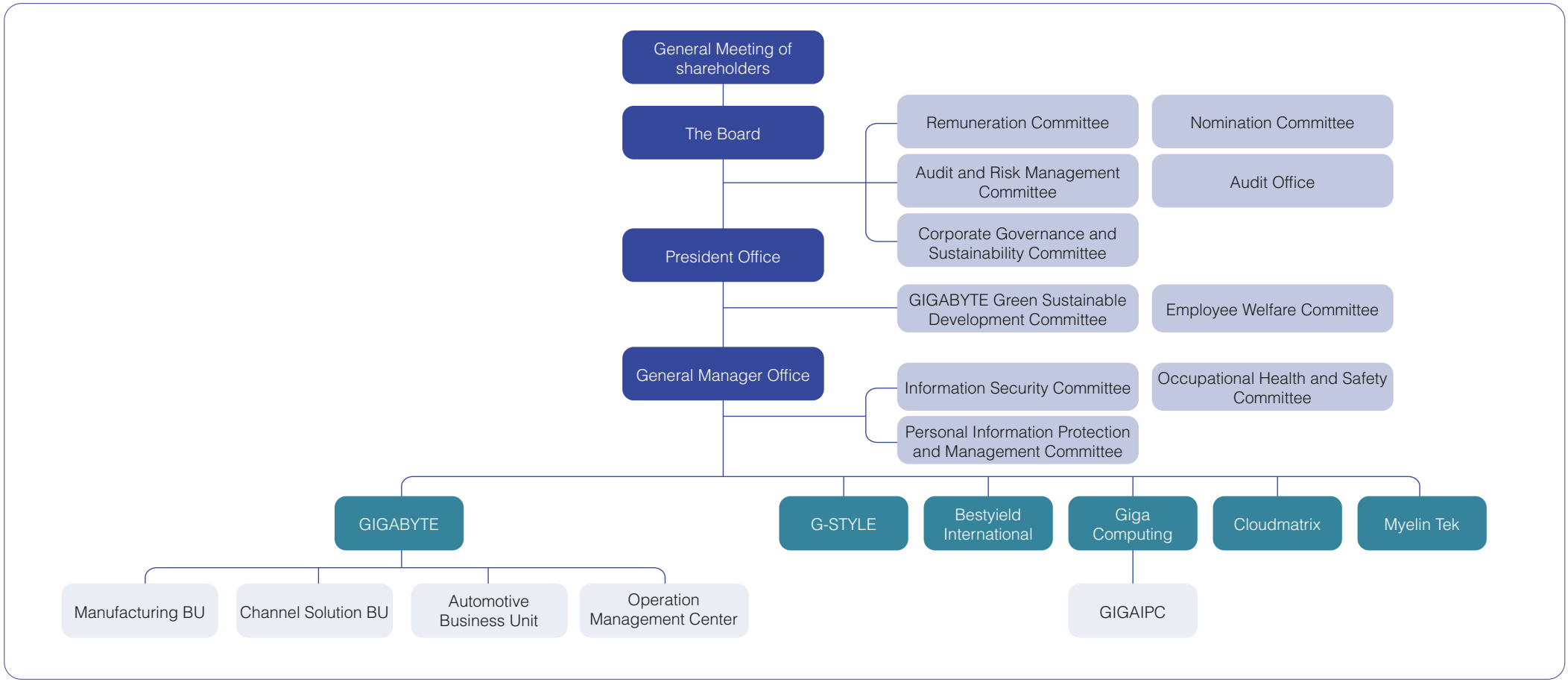
02 Corporate Governance

2.1 Corporate Governance Structure

GIGABYTE adheres to the principle of integrity in business operations and has established a diversified, resilient, and sustainable governance mechanism to protect the rights and interests of all stakeholders. At the same time, in compliance with relevant Corporate Governance laws and regulations, the company has established clear rules and regulations such as the "Corporate Governance Best Practice Principles," "Rules of Procedure for Board of Directors Meetings," and "Procedures for Handling Material Inside Information." It also regularly implements internal audit and risk control mechanisms to strengthen self-review and oversight functions, thereby preventing and managing potential conflicts of interest and ensuring that the management team adheres to the principles of integrity, fulfills its Corporate Governance responsibilities, and upholds its commitment to sustainable development.

GIGABYTE is also committed to enhancing operational transparency. In addition to regularly disclosing relevant company information on the company website and the Taiwan Stock Exchange's Market Observation Post System, the company also participates in external evaluation mechanisms such as the Corporate Governance Evaluation. In the 12th Corporate Governance Evaluation, GIGABYTE was ranked in the 36–50% percentile among listed companies. Moving forward, the company will continue to monitor evaluation results to serve as a reference for improving its corporate governance mechanisms.



2.1.1 Board of Directors and Management Team

GIGABYTE adopts a candidate nomination system in accordance with the "Procedures for Election of Directors," whereby shareholders elect directors from a list of director candidates. In 2025, GIGABYTE's Board of Directors consisted of 11 members, with Mr. Dandy Yeh serving as Chairman. The Board comprised 6 executive directors and 5 independent directors, with independent directors accounting for 46% of the Board; none of the independent directors had served more than three consecutive terms. Among the Board members, there were 3 female directors, 2 of whom were independent directors, representing 27% of the Board. In 2025, the Board of Directors held seven meetings, with an average attendance rate of 98.70%.

To strengthen Corporate Governance and promote the sound development of the Board's composition, the Company's "Procedures for Election of Directors" explicitly stipulate that the Board's composition should consider diversity, while also specifying that the Board as a whole should possess capabilities including: operational judgment, financial and accounting analysis, business management, crisis management, industry knowledge, legal expertise, leadership, and decision-making. To maintain the professional strengths and capabilities of directors and promote sustainable corporate operations, directors regularly participate in continuing education courses on Corporate Governance, sustainable development, industry trends, and regulatory updates.

- Diversity, Independence, and Professional Backgrounds of Board Members: For details, please refer to the GIGABYTE Sustainability Website
- Status of Further Education of Directors: For detailed information, please refer to GIGABYTE's 2025 Annual Report, p.33-34

Note: The average attendance rate for board meetings is calculated as follows: Actual attendance of BOD in 2025 / Expected attendance of BOD in 2025. Attendance by proxy is not included in the calculation.

Nomination and Election of Directors

In accordance with the relevant regulations of the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companie," the Company has established the " Procedures for Election of Directors " and formed a Nomination Committee to regulate the standards and procedures for the election of directors. The Regulations emphasize that the election of directors should take into account the overall composition of the Board of Directors, prioritize diversity, and ensure that members possess the necessary knowledge and capabilities. Director elections follow a candidate nomination system. The Nomination Committee identifies, evaluates, and nominates candidates based on criteria regarding the professional competence, technical skills, experience, gender diversity, and independence required of Board members and the Group General Manager, to identify, review, and nominate candidates, who are then elected by shareholders at the shareholders' meeting, including both independent and non-independent directors. The Committee ensures there are no close familial relationships among directors and plans to include representatives of stakeholders related to the organization or individuals with relevant influence in future evaluations for selecting Board members. The election process is overseen by scrutineers and voting counters, with the results announced on the spot. Elected directors receive official notifications of their election.

Conflict of Interest Management

The Chairman of the Company also serves as the President. As one of the Company's founders, the Chairman is highly familiar with both the internal and external environments of the Company as well as the upstream and downstream industries, enabling him to lead the Company's long-term development. Currently, the Company has five independent directors, and a majority of the board members do not hold concurrent positions as employees or managers, thereby enhancing the supervisory function of the Board of Directors. If a director or the legal entity they represent has an interest in a matter being discussed at a Board meeting, the director shall disclose the nature of the interest during the meeting. Where such an interest is likely to harm the interests of the Company, the director shall not participate in the discussion or voting of the matter and shall recuse themselves. Additionally, they may not act as a proxy for other directors to vote on the matter. When a director's spouse, a relative within the second degree of kinship, or a company controlled by or in a subordinate relationship with the director has an interest in the matter, the director is deemed to have a personal interest in that matter. The Company complies with the provisions of the Company Act regarding directors who are not allowed to exercise voting rights in such situations. Prior to each Board meeting, the chairperson informs relevant directors of any recusal requirements, and all recusals are recorded in the official meeting minutes. For detailed information regarding cross-shareholdings and concurrent positions held by directors with other interested parties, please refer to the "Corporate Governance Report" section II of GIGABYTE's 2025 Annual Report.

2.1.2 Functional Committees and Performance Evaluation

To enhance the effectiveness of the Board of Directors, the following functional committees have been established under the Board: the Remuneration Committee, the Audit and Risk Management Committee, the Corporate Governance and Sustainability Committee, and the Nomination Committee. Each functional committee is accountable to the Board and submits proposals for resolutions by the Board.

Operation of Functional Committees

Remuneration Committee	• Composed of 3 independent directors • 4 meetings in 2025, with an average attendance rate of 100% • Responsibilities: Assess the achievement of performance goals for the Company's directors, supervisors, and maintain the appropriateness of individual remuneration.
Audit and Risk Management Committee	• Composed of 5 independent directors • 7 meetings in 2025, with an average attendance rate of 100% • Responsibilities: Supervise the proper expression of the Company's financial statements and the independence and performance of the certified accountants and ensure the Company's compliance with laws and the effectiveness of the internal control system.
Corporate Governance and Sustainability Committee	• Composed of the Chairman and 2 independent directors • Established in April 2025 • Responsibilities: Supervise the promotion and implementation of the Company's corporate social responsibility, sustainable operations, and Corporate Governance; review relevant proposals and codes of conduct; and provide guidance on related evaluations and performance results.
Nomination Committee	• Composed of the Chairman and 2 independent directors • 2 meetings in 2025, with an average attendance rate of 100% • Responsibilities: Strengthen the functionality of the Board and management mechanism. Nominate candidates for directors and the Group President based on selection criteria, and evaluate the performance of the Board, its committees, individual directors, and the independence of independent directors.

Board Performance Evaluation

Evaluation Method	Scope of Evaluation	Evaluation Cycle	Evaluation Dimensions
Self-Evaluation of Board Self-Evaluation of Board Members	• Board of Directors • Individual Board Members	• Once a year • Date of most recent assessment March 14, 2025	• Level of involvement in company operations, quality of Board decision-making, composition and structure, expertise and continuing education, management of internal relationships and communication, and internal controls. Currently, performance evaluations primarily focus on economic aspects of organizational management; in the future, the company will incorporate environmental, human rights, and other relevant indicators into its evaluations. • The evaluation results were reviewed and approved by the Remuneration Committee and adopted by the Board of Directors, with the reporting process completed within the prescribed timeframe.

Remuneration Policy for the Management Team

The remuneration for GIGABYTE directors is allocated in accordance with the Company's Articles of Incorporation and must be approved by the Board of Directors and reported to the Annual General Meeting of Shareholders. No director remuneration may be paid outside of these provisions; any additional changes require the approval of the Annual General Meeting of Shareholders. The remuneration amount is determined based on the scope of responsibilities and fiduciary duties undertaken by each director, as well as the Company's operational performance and profitability. The remuneration of the Company's executives is handled in accordance with the Remuneration Management Guidelines, Employee Performance Evaluation Guidelines, Business Group Financial Performance Assessment Principles, and the Balanced Performance Bonus Distribution Mechanism. Remuneration is determined based on educational background, professional experience, business performance, and level of contribution, and is approved in accordance with the Company's authorized approval authority.

The Company operates primarily in Taiwan. The following table compares the annual remuneration of the highest-paid individual at GIGABYTE with that of other employees:

The annual remuneration of the highest-paid individual is 9.02 times the median annual total remuneration of other employees (excluding the highest one)

9.02

The highest-paid individual annual remuneration is 8.04 times the average annual remuneration of other employees (excluding the highest one)

8.04

The percentage change in the highest-paid individual annual remuneration is 13.72 times the percentage change in the median annual remuneration of other employees (excluding the highest one)

13.72

Director and Executive Remuneration Policy

Item	Director Remuneration	The remuneration of president and vice presidents
Remuneration Policy	Remuneration is allocated in accordance with the Company's Articles of Incorporation; no additional remuneration shall be paid to directors. Any additional allocation or changes must be approved by a resolution of the shareholders' meeting	Administered in accordance with the Company's Remuneration Management Guidelines, Employee Performance Evaluation Guidelines, Business Group Financial Performance Assessment Principles, and the Balanced Performance Bonus Distribution Mechanism.
Criteria and composition of remuneration	Allocated based on the weighting of the directors' operational responsibilities and liability for guarantees	Base salary, living allowance, meal allowance, position allowance, non-vehicle allowance, holiday bonuses, performance bonuses, and severance pay, etc.
Interrelationship with the Company's business performance and future risks	Determined based on the company's operational performance and profitability. Fully fulfill management oversight duties, formulate business strategies, and turn crises into opportunities.	Remuneration is determined by comprehensively considering financial and non-financial indicators to strengthen employee loyalty, achieve the goal of profit and loss sharing between labor and management, and jointly address the risk environment • Financial indicators: Profitability, business unit performance, etc. • Non-financial indicators: Work target achievement rate, contribution level, etc.

Note: The specific remuneration metrics applicable to individual managers vary based on their respective roles and responsibilities to ensure alignment between managerial performance goals and unit/company strategies

2.1.3 Internal Audit

GIGABYTE's Audit Office is an independent unit reporting directly to the Board of Directors. It is responsible for formulating integrity management policies and preventive measures. Each year, it oversees implementation in accordance with the audit plan approved by the Board of Directors, conducts regular and ad hoc audits within its scope (GIGABYTE and its subsidiaries), and reports regularly to the Board of Directors to strengthen integrity management. In accordance with the "Regulations for Handling Internal Audit Systems," the purpose of internal audit is to assist the Board of Directors and management in continuously identifying potential operational risks and tracking the effectiveness of improvements, thereby enhancing overall governance quality and business performance.

Communication between Independent Directors and the Head of Internal Audit in 2025: Please refer to the internal audit information on the GIGABYTE official website

Internal Audit Activities Related to Integrity in Business Operations and Sustainable Development

Audit Items	Audit Frequency	Most Recent Audit Date	Reported to the BOD	Audit Results
Overtime and working hours management	Twice a year	August 2025	September 2025	Compliance with all regulations
Insider Trading Prevention Management	Once a year	October 2025	November 2025	Compliance with all regulations
Information Security Audit and Control Procedures	Once a year	November 2025	November 2025	Compliance with all regulations
Sustainable Information Management	Once a year	December 2025	December 2025	Compliance with all regulations
Legal and Regulatory Compliance	Once a year	December 2025	December 2025	Compliance with all regulations

2.2 Code of Ethics and Conduct

Ethical Business Practices

GIGABYTE believes that only through ethical business practices can the company earn the trust of its stakeholders. We adhere to the "Code of Ethical Conduct" approved by the Board of Directors and, with reference to the Responsible Business Alliance (RBA), have established the "Code of Business Conduct." This code provides guidance on an equal and safe work environment, legal compliance obligations, external business activities, and the protection of corporate assets, and establishes disciplinary and grievance procedures for violations of ethical business conduct. To establish sound internal mechanisms for handling and disclosing material information and to prevent improper information leaks, the Board of Directors has approved the "Regulations for the Prevention of Insider Trading" to ensure the consistency and accuracy of information released by the company to the public.

GIGABYTE's Internal Regulations on Ethical Business Operations

Regulations	Scope of Application	Description
Code of Ethical Conduct	Directors Executives Employees	Explicitly prohibits bribery, illegal political contributions, improper donations, offering or accepting improper benefits, engaging in unfair competition, and infringing on trade secrets
Code of Business Conduct		It establishes guidelines for four key management areas: "equal and safe work environment, protection of company assets, external business activities, and compliance with laws and fulfillment of social responsibilities"
Regulations for the Prevention of Insider Trading		The handling and disclosure of material inside information as defined in these regulations shall be conducted in accordance with relevant laws, orders, the regulations of the Taiwan Stock Exchange, and the Company's operating procedures
Sustainable Procurement Guidelines	Suppliers	Referring to the Responsible Business Alliance (RBA) Code of Conduct, four key management areas (quality, environmental protection, product responsibility, and corporate social responsibility) and four zero-tolerance standards have been established

GIGABYTE requires new employees to sign the "Employee Code of Ethical Conduct," with a 100% signing rate at Headquarters and the Nanping Factory. GIGABYTE continues to provide training on ethical business practices for current employees. Course topics cover legal and intellectual property matters, internal audits and controls, accounting systems, and ethical business practices. Courses are tailored for different employee categories, including management, general staff, and international employees, to ensure that all employees fully understand the company's vision and systems for ethical business practices. In 2025, a total of 81 training sessions were held, with a cumulative total of 403 participants and 456 training hours

Number of Training Sessions	Number of Trainees	Total Training Hours
81 sessions	403 participants	456 hours

Whistleblowing Mechanism

GIGABYTE provides employees with a secure and anonymous reporting channel to prevent violations of integrity-related regulations. Upon receiving a complaint, a special investigation will be initiated, and appropriate disciplinary actions will be taken against violators based on the severity of the offense. Furthermore, the scope of these complaints extends to the company's distributors to ensure employees strictly adhere to ethical boundaries in business dealings. To protect whistleblowers, GIGABYTE pledges that if an employee suffers commercial losses as a result of adhering to these guidelines, and this is verified, the employee will not face any disciplinary action or adverse consequences.

Grievance Channels

Complaint and Whistleblowing Email: Gbt-audit@gigabyte.com

Employee Complaint Mailbox: help@gigabyte.com

CSR-Related Communication Channels: CSR@gigabyte.com

Additional Communication Channels: GIGABYTE Official Website-Stakeholder Section

Violations of the Code of Business Integrity

Number of Violations	2023	2024	2025
Corruption and Bribery	0	0	0
Conflict of Interest	0	0	0
Money Laundering or Insider Trading	0	0	0
Customer Privacy Protection	0	0	0
Discrimination and Harassment	0	1 Note 1	7 Note 2

Note 1: The scope of definitions for corruption and bribery, conflicts of interest, money laundering or insider trading, and customer privacy protection follows the provisions of Article 4, Paragraph 1, Subparagraphs 2, 19, and 26 of the "Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities" .

Note 2: In 2024, one sexual harassment incident was reported. After the complaint investigation team verified the facts and held a meeting, the employee involved issued a disciplinary warning, which was announced on the company's intranet.

Note 3: In 2025, the company received reports of 5 incidents of sexual harassment and 2 incidents of workplace bullying. After the Grievance Investigation Team confirmed the allegations and held a meeting, the employees involved were issued disciplinary warnings, which were announced on the company intranet. Employee training sessions were conducted to strengthen communication and awareness. For detailed tracking and management information, please refer to 5.1.1 Identification and Assessment of Human Rights Risks

Regulatory Compliance

In accordance with the definition of "materiality" in the Financial Supervisory Commission's "Sustainable Economic Activities Guidelines," GIGABYTE implements balanced reporting and information disclosure for penalties involving a single incident where the cumulative fine reaches TWD$1 million or more, or where the competent authority orders a suspension of operations, closure, revocation, or cancellation of relevant permits. In 2025, GIGABYTE did not experience any material violations.

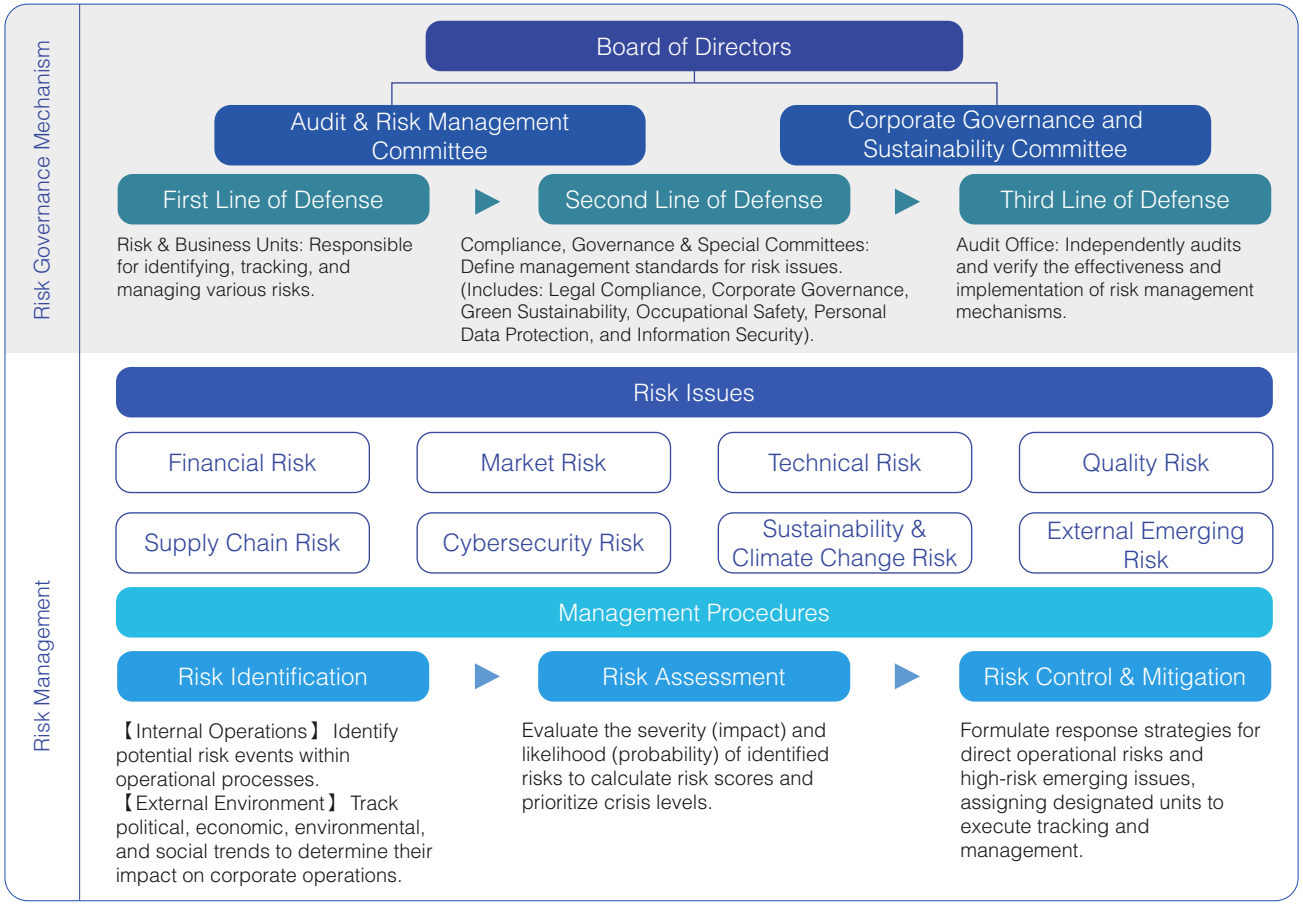
Year	2022	2023	2024	2025
Environmental Safety: Water Pollution Control Act, Air Pollution Control Act, Building Fire Safety and Toxic Chemical Substances Control Act	0	0	0	0
Products and Services: Privacy Protection, Marketing and Broadcasting, Product Information Labeling, Anti-competition, Anti-trust and monopoly	0	0	0	0
Labor Rights: Labor Standards Act, Gender Equality in Employment Act, Employment Insurance Act, Occupational Safety and Health Act	0	0	0	0

Note: GIGABYTE received a total of 6 fines for non-material violations in 2024, amounting to TWD$211,700; in 2025, there was 1 fine for a non-material violation, amounting to TWD$50,000.

2.3 Risk Management

Comprehensive risk management is a crucial foundation for building business resilience. In 2025, GIGABYTE reorganized its Audit Committee into the "Audit and Risk Management Committee." In addition to overseeing the preparation of the company's financial statements, the committee ensures the effectiveness of the company's compliance, risk management, and internal control systems. GIGABYTE introduces the concepts of a Business Continuity Plan (BCP) to establish three lines of defense for risk management. Dedicated units implement various management actions addressing eight major risk areas, identifying, defining, and assessing the threats, vulnerabilities, and risks faced by the company's operations. This enables the early formulation of countermeasures to prevent and mitigate the potential negative impacts on the company's operations in the event of disasters or accidents.

GIGABYTE Risk Management Framework



Risk Management Strategy

GIGABYTE establishes corresponding management strategies for risk issues directly related to its business operations, implements risk monitoring, and continuously optimizes management actions to enhance operational resilience. The progress of risk management initiatives is disclosed in public information such as annual reports and sustainability reports. In 2025, in accordance with various internal management measures, no events occurred that exceeded the company's expectations or had a significant negative impact.

Risk Issues and Management Strategies

Category	Risk Description	Management Strategy	Management Status
Financial Risk	The engagement in the investment in high risk and high leverage investments, financing a third party, acting as guarantor in favor of a third party by endorsement, and the policy in derivative trade may affect financial soundness and credit ratings	For outward loans, endorsement/guarantee and derivatives, GIGABYTE has faithfully complied with the policies duly enacted in accordance with "Procedures in Acquirement or Disposal of Assets", "Procedures in Outward Loans of Capitals" and "Procedures in Endorsement/guarantee" and conservative policy. Under no circumstances has the Company engaged in high leverage investment	2025 Annual Report P.120
Market Risk	Potential losses to the Company's financial assets due to market fluctuations (such as interest rates, exchange rates, and inflation)	We utilize appropriate financial instruments to manage interest rate fluctuations and reduce working capital costs; simultaneously, we closely monitor exchange rate trends, raw material procurement status, and prices	2025 Annual Report P.119-120
Technical Risk	Lagging behind the industry in technology application or innovation, leading to issues such as loss of competitiveness or insufficient market acceptance	Allocate a certain percentage of annual revenue to research and development expenses, and establish the " GIGABYTE Group Patent Reward Regulations " to encourage R&D innovation	2.5 Innovation Management 2025 Annual Report P.84-94
	Legal, financial, or reputational losses resulting from improper management of patents or intellectual property	Establish intellectual property and patent management regulations, including the "Intellectual Property Management Plan," "Patent Management Regulations," and "Confidential Information Management Regulations"	
Quality Risk	Legal, financial, or reputational losses due to poor product or service quality or non-compliance with local laws and regulations	Establish regulations such as the "Guidelines for the Management of Harmful Chemical Substances Requirements" and "Guidelines for the Management of Supplier Quality" to ensure the stability and sustainability of the supply chain and product quality. Simultaneously, obtain international certifications such as ISO 9001:2015 Quality Management and IECQ QC 080000:2017 Hazardous Substance Management	2.6 Customer Relationship Management 3.4 Product Stewardship Responsibility
Supply Chain Risk	Excessive concentration of procurement or sales, or failure to implement supply chain management, may lead to disruptions, losses, or even operational impacts due to significant changes in the market environment or other uncertainties	Regularly review procurement and sales status; establish the "Sustainable Procurement Guidelines" and " Guidelines for the Management of Supplier Quality " to implement a supplier tiering system; strengthen supply chain resilience through mechanisms such as evaluation, risk tracking, and audits	2025 Annual Report P.81 4. Sustainable Value Chain
Cybersecurity Risk	Insufficient information security measures may lead to data theft, tampering, or system attacks, potentially resulting in financial losses or business disruptions	Internal regulations such as the "Information Security Policy" and the "Personal Data Protection and Management Measures" have been established to ensure that the use of information security systems and data complies with regulations. Additionally, the company has obtained ISO/IEC 27001:2022 and CNS 27001:2023 information security management system certifications	2.4 Information Security and Privacy Protection 2025 Annual Report P.112-115
Sustainability and Climate Change Risk	Domestic and international corporate sustainability regulations are becoming increasingly stringent, which may pose challenges to internal management operations and increase management risks	With "Zero Waste & Zero Pollution; Transition to Low-carbon Technology; Sustainability Cycle and Sharing; and Realization of Humanistic Values" as long-term sustainable development goals, the company has launched the Green Action Plan. Concurrently, it conducts annual material topic analyses to assess the impact of sustainability issues on operations and sustainable development, and implements tracking and management	1.3 Material Topic Analysis
External Emerging Risk	Rapidly changing geopolitical, environmental, social/human rights, and economic conditions, as well as the uncertainty risks arising from these developments, test the resilience of corporate operations	Monitor changes in the industry, market, and external environment; refer to the Global Risks Report to identify the potential impact of emerging uncertainties on business operations; and formulate management measures	2.3 Risk Management

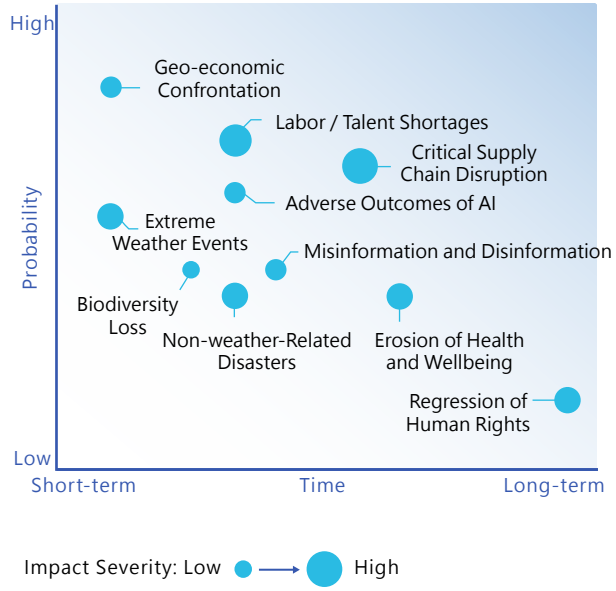
Note: A material adverse event refers to an incident resulting from the occurrence of a risk that necessitates the issuance of a material disclosure announcement, statement, or clarification, or that results in a fine exceeding TWD$1 million.

Emerging Risk Management

GIGABYTE references the annual "Global Risks Report" published by the World Economic Forum (WEF) to analyze the potential impacts of emerging risk issues on various stakeholders. Through internal discussions, we have identified 10 emerging risk issues closely related to our industry and business operations.

These risks are evaluated based on their probability of occurrence (0–100%), time horizon (scored 1–5), and degree of impact on the company (scored 1–5). Based on this assessment, we have identified 6 short-term emerging risks and 2 long-term emerging risks. Furthermore, management policies have been established for material emerging risk issues to preemptively prevent or mitigate the potential impacts of these risks.

Emerging Risk Identification Matrix



Emerging Risk Management Strategy

Short-Term Risks (within three Years)

Risk Issue	Potential Risk	Impact Boundary			Management Strategy	Corresponding Material Topics
		Upstream	Operations	Downstream		
Geopolitics Economic conflicts	• Domestic and international policy shifts increase market, supply chain, and regulatory risks • Evolving regulations may restrict production and sales, leading to heightened trade barriers and uncertainty	v	v	v	• Manage product compliance, logistics, and related matters through a management platform, and provide occasional education and training for employees • Establish self-inspection and external forensic/verification processes for strategic high-tech products • Create dedicated product pages and management platforms to archive relevant permits and certifications • Establish a control mechanism and system for the import inspection waiver process and organize briefings for the waiver procedures • Conduct training sessions on strategic high-tech goods customs clearance, cargo insurance, and customs origin determination practices	• Supply Chain Environmental and Social Impact Management • Climate Strategy and Risk Management • Transparent Disclosure and Green Consumption
Extreme weather events	Operational disruptions caused by extreme weather events, including concentrated rainfall, typhoons, and droughts	v	v		• Regularly assess the potential impacts of concentrated rainfall, typhoons, and droughts on production sites, logistics, and the supply chain, while taking corresponding actions and disclosures. • Enhance water resource and disaster prevention management to mitigate the impact of extreme weather events.	• Climate Strategy and Risk Management
Non-weather-related disasters	Increased risks to operations and the value chain due to earthquakes, fires, or compound disasters	v	v		Regularly conduct emergency evacuation drills and environmental inspections to perform EHS (Environment, Health, and Safety) assessments and improvements.	• Occupational Health and Safety
Labor / Talent Shortages	Critical shortages of specialized technical talent and general labor force	v	v	v	• Implement optimization measures such as production automation • Conduct employee satisfaction surveys to understand employee needs and address identified gaps • Provide diverse employee benefits and communication channels to reduce employee turnover	• Talent Recruitment and Retention
Critical Supply Chain Disruptions	Risks associated with supplier instability, demand volatility, logistics, transportation, and international trade regulations	v	v		• Regularly evaluate supplier grading and encourage sustainable performance among vendors • Utilize a management platform for product compliance and logistics management while providing employee education and training	• Resource Circulation and Circular Economy • Supply Chain Environmental and Social Impact Management
Adverse Outcomes of AI	Emergence of AI-driven cyber threats, including hacker attacks using similar technologies, cloud security vulnerabilities, social engineering, and malicious viruses		v		• Regularly conduct employee training, external penetration testing, and drills • Comply with domestic and international information security regulations	• Supply Chain Environmental and Social Impact Management • Information Security and Privacy Protection

Long-Term Risks (three years or more)

Risk Issues	Potential Risk	Impact Boundary			Management Strategy	Corresponding Material Topics
		Upstream	Operations	Downstream		
Regression of Human Rights	Regression of labor rights, overwork, and excessive hours	v	v		• Promote supplier training and the signing of human rights documents • Provide employee communication channels and an Employee Assistance Program (EAP)	• Human Rights Protection
Erosion of Health and Wellbeing	Psychological stress, rising cost of living, and workplace safety hazards		v		• Implement a tiered employee health management system and initiate follow-up management based on health checkup results • Provide medical subsidies and health management incentives for high-risk employees • Promote health promotion activities and awareness campaigns, as well as the Employee Assistance Program (EAP)	• Occupational Health and Safety

2.4 Information Security and Privacy Protection

GIGABYTE strictly adheres to the "Personal Data Protection Act" and relevant regulations on information and communication security management. These serve as the basis for establishing the "Information Security Policy," "Privacy Protection Policy," and "Personal Data Protection and Management Measures." The company aligns with international standards by implementing various management mechanisms and ensures through training that both employees and partners comply with laws and regulations, effectively preventing data breaches and misuse. In 2025, GIGABYTE did not experience any material incidents involving information security or personal data breaches.

Information Security and Personal Data Protection Management Strategy

1 Information Security Commitment

The Company pledges to build a total information security management system to ensure the confidentiality, integrity and availability of data

2 Privacy Protection Commitment

The Company strives to respect and protect the privacy of customers and employees, and to comply with the relevant privacy regulations (e.g. GDPR)

3 Security Incident Management

The Company pledges to protect the rights and interests of customers and stakeholders by responding swiftly and effectively to security incidents

4 Compliance

The Company pledges to comply with all applicable information security and privacy protection laws and regulations and take active measures to maintain compliance

5 Employee Education and Development

The Company pledges to strengthen the development of the internal information security culture, and to enhance the security awareness and technical ability of employees through periodic training and testing

Information Security and Personal Data Breaches

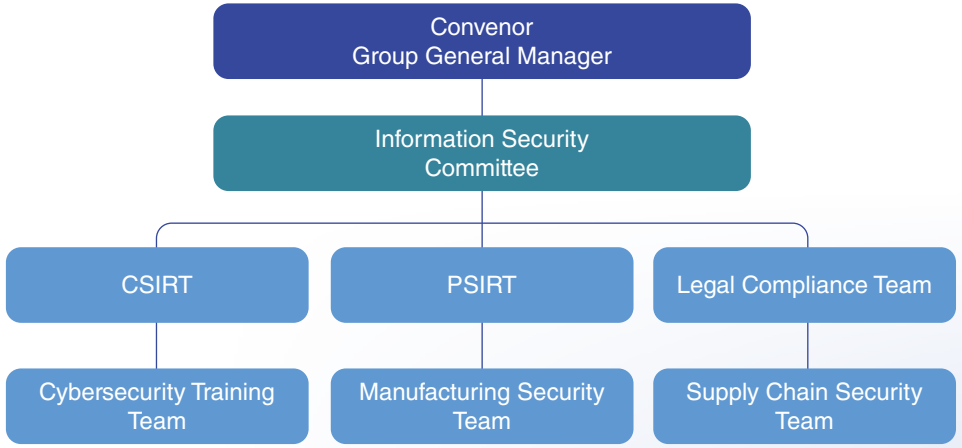
Items	2023	2024	2025
Total number of information security attacks	0	0	0
Total number of customers, consumers and employees affected by information security incidents	0	0	0
No. of cases involving violations of customer privacy	0	0	0
Total fines and penalties paid for information security or personal data protection violations (TWD)	0	0	0

2.4.1 Information Security

GIGABYTE established an Information Security Committee in 2021. An information security policy and management structure were formulated in accordance with international standards, regulatory requirements, privacy protection, as well as risk and crisis management. Suppliers were also incorporated into scope of management to strengthen joint defense throughout the supply chain. The Committee is responsible for promoting information security management, planning, supervision and implementation across the organization. It also regularly reports to the Group General Manager on the effectiveness of information security management activities and systems by the information security management organization.

To address the expansion of AI server business, including new products, new suppliers, upgraded customer services, and cybersecurity risks. Group President who has extensive experience in IT and product information security was designated as the highest convener of the Information Security Committee responsible for directing the Committee's quarterly activities. A Chief Information Security Officer (CISO) and dedicated information security specialists were also appointed to strengthen security management and employee policy compliance. GIGABYTE's Information Security Steering Committee was convened four times in 2025. Additionally, two progress updates on security implementation were presented to the Board of Directors to ensure high-level oversight and risk mitigation.

Information Security Management Organizational Structure



GIGABYTE has adopted the U.S. National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF 2.0) to establish an information security management framework. The company has implemented comprehensive information security management standards that fully cover the lifecycle of information security risk management. Based on five key indicators—Identify, Protect, Detect, Respond, and Recover.

Information Security Management Framework

The Five Functions of the CSF	Status of Cybersecurity Management Performance in 2025
1. Identify 2. Protect 3. Detect 4. Respond 5. Recover	• Convened 4 Information Security Steering Committee meetings and reported implementation progress to the Board of Directors twice • Identified protected information assets and value creation processes of the company • Conducted annual information asset identification and risk assessments to establish risk defense measures • Issued periodic security awareness EDMs and organized training sessions to enhance employee risk consciousness • Conducted 4 social engineering drills to strengthen education and training for high-risk employees • Performed 2 vulnerability scans and 2 penetration tests, all of which were successfully passed • Established response mechanisms through the Cybersecurity Incident Response Team and conducted cyber defense drills • Participated in joint defense organizations, such as the CISO Alliance and Taiwan Cybersecurity Alliance, to enhance cybersecurity expertise • Updated contingency and recovery plans in response to business structure changes to prevent operational disruptions caused by information system failures

Information Security Risk Management and Response Mechanisms

Information Security Management and Audit

To improve our response to information security risk management, we review our information security risk exposure at least twice a year to identify our information security risk appetite. This includes stress testing and sensitivity analysis to establish the relative priorities of information security risks. Actions are then taken to mitigate information security risks. All of the above information security risk management processes undergo internal/external audits. The validity of ISO/IEC 27001:2022、CNS 27001:2023 information security management system certifications are also maintained for information devices and the information security management system.

Promotion of Technological Upgrades and Cybersecurity Defense

Data encryption technology, multi-factor authentication, intrusion detection system, and AI security analysis tools were introduced to improve our ability to defend against online threats and reduce the risk of data leakage. At the same time, protection against internal information security attacks was also strengthened using firewall hardware, deployment of intrusion detection systems, periodic vulnerability scanning and penetration testing of external websites, and conducting at least 1 response drill procedure each year. As a result, the Company maintained an A rating (highest level) for information security and maturity in 2025.

Information Security Education and Training

GIGABYTE has designed and are progressively implementing our information security management policy. Internal information security rules have been published with an explicitly defined information security complaints process to ensure that employees can follow the SOP to make a report when they notice any suspicious activity. At the same time, we have incorporated IT and cybersecurity into employees' performance evaluations. Information security and privacy protection training courses are regularly held as well to improve the information security awareness and response ability of all employees. For supplier management, we are applying the Information Security Risk Management Regulations for the Information Supply Chain by requiring suppliers to comply with the relevant policies. We also introduced and incorporated information security audits into supplier management to help suppliers improve their information security capabilities. By actively enhancing the information security awareness and ability of both internal and external stakeholders, we can ensure the full compliance of the Company and reduce the risk of heavy financial penalties or legal repercussions due to the leakage or improper handling of data. In 2025, training sessions covering five distinct themes were conducted, with a cumulative total of 9,125 participants. The total training time reached 5,960.6 hours, with an average course completion rate of 84.7%.

2025 Information security education and training performance

Course Name	Target Audience	Number of Participants	Duration (hours)	Completion Rate
Workplace Security in Action/Security Beyond the Office/ Email Security on Mobile Devices	All Group Employees	2,660	1,773.3	81.6%
Password Management/Email Protection Tools/Insider Threat Overview	All Group Employees	2,838	1,892	76.8%
Avoiding Dangerous Attachments/Data Protection and Disposal/Privileged Users	All Group Employees	2,672	1,781.3	72.3%
Remedial Social Engineering Class	Employees that failed the drill	882	441	96.5%
Supply Chain Information Security Evaluation Seminar	Suppliers	73	73	96.1%
Total		9,125	5,960.6	84.7%

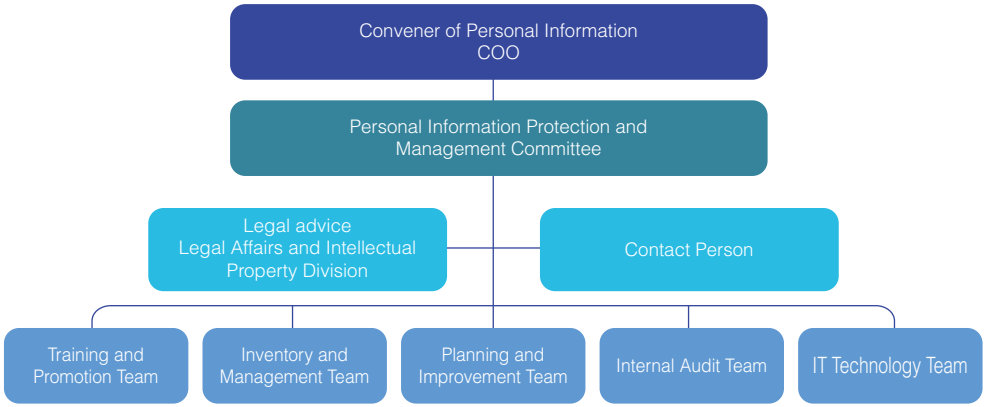
Note: The scope of the ISO/IEC 27001:2022 and CNS 27001:2023 information security management system certifications only encompass the Xindian headquarters. Therefore, the participants in the education and training were primarily employees from the headquarters.

2.4.2 Privacy Protection

To avoid the risk of violating the Personal Data Protection Act due to data breaches and to safeguard the privacy of stakeholders, GIGABYTE has established the "Personal Data Protection and Management Measures" and set up a Personal Information Protection and Management Committee to oversee all privacy protection initiatives. These include employee training, updating bylaws or management regulations in accordance with the Personal Data Protection Act, conducting audits and submitting deficiency and improvement reports, as well as developing and modifying IT systems, hardware, and network equipment.

GIGABYTE has also issued internal guidelines on privacy, alerting employees to potential opportunities for data breaches and proposing countermeasures against external risks. These include strengthening information security technologies—such as firewalls and intrusion detection policies—to reduce the risk of attacks from outside the company; At the same time, the company has established various management measures, such as training, audits, and incentive/disciplinary programs, to ensure compliance among GIGABYTE staff. Detailed standard operating procedures (SOPs) have also been developed for operations involving the collection, use, outsourcing, and destruction of personal data to prevent the risk of data breaches.

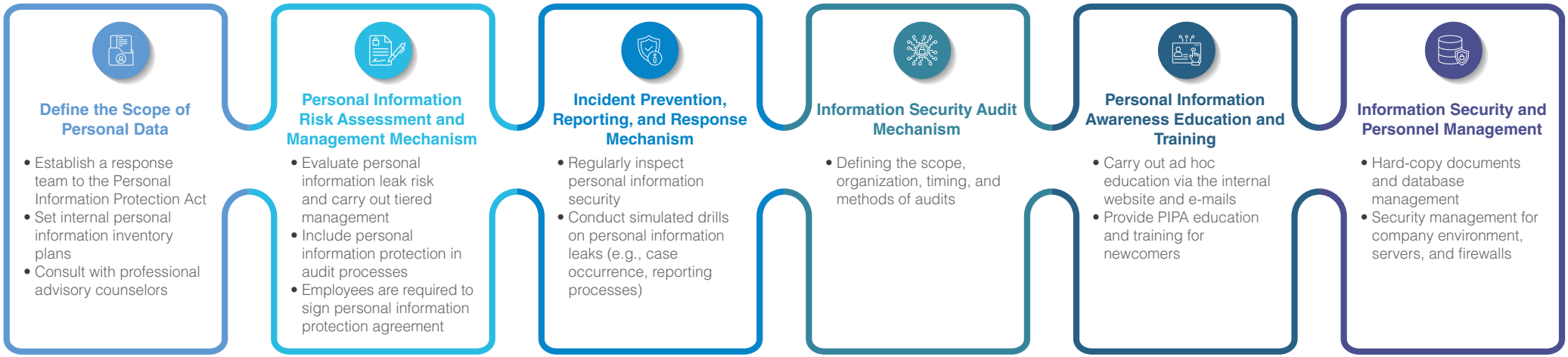
Organizational Structure for Personal Data Management



Personal Data Protection and Management Regulations

GIGABYTE has established a "Privacy Protection Policy" covering the entire scope of operations (including suppliers and third-party service providers) to ensure that all risk management measures comply with the company's information security standards and legal procedures. We have established a dynamic compliance review mechanism to regularly review and update the privacy policy, ensuring it aligns with global personal data protection trends, such as international best practices like the EU's GDPR and California's CCPA.

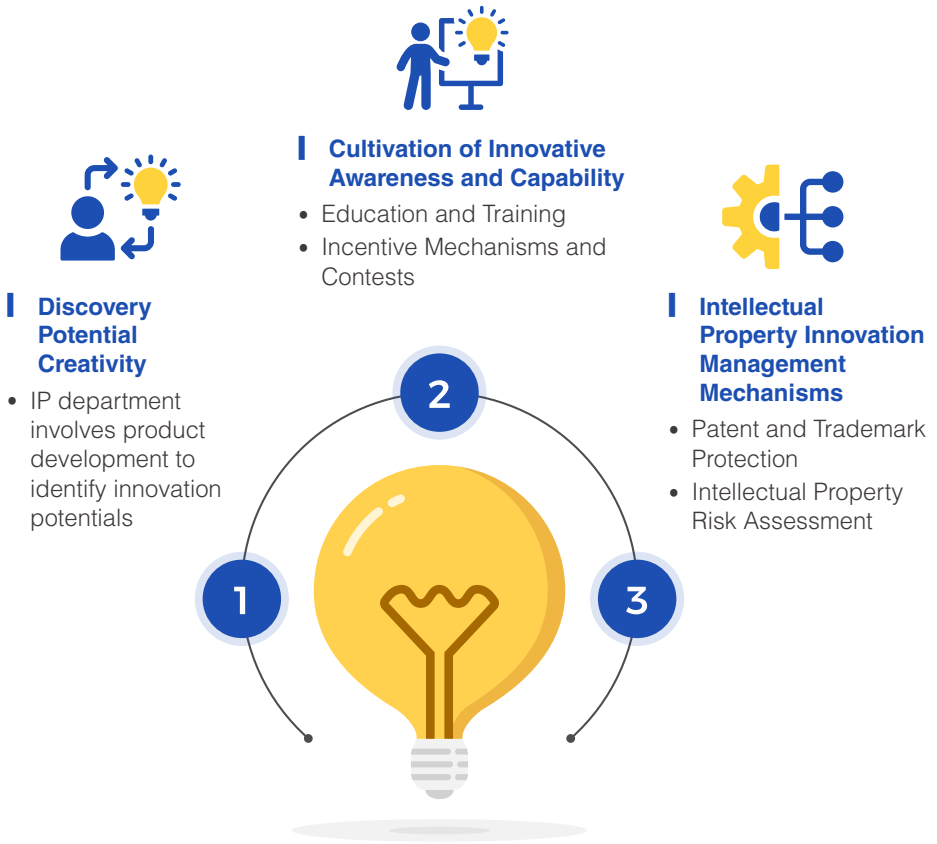
Regarding personal data provided by customers through online communities, GIGABYTE has clearly defined a "Privacy Policy" that transparently discloses the complete operational processes for data collection, processing, use, cross-border transfer, and protection, thereby granting stakeholders full rights to information. To uphold data subject rights, stakeholders wishing to exercise their rights to inquire about, access, copy, supplement, correct, or delete their personal data may contact the Data Controller through the dedicated contact channel (mydata@gigabyte.com). GIGABYTE is committed to building a secure and trustworthy digital environment and safeguarding the privacy of stakeholders.



2.5 Innovation Management

GIGABYTE continuously focuses on innovative R&D in order to master critical cutting-edge software and hardware technologies so that they can be harnessed to create a better life for all of humanity. A sound management mechanism has been developed by GIGABYTE to help employees turn their creative inspirations into competitive products and services. We also implement the " GIGABYTE Group Patent Reward Regulations," which provides patent bonuses and rewards based on different stages of product development (proposal/application/approval/ implementation). Additionally, we organize training sessions and proposal competitions to foster a corporate culture of continuous innovation and bold transformation.

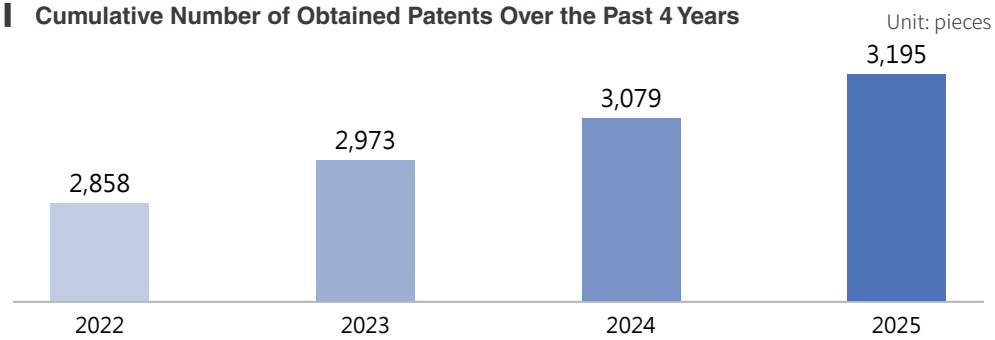
Innovation Management Process



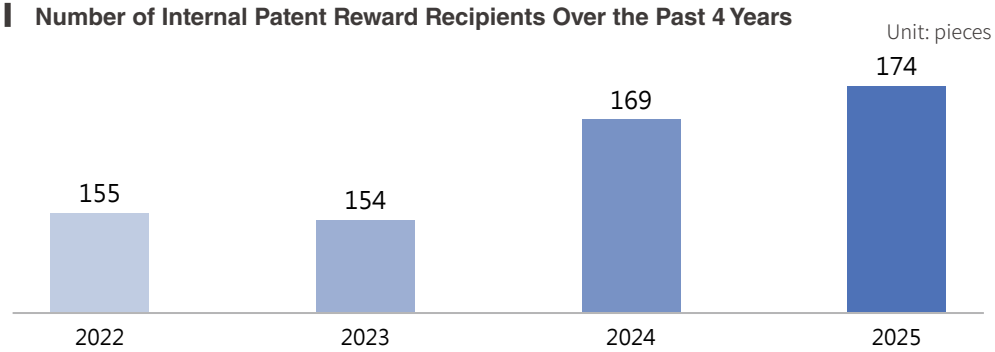
Intellectual Property Management Plan

To strengthen its industry leadership and protect key technologies, GIGABYTE has established a centralized management system under the Legal Affairs and Intellectual Property Division to oversee the Group's patent applications and maintenance. The company has also formulated management policies such as the "Intellectual Property Management Plan," "Patent Management Regulations," and "Confidential Information Management Regulations," and has progressively implemented a systematic intellectual property management system. Furthermore, through an internal patent incentive program, the company encourages employees to pursue innovation and bring their creative ideas to life. By aligning operational goals with R&D resources, GIGABYTE formulates intellectual property strategies to create corporate value, strengthen competitive advantages, and increase corporate profits, while reporting on intellectual property matters to the Board of Directors. As of 2025, GIGABYTE has accumulated 3,195 patents and, ranking among the top 100 domestic patent applicants (inventions, utility models, and design patents) in 2025. For detailed information, please refer to the official website of the Intellectual Property Office, Ministry of Economic Affairs: Annual Top 100 Patent Rankings.

Cumulative Number of Obtained Patents Over the Past 4 Years



Number of Internal Patent Reward Recipients Over the Past 4 Years



Note: Awards include trophies, medals, and cash prizes; the same individual may receive multiple types of awards simultaneously.

Highlights of Innovation and R&D Achievements in 2025

Agentic AI Factory

GIGAPOD AI Infrastructure

Scaling from a single GPU server to eight racks, each containing 32 GPUs, to form a total computing cluster of 256 GPUs, we have built a high-performance integrated supercomputing system. The system offers both air-cooling and liquid-cooling solutions and is suitable for large language models, natural science and engineering simulations, and generative AI computing and training.

NVIDIA GB300 NVL72

Featuring a rack-level full liquid-cooling design, this solution integrates 72 NVIDIA Blackwell Ultra GPUs and 36 Arm®-based NVIDIA Grace™ CPUs onto a single platform. Optimized for scaling inference during the testing phase, it enables the deployment of generative AI and intelligent applications.

Reasoning AI Systems

We offer server systems tailored to workloads of various scales, including 8U racks for large enterprises and workstation series products for small and medium-sized businesses. These enable the development of custom AI models and leverage reasoning AI and HPC-enhanced computer simulations to boost AI computing power.

Physical Edge AI

Edge AI Collaboration

Edge AI platforms, such as small computers, elevate AI infrastructure to a new level through computational power, enabling functions like logical decision-making, data collection, and predictive maintenance. They enhance physical infrastructure in the real world and can be applied in manufacturing, warehouse management, logistics, and transportation.

Automated Physical AI

GIGABYTE and GIGAIPC have developed low-power, high-performance industrial computer systems capable of connecting to sensors to monitor external environmental conditions while precisely controlling various equipment such as robotic arms, conveyor belts, forklifts, AGVs, and AMRs. These systems are widely applied in innovative inventions involving autonomous vehicles and robots.

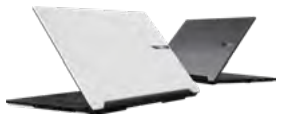
Personal AI platform

Desktop AI Training Solutions

The AI TOP series redefines local model development, delivering enterprise-grade performance in a desktop computing environment. Combining top-tier hardware with AI TOP software, it makes AI applications simple yet powerful.

AI Gaming

AI laptops equipped with high-performance graphics cards, combined with AI Agents, create immersive experiences that meet the diverse needs of gamers, content creators, and AI enthusiasts.



AI PC

For consumers who enjoy building their own PCs, we introduce a series of personal computer components that accelerate gaming and productivity performance. These components deliver unprecedented advancements in generative AI and accelerated computing, bringing disruptive computing power to gamers and creators.

Note: For more information on GIGABYTE's innovative technologies, please visit the GIGABYTE official website

2.6 Customer Relationship Management

GIGABYTE strives to provide the best service and to build constructive, long-term relations with our customers. We work to deliver the best quality at the operational level and for product services. Quality management is practiced during the product design, manufacture and sales stage. For customer service, we comply with the relevant standards on international trade tariffs, fair trade, hazardous substance prevention, anti-bribery, anti-boycott regulations, sustainability standards and human rights conventions. Customer requirements are closely monitored to consolidate our trust-based relationship with customers.

Quality Management

To ensure the delivery of high-quality products and services, GIGABYTE has proactively implemented multiple international management systems and obtained relevant certifications. These include standards for Quality Management, Environmental Management, Hazardous Substance Management, Occupational Health and Safety, and Information Security. Through systematic management and continuous improvement, we consistently enhance operational efficiency and product quality to meet the diverse needs of our global customers. Notably, in 2025, there were no major product recall incidents.

GIGABYTE Management Systems Overview

Quality Management

ISO 9001:2015 Quality Management System

Environmental Management

- IECQ QC 080000:2017 Hazardous Substance Management System
- ISO 14001:2015 Environmental Management System
- ISO 50001:2018 Energy Management System
- ISO 14064-1:2018 GHG Verification Standard
- PAS 2050:2008 Product Carbon Footprint Inventory

Occupational Health and Safety Management

ISO 45001:2018 Occupational Health and Safety Management System

Manufacturing & Operational Management

Cleaner Production Assessment System Label from the Industrial Development Administration (IDA), Ministry of Economic Affairs

Information Security Management

- ISO/IEC 27001:2022 Information Security Management System
- CNS 27001:2023 Information Security Management System

Material Flow Cost Management

ISO 14051:2011 Material Flow Cost Accounting

Automotive Manufacturing

IATF 16949:2016 Automotive Quality Management System

Customer Privacy Protection

To ensure that confidential customer information obtained during business transactions is properly protected, GIGABYTE's "Code of Business Conduct" explicitly stipulates that the company is committed to protecting the privacy and security of information provided by customers and consumers. Customer data may not be accessed without a legitimate business reason; if access to customer data is required for business purposes, it must be done through lawful channels and with strict protection of customer information to prevent unauthorized disclosure or use. In addition, GIGABYTE strictly complies with the "Personal Data Protection Act," has established a Personal Information Protection and Management Committee, formulated and implemented the "Personal Data Protection and Management Measures," and periodically developed future improvement plans regarding personal data risks to protect the security of customer information. There were no leaks of customers' personal information in 2025.

Protection of Customer Rights

GIGABYTE highly values comprehensive after-sales service and has established internal protocols, such as the "Customer Complaint Handling Procedures" and "Customer Issue Resolution Procedures," to protect consumer rights. In 2025, a total of 8 customer complaint incidents were recorded, primarily involving appeals regarding product repairs. Maintaining a proactive approach, GIGABYTE followed its internal regulations to ensure dedicated personnel contacted the claimants within specified timeframes at each stage of the process. All cases have been properly resolved through effective communication or product replacements, successfully addressing consumer concerns.

Customer Complaint Handling Process

1 Receipt of Customer Complaint

- Provide an initial response within 24 hours
- Sort and rate complaints

2 Determine Responsible Unit

- Confirm the completeness of the investigation
- Define the scope of company liability

3 Convene Customer Complaints Meeting

If a fault is with GIGABYTE
- Convene complaints meeting
- Devise response and approach
- Review by the head of responsible units and obtain confirmation

4 Timely Response by Responsible Unit

- Set a 2–6 weeks deadline for resolution of the complaint depending on the severity level
- Responsible unit respond to consumer requests

Customer satisfaction

GIGABYTE values the voice of every customer. In addition to establishing physical service centers in Taiwan to provide repair services and technical support, we have implemented online feedback channels for real-time problem reporting. We also conduct regular satisfaction surveys to continuously optimize our service quality. In the 2025 GIGABYTE Taiwan Customer Satisfaction Survey, a total of 8,667 questionnaires were collected. Among these, 100% of customers provided a satisfaction rating of three stars or higher, successfully achieving our annual management target of 95%.

[Customer Feedback Channels]

1. Physical Service Locations
2. Online Product Service and Support Center
3. Customer eSupport System
4. Taiwan Technical Support Hotline: 0800-079-800 or (02)8913-1377

Customer Satisfaction of Service Centers Over the Past Three Years

Management Target	2023	2024	2025
95%	98.6%	99.9%	100%

2.7 Brand Strategy and Reputation Management

GIGABYTE is committed to building a globally competitive brand image, enhancing brand value and market recognition through innovative technology, exceptional quality, and sustainable operations. With the corporate mission of "Upgrade Your Life," the company continues to advance its brand strategy, combining a diverse product portfolio with targeted marketing to expand its global market presence. At the same time, GIGABYTE places great importance on brand and reputation management, establishing robust brand risk control and stakeholder communication mechanisms. The company actively addresses stakeholder concerns and upholds its corporate image while enhancing public trust through integrity, responsibility, and sound operational practices.

2.7.1 Brand and Reputation Management

Brand CI Usage Management

The corporate identity logo of GIGABYTE is now registered or pending registration in many countries around the world. The trademark symbolizes our ongoing efforts in innovation, excellence, and integrity. The "Corporate Identity System Manual" was also issued for internal use by the Company detailing application guidelines for trademark colors and placement. All use of logo materials must be reviewed and approved in advance by the Brand Marketing Division before they can be printed and issued. This is to ensure 100% consistency in the internal and external use of brands.

Mission: Upgrade Your Life

GIGABYTE	AORUS
Present a corporate image of trust, innovation, and vitality	Imbued with the passion and spirit of e-sports as well as the self-confidence to pursue victory

Brand Strengthening and Marketing Labeling

GIGABYTE is committed to ensuring accurate labeling of its products and services while strictly adhering to all marketing communication regulations. In 2025, there were no incidents of non-compliance regarding product and service information labeling or marketing communications. Moving forward, GIGABYTE will continue to implement and strengthen its public relations and brand risk management mechanisms to enhance consumer trust and support for the brand.

Incidents of Non-compliance with Marketing and Product Labeling Regulations over the past 3 years

Item	2023	2024	2025
Incidents of Non-compliance Concerning Product and Service Information and Labeling	0	0	0
Incidents of Non-compliance Concerning Marketing Communications	0	0	0

2.7.2 Brand Management Strategic Planning

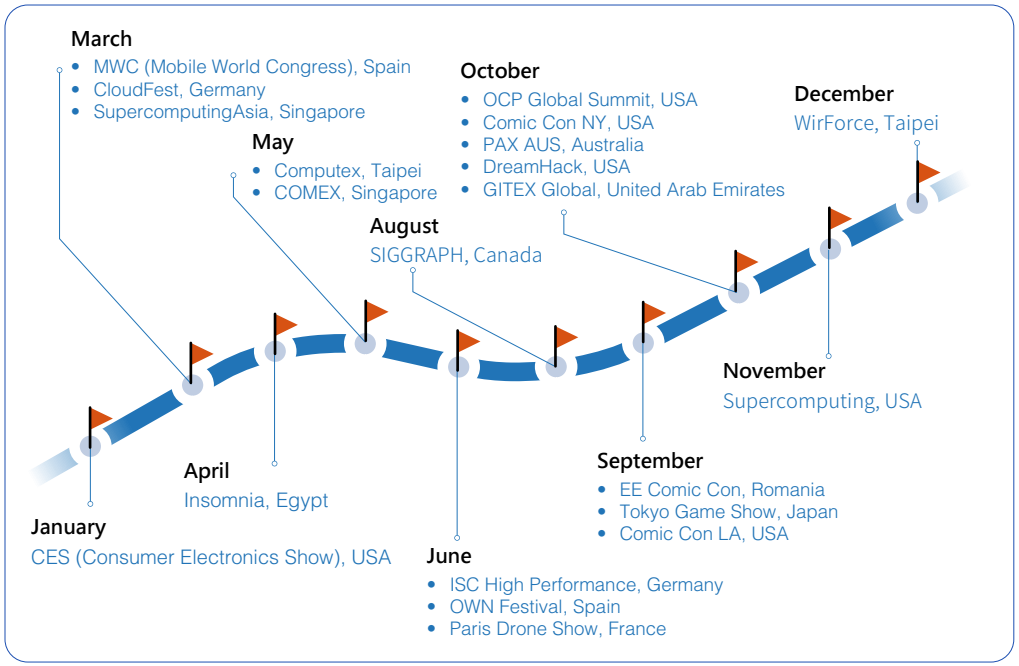
Through an integrated marketing strategy, GIGABYTE Technology has established a comprehensive presence spanning from online to offline environments. By synergizing diverse channels—including digital media, social platforms, physical events, and channel partnerships—we effectively reach and engage our target consumers. Our commitment to consistent branding and interactive experiences continuously strengthens consumer identification and trust, thereby enhancing our market influence and competitive advantage.

Brand Website	Online Networks	Newsletter	News Media	Product Launch Events
Support for 130 Official Languages	Cumulative reach Exceeds 4.2 billion Note	252 posts published 630,000 subscribers	37 press releases issued	8 events hosted

Note: Social media reach covers the official website, IG, FB, X, YouTube, LinkedIn, newsletters, and related platforms.

Large Exhibitions

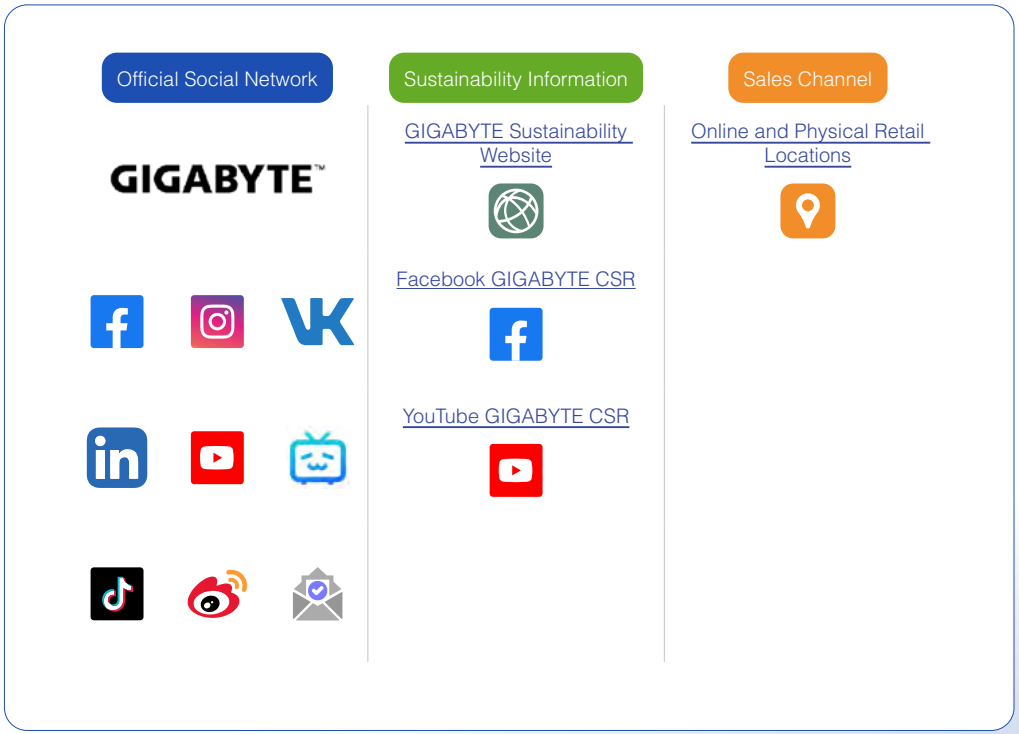
To expand our presence in both domestic and international markets, GIGABYTE actively participates in major industry exhibitions, with a strategic focus on international events to maximize brand visibility. In 2025, we participated in a total of 22 major exhibitions. Beyond fostering industry exchange and collaboration, these events served as a platform to showcase our cutting-edge AI computing, forward-looking communications, immersive reality, green sustainability solutions, and innovative products, demonstrating our exceptional technological prowess.



Integrated Marketing

GIGABYTE actively expands channel partnerships, establishing diverse and convenient purchasing avenues ranging from online stores to physical retailers. This multi-channel presence allows consumers to easily select products that meet their specific needs, bringing high-quality technology closer to their daily lives. Furthermore, we continuously update and maintain our official website, regularly publishing product information, event updates, news announcements, brand perspectives, and multimedia content to ensure the timeliness and integrity of information. We also provide a multi-language interface to enhance convenience for international consumers, enabling them to quickly and intuitively understand our products and services.

To reach and connect with a broader audience, GIGABYTE utilizes digital platforms and social media to increase market visibility and consumer interaction. Simultaneously, we implement intelligent marketing tools, such as data analytics and Customer Relationship Management (CRM) systems, to achieve precision marketing, identify potential customers, and deepen relationships with our existing clientele.



Note: Social media channels may vary depending on the specific brands and subsidiaries under GIGABYTE.