

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

Aspect		Main Index	2020	2021	2022	2023	2024
Economic Aspect	Consolidated Revenue (NTD 100 million)		846.03	1,219.05	1,072.64	1,367.73	2,651.5
	Operating Cost (NTD 100 million)		701.38	923.15	906.47	1,201.98	2,730.56
	Operating Expense (NTD 100 million)		102.47	151.04	107.71	116.80	153.15
	Income Tax Expense (NTD 100 million)		11.20	27.78	19.11	13.24	28.43
	Employee Salary and Benefits (NTD 100 million)		69.14	107.23	48.74	66.12	92.23
	Earnings per Share (NTD)		6.88	21.01	10.29	7.46	15.03
Environmental Aspect	Greenhouse Gas Emission (t-CO <sub>2</sub> e) <sup>1</sup>	Scope 1	648.09	1,063.52	627.81	832.86	824.73
		Headquarters	170.19	275.23	293.27	303.18	400.44
		Taipei Silicon Valley Park Office	-	24.69	41.17	10.95	10.95
		Taoyuan Nanping Factory	82.21	80.43	70.48	73.48	104.3
		China Dongguan Factory	167.85	360.02	24.62	304.38	144.22
		China Ningbo Factory	227.84	323.15	198.27	140.87	164.83
		Scope 2	28,123.84	28,874.43	27,283.64	26,606.40	22,687.85
		Headquarters	3,461.81	3,605.31	3,830.76	3,658.20	4,014.66
		Taipei Silicon Valley Park Office	-	311.78	476.46	406.90	421.76
		Taoyuan Nanping Factory	6,206.85	6,461.34	6,107.90	6,238.19	7,308.65
		China Dongguan Factory	11,255.87	10,909.10	9,875.28	9,606.41	6,062.38
		China Ningbo Factory	7,199.31	7,586.89	6,993.24	6,696.71	4,880.4
		Greenhouse Gas Emissions Intensity (t-CO <sub>2</sub> e / 1,000 motherboard equivalent pieces)	2.22	2.49	2.86	2.76	2.05
	Electricity Consumption (MWh) <sup>1</sup>	Headquarters, Taoyuan Nanping Factory, Taipei Silicon Valley Park	18,995.40	20,674.18	20,556.94	20,814.72	23,775.45
		China Dongguan Factory, China Ningbo Factory	22,794.11	22,534.26	20,504.23	20,595.71	22,218.86
	Energy Consumption (GJ - including steam, gasoline, diesel fuel, LPG, and electricity)		154,879.76	163,903.31	154,346.18	154,311.42	259,520.36
	Water Use (tonnes) <sup>2</sup>	Headquarters, Taoyuan Nanping Factory	90,120	89,087	89,909	89,002	97,210
		China Dongguan Factory, China Ningbo Factory	201,063	170,148	163,055	160,768	156,943
	Waste Production (tonnes)		2,071.08	2,478.00	2,214.82	2,512.25	2,878.94
	General Industrial Waste-Non-recyclable (tonnes)	Headquarters	41.83	42.62	52.83	55.88	206.17
		Production Bases <sup>3</sup>	513.47	800.96	868.41	900.46	996.28
	General Industrial Waste-Recyclable (tonnes)	Headquarters	26.80	32.17	33.24	35.64	24.26
		Production Bases <sup>3</sup>	1,271.45	1,368.84	1,118.78	1,192.38	1,424.56
	Hazardous Industry Waste (tonnes)	Headquarters	0.6	1.22	0.88	1.45	3.76
		Production Bases <sup>3</sup>	216.93	232.19	140.69	326.46	223.91
	Volume of Waste per Unit Production (tonnes /1,000 motherboard equivalent pieces) of Production Bases		0.15	0.20	0.22	0.24	0.23
	Average Waste Production per Person (tonnes /person) of Headquarters		0.06	0.06	0.07	0.07	0.17
Social Aspect	Total Number of Employees		7,303	7,026	7,269	6,018	6,473
	Ratio of Female Employees (%)		39.72	43.81	41.09	40.56	42.45
	Ratio of Females at Management Level (%)		27.41	27.34	27.25	27.87	28.83
	Employee Education Training Hours	Headquarters, Taoyuan Nanping Factory; subsidiaries Bestyield International, G-Style, Giga Computing, Cloudmatrix, Senyun, Selita; sub-subsidiary GIGAPIC <sup>4</sup>	19,904	15,359	30,088	28,907	34,513
		China Dongguan Factory, China Ningbo Factory	18,998	15,169	13,136	68,933	76,747
		Headquarters	0	0	0	0	0
	Fatal Occupational Injuries Ratio	Taoyuan Nanping Factory	0	0	0	0	0
		China Dongguan Factory	0	0	0	0	0
		China Ningbo Factory	0	0	0	0	0
		Headquarters	0	0	0	0	0
	Severe Occupational Injuries (SOI) Ratio	Taoyuan Nanping Factory	0	0	0	0	0
		China Dongguan Factory	0	0	0	0	0
		China Ningbo Factory	0	0	0	0	0
		Headquarters	0.39	0.39	0	0	0
	Recordable Occupational Injuries	Taoyuan Nanping Factory	0.69	0	0	0.51	2.33
		China Dongguan Factory	0	0	0	0	0
		China Ningbo Factory	0.41	1.27	2.21	1.21	1.72

Note 1: As 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 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, and Selita were included in total employee training hours in 2022.

## Appendix II. GRI Content Index

Terms of Use The 2024 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, 2024.

GRI 1 Version GRI 1: Foundation 2021

GRI Sector Standards Used None

GRI Standards / Disclosure Items	Page	Description and Omitted
The organization and its reporting practices		
2-1 Organizational details	7	-
2-2 Entities included in the organization's sustainability reporting	3	-
2-3 Reporting period, frequency and contact point	3	-
2-4 Restatements of information	9,55	1.The retained economic value generated and distributed over the past three years has been adjusted to align with the financial statements as retained earnings. 2.The packaging recyclability rate for 2023 has been corrected and is now indicated as 95.9% in the bar chart.
2-5 External assurance	3,104	Please refer to Appendix VIII.
Activities and workers		
2-6 Activities, value chain and other business relationships	7	-
2-7 Employees	70	-
2-8 Workers who are not employees	70	-
Governance		
2-9 Governance structure and composition	26	For more information, please refer to <a href="#">GIGABYTE 2024 Annual Report</a>
2-10 Nomination and selection of the highest governance body	26	For more information, please refer to <a href="#">GIGABYTE 2024 Annual Report</a> p.34-36.
2-11 Chair of the highest governance body	-	The chairman is also a member of the management team.
2-12 Role of the highest governance body in overseeing the management of impacts	13	-
2-13 Delegation of responsibility for managing impacts	13	-
2-14 Role of the highest governance body in sustainability reporting	4	-
2-15 Conflicts of interest	27	For more information, please refer to <a href="#">GIGABYTE 2024 Annual Report</a> p.56.
2-16 Communication of critical concerns	13	-
2-17 Collective knowledge of highest governance body	26	For more information, please refer to <a href="#">GIGABYTE 2024 Annual Report</a> p.33
2-18 Evaluating the highest governance body's performance	-	For more information, please refer to <a href="#">GIGABYTE 2024 Annual Report</a> p.24-25
2-19 Remuneration policies	-	The current remuneration policies of the Board have not connected to the Company's ESG targets and performance.
2-20 Process to determine remuneration	-	For more information, please refer to <a href="#">GIGABYTE 2024 Annual Report</a> p.21.

GRI Standards / Disclosure Items	Page	Description and Omitted
2-21 Annual total compensation ratio	27-28	-
Strategy, policies and practices		
2-22 Statement on sustainable development strategy	4,10	-
2-23 Policy commitments	10,26 63,69	-
2-24 Embedding policy commitments	11-12, 27-28, 63,69	-
2-25 Processes to remediate negative impacts	29	-
2-26 Mechanisms for seeking advice and raising concerns	29	-
2-27 Compliance with laws and regulations	29	In 2024, there were zero major violations of regulations. A major violation is defined as an incident resulting in a fine exceeding NT\$1 million .
2-28 Membership associations	9	-
Stakeholder engagement		
2-29 Approach to stakeholder engagement	24-25	-
2-30 Collective bargaining agreements	-	No trade unions or collective bargaining agreements.
GRI 3: Material Topics of 2021		
3-1 Process to determine material topics	14	-
3-2 List of material topics	16	-
3-3 Management of material topics	21-23	-

### Material Topics GRI 200 Economy; GRI 300 Environment; GRI 400 Society

GRI Standards / Disclosure Items	Page	Description and Omitted
Code of Ethics and Conduct		
GRI 3: Material Topics	3-3 Management of material topics	21 -
GRI 205: Anti-corruption	205-3 Confirmed incidents of corruption and actions taken	- No occurrence
GRI 206: Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	- No occurrence
Customer Relations Management		
GRI 3: Material Topics	3-3 Management of material topics	21 -
GRI 418: Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	34,37 -
Climate strategy and risk management Greenhouse gas and energy management		

GRI Standards / Disclosure Items		Page	Description and Omitted
GRI 3: Material Topics	3-3 Management of material topics	22	-
GRI 302: Energy	302-1 Energy consumption within the organization	43	-
	302-3 Energy intensity	41-42	-
	302-4 Reduction of energy consumption	41	-
	305-1 Direct (Scope 1) GHG emissions	-	-
GRI 305: Emissions	305-2 Energy indirect (Scope 2) GHG emissions	-	-
	305-3 Other indirect (Scope 3) GHG emissions	43	-
	305-4 GHG emissions intensity	-	-
	305-5 Reduction of GHG emissions	-	-
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant	43	-
Product stewardship			
GRI 3: Material Topics	3-3 Management of material topics	22	-
GRI 416: Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	-	68.8% of products launched in the last two years have published product environmental reports
	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 2024
Supply chain environmental and social impact management			
GRI 3: Material Topics	3-3 Management of material topics	21	-
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	63	-
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 43 suppliers that renewed their contracts in 2024.
	308-2 Negative environmental impacts in the supply chain and actions taken	63	4.2 Supply Chain Risk Management
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 2024; no related risks were found at the 85 suppliers investigated through the Supplier Sustainability Assessment in 2024.
GRI 408: Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	-	There were no major risk incidents relating to the use of child labor at operating locations in 2024; no related risks were found at the 85 suppliers investigated through the Supplier Sustainability Assessment in 2024.
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 2024; no related risks were found at the 85 suppliers investigated through the Supplier Sustainability Assessment in 2024.

GRI Standards / Disclosure Items		Page	Description and Omitted
GRI 414: Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	-	Currently, GIGABYTE's outsourced manufacturing and long-term supply contracts require suppliers to declare and guarantee compliance with the RBA Code of Conduct and relevant social and labor laws or regulations in their respective locations. In 2024, 43 suppliers updated their contracts, with 100% including the required declarations. Additionally, 86% of them made further declarations stating they do not use conflict minerals.
	414-2 Negative social impacts in the supply chain and actions taken	63	4.2 Supply Chain Risk Management
Talent attraction and retention			
GRI 3: Material Topics	3-3 Management of material topics	23	-
GRI 401: Employment	401-1 New employee hires and employee turnover	75	-
	401-2 Benefits provided to full-time employees (excluding temporary or part-time staff)	76	-
	401-3 Parental leave	88	-
Talent cultivation and development			
GRI 3: Material Topics	3-3 Management of material topics	23	-
GRI 404: Training and Education	404-1 Average hours of training per year per employee	78	-
	404-2 Programs for upgrading employee skills and transition assistance programs	75-77	-
	404-3 Percentage of employees receiving regular performance and career development reviews	73	-
Occupational health and safety			
GRI 3: Material Topics	3-3 Management of material topics	23	-
GRI 403: Occupational Health and Safety (2018)	403-1 Occupational health and safety management system	80	-
	403-2 Hazard identification, risk assessment, and incident investigation	81	-
	403-3 Occupational health services	84	-
	403-4 Worker participation, consultation, and communication on occupational health and safety	84	-
	403-5 Worker training on occupational health and safety	82	-
	403-6 Promotion of worker health	86	-
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	82	-
	403-8 Workers covered by an occupational health and safety management system	81	-
	403-9 Work-related injuries	83	-
	403-10 Work-related ill health	85	-

## Company-Defined Material Topics

GRI Standards / Disclosure Items		Page	Description and Omitted
Corporate Governance			
GRI 3: Material Topics	3-3 Management of material topics	21	-
Company-Defined Material Topics	Corporate Governance	26	-
Innovation Management			
GRI 3: Material Topics	3-3 Management of material topics	21	-
Company-Defined Material Topics	Innovation Management	35	-
Brand Strategy and Business Reputation Management			
GRI 3: Material Topics	3-3 Management of material topics	21	-
Company-Defined Material Topics	Brand Strategy and Business Reputation Management	38	-
GRI 417:Marketing and Labeling	GRI417-2 Incidents of non-compliance concerning product and service information and labeling	39	-
	GRI417-3 Incidents of non-compliance concerning marketing communications		-

## Other Topics Disclosure

GRI Standards / Disclosure Items		Page	Description and Omitted
GRI 306: Waste (2020)	306-2 Management of significant waste-related impacts	45	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		-
	306-4 Waste diverted from disposal		-
	306-5 Waste directed to disposal		-
	303-3 Water withdrawal		-
GRI 303 Water and Effluents	303-4 Water discharge	44	-
	303-5 Water consumption		-

## 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	5.1 Human Rights Commitment
	Make sure that they are not complicit in human rights abuses	4.4 Conflict Minerals Management
Labor Standards	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	5.1 Human Rights Commitment
	The elimination of all forms of forced and compulsory labor	
	The effective abolition of child labor	
	The elimination of discrimination in respect of employment and occupation	
Environment	Businesses should support a precautionary approach to environmental challenges	Chapter 3 Green Production
	Undertake initiatives to promote greater environmental responsibility	3.3 Product Stewardship 6.3 Cultivation of Sustainability Thinking and Natural Co-Prosperity
	Encourage the development and diffusion of environmentally friendly technologies	3.3.1 Friendly Design
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	
		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	3.2.2 Climate Management Strategy	3.2.3 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.	3.2.2 Climate Management Strategy
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	3.2.3 Climate Scenario Analysis
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 <a href="#">GIGABYTE 2024 Annual Report</a>
9. Greenhouse gas inventory, assurance status, emissions reduction targets, strategies, and concrete action plans.	

## Appendix VI. SASB Index (2025)

Topic and Code	Accounting Metric	Chapter or Explanation
<b>Product Security</b>		
TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products	2.4 Information Security and Privacy Protection
<b>Employee Diversity and Inclusion</b>		
TC-HW-330a.1	Percentage of gender representation for (1) senior management (2) non senior management (3) technical staff (4) all other employees	SASB Statistics
<b>Product Life Cycle Management</b>		
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	SASB Statistics
TC-HW-410a.4	Weight of end-of-life products and e-waste recovered, percentage recycled	SASB Statistics
<b>Supply Chain Management</b>		
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	In 2024, all 42 audited suppliers who underwent RBA Verification Audit Process (VAP) or an equivalent audit successfully passed the audit.
<b>Materials Sourcing</b>		
TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	4.4 Conflict Minerals Management

## SASB Statistics

### TC-HW-330a.1

Percentage of gender representation for (1) senior management (2) non senior management (3) technical staff (4) all other employees

	Male	Female
Senior management	1.7%	0.3%
Non senior management	11.4%	5.0%
Technical staff*	38.9%	28.2%
All other employees	5.6%	8.9%
Total	57.5%	42.5%

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

### 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 = 15.73%

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

### 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) = 5.15%

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

## 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 m3
3. Total mass of hazardous waste produced and percentage recycled	Quantification	227.67 metric tons of hazardous waste were produced in 2024; 135.79 metric tons were recycled Percentage recycled was 59.64%	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	886.70 metric tons of electronic products were repaired, recycled, and refurbished in 2024; 839.98 metric tons were collected after repairs and refurbished after recycling for re-manufacturing or resale. The recycling ratio was 94.73%	Tonnes (t), Percentage (%)
6. Description of risk management related to the use of critical materials	Qualitative Description	Please refer to 4.4 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 2024.	Reporting Currency
8. Product output of key products by category	Quantification	Please refer to the reports of <a href="#">2024 Q3 Investor Conference</a> , <a href="#">2024 Q1 Investor Conference</a>	Varied depending on product type

Note: 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 2024 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 2024 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 2024 GIGABYTE Sustainability Report provides a fair view of the GIGABYTE sustainability programmes and performances during 2024. 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 assurors 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 top 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.

### Assurance level

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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Statement No: SRA-TW-808356  
2025-06-20

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