

## Appendix I. Sustainability Performance Summary in the Past 5 Years

Aspect	Main Index	2018	2019	2020	2021	2022		
Economic Aspect	Consolidated Revenue (NTD 100 million)	609.24	617.81	846.03	1,219.05	1,072.64		
	Operating Cost (NTD 100 million)	500.80	521.90	701.38	923.15	906.47		
	Operating Expense (NTD 100 million)	78.48	81.35	102.47	151.04	107.71		
	Employee Salary and Benefits (NTD 100 million)	55.99	53.44	69.14	107.23	48.74		
	Earnings per Share (NTD)	4.04	3.05	6.88	21.01	10.29		
Environmental Aspect	Greenhouse Gas Emission (t-CO <sub>2</sub> e) <sup>[1]</sup>	Scope 1	661.29	657.63	648.09	1,063.52	627.81	
		Headquarters	162.85	162.21	170.19	275.23	293.27	
		Taipei Silicon Valley Park Office	The Taipei Silicon Valley Park Office where our subsidiaries are located was added to the scope of inventory in 2021.				24.69	41.17
		Taoyuan Nanping Factory	82.87	82.43	82.21	80.43	70.48	
		China Dongguan Factory	309.36	179.25	167.85	360.02	24.62	
		China Ningbo Factory	106.21	233.74	227.84	323.15	198.27	
		Scope 2	27,002.64	27,800.91	28,123.84	28,874.43	27,283.64	
		Headquarters	3,542.00	3,303.19	3,461.81	3,605.31	3,830.76	
		Taipei Silicon Valley Park Office	The Taipei Silicon Valley Park Office where our subsidiaries are located was added to the scope of inventory in 2021.				311.78	476.46
		Taoyuan Nanping Factory	6,747.28	6,570.18	6,206.85	6,461.34	6,107.90	
	China Dongguan Factory	9,975.37	10,709.94	11,255.87	10,909.10	9,875.28		
	China Ningbo Factory	6,737.99	7,217.59	7,199.31	7,586.89	6,993.24		
	Greenhouse Gas Emissions Intensity (t-CO <sub>2</sub> e / 1,000 motherboard equivalent pieces)		2.21	2.36	2.22	2.49	2.86	
	Electricity Consumption (MWh) <sup>[1]</sup>	Headquarters, Taoyuan Nanping Factory; subsidiaries Bestyield International, G-Style, GIGAPIC, and Selita Precision (Taipei Silicon Valley Park Office)	18,572.70	18,524.16	18,995.40	20,674.18	20,556.94	
		China Dongguan Factory, China Ningbo Factory	19,429.23	21,124.7	22,794.11	22,534.26	20,504.23	
	Energy Consumption (GJ - including steam, gasoline, diesel fuel, LPG, and electricity)		147,514.21	150,922.69	154,879.76	163,903.31	154,346.18	
	Water Use (tonnes) <sup>[2]</sup>	Headquarters, Taoyuan Nanping Factory	80,063	84,528	90,120	89,087	89,909	
		China Dongguan Factory, China Ningbo Factory	222,522	209,884	201,063	170,148	163,055	
	Waste Production (tonnes)		1,723.70	1,819.21	2,071.08	2,478.00	2,214.82	
	General Industrial Waste- Non-recyclable (tonnes)	Headquarters	42.27	41.85	41.83	42.62	52.83	
Production Bases <sup>[3]</sup>		428.70	463.88	513.47	800.96	868.41		
Hazardous Industry Waste (tonnes)	Headquarters	0	0	0.6	1.22	0.88		
	Production Bases <sup>[3]</sup>	114.2	106.51	216.93	232.19	140.69		
Volume of Waste per Unit Production (tonnes /1,000 motherboard equivalent pieces) of Production Bases		0.13	0.15	0.15	0.20	0.22		
Average Waste Production per Person (tonnes /person) of Headquarters		0.06	0.06	0.06	0.06	0.07		
Environmental Education Hours		12,945	10,570	8,132	13,318	13,692		
Social Aspect	Total Number of Employee	6,716	7,471	7,303	7,026	7,269		
	Average Age	34	33	34	34	33		
	Average Service Year	6.81	5.87	6.23	8	8		
	Employee Education Training Hours	Headquarters, Taoyuan Nanping Factory; subsidiaries Bestyield International, G-Style, GIGAPIC, Cloudmatrix, Senyun, Selita <sup>[4]</sup>	16,796	24,878	19,904	15,359	30,088	
		China Dongguan Factory, China Ningbo Factory	9,141	59,010	18,998	15,169	13,136	
		Headquarters		0	0	0	0	
	Fatal Occupational Injuries Ratio	Taoyuan Nanping Factory		0	0	0	0	
		China Dongguan Factory		0.22	0	0	0	
		China Ningbo Factory		0	0	0	0	
		Headquarters		0	0	0	0	
	Severe Occupational Injuries (SOI) Ratio	Headquarters		0	0	0	0	
		Taoyuan Nanping Factory		0	0	0	0	
		China Dongguan Factory		0	0	0	0	
China Ningbo Factory			0	0	0	0		
Recordable Occupational Injuries	Headquarters		0	0.39	0.39	0		
	Taoyuan Nanping Factory		2.28	0.69	0	0		
	China Dongguan Factory		0.22	0	0	0		
	China Ningbo Factory		0.83	0.41	1.27	2.21		

[Note 1] As of 2021, the Taipei Silicon Valley Park Offices, where GIGABYTE subsidiaries Bestyield International and G-Style are located, have been included in the scope of GHG emissions and electricity consumption. In 2022, the subsidiaries GIGAPIC and Selita Precision located in the same park were also included.

[Note 2] The scope of water resource calculations included Business Headquarters, Taoyuan Nanping Factory, China Dongguan and Ningbo Factories. 4F of Building B from Business Headquarters was also added in 2022.

[Note 3] All production locations: Includes GIGABYTE's 3 main bases, namely Taoyuan Nanping Factory, China Dongguan Factory, and China Ningbo Factory.

[Note 4] The subsidiaries Cloudmatrix, Senyun Precision Optical and Selita Precision were included in total employee training hours in 2022.

## Appendix II. GRI Content Index

Terms of Use : The 2022 Sustainability Report was published by GIGABYTE with reference the GRI Standards. The disclosed data is for the period running from January 1 and December 31, 2022.

GRI 1 Version : GRI 1: Foundation 2021

GRI Sector Standards Used : None

GRI Standards / Disclosure Items	Page	Description and Omitted	GRI Standards / Disclosure Items	Page	Description and Omitted
<b>GRI 2: General Disclosures 2021</b>			<b>GRI 2: General Disclosures 2021</b>		
The organization and its reporting practices			2-23 Policy commitments		
2-1 Organizational details	2			9	
2-2 Entities included in the organization's sustainability reporting	2		2-24 Embedding policy commitments	19	
2-3 Reporting period, frequency and contact point	2		2-25 Processes to remediate negative impacts	21	
2-4 Restatements of information	2		2-26 Mechanisms for seeking advice and raising concerns	21	
2-5 External assurance	2	Verification of the 2022 Sustainability Report is planned for August 2023	2-27 Compliance with laws and regulations	33,56	
Activities and workers			2-28 Membership associations	7	
2-6 Activities, value chain and other business relationships	7		Stakeholder engagement		
2-7 Employees	53		2-29 Approach to stakeholder engagement	14	
2-8 Workers who are not employees	63		2-30 Collective bargaining agreements	60	
Governance			<b>GRI 3: Material Topics of 2021</b>		
2-9 Governance structure and composition	21	For more information, please refer to <a href="#">GIGABYTE 2022 Annual Report</a> III. Corporate Governance Report	3-1 Process to determine material topics	15	
2-10 Nomination and selection of the highest governance body	-	For more information, please refer to <a href="#">GIGABYTE 2022 Annual Report</a> page 41	3-2 List of material topics	16	
2-11 Chair of the highest governance body	-	Chairman is also a member of the management team	3-3 Management of material topics	6,20, 28,44, 52,69	
2-12 Role of the highest governance body in overseeing the management of impacts	19		Material Topics GRI 200 Economy 2016; GRI 300 Environment; GRI 400 Society		
2-13 Delegation of responsibility for managing impacts	19		Financial Performance		
2-14 Role of the highest governance body in sustainability reporting	3		GRI 3: Material Topics	3-3 Management of material topics	6 -
2-15 Conflicts of interest	-	For more information, please refer to <a href="#">GIGABYTE 2022 Annual Report</a> page 79	GRI 201: Economic Performance	201-1 Direct economic value generated and distributed	8 -
2-16 Communication of critical concerns	19		Moral Integrity and Code of Conduct; Corporate Governance; Legal and Regulation Compliance; Customer Relationship Management; Brand Management		
2-17 Collective knowledge of highest governance body	-	For more information, please refer to <a href="#">GIGABYTE 2022 Annual Report</a> page 45-46	GRI 3: Material Topics	3-3 Management of material topics	6,20,44
2-18 Evaluating the highest governance body's performance	-	For more information, please refer to <a href="#">GIGABYTE 2022 Annual Report</a> page 37	GRI 405: Diversity and Equal Opportunity	405-1-a Diversity of governance bodies	22 -
2-19 Remuneration policies	-	For more information, please refer to <a href="#">GIGABYTE 2022 Annual Report</a> page 33, 100		Overview of GIGABYTE	6 -
2-20 Process to determine remuneration	-		Risk Management / Information Security Management / Innovation Management (voluntary disclosure)		
2-21 Annual total compensation ratio	22		GRI 3: Material Topics	3-3 Management of material topics	20 -
Strategy, policies and practices				Risk management and information security management strategies and measures	23-25 -
2-22 Statement on sustainable development strategy	3			Innovation management measures	26-27 -
			Environmental Policy and Management System / Climate Change and Carbon Management / Energy management / Responsible Production / Green Consumption / Circular Economy / Pollution Prevention		
			GRI 3: Material Topics	3-3 Management of material topics	28

GRI Standards / Disclosure Items		Page	Description and Omitted
GRI 302: Energy	302-1 Energy consumption within the organization	29	-
	302-3 Energy intensity	30	-
	302-4 Reduction of energy consumption	30	-
GRI 303: Water and effluents (2018)	303-1 Interactions with water as a shared resource	31	-
	303-2 Management of water discharge-related impacts	-	GIGABYTE's main water source is domestic water, and discharges water in accordance with laws and regulations, without significant impact to the ecology.
	303-3 Water withdrawal	31	-
	303-4 Water discharge		-
	303-5 Water consumption		Leave out 303-5-b.c.d
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	39-40	-
	305-2 Energy indirect (Scope 2) GHG emissions		-
	305-3 Other indirect (Scope 3) GHG emissions		-
	305-4 GHG emissions intensity		-
	305-5 Reduction of GHG emissions		-
GRI 306: Effluents and Waste (2020)	306-2 Management of significant waste-related impacts	-	GIGABYTE not only manages the waste we generate but also track the reduction performance of 333 Reduction Alliance supplier partners (including carbon, water, and waste) by questionnaire surveys every year.
	306-3 Waste generated	32	-
	306-4 Waste diverted from disposal	-	GIGABYTE generated 2,214.82 tonnes of waste in 2022. All were disposed through qualified contractors.
	306-5 Waste directed to disposal		
Sustainable Supply Chain Management / Conflict Minerals			
GRI 3: Material Topics	3-3 Management of material topics	44	
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	45	
GRI 414: Supplier Social Assessment	414-2 Negative social impacts in the supply chain and actions taken	47-48	Focus on conflict minerals.
Occupational Health and Safety / Labor Relations / Talent Cultivation and Retention / Human Rights, Equality, and Diversity			
GRI 3: Material Topics	3-3 Management of material topics	52	
GRI 202: Market Presence	202-1-a Ratios of standard entry level wage by gender compared to local minimum wage	56	-
	401-1 New employee hires and employee turnover	54	-

GRI Standards / Disclosure Items		Page	Description and Omitted	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	57	-	
	401-3 Parental Leave	67	-	
GRI 402: Labor/ Management Relations	Minimum notice periods regarding operational changes	-	Notice 10 days before for service for more than 3 months and less than 1 year. Notice 20 days before for service for more than 1 year and less than 3 years. Notice 30 days before for service for more than 3 years.	
	403-1 Occupational health and safety management system	61	-	
403-2 Hazard identification, risk assessment, and incident investigation	62			
GRI 403: Occupational Health and Safety (2018)	403-3 Occupational health services	64		
	403-4 Worker participation, consultation, and communication on occupational health and safety	61	-	
	403-5 Worker training on occupational health and safety	63	-	
	403-6 Promotion of worker health	64	-	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	62	-	
	403-8 Workers covered by an occupational health and safety management system	61	-	
	403-9 Work-related injuries	63	-	
	403-10 Work-related ill health	65	-	
	GRI 404: Training and Education	404-1 Average hours of training per year per employee	59	-
		404-2.a Programs for upgrading employee skills	58	
404-3 Percentage of employees receiving regular performance and career development reviews		55	-	
GRI 405 : Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	22,53	-	
	405-2 Ratio of basic salary and remuneration of women to men	56	-	

### Appendix III. Cross-Reference Table with the Ten Principles of UN Global Compact

Category	The Ten Principles	Report Content or Description
Human Rights	Businesses should support and respect the protection of internationally proclaimed human rights	5.2 Human Rights Commitment and Diversity Communication
	Make sure that they are not complicit in human rights abuses	4.1.2 Supply Chain Risk Management
Labor Standards	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	5.2 Human Rights Commitment and Diversity Communication
	The elimination of all forms of forced and compulsory labor	5.2 Human Rights Commitment and Diversity Communication
	The effective abolition of child labor	5.2 Human Rights Commitment and Diversity Communication
	The elimination of discrimination in respect of employment and occupation	5.2 Human Rights Commitment and Diversity Communication
Environment	Businesses should support a precautionary approach to environmental challenges	Chapter 3 Green Production
	Undertake initiatives to promote greater environmental responsibility; an	3.3 Responsible Production 6.2.2 Practicing Environmental Care
	Encourage the development and diffusion of environmentally friendly technologies	3.3.1 Friendly Product
Anti-corruption	Businesses should work against corruption in all its forms, including extortion and bribery	2.1 Integrity Management and Legal and Regulation Compliance

### Appendix IV. TCFD Index

Core Element	Description	Recommended Disclosures		
Governance	Disclose the organization's governance around climate-related risks and opportunities.	a) Describe the board's oversight of climate-related risks and opportunities	b) Describe management's role in assessing and managing climate-related risks and opportunities	
		<b>3.2.1 Climate Governance Organization</b>	<b>3.2.1 Climate Governance Organization</b>	
Strategy	Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario
		<b>3.2.2 Climate Risk Assessment and Management Strategy</b>	<b>3.2.3 Identification of Climate-related Risks and Opportunities</b>	<b>3.2.2 Climate Risk Assessment and Management Strategy</b>
Risk Management	Disclose how the organization identifies, assesses, and manages climate-related risks.	a) Describe the organization's processes for identifying and assessing climate-related risks	b) Describe the organization's processes for managing climate-related risks	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management
		<b>3.2.2 Climate Risk Assessment and Management Strategy</b>	<b>3.2.2 Climate Risk Assessment and Management Strategy</b>	<b>2.3.1 Risk Identification and Management</b> <b>3.2.2 Climate Risk Assessment and Management Strategy</b>
Metrics and Targets	Disclose the metrics and targets used to assess and management relevant climate-related risks and opportunities where such information is material.	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets
		<b>3.2.2 Climate Risk Assessment and Management Strategy</b>	<b>3.2.4 Greenhouse Gas Management Targets and Performance</b>	<b>3.2.4 Greenhouse Gas Management Targets and Performance</b>

## Appendix V. Cross-Reference Table with the Climate-related Disclosures for TWSE/TPEX Listed Companies

Item	Implementation Status/Corresponding Chapter
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	3.2.1 Climate Governance Organization
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	3.2.2 Climate Risk Assessment and Management Strategy 3.2.3 Identification of Climate-related Risks and Opportunities
3. Describe the financial impact of extreme weather events and transformative actions.	
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	3.2.2 Climate Risk Assessment and Management Strategy GIGABYTE has not yet formulated a climate transition plan that complies with the "Paris Climate Agreement" and the 1.5 °C temperature increase scenario. We are, however, using SBTi tools to analyze the pathway for science-based reduction targets. The corresponding physical risks and transition risks have been incorporated into our climate scenario analysis as well.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	3.1.2 Sustainability Fund and Reduction Reward Program
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	3.2.4 Greenhouse Gas Management Targets and Performance More information on GHG inventory and assurance can be found on P.77-78 of the <a href="#">GIGABYTE 2022 Annual Report</a>
9. Greenhouse gas inventory and assurance status.	

## Appendix VI. SASB Index

Topic and Code	Accounting Metric	Chapter or Explanation
Product Security		
TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products	2.3.2 Enhancing Information Security
Employee Diversity and Inclusion		
TC-HW-330a.1	Percentage of gender representation for (1) management, (2) technical staff and (3) all other employees	SASB Statistics
Product Life Cycle Management		
TC-HW-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	GIGABYTE's products are 100% compliant with IEC 62474 declarable substances list.
TC-HW-410a.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	GIGABYTE's main products are components of system hardware (e.g. motherboards, graphics cards), so cannot obtain EPEAT and Energy Star certification which primarily aim at terminal electrical and electronic products.
TC-HW-410a.3	Percentage of eligible products, by revenue, meeting ENERGY STAR® criteria	
TC-HW-410a.4	Weight of end-of-life products and e-waste recovered, percentage recycled	SASB Statistics
Supply Chain Management		
TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP), or equivalent, by (a) all facilities and (b) high-risk facilities	SASB Statistics
TC-HW-430a.2	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP), or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances	100% of tier 1 suppliers passed the RBA VAP or equivalent audit process in 2022.
Materials Sourcing		
TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	4.1.3 Conflict Minerals Management

**SASB Statistics**

**TC-HW-330a.1**

Percentage of gender representation for (1) management, (2) technical staff and (3) all other employees

	Male	Female
Management	14%	5%
Technical staff	29%	19%
All other employees	16%	17%
Total	59%	41%

**TC-HW-410a.4**

Weight of end-of-life products and e-waste recovered, percentage recycled

Total weight of recycled (tonnes) / Total weight of products sold (tonnes) = 792.19/14,327.94=5.53%

\* All other wasted products were disposed of through qualified contractors in accordance with legal procedures.

**TC-HW-430a.1.**

Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP), or equivalent audit (customer managed audit, CMA), by (a) all facilities and (b) high-risk facilities

(a) Number of suppliers audited under CMA process by a third party/ Number of suppliers with ongoing trading records = 44/257=17.12%

(b) Number of suppliers audited under CMA process by a third party / Number of high-risk suppliers = 44/44=100%



**Appendix VII. Sustainability Disclosure Indicators - Computer and Peripheral Equipment Industry**

Indicator	Indicator Category	Annual Disclosure	Unit
1. Total energy consumption, percentage of externally purchased electricity, and renewable energy usage	Quantification	For total energy consumption in 2022 please refer to 3.1.1 Environmental Management Performance. All electricity consumed by GIGABYTE are currently purchased externally with no use of renewable energy.	Gigajoule (GJ), Percentage (%)
2. Total water withdrawal	Quantification	Please refer to 3.1.1 Environmental Management Performance	1,000 m <sup>3</sup>
3. Total mass of hazardous waste produced and percentage recycled	Quantification	141.57 metric tons of hazardous waste were produced in 2022; 76.8 metric tons were recycled Percentage recycled was 54.25%	Tons (t), Percentage (%)
4. Occupational disaster types, frequency, and ratios	Quantification	Please refer to 5.3.1 Environmental Safety and Health	Ratio (%), Frequency
5. Disclosure of product life cycle management: Include mass of scrapped products and waste electronics, as well as percentage recycled <sup>(Note 1)</sup>	Quantification	792.19 metric tons of electronic products were repaired, recycled, and refurbished in 2022; 764.44 metric tons were collected after repairs, refurbished after recycling for re-manufacturing or resale. Recycling ratio was 96.50%	Tons (t), Percentage (%)
6. Description of risk management related to use of critical materials	Qualitative Description	Please refer to 4.1.3 Conflicts Minerals Management	N/A
7. Total monetary losses caused by litigation relating to laws and regulations on anti-competitive behavior	Quantification	There was no litigation relating to laws and regulations on anti-competitive behavior in 2022	Reporting Currency
8. Product output of key products by category	Quantification	Please refer to Overview of GIGABYTE	Varied depending on product type

[Note 1] An explanation should be provided for the sale of scraps or their disposal in some other means



## Appendix VIII. Independent Assurance Opinion Statement

### INDEPENDENT ASSURANCE OPINION STATEMENT

#### 2022 GIGABYTE Sustainability Report

The British Standards Institution is independent to GIGA-BYTE TECHNOLOGY CO., LTD. (hereafter referred to as GIGABYTE in this statement) and has no financial interest in the operation of GIGABYTE other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of GIGABYTE only for the purpose of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by GIGABYTE. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to GIGABYTE only.

#### Scope

The scope of engagement agreed upon with GIGABYTE includes the followings:

- The assurance scope is consistent with the description of 2022 GIGABYTE Sustainability Report.
- The evaluation of the nature and extent of the GIGABYTE's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted with reference to type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.

This statement was prepared in English and translated into Chinese for reference only.

#### Opinion Statement

We conclude that the 2022 GIGABYTE Sustainability Report provides a fair view of the GIGABYTE sustainability programmes and performances during 2022. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the GIGABYTE and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrate GIGABYTE's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurers with reference to the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that GIGABYTE's description of their approach to AA1000AS v3 and their self-declaration with reference to GRI Standards were fairly stated.

#### Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a top level review of issues raised by external parties that could be relevant to GIGABYTE's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- 20 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of key organizational developments.
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness and Impact as described in the AA1000AP (2018).

#### Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness and Impact of AA1000AP (2018) and GRI Standards is set out below.

#### Inclusivity

This report has reflected a fact that GIGABYTE has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the GIGABYTE's inclusivity issues.

#### Materiality

GIGABYTE publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of GIGABYTE and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the GIGABYTE's management and performance. In our professional opinion the report covers the GIGABYTE's material issues.

#### Responsiveness

GIGABYTE has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for GIGABYTE is developed and continually provides the opportunity to further enhance GIGABYTE's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the GIGABYTE's responsiveness issues.

#### Impact

GIGABYTE has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. GIGABYTE has established processes to monitor, measure, evaluate and manage impacts that lead to more effective decision-making and results-based management within the organization. In our professional opinion the report covers the GIGABYTE's impact issues.

#### GRI Sustainability Reporting Standards (GRI Standards)

GIGABYTE provided us with their self-declaration of with reference to GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported or omitted. In our professional opinion the self-declaration covers the GIGABYTE's sustainability topics.

#### Assurance level

The moderate level assurance provided is with reference to AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

#### Responsibility

The sustainability report is the responsibility of the GIGABYTE's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

#### Competency and Independence

The assurance team was composed of Lead auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064 and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:   
Peter Pu, Managing Director BSI Taiwan



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000-4/V3-PLG8W

Statement No: SRA-TW-791784  
2023-09-08

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## 2021 Sustainability Report - Errata

2021 Report - Overview of GIGABYTE > p.11 > 2020 Generation and distribution of direct economic value

- Employee salary and benefits should be revised to read TWD 6,860,068 thousand; retained economic value should be revised to read TWD 5,086,283 thousand.

2021 Report - 2.4 Innovation Management > p.27 > Cumulative Number of Obtained Patents

- 2020 should be revised to 2,575 cases; 2021 should be revised to 2,769 cases