



Appendix I. Sustainability Performance Summary in the Past 5 Years

Aspect	Main Index	2019	2020	2021	2022	2023	
Economic Aspect	Consolidated Revenue (NTD 100 million)	617.81	846.03	1,219.05	1,072.64	1,367.73	
	Operating Cost (NTD 100 million)	521.90	701.38	923.15	906.47	1,201.98	
	Operating Expense (NTD 100 million)	81.35	102.47	151.04	107.71	116.80	
	Income Tax Expense (NTD 100 million)	3.58	11.20	27.78	19.11	13.24	
	Employee Salary and Benefits (NTD 100 million)	53.44	69.14	107.23	48.74	66.12	
	Earnings per Share (NTD)	3.05	6.88	21.01	10.29	7.46	
Environmental Aspect	Greenhouse Gas Emission (t-CO ₂ e) ^[1]	Scope 1	657.63	648.09	1,063.52	627.81	832.86
		Headquarters	162.21	170.19	275.23	293.27	303.18
		Taipei Silicon Valley Park Office	The Taipei Silicon Valley Park Office where our subsidiaries are located was added to the boundary of inventory in 2021.		24.69	41.17	10.95
		Taoyuan Nanping Factory	82.43	82.21	80.43	70.48	73.48
		China Dongguan Factory	179.25	167.85	360.02	24.62	304.38
		China Ningbo Factory	233.74	227.84	323.15	198.27	140.87
		Scope 2	27,800.91	28,123.84	28,874.43	27,283.64	26,606.40
		Headquarters	3,303.19	3,461.81	3,605.31	3,830.76	3,658.20
		Taipei Silicon Valley Park Office	The Taipei Silicon Valley Park Office where our subsidiaries are located was added to the boundary of inventory in 2021.		311.78	476.46	406.90
		Taoyuan Nanping Factory	6,570.18	6,206.85	6,461.34	6,107.90	6,238.19
	China Dongguan Factory	10,709.94	11,255.87	10,909.10	9,875.28	9,606.41	
	China Ningbo Factory	7,217.59	7,199.31	7,586.89	6,993.24	6,696.71	
	Greenhouse Gas Emissions Intensity (t-CO ₂ e / 1,000 motherboard equivalent pieces)	2.36	2.22	2.49	2.86	2.76	
	Electricity Consumption (MWh) ^[1]	Headquarters, Taoyuan Nanping Factory, Taipei Silicon Valley Park	18,524.16	18,995.40	20,674.18	20,556.94	20,814.72
		China Dongguan Factory, China Ningbo Factory	21,124.7	22,794.11	22,534.26	20,504.23	20,595.71
	Energy Consumption (GJ - including steam, gasoline, diesel fuel, LPG, and electricity)		150,922.69	154,879.76	163,903.31	154,346.18	154,311.42
	Water Use (tonnes) ^[2]	Headquarters, Taoyuan Nanping Factory	84,528	90,120	89,087	89,909	89,002
		China Dongguan Factory, China Ningbo Factory	209,884	201,063	170,148	163,055	160,768
	Waste Production (tonnes)		1,819.21	2,071.08	2,478.00	2,214.82	2,512.25
	General Industrial Waste- Non-recyclable (tonnes)	Headquarters	41.85	41.83	42.62	52.83	55.88
		Production Bases ^[3]	463.88	513.47	800.96	868.41	900.46
General Industrial Waste- Recyclable (tonnes)	Headquarters	26.50	26.80	32.17	33.24	35.64	
	Production Bases ^[3]	1,180.47	1,271.45	1,368.84	1,118.78	1,192.38	
Hazardous Industry Waste (tonnes)	Headquarters	0	0.6	1.22	0.88	1.45	
	Production Bases ^[3]	106.51	216.93	232.19	140.69	326.46	
Volume of Waste per Unit Production (tonnes /1,000 motherboard equivalent pieces) of Production Bases		0.15	0.15	0.20	0.22	0.24	
Average Waste Production per Person (tonnes /person) of Headquarters		0.06	0.06	0.06	0.07	0.07	
Total Number of Employees		7,471	7,303	7,026	7,269	6,018	
Ratio of Female Employees (%)		41.11	39.72	43.81	41.09	40.56	
Ratio of Females at Management Level (%)		27.74	27.41	27.34	27.25	27.87	
Employee Education Training Hours	Headquarters, Taoyuan Nanping Factory; subsidiaries Bestyield International, G-Style, Giga Computing, Cloudmatrix, Senyun, Selita; sub-subsidiary GIGAIPC ^[4]	24,878	19,904	15,359	30,088	28,907	
	China Dongguan Factory, China Ningbo Factory	59,010	18,998	15,169	13,136	68,933	
Fatal Occupational Injuries Ratio	Headquarters	0	0	0	0	0	
	Taoyuan Nanping Factory	0	0	0	0	0	
	China Dongguan Factory	0.22	0	0	0	0	
	China Ningbo Factory	0	0	0	0	0	
Severe Occupational Injuries (SOI) Ratio	Headquarters	0	0	0	0	0	
	Taoyuan Nanping Factory	0	0	0	0	0	
	China Dongguan Factory	0	0	0	0	0	
	China Ningbo Factory	0	0	0	0	0	
Recordable Occupational Injuries	Headquarters	0	0.39	0.39	0	0	
	Taoyuan Nanping Factory	2.28	0.69	0	0	0.51	
	China Dongguan Factory	0.22	0	0	0	0	
	China Ningbo Factory	0.83	0.41	1.27	2.21	1.21	

[Note 1] Since of 2021, the Taipei Silicon Valley Park Office, where GIGABYTE subsidiaries Bestyield International and G-Style are located, has been included in the boundary 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 boundary of water resource calculations included the Headquarters, Taoyuan Nanping Factory, China Dongguan and Ningbo Factories. 4F of Building B of the Headquarters was also added in 2022.

[Note 3] Production bases include GIGABYTE's three main factories, 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 2023 Sustainability Report was published by GIGABYTE in accordance with GRI Standards. The disclosed data is for the period running from January 1 and December 31, 2023.
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
GRI 2: General Disclosures 2021			Stakeholder engagement		
The organization and its reporting practices			2-29 Approach to stakeholder engagement		
2-1 Organizational details	6	-	2-30 Collective bargaining agreements	-	No trade unions or collective bargaining agreements.
2-2 Entities included in the organization's sustainability reporting	2	-	GRI 3: Material Topics of 2021		
2-3 Reporting period, frequency and contact point	2	-	3-1 Process to determine material topics	16	-
2-4 Restatements of information	87	-	3-2 List of material topics	19	-
2-5 External assurance	2,87	Please refer to Appendix VIII.	3-3 Management of material topics	21,29,50,59	-
Activities and workers			Material Topics GRI 200 Economy; GRI 300 Environment; GRI 400 Society		
2-6 Activities, value chain and other business relationships	6	-	Moral integrity and code of conduct		
2-7 Employees	60	-	GRI 3: Material Topics	3-3	Management of material topics
2-8 Workers who are not employees	61	-	GRI 205: Anti-corruption	205-3	Confirmed incidents of corruption and actions taken
Governance			GRI 206: Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and
2-9 Governance structure and composition	23	For more information, please refer to GIGABYTE 2023 Annual Report Three. Corporate Governance Report.	Information security and privacy protection		
2-10 Nomination and selection of the highest governance body	23	For more information, please refer to GIGABYTE 2023 Annual Report p.50.	GRI 3: Material Topics	3-3	Management of material topics
2-11 Chair of the highest governance body	-	The chairman is also a member of the management team.	GRI 418: Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data
2-12 Role of the highest governance body in overseeing the management of impacts	13	-	Innovation management		
2-13 Delegation of responsibility for managing impacts	13	-	GRI 3: Material Topics	3-3	Management of material topics
2-14 Role of the highest governance body in sustainability reporting	3	-	Self-determined Topic	Innovation Management	27
2-15 Conflicts of interest	22	For more information, please refer to GIGABYTE 2023 Annual Report p.72.	Climate strategy and risk management		
2-16 Communication of critical concerns	13	-	GRI 3: Material Topics	3-3	Management of material topics
2-17 Collective knowledge of highest governance body	23	For more information, please refer to GIGABYTE 2023 Annual Report p.46-47.	Self-determined Topic	Climate Change Mitigation and Adaptation	36
2-18 Evaluating the highest governance body's performance	-	For more information, please refer to GIGABYTE 2023 Annual Report p.36-37.	Greenhouse gas and energy management		
2-19 Remuneration policies	-	The current remuneration policies of the Board have not connected to the Company's ESG targets and performance. For more information, please refer to GIGABYTE 2023 Annual Report p.32.	GRI 3: Material Topics	3-3	Management of material topics
2-20 Process to determine remuneration	-	-	GRI 302: Energy	302-1	Energy consumption within the organization
2-21 Annual total compensation ratio	23	-		302-3	Energy intensity
Strategy, policies and practices				302-4	Reduction of energy consumption
2-22 Statement on sustainable development strategy	3,9	-		305-1	Direct (Scope 1) GHG emissions
2-23 Policy commitments	9,22,51,60	-	GRI 305: Emissions	305-2	Energy indirect (Scope 2) GHG emissions
2-24 Embedding policy commitments	10-11, 22, 51-57, 60	-		305-3	Other indirect (Scope 3) GHG emissions
				305-4	GHG emissions intensity
				305-5	Reduction of GHG emissions
				305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant
2-25 Processes to remediate negative impacts	22	-	Waste management		
2-26 Mechanisms for seeking advice and raising concerns	22	-	GRI 3: Material Topics	3-3	Management of material topics
2-27 Compliance with laws and regulations	22	-	GRI 306: Waste (2020)	306-2	Management of significant waste-related impacts
2-28 Membership associations	8	-			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.



GRI Standards / Disclosure Items		Page	Description and Omitted	GRI Standards / Disclosure Items		Page	Description and Omitted
GRI 306: Waste (2020)	306-3 Waste generated	35	-	GRI 414: Supplier Social Assessment	414-2 Negative social impacts in the supply chain and actions taken	55	On the topic of conflict minerals, in 2023, GIGABYTE investigated suppliers with concerns over the use of non-approved smelters and refiners and set deadlines for corrective action to be taken. Progress is also tracked by the relevant personnel.
	306-4 Waste diverted from disposal		-				
	306-5 Waste directed to disposal		-				
Product stewardship				Talent attraction and retention			
GRI 3: Material Topics	3-3 Management of material topics	29	-	GRI 3: Material Topics	3-3 Management of material topics	59	-
GRI 416: Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	-	63.4% of products launched in the last two years have published product environmental reports.	GRI 401: Employment	401-1 New employee hires and employee turnover	62	-
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	-	There were no product violations of health and safety regulations regarding products and services in 2023.		401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	66	-
Supply chain environmental and social impact management					401-3 Parental leave	76	-
GRI 3: Material Topics	3-3 Management of material topics	50	-	Talent cultivation and development			
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	51	-	GRI 3: Material Topics	3-3 Management of material topics	59	-
GRI 308: Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	-	GIGABYTE currently requires Party B in contract manufacturing and long-term supply contracts to make a declaration on adherence to HCSR, RoHS, WEEE, VOCs, and other government environmental protection laws and regulations on pollution prevention and waste treatment in the region specified by Party A. Related declarations were issued by 100% of the 27 suppliers that renewed their contracts in 2023.	GRI 404: Training and Education	404-1 Average hours of training per year per employee	68	-
					308-2 Negative environmental impacts in the supply chain and actions taken	53	Track annual achievement on carbon, water, and waste reduction by suppliers participating in 333 Reduction through the "Reduction. Sharing. Love the Earth" alliance survey.
404-3 Percentage of employees receiving regular performance and career development reviews	64	-					
Occupational health and safety				GRI 3: Material Topics	3-3 Management of material topics	59	-
GRI 407: Freedom of Association and Collective Bargaining	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	-	There were no risk incidents relating to freedom of association and collective bargaining at operating locations in 2023; no related risks were found at the 65 suppliers investigated through the Supplier Sustainability Assessment in 2023.	GRI 403: Occupational Health and Safety (2018)	403-1 Occupational health and safety management system	69	-
					GRI 408: Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	-
403-3 Occupational health services	73	-					
GRI 409: Forced or Compulsory Labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	-	There were no risk incidents relating to forced or compulsory labor at operating locations in 2023; no related risks were found at the 65 suppliers investigated through the Supplier Sustainability Assessment in 2023.		403-4 Worker participation, consultation, and communication on occupational health and safety	69	-
					403-5 Worker training on occupational health and safety	72	-
GRI 414: Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	-	GIGABYTE currently requires Party B in contract manufacturing and long-term supply contracts to make a declaration on adherence to RBA, Conflict Minerals, and their local social/labor laws and regulations. Related declarations were issued by 92.6% of the 27 suppliers that renewed their contracts in 2023.		403-6 Promotion of worker health	74	-
					403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	71	-
					403-8 Workers covered by an occupational health and safety management system	69	-
					403-9 Work-related injuries	72	-
					403-10 Work-related ill health	74	-



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

Category	The Ten Principles	Report Content or Description	Category	The Ten Principles	Report Content or Description
Human Rights	Businesses should support and respect the protection of internationally proclaimed human rights	5.1 Human Rights Commitment	Environment	Businesses should support a precautionary approach to environmental challenges	Chapter 3 Green Production
	Make sure that they are not complicit in human rights abuses	4.1.4 Conflict Minerals Management		Undertake initiatives to promote greater environmental responsibility	3.3 Product Stewardship 6.2.2 Environmental Care Practice
Labor Standards	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	5.1 Human Rights Commitment		Encourage the development and diffusion of environmentally friendly technologies	3.3.2 Environmentally Friendly Design
	The elimination of all forms of forced and compulsory labor	5.1 Human Rights Commitment	Anti-corruption	Businesses should work against corruption in all its forms, including extortion and bribery	2.1 Integrity Management and Legal and Regulation Compliance
	The effective abolition of child labor	5.1 Human Rights Commitment			
The elimination of discrimination in respect of employment and occupation	5.1 Human Rights Commitment				

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	
		3.2.1 Climate Governance Organization	3.2.1 Climate Governance Organization	
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
		3.2.2 Climate Management Strategy	3.2.3 Description and Management of Climate-related Risks 3.2.4 Description and Management of Climate-related Opportunities	3.2.5 Climate Scenario Analysis
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
		3.2.2 Climate Management Strategy	3.2.2 Climate Management Strategy	2.3 Risk Management 3.2.2 Climate Management Strategy
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
		3.2.2 Climate Management Strategy	3.1.1 Greenhouse Gas and Energy Management	3.1.1 Greenhouse Gas and Energy Management

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. 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.	3.2.2 Climate Management Strategy 3.2.3 Description and Management of Climate-related Risks
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.	
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.	3.2.2 Climate 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.
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	3.1 Environmental Management
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.	3.1.1 Greenhouse Gas and Energy Management More information on GHG inventory and assurance can be found on P.69-70 of the GIGABYTE 2023 Annual Report
9. Greenhouse gas inventory, assurance status, emissions reduction targets, strategies, and concrete action plans.	

Appendix VI. SASB Index: Hardware (2018)

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	2.4 Information Security and Privacy Protection
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	42 tier-1 suppliers passed the RBA VAP or equivalent audit process in 2023.
Materials Sourcing		
TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	4.1.4 Conflict Minerals Management

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	Please refer to 3.1.1 Greenhouse Gas and Energy Management	Gigajoule (GJ), Percentage (%)
2. Total water withdrawal	Quantification	Please refer to 3.1.2 Water Resource Management	1,000 m ³
3. Total mass of hazardous waste produced and percentage recycled	Quantification	327.91 metric tons of hazardous waste were produced in 2023; 242.17 metric tons were recycled Percentage recycled was 73.85%	Tonnes (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 (Note 1)	Quantification	823.63 metric tons of electronic products were repaired, recycled, and refurbished in 2023; 786.99 metric tons were collected after repairs and refurbished after recycling for re-manufacturing or resale. The recycling ratio was 95.55%	Tonnes (t), Percentage (%)
6. Description of risk management related to the use of critical materials	Qualitative Description	Please refer to 4.1.4 Conflict 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 2023.	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

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%	6%
Technical staff	15%	14%
All other employees	30%	21%
Total	59%	41%

[Note] Technical staff is defined here as personnel in technology/R&D/manufacturing positions.

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) = 823.63/15,822.93=5.21%

* 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 = 42/257=16.34%

(b) Number of suppliers audited under CMA process by a third party / Number of high-risk suppliers = 42/42=100%

Appendix VIII. Independent Assurance Opinion Statement

INDEPENDENT ASSURANCE OPINION STATEMENT

2023 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:

1. The assurance scope is consistent with the description of 2023 GIGABYTE Sustainability Report.
2. The evaluation of the nature and extent of the GIGABYTE's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with 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 2023 GIGABYTE Sustainability Report provides a fair view of the GIGABYTE sustainability programmes and performances during 2023. 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 in accordance with 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 in accordance with 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 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.
- 15 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 in accordance with 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.

The moderate level assurance provided is in accordance with 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 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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2022 Sustainability Report - Errata

- Section in 2022 report: 3.3 Friendly Products > p.42 > Recycling Rate of Packaging Materials
The ratio figures for 2018-2022 in the graph should be 96.2%, 95.9%, 95.7%, 94.9%, and 95.1%.
- Section in 2022 report: 5.3.1 Environmental Health and Safety > p.63 > Training Courses and Attendance
Taiwanese bases: Basic Safety and Health Training (including basic training and newcomer training) held 38 sessions. Evacuation and Disaster Prevention Training held 15 sessions.