaires

Ranked in the top five based on attention

Customers	Shareholders/investors	Employees	suppliers	Customers	Government agencies	Financial institutions
Product safety/responsibility products	Corporate governance	Occupational safety and health management	Customer relationship maintenance	Product safety/responsibility products	Legal compliance	Information security
Customer relationship maintenance	Customer relationship maintenance	Legal compliance	Legal compliance	Green/sustainable supply chain	Corporate governance	Legal compliance
Green/sustainable supply chain	Innovation and technology	Product safety/responsibility products	Information security	Customer relationship maintenance	Information security	Product safety/responsibility products
Innovation and technology	Product safety/responsibility products	Information security	Product safety/responsibility products	Innovation and technology	Occupational safety and health management	Customer relationship maintenance
Information security	Information security	Innovation and technology	Occupational safety and health management	Information security	Product safety/responsibility products	Green/sustainable supply chain



Identification and confirmation

Based on the principle of double materiality, the Company deeply identifies and identifies key sustainability topics that have a high impact on corporate operations and external economic, environmental, and human rights by combining corporate core competencies with industry best practices, in accordance with the guidelines of GRI Standards, and adopting 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 high-impact core themes that form the basis of the company's sustainability reporting.

In light of the global trend towards net-zero emissions and the increasing strengthening of regulations and policies, we actively respond to the needs of our customers and the high concerns of stakeholders about 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 move not only enhances the depth of disclosure on environmental topics but also demonstrates our positive response to stakeholder expectations.

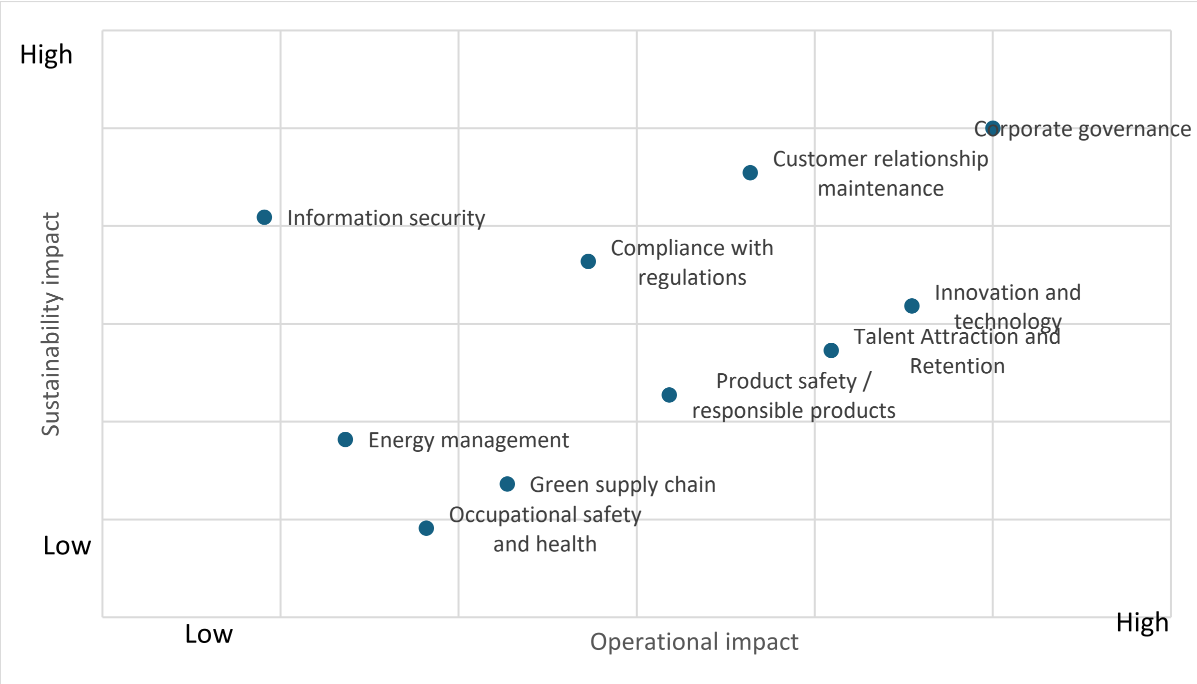
Comprehensive process and responsibility mechanism

The materiality analysis results are submitted to the Sustainability Committee by the Sustainability Promotion Team and professionally reported to the Board of Directors. In doing so, we focused on whether the topic aligns with our core sustainability initiatives and how well it aligns with our short, medium, and long-term goals. At the same time, we consider the concerns of our 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 the business value chain

With the efforts of the Sustainability Promotion Group, we further analyze the impact of each material topic on different stages of the company's business value chain, including upstream supply chain, 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 various topics, providing a solid foundation for formulating clear and actionable response strategies.

Double materiality assessment results



10 priority disclosures 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 included
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	
E	2	Innovation and technology	Environmental sustainability	Innovative value	
E	5	Product safety/responsibility products	Environmental sustainability	Sustainable products	
E	9	Energy and climate change management	Environmental sustainability	Environmental sustainability	Including energy resource management, water resource 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 companies, and then connecting and carrying various electronic components, playing a key role in the industrial value chain. The company's product design focuses on electrical conductivity and heat dissipation, making it suitable for the high-performance needs of various electronic devices.

GIA

Upstream/Vendor Raw material suppliers	middle reaches Printed circuit board manufacturing	Downstream/Customer Manufacturers of various electronic products
Copper foil factory, CCL factory, equipment manufacturer,	Hard board, flexible board, metal substrate	Automobiles, computers, LED lights, etc
Suppliers provide raw materials and equipment required by GIA	Responsible for the manufacture of printed circuit boards, through material processing and circuit design, to provide high-quality circuit board products for downstream electronic assembly.	The circuit boards of GIA are used to assemble electronic components and are used in final electronic products, such as automobiles, computers, LED lamps, etc.

■Major themes and value chains

Major topics	To the best general industry Meaning	Value chain impact position							GRI Topic Categories	Respond to the SDGs
		GIA	Employees	Customers	suppliers	shareholders investors	Government agencies	Financial institutions		
Corporate governance	Good corporate governance is the cornerstone of long-term stable corporate development, enhancing corporate transparency, enhancing risk management, and fostering 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	V		V			V		GRI2 GRI205-2	

	the legal and compliant operation of a company, but also a core cornerstone to ensure the long-term stable development of the company.								GRO206-1	
Information security	Information security is crucial for 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 helps secure revenue streams, enhance brand image, and promote the company's reputation in the market, thereby supporting the company's business expansion.	V		V	V				GRI2 GRI416-1 GRI416-2	
Talent attraction and retention	Talent is a company's core asset, and attracting and retaining outstanding talents can enhance the company's competitiveness and ensure a leading position in technological innovation and business expansion.	V	V				V	V	GRI2 GRI401-1 GRI401-2 GRI401-3 GRI404 GRI405-1 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, respond to market changes and emerging demands, and promote sustainable development.	V	V	V					GRI302 GRI305	
Product safety/responsibility products	Product safety and accountability are related to 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 corporate competitiveness and sustainable development. 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

Sustainability Vision and Commitment

In response to the United Nations' 2030 Agenda for Sustainable Development, GIA deeply recognizes the key role of enterprises in promoting sustainable development processes, takes the initiative to assume social responsibility, and deeply integrates sustainability concepts into daily operations. The United Nations has proposed 17 Sustainable Development Goals (SDGs) and 169 sub-goals, covering issues such as poverty eradication, improving education quality, reducing inequality, promoting economic growth, and addressing climate change, providing a common direction for global sustainability.

Since launching ESG sustainability education and training in July 2024, the company has established a systematic analysis and identification process, which will continue to deepen in 2025 to establish priorities that are highly relevant to its core business. Through two-stage identification:

1. **Identify material sustainability themes**: Focus on issues closely related to company operations and industry development.
2. **Corresponding to SDGs Goals**: Link major themes to specific SDGs and formulate short, medium, and long-term action plans.

In 2025, the company will continue to focus on last year**'s 8 SDGs** as a priority focus:

- SDG 4 Quality Education
- SDG 5 Gender equality
- SDG 7 Affordable clean energy
- SDG 8 Decent work and economic growth
- SDG 12 Responsible consumption and production
- SDG 13 Climate Action
- SDG 16 Peace, Justice and Strong Institutions
- SDG 17 Global Partnership

These goals not only demonstrate GIA commitment to sustainability blueprints but also reflect the company's deep understanding and proactive response to global challenges. In the future, we will continue to assess the risks and opportunities between our goals and business activities, and demonstrate our corporate responsibility and vision through specific strategies.

Strategy and Goals

With a strong commitment to the SDGs, we carefully select material topics that are highly relevant to our business and closely integrate them with our sustainability strategy. We will build on the results of 2024 and **continue to implement and deepen in 2025**, demonstrating the company's concrete contributions to SDGs actions and providing clear guidance for future business directions.

SDGs corresponding actions

SDGs	Description	Breakdown of the target	The report chapter corresponds
SDG 4 Quality Education	Provide comprehensive training and learning opportunities for employees, promote knowledge and skill improvement, and align with the concept of lifelong learning.	4.4 Increase the number of skilled young people and adults to acquire decent work and entrepreneurial skills.	5.1 Talent retention and training, 5.3 Talent layout
SDG 5 Gender equality	Achieve gender equality and empower women and girls.	5.5 Ensure women's full participation in decision-making at all levels.	5.2 Friendly workplace, 5.3 Talent layout
SDG 7 Clean Energy	Develop low-carbon products and green technologies to promote the popularization of clean energy.	7.2 Increase the proportion of renewable energy; 7.3 Improve energy efficiency.	4.2 Sustainable products, 4.3 Climate change response management
SDG 8 Decent work and economic growth	Provide career development opportunities, support employee growth, and promote full employment.	8.3 Encourage innovation and the development of small and medium-sized enterprises; 8.5 Achieve equal pay for equal work.	5.1 Talent retention and training, 5.2 Friendly workplace

SDGs	Description	Breakdown of the target	The report chapter corresponds
SDG 12 Responsible consumption and production	Promote the sustainability of the value chain and implement responsible consumption and production models.	12.4 Chemicals and Waste Management; 12.5 Waste reduction; 12.6 Encourage Sustainability Reporting.	4.2 Sustainable products, 6.2 Implement environmental protection
SDG 13 Climate Action	Improve energy efficiency and innovation, and enhance the ability to respond to climate change.	13.2 Incorporate climate measures into policies and plans.	4.3 Climate change response management
SDG 16 Peace, Justice and Strong Institutions	Establish and improve risk management and promote transparent governance.	16.6 Establish a transparent body; 16.7 Inclusive Decision-Making; 16.10 Protection of fundamental freedoms.	3.1 Corporate governance, 3.2 Legal compliance, 3.3 Information security
SDG 17 Global Partnership	Collaborate with supply chain partners to promote global sustainability.	17.16 Strengthening global partners; 17.17 Encourage public-private partnerships.	4.1 Innovation value, 6.1

Chapter 3 Excellence Corporate Governance

3-1 Improve corporate governance practices

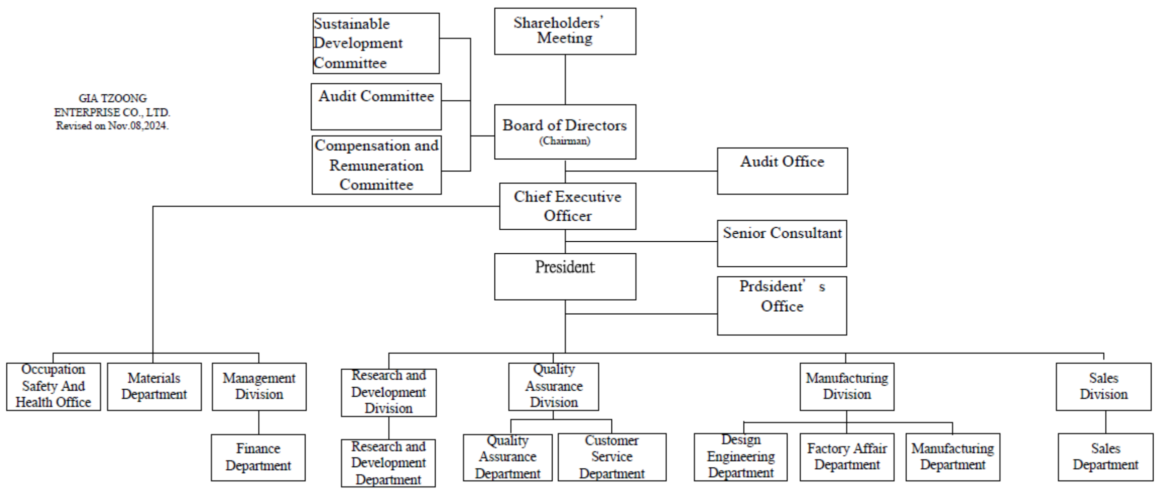
Management Policy	Material topic: Corporate governance
Policy	To ensure that JG strictly complies with relevant laws and regulations in its business operations, we are not only committed to complying with laws and regulations, but also proactively establish a sound internal control system and formulate important documents such as the Code of Practice for Corporate Governance, the Code of Practice for Sustainable Development, the Operating Procedures for Ethical Management, and the Operating Measures for Endorsement and Assurance. ● Code of Practice on Corporate Governance ● Sustainable Development Code of Practice ● Ethical management operating procedures and behavioral guidelines ● Endorsement and 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. Give full play to the function of the "Audit Committee" to ensure the effectiveness and transparency of internal control. 4. Respect and protect the rights and interests of all stakeholders, 5. Enhance the transparency of company 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 remained flat at 51% to 65%.
	Medium-term goals (1~3 year medium-term goals):
	1. The corporate governance evaluation was flat at 51% to 65%. 2. The Board of Directors will add one more female director, with the goal of reaching one-third of the board seats to promote gender equality and diversity governance.
	Long-term goals (3~5 years long-term goals):

	Leveraging existing governance capabilities, resources are provided to guide and strengthen the Group's internal management capabilities, with a corporate governance evaluation target of 36% to 50%.
Responsibility	Management Office ● 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 educate directors and employees. Functional Committee: ● Remuneration Committee: Responsible for formulating and regularly reviewing performance evaluations and remuneration policies for directors and managers to ensure fairness and transparency. ● Audit Committee: Composed of five independent directors, responsible for reviewing the authenticity of financial statements, evaluating the independence of external accountants, overseeing internal controls, and ensuring the company's compliance with laws and regulations to control potential risks. ● Sustainable Development Committee: Responsible for supervising the five teams to formulate strategies, risk management, goals, and specific action plans.
Source	● Human resource allocation: 9 directors and 1 corporate governance director, a total of 10 people. ● Amount of investment in further education: In accordance with the "Code of Practice for Governance of Listed and OTC Listed Companies", directors should receive 6 hours of further education each year to improve their 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 unmet items in the evaluation indicators every year. ● Shareholders' Meetings and Legal Conferences: Shareholders' meetings and legal conferences are held annually to promote transparent information exchange. ● Performance self-evaluation: Self-evaluation by the remuneration committee, audit committee, and sustainable development committee.

Management policy evaluation results	● 2025 Corporate Governance Evaluation: No Rating (Not Included in the Evaluation in 2025). ● Self-evaluation results of the performance appraisal of the Remuneration Committee: Excellent ~ Excellent ● Audit Committee performance appraisal self-evaluation results: excellent ~ excellent ● Sustainable Development Committee performance appraisal self-evaluation results: excellent ~ excellent ● Overall assessment of corporate governance: good
grievance mechanism Communication channels	Investor hotline: +886-3-3667382 ext.: 700 Investor mailbox: miin@GIA-TZOONG.COM.TW

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 regulations set by various industries. The company has gradually built a comprehensive 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 not included in the scoring criteria in the 2025 "Corporate Governance Evaluation", and there is still room for further improvement in corporate governance.



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 adhere to the "Code of Ethical Management", requiring 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 integrating our operational strategy with sustainable development 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 fulfilling corporate social responsibility and promoting sustainable social development. To achieve this vision, we are implementing specific measures to strengthen corporate governance and ensure that we continue to have a positive impact on all aspects of environmental, social, and governance (ESG).

The board of directors of GIA is composed of 9 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, and is currently fully re-elected on June 11, 2025 of the Republic of China, with 2 new female directors (accounting for 22%). The board of directors has 5 independent directors and 4 directors, and there are no more than 3 independent directors who also serve as independent directors. In 2025, a total of 6 board meetings were held, with an average attendance rate of 93% of directors.

Mission and Responsibilities of	As the highest governance body of the company, the board of directors is entrusted by shareholders and is primarily responsible for ensuring the transparency of company information and compliance with laws and

the Board of Directors	regulations. The Board of Directors is committed to establishing sound management norms, 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 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.
Sustainable Strategies and Practices	Focus on establishing close connections with stakeholders, gaining insights into changes in 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 regular annual reports, and report on financial and non-financial related topics such as sustainability performance indicators, greenhouse gas inventory, and committee operations. 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 of the Board of Directors, 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 possessing basic qualifications and professional knowledge and skills, 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, providing significant assistance to the formulation of the company's operational plans and policies.

Board members shall generally possess the knowledge, skills, and literacy 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:

Diversified core projects/ Name of Director	Gender	Age					Operation and management	Lead decision-making	Industry knowledge	Financial Accounting	law	International perspective
		20-30	31-40	41-50	51-60	61-70						
TSENG CHI LI	Male					v	v	v	v	v	v	v
LEE WEI HSIN	Male				v		v	v	v			v
TSENG I SHANG	Female		v				v	v				v
YANG CHIAO SUNG	Male	v					v					v
TUAN MU CHENG	Male				v		v	v	v	v		v
HUNG WEN MING	Male					v	v	v		v		v
PI WAN PING	Female			v			v	v				v
CHIU CHENG CHUNG	Male				v		v	v		v		v
HUANG KER JER	Male				v		v	v				v

As the highest governance unit of the company, the main responsibilities of the board of directors include reviewing business performance, preventing conflicts of interest, and implementing regulatory compliance. The board of directors of the board of directors shall be held at least once a quarter and operate in accordance with the company's "Rules of Procedure for Board Meetings" to ensure that the decision-making process of the board of directors is transparent and compliant. For details on the diversified implementation of the board of directors and the professional capabilities of its members, please refer to the official website of GIA Industry.

Selection of Directors

The election of directors is in accordance with the provisions of the "Regulations for the Election of Directors" of GIA, which adopts a candidate nomination system, and 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 on behalf of the votes obtained shall be elected as directors and independent directors respectively. The composition of the board of directors of the General Board of Directors shall refer to the provisions of Article 8 of the "Code of Corporate Governance Practice", consider the operating 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 industry experience, etc.

Board members shall 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 views, leadership skills, and decision-making skills. In summary, there shall be no more than three independent directors concurrently serving as independent directors of other public companies, and at least one of them shall have accounting or financial expertise, and each director shall not have a spouse or a relative relationship within the second degree of kinship between more than half of them.

In accordance with the internal "Board Performance Evaluation Regulations", 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 board performance evaluation may be used as a reference for selecting or nominating 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 company's articles of association. Each committee under the jurisdiction of the board of directors shall be nominated and selected by resolution of the board of directors in accordance with its organizational regulations. All four independent directors meet the requirements of the "Regulations Governing the Establishment and Compliance of Independent Directors of Public Companies", 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: TSENG CHI LI	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 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
Director: TSENG I SHANG	1. Mynet Inc Group -Overseas bussiness Development director 2. He is not under any circumstances specified in the provisions of Article 30 of the Company Act.	Not applicable	0

Director: YANG CHIAO SUNG	1. National Taiwan University-Department of engineering science and ocean engineering 2. He is not under any circumstances specified in the provisions of Article 30 of the Company Act.	Not applicable	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
Independent Director: PI WAN PING	1. Taiwan Association of Green Energy Transition-CEO 2. SUNPOWER SMART ENERGY CO., LTD-CEO 3. BEAST KINGDOM CO., LTD-Independent Director 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	1
Independent Director: CHIU CHENG CHUNG	1. Comilon Co., Ltd.- Chairman 2. WEB-PRO CORPORATION-Vice Chairman 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	0
Independent Director: HUANG KER JER	1. GranDen CORP-Project manager 2. SOLID STATE SYSTEM CO., LTD-Independent Director 3. POWERTIP IMAGE CORP-Independent Director	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

	4. He is not under any circumstances specified in the provisions of Article 30 of the Company Act.		

Board of Directors

In 2025, the board of directors of GIA held a total of 6 meetings, with an attendance rate of 93% of board members. The board of directors consists of three functional committees: the "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 of Directors in formulating and regularly reviewing policies, systems, standards, and structures for 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 supervision and exercising its 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 Sustainable Development Committee is responsible for assisting the Board of Directors in supervising the implementation of the Company's corporate sustainability and implementing corporate social responsibility and sustainable management concepts.

Functional Committee Operations in 2025

Member	Main responsibilities	Relevant regulations and supervision measures
Remuneration Committee (established in 2011) 2 meetings in 2025 Average attendance rate of 67%		
Convenor: Independent Director - CHIU CHENG CHUNG	In a professional and objective position, evaluate the remuneration policies and systems of the Company's directors and	Organizational Regulations of the Remuneration Committee of GIA

Member: Independent Director - PI WAN PING Member: Yu Weibin	managers, and make recommendations to the Board of Directors for their decision-making	
Audit Committee (established in 2012) 5 meetings in 2025 Average attendance rate 86%		
Convenor: Independent Director - HUNG WEN MING Member: Independent Director - Duan Muzheng Member: Independent Director - CHIU CHENG CHUNG Member: Independent Director - PI WAN PING Member: Independent Director - HUANG KER JER	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
The Sustainable Development Committee (established on November 8, 2024) will be held twice in 2025, with an average attendance rate of 83%		
Member: Chairman - TSENG CHI LI Member: Independent Director - HUNG WEN MING Member: General Manager - Xiao Mingyang	Supervise and manage the overall business sustainability operation of the Company and its subsidiaries, and strive to promote sustainable development and promotion in economic, environmental, and social aspects	Organizational Regulations of the Sustainable Development Committee of GIA

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 based on the principles 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, with no more than 1% of the annual profit amount allocated by the board of directors, with the flexibility of dynamic adjustment, aiming to reflect the operating value of the board of directors and 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, Remuneration Committee and Audit Committee and the performance of individual directors through standardized evaluation tools. The results of the 2025 evaluation show that the overall operational performance is rated as "excellent" to "excellent".
- External Evaluation:
  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 engagement, 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.

In 2025, the overall operation should be assessed to be good, and the operational effectiveness of the Board of Directors, Remuneration Committee, Audit Committee, and Sustainable Development Committee will continue to be improved in the future, and the Board of Directors report on March 12, 2026 has been submitted.

Board performance evaluation

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content	Evaluation result
Once a year	Jan. 1, 2025 to Dec. 31, 2025	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 4.87 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 4.88 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 4.75 points out of the total score of 5 points, and the evaluation results were “excellent” to “outstanding”. Audit Committee The overall score was 4.9 points out of the total score of 5 points, and the evaluation results were “excellent” to “outstanding”. Sustainable Development Committee The overall score was 4.8 points out of the total score of 5 points, and the evaluation results were “excellent” to “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) Awareness of directors' responsibilities;

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

(4) internal relationship management and communication;

(5) the 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, and they will be available separately

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

(2) Awareness of the responsibilities of the committee;

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

(4) Committee composition and structure;

(5) Internal control.

4. For example, the degree of participation in the company's operations, the awareness of the responsibilities of the functional committee, and the decisions 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 45 points or more.

Director training

Directors' professional capabilities and new knowledge absorb the key impact on corporate governance effectiveness, and actively promote director training programs to ensure that board members are equipped with the latest operational business and sustainable development-related knowledge. In 2025, 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 capabilities and strategic vision. The detailed training status of directors in 2025 is disclosed in the 2025 annual report of GIA.

Overview of further education results

- Total Annual Training Hours:
  In 2025, the total number of training hours for directors reached 78 hours, and most of all directors met the annual training requirement of 6 hours per person, further demonstrating that the company attaches great importance to the continuous professional improvement of directors.
- Diversity of training topics:
  The training content covers the most challenging and trending areas today, including:

◎Low-carbon economy: Strengthen the understanding of net-zero emissions and green transformation, helping 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: Updating sustainable development trends and global best practices to ensure the company's economic, environmental, and social performance

comprehensive performance of the surface.

◎Regulatory Practice: Provide the latest regulatory 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.

By identity	Name	The organizer is single	Course name	further education hours
Chairman	TSENG CHI LI	Taipei Securities Trading Center	Resilient Taiwan - TPEx Perpetual Bond and ETF Forum	3
		Taipei Securities Trading Center	2025 annual Shangxing Company Insider Equity Promotion Briefing	3
		Association of Industry and Commerce of the	2025 Taishin Shin Kong Net Zero Summit Forum	3
Director	LEE WEI HSIN	Taipei Securities Trading Center	Resilient Taiwan - TPEx Perpetual Bond and ETF Forum	3
		Securities and Futures Market Development	Sustainability Disclosure Promotion Meeting for Listed and OTC	3
Director	TSENG I SHANG	Securities and Futures Market Development	Discussion on the issue of employee and director remuneration - starting	3
		Association of Industry and Commerce of the	2025 Taishin Shin Kong Net Zero Summit Forum	3
		Financial Supervisory Commission	The 15th Taipei Corporate Governance Forum	6
Director	YANG CHIAO SUNG	Association of Industry and Commerce of the	2025 Taishin Shin Kong Net Zero Summit Forum	3
Independent Director	TUAN MU CHENG	China Corporate Governance Association	The impact and response of the latest tax law changes on business	3
		China Corporate Governance Association	New knowledge on AI transformation in manufacturing	3
		China Corporate Governance Association	The obligations and responsibilities of the company and its directors and	3
Independent Director	HUNG WEN MING	China Corporate Governance Association	From the perspective of investigation, insider trading is viewed	3
		China Corporate Governance Association	What investors are thinking about - talking about sustainable	3
Independent Director	PI WAN PING	Taiwan Stock Exchange	2025 Cathay Pacific Sustainable Finance and Climate Change Summit	6
		Association of Industry and Commerce of the	2025 Taishin Shin Kong Net Zero Summit Forum	3
		Taiwan Stock Exchange & Taipei Trading Center	2025 Taiwan Week IR & Engagement New Trends: ESG and Sustainable	3
Independent Director	CHIU CHENG CHUNG	Securities and Futures Market Development	Directors, Supervisors and Corporate Governance Supervisors Series	3
		China Corporate Governance Association	Risk management and strategic analysis of corporate sustainability	3

By identity	Name	The organizer is single	Course name	further education hours
		Taipei Securities Trading Center	2025 annual Shangxing Company Insider Equity Promotion Briefing	3
		Association of Industry and Commerce of the	2025 Taishin Shin Kong Net Zero Summit Forum	3
Independent Director	HUANG KER JER	Taiwan Stock Exchange	2025 Cathay Pacific Sustainable Finance and Climate Change Summit	6
		Taiwan Investor Relations Association	Enterprise Digital Transformation - Application Cases of AI and Emerging	3

3-1.2 Operational risk management

We ensure that the company can maintain stable production and services in the face of various challenges and uncertainties, and avoid business shutdowns caused by emergencies. Through systematic risk identification, preventive measures, and contingency plans, we can continue to provide products and services, maintain customer trust, and protect shareholder value.

Main risk identification

project	Risk content
Supply chain risk	External supply process/service/product disruption, supplier legitimate issues.
Equipment and infrastructure risks	Machine failures, power outages, water outages, and IT system abnormalities
Human risk	labor shortages, epidemic impacts, labor occupational accidents
Information security risks	Hacking attacks, malicious programs, system intrusions
External environmental risks	natural disasters, fires;

Management mechanism

project	Preventive measures and contingency plans
Supply chain risk	Create redundant providers to reduce single-source dependencies. Regularly audit supplier legitimacy to ensure sustainable supply.
Equipment and infrastructure risks	Regularly overhaul machines and establish backup for key equipment. Establish power and IT system redundancy mechanisms to ensure continuous operation.
Human risk	Promote occupational safety and health management plans to reduce occupational risks. Establish a cross-training system to ensure flexibility in manpower. Equipment automation. Short-term temporary worker. Contracting cooperative factory OEM.
Information security risks	Establish an intrusion detection system and information security monitoring. Conduct regular vulnerability scanning and penetration testing. Employee information security education and training to enhance protection awareness. Data redundancy (disaster recovery).
External environmental risks	Develop emergency response management procedures. Establish a disaster recovery plan and conduct regular drills (self-defense fire formation drills, natural disaster drills).

3-1.3 Disaster risk control

GIA fully recognizes 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 is more important than 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 regulations to ensure that every employee is proficient in and adheres to relevant safety procedures. GIA continuously improves its management practices and enhances its ability to identify, assess, and control various 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 situation in 2025
Health prevention and control	Establish an emergency plan: Develop a detailed epidemic contingency plan, including employee health monitoring, workplace disinfection, emergency response measures, etc. Health Screening and Monitoring: Implement daily employee health checks to ensure that 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 organize epidemic prevention knowledge training to enhance employees' understanding of epidemic prevention and control and self-protection capabilities.	Employee health check-up pass rate reaches 100%: Medical care pays attention to employee health every month and controls employees' physical and mental care, and accurately records and tracks employees' health status. Sufficient supply of protective materials: Check the reserves of protective materials quarterly to ensure at least 3 months of inventory supply and achieve 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. Develop a fire emergency plan: Develop a detailed fire emergency plan to clarify escape routes and response measures in the event of a fire. Fire drills: Regularly organize fire drills to improve employees' response capabilities in emergencies.	100% integrity rate of fire protection facilities: 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.

	Safety Training: Conduct fire safety knowledge training to familiarize employees with the use of firefighting equipment and basic fire extinguishing skills. Fire hazard investigation: Regularly conduct fire hazard investigation to remove flammable materials in a timely manner to reduce fire risks.	Fire drill: A total of 1 fire drill was conducted in 2025, with about 265 participants, significantly improving the emergency response capabilities of employees.
Earthquake protection	Building Structural Reinforcement: Seismic reinforcement of office buildings and factories ensures that the building can withstand the impact of earthquakes. Emergency evacuation plan: Formulate earthquake emergency plans, 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., in case of 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. Post-Earthquake Assessment and Remediation: After an earthquake, immediately conduct a safety assessment of buildings and equipment, and promptly repair and reinforcement.	Evacuation drills: The company conducts earthquake evacuation drills once a year to enhance employees' ability to respond to earthquake disasters.
Process equipment safety	Regular Equipment Overhaul and Maintenance: Develop a regular overhaul and maintenance plan for equipment to ensure that the process equipment is in good operating condition and reduce the risk of failure. Safety Operation Procedures: Formulate detailed equipment operation procedures to ensure that employees operate according to the procedures and avoid safety accidents caused by misoperation. Equipment Safety Inspection: Regularly conduct safety inspections on equipment to detect and eliminate potential safety hazards in a timely manner.	Equipment failure rate reduced by 33%: Through regular maintenance and inspections, the company's number of equipment failures in 2025 decreased from 487 last year to 328, reducing the failure rate by 33%, effectively improving equipment operating efficiency. Safety training and publicity, coverage rate reaches 100%: All equipment operators

	Operator Training: Conduct professional training for operators to enhance their equipment operation skills and safety awareness. Emergency response measures: Formulate emergency response plans for equipment failures, clarify response measures and alarm procedures in the event of a failure.	participate in annual safety operation training, covering operating procedures and emergency response, with a coverage rate of 100%

3-2 Legal compliance

Management Policy	Material topic: Legal compliance
Policy	Committed to fully complying with relevant domestic and international laws and environmental standards. We have established a number of internal control measures to ensure compliance with various laws and regulations, and integrate them into our business strategy and management, including: 1. Sustainable Development Code of Practice: 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 to coordinate the goals and implementation of sustainable development. 3. Operational procedures for preparing and verifying sustainability reports: Standardize information disclosure to ensure transparency and accuracy. 4. ISO 14001 Environmental Management System: Enhance 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 Act, Securities and Exchange Act, and Labor Standards Act to ensure that the company's operations comply with regulations, follow international sustainable development frameworks, and integrate climate change themes.

<table>
<tr><td rowspan="6">Future goals</td><td>Short-term goals (short-term goals within 1 year):</td></tr>
<tr><td>● Maintain 100% participation in compliance-related courses at the governance level every year.
● Improve the internal control system for the disclosure of corporate sustainability-related information
● The parent company obtained ISO14064-1 third-party certification</td></tr>
<tr><td>Medium-term goals (1~3 year medium-term goals):</td></tr>
<tr><td>● Obtain ISO14064-1 certification for the parent company and the consolidated statement subsidiary
● Comply with environmental protection, occupational safety and health regulations, and achieve zero penalties per year.</td></tr>
<tr><td>Long-term goals (3~5 years long-term goals):</td></tr>
<tr><td>● The sustainability report shall be verified by a third party in accordance with the schedule stipulated by laws and regulations
● Comprehensive disclosure of environmental, social and governance content in the annual report.
● Implement employee compliance education and training once a quarter, and legal compliance promotion once a month.</td></tr>
<tr><td>Responsibility</td><td>Board of Directors: As the highest governance unit, responsible for reviewing sustainability management strategies and performance.
Sustainable Development Committee: Coordinate the implementation and monitoring of corporate governance, environmental management, and social responsibility.
Sustainable Development Promotion Team: Responsible for climate theme assessment, carbon emission management, and implementation of performance indicators.
Division of Departments: Covers five major areas: corporate governance, corporate social responsibility, environmental sustainability, supply chain, and product innovation.</td></tr>
<tr><td>Source</td><td>● Human Resources:
Functional committee members: Arrange 3 senior management members to serve as sustainability committee members.
Executive Team: Invest 21 members to form a sustainability report preparation team.</td></tr>
<tr><td>Evaluation mechanism for the effectiveness of management policies</td><td>● An internal audit review is conducted annually.
● The ESG Sustainability Committee meets at least once a year and meets at any time as needed.
● The greenhouse gas inventory shall be entrusted to a third party.
● Preparation and publication of sustainability reports.</td></tr>
</table>

	● Provide education and promotion of relevant laws and regulations and employee education and training.
Management policy evaluation results	● Internal audit review In the internal audit on compliance in 2025, a total of 2 deficiencies were found. We will optimize relevant processes and strive to move towards the goal of zero penalties. ● The 2025 ESG Sustainability Committee held two meetings. ● The 2025 greenhouse gas inventory has been confirmed by Ares International Certification and obtained a certificate. ● Sustainability report declaration and upload The company completed the preparation and announcement of the 2025 sustainability report as scheduled, covering annual environmental, social, and governance (ESG) performance indicators. ● Education and employee training In 2025, a total of 158 regulatory education activities and employee training were held, covering occupational safety, environmental regulations, and ESG knowledge, with a coverage rate of 100% of participants. Post-training satisfaction surveys show that 100% of employees find the content practical and effective in their daily work.
grievance mechanism Communication channels	Reporting channels: Reports can be made through letters, emails, etc., and the whistleblower should report by name: .pdf of the reporting system 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 Division or the audit supervisor.

GIA holds regular meetings to conduct implementation reviews and exchanges on legal compliance-related businesses. The meeting includes discussions on the regulatory 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 regulatory requirements 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 credibility 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 dealings to comply with the applicable anti-corruption and anti-bribery laws and regulations applicable in the execution of their affairs or business, including but not limited to the U.S. Foreign Anti-Corruption Act, the United Kingdom's Bribery Act, and China's Anti-Corruption Law, 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 manages such health and safety risks through the establishment of standard procedures and specifications.

Report Handling 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, and the personal information and reporting information of the whistleblower will be kept confidential and the senior management will personally handle the reporting case.

Phone: (03) 3667382

Email: psc@gia-tzoong.com.tw

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

Implementation of regulatory compliance

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 2025, the Company has not been punished for violating relevant laws and regulations on corporate governance, anti-corruption, anti-bribery, and antitrust laws, or for leakage or invasion of privacy, nor has it been involved in litigation or penalties for employee health or safety issues.

In 2025, the Company's internal audit disclosed the following penalty information and proposed effective improvement measures through due diligence procedures, achieving zero penalties per year.

Types of penalty cases	Number of cases in 2025	Whether the disposal is completed	Strategies and practices for prevention afterwards	Improvement
Labor Bureau	2	YES	Comply with the regulations of relevant authorities	Strive to move towards the goal of zero penalties

Employee participation in training courses

The company has completed relevant compliance training courses and publicity for all employees. In 2025, 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 colleagues 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

2025 course name	Number of people who have completed training	Total training hours	Completion rate
Training of professional technicians for waste removal and treatment	1	6	100%
Comply with laws and regulations, internal control and internal audit key reviews	1	6	100%
Resilient Taiwan - TPEx Perpetual Bond and ETF Forum	2	6	100%
On-the-job training for first responders	1	7	100%
Sustainable Development Practice Promotion Meeting	1	3	100%
Education and training for hazardous operation supervisors	1	6	100%
On-the-job training for occupational safety and health business supervisors	3	18	100%
On-the-job training for air pollution prevention and control personnel	1	6	100%
Establish a stable and sound foundation for labor-management relations - focus on drafting labor contracts, work rules, and various human resource management measures	1	6	100%
Supervisor of high-pressure gas supply and consumption operations	1	21	100%
Basic ionizing radiation protection retraining	6	18	100%
Accounting supervisors continue to study	1	12	100%
Class A occupational safety and health business supervisor	1	42	100%
Generative AI X Python crawler practical and visual analysis	1	6	100%
Cathay Pacific Sustainable Finance and Climate Change Summit Forum	1	6	100%

Focus on sustainable information management and internal control and internal audit practices	1	6	100%
Practical seminar on corporate cost and value creation	1	6	100%
Initial training for ionizing radiation personnel	1	12	100%
Accounting supervisor agents continue to study	1	6	100%

3-2.2 Ethical Management and Code of Conduct

In order to establish a corporate culture of ethical management and sound development, GIA is committed to creating a clean and efficient corporate culture, and regards ethical management as an important pillar of the company's steady development. In order to fully implement the commitment to integrity, the company not only complies with the relevant laws and regulations of the competent authority, but also clearly regulates the code of conduct for all directors, managers and all employees in accordance with the "Code of Ethical Management" and the "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 transparency and fairness inside and outside the enterprise, GIA has set up professional reporting channels.

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

•Reporting hotline: (03) 3667382

• Reporting 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 established procedures to ensure the fairness and efficiency of case investigations and protect the legitimate rights and interests of whistleblowers.

■Potential Risk Assessment and Prevention Mechanism Currently , 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 its business. The goal of this mechanism is:

• 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 demonstrating: The board of directors and senior managers lead by example, demonstrating the practice of ethical management, pushing from top to bottom

Deepen the culture of integrity.

We are currently actively planning to establish an assessment mechanism for the risk of unethical behavior, and are considering the feasibility of regularly analyzing and evaluating 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 ethical management and demonstrate the company's dedication and commitment to promoting a culture of ethics and integrity.

Code of Ethical Conduct

With integrity as its core value, GIA understands the key impact of ethical code of conduct on corporate sustainable development. The company has formulated the "Code of Ethical Management" and the "Ethical Management Operating Procedures and Conduct Guidelines" to clearly regulate the standards of conduct for directors, managers and all employees, covering 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 for an honest and fair code of conduct, eliminating any form of misconduct.

■Equal Appointment and Prohibition of Discrimination: Committed to creating a fair and inclusive workplace environment, resolutely eliminating discrimination and harassment.

■Safe and Healthy Working Environment: Provide safe working conditions to protect the physical and mental health of employees.

■Conflict of Interest Prevention: 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 awareness of regulatory compliance and eliminate improper financial practices.

management of ethical management

Formulate relevant regulations	Formulation of the "Code of Ethical Management" Emphasize the importance of ethical integrity and explain the importance of complying with the company's ethical standards, strengthening the company's corporate culture of ethical management, and sound development to gain public trust and ensure the company's sustainable growth and development. The scope of application extends to subsidiaries and institutions of foundations or corporations with a cumulative amount of direct or indirect contributions of more than 50% of the funds. Formulation of "Ethical Management Procedures and Conduct Guidelines" It stipulates that employees shall not use their authority to seek illegal benefits, and accept entertainment, gifts, kickbacks, embezzlement of public funds or other illegal benefits 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 9 directors was 100%. Employee Participation in Training Courses This year, there were 4 legal education activities and employee training.

Smooth communication channels	The Company has established the "Code of Ethical Management", "Ethical Management Procedures and Conduct Guidelines", and "Whistleblowing System", which specify the Company's measures to protect whistleblowers from being improperly disposed of as a result of reporting. Employees and third parties can also report violations of regulations through the fraud and ethics reporting mailbox anonymously or anonymously, and the company promises to protect whistleblowers from unfair retaliation or treatment.

Ethical management compliance policy

Guidelines for Ethical Management Practices and Conduct	Code of Ethical Management
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). Ethical Management Procedures and Conduct Guidelines .pdf	Article 10 (Prohibition of Bribery and Acceptance) The Company and its directors, managers, employees, appointees, and substantial controllers shall not provide, promise, demand, or accept any form of improper benefits directly or indirectly 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 of operation. GIA

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 2025, 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 self-review of its business processes by stakeholders along the value chain. This includes the assessment of compliance with laws and regulations, as well as potential risks, and making necessary adjustments to the design and execution of internal control systems to ensure effective self-monitoring. In addition, it has established a continuously improved internal control system 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 to provide improvement suggestions and continuously track improvement completion.

The main purpose and implementation of the internal audit directly under the board of directors are as follows:

Purpose of the installation	■ 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 can be implemented continuously and effectively.
Execution Guidelines	■ In accordance with the regulations and risk considerations of the Taiwan competent authority, 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, etc. ■ communicate with independent directors and report to the audit committee and the board of directors.

3-3 Information security

Management Policy	Material 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", aiming to protect the integrity, confidentiality, and availability of the company's information assets to protect the company's rights and sustainable operations.
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 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: Maintain 100% on-premises deployment of the latest antivirus software, ensuring real-time updates to the virus base. 2. Online safety: Continuously implement monthly phishing simulation tests (FortiPhish) with a 90% pass rate for employees. 3. Intranet Security: Maintain 100% intranet access in compliance with security regulations, continuously track and complete intranet audit reports. 4. External network security: External network availability is maintained at 99.9%, and quarterly stress tests are conducted. 5. Employee Information Security Education: All employees must complete information security awareness training, and the test pass rate must be maintained at 95%.
	Medium-term goals (1~3 year medium-term goals):
	Optimize key information security links and improve overall defense capabilities 1. Ransomware protection: Deploy MxDR systems to maintain 100% on-premises internet-enabled devices and maintain a 10-second response time for threat disconnections. 2. Firewall upgrades: Complete 100% of your legacy firewall replacement in year 1 and ensure your new firewall meets the latest security standards. 3. Server redundancy: Implement high-availability clusters (HA) for critical servers, keeping failover times within 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, reducing the time limit to 30 days for high-risk vulnerability remediation. 2. Strengthening Employee Information Security Awareness: Conducting information security drills every year, the pass rate increased by 5%, reaching 95% in the fifth year. 3. Remote backup mechanism: Build at least 1 remote backup center, and control the data synchronization delay within 15 seconds. 4. IT Infrastructure Upgrades: Complete 30% of core infrastructure upgrades annually, reaching full upgrades in the 5th year. 5. Disaster Recovery Process Optimization: Disaster recovery testing is conducted annually, reducing business system recovery time (RTO) to 24 hours.

Responsibility	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.
Source	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: Invest NT$150,000 to improve information security level. And enhance firewall capabilities ● MxDR protection: Invest about NT$600,000 per year ● High Availability (HA) Equipment: Approximately NT$1.6 million is expected to be invested Technical Resources: ● Attack Analysis: IPS reporting tool analyzes external attack sources and provides real-time response basis. ● MxDR Updates: Provides managed detection and response to global virus trends, enhancing threat management across the board.
Evaluation mechanism for the effectiveness of management policies	The performance and effectiveness of removable media management and network intrusion detection (firewall and IPS). ● Regularly analyze device LOG records to view abnormal events and interception effects. ● Review the implementation results every month and adjust internal control measures.
Management policy evaluation results	In 2025, we successfully blocked 3 potential data breaches and improved our security threat prevention capabilities. Firewall interception rate of 99%, regularly review performance and confirm stable network performance. Completed 12 LOG log reviews, successfully prevented 3 high-risk threat incidents, and improved overall network security performance by 25%.
grievance mechanism Communication channels	eric@gia-tzoong.com.tw (03)3667382 #229 koredi@gia-tzoong.com.tw (03)3667382 #230

The company has made information security and privacy protection an integral core topic. We understand the importance of ensuring the security of corporate information assets and personal privacy, and we 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.

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, as well as 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 key to building trust between enterprises and society. We will ensure the data security of all stakeholders 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 to fulfill its pragmatic commitment to information security management.

3-3.1 Information security risk management

The Financial Supervisory Commission announced the amendment to the "Regulations for the Establishment of Internal Control Systems by Public Companies", requiring listed companies to establish a chief information security officer and a dedicated information security officer. Although GIA currently does not have a dedicated information security personnel or unit, its information security risk management policies refer to the ISO 27001 management system and continue to this day.

The Company's information security policy focuses on the following guidelines, and aims at the three major information security protection axes of anti-virus, anti-hacking, and leakage prevention, establishing 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 regulations that comply with regulations and customer needs

■Through the awareness of all employees, a consensus was reached 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 through the three aspects of information risk management, information security management, and information security audit, in the spirit of PDCA (Plan-Execution-Inspection-Action).

Information risk management	● Formulation of information security policies and regulations ● Assess information security risks and establish control mechanisms ● Investigate and authenticate information security incidents
Information security management	● Information security architecture planning and project execution ● Information security plan evaluation and implementation
Information security audit	● Formulate and implement information audit and disposal procedures ● Information security education promotion, regulatory compliance and case analysis

	● Information record audit, equipment evaluation, implementation, 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 items. Specific measures include:

Risk identification and assessment	- Inventory internal and external system threats every six months to quantify possible impacts
	- Perform scenario simulation and vulnerability analysis to prioritize high-risk projects
Internal control is strengthened	- Develop security operational procedures, including emergency response plans
	- Establish permission management and data access control mechanisms to ensure the security of sensitive data
Review and rolling improvement	- Review and adjust your security strategy quarterly to address the latest threats
	- Plans to conduct external penetration testing annually to verify system resilience
Employee information security awareness is enhanced	- Regular information security education, with an annual training participation rate of 100%
	- Simulated phishing attack test, with a pass rate target of over 95%

We are committed to implementing information security and privacy protection in every aspect of our operations, and based on the ISO 27001 standard, we continue to optimize information security management 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 in business operations. GIA is well aware 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 may 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 have implemented 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 protection capabilities, and the following are our specific information security measures aimed at strengthening defenses, promoting sustainable development, and maintaining 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 cyber 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 adoption 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 controls	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 the information security awareness of colleagues
Information Classification and Protection	Information should be classified according to unauthorized disclosure or legal requirements, value, importance and sensitivity, and protection procedures should be implemented according to classification	Set information grading standards and implement corresponding protection measures, such as encryption and access control	Ensure reasonable protection measures for confidential information such as personal data and customer privacy
System and application access control	Whether access to information and application functions is restricted according to the access control policy, and access to the system and applications is controlled by a secure login process	Implement role-based access controls, regularly reviewing and updating access permissions	Follow authorization policies and approval processes 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 information from systems and applications	Implement network firewalls, intrusion detection systems, and regular security vulnerability scanning	Avoid improper access and data leakage

Prevent malicious code (computer virus protection)	Whether to establish anti-malware detection, prevention, and recovery controls, combined with appropriate user awareness	Deploy advanced anti-virus 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 procedure mappings to ensure a response to information security incidents. and reduce the likelihood and impact of information security incidents by analyzing them	Establish and implement a malware detection and prevention system, regularly detect and update protective measures, and conduct user cognitive training	Strengthen information security incident handling procedures to reduce the likelihood of occurrence and impact on operations
Supply chain information security management	**Supply chain cyberattacks can lead to high financial and trust costs for enterprises** in the face of supply chain security attacks	Conduct supply chain information security risk assessments, establish supply chain security management policies and incident response plans	Strengthen information security incident handling procedures to reduce the impact of supply chain security incidents on operations

3. Information security education and training

○ Measures: Regularly provide information security education to employees, hold two training sessions for all employees in 2025, and conduct irregular publicity on weekdays, including basic knowledge of network security, common threat identification and response measures, 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 sustainable business operations. We understand that the trust of customers and employees is the cornerstone of corporate 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 Management Policy and Commitment

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

1. Regulatory Compliance: Strictly comply with domestic and international regulations such as the Personal Data Protection Act and General Data Protection Regulations to ensure that privacy management is in line with international standards.
2. Minimization Principle: 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: Before collecting data, clearly inform the purpose and scope of data use, and protect the rights of data subjects to inquire, 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 Office assists in privacy policy enforcement, data security protection, and incident response.
2. Data Encryption and Access Control: Implement multiple layers of encryption for all sensitive data and implement layered authorized access controls to prevent unauthorized data leakage.

3. Implement end-to-end encryption for internal and external network transmissions to ensure the security of data during transmission.
4. Data Breach Response Mechanism: Establish a data breach response process, including real-time notification, investigation, and improvement measures, to ensure that the impact is minimized in the event of a data breach.
5. Education and Advocacy: Regularly organize privacy protection and data security education and training to enhance employees' awareness and operational capabilities on data protection.

Privacy management performance

In 2025, our privacy management results are as follows:

- Data Breach Incidents: No data breach incidents, achieving zero breaches throughout the year.
- Privacy Compliance Review: The 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 Commitment

Management Policy	Key Theme: Green/Sustainable Supply Chains
Policy	We are committed to becoming a business partner that trusts and grows with our suppliers Through the "Procurement Control Procedures", "Supplier Control Procedures", and "Sustainable Development Code of Practice", we systematically manage cooperation 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 construction environment and ensure the sustainable development of the company.
Future goals	Short-term goals (short-term goals within 1 year):
	The review must meet the relevant indicators of inventory, sluggish materials, scrap, and counterparts. Improve supplier inventory management, review and improve indicators related to sluggish materials, scrap products, and counterparts. Conduct at least two supplier assessments to audit environmental management and industrial safety compliance.
	Medium-term goals (1~3 year medium-term goals):
	Regular review of various non-standard indicator items and arrange audits until improvement. Establish a supplier performance tracking mechanism, conduct regular reviews of 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 of various non-standard indicator items and arrange audits 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. Established a supply chain sustainability management team.
Responsibility	Materials Department, Safety and Health Office
Source	1. Review and improve from time to time, arrange supervisors from both sides (2 people in total) to communicate directly with suppliers and exchange opinions and educate them. 2. Training is carried out by an industrial safety personnel, safety and security are reviewed by a supervisor and a guard, entry control is reviewed and controlled by a supervisor and a guard, and safety inspections are carried out by industrial safety personnel.
Evaluation mechanism for the effectiveness of management policies	Internal Assessment: Monthly audits and evaluations 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 sustainability performance evaluations for A-level suppliers, with a pass rate of over 90%. The local procurement rate is more than 80%

	Monthly summary of supplier complaints and suggestions with a response time of 2 weeks to improve supplier concerns.
Management policy evaluation results	A total of 10 suppliers were audited and evaluated throughout the year, with a pass rate of 90%. Completed counseling for suppliers who did not meet the standards Conduct sustainability performance evaluations for A-level suppliers, with a pass rate of 100%. 99% local procurement No complaints or suggestions from suppliers in 2025
grievance mechanism Communication channels	Complaint hotline: +886-3-3667382 extension 217 Complaint mailbox: damira@gia-tzoong.com.tw

We deeply understand that the success of a company 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 that encompass suppliers, customers, and other relevant stakeholders, further consolidating supply chain resilience and achieving synergistic development driven by innovation and environmental sustainability.

Supply chain management

It lies in its commitment and practice 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 benefit and common growth with suppliers in terms of operation and management, manufacturing, environmental protection and social responsibility.

In supply chain management, we not only emphasize the quality of products and services provided by suppliers but also emphasize their social responsibility and environmental commitment. 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 Respond to Environmental Issues: Adopt energy-saving and emission reduction technologies, optimize production processes, and strive 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 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 suppliers working with us to ensure the highest ethical and environmental standards in our supply chain and jointly promote sustainable development. 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.

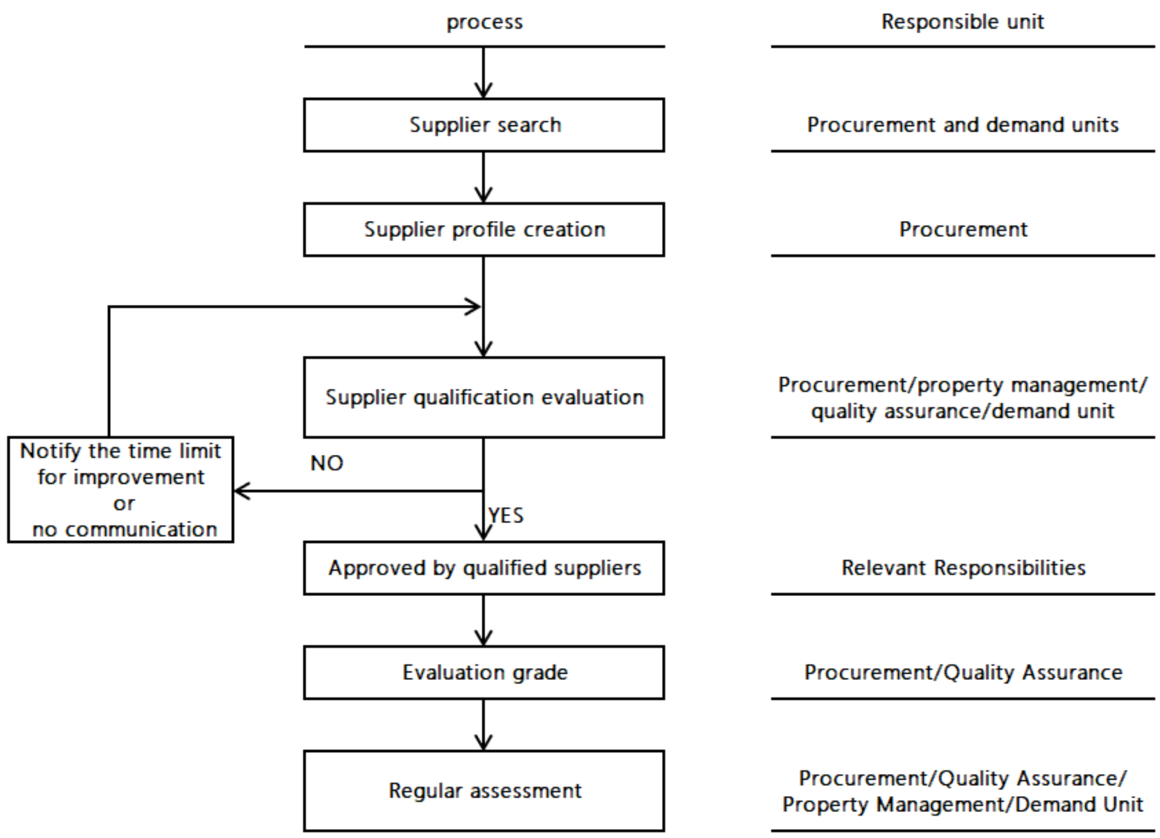
Coverage	Supplier Code of Conduct content
Labor and Human Rights	■ Voluntary employment ■ Association and free labor negotiations ■ Child labor is prohibited ■ Harassment, abuse, and punishment ■ Salary and benefits ■ respect and non-discrimination ■ Working hours and breaks ■ Female employee protection

Ethics	■ Integrity management ■ Privacy ■ Information openness, transparency and cooperation ■ Subcontracting without consent ■ Intellectual property rights and information are confidential ■ Comply with import and export regulations ■ identity confidentiality appeal channel ■ Avoid conflicts of interest
environment	■ Environmental Permitting and Reporting ■ Exhaust emissions ■ Prevent pollution and conserve resources ■ Product and Service Restrictions ■ hazardous substances ■ energy, resource consumption, and greenhouse gas emissions ■ sewage, non-hazardous solid waste and noise
Health and safety	■ Occupational safety ■ Industrial hygiene ■ Work injuries and occupational diseases ■ manual labor work ■ Emergency response measures ■ Machine protection ■ Medical services and first aid ■ Public health and room and board ■ Health and safety information

3-4.2 Supplier Policies

In order to ensure that suppliers comply with the principles of corporate development in terms of environment, society, economy, and operation, assume corporate social responsibility and continuously improve and enhance, in recent years, due to the wave of sustainability trends, in order to achieve the strategic goal of building a sustainable supply chain system, GIA has promoted the signing of the "Supplier Code of Conduct" with cooperative suppliers since March 2026, and used this as one of the important conditions for supplier screening.

Supplier management process



Supplier evaluation form

GIA regularly conducts comprehensive evaluations of all cooperative suppliers every month to ensure that their products and services meet the company's high standards for quality, delivery, and cooperation through rigorous evaluation procedures. This evaluation result will serve as an important basis for whether the company continues to cooperate with suppliers, and is divided into A, B, C, and D grades according to the rating level, and suppliers with a score of 85 or above can be classified as A level and will be given priority for future cooperation opportunities.

The evaluation is mainly based on the following four aspects:

1. Quality Management (60%) Quality is the foundation to ensure 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 issues 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 match the production schedule. In this assessment, we look at the supplier's lead time performance over the past year, including how well the actual delivery time matches the original delivery date. Suppliers who can deliver efficiently and on time not only reduce the risk of disruption in the company's production processes but also increase overall production capacity.
3. Compatibility/Service (5%) Compatibility 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 unexpected events. In addition, the supplier's willingness to cooperate and whether it is consistent with GIA sustainable development philosophy will also affect their cooperation score.
4. Price (20%)

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

Through 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	The minimum total score of the rating	The highest total score of the rating
2023	44	98	85	98
2024	44	98	87.5	98
2025	42	97.5	96	98

3-4.3 Identification of key suppliers

In 2025, we will conduct an in-depth assessment of the supply chain, with a special focus on suppliers that have a significant impact on quality accuracy. Record the assessment results in the monthly/annual evaluation form of raw material suppliers.
By 2025, the supplier has set a target of 100% monthly delivery achievement rate.

A-level suppliers

The products or services of these suppliers directly affect the production quality, accuracy, and production efficiency of GIA, so when selecting and managing these suppliers, we conduct stricter external audits 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 such oversight mechanisms, we can enhance the sustainability of the entire supply chain and 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 continuously improve in their adherence to standards. Similarly, we expect all suppliers to grow together with GIA in terms of sustainability and social responsibility.

Vendor classification	2023	2024	2025
Number of A-level suppliers	21	21	19

Number of B-level suppliers	23	23	23
Total number of key suppliers (important and non-important)	44	44	42

TABLE: SUPPLIER CLASSIFICATION

Through this identification process, we can more accurately understand each aspect of supply chain operations 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. Additionally, by strengthening cooperation with these suppliers, we not only enhance overall product quality but also promote common progress in the fields of environmental protection and social responsibility.

3-4.4 Local procurement

In response to the development of global sustainability trends, local sourcing is important for corporate sustainable development. Since most of GIA 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, with local purchases reaching more than 99% this year, and increasing the purchase volume year by year.

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 opportunities for local sourcing to realize our commitment to society and the environment.

year	2023	2024	2025
On the ground	94.69%	99.98%	99.36%
Overseas	5.31%	0.12%	0.64%

TABLE: PROPORTION OF LOCAL PROCUREMENT AMOUNT OF RAW MATERIALS

3-5 Symbiotic Prosperity

Management Policy	Material issue: Customer relationship maintenance
Policy	Customer Data Protection Strictly adheres to the Personal Data Protection Act and adopts advanced data security technologies to protect customer information.
Promise	§International standards: Follow ISO9001 and IATF16949 standards to establish efficient customer complaint handling mechanisms to ensure that each complaint can be handled in a timely manner. § We regularly report customer relationship management performance to 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: Maintain the customer satisfaction index above 80%, and track and continuously improve through semi-annual surveys. 2. Complaint handling efficiency: Control the average processing time of customer complaints within 72 hours, improve response speed and effectively solve customer problems.
	Medium-term goals (1~3 year medium-term goals):
	1. Improve customer experience: Increase the customer satisfaction index to over 85% and continuously optimize customer experience to strengthen customer relationships and loyalty. 2. Complaint Handling Efficiency: Further shorten the processing time to 48 hours, while also providing a complete complaint analysis and optimization mechanism to reduce the probability of repeated problems.
	Long-term goals (3~5 years long-term goals):
	1. Leading Industry Standards: Maintain a customer satisfaction index above 85%, continuously improve customer relationship management, and move towards becoming a benchmark enterprise in the industry. 2. Innovative Customer Cooperation Model: Through customers and the R&D team of GIA to participate in new product development, it meets diverse and continuously changing market demands.

Responsibility	1. Customer service department Responsible for receiving, recording, and handling customer complaints, ensuring that issues are resolved within 72 hours. The members cover quality assurance, R&D, engineering, manufacturing, and sales departments. 2. Sales department Review customer satisfaction performance, develop strategies and improvement measures. The members include the chairman, general manager and sales officer. 3. Information Department Responsible for providing system and technical support to ensure smooth data operation and information security.
Source	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 set up to handle 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 update the ERP operation platform to effectively manage customer data and the accuracy of order management. 3. Technical Resources: Platform Development and Maintenance: In addition to the existing technical team responsible for system maintenance, we also seek outsourced technical support from professional IT technical teams. 4. Additional Resources: ■ Product promotion to customers: From time to time, PCB-related teaching and new product introduction courses are conducted. ■ Customer networking activities: Regularly hold spring wine or year-end activities every year, and actively participate in client corporate activities.
Management Policy of effectiveness assessment mechanism	1. Internal audit and audit once a year 2. Customer satisfaction is conducted twice a year, with an average satisfaction score of 80% or more 3. Feedback from the grievance mechanism or other communication channels, the response rate is 100%

Management policy evaluation results	1. Internal audit: This year's internal audit was conducted once, with 2 general deficiencies and 1 recommendation. 2. Customer satisfaction reached 86%. 3. No complaint feedback in 2025
grievance mechanism Communicatio n channels	Corporate Email: mhyu@gia-tzoong.com.tw Customer Contact Desk: +886-3-366-7382 EXT.616

GIA is deeply involved in the manufacturing of high-end circuit boards, and continues to invest in the development of new processes and technology optimization, and is committed to providing customers with high-quality and competitive products and services. We also have product development-related capabilities, allowing us to adjust technology and improve processes according to customer needs, enhancing the value of overall solutions.

We also deeply recognize that corporate sustainability is not limited to financial performance, but also needs to implement corporate responsibility based on environmental, social, and corporate governance as the core foundation.

In 2025, the company will continue to improve its efforts in corporate governance, environmental protection, and social participation, with the development vision of "steady innovation, sustainable co-prosperity", actively responding to the expectations of stakeholders, and demonstrating the company's commitment to long-term and sustainable development.

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

Year	year	Number of surveys	Number of recoveries	Satisfaction score
2025	The first half of the year	20	20	87%
	The second half of the year	20	20	89%
	Average	20	20	88%

We regard customer feedback and suggestions as an important basis for continuously optimizing products and services, and continuously improve technical support and service efficiency through systematic analysis and improvement mechanisms to ensure that we can provide customers with professional and timely solutions.

At the same time, the company also actively explores potential customers and deepens cooperative relationships through diversified marketing and business promotion activities. In terms of customer communication, we mainly establish a smooth and effective two-way communication mechanism through multiple channels such as the official website and business windows to respond to customer needs in real time.

GIA has always regarded customers as important partners for the sustainable development of the enterprise, and has established a solid foundation of trust through a sound customer management system and continuous improvement in service quality. The company adheres to the customer-first business philosophy, actively echoes the Sustainable Development Goals (SDGs) and complies with the "Personal Data Protection Act" and other relevant regulations, and is committed to protecting customer rights and information security.

3-5.1 Core Policies

To ensure the rights and interests of customers and meet diverse needs, the company continues to improve customer relationship management and gradually improve relevant operating procedures, the core contents include:

- Customer complaint handling process: Establish a standardized mechanism to ensure that all customer feedback is initially handled within 48 hours and provide complete processing results within 72 hours to improve problem solving efficiency and service quality.
- Customer satisfaction survey: Satisfaction surveys are conducted every six months to more accurately grasp customer needs, which is the basis for continuous improvement.

- Data Protection Policy: Fully comply with the Personal Data Protection Act, adopt information encryption technology and internal control mechanisms to ensure customer information security.

3-5.2 Customer satisfaction

The company regularly conducts customer satisfaction surveys every six months, and systematically analyzes the survey results as an important basis for product quality improvement and service optimization. In the future, we will continue to focus on specific improvement measures, transform customer needs into actionable action plans, and strengthen internal tracking and review mechanisms to ensure improvement results.

At the same time, the company will continue to collect customer feedback, analyze and optimize key service indicators, improve the overall customer experience, and strive to become a long-term trusted partner of customers and establish stable and sustainable cooperative relationships.

Chapter 4 Environmental Sustainability

4-1 Innovation value

Management Policy	Big topic: innovation and technology	
Policy	Based on the principle of technological innovation driving sustainable development, the "New Product Quality Planning Operating Procedure" is designed to improve product performance, 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):	
	reduce energy consumption in the production process by 5% every year and develop and introduce 1 new technology to reduce environmental impact.	
	Medium-term goals (1~3 year medium-term goals):	
	● Improve process energy efficiency by 10% and develop 3 new technologies to achieve efficient resource use. ● Promote the application of digital transformation technology, with a coverage rate of 50%, optimize internal data management and automated production.	
	Long-term goals (3~5 years long-term goals):	
	Develop high-performance, zero-waste technology solutions to meet future customer and market needs. Improve process energy efficiency by more than 10%, and continue to develop 3 new technologies to achieve efficient resource use	
Responsibility	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 technologies and the improvement of production technology. Cross-departmental collaboration	

Source	Financial resources: Allocate 5% of total revenue annually for technology research and development and innovation. Human Resources: ● Set up a professional R&D team ● Implement innovative technology training programs and organize interdepartmental learning activities every year. Technical Resources: ● Invest in advanced equipment and software to support digital and intelligent manufacturing. ● Collaborate 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: Internal audits and technical reviews are conducted once a year, with a 100% achievement rate. Performance Indicator Evaluation: Production energy consumption decreased by 5%, resource efficiency increased by 10%, and the number of new technology introduction results and commercialization results decreased. Stakeholder feedback: Through the satisfaction survey, for the technical department, the score reached more than 80% Bi-monthly meetings to collect suggestions from customers and suppliers, with a 100% response rate
Management policy evaluation results	Internal audit: Internal audit and technical review have been conducted annually, with a 100% achievement rate and meeting the target. Performance Indicator Evaluation: Production energy consumption was reduced by 10%, exceeding the original target of 5%. Resource efficiency increased by 10%, in line with the target. Successfully developed 3 new technologies (the number of new technology introduction achievements reached 3). One of them has entered the small-scale trial production stage (the number of commercialization results has reached 1). Stakeholder feedback: The technical department's satisfaction survey score reached 80% or more, meeting the target. A total of 5 communication meetings were held (covering 4 customers and suppliers), and the response rate was 100%, meeting the target.

grievance mechanism Communication channels	R&D Department jacky@gia-tzoong.com.tw

GIA deeply understands that innovation is a key driving force for enhancing industrial competitiveness and promoting sustainable development. Against the backdrop of fierce global competition and accelerated technological changes 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. This year, GIA adheres to the principle of "technological innovation drives sustainable development" and accelerates 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 annually in R&D to support the development of cutting-edge technologies and the advancement 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 communication, 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 relationships with domestic and foreign universities and research institutions to jointly promote technological innovation and applied research. For example, the company's participation in government-led industry-academia cooperation programs not only obtains cutting-edge technological resources but also further promotes 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 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, paying close attention to technology trends and transforming market insights into R&D momentum.

4-1.2 Technological innovation achievements

With "technology leadership and innovative breakthroughs" as its core research and development, GIA actively cultivates the field of high-end circuit boards, continuously optimizing product architecture and process accuracy. With a keen insight into market demand and excellent R&D capabilities, we successfully broke through a number of key technical bottlenecks last year and developed a variety of differentiated products that led to market advantages, demonstrating our profound technical heritage and professional energy.

products	Description
High thermal conductivity metal substrate	Successfully developed high thermal conductivity metal substrates, with thicknesses ranging from 0.3 mm to 3.0 mm, flexibly meeting 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 areas with stringent thermal management requirements. In response to the rapid development of new energy vehicles, high thermal conductivity metal substrates have become key components in automotive electronics.

Multilayer FR4 circuit board	Further enhance the process technology of FR4 circuit boards, successfully producing 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 thermal 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 requiring high reliability and long life.
Embedded composite circuit board	Combining multi-layer circuit boards with embedded component technology, passive components (such as resistors, capacitors) and even active components (such as ICs) are directly embedded inside the substrate to achieve highly integrated design. These boards can effectively reduce product size, reduce parasitic effects, improve signal integrity and power integrity, and improve heat dissipation paths and mechanical strength.
AMB ceramic substrate	It is a high-end electronic packaging substrate mainly used to solve the heat dissipation and connection problems of electronic components in high power, high thermal load, and harsh environments. It is regarded as a "golden partner" for third-generation semiconductors such as SiC silicon carbide and GaN gallium nitride.

GIA innovative products not only reach the leading level in technology but are also widely used in various fields such as LED backlights, communication equipment, industrial control systems, and automotive electronics. With the rapid development of new energy vehicles and intelligent transportation, the company continues to promote high-performance PCB products that meet vehicle specifications 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 2025, 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 market competitiveness and customer trust, but also further solidified GIA 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 of the enterprise. 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) into the process of technological upgrades, ensuring that every initiative balances 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, demonstrating its commitment to environmental sustainability. Additionally, 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 transparency in corporate governance, and actively fulfills corporate responsibilities to strengthen 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 the enterprise and society.

4-2 Sustainable Products

<table>
<tr><td>Management Policy</td><td>Material topic: Product safety/responsible products</td></tr>
<tr><td>Policy</td><td>Comply with the RoHS Directive, REACH Specification, and other relevant environmental regulations, and implement strict raw material testing and process control in combination with the internal Product Safety Control Procedures and Quality Manual</td></tr>
<tr><td>Promise</td><td>● Ensuring Product Quality and Responsibility: The company provides high-quality PCB products that comply with relevant regulations and customer needs.
● It complies 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.</td></tr>
<tr><td rowspan="6">Future goals</td><td>Short-term goals (short-term goals within 1 year):</td></tr>
<tr><td>● Regularly complete product raw material testing every year, and 100% comply with "RoHS" and "REACH" environmental protection regulations.
● Enhance the transparency of product safety data and provide environmental protection and safety test reports for a full range of products.</td></tr>
<tr><td>Medium-term goals (1~3 year medium-term goals):</td></tr>
<tr><td>Complete comprehensive product safety assessment to achieve full safety management in the material use stage.</td></tr>
<tr><td>Long-term goals (3~5 years long-term goals):</td></tr>
<tr><td>The goal is to fully introduce environmentally friendly materials and recyclable materials into PCB products, and cooperate with customers to promote sustainable development throughout the product life cycle.</td></tr>
<tr><td>Responsibility</td><td>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.</td></tr>
<tr><td>Source</td><td>Human resources: 1-10 people
● Full-time safety and quality engineers are responsible for the safety management of the entire product line.
● During the year, relevant technical personnel were trained, covering product liability and environmental regulations.</td></tr>
</table>

	Technical Resources: ● Promote digital management systems to strengthen the recording and tracking capabilities of 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 one internal audit per year, with a completion rate of 100%. ● Annual certification: ISO 9001, IATF 16949, and ISO 14001 are continuously renewed every year. ● Customer satisfaction survey: Conduct product quality satisfaction surveys on major customers every six months, with an average score of 80 points or more throughout the year ● Product testing data analysis: At least one product is sampled every 2 months, and safety tests are conducted, with a pass rate of 100%.
Management policy evaluation results	1. Customer audits: In 2025, there were 6 total customer audits, all of which were passed. 2. Internal audit in the factory: A total of 3 deficiencies in the internal audit in 2025 have been improved and closed. 3. Annual ISO 9001, IATF 16949, and ISO 14001 certificates are continuously renewed 4. Conduct 2 customer satisfaction surveys Product quality The average score of the 2025 satisfaction survey is 82 points, achieving the goal; Customer service The average score of the 2025 satisfaction survey was 84 points, achieving the goal. 5. Product test data analysis: In 2025, a total of 6 groups of products will be tested for reliability and 1,798 groups of products will be RoHS tested, with a pass rate of 100%.
grievance mechanism Communication channels	Quality assurance unit QA-5@gia-tzoong.com.tw 03-3667382 #501

In 2025, 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 a core link in the electronics industry supply chain, shoulders the responsibility of improving product safety and reducing environmental impact. GIA deeply recognizes this responsibility and is not only committed to producing high-quality PCB products but also integrates product safety and environmental responsibility into its business strategy, actively creating 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, adhering to international environmental protection and quality standards, including the RoHS Directive, REACH Specification, ISO 9001, IATF 16949, etc. We ensure product safety and responsibility through the following measures:

●Raw material testing and control:

◎Strict testing of all raw materials ensures that the materials comply with environmental protection regulations such as RoHS and REACH, and avoids 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 are carried out in the manufacturing process to achieve product quality

and conduct RoHS testing on all 61 raw materials and 1,798 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 are traceable, providing highly trusted product assurance by customers.

● Product Safety Testing:

Conduct multi-level product safety testing before leaving the factory, 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 2025, 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: GIA 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 2025, a total of 6 customer audits were accepted, covering automotive board and general board products, and received high praise from customers. In particular, it stands out in terms of product consistency, delivery reliability, and compliance with safety regulations.
Product satisfaction remains at a good level	● Satisfaction survey data: The average score of the satisfaction survey for the whole year of 2025 reached 80 points or higher, indicating that the overall quality and service performance are stable and at a certain level. ● Feedback processing efficiency: In customer feedback and complaint handling, the average response time has been shortened to 48 hours, which is 20% shorter than last year. This efficiency improvement strengthens customer trust and willingness to cooperate.

Product green design innovation	● Non-toxic and environmentally friendly materials application (Green & Safe Materials): Ensure that product materials meet environmental and safety standards, reducing potential risks to users and the environment. Lead-Free & Halogen-Free designs are RoHS (Restriction of Hazardous Substances) and REACH (European Union Chemicals Regulation). Eco-friendly materials. Make sure the product is free of heavy metals (lead, cadmium, mercury), PBB/PBDE (brominated inhibitor). Flames) and other harmful substances. ● Compliance with Global Safety Standards and Certifications (Product Safety Compliance): UL (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 the amount of plastic in the packaging and use 100% recyclable pulp or biodegradable materials to reduce waste generation.
Cycle management implemented	● Product Traceability Mechanism Enhancement: Our product traceability system will be upgraded in 2025, allowing all data to be queried and tracked in real time, from raw material supply to final product distribution, achieving transparent management of product cycles.

The results of 2025 have laid a solid foundation for the development of responsible products of GIA. 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 jointly customize safety testing methods with customers for different application fields to ensure that products always meet safety requirements during use.

◎Introduction of intelligent inspection technology: It plans to introduce advanced AI intelligent inspection technology for real-time quality inspection of production lines, further improving product consistency and pass rate.

■Promote green manufacturing and innovation

◎ Sustainable Material Applications: 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 entire product life cycle, from design, use to recycling, Minimizing overall environmental impact.

■Standardization of responsible products

◎International Standard Alignment: Based on 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 our product responsibility and safety standards always comply with international product safety standards.

4-3 Climate change management

Management Policy	Material Issues: Energy and Climate Change Management
Policy	In order to fulfill our corporate social responsibility, comply with government regulations and comply with the requirements of ISO14064-1 international standards, 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 inventory results, 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 Financial Supervisory Commission's "Sustainable Development Roadmap for Listed and OTC Companies" and other domestic and foreign climate issues, policies, and regulations, and ensure the implementation of corporate 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 2026 (base year: 2024)

	Medium-term goals (1~3 year medium-term goals):
	The power saving rate or average annual power saving rate in 2027~2029 should reach 1% (base year: 2024)
	Long-term goals (3~5 years long-term goals):
	Average annual electricity saving rate continues to maintain 1% (base year: 2024) The parent company will reduce carbon emissions by 5% by 2030 (base year: 2024). Complete carbon reduction targets in accordance with laws and regulations, timelines, and corporate carbon reduction plans
Responsibility	Climate change management: The Sustainable Development Committee and the Sustainable Environment Sub-committee of the Sustainable Development Working Group assist the committee in implementing various climate change-related plans and work. Energy management: The factory department performs energy management-related work
Source	Financial investment: Entrust a third-party notary company approved by the Financial Supervisory Commission to verify the estimated investment of 200,000 Manpower investment: Invest 12 people to learn and carry out inventory and verification Technical investment: Digital cloud platform tools assist inventory Equipment investment : Replace 1 old process chiller; Replace 1 old dryer; eliminated 4 old box air conditioners; Replace 3 old air conditioners
Evaluation mechanism for the effectiveness of management policies	1.ISO14064-1 Third-party verification and renewal 2. Implement one 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 provide feedback. 4. The evaluation mechanism of energy management complies with the annual regulations of the Energy Administration of the Ministry of Economic Affairs, and the annual power saving rate or average annual power saving rate should reach more than 1%

Management policy evaluation results	1. External verification passed: Completed the 2025 greenhouse gas inventory and completed the third-party verification renewal in April 2026. 2. Climate Change Response Management Course: Included in the 2025 education and training, and completed in April of the same year, with a participation rate of 95%. 3. Sustainable Development Committee: A total of two committee meetings were held in May and August 2025 to approve the greenhouse gas inventory and certify the results. 4.Energy management: In 2025, the electricity saving rate was 1.04%
grievance mechanism Communication channels	Climate Change Management: Hotline: 03-3667382#200 Email: andy@gia-tzoong.com.tw Energy Management: Hotline: 03-3667382#360 Email: for@gia-tzoong.com.tw

In order to promote the transparency of climate-related risks and opportunities information, the board of directors has resolved to establish a sustainable development team to formulate and supervise sustainable development plans, and invite members of the sustainability promotion team and department heads to participate in the latest climate scenarios and trends Financial Disclosures) climate-related financial disclosures recommend independently developing climate change risk and opportunity assessment tools, and conducting risk and opportunity analysis based on policies and regulations, market and technological changes, goodwill and physical risks through relevant responsible units, and developing adaptation and mitigation strategies. The scope of this TCFD disclosure is Taiwanese factories.

Four main axes	Organizational response and strategy

governance	The board of directors is the highest decision-making body for corporate risk management, responsible for overseeing and approving risk management policies to ensure that the company 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 Promotion Team: Composed of various departments, responsible for identifying, assessing risks, formulating countermeasures, and reporting significant 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.
Strategy	■ 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 has formulated a 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 strategic direction of the overall plan. ■ 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 that may arise from climate risks, and conduct risk and opportunity analysis, including the scope of the assessment includes the upstream and downstream of the own operation and 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 reported to the Sustainability Committee and the Board of Directors for the adaptation and mitigation of the first three major risks.

Indicators and goals	■ Establish climate-related risk and opportunity assessment management indicators such as water consumption, energy usage, 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 such as greenhouse gas reduction, renewable energy, water, and electricity reduction for 2025 and 2030. Among them, for greenhouse gas reductions, we will achieve the goal of 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

The Company discusses and confirms the annual risk management operations proposed by the Sustainability Promotion Team, and reports to the Sustainability Committee and the Board of Directors, who are 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 promoting the company's major sustainability strategies and goals in the environmental, social, and governance (ESG) fields. The Committee regularly reviews the Company's climate risk management policies and action plans, and reports the audit results and progress to the Board of Directors to ensure that climate risk management measures are consistent with the Company's long-term sustainable development goals.

Sustainability Promotion Group

The team is composed of heads of various departments and is responsible for identifying and measuring various risks of the company and formulating corresponding countermeasures. The scope of the team's work includes identifying and assessing potential risks and formulating corresponding control plans. For significant 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 implement the strategies and goals set by the Sustainability Committee and implement the company's various action plans on climate change. The group, 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-departmental collaboration, 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 audit office's work includes overseeing the implementation of the sustainability work 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 multi-level response strategies 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 supply chain sustainability as the core, we will work with key suppliers to improve resource utilization efficiency, implement green procurement and carbon reduction commitments, and deeply integrate the environmental, social, and governance (ESG) value chain into the cooperation model.
- Long-term strategy (6 years or more): Invest in climate-resilient infrastructure to strengthen disaster resilience and reduce the potential impact of extreme weather on operations, ensuring stable and sustainable business growth.

In addition, according to the ISO14064-1:2018 management system framework, GIA has completed the greenhouse gas inventory and assurance of the parent company and subsidiaries as the basic information for formulating future corporate carbon reduction goals. As of the closing date of this report, the Company has initiated the following specific actions:

- Based on existing greenhouse gas data, detailed records and statistical analysis are conducted to identify 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 business, operational, and financial aspects. 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 content details the impact of each risk, allowing companies to be well-prepared for these challenges.

project	risk	Risk description	Stakeholders impacted	Financial impact
Extreme rainfall times	Physical risk - immediacy	Supply chain disruptions and insufficient supply of raw materials affect production and delivery times, leading to potential losses.	E/ S	Due to the delay in raw materials, revenue decreased and costs increased, requiring additional remedial measure funds.
High temperature	Physical risk - immediacy	In order to maintain the operation of machinery and equipment in high-temperature areas, energy consumption needs to be increased, resulting in higher operating costs.	G/E/S/I	Increased cooling system and energy usage costs may affect profits in the long run rate.
High temperature	Physical risk - immediacy	Employees are less efficient due to high-temperature environmental health issues, increasing sick absenteeism and affecting production schedules.	G/E/S/I	Increase employee health protection costs, and 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 delays in delivery and loss of revenue.	G/E/S/I	Reduced revenue and loss of reputation due to delayed delivery, increasing logistics and remediation costs.
Heavy rainfall	Physical risk - immediacy	The factory facilities were affected by heavy rainfall, causing equipment damage and production disruptions, resulting in financial losses.	G/E/S/I	The potential costs of facility repairs and production disruptions can significantly impact operating margins.
Earthquake	Physical risk - immediacy	Earthquakes can lead to building damage and equipment failures in	G/E/S/I	Loss of revenue during facility repairs and shutdowns can add to financial pressure

		factories, affecting production schedules and delivery times.		
Taiwan's sustainability policy	Transition Risk – Regulations and Policies	The accelerated implementation of sustainability-related policies may lead to increased compliance costs and competitive pressure in the market.	I	The 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	Transition Risk – 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	Impact description	degree
Short-term 1-3 years	High temperature	In order to maintain the machinery and equipment in the factory, the demand for electricity needs to be increased.	business	The decline in gross profit margin has led to an increase in costs, resulting in a decrease in the competitiveness of quotations.	High
			operations	The company's profits decreased.	
			Finance	Electricity costs increase.	
Short-term 1-3 years	High temperature	Health damage caused by the high	business	Deliveries are not smooth, and revenue is declining.	low

		temperature working environment of personnel.	operations	Frequent leave of absence leads to a decrease in productivity.	
			Finance	Productivity decreases, shipments decrease, resulting in reduced profits.	
Short-term 1-3 years	Heavy rainfall	Causing abnormal water supply and production interruption.	business	Deliveries are not smooth, and revenue is declining.	Medium
			operations	Equipment was damaged, production was 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	Deliveries are not smooth, and revenue is declining.	Medium
			operations	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	Deliveries are not smooth, and revenue is declining.	Medium
			operations	Equipment was damaged, production was interrupted.	
			Finance	Equipment was damaged, and revenue declined.	
Short-term 1-3 years	Earthquake	Buildings were damaged, leading to production disruptions.	business	Deliveries are not smooth, and revenue is declining.	Medium
			operations	Equipment was damaged, production was interrupted.	
			Finance	Equipment was damaged, and revenue declined.	
Short-term 1-3 years		The imposition of carbon fees has led	business	The decline in gross profit margin has led to an increase in costs,	High

	Taiwan's sustainability policy	to an increase in operating costs.		resulting in a decrease in the competitiveness of quotations.	
			operations	The increase in carbon fees has led to an increase in operating costs and a decrease in the company's profits.	
			Finance	Carbon fees have increased, and company profits have decreased.	
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
			operations	Update equipment, 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 requests carbon reduction, leading 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.	Medium
			operations	Raw material shortages and supply chain stability have led to production delays	
			Finance	Upgrade of information backup, resulting in increased costs	
Medium term 4-6 years	Decarbonizing energy use in the market	Customers demand an increase in the proportion of green electricity used, resulting in increased operating costs.	business	Price competitiveness decreases, customers are lost	Medium
			operations	Insufficient green power generation leads to unstable power supply and affects production	
			Finance	Profits declined	
Short-term 1~3 years	Technology - low-carbon	Investment in low-carbon technology increases costs	business	The introduction of low-carbon technology has failed, and customers have been lost	Medium

	green products		operations	Reduce 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 did not follow up, causing air and water pollution.	business	Customers are lost, and the number of orders is reduced	Medium
			operations	Employee morale declines and affects work efficiency	
			Finance	increased unit production costs; Poor capital turnover	

TABLE 2: RISK IMPACT ASSESSMENT

Opportunity shock

In the ever-changing market environment, GIA not only focuses on 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 various aspects such as technological innovation, changes in market demand, and policy support, bringing growth potential and financial benefits to the company. The following will detail the key opportunities we have identified and their possible impacts.

project	Types of opportunities	Opportunity description	Stakeholders impacted	Financial impact
Extreme rainfall times	Resilience	Improve supply chain resilience and improve climate resilience, thereby enhancing business stability and competitiveness.	E/ S	Reduce financial losses caused by supply chain disruptions, improve delivery efficiency, and stabilize revenue streams.
High temperature	Resource efficiency	Introduce energy-saving technologies and equipment to reduce energy consumption,	G/E/S/I	Reduce energy costs, improve capacity utilization, and improve long-term ROI.

<table>
<tr><td></td><td></td><td>improve production efficiency, and reduce long-term operating costs.</td><td></td><td></td></tr>
<tr><td>High temperature</td><td>Resilience</td><td>Enhance work environment comfort and health protection measures, attract and retain high-quality talent, and enhance employee loyalty and productivity.</td><td>G/E/S/I</td><td>Reduce losses due to absenteeism, improve personnel stability, improve work efficiency, and reduce recruitment and training costs.</td></tr>
<tr><td>Heavy rainfall</td><td>Resilience</td><td>Strengthen logistics management and design emergency plans, enhance the ability to respond to weather risks, and improve market credibility.</td><td>G/E/S/I</td><td>Improve customer satisfaction, reduce financial losses due to logistics disruptions, and enhance market trust.</td></tr>
<tr><td>Heavy rainfall</td><td>Resilience</td><td rowspan="2">Optimize the drainage system and facility structure of the plant area to improve the climate resilience of the facility and reduce the risk of disruption.</td><td>G/E/S/I</td><td rowspan="2">Reduce facility maintenance costs, reduce the risk of production interruptions, and improve business stability and profitability.</td></tr>
<tr><td>Heavy rainfall</td><td>Resilience</td><td>G/E/S/I</td></tr>
<tr><td>Earthquake</td><td rowspan="2">market</td><td rowspan="2">Optimize the structural design and building resilience of the plant, and use intelligent management technology to reduce post-disaster recovery time</td><td>G/E/S/I</td><td rowspan="2">Reduce recovery costs, reduce the impact of production disruptions on revenue, and improve disaster response capabilities.</td></tr>
<tr><td>Earthquake</td><td>G/E/S/I</td></tr>
<tr><td>Taiwan's sustainability policy</td><td>market</td><td>Consider policy changes as an opportunity to enhance brand image, develop products that comply with sustainability regulations, and attract customers who value sustainability.</td><td>I</td><td>Increase market share, enhance brand loyalty, and create new revenue growth points.</td></tr>
</table>

Changes in carbon emission regulations	Products and 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, boost 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	Opportunity issues	Opportunity grasp	Impact	Impact description	degree
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
			operations	Improve production efficiency	
			Finance	Reduce operating costs	
Short-term 1~3 years	High Temperature - Health & Working Environment Optimization	Improve employee health protection and comfortable environment, attract and retain high-quality talents, and increase employee loyalty and productivity.	business	Enhance overall productivity	High
			operations	Reduce the turnover rate and improve work efficiency	
			Finance	Reduce labor costs	
Intermediate period 3~5 years	Taiwan's Sustainability Policy - Brand	Develop sustainable products that comply with policy regulations and use	business	Enhance brand loyalty and attract sustainability-conscious customers	Medium

	Image Enhancement	policy opportunities to enhance brand image and market position.	operations	Enhance market recognition	
			Finance	Revenue growth	
Long-term 5~10 years	Resilience - Climate-resilient infrastructure	Invest in facility upgrades and climate-resilient technologies to ensure long-term stability and sustainable business development.	business	Reduce the risk of downtime	High
			operations	Reduce the impact of climate disasters on facilities and improve operational efficiency	
			Finance	Enhance asset value.	

TABLE 4: OPPORTUNITY IMPACT ASSESSMENT

4-3.4 Risk management

Risk/opportunity identification process

In today's increasingly complex and uncertain environment, we understand 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 the company remains competitive and resilient in the face of climate change challenges. The following will detail our specific measures and strategies in risk management.

step	1	2	3	4	5
process	Topic identification	Interviews/Workshops	Analysis and confirmation	Reporting and tracking	Continuous monitoring

Description	The Sustainability Committee identifies climate-related risks and opportunities that may affect the business of the company.	Gather the views and recommendations of the Sustainability Committee on identifying risks and opportunities.	Further analyze and prioritize risks and opportunities.	Incorporate the identification results of risks and opportunities into the company's sustainability report, and continuously track and update it.	Regularly review changes in risks and opportunities, and regularly report on risk management progress to the Board and other stakeholders.
step	Analyze literature and research reports. Discussions are held with various departments within the company to gather relevant information. Confirm the list of potential risks and opportunities.	Group discussion Discussions with various departments within the company Communicate with external experts to gather professional advice.	Based on the results of the discussion, it is determined that the impact is medium to high and the risks and opportunities that need to be prioritized.	Included in the annual sustainability report. Establish a tracking mechanism to regularly monitor changes in risks and opportunities. Regularly report to management and progress on progress.	Establish regular review mechanisms to ensure the effectiveness of risk management and response strategies. The Board of Directors reports on risk management progress.

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 have developed specific response strategies for different risks, continuously monitoring and adjusting, ensuring that the company remains competitive in a rapidly changing environment. The table below details our strategy to address key risks and our performance in 2025.

schedule	Risk issues	Impact description	Because of the right strategy	2025 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. The company's profits decreased. Electricity costs increase.	1. Take inventory of the cooling air conditioning system and reduce the air conditioning load to improve the performance of the air conditioning system. 2. Air conditioning equipment using energy-saving labels.	1. 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: eliminated 4 old box air conditioners; Replace 3 old air conditioners.
Short-term 1-3 years	High temperature	Deliveries are not smooth, and revenue is declining. Frequent leave of absence leads to a decrease in productivity. Productivity decreases, shipments decrease, resulting in reduced profits.	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 work environment testing and provide regular health checks. 3. Work and rest adjustment: Flexible working hours during high temperature periods, increasing shift frequency, and	The installation of ventilation and cooling equipment in the 100% high-temperature operation area of the factory was completed, and employee feedback showed that the comfort level increased by 100%. The participation rate of employee health checkups reached 100%. The number of operating environment inspections is 1 time throughout the year.

			reducing high temperature exposure time.	
Short-term 1-3 years	Heavy rainfall	Deliveries are not smooth, and revenue is declining.	1. Install floodgates 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 improve the groundwater system to enhance efficiency 3. Install an emergency pumping motor
		Equipment was damaged, production was interrupted.		
		Equipment was damaged, and revenue declined.		
Short-term 1-3 years	Heavy rainfall	Deliveries are not smooth, and revenue is declining.	Strengthen supply chain diversification, establish backup suppliers, and increase inventory safety stocks to reduce the risk of supply chain disruptions.	1. Supply Chain Diversification Progress: Two new raw material suppliers have been added to ensure a 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 disruptions. 3. Delivery stability: The number of delivery delays due to supply chain issues decreased by 3% compared to the previous year, and the order fulfillment rate reached 85%.
		Supplier delivery is not smooth, resulting in a decline in revenue.		
		Supplier delivery is not smooth, resulting in a decline in revenue.		

Short-term 1-3 years	Earthquake	Deliveries are not smooth, and revenue is declining.	1. Strengthen equipment fixation to reduce damage caused by earthquakes. 2. Maintenance of old equipment. 3. Alarm blocking device. 4. Natural disaster drills/education and training	1. Set up natural gas earthquake alarm blocking devices. 2. Implement natural disaster drills and education and training.
		Equipment was damaged, production was 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 a 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 is implemented, and greenhouse gas inventory and continuous monitoring and management are 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 2025 factory-wide carbon inventory, using digital cloud platform tools to assist in the inventory optimization process and accurately grasp the sources of carbon emissions.
		Carbon fees have increased, and company profits have decreased.		
Short-term 1~3 years	The Financial Supervisory Commission's sustainability	The decline in gross profit margin has led to an increase in costs, resulting in a decrease in the	1. Energy Efficiency Enhancement: Introduce high-efficiency and energy-saving equipment,	1. Energy efficiency improvement: The process replaces an old 30RT chiller as the base load and cooperates with Taipower's

	policy and greenhouse gas reduction requirements have led to an increase in operating costs.	competitiveness of quotations. Update equipment, increase operating costs. Increased operating costs, resulting in a decrease in profits.	phase out energy-consuming production equipment, and reduce carbon emission sources. 2. Carbon Asset Management: Establish a carbon inventory mechanism to regularly review and optimize carbon emissions in all links to enhance carbon emission transparency. 3. Renewable Energy Use: It plans to sign long-term power purchase agreements (PPAs) with green power suppliers to reduce carbon emission intensity.	daily selection time period measures, resulting in a power saving rate of 1.04%. 2. Carbon inventory transparency: Complete the 2025 plant-wide carbon inventory and verification.
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 have led to production delays Upgrade of information backup,	Find multiple suppliers that can provide low-carbon alternative material development	Establish supply chain cooperation, support suppliers in developing and promoting low-carbon alternative materials, and provide technical support to form a win-win situation

		resulting in increased costs		
Medium term 4-6 years	Decarbonizing energy use in the market	Price competitiveness decreases, customers are lost	Establish customer communication mechanisms 1. Set up solar power generation equipment inside the factory area to produce some green electricity and reduce dependence on external supply. 2. Improve the energy efficiency of production equipment and reduce overall electricity demand	1. Considering the current construction safety and consumer safety regulations, the rooftop solar photovoltaic evaluation case is temporarily retained. 2. Replace 1 old process chiller; Replace 1 old dryer;
		Insufficient green power generation leads to unstable power supply and affects production		
		Profits declined		
Medium term 4-6 years	reputation	Customers are lost, and the number of orders is reduced	1. Improve the company's product yield, strengthen communication with customers, and conduct regular return visits with customers 2. Introduce precision manufacturing technology and automated inspection systems to improve product yield and reduce the generation of scrap plates. 3. Strengthen employee skills training to ensure standardization of production operations	1. Production waste is successfully recycled and reused, and the monthly scrap board reuse rate is 100%. 2. ESG promotion for employees within the company strengthened environmental awareness, a total of 12 times throughout the year
		Employee morale declines and affects work efficiency		
		Investors are not confident		

			and reduce defective product rates. 4. Collaborate with recyclers to establish waste reuse mechanisms to reduce environmental burden and generate additional revenue. 5. Strengthen internal ESG promotion, enhance employees' environmental awareness, and promote full participation in environmental management actions.	

4-3.5 Greenhouse gas emissions

In 2025, the company has successfully completed the inventory of greenhouse gas emissions, which is an important part of our commitment to environmental protection and sustainable business strategy. As we continue to expand our greenhouse gas management scope, we aim to more accurately grasp the company's carbon emission hotspots, conduct in-depth analysis based on the obtained data, 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 integrate our daily operational activities with our carbon reduction goals, thereby effectively reducing greenhouse gas emissions and advancing the company's performance in climate action. Through these practices, while ensuring the long-term sustainable development of the company, we also maintain 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 work and relevant reports will be compiled, a process that strictly adheres to the standards of the ISO14064-1 Greenhouse Gas Management System. We plan to conduct a comprehensive inventory and management of the company's 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.

2025 inventory results

According to the results of the 2025 greenhouse gas inventory, the total emissions of GIA (Taiwan plant) are 9723.2986 metric tons of CO2e, of which 344.4114 metric tons of CO2e in Category 1, 6180.96 metric tons of CO2e in Category 2, and 3197.9272 metric tons of CO2e in Category 3~6. The total emissions of **Shenzhen GIA Development Co., Ltd. (business base) in mainland China** are 13.3307 metric tons of CO2e, of which Category 1 is
4.5708 metric tons of CO2e, Category 2 is 2.4274 metric tons of CO2e, and Category 3~6 is 6.3246 metric tons of CO2e, and in 2026
Completed in April and passed third-party verification.

Greenhouse gas emissions: Unit: metric ton C02e

time	Venue name	area	Total emissions	Category 1	Category 2	Category 3	Category 4	Category 5	Category 6
2025	GIA	Taoyuan City, Taiwan	9723.2986	344.4114	6180.9600	109.3251	3088.6021	NS	NS
	Shenzhen GIA Development Co., Ltd	Shenzhen, China	13.3307	4.5787	2.4274	4.7261	1.5985	NS	NS
	Total		**9736.6293**	**348.9901**	**6183.3874**	**114.0512**	**3090.2006**	**NS**	**NS**

2024 academic year (Base year)	GIA	Taoyuan City, Taiwan	11441.2763	414.9230	7111.9204	138.6591	3775.7738	NS	NS
	Shenzhen GIA Development Co., 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 categories 1 and 2

In 2025, the Taiwan plant (Category 1 + Category 2) was 6,525.3714 metric tons of CO_2e, and the main sources of greenhouse gas emissions generated during energy consumption included purchased electricity, boilers, chillers, and public facilities, with purchased electricity being the largest source (Category 2) of 6,180.96 metric tons of CO_2e, accounting for 94.72% of the emissions. We are committed to improving energy efficiency and actively planning our energy use, and we plan to implement a series of important emission reduction measures, including continuously updating computer equipment and replacing old chillers and air conditioners. Introduce high-efficiency and energy-saving equipment to phase out energy-intensive production equipment, thereby improving overall electricity efficiency and reducing carbon emission sources. In addition, we continue to pay attention to global climate action initiatives. We plan to continue to set and achieve specific goals for energy conservation and carbon reduction over the next five years, gradually improving the company's effectiveness in reducing greenhouse gas emissions, and implementing our commitment to environmental protection and sustainable development.

Greenhouse gas status and risk analysis

In the context of global climate change, greenhouse gas emissions have become the focus of GIA attention. The company has continued to complete the 2025 ISO14064-1:2018 greenhouse gas inventory in the first quarter of 2026 to gain a deeper understanding of the current emission status and potential climate risks.

category	Inventory status	risk

Category 1	was done	Natural gas boilers are the main source of emissions, followed by refrigerants.
Category 2	was done	Purchased electricity is the most important emission.
Category 3~6	was done	Energy procurement is the main source of emissions, followed by emissions from purchased goods.

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 meet sustainable development goals.

Indicators and goals

In addressing the challenges of climate change, we have set clear targets and goals. 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 enhance climate resilience. Our goal is not limited to short-term compliance requirements but also focuses on medium- to long-term sustainable development, ensuring 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 strategies to address future challenges.

project	Indicators	Goal
Carbon emission management	Annual greenhouse gas emissions (tonnes of CO2e)	By 2030, reduce carbon emissions by 5%.
Renewable energy use	Proportion of renewable energy in total energy consumption (%)	Achieve the proportion of renewable energy use in accordance with the laws and regulations.
Supply chain stability	Number of supply chain disruptions/year	Control the number of supply chain interruptions to no more than 2 times a year.
Extreme weather resilience	Production recovery time after extreme weather events (hours)	by 2025, shorten the production recovery time to less than 48 hours; By 2030, it will be shortened to less than 24 hours.

Greenhouse gas reduction plan

In response to global sustainability trends, we plan to integrate carbon reduction plans into our operational strategies, including the introduction of carbon management platforms and mechanisms such as ESG performance-linked employee rewards, thereby actively seeking 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 incorporated into the company's performance appraisal system and used as the basis for rewards. In addition, the company will design and organize various energy conservation and carbon reduction competitions to stimulate employees' innovative ideas for energy conservation and carbon reduction, 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 paid 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.

4-3.6 Energy management

The company focuses on product design, R&D, sales, and manufacturing, so the company's internal energy needs are mainly concentrated in daily facilities such as air conditioning and lighting, of which electricity consumption accounts for the main part.

Energy	GIA Taiwan factory	
year	2024	2025
Natural gas (cubic meters)	120,985	110,368
Gasoline (L)	5,506.23	5,232.82
Diesel (L)	6,159.13	4,053.91
Purchased electricity (kWh)	14,396,600	13,040,000

Renewable energy	0	0
Total (MJ)	56,529,780.75	51,185,248.92
Power intensity (thousand kWh/million turnover)	32.2129	30.2125
Energy Intensity (GJ/Million Turnover)	126.4875	118.5914
Electricity to Total Energy Use (%)	92%	92%
Percentage of renewable energy used (%)	0	0

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

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

DIESEL 1 L = 35.146 MJ.

2. THE REVENUE OF GIA TAIWAN FACTORY IN 2024 IS 446.92 (MILLION YUAN), AND THE REVENUE OF GIA TAIWAN FACTORY IN 2025 IS 431.61 (MILLION YUAN).

TABLE: ENERGY STRUCTURE TABLE

In 2025, according to the inventory of actual electricity consumption, Taiwan GIA recognized that the electricity consumption was 1,304 kilowatt-hours, which is equivalent to 46,944,000 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. It integrates energy conservation and carbon reduction strategies and programs from various departments, and holds 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 implementing energy-saving measures, improving energy efficiency, and adopting renewable energy, we also actively promote energy-saving management solutions in offices and public areas, and through publicity activities and education and training, we enhance employees' awareness and habits of energy conservation and carbon reduction, and jointly strive for green environmental protection.

Objectives:

- Continue to implement an average annual electricity saving rate of 1%
- Electricity savings in 2025 will be 136,498.81 KW/hr

	Measures to save electricity (kWh).	The total value of the effectiveness of the measure (degrees).	Actual electricity consumption (kWh) throughout the year	Power saving rate (%)
2024	84,094.35	124,066.35	14,396,600	0.85
2025	43,216.81	136,498.81	13,040,000	1.04

4-3.7 Water Resources Management

As a circuit board manufacturer, we understand the importance of water resources to production and operations, so we always regard water resource management as one of the issues for corporate sustainable development. 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 to create a green production process.

Use the factory area	Water Consumption (kWh)	
	2024	2025
Taiwan GIA Factory (degree)	153,976.8057	132,747.5431
Water resource intensity (kWh/million turnover)	341.3000	307.5636

REMARKS: 1. THE REVENUE OF GIA TAIWAN FACTORY IN 2024 WAS 446.92 (MILLION YUAN), AND THE REVENUE OF GIA TAIWAN FACTORY IN 2025 WAS 431.61 (MILLION YUAN).

In 2025, the total water consumption of Taiwan GIA will be 132,747.5431 kWh (thousand liters), a decrease from 2024
13.8%, these results 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, significantly reducing the need for cooling water replenishment.

2. Employee engagement and awareness improvement

Promote water conservation and enhance employees' awareness of water resource protection

3. Compliance and environmental standards

Wastewater Treatment and Discharge Compliance: Strictly adhere to wastewater discharge standards, divert and properly treat wastewater according to process characteristics, and regularly conduct 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 water resource technology applications. At the same time, we will explore cooperation with supply chain partners to jointly improve the efficiency of water resource utilization in the entire industrial chain and achieve harmonious coexistence between production and the environment.

4-3.8 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 utilization and recycling, actively reducing waste generation, and supporting the circular economy with practical actions.

In 2025, we have achieved a number of results in our efforts to recycle resources, mainly in the following directions:

1. Efficient utilization of raw materials for production

Material optimization and reduction design Through product design and production process optimization, raw material consumption in circuit board production is reduced, such as introducing high-performance materials to reduce the use of other materials while ensuring product performance is not affected.

Scraps Recycling and Reuse Sort and recycle scraps during the production process, such as discarded copper foil and PCB board edges, and send them to qualified processing units for recycling to improve resource utilization.

2. Waste management and reduction

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

Reduce the proportion of waste to landfill, and no waste will be landfilled in 2025.

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 the ecosystem, ultimately achieving harmonious coexistence between enterprises and the environment.

4-3.9 Waste management

We deeply understand the significant impact of waste management on environmental sustainability and firmly believe that enterprises shoulder the responsibility of protecting the earth's resources and the 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 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 During the production process, we have established a comprehensive waste classification system, dividing waste into three categories: resource recycling, general waste, and hazardous waste, and formulating corresponding treatment processes according to different properties to ensure effective treatment and reuse of waste.

■ The

copper foil scraps and metal scrap generated during the metal resource recycling production process are efficiently recycled and sent to qualified recycling units. By 2025, our metal resource recycling rate will reach 100%, significantly reducing the waste of raw materials.

2. waste reduction measures

■ Production process optimization reduces waste generation in the process by improving production processes and technological innovations, such as reducing copper foil loss and improving material utilization, 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 full-process GPS satellite positioning and tracking mechanism from generation to disposal to ensure that its treatment complies with environmental protection regulations.

■ Outsourcing Professional Treatment Entrusts qualified third-party professional treatment agencies to safely treat hazardous waste, avoiding potential impacts on the environment and communities.

4. Waste recycling

■ Recycling and reuse send recyclable waste, such as packaging materials and metal scrap, to resource recycling plants or recycling processing plants for processing, generating new materials for use in other industries and realizing the recycling of resources. By 2025, the recycling rate of recyclable waste will increase to 100%.

5. Performance and data transparency

Waste output (in metric tons)

area	category	Direct disposal			Disposal transfer			Generate a total amount		
		2023	2024	2025	2023	2024	2025	2023	2024	2025

Taiwan	General industrial waste	61.8	66.6	51.6	266.9	239.6	205.2	328.7	306.2	256.8
	hazardous industrial waste	1.5	0	0	776.2	757.1	676.0	777.7	757.1	676.0
	Total	63.3	66.6	51.6	1,043.1	996.7	881.2	1,106.4	1,063.3	932.8

■ Waste Management PerformanceWe
regularly audit and evaluate the amount of waste generated, recycling rate, and reduction effectiveness, and disclose data to stakeholders through sustainability reports. The total waste resource recycling rate will reach 94% in 2025.

6. Employee advocacy and awareness raising

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

GIA has achieved zero waste to landfill by 2025 and will continue to improve its waste management capabilities in the future, aiming to increase the overall resource recycling rate to 95% by 2030. We believe that through technological innovation and full participation, waste can be transformed into resources, achieving a win-win situation of economic benefits and environmental protection.

Chapter 5 Happy Enterprise

GIA believes that the sustainable development of a company comes from the efforts of every employee, and happy employees are the greatest driving force for the company 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, allowing employees to find the best balance between professional and family through flexible working hours and health support programs.

■ Personal Growth: Provide diverse learning opportunities and clear promotion channels, encouraging employees to continuously 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 on the surface of welfare but also penetrates into every day of employees, becoming the core driving force for the common growth of the company and employees. We believe that when employee well-being is a corporate goal, we can create 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 companies 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, creating 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, professionals, indigenous peoples, and people with disabilities. Through industry-academia collaboration programs and diversified recruitment channels, we recruit a wide range of outstanding talents and increase the proportion of multicultural talents year by year. Currently, we have operational bases in multiple regions, with employees from Taiwan, China, and other regions, demonstrating our tolerance and emphasis on diverse cultures. At the same time, we have set a long-term goal of diversity accounting for 30% of our workforce by 2030, further deepening our cultural foundation for diversity and inclusion.

Equitable development

GIA treats all employees equally and does not treat them differently 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 establishing 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 2025, the ratio of female supervisors in all supervisors of the company will be 19.51%, and the target of 20% female supervisors by 2030 will be 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 feedback mailbox in the internal system, where employees can reflect their opinions in various ways, and dedicated personnel can quickly handle and reply to them. At the same time, we gradually plan the direct dissemination and communication of organizational development strategies into the company's operations, 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 where every employee can become an important driver of the common prosperity of the company and society.

5-1 Employee retention and training

Management Policy	Key topics: talent attraction and retention
Policy	To attract outstanding talents, 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 employee skills and professional knowledge. 3. Employee Code of Conduct: Ensure employees adhere to ethical and professional standards, fostering a good corporate culture. 4. Communication Management Procedures: Promote diverse communication platforms to enhance transparency and participation in employee opinions. 5. Safety and Health Management Procedures: Provide a healthy and safe working environment to safeguard employee well-being.
Promise	We are committed to always upholding the following principles in talent management and retention: ■ Regulatory Compliance: 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 corporate competitiveness.

<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: Ensure that all employees can work and thrive in a safe and healthy environment.</td></tr>
<tr><td rowspan="6">Future goals</td><td>Short-term goals (short-term goals within 1 year):</td></tr>
<tr><td>Increased post-hire retention: Increased retention rate for new hires to 65%</td></tr>
<tr><td>Medium-term goals (1~3 year 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>Improve employee satisfaction and retention: Increase employee satisfaction to 4.0 and reduce turnover rates by providing a favorable working environment, career development opportunities, and benefits.</td></tr>
<tr><td>Responsibility</td><td>In order to ensure the effectiveness of policy implementation, all departments of GIA work together to divide labor as follows:
1. Human Resources Management Division: Overall talent management and planning.
2. Manufacturing Department: Train technical talents to ensure the stable operation of production lines.
3. Business Department: Support the career planning of sales personnel and strengthen market competitiveness.
4. Quality Assurance Department: Establish an internal quality culture to support employee professional growth.
5. R&D Department: Technological innovation and improvement of employee expertise.
6. Design Engineering Department: Provide a channel for the development of design talents and support product innovation.</td></tr>
<tr><td>Source</td><td>Equipped with 7 professional management personnel, they are responsible for employee development and the promotion of talent retention plans.
Financial Resources:
<table>
<tr><th>project</th><th>Content/amount</th><th>subsidy period</th><th>Impact metrics/performance</th></tr>
<tr><td>Professional management manpower allocation</td><td>Equipped with 7 professionals</td><td>long-term</td><td>Execution strategy and performance tracking</td></tr>
</table>
</td></tr>
</table>

Recruitment costs	NT$58,388 (104, 1111 pipes).	2025	Expand talent sources
Employment subsidy for lack of work	NT$108,000	18 months	Reduce recruitment costs
Praise for youth employment with a safe salary	NT$21,000	6 months	Improve youth retention
Subsidies for the implementation plan for stable employment training for middle-aged and elderly people in the workplace	Course fee: 70%	long-term	Assign middle-aged and elderly workers to participate in training to stabilize their employment.
Subsidies for middle-aged and elderly people and re-employment preparation training programs after retirement	Course fee: 70%	long-term	Assign pre-retirement middle-aged and elderly workers to participate in training to assist them in re-employment after retirement.
Rental subsidy	NT$5,000/month	Up to 12 months	Attract talent from different places
Relocation grants	NT$30,000 (one-time).	Single	Reduce barriers to employment for migrants
Work-life balance program	Employee care/employee stress relief/family-friendly/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	Continuous implementation	Improve efficiency and reduce adaptation costs

Evaluation mechanism for the effectiveness	Employee Satisfaction Surveys: Regularly assess employee satisfaction levels annually. Grievance Mechanism: Regularly review grievance cases and handling processes to continuously optimize communication and problem-solving efficiency.

of management policies	
Management policy evaluation results	2024: ● Employee satisfaction: 3.82 out of 5. ● There were no major complaints, and employee participation increased significantly. In 2025: ● Employee satisfaction: 3.57 out of 5. ● There were no major complaints, and employee participation increased significantly.
grievance mechanism Communication channels	Complaint hotline: 03-3667382#213 Appeal mailbox: aling@gia-tzoong.com.tw

In order to enhance the competitiveness of the enterprise, GIA actively promotes comprehensive talent development planning, designing complete and effective training courses for different levels such as new employees, professionals, and management. At the same time, we are committed to creating an internal rotation and leadership development mechanism, establishing a step-by-step training model to assist employees in planning long-term career development paths, strengthening the corporate talent pool and supporting the company's long-term goals of sustainable operation.

5-1.1 Human rights

We are committed to safeguarding the basic human rights of our employees and are committed to following 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 "Code of Conduct for Employees", and the basic human rights of all employees, customers, suppliers, and stakeholders are protected in accordance with Taiwan's local laws and regulations.

GIA clearly complies with the relevant regulations of the Labor Standards Act, prohibits the employment of child labor, eliminates forced labor practices, 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 under all circumstances.

Human Rights Education and Practice

In 2025, GIA held a total of 4 human rights-related education and training, covering topics such as human rights policy, trade secret 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, GIA plans to promote all employees to gradually understand and agree with the company's human rights-related policies in the future, and strengthen the emphasis and practice of human rights protection through education and training and internal advocacy. The company will guide employees to gain a deeper understanding of human rights topics in stages, gradually establish a culture of full participation, and ultimately realize that employees and the company work together to create a respectful, equal, and harmonious working environment.

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

year	2023	2024	2025
Course Target	All employees	All employees	All employees

Course content	Human rights commitments, anti-discrimination, anti-bullying, and sexual harassment prevention and 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 and 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 and 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	347	344	281
Completion 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 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 to move towards sustainable development. We actively attract young talents to join and promote digital and diversified transformation. In addition to meeting the needs of our core business, we also recruit talents from cross-border professional fields such as information technology, digital marketing, actuarial statistics, and customer relationship management to inject innovation momentum into enterprises.

In 2025, GIA interviewed 93 job seekers, of which 29 were admitted, of which 41.38% were female employees and 0% were managers. The average recruitment cost per person is about NT$2,013 to ensure that every new employee can become an important force in driving the continuous progress of the company.

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 established a long-term strategy aimed at talent stability to increase the retention rate of high-performing talent by 2030. In 2025, the company actually achieved a retention rate of 51.72% for new employees, demonstrating employees' high recognition of the company. At the same time, the overall turnover rate in 2025 was 23.84%, indicating 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 sustainable corporate growth.

Statistics on the turnover rate of regular employees in the past 3 years

year	2023	2024	2025
total number of turnovers	68	59	67
Total turnover rate	19.32%	17.15%	23.84%
The number of voluntary departures	65	56	51
voluntary turnover rate	95.59%	94.92%	76.12%

Employment and Appointment (by Region)

project	Taiwan region	Mainland China	Number of people
Number of full-time job applicants in 2025 (A)	93	None	93
Number of full-time employees planned to be recruited in 2025 (B)	24	None	24
Number of full-time employees registered in 2025 (C)	29	None	29
Number of full-time employment contracts issued in 2025 (D)	34	None	34

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

project	Taiwan region	Mainland China	Number of people
Application rate	387.5%	None	387.5%
Attendance rate	85.29%	None	85.29%

GIA is committed to providing market-competitive salary and benefits, a diverse learning environment, and challenging and rewarding work content, attracting outstanding talents from different fields. In 2025, we plan to recruit 24 people globally and receive more than 588 resume applications, which is 24.5 times the number of planned recruits, fully demonstrating the attractiveness of GIA in the industry. Our final hiring rate reached 85.29%, further demonstrating the attractiveness of GIA as an employer brand.

At the same time, in terms of short-term target employee retention, the retention rate of new employees in 2024 was 56.36%, and it decreased slightly to 51.72% in 2025

1. Industry characteristics and external environmental impacts

The printed circuit board industry is a manufacturing industry, and the nature of work mostly involves on-site operations, shift systems, and production line rhythm management, which has a high adaptation threshold for new employees. With the diversification and development of the job market, fresh people have more employment options, and they tend to choose industries with flexible working hours and better working environments, resulting in a relative decline in the attractiveness of this industry to new talents, affecting their willingness to stay.

2. The new generation of employment values changes

In recent years, most of the new employees are from the Gen Z group, and their expectations for work have shifted from traditional stability to emphasis on work-life balance, career development, and a sense of meaning in work. After entering the production line, some new employees may have a gap between the work content and their original expectations, or they may not adapt well to shifts and repetitive tasks, thereby increasing the proportion of short-term turnover.

3. Perception of economic fluctuations and job stability

The PCB industry is significantly affected by the electronics market boom, and changes in orders and production capacity may cause uneven working hours or fluctuations in work intensity. In the early stages of adaptation, new employees may have doubts about job stability and future development, which may also affect their decision to stay.

4. The adaptation and training mechanism for newcomers still needs to be strengthened

After internal review, most of the departures of new employees are concentrated in the later stages of employment (half a year to one year), indicating that there is still room for improvement in career planning, education and training, and care mechanisms for new employees. Without systematic training processes, real-time feedback, and support measures, it is easy for new employees to adapt and affect their willingness to stay.

In summary, the decline in the retention rate of new employees in 2025 is mainly affected by multiple factors such as the challenges of the industrial environment, the change in employment value of the new generation, and the need to optimize the internal training mechanism. In the future, the company will continue to strengthen the new talent training system, optimize the working environment, and establish a clear career development path to improve the overall talent retention rate and organizational stability.

Retention ratio of new employees in recent years:

year	Taiwan region	Mainland China
2022	58.06%	None
2023	53.33%	None
2024	56.36%	100%
2025	51.72%	None

THE NUMBER OF PEOPLE STILL EMPLOYED AS OF 2025/12/31 IS CALCULATED

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

1. Optimize Compensation and Benefits System:
Regularly review and adjust the salary structure to ensure that our salary level can continue to remain competitive in the market and meet employee needs.
2. Strengthen employee development programs:
Provide diverse career development opportunities, expand the depth and breadth of employee training, help employees achieve personal career goals, and enhance their sense of accomplishment.
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 outstanding talents can we interrupt innovation in a highly competitive market and lay a solid foundation for the sustainable development of enterprises.

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

In line with the needs of domestic post-epidemic industrial recovery, GIA has created a friendly workplace and used government incentives to assist disadvantaged groups and middle-aged and elderly workers to return to the workplace, enhance labor participation, assist the disadvantaged and middle-aged and elderly workers in preparing for employment and adapting to employment, provide opportunities for workplace learning and re-adaptation, and assist workers in returning to the workplace. In order to reduce talent gaps and experience inheritance, GIA continues to employ elderly people to pass on their experience and operate sustainably. In addition, for young people who lack work experience or professional skills, employers will provide "job training" based on the needs of employers, providing practical vocational training for young people. Based on professional attributes and future development needs of the enterprise, GIA provides comprehensive benefits and diversified training opportunities with government promotion.

The company's government subsidies in the past three years:

year	2023		2024		2025	
subsidy items	People	subsidy funds	People	subsidy funds	People	subsidy funds
Continue to employ the Elderly Subsidy Program	1	0	2	0	3	0
Over-employment subsidy program for people with disabilities	5	120,000	5	0	4	0
Employment scholarships	9	755,000	7	255,000	9	746,000
Stable Employment Plan 2.0	13	337,500	The program is over			
Workplace learning and readjustment program	12	870,002	15	1,033,696	4	413,982
Stable employment training subsidies for middle-aged and elderly people in the workplace	18	43,414	11	111,713	7	23,590

Youth Employment Flagship Program	0	0	1	36,000	0	0
Youth safety diamond	0	0	1	10,000	0	0
Work-life balance subsidy	NA	NA	NA	NA	204	42,880
2025 Taoyuan City Middle-aged and Elderly Friendly Certification						30,000
Total subsidy items	58	2,125,916	42	1,446,409	231	1,256,452

Employees have received government subsidies in the past three years:

year	2023		2024		2025	
subsidy items	People	subsidy funds	People	subsidy funds	People	subsidy funds
Employment incentives for lack of work	16	379,000	16	454,000	15	705,000
Stable Employment Plan 2.0	15	270,000	0	0	0	0
Youth safety diamond	0	0	1	21,000	0	0
Total subsidy items	31	649,000	17	475,000	15	705,000

After successfully introducing the government recruitment subsidy program, GIA has significantly increased the retention rate of new employees. Through this program, we not only reduce the financial burden of recruiting and training new employees but also provide comprehensive training and development opportunities for employees, allowing them to adapt to work and integrate into the corporate culture more quickly. At the same time, the support of the subsidy program has also led us to optimize our human resource management strategies and establish a more attractive working environment and compensation system. This not only improves personnel turnover but also consolidates the company's core competitiveness and achieves the goal of a win-win situation for both labor and management.

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 a focus on 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 education, and do not differ based on factors such as age, gender, race, religion, marriage, or disability. The company conducts regular salary adjustments every year, in principle once a year, and is implemented after approval by the chairman.

In addition, GIA has established a set of fair, just, open, and motivating employee reward systems <<performance bonus payment methods>> etc., as an important basis for human resource management. 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 improve employee satisfaction and centripetal force, thereby reducing personnel turnover rates, stabilizing corporate talent resources, and laying a good foundation for the company's sustainable development. This method provides employee incentives for process improvement, avoiding the outflow of defective products, full-time attendance throughout the year, and excellent 5S regulations.

GIA adheres to the principles of transparency and fairness in its salary structure, and ensures that the salary of each position is 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 benefits of grassroots employees to create a more stable workplace environment. We firmly believe that a comprehensive remuneration and reward mechanism can attract and retain outstanding talents, further consolidate the competitiveness of JC, and provide a solid foundation for the company's future sustainable development.

project	2023	2024	2025
Number of full-time employees who do not hold supervisory positions (persons)	332	323	275
Average salary of general staff (NT$1,000)	**468**	**481**	**488**
Median salary of general staff (NT$1,000)	**438**	**455**	**449**

"Salary Information for 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 , all colleagues can share the fruits of the company's growth. This policy demonstrates that GIA attaches great importance to employee contributions and is committed to repaying employees' efforts through specific actions.

In 2025, GIA distributed incentive bonuses to 50 colleagues, with a total amount of NT$87,051, and held public commendation activities to encourage employees to innovate and actively propose ideas, creating more value for the company. To further motivate our employees, we have introduced a series of incentives, including innovation incentive programs such as patent proposal bonuses and patent approval bonuses. These incentives not only reflect the company's great emphasis on innovation but also demonstrate the company's recognition and appreciation for employee contributions. Through these specific actions, we hope to stimulate the potential of our employees, promote the company to achieve higher goals in technological innovation and market competitiveness, and jointly move towards a future of sustainable growth.

5-1.4 Career training system

In order to enhance the company's overall competitiveness, 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 goal of strengthening the talent pool and sustainable operation.

Pass on successful experiences

GIA has formulated internal lecturer management measures, actively cultivated internal lecturer seeds, and invested sufficient resources in the professional skills development, lesson plan design and course execution ability of lecturers. The company has a total of 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 2025, three employees of GIA returned to the workplace after training, demonstrating our support and commitment to employee development.

Encourage self-directed learning and innovation

GIA actively encourages employees to participate in the "Innovative Learning Program", allowing employees to use their spare time for self-education, and provides professional license subsidies and internship opportunities to help employees improve their professional skills and career development capabilities. In 2025, the company allocated a total of NT$324,000 as professional certificate incentives to encourage employees to continue their education and hold public commendations to enhance employees' willingness to learn and their sense of belonging to the company.

Construct professional functions through learning and development area 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 will be adjusted according to the company's business development and technology application trends, ensuring that employees can master the latest skills and improve work efficiency and competitiveness. Although there is currently no formal plan for the "Career Development Blueprint", GIA 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 our training system and explore more skill development directions suitable for future workplaces.

We will continue to strengthen the investment in talent development resources, and through a systematic learning and development mechanism, we will build an excellent team with professional capabilities and innovative thinking, injecting 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 areas such as technical improvement, management ability, and personal development, to help employees continue to grow in their careers. Currently, the company mainly evaluates the implementation effectiveness of various training programs through employee feedback and internal discussions, and through regular reviews through project meetings, gradually adjusts training strategies according to the company's goals and business needs to ensure that the courses are close to actual needs. We focus on the combination of courses and practical applications to help employees transform their knowledge and skills at work, further improving overall effectiveness.

GIA will continue to optimize the training system and encourage employees to actively participate, thereby enhancing the level of professional knowledge and cohesion within the company. We believe that through this gradual improvement method, 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 2025

project	Total	Male	Female
	hours	people	people
Management training hours	807	32	9
Average training hours	19.68		
Non-management training hours	2930.5	99	141
Average training hours	12.21		
Total training hours	3737.5	-	-
Average total training hours per person	13.30	0	0

Training Category	Number of participants	Course hours	Average course satisfaction	Course pass rate
Newcomer training	14	112	95%	100%
Professional training	922	1263	94%	100%
Manage training	1461	2362.5	92%	100%
Professional external training	31	255.5	-	100%
Statutory training	27	199	-	100%

*THE TOPICS OF NEW EMPLOYEE TRAINING INCLUDE COMPANY INTRODUCTION, PERSONNEL REGULATIONS, FIRE SAFETY, INFORMATION SECURITY, OCCUPATIONAL SAFETY AND HEALTH, ENVIRONMENTAL SAFETY, GP INSTRUCTIONS, AND PCB FULL PROCESS OVERVIEW.

*PROFESSIONAL TRAINING INCLUDES SUSTAINABILITY MANAGEMENT, CARBON INVENTORY, INTRODUCTION TO IPC, IATF16949, ISO14001, EMBEDDED PRINTED CIRCUIT BOARDS, AND AI SERVER ARCHITECTURE.

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

*PROFESSIONAL EXTERNAL TRAINING INCLUDES CORPORATE GOVERNANCE EVALUATION, CARBON FOOTPRINT VERIFIER, MIDDLE-AGED AND ELDERLY-FRIENDLY CERTIFICATION, ELECTRICITY MANAGEMENT, FACTORY SAFETY MANAGEMENT, SIX STANDARD DEVIATION, INFORMATION SECURITY, AND AI-DRIVEN. THE PROFESSIONAL COURSE IS AN EXTERNAL TRAINING COURSE, AND THERE IS NO SATISFACTION TO CHECK.

*STATUTORY TRAINING INCLUDES DIRECTORS AND SUPERVISORS MANAGEMENT COURSES, ACCOUNTING SUPERVISOR COURSES, AUDITOR COURSES, RADIATION MANAGEMENT PERSONNEL, ENERGY MANAGEMENT, FIRE

PREVENTION MANAGERS, AND OCCUPATIONAL SAFETY AND HEALTH PERSONNEL. 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 firmly believe that performance management is not only about whether employees have achieved the initial goals, but also about emphasizing the process and method of completion. Therefore, we add functional evaluations to performance evaluations to measure employees' abilities and behaviors at work.

At the same time, in order to improve the overall efficiency of human resources, the company implements differentiated reward policies and conducts accurate analysis of performance evaluation results as an important basis for personnel position adjustments, salary adjustments, and reward distribution. We hope that through these measures, we can 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 alignment between personal development and corporate needs through continuously optimized processes. All employees of the company undergo regular performance evaluations, 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 corporate efficiency and personal growth 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 supervisory positions) is 90 days.

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

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 heads 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:

etc		assessment scores	Comment description
1	Excellent	90~100	Performance has always been better than job requirements
2	A	80~89	The performance is all met, sometimes even exceeded
3	B	70~79	Most of the performance meets the job requirements
4	C	60~69	The performance part meets the job requirements
5	d	59 (inclusive) or less	Performance below basic job requirements

3. Employee performance appraisal rating level does not meet the standard:

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

(2) If the annual performance appraisal is level 5, there will be no salary increase 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 a grade of 5 will be treated as severance.

5-2 Friendly workplace

Management Policy	Major topic: occupational safety and health management
Policy	■ Human Hazard Prevention Plan: Maintain the health of employees and related stakeholders and prevent occupational injuries and diseases. ■ Maternal Health Protection Plan: 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 values of "Respect for Life and Caring for Health", we are committed to: 1. Comply with national laws and regulations and fulfill corporate responsibilities. 2. Promote employee participation and implement communication mechanisms. 3. Strengthen risk management to prevent hazards. 4. Effectively reduce occupational accidents and ensure employee safety.
Future goals	Short-term goals (short-term goals within 1 year):
	Complete all consultation cases and achieve a 100% completion rate.
	Medium-term goals (1~3 year 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
Responsibility	The Safety and Health Office is the main department responsible for occupational safety and health management, with a dedicated professional team, including occupational physicians, occupational nurses, and other safety and health specialists, responsible for the promotion and implementation of relevant policies.
Source	■ 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 reporting: Regularly count occupational accidents and their lost working hours data, and form analysis reports for internal review and improvement. ■ Risk Event Management: Systematically investigate and analyze the results of false alarm incidents 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 Broadcast.
Management policy evaluation results	■ Work-related injury indicators: - Total number of injuries at work: 0 hours. - Total hours: 512250 hours. - Occupational accidents: 0 cases. ■ False alarm accidents: 0 cases. ■ Complaint cases: 0 cases.
grievance mechanism Communication channels	Complaint 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	2023	2024	2025
sick and personal leave absenteeism rates	1.17%	1.23%	0.87%
Official injury absenteeism rate	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 continuously optimize employee health care measures and workplace safety mechanisms every year, reducing the probability of potentially dangerous incidents and ensuring employees 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 unite 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 where 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 an occupational safety culture, ensure the health and well-being of employees, and achieve sustainable co-prosperity for both the company and its employees.

As a member of the Taoyuan area, GIA has long participated in the safety and health program of the Taoyuan City Labor Inspection Office, continuously strengthening workplace risk management and implementing safety as 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 Safety and Health Family
- Delta Electronics Taoyuan Plant 2 safety and health family
- New Dongyang Green Anwei family
- Guishan Industrial Park Safety and Health Family

Through the Anwei Family Platform, we share best practices in occupational safety and health with partners in various industries, 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

Between 2022 and 2025, GIA commitment to workplace safety has been deeply rooted in 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 work environment inspections regularly every year, starting from the physical environment, equipment safety, and mental health, systematically update and optimize safety standards to ensure that all environmental operations 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 promptly report safety issues and participate in improvements.

Respond quickly to accidents and reflect the temperature of the enterprise

Year		2023			2024			2025		
Total working days		85490			82781			71231		
Total hours worked		601238			624193			512250		
region		Taiwan			Taiwan			Taiwan		
Gender		Male	Female	Male	Female	Male	Female	Male	Female	Total
Traffic occupational accident	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
Gender		Male	Female	Male	Female	Male	Female	Male	Female	Total
occupational accidents	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0

Even under perfect safety management, a small number of disabling injury accidents can still occur. In response to these incidents, we immediately initiated emergency response procedures and provided necessary medical assistance, psychological support, and long-term rehabilitation plans to the affected employees as soon as possible, ensuring that they received comprehensive physical and psychological care. At the same time, conduct in-depth investigations into each incident, analyze the root causes, and promote rectification plans based on the investigation results. For example, replanning workflows, improving operating environments, and strengthening hazard warning systems to prevent similar incidents from happening again.

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

In 2025, GIA will uphold 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 and formulate multi-level prevention mechanisms:

1. Strengthen safety education and training:
Regularly organize safety courses for different positions, covering operational specifications, 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 internal feedback platform to allow employees to report potential hazards at any time, and dedicated personnel can respond and deal with them quickly.
3. Promote Human Rights Risk Review: Incorporate human rights risk assessment into safety inspection procedures to ensure that the working environment and operational processes meet the highest international human rights standards and comprehensively protect employee well-being.

Through a professional training mechanism that combines internal and external resources, we ensure that employees not only have basic safety knowledge but also acquire the skills to cope with complex operating environments, further enhancing 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 site. Through the collaboration of internal instructors and external professional units, we offer a diverse range of in-person courses covering:

1. Basic Safety Knowledge: Includes identification of potential workplace hazards, emergency response procedures, and basic operating practices, allowing employees to understand how to prevent common workplace hazards.
2. Professional Operational Skills: Covers high-risk operations, machinery operations, protective equipment use, and other areas to ensure employees can perform daily tasks 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 2025, 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 addressing various potential risks.

2025 occupational safety and health-related license training statistics

License name	trainees	Number of licenses	Total training hours
Class B Labor Safety and Health Management Technician	1	1	6
Class A labor safety operation supervisor	3	3	18
Class B Labor Safety Operations Supervisor	1	1	6
First Aid Personnel (Note)	1	8	3
Ionizing radiation personnel	8	8	24
Class B boiler operator (Note)	0	2	0
Fire prevention manager	0	1	0

*(Note) ALL ARE WITHIN THE VALIDITY PERIOD, SO NO RETRAINING WILL BE ARRANGED IN 2025

We are equipped with dedicated occupational safety and health personnel and first aid personnel at all our operating sites, and systematically manage the training and refresher training 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 professional safety and security at all bases.
2. Regular refresher training for licensed personnel: All employees with occupational safety and health certificates are required to participate in regular refresher training to ensure that their knowledge and skills are up-to-date. In 2025, the company will complete a total of 14 people in the initial training and re-training of 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 a company's steady development and are always committed to creating a healthy and friendly workplace environment. Every year, based on the results of health examinations and employee interviews, we continue to optimize health promotion measures, adopt a circular management framework, and refine the health management system to provide services that are closest to their needs, so that employees can feel supported and cared for at work.

Comprehensive 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 2025, a total of 276 employees participated in health checkups, with a coverage rate of 100% and a total subsidy of 220,800. 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 personalized health management plans, provides professional advice and follow-up health tracking, and ensures that employees can

effectively manage their own health risks. Special Health Examination for Special Operators In response to the health risks that may be brought about by specific work environments, the company also provides additional health examination items for employees of special operation units, including:

■ Noise Assignment: Hearing Test

■ Formaldehyde Exposure: Lung Function and Blood Testing

■ Ionizing radiation operations: monitoring of white blood cell and chromosomal abnormalities

■ Manganese operation: 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.

2025 Health Examination Employee Classification Statistics

category	Number of participants
General employees	276
Employees of special operation units (noise operations)	12
Employees of special operation units (formaldehyde exposure)	13
Employees of special operation units (ionizing radiation)	25
Employees of special operation units (manganese operations)	14
Total	276

2. Health consultation services for resident doctors and nurses

We specially hire factory doctors and occupational nurses to provide 109 health consultation services throughout the year, covering life and health education, chronic disease management, workplace health advice, and stress management. Through face-to-face interaction, occupational care can provide employees with real-time health guidance, 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

Execution project	Execution results (person-times or %)	Remarks (Improvements)
Identify and assess high-risk groups	0 people with high risk of abnormal workload leading diseases	Abnormal workload promoted diseases_Risk level (level 4 0 people, level 3 0 people, level 2 16 people, level 1 86 people)
Arrange doctor 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-up 1.2 0 people who need medical treatment 2. Health instructors are required 0 people 2.1 0 people who have received health coaching	
Adjust or shorten working hours and change work content	1. Working hours need to be adjusted or shortened 0 people 2. 0 workers need to be changed	
Implement health checkups, management, and promotion	**※The number of health checkups was 238 (health check-ups in December 2024), and health consultation and promotion were carried out in 2025.** 1. 238 people should undergo health checkups 1.1 Actual test subjects 238 people 1.2 Abnormal examination results 174 people 1.3 174 people need to be re-tested 2. 174 managers should be regularly tracked (annual health check-up tracking). 3. 25 people participated in health promotion activities	**※The number of health checkups in 2024 was 238 (health check-ups in December 2024), and health consultation and promotion were carried out in 2025.** ((For details, see GIA _2024 of work overload assessment 2025 of closure.) Cardiovascular disease risk classification (5 high-risk, 53 intermediate-risk, 180 low-risk) The total number of abnormal people with three highs was 174 (73.10%) 163 people with hypertension (68.49%) Hyperglycemia 21 (8.82%) 45 people with hyperlipidemia (18.90%) 2025.07.17 Lecture on the prevention of sarcopenia

Execution project	Execution results (person-times or %)	Remarks (Improvements)
	※2025 healthy people 276 people (health checkup in November 2025), health consultation and promotion in 115 years. 1. 276 people should undergo health checkups 1.1 Actual test subjects 276 people 1.2 The examination results were different from 136 people 1.3 136 people need to be re-examined 2. 136 managers should be regularly tracked (annual health check-up tracking).	**※The number of health checkups in 2025 was 276 (health checkup in November 2025), and health consultation and promotion were carried out in 2026.** ((For details, see GIA Industry_2025 of work overload assessment 2026 closed.) Cardiovascular disease risk classification (4 high-risk, 39 intermediate-risk, 233 low-risk) The total number of abnormal people with three highs was 136 (49.28%) 120 people with hypertension (43.48%) Hyperglycemia 21 (7.60%) 71 people with hyperlipidemia (25.72%)
evaluation of implementation effectiveness and improve	1. 100% participation in health check-up rate 2. Health promotion achievement rate 100 % 3. Compare with the abnormal results of the previous health examination, The total abnormal detection rate of the three highs was 73.10% **(up 17.32%),** increasing blood pressure, blood lipid consultation and health education publicity. 4. Environmental improvement: (environmental test results)	**((For details, see GIA_2023 of work overload assessment 2024 of closure.)** Cardiovascular disease risk classification (6 high-risk, 42 intermediate-risk, 194 low-risk) The total number of abnormal people with three highs was 135 (55.78%) 2024 people with hypertension (46.69%) Hyperglycemia 18 (7.44%) 52 people with hyperlipidemia (21.49%) **((For details, see GIA_2024 of work overload assessment 2025 of closure.)** Cardiovascular disease risk classification (5 high-risk, 53 intermediate-risk, 180 low-risk)

Execution project	Execution results (person-times or %)	Remarks (Improvements)
		The total number of abnormal people with three highs was 174 (73.10%) 163 people with hypertension (68.49%) Hyperglycemia 21 (8.82%) 45 people with hyperlipidemia (18.90%) **※Comparison of the abnormal detection rate: increased by 17.32%. (Health check-up in December 2024, implemented in 2025) and (health check-up in December 2024, implemented in 2025).** In response to the decrease in blood pressure standards and the increase in age, the rate of abnormal detection increases. Due to the adjustment of blood pressure standards and the increase in 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. **※Since the 2025-year health check-up is in November, health consultation and promotion will be implemented in 2026.**

Implementation status of the health service plan in 2025

Interviewer execution:

project	Number of people to be interviewed	Number of people interviewed	Health educatio	Resig nation	The number of people who have	Achievement rate

			n sheet publicity		not been interviewed	
Abnormal workload (high cardiovascular risk)	31	7	7	24	0	100.00%
Maternal protection (1 pregnancy in 2024, 1 postpartum)	1	1	1	0	0	100.00%
Adaptive work plan for middle-aged and elderly people	9	9	9	0	0	100.00%
Blood pressure level 2 and 3	109	59	28	22	0	100.00%
blood sugar	21	12	4	5	0	100.00%
High blood lipids	45	0	45	0	0	100.00%
Prevention of human cause hazards	0	0	0	0	0	100.00%

Diversified health activities and cultural inheritance

1. Healthy Workplace Activities: Promoting Physical and Mental Health and Team Cohesion We hold a variety of healthy workplace activities from time to time, including health lectures, stress relief massages, yoga and fitness, 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 published 12 times throughout the year, covering various topics such as healthy living tips, nutrition knowledge, exercise advice, and mental health, helping employees find a balance between busy work and life and achieve comprehensive physical and mental health.

GIA will continue to focus on employee needs and continuously introduce innovative health management measures, such as virtual health consulting platforms, online health lectures, and health data analysis, combining technological means 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, achieving common growth and sustainable development between employees and the company. We believe that the happiness and health of employees are the greatest assets of the company, 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 for 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' identities with the company and their suggestions through face-to-face communication. These interviews are conducted in a relaxed and privacy-respecting manner, aiming to create a two-way communication platform where employees can express their true thoughts with confidence.

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 employee opinions. The interview process is conducted in a relaxed and privacy-respecting manner, establishing a two-way communication platform where employees can express their true thoughts with peace of mind.

2025 interview results:

- The overall recognition of the corporate culture by employees reached 3.57 points
- put forward a number of constructive improvement suggestions

■ Key areas of focus: communication mechanisms, career development, performance management, fair compensation

project	2024	2025	Changing trends
Employee satisfaction	3.82 points	3.57 points	Adjust the questionnaire survey to focus on issues that employees are concerned about
Appeal case	No material complaints	No material complaints	Smooth communication and increased employee engagement

Satisfaction item analysis	2024	2025
Top 3 most satisfying items	Team spirit 3.36 points	The work content is 3.93 points
	Leadership 3.36 points	Work-life balance 3.69 points
	Communication 3.33 points	Interpersonal relationships 3.65 points
Top 3 most dissatisfied items	Salary and benefits 2.98 points	Salary and benefits are 3.06 points
	The company's management policy and goals are 3.11 points	Training and development 3.48 points
	Employee development is 3.14 points	The working environment is 3.6 points

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

■ Salary and Benefits Optimization: Evaluate the competitiveness of salaries in the market, link performance to salaries and bonuses, and provide family-friendly activities and employee stress relief courses.

■ Employee Training and Development: Enhance education and training resources and increase career development planning support.

■ Improve the working environment: Through institutionalized, transparent, and continuous improvement of the working environment, enhance employees' sense of identity, stability, and centripetal force towards the company

degree of expression	Contents
Job description	satisfaction with the content of the work
Salary and benefits	Satisfaction with the company's salary and various benefits
work environment	satisfaction with workplace safety and the provision of work resources
Relationships	The degree of communication between colleagues and supervisors with the company
Training and development	satisfaction with the company's employee education and training and career planning
Work-life balance	The level of satisfaction with whether work-life balance has been achieved

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 our employees and respond positively through actions to build a more sense of belonging and centripetal force, and work with all employees to create a better future for the best president.

5-2.3 Employee Diversity Support

Adhering to the concept of "operating with integrity and giving back to the society", GIA is committed to creating a happy workplace environment that comprehensively supports growth and promotes health and well-being for employees. We firmly believe that the well-being of employees is the cornerstone of continuous success of a company, so we have formulated a comprehensive and exceeding standard welfare system based on complying with current regulations, 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 stress relief courses to ensure that employees can maintain their best physical and psychological condition. At the same time, we actively promote career development programs, providing employees with professional training and promotion opportunities to help them achieve a sense of accomplishment and long-term development goals in their work.

In terms of family care, GIA has designed measures such as flexible working hours, childcare subsidies, and employee family days, allowing employees to 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 subsidies to enhance the happiness and sense of belonging between employees and their families.

GIA firmly believes 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 will continue to work hard, uphold respect and care for employees, create a workplace that truly realizes "security, flexibility, and happiness", and work with all colleagues to move towards a sustainable growth future.

Committed to creating a middle-aged and elderly-friendly workplace

In the face of the social trend of an aging population and diversified workplace, GIA was awarded the "Middle-aged and Elderly-Friendly Enterprise Certification" by the Taoyuan City Government in 2025, making it the first company in the PCB printed circuit board industry to receive this honor, demonstrating GIA firm commitment to building a workplace that is inclusive for generations and creates value together.

Due to the declining number of children and the aging population, enterprises are generally facing the impact of labor shortages, and middle-aged and elderly talents will become a new force in the future labor market. To this end, Taoyuan City has launched the Friendly Enterprise Certification Program, combining digital technology with the concept of a friendly workplace to design the "4+2 Friendly Workplace Indicator"; It covers six major aspects, including "cultural friendliness", "recruitment and appointment friendliness", "education and training friendly", "environmental friendliness", "friendly innovation actions", and "friendly policy implementation", assisting companies in creating an all-age workplace to attract middle-aged and elderly talents, and adding new momentum to the sustainable operation of enterprises.

In 2025, GIA will promote a number of elderly-friendly measures, including regular health check-ups, on-site medical consultations, food safety for corporate employees, and 5 employee stress relief courses to help employees maintain their physical and mental health. and held 2 employee film family days to enhance cross-era interaction and family support. In terms of recruitment, we consider the needs of second-time employees, provide a mentorship system to assist in integration, and promote cooperation and experience transfer through the mentorship system. In addition, we have introduced automated equipment and job redesign for middle-aged and elderly people to reduce the load caused by long-term handling and standing, optimize the working environment and reduce fatigue, create a business-friendly working environment, and jointly move towards sustainable growth.

Welfare measures	Contents	Implementation results in 2025
Create a diverse and inclusive workplace environment, support gender equality, and protect the rights 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 4. The number of aboriginal employees is 3. The number of new immigrants hired is 4.
Provide free group insurance for current employees	During my tenure in the company, when I need to be hospitalized due to injury or illness, or even unfortunately die or become disabled, my colleagues and family can receive life and financial protection. The insurance content includes: life insurance, accident insurance, hospitalization medical and health insurance, and cancer medical insurance.	The initial insurance was 205 people, with a total investment of NT$390,812. and then increase or decrease the number of employees every month.

Flexible work, work 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 suit the business characteristics, providing employees with more flexible choices.	A total of 2 people have applied.
Exclusive parking spaces for pregnant women and injured and sick colleagues	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 venue
Breastfeeding (collection) room	If the child is under the age of two and needs to be breastfed (collected) by a colleague, 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 people.
Health check-up subsidy	Provide better than the frequency of legal health checkups, regardless of age, and all colleagues can enjoy free health checkups from the company after the probationary period.	The number of people who completed the inspection was 276 (the total number of employees 100%), and the subsidy amount is 285,800.
On-site occupational health consultation	According to the results of the health examination project provided by the company, we take the initiative to care for colleagues and provide consulting services for colleagues to take the initiative to consult.	A total of 109 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 posts is 6 times in total.

various subsidies	Welfare funds and income will be allocated at 1.5/1,000 of operating income, and welfare payments will be withheld on a monthly basis at 5/1,000 of employee salary, and handed over to the Employee Welfare Committee for various welfare operations. Provide maternity subsidies and childcare subsidies? childcare discounts, etc	1. Organize leisure and recreation-related activities (travel subsidies, activity competitions, departmental dinners, club activities, etc.), with a subsidy amount of NT$637,440. 2. birthday, marriage, childbirth, funeral condolences, subsidy amount of 457,490. 3. Holiday gift money, subsidy amount of 445,500.
Friendly leave of absence without pay	Parental leave without pay: After a colleague has served for six months, before each child reaches the age of three, he or she may apply for parental leave without pay until the child reaches the age of three, but not more than two years. Injury and illness leave without pay: If a doctor diagnoses that ordinary injury and sick leave exceeds the legal limit, both parties negotiate whether to agree to leave without pay, but the maximum period of leave without pay is limited to one year. Leave without pay for personal reasons: Those who have to personally handle personal affairs and leave the workplace for a short time, or foreign employees who have not returned to work for a long time.	Number of applicants: 5.

2025 Parental Leave Statistics Table

2025 compliant Number of people eligible to apply for parental leave (A)		Actual application in 2025 Number of people on childcare leave (B)		Parental leave application rate = (B) / (A)	
Male	Female	Male	Female	Male	Female
0	3	0	2	0%	66.67%
2025		I2025		Reinstatement rate = (D/(C)	

Number of people to be reinstated (C)		Actual number of reinstated employees (D)			
Male	Female	Male	Female	Male	Female
0	2	0	2	0%	100%
Childcare leave in 2025 Number of reinstated employees (E)		After returning to work in 2024 Number of people who have been employed continuously for one year (F)		Retention Rate = (F)/(E)	
Male	Female	Male	Female	Male	Female
0	2	0	2	0%	100%

Note 1: "The number of employees who meet the eligibility criteria for applying for parental leave in 2025" is calculated based on the number of employees who have taken maternity leave and paternity leave in the past 3 years (2023~2025).

Note 2: "Number of people who should be reinstated in 2025" includes the number of people who applied for parental leave from 2023 to 2025 and should be reinstated in 2025.

Note 3: "Actual number of people reinstated in 2025" includes the number of people who applied for parental leave from 2023 to 2025 and returned to work in 2025.

Note 4: "2025 retention rate" = number of people who have worked continuously for one year after reinstatement in 2024 / number of people who have been reinstated in 2025.

Note 5: The above reasons for not being reinstated 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 complaint channels, complaint methods, investigation 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 complaint channels and rapid handling mechanisms

To ensure that employees can receive immediate support when needed, JG has established a variety of grievance channels and investigation mechanisms, mainly including:

1. Professional Grievance Channel Setup: Set up a variety of convenient grievance methods, including 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, consisting of 4 professional members, with a minimum of 50% 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 promises to complete the handling 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 objective evaluations based on the investigation results of the case and conducts appropriate disposal measures in accordance with 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.

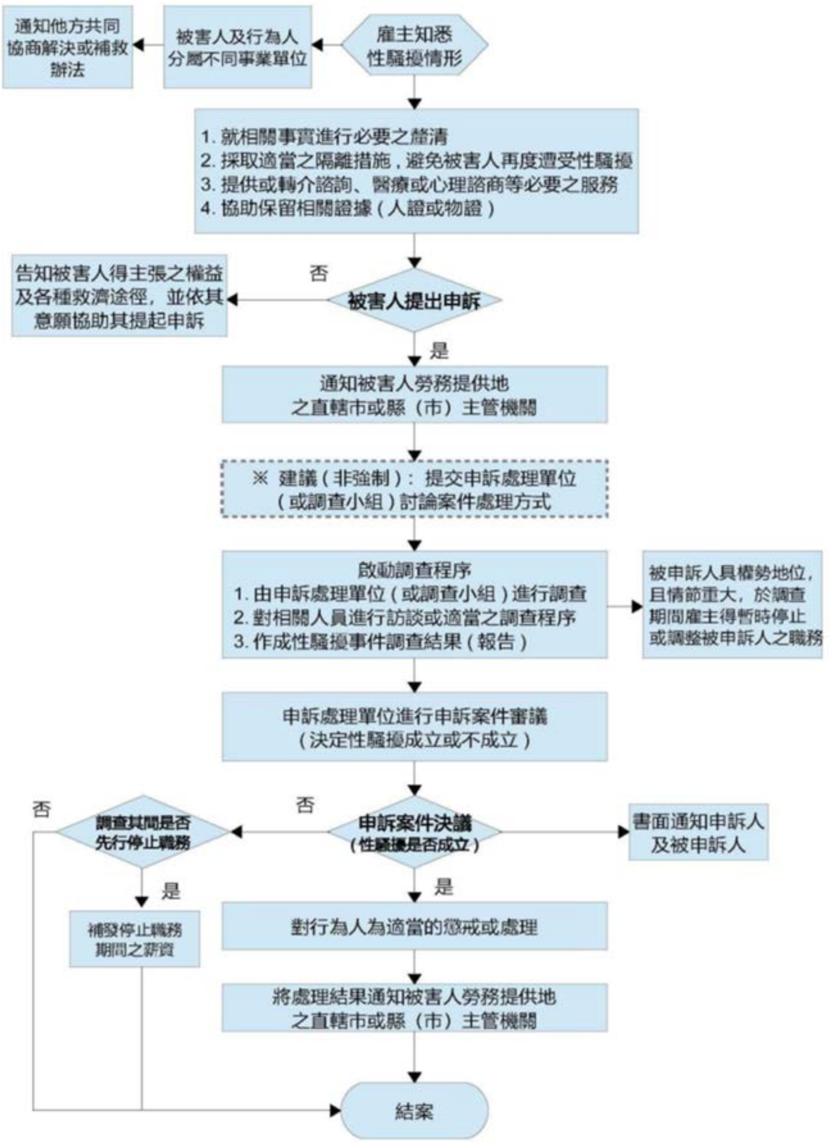
In order to provide more support to employees in addition to problem handling, GIA provides multi-level assistance measures, including:

1. Psychological 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 Promotion: Regularly organize gender equality and workplace prevention training to popularize knowledge related to sexual harassment prevention and control among employees, enhancing the awareness and sensitivity of all employees.
3. 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 the system related to sexual harassment prevention and continue to work to promote gender equality and support a diverse work environment. We believe that only by protecting the rights and well-being of every employee can companies 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.

Workplace sexual harassment complaint investigation and handling flow chart



5-2.5 Employee communication channels

We always value the voice of our employees and regard their needs as an important driving force for continuous progress in the company. We firmly believe that smooth and diverse communication channels not only enhance employees' sense of identity with the company but also promote team cohesion and healthy organizational development. 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 2025, 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 pieces
Internal announcements	80 pieces
Internal announcement 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 evaluations, personal development plans, etc.)	Irregular
Education and training courses and general lectures	158 times
Employee relations activities	7 pieces
Employee feedback 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 diverse communication platform not only focuses on responding to employee needs but also focuses on guiding employees to understand company 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 appropriate adjustments and respond in a timely manner, and further strengthen the cohesion between employees and the company.

In the future, GIA will continue to optimize communication mechanisms, explore more innovative ways to promote internal communication, and strengthen the influence of employee participation in decision-making. We believe that only on the basis of mutual understanding and respect can we create a vibrant and trusting workplace culture, driving 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, talent-oriented" and regards global talent layout as the core driving force of technology research and development. As of the end of 2025, the total number of employees of GIA was 288. We look forward to continuously shortening the product development cycle through the collaboration and interaction of global talents, improving the efficiency and immediacy of technical support, and creating a greater competitive advantage for the company.

5-3.1 Human Resources Structure

Outstanding talents are the cornerstone of continuous innovation and stable growth of GIA. By the end of 2025, the company has a total of 288 employees worldwide, and this diverse team is composed of technical elites from different professional fields, providing solid support for the company in market competition.

Currently, the company's main workforce 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 a total of 150 men and 138 women; Among them, there are 7 employees in the mainland region. In addition, the company's employees' academic backgrounds cover master's degrees, universities, and junior colleges, and these professionals at different levels jointly contribute to the technological innovation and development of the company.

In terms of age structure, the talents of GIA are mainly between 30 and 49 years old, showing the coexistence of experience and vitality of corporate employees. In management, the company focuses on gender balance and diversity, and the position distribution of existing executives, middle executives, junior executives, and general employees shows a good gender and professional distribution.

Promote gender equality and diversity

Although the current proportion of female supervisors is relatively low, 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 promotion opportunities. According to the "Implementation Measures for Labor-Management Meetings", the proportion of female representatives in the company reaches 1/3, ensuring 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	288 people

Employees

Labor contract	Type	Gender	Taiwan	mainland
Full-time position	Full-time	Male	147	3
		Female	134	4
	Part-time	Male	0	0
		Female	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. Currently, there are no contracted or part-time employees, and the company's employment contracts are 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	mainland
Full-time	Male	3	0
	Female	3	0

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

project / Education	Female		male	
	Number of people	proportion	Number of people	proportion
Master's degree	1	0.49%	5	2.44%
University	28	13.66%	30	14.63%
Specialist	18	8.78%	23	11.22%
High school and below	63	30.73%	37	18.05%

■ Overall Academic Overview:

◎ Domestic employees are mainly concentrated in "university" and "high school and below" degrees, accounting for 28.29% and 48.78% respectively, and the proportion of master's degrees is relatively low, indicating that there is still room for improvement in the further development of technical or management talents.

◎Employees without doctoral degrees, the company's core manpower mainly comes from university and below educational backgrounds.

■ Gender 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 (63) is significantly higher than that of men (37), 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 enhance 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	Total
Male	45	99	3	147
Female	58	72	11	141

The company's current employees are mainly in the 30-49 age group, accounting for 59.38%, indicating that the company's core workforce is mainly mature and experienced professionals, which can effectively support stable operations and technology inheritance. At the same time, 35.76% 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 4.86% 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 company.

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 the needs of the industry. The gender ratio of employees under the age of 30 is relatively balanced, indicating that the company has a more complete gender balance development for young talents.

In the face of the human resource structure and future development, the company will lay out talent development and succession plans in advance to ensure the effective transfer of organizational knowledge, strengthen internal training and promotion mechanisms, and attract and retain outstanding young talents. In response to the high proportion of employees over 50 years old, the company will gradually promote knowledge management and professional skills transfer programs to ensure the continuity of key technologies and the succession of internal talents. At the same time, in response to the low proportion of young talents under the age of 30, internship programs, career development plans, and internal promotion mechanisms will be used to enhance the attractiveness and development potential of the new generation of talents. 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 of people	Proportion (%)
General employees	Male	117	40.63%
	Female	130	45.14%
Junior supervisor	Male	21	7.29%
	Female	5	1.74%
Middle manager	Male	6	2.08%
	Female	3	1.04%

Executives	Male	6	2.08%
	Female	0	0%
Total	288 people		

Currently, 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 level. For the junior management level, the current gender ratio is 21:5 (more males), and the company will ensure gender-balanced development through appropriate gender diversity assessment mechanisms, while optimizing and adjusting job suitability and talent development to strengthen women's development opportunities in grassroots management.

In terms of senior executive talent cultivation, the company will gradually promote diversified leadership development plans and provide qualified management talents with more professional advancement and promotion opportunities to promote management diversity and corporate sustainable development capabilities. Considering the gradual increase in the proportion of women in middle management, flexible work policies, management skills 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, demonstrating its responsibility and care for the society. Referring to the United Nations Sustainable Development Goals (SDGs), the company combines corporate characteristics to focus on 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 groups 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 2025, GIA actively participated in public welfare actions, including supporting the promotion of educational resources, environmental protection activities, and caring for disadvantaged groups. The company participated in supporting the "Incubation Social Welfare Foundation" to use the proceeds from the charity sale of 19,916 to promote support for disadvantaged groups, which not only demonstrated the company's efforts in the field of public welfare but also brought substantial help to more disadvantaged groups. It also enthusiastically supports the "Da Ren Flood Detention Pond Green Space Environmental Pledge Project" and actively invests in the park's greening and improvement of public service facilities, demonstrating the spirit of corporate social responsibility and sustainable environmental coexistence.

Volunteer activities that combine the strength of employees

In order to promote employee participation in public welfare, GIA will anticipate setting 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. 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 rural schools to supplement their educational resources, 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 enhance community awareness of ecological protection.

6-1 Promote social Well-being

6-1.1 Project-based social welfare model

GIA participates in public welfare and material donations, and promotes substantive care actions by going deep into the community. The company regularly evaluates the effectiveness of public welfare actions and tracks progress through irregular meetings to ensure that resources are accurately allocated where needed. In addition, GIA focuses on education and the promotion of environmental sustainability, and will support the Environmental Public Welfare Foundation's net-zero emission education program in the future to let more people understand the importance of sustainable development.

1. "Community Care Action" Project (Cleaning Community Roads/Weeding, Soil, Dirt) In response to the actual needs of rural communities, GIA provides a variety of support services, including material donations, medical inspections, and technical and vocational training, through the "Community Care Action" project, to improve the living conditions of disadvantaged groups. Programs to promote rural education and support for disadvantaged families.

2. In July 2025, the "Incubation Social Welfare Foundation" project GIA supported the "Incubation Social Welfare Foundation" charity sale, actively participating in the work of improving the lives of disadvantaged groups and social integration, emphasizing the care of marginalized groups in society through action.

3. Let's speak up for stray cats together:
   Every stray cat once had a warm home, but for various reasons, they lived on the streets. 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 check-ups, vaccinates them with basic vaccines, performs internal and external deworming, 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.

愛心認養協議書

茲向　陳毅哲　認養動物一隻，詳細資料如下：

動物名	尚未取名
性別	女生
體重	1kg
年齡	3個月左右
品種	米克斯(三花)
毛色	如右圖
特徵	
節育	無
預防針	
備註	已體內外驅蟲

本人[redacted](即認養人)爲認養動物事宜，與送養人 佳總興業股份有限公司 陳毅哲，雙方達成以下協議：

愛心認養協議書

茲向　陳毅哲　認養動物一隻，詳細資料如下：

動物名	尚未取名
性別	男生
體重	1kg
年齡	3個月左右
品種	米克斯(虎斑帶橘紋)
毛色	如右圖
特徵	
節育	無
預防針	
備註	已體內外驅蟲

本人[redacted]　(即認養人)爲認養動物事宜，與送養人 佳總興業股份有限公司 陳毅哲，雙方達成以下協議：

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 to create more beautiful possibilities for 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 not only participate in public welfare but also promote substantial caring actions by going deep into 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 needed. To this end, the company actively encourages employees to participate in public welfare activities, allowing them to contribute their time and expertise to participate in social welfare actions after work. GIA plans to hold internal public welfare sharing sessions in the future to share their own experiences and experiences 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 educational resource supplementation actions in rural areas in the future, bringing learning opportunities and hope to more disadvantaged children. These actions not only deepen the influence of public welfare but also allow every employee to become 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 the company, 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 corporate responsibility, 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 to help drive the protection of ecosystems and reduce the impact of waste on the natural environment. We understand that these practices are of great significance in enhancing the balance and sustainability of natural ecology, and we hope to gradually expand our participation in environmental protection in the future.

6-2.1 Energy saving actions

GIA is committed to 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 during operations. The company will focus on specific actions such as equipment upgrades and energy-saving renovations of office areas, as well as promote energy-saving behaviors among employees in their daily operations. These actions not only reduce the company's carbon emissions but also make substantial contributions to environmental sustainability.

As the impact of climate change becomes 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 Enhancements The company will evaluate the energy usage of existing operating facilities and gradually upgrade them to energy-efficient equipment, especially for process operations and electrical equipment in 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 at the source.

2. Promote low-carbon office models The company will promote paperless operations, green procurement, and the comprehensive application of energy-saving lighting, and promote daily energy-saving behaviors internally, such as air conditioning temperature control and the shutdown of non-essential equipment, to cultivate employees' awareness of energy conservation in daily work.
3. In the long-term plan to explore renewable energy, 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, donate to the Environmental Public Welfare Foundation 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 the company's 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. Employee Participation and Internal Education The company plans to hold environmental protection training from time to time to help 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 behaviors in their daily work, further stimulating the enthusiasm of all employees to participate.

2. Environmental Protection Public Welfare Donations and Educational Activities In the future, GIA plans to donate to the Environmental Protection Public Welfare Foundation to organize a variety of environmental education activities on campus, such as ecological tours, environmental lectures, and environmental knowledge workshops, to help students better understand the importance of environmental protection and integrate environmental protection concepts into their daily lives.
3. The Green Culture Promotion Company will spread environmental protection concepts through its official website, share the company's efforts and achievements in environmental sustainability, and encourage more people to join the ranks of environmental protection and form a benign social consensus.

Through continuous exploration and action, we will 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 education. We firmly believe 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, combining 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 be 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 understands 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, committed to alleviating blood shortages 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 through practical actions.

In promoting national blood donation activities, 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 national 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 projects related to blood donation, combining education promotion, employee participation, and social resource integration to contribute 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 bit.


感謝狀
佳總興業股份有限公司
於114年9月23日募捐血液47袋
濟助病患仰善行義舉敬致謝忱
主任 王雲献
中華民國 114年 11月 17日
新竹捐血中心

The company continues to protect the food safety of corporate employees with the concept of providing healthy meals and a dining environment, demonstrating its importance and efforts in improving catering hygiene and food safety.

Appendix

Global Sustainability Reporting Standards (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: Fundamentals 20212
Applicable GRI industry guidelines	No applicable GRI industry guidelines

GRI Topics	Disclosure of the project	corresponding chapters	page	Omitting Reasons/Explanations
GRI2: General Disclosure				
Organizational reporting practices				

2-1	Organization details	Chapter 1 General Overview	15	
2-2	Entities included in the organization's sustainability coverage	About this report	6	
2-3	Reporting period, frequency and contact person	About this report	6	
2-4	Information recompilation	N/A		No information recompilation
2-5	External assurance/assurance	N/A		No third-party guarantees/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 Identification analysis of major themes	15 34 43	
2-7	Employee (employee)	5-3.1 Workforce structure	207	
2-8	Non-employee workers (non-employees)	5-3.1 Workforce structure	207	
governance				
2-9	Governance structure and composition	Chapter 1 General Overview	15 66	

		3-1.1 Board of Directors Operations		
2-10	Nomination and selection of the highest governance unit	3-1.1 Board of Directors Operations	66	
2-11	The chairman of the highest governance unit	3-1.1 Board of Directors Operations	66	
2-12	The role of the highest governance unit in overseeing impact management	3-1.2 Operational risk management	80	
2-13	The person in charge of shock management	3-1.1 Board of Directors Operations	66	
2-14	The role of the highest governance authority in sustainability reporting	About this report	6	
2-15	Conflict of interest	3-2.2 Ethical Management and Code of Conduct	90	
2-16	Communicate key major events	2-4 Stakeholders and materiality sustainability themes	38	
2-17	The collective intelligence of the highest governance unit	3-1.1 Board of Directors Operations	66	
2-18	Performance evaluation of the highest governance unit	3-1.1 Board of Directors Operations	66	

2-19	Remuneration policy	5-1.3 Reasonable salary and rewards	175	
2-20	Compensation Determination Process	5-1.3 Reasonable salary and rewards	175	
2-21	annual gross remuneration ratio	5-1.3 Reasonable salary and rewards	175	
Strategy, Policy and Practice				
2-22	Statement of Sustainability Strategy	Words from the chairman (operator).	13	
2-23	Policy commitments	2-1 Sustainability Perspectives and Commitments	31	
2-24	Incorporate policy commitments	2-1 Sustainability Perspectives and Commitments	31	
2-25	Procedures to remedy negative shocks	3-1.2 Operational risk management	80	
2-26	Mechanisms for seeking advice and raising concerns	2-4 Stakeholders and materiality sustainability themes	38	

2-27	Regulatory compliance	3-2 Legal compliance	84	
2-28	Membership in the association	1-2.4 Participation in external associations	28	
Stakeholders negotiate peace				
2-29	Stakeholder Agreement Policy	2-4 Stakeholders and materiality sustainability themes	38	
2-30	collective agreement	5-2 Friendly workplace	182	

GRI Specific Topic Disclosure: Material Topics					
Theme	GRI Standards Disclosure Items		corresponding chapters	page	Omitting Reasons/Explanations
GRI 3: Material Topics 2021	3-1	The process of deciding on material topics	2-5 Identification analysis of major themes	43	
	3-2	List of major topics	2-5 Identification analysis of major themes	43	
Material topic: Corporate governance					
GRI 3: Material Topics 2021	3-3	Major topic management	3-1 Improve corporate governance practices	64	

GRI 201: Economic Performance 2016	201-1	Creation and distribution of direct economic value	4-1 Innovation value	118	Disclose relevant data on the creation and distribution of economic value by the organization
GRI 205: Anti-Corruption 2016	205-2	Communication and training of anti-corruption policies and procedures	3-2.1 Regulatory Compliance	87	Provide data on anti-corruption policies and employee training
GRI405: Employee Diversity and Equal Opportunity	405-1	Diversity of governance units and employees	3-1 Improve corporate governance practices	64	
Material topic: Legal compliance					
GRI 3: Material Topics 2021	3-3	Major topic management	3-2 Legal compliance	84	
GRI 205: Anti-Corruption 2016	205-1	Operational bases where corruption risk assessments have been conducted	3-2 Legal compliance	84	
GRI 205: Anti-Corruption 2016	205-2	Communication and training on anti-corruption policies and procedures	3-2 Legal compliance	84	
GRI 205: Anti-Corruption 2016	205-3	Corruption incidents confirmed and actions taken	3-2 Legal compliance	84	No anti-corruption incidents, not applicable
Material topic: Information security					
GRI 3: Material Topics 2021	3-3	Major topic management	3-3 Information security	94	

GRI 418: Customer Privacy 2016	418-1	Verified customer privacy complaints	3-3 Information security	94	There were no customer privacy complaints in 2024
Management policy: Partner co-prosperity					
Major theme: green supply chain					
GRI 3: Material Topics 2021	3-3	Major topic management	3-4 Sustainability commitment	104	
GRI 204: Procurement practices	204-1	Proportion of procurement spend from local suppliers	3-4.4 Local procurement	112	
GRI 308: Supplier environmental assessment	308-1	Screen new suppliers using environmental criteria	3-4 Sustainability commitment	104	
GRI 308: Supplier environmental assessment	308-2	Screen new suppliers using environmental criteria	3-4 Sustainability commitment	104	
GRI 414: Supplier social assessment	414-1	Use social criteria to screen new suppliers	3-4 Sustainability commitment	104	
GRI 414: Supplier social assessment	414-1	Negative social impacts in the supply chain and actions taken	3-4 Sustainability commitment	104	
Material topic: Customer relationship maintenance					
GRI 3: Material Topics 2021	3-3	Major topic management	3-5 Co-prosperity and symbiosis	113	
Custom themes					
Environmental sustainability					
Big topic: innovation and technology					

GRI 3: Material Topics 2021	3-3	Major topic management	4-1 Innovation value	118	
GRI 302: Energy	302-5	Reduce the energy requirements of products and services	4-1 Innovation value	118	
Material topic: Product safety/responsible products					
GRI 3: Material Topics 2021	3-3	Major topic management	4-2 Sustainable Products	123	
GRI 416: Customer health and safety	416-1	Assess the health and safety impacts of product and service categories	4-2 Sustainable Products	123	
GRI 416: Customer health and safety	416-2	Violations of health and safety regulations regarding products and services	4-2 Sustainable Products	123	
GRI 417 Marketing and labeling	417-1	Requirements for product and service information and labeling	4-2 Sustainable Products	123	
GRI 417 Marketing and labeling	417-2	Incidents of non-compliance with regulations related to product and service information and labeling	4-2 Sustainable Products	123	
Major topic: energy management					
GRI 3: Material Topics 2021	3-3	Major topic management	4-3 Climate change response management	129	

GRI 302: Energy	302-1	Energy consumption within the organization	4-3.6 Energy management	154	
GRI 302: Energy	302-2	Energy consumption outside the organization	4-3.6 Energy management	154	
GRI 302: Energy	302-3	Energy intensity	4-3.6 Energy management	154	Describe energy efficiency improvements and related metrics
GRI 302: Energy	302-4	Reduce energy consumption	4-3.6 Energy management	154	Discuss energy-saving measures and their effectiveness
GRI 302: Energy	302-5	Reduce the energy demand of products and services	4-2 Sustainable Products	123	Describe how product improvements can reduce energy demand
GRI 303: Water & Drainage 2018	303-1	Total water withdrawal	4-3. 7 Water Resources Management	156	Describe water resource management and water withdrawal data
GRI 305: Emissions 2016	305-1	Directly (Category 1GHG Greenhouse gases ( ) discharge	4-3. 5 Greenhouse gas emissions	150	Includes data on direct emissions within the organization
GRI 305: Emissions 2016	305-2	Energy indirect (category 2GHG Greenhouse gases ( ) discharge	4-3. 5 Greenhouse gas emissions	150	Includes data on indirect emissions
GRI 305: Emissions 2016	305-3	Other indirect (category 3GHG Greenhouse gases ( ) discharge	4-3.5 Greenhouse gas emissions	150	
GRI 305: Emissions 2016	305-4	Greenhouse gas (GHG) emission intensity	4-3.5 Greenhouse gas emissions	150	Describe the metrics and calculation methods for emission efficiency

GRI 305: Emissions 2016	305-5	Reduced greenhouse gas (GHG) emissions	4-3. 5 Greenhouse gas emissions	150	Explain the formulation of future carbon reduction measures
GRI 301: Material 2016	301-1	The weight or volume of the material used	4-3. 8 Resource circularity	157	Describe the type of material used and the weight
GRI 301: Materials 2016	301-2	Use recycled materials	4-3.8 Resource circulation	157	
GRI 306: Waste 2020	306-1	waste generation and significant waste-related impacts	4-3. 9 Waste management	158	Policies and data on waste disposal and management
GRI 306: Waste 2020	306-4	Disposal and transfer of waste	4-3.9 Waste management	158	
Management policy: Happy enterprise to 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 Talent retention and training	163	
GRI 201 Economic performance	201-3	Determine benefit system obligations and other retirement plans	5-1.3 Reasonable salary and compensation for employees	175	
GRI 202: Market Presence 2016	202-1	The ratio of the standard starting salary to the local minimum wage Employee compensation	5-1.3 Reasonable salary and compensation for employees	175	Disclose 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 Talent retention and training, talent	163	Includes data on the number of new hires and turnover rates

			attraction and retention		
GRI 401: with 2016	401-2	Benefits for full-time employees	5-3 Talent layout	207	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 each employee receives training per year	5-3 Talent layout	207	
GRI 404 Training and education	404-2	Enhance staff functions and transition assistance programs	5-1.4 Career training system education and training courses	177	
GRI 404 Training and education	404-3	Percentage of employees who receive regular performance and career development reviews	5-3 Talent layout	207	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance institutions and employees	5-3 Diversity and inclusion in talent layout	207	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	5-3 Talent layout	207	

Major topic: Occupational safety and health					
GRI 3: Material Topics 2021	3-3	Major topic management	5-2 Friendly workplace	182	
GRI 403: Occupational Health and Safety	403-1	Occupational safety and health management system	5-2.1 Multi-level prevention mechanism	187	Discuss the procedures for security risk management
GRI 403: Occupational Health and Safety	403-2	Hazard identification, risk assessment, and incident investigation	5-2.2 Create a healthy workplace Create a healthy workplace	189	Discuss procedures and incident investigations for security risk management
GRI 403: Occupational Health and Safety	403-3	Occupational health services	5-2.2 Create a healthy workplace Create a healthy workplace	195	Describe the health services and precautions provided
GRI 403: Occupational Health and Safety	403-4	Labor participation, consultation, and communication	5-2.5 Employee communication channels, labor relations and communication	206	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	177	Includes training activities in health and safety

Sustainability Accounting Standards Board (SASB) Content Index Table

Accounting metrics	Uncover the topic	Indicator description	Nature	Annual disclosures
Product safety	TC-HW-230a.1	Explain the risk identification and management methods of product information security	Discuss and analyze	1. Regularly complete product raw material testing, 100% comply with "RoHS" regulations, and confirm that raw materials and products comply with "REACH" regulations and specific customer requirements VOCs testing. 2. Fixed sampling every 1 month 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 issues. 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	quantification	Among the company's global employee gender ratio, female employees account for 47.91% and female supervisors account for 2.77%. Management accounted for 14.23%, and technology and R&D personnel accounted for 10.07%. In addition, indigenous employees accounted for 1.04%.
Product lifecycle	TC-HW-410a.1	The percentage of annual revenue that the product complies with IEC 62474 declarable controlled substances	quantification	The company's products are currently not covered by the relevant environmental protection standards of IEC 62474, and if any products that meet the standards are developed in the future, they will be disclosed in accordance with the applicable regulations.
	TC-HW-410a.2	The percentage of annual revenue that the product meets the EPEAT label or equivalent requirements	quantification	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 applicable regulations.
	TC-HW-410a.3	The percentage of annual revenue that the product meets the requirements of Energy Star or equivalent	quantification	The Company's products are currently not covered by the scope of relevant environmental protection standards such as Energy Star, and if any products that meet these standards are developed in the future, they will be disclosed in accordance with applicable regulations.

	TC-HW-410a.4	the total recycled weight of global waste products; and the percentage of recycled weight in the total weight of products sold	quantification	The total recycled weight of waste products reached 33.51 tons, accounting for 16% of the company's total product sales for the year. Among them, the weight that has been recycled and put back into use is 33.51 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	quantification	The company does not currently require suppliers to perform RBA or equivalent audits, and supply chain management mainly follows the current supplier management policies. In the future, if relevant audit mechanisms are adopted, disclosures will be made according to SASB indicators.
	TC-HW-430a.2	Tier 1 Suppliers (1) Percentage of audited vendors that failed the RBA Validated Audit Process (VAP) or equivalent audits (2) Audit results in (a) significant deficiencies and (b) other deficiencies improvement rate	quantification	The company does not currently require suppliers to perform RBA or equivalent audits, and supply chain management mainly follows the current supplier management policies. In the future, if relevant audit mechanisms are adopted, disclosures will be made according to SASB indicators.
Material procurement	TC-HW-440a.1	Explain the risk management of the use of critical materials	Discuss and analyze	Our products are manufactured without the use of any materials identified as critical substances, so there is no associated supply risk management.

Activity metrics	Uncover the topic	Indicator description	Nature	Annual disclosures
The number of units produced by product category	TC-HW-000. A	output of each product category	quantification	FR4: 358,000 square feet MCPCB: 91,000 square feet
production facility area	TC-HW-000. B	The total floor area of the production plant is added	quantification	The total floor area of the production floor is 17,161 square meters
Percentage of production in its own facilities	TC-HW-000. C	The percentage of panels produced in the Company's own facilities for the annual panel products	quantification	87.8% of the products are produced in our own facilities, and the remaining 12.2% is outsourced to third-party partners who meet our quality standards.

Climate-related Financial Disclosures (TCFD) Matrix

	Targeting/TCFD Recommended Disclosures	corresponding chapters	page
governance	Describe the oversight and governance of the board of directors and management on climate-related risks and opportunities.	4-3 Climate change response management	129
Strategy	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	129
	Describe the financial impact of extreme climate events and transition actions.	4-3 Climate change response management	129
	If scenario analysis is used to assess resilience to climate change risks, it should describe the scenarios, parameters, assumptions, analysis factors, and key financial impacts used.	None	
	Describe how the identification, assessment, and management processes of climate risks are integrated into the overall risk management system.	4-3 Climate change response management	129
Indicators and goals	If internal carbon pricing is used as a planning tool, the basis for setting the price should be explained.	None	
	Scope 1, Scope 2 and Scope 3 (where applicable) GHG emissions and associated risks	4-3 Climate change response management	129
	If there is a transition plan to manage climate-related risks, explain the content of the plan, and the indicators and goals used to identify and manage physical risks and transition risks.	None	
	If climate-related goals are set, information such as the activities covered, greenhouse gas emissions scope, planning schedule, and annual progress should be described. If carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, the source and quantity of carbon reduction credits or the number of renewable energy certificates (RECs) should be explained.	None	
	Greenhouse gas inventory and assurance	4-3 Climate change response management	129

Third-party fact-checking statement

OPINION STATEMENT

溫室氣體查證意見聲明書

2025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
348.9901公噸二氧化碳當量
間接溫室氣體排放量
9,387.6392公噸二氧化碳當量
直接與間接溫室氣體排放量
9,736.629公噸二氧化碳當量

Opinion No.: ARES/TW/A2604730G
Date: 2026-04-23
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

意見書編號 Opinion No.: ARES/TW/A2604730G

【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	348.9901	合理保證等級
類別二	6,183.3874	合理保證等級
類別三	114.0512	有限保證等級
類別四	3,090.2006	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	9,736.629	

*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 2025 年 01 月 01 日至 2025 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 溫室氣體一第 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：2025 年 01 月 01 日至 2025 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，電力排放係數引用經濟部能源署公布之 2024 年電力排碳係數：0.474 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 2023 年的全國電力平均之電力排碳係數：0.6096 公斤二氧化碳當量/度計算。

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.

意見書編號 Opinion No.: ARES/TW/A2604730G

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 2025 年 01 月 01 日至 2025 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。

意見書編號 Opinion No.: ARES/TW/A2604730G

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

Category	GHG Emissions (Unit: tonnes CO_2e)	Assurance level
Category1	348.9901	Reasonable assurance level
Category2	6,183.3874	Reasonable assurance level
Category3	114.0512	Limited assurance level
Category4	3,090.2006	Limited assurance level
Category5	NS	N/A
Category6	NS	N/A
Direct emissions and indirect emissions	9,736.629	

*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, 2025 to December 31, 2025, 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 2025/01/01 to 2025/12/31.

(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)	• Room 718, 7F., Building 3, Hejianyungu, No. 8, Xinwang Road, Xinsheng Community, Longgang Street, Longgang District, Shenzhen, Guangdong, China.

(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 coefficient refers to the 2024 electricity emission coefficient announced by the Energy Administration of the Ministry of Economic Affairs: 0.474 $kgCO_2e/kWh$ calculated. The electricity emission factor of GIA TZOONG LTD. (Shenzhen) refers to the 2023 national average electricity emission coefficient announced by the Ministry of Ecology and Environment, People's Republic of China: 0.6096 $kgCO_2e/kWh$.

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, 2025 to December 31, 2025 of GIA TZOONG ENTERPRISE CO., LTD.

ARES Lead Verifier：
譚瑞瑜

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 organizations.

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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Managing Director of AFNOR Certification
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