

2024 Sustainability Report

Gallant Precision Machining Co., Ltd.



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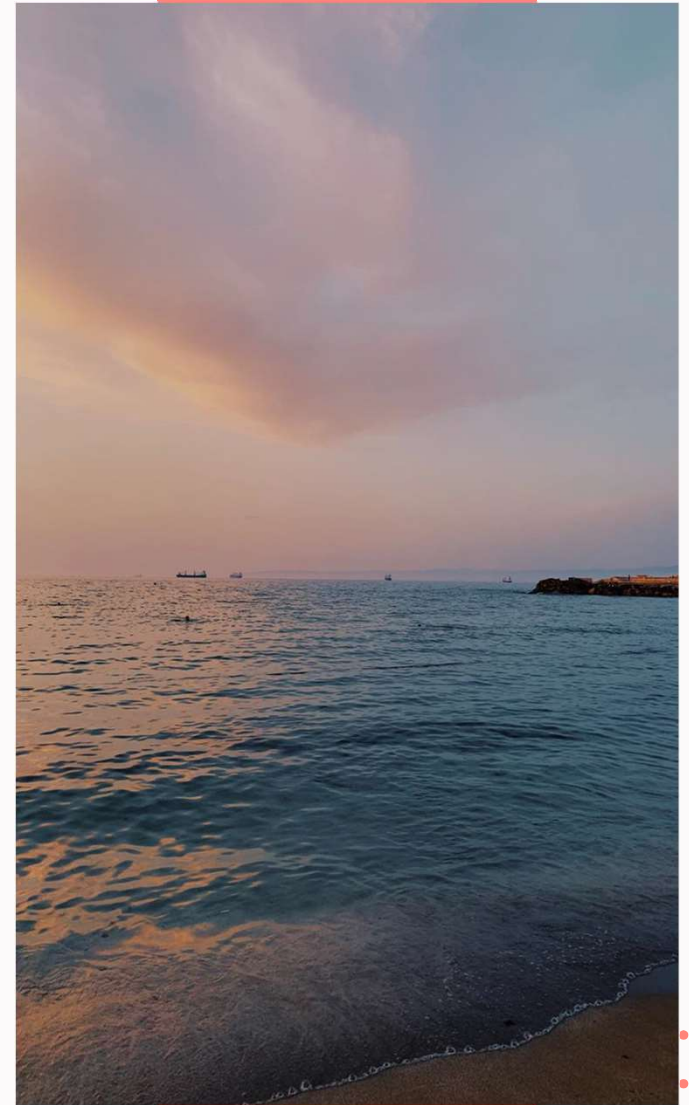
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1.1 About the Report

Since 2023, Gallant Precision Machining Co., Ltd. (GPM) has published its Sustainability Report to showcase GPM's goals and achievements in the areas of corporate governance, environmental sustainability, and social inclusion. To comprehensively present our sustainability performance and stakeholder communications, we have adhered to the internationally recognized GRI Sustainability Reporting Standards (2021 edition) as the framework for our Sustainability Report. Through this report, we account to all stakeholders for GPM strategies and measures in economy, governance, society, risk, supply chain, and environment, with the aim of advancing toward sustainable development through continuous efforts.

1.1.1 Report Scope GRI2-2

This report showcases information on the sustainability performance of GPM Taiwan factories from January 2024 to December 2024. The scope includes plants in Hsinchu Science Park, the Taichung Science Park, Tainan office and Kaohsiung agency, as well as key information on suppliers, reflecting GPM's commitment to the entire value chain.

1.1.2 Reporting Period GRI2-3

Starting from 2022, GPM has been preparing and releasing an annual Sustainability Report. The reporting period for this report covers the year 2024 (from January 1, 2024, to December 31, 2024) and includes information on economy, governance, society, risk, supply chain, and environment. To enhance readers' understanding of the report, some content extends back to the year 2022.

1.1.3 Contact Information GRI2-3

Gallant Precision Machining Co., Ltd. (Headquarters)
Address: No. 5-1, Chuangxin 1st Rd., Baoshan Township, Hsinchu
County 300092, Taiwan (R.O.C.) | Hsinchu Science Park (HSP)
Tel: +886-3-563-9999
E-mail: csr@gpmcorp.com.tw
Website: <https://www.gpmcorp.com.tw>

1.1.4 Basis for Preparation

Standards Referenced	Publishing Organization
GRI Sustainability Reporting Standards (2021 Edition)	Global Reporting Initiative (GRI)
Sustainable Development Goals (SDGs)	United Nations
Task Force on Climate-Related Financial Disclosures (TCFD)	Financial Stability Board (FSB)
SASB Standards	Sustainability Accounting Standards Board (SASB)
Guidelines for the Preparation and Reporting of Sustainability Reports by TPEX Listed Companies	Taipei Exchange (TPEX)

1.1.5 External Assurance GRI2-5

Standards Referenced	Certification/Assurance Provider
Annual Financial Report	PricewaterhouseCoopers Taiwan (PwC Taiwan)
ISO 14064-1:2018	BSI Pacific Limited Taiwan Branch
ISO 9001:2015	GREAT International Certification Co., Ltd.
ISO 45001:2018	ARES International Certification Co., Ltd.
ISO 27001:2022	ARES International Certification Co., Ltd.
ISAE 3000 (International Standard on Assurance Engagements 3000)	PricewaterhouseCoopers Taiwan (PwC Taiwan)

1.2 About GPM

1.2.1 Company Profile GRI2-1

Upon 47- year of accumulating resources and R&D talents from across the Strait by deeply rooted in Taiwan, GPM has built a robust team of professional engineers and developed various core technologies. Furthermore, such accumulation allows GPM to capture the signs of market opportunities and take such opportunities to continuously advance leading technologies in processes and equipment.

In addition to providing quality products, GPM is devoted to deploying new industries and new products to improve living quality, thus establishing a solid brand value for GPM. GPM has been dedicated to offering top-tier technologies, products, and services to assist customers in innovating processes and enhancing core competitive advantages. By collaborating with customers to develop and plan process requirements, GPM delivers the best total solutions in technologies and processes. Leveraging years of accumulated expertise, GPM focuses on improving technologies and service quality, actively venturing into new industries, and strengthening the gradual transformation of strategic alliances with different industries to help customers create greater corporate competitiveness and create a win-win situation.

Company Full Name	Gallant Precision Machining Co., Ltd.
Date of Establishment	December 22, 1978
Headquarters Location	No. 5-1, Chuangxin 1st Rd., Baoshan Township, Hsinchu County 300092, Taiwan (R.O.C.) Hsinchu Science Park (HSP)
Capital	NTD 1,651,361,000
Industry	TPEX Listed Optoelectronics Industry (Equipment Manufacturing)
Main Products	Semiconductor Processing Equipment/Display Processing Equipment/Intelligent Automation Equipment/Other Equipment
Number of Employees	About 366 person
Stock code	5443
2024 revenue	NTD 1,854,131,000

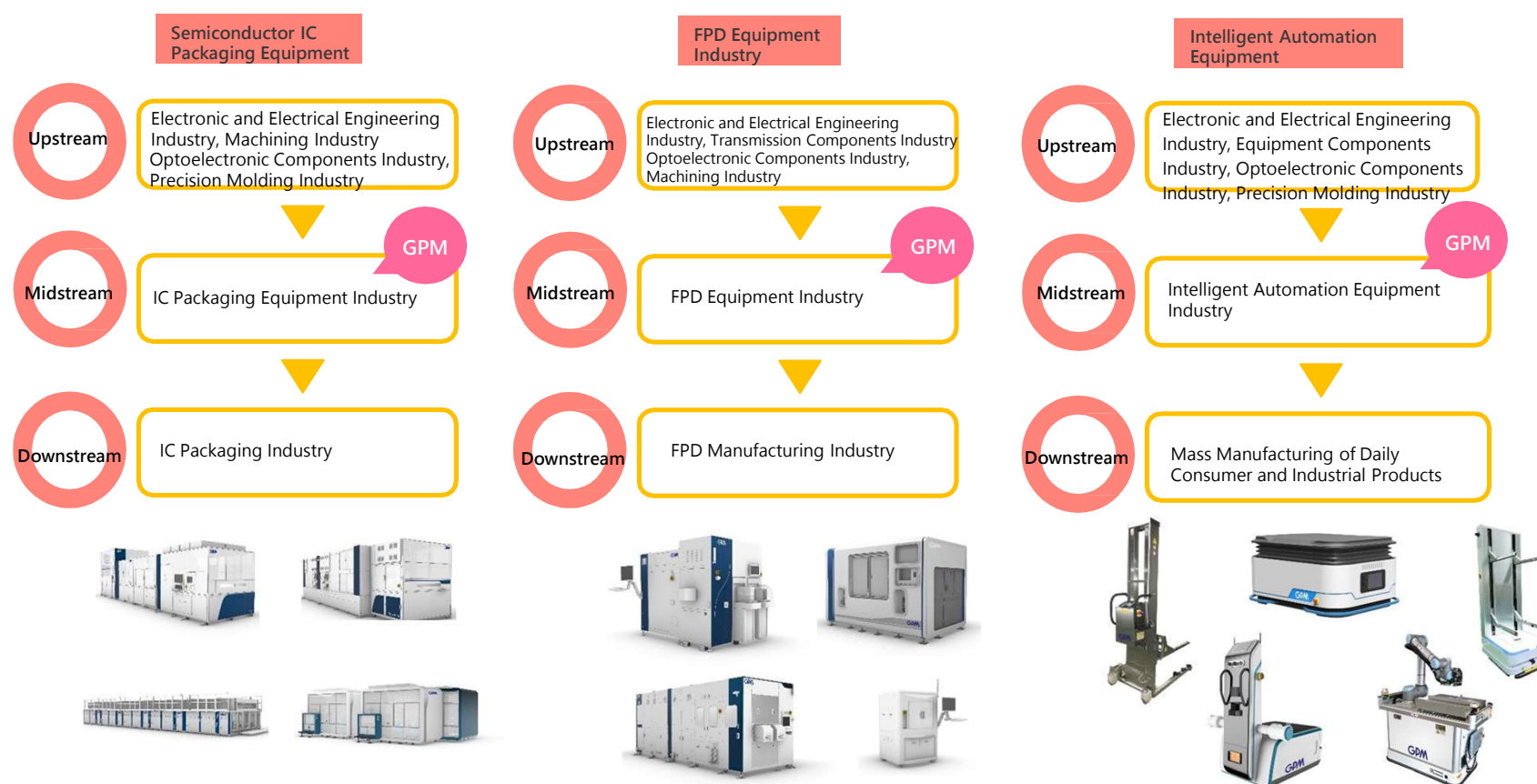
Manufacturing Plant Area

Region	Area of buildings m2	Total pin	For rent	Pin for self-use	Area for self-use m2
Hsinchu Science Park Plant	9852.75	2,980.46	420.40	2560.06	8,463.05
Central Taiwan Science Park (CTSP) Plant	27818.56	8,415.11	1,932.38	6,482.73	21,430.61
Tainan Office	297.52	90.00	-	90.00	297.52
Kaohsiung Office	233.96	70.77	-	70.77	233.96



1.2.2 Equipment & Product/Value Chain GRI2-6

Aiming to drive the virtuous circle of the industry and the supply chain, GPM has been conducting active cooperation with suppliers and partners, and making an investment in the establishment of a sustainable supply chain, which can ensure the safety of work environment, the dignity of workers, and ethical operations of the supply chain, as well as the advancement of environmental protection.



1.2.3 Membership in Associations

GR12-28

Name of the Association	Participation Status	Sponsorship Status	Annual Fee Contribution
Automatic Optical Inspection Equipment Association	Member	Yes	No
Alliance for AOI Equipment R&D Coalition for Advanced manufacturing processes (AOIEC)	Member	No	Yes
Taiwan Automation Intelligence and Robotics Association (TAIROS)	Vice Chairman	No	Yes
Taiwan Robotics Industry-Academia Alliance	Member	No	Yes
Taiwan Automation Intelligence System Integrator Alliance	Member	No	Yes
Taiwan Display Union Association (TDUA)	Member	No	Yes
Taiwan Electronic Equipment Industry Association (TEEIA)	Vice Chairman	No	Yes
Taiwan Electronic Equipment Industry Association (TEEIA)	Vice Chairman	No	Yes
Taiwan Printed Circuit Association	Member	No	Yes
Taiwan Semiconductor Industry Association	Member	No	Yes
Semiconductor Equipment And Materials International Taiwan Branch (U.S.)	Member	Yes	Yes
Heterogeneously Integrated Silicon Photonics Alliance Inaugural Meeting (HiSPA)	Member	No	Yes
Heterogeneous Integration and Chiplet System Package Alliance (Hi-CHIP)	Member	No	Yes
Taiwan Society of Abrasive Technology (TSAT)	Director	No	Yes

Name of the Association	Participation Status	Sponsorship Status	Annual Fee Contribution
Chinese Excellent Management Association	Supervisor	Yes	Yes
National Association of Small and Medium Enterprises R.O.C	Member	No	Yes
AI on Chip Taiwan Alliance	Member	No	No
Industry-Academia Alliance for Difficult-to-Cut Material Processing Technology and Process Development	Member	No	Yes
Chemical Mechanical Planarization User Group Taiwan	Member	No	Yes
Taiwan Global Eastbound Association of Launching America (TeaLa)	Member	No	Yes
Taiwan Institute of Directors	Member	No	Yes
Independent Directors Association Taiwan	Member	No	Yes
Taiwan Listed Companies Association	Member	No	Yes
Talent Sustainability Action Alliance in Taiwan	Member	No	No
ESG World Citizens & Digital Governance Foundation	Member	Yes	Yes
Gap of Learning & Field (GOLF)	Member	Yes	Yes
Alliance on Advanced Smart Manufacturing Technologies	Member	No	Yes
Taiwan Climate Partnership	Member	No	Yes
The Allied Association for Science Park Industries	Member	No	Yes

1.3 Message from the Executive

1.3.1 Message from the Chairman and Chief Sustainability Officer

GRI2-22

GRI2-24

"Standing firm on corporate sustainability and fighting for our shared future."

In 2024, the global economy continued to be affected by persistent inflation, geopolitical instability, and other factors, while constantly changing conditions posed great challenges to business resilience and adaptability. Gallant Precision Machining Co., Ltd. (GPM), as a corporate taking "integrity" as the core and upholding the corporate culture of "teamwork, innovation, responsibility, and learning", has integrated ESG concepts into the business guideline. Maintaining good communication with internal and external stakeholders in areas such as corporate governance, social inclusion, and environmental protection enables GPM to promote ESG strategies and initiatives, and achieve the United Nations' Sustainable Development Goals (SDGs). Only in this way can GPM practice the role of corporate citizenship, and work together with partners around the world to create a sustainable future for co-prosperity.

In terms of key topics of greenhouse gases and carbon management, GPM wishes to cooperate with partners around the world to handle the challenges arising from climate change. In addition, GPM has been conducting Carbon Footprint Verification (CFV) for consecutive years in accordance with ISO 14064-1, and has been verified by external verification agency. Since 2021, the base year of CFV, GPM has developed short-term, mid-term and long-term carbon emissions reduction targets together with specific carbon emissions reduction schemes. In the next, the implementation of ISO 14001 environmental management system (EMS) allows GPM to achieve continuous environmental management, resource conservation, pollution prevention and environmental sustainability. At the same time, persistent efforts in practicing environmental sustainability action plans make it possible for GPM to actively advance towards carbon emissions reduction targets, and finally become an exemplary global citizen.

GPM has been actively cultivating next generation technical personnel through industry-academy cooperation and increased investment of resources. Industry-academy cooperations achieved by long-term cooperation with colleges and universities continuously provide new talents into GPM year after year and assist students in professional practice. In terms of social participation, GPM has cooperated with social public welfare organizations to send support to people who are in need, including donation and provision of scholarships for vulnerable groups. Special attention has been paid to gender equality, in which way GPM aims to create a workplace culture featured with gender diversity, equality and inclusion. GPM has been following the call of TALENT, in Taiwan since 2022, and concluded the "Diversity, Equity, and Inclusion Declaration" in 2024. All these efforts aim to enable each and every employee to work by confidently proposing their own viewpoint and taking full advantage of their existing experience, achieving corporate sustainability by cooperation between employees and employer.

Adhering to the sustainable operation principles, GPM has been enlarging the local procurement ratio year by year. Such measure can not only reduce the carbon emissions generated from transportation, but also reduce costs, thus meeting customer demands. Furthermore, GPM has also been dedicated to fostering a diverse, equal, inclusive, and friendly workplace, emphasizing talent development and work-life balance to create a positive work environment. By working closely with its supplier partners, GPM is committed to implementing sustainability principles and actions, aspiring to be a responsible enterprise that satisfies its customers, employees, and shareholders.



Chairman

Jason Chou



1.4 Honors and Recognition



CommonWealth Magazine's Little Giant Excellence in Corporate Social Responsibility



Display panel component product technical award for next-generation display electrical defect tester



Innovation Product Award
Advanced packaging glass wafer AOI equipment



Innovation Product Award
Next-generation display high-precision and real-time measurement intelligent compensation grinding equipment



Twin Transformation Golden Constant Award



Health Corporate Citizenship Award in Little Giant Group - Silver Award



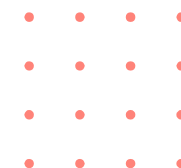
"Sustainable Leading Enterprise in Healthy Workforce" Award - New Model



First-Class Award of Excellent Business Unit In Promotion of Workplace Gender Equality

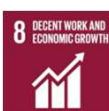


Excellent Unit of Occupational Safety and Health



1.5 Sustainability Actions Aligned with the SDGs

SDGs	2024 Sustainability Performance
	✓ A total of NTD 210,600 invested in rural schools ✓ Invested NTD 90,000 to "Million Students Program" hosted by ESGWD
	✓ Adopted 2 students through the iCare Beyond Border Association, with a total donation of NTD 36,000
	✓ Health Activities Against Three Highs ✓ Annual Health Check-ups Exceeding Regulatory Requirements ✓ Ergonomic hazard Investigation
	✓ Invested NTD 1,353,834 in the National AI Automation Equipment Creation Award for Colleges and Universities ✓ Sponsored NTD 300,000 to National Taiwan University for Academic Advancement Youth Chair Professorship ✓ Sponsored NTD 300,000 to College of Engineering, National Taiwan University for Academic Advancement Award ✓ Sponsored NTD 800,000 to National Taiwan University for the Outstanding Overseas Chinese Student Scholarship ✓ Invested NTD 169,356 in the Bright Gallant Summer Internship Program ✓ Organized the NTHU DIT Robotics Summer Camp with a total investment of NTD 156,067 ✓ Sponsored NTD 20,000 for the Zhongping Elementary School Character Baseball Team ✓ Sponsored NTD 20,000 to Department of Mechanical Engineering, Chung Yuan Christian University for Thematic Competition

SDGs	2024 Sustainability Performance
	✓ There is one female director on the Board ✓ Revise and promote sexual harassment prevention laws
	✓ Benefits System ✓ Retirement System ✓ Employee Welfare Committee ✓ Comprehensive Talent Training ✓ ISO 45001:2018 Occupational Health and Safety Management System
	✓ Increase the Proportion of Local Procurement ✓ Design Circular Economy Products ✓ Re-utilize Waste Pallets
	✓ Complete ISO 14064-1 External Verification ✓ Solar Power Generation System
	✓ Join Union/ Associations ✓ Join the G2C+ Platform ✓ Join TALENT, in Taiwan ✓ Join Taiwan Climate Partnership

1.6 Stakeholder Engagement

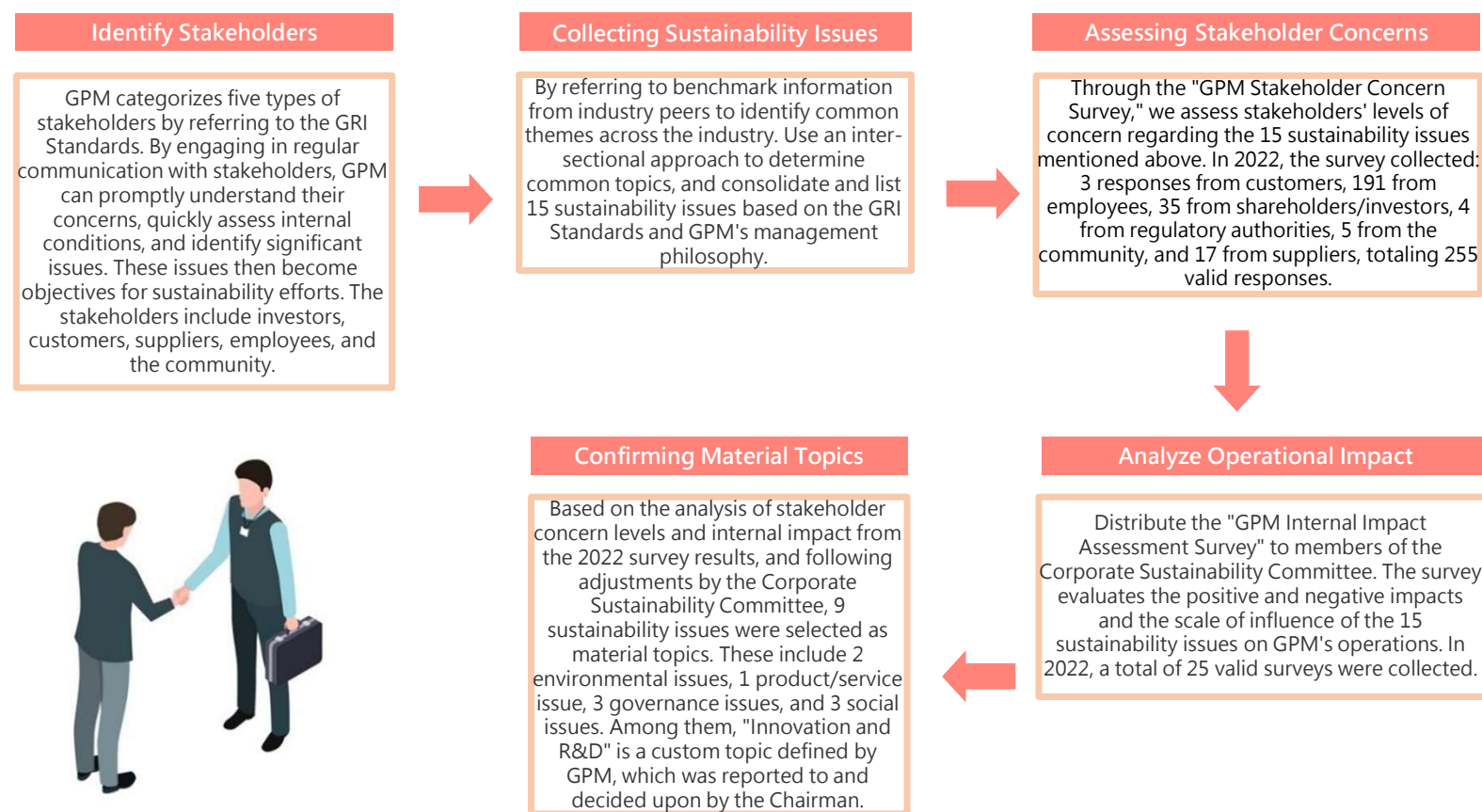
1.6.1 Communicate with Stakeholders GRI2-29

GPM categorizes five types of stakeholders by referring to the GRI Standards. By engaging in regular communication with stakeholders, GPM can promptly understand their concerns, quickly assess internal conditions, and identify significant issues. These issues then become objectives for sustainability efforts. The stakeholders include investors, customers, suppliers, employees, and the community.

Stakeholders	Communication Channels	2024 Stakeholder Communication Summary	Focus Areas	Key Engagement Issues
Investors	- Annual Shareholders' Meeting - Investor Conference - TWSE MOPS - Company Website	- Regularly update the official website with information on finance, business operations, corporate governance, and shareholder projects. - Provide appropriate information to shareholders/investors during their visits and phone inquiries. - Publish significant information announcements regarding major impacts on GPM's finance, business operations, and shareholder interests.	- Climate Change - Water Resource Management - Energy Management - Product Technology Innovation	Actively communicate with investors to showcase operational performance and sustainability achievements; proactively engage with investors, through periodic updates on operational information to ensure information balance.
Customers	- Customer Service Satisfaction - Dedicated Customer Service Email 24-Hour Customer Service Hotline - External Exhibitions	Hold 11 exhibitions and customer interactions	- Energy Management - Labor-Management Relations - Employee Diversity and Equality - Talent Development and Training - Economic Performance	Under the sustainability-oriented operational strategy, showcase GPM's sustainability actions and the circular economy concepts designed into the machinery at exhibitions, promoting a culture of sustainability.
Suppliers	- Supplier Evaluation - Supply Chain Conference	- Complete quality improvement coaching for 10 suppliers - Conduct annual audits of key suppliers in accordance with ISO standards	- Occupational Health and Safety - Supply Chain Management - Product Technology Innovation	Promote sustainability principles through self-assessment questionnaires and improve the service quality of the supply chain through audits and additional guidance.
Employees	- Anti-Bullying Mailbox - President Office Mailbox - Employee Satisfaction Survey - Quarterly Labor-Management Meetings - Quarterly Employee Meetings - Employee Welfare Committee - Occupational Health and Safety Committee - Exemplary Employee Luncheons	- No incidents have been reported through the Anti-Bullying Mailbox. - The President Office Mailbox received 4 emails, all of which have been replied to. - Employee satisfaction survey score is 3.99 out of 5. - Hold 4 labor-management meetings. - Hold 4 employee meetings. - Hold 4 Employee Welfare Committee meetings. - Hold 4 Occupational Health and Safety Committee meetings. - Conduct 1 exemplary employee luncheon.	- Occupational Health and Safety - Labor-Management Relations - Talent Development and Training	Establish a transparent and smooth communication platform with employees, disclose human rights policies on the official website, and enhance employees' awareness of human rights.
Community	- Company Website - TWSE MOPS - General Affairs Hotline	Organize numerous public welfare and industry-academia collaboration activities, including investing NTD 210,600 in rural scholarships and hosting the National AI Automation Equipment Creation Award for colleges and universities. For details, please refer to the section "Healthy and Happy Workplace."	- Climate Change - Water Resource Management - Greenhouse Gas Management - Waste Management - Community Engagement	Organize public welfare activities with various organizations to fulfill corporate social responsibility.

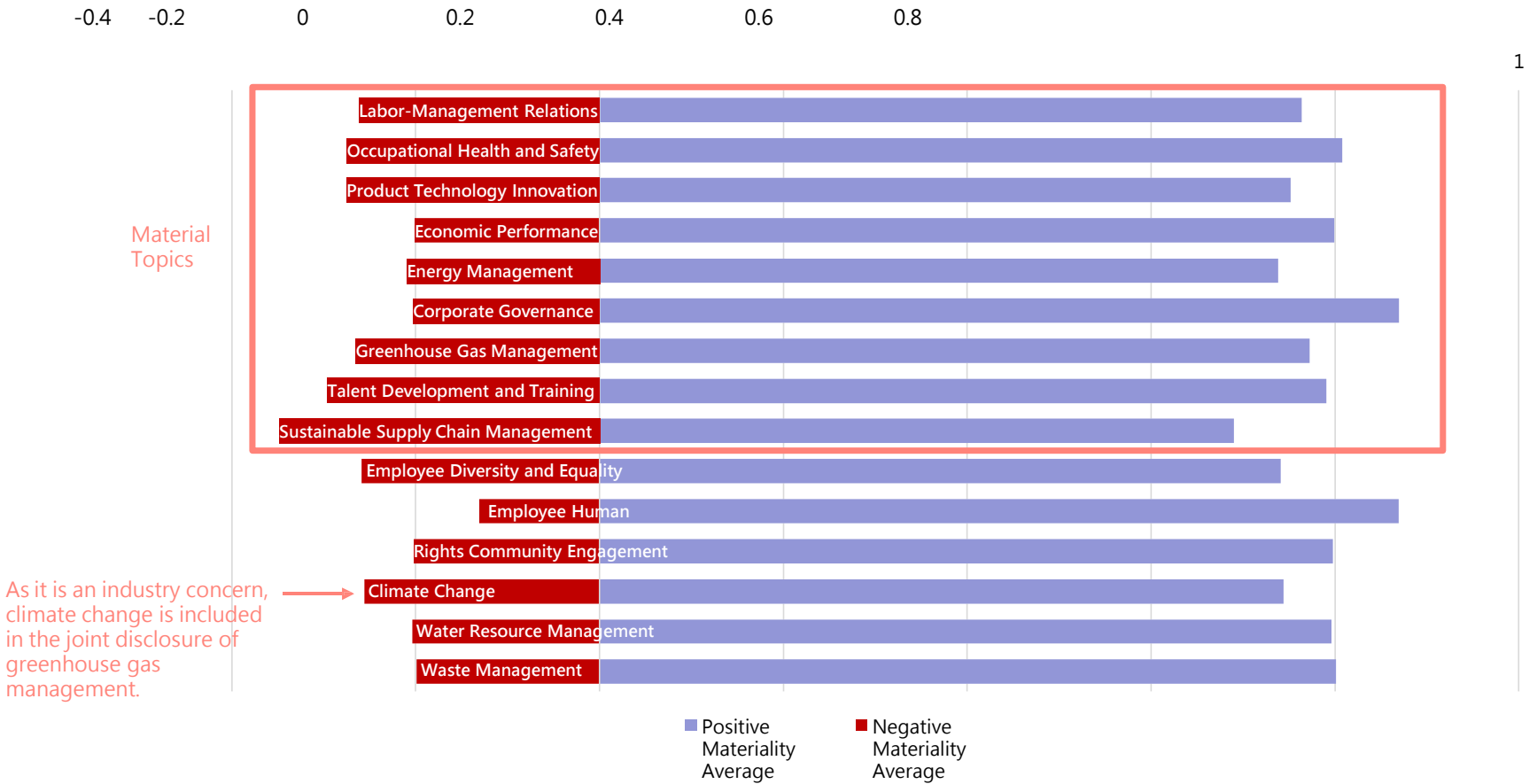
1.7 Materiality Analysis

1.7.1 Process to determine material topics GRI3-1



1.7.2 Material Topic Analysis

For 2024, the results from the 2022 materiality assessment were continued due to no significant changes in GPM's internal needs, external expectations, or strategic objectives. The 2022 results were therefore retained following internal decisions. Based on 25 valid responses from the "GPM Internal Impact Assessment Survey," the likelihood and the positive and negative impact score of the 15 sustainability issues were multiplied and summed to calculate the total impact score for each issue which was then ranked accordingly. The top 8 issues from the "GPM Internal Impact Assessment Survey" were very similar to those from the "GPM Stakeholder Concern Survey." Therefore, after adjustments by the Corporate Sustainability Committee, 9 material topics were finalized.



1.7.3 Material Topics GRI3-2

Material Topics	Activities and Impacts	Report Sections	Page Numbers
Labor-Management Relations	Sound labor-management relations can enhance employees' commitment to the company, whereas neglecting employees' rights may lead to distrust and reduced engagement in their work. GPM has established diverse communication channels, allowing employees to express their opinions in real-time. This creates a positive and reassuring friendly workplace environment for employees and their families, thereby maintaining good labor-management relations.	Healthy and Happy Workplace	71
Occupational Health and Safety	Accident is the most direct indicator of safety and health performance, and achieving zero accidents requires the company's commitment and effective implementation of the safety and health management system. Any workplace accidents will jeopardize the company's image. Therefore, GPM has established emergency response procedures and accident investigation protocols, and monitoring indicators such as the number of safety and health emergencies, the number of safety and health accidents, and investment amounts in safety and health measures.	Healthy and Happy Workplace	84
Product Technology Innovation	When product technologies focus on energy saving and water conservation, they can effectively reduce energy and water resource waste, leading to significant positive impacts on greenhouse gas emissions. However, developing energy-efficient technologies often requires the use of energy-saving components, low-carbon materials, and enhanced monitoring systems, which can increase equipment production costs. GPM's R&D unit conducts technology assessments and plans new product development projects for the following year based on customer interviews and market technology surveys. The development process includes integrating intelligent energy management, selecting energy-efficient components, and designing systems for energy and water conservation.	Sustainable Economic Development	37
Economic Performance	By introducing advanced technologies and aligning with partner and customer needs, GPM effectively engages in high-value-added technology development, which significantly enhances economic growth of GPM. GPM refines its core semiconductor technologies, closely follows semiconductor market trends, and offers process solutions to customers. This approach enhances overall competitiveness, keeps pace with market developments, and strengthens customer competitiveness and differentiation.	Sustainable Economic Development	33
Energy Management	The increasing energy consumption exacerbates the greenhouse effect and contributes to environmental pollution and climate change. As a result, there is an urgent need to develop sustainable and pollution-free energy technologies. As the excessive use of energy leads to worsening environmental conditions and declining habitability of the Earth, GPM established the Environmental Sustainability Committee in 2022. The Committee aims to effectively enhance energy efficiency through the formulation of energy-saving and efficiency-improving plans.	Environmental Sustainability	46
Corporate Governance	From the Board of Directors to all employees, effective governance ensures the realization of GPM's long-term goals and vision while avoiding legal violations. GPM implements its governance standards through the effective operation of the Corporate Governance Committee and regularly conducts self-assessments of its performance.	Sustainable Operations Management	16
Greenhouse Gas Management	Climate change can alter business models and drive global emphasis on energy conservation and carbon reduction. For example, carbon fees and taxes increase operational expenses, extreme weather disrupts supply chains, and energy transitions require adaptation. Stakeholders are increasingly concerned about these issues. GPM follows the TCFD framework to identify the impacts of physical risks, transition risks, and opportunities related to climate change, and to implement adaptation strategies and actions. In 2022, GPM established the Environmental Sustainability Committee and completed third-party verification under ISO 14064-1:2018.	Environmental Sustainability	46
Talent Development and Training	Through proactive internal talent development programs, the company can effectively increase retention rates, enhance employees' industry competitiveness, and improve operational performance. Failure to prioritize talent development and training may lead to internal talent loss, negatively impacting the company's performance and the industry's talent environment. Therefore, GPM implements annual education and training plans, and arranges regular training for employees to boost their industry competitiveness and enhance GPM's operational performance.	Healthy and Happy Workplace	78
Supply Chain Management Sustainable Operations Management	Suppliers are crucial stakeholders for the company, and establishing effective risk management is essential to enhance collaboration benefits and avoid disruptions in the supply chain that could impact operations. GPM is committed to improving supply chain management performance and exerting sustainable influence through responsible supply chain practices. Thus, we have proposed two major strategies: "Sustainable Risk Management" and "Local Supply Optimization." Guided by these core values, we implement five key action plans to advance a positive cycle in sustainability efforts.	Environmental Sustainability	65

CH2 Sustainable Operations Management

- 2.1 Corporate Governance
- 2.2 Corporate Governance Structure
- 2.3 Composition of Governance Bodies
- 2.4 Board Performance Evaluation Mechanism
- 2.5 Remuneration Policies
- 2.6 Integrity Management
- 2.7 Risk Management



2.1 Corporate Governance

2.1.1 Corporate Governance Management Policy

Disclosure Content		Disclosure Content of GPM for the Year 2024
Importance		Adhering for a long time to a corporate culture of "People-Centric, Teamwork, Innovation, Responsibility, and Learning", GPM is dedicated to the innovation and development of product technology while also fulfilling its responsibilities as a corporate citizen. The concept of ESG (Environmental, Social, and Governance) has progressively become integral to GPM's core operations. Through communication with various stakeholders, GPM practices the principles of "Governance, Social, and Environmental" sustainability.
Policy		Corporate Governance Practice Code (For details, please refer to GPM website > Corporate Governance > Company Rules)
Concrete Actions		The Corporate Governance Group under the Corporate Sustainability Committee is responsible for advancing corporate governance matters. Furthermore, a Corporate Governance Officer has been appointed to safeguard shareholder rights and enhance the functions of the Board of Directors. Main responsibilities are as follows: 1) Draft the board meeting agenda, notify directors at least seven days in advance, convene the meeting, provide relevant materials, and remind directors having any conflicts of interest in the items for discussion to evade in advance. Distribute the meeting minutes within twenty days after the meeting. 2) Organize shareholders' meeting pre-registrations in accordance with legal requirements, prepare meeting notices, procedure handbooks, and minutes of the shareholders' meeting within statutory deadlines. 3) Handle GPM change registration affairs, such as amendments to the Articles of Incorporation, re-election of directors, changes in business scope, and capital changes. 4) To implement effective corporate governance, GPM annually conducts performance evaluations of the Board of Directors and individual directors in accordance with GPM's "Regulations Governing Board Performance Evaluation and Remuneration Payment." 5) Evaluate and cover "directors and officers insurance" annually. 6) Report to the Board of Directors on the qualifications and compliance of independent directors during their nomination, appointment, and tenure. 7) Manage matters related to changes in directors. 8) Provide continuing education courses for directors from time to time to ensure that each director completes at least six hours of continuing education annually. 9) Communicate with CPAs, independent directors, internal auditors, and financial/accounting officers from time to time.
Responsibilities		Internal and External: Shareholder Affairs Department; To Suppliers: Materials Center
Resources		1) All 7 directors completed over 6 hours of continuing education each in 2024. 2) The Corporate Governance Officer completed 6 hours of continuing education in 2024.
Complaint Mechanism	Internal and External	Channels for reporting violations of professional ethics are available Email: gpmaudit@gpmcorp.com.tw website: https://www.gpmcorp.com.tw/
Goals and Targets	Short-Term Goals	1) Appoint a Corporate Governance Officer to implement corporate governance practices and enhance the effectiveness of the Board of Directors and operational performance. 2) Continue conducting performance evaluations for the Board of Directors and various functional committees. 3) Revise corporate governance-related regulations in accordance with the announcements of regulatory authorities.
	Mid-Term Goals	1) Adhere to corporate governance-related regulations, ensure regulatory compliance, continually strengthen corporate governance, disclose important information, and protect shareholder rights.
	Long-Term Goals	1) Identify internal and external risks and develop countermeasures to mitigate risk hazards and enhance operational resilience. 2) Enhance the effectiveness of the Board of Directors, reduce potential operational risks, and promote sustainable development.
Effectiveness Evaluation		1) Supervisory mechanisms by regulatory authorities 2) Annual evaluations of corporate governance practices 3) Quarterly meetings of the Board of Directors and Audit Committee on discussion of operational planning, regulatory compliance, internal controls, and investments.

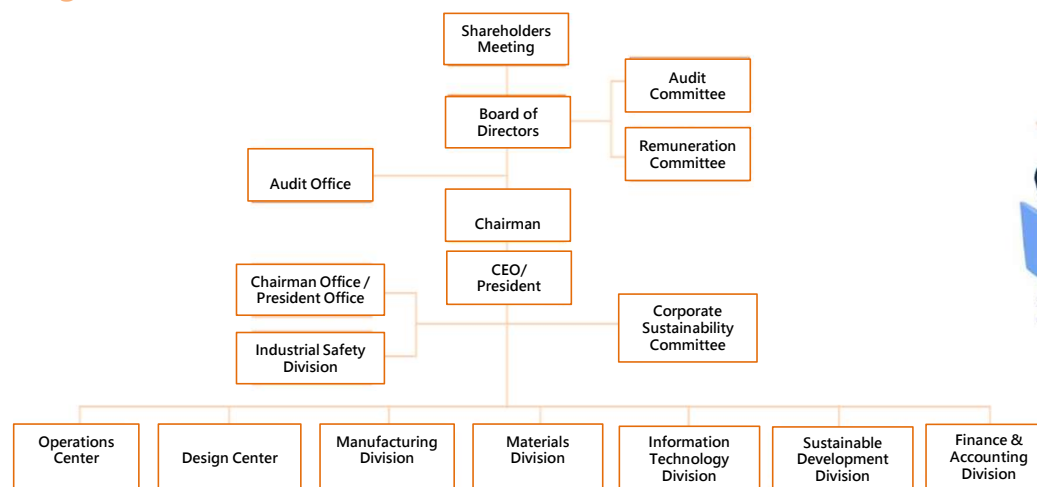
2.1.2 Corporate Governance Operations

The Corporate Governance Group under the Corporate Sustainability Committee is responsible for advancing corporate governance matters. GPM appointed Michael Huang (Division Director) as the Corporate Governance Officer by a Board of Directors resolution on December 19, 2024. Michael Huang, Division Director, who has over three years of experience in corporate governance at publicly listed companies, is tasked with safeguarding shareholder rights and enhancing the functions of the Board of Directors. His main responsibilities include:

- ✓ Draft the board meeting agenda, notify directors at least seven days in advance, convene the meeting, provide relevant materials, and remind directors having any conflicts of interest in the items for discussion to evade in advance. Distribute the meeting minutes within twenty days after the meeting.
- ✓ Organize shareholders' meeting pre-registrations in accordance with legal requirements, prepare meeting notices, procedure handbooks, and minutes of the shareholders' meeting within statutory deadlines.
- ✓ Handle GPM change registration affairs, such as amendments to the Articles of Incorporation, re-election of directors, changes in business scope, and capital changes.
- ✓ To implement effective corporate governance, GPM annually conducts performance evaluations of the Board of Directors and individual directors in accordance with GPM's "Regulations Governing Board Performance Evaluation and Remuneration Payment."
- ✓ Evaluate and cover "directors and officers insurance" annually.
- ✓ Report to the Board of Directors on the qualifications and compliance of independent directors during their nomination, appointment, and tenure.
- ✓ Manage matters related to changes in directors.
- ✓ Provide continuing education courses for directors from time to time to ensure that each director completes at least six hours of continuing education annually.
- ✓ Communicate with CPAs, independent directors, internal auditors, and financial/accounting officers from time to time.
- ✓ Continuing Education Process of Corporate Governance Officer in 2024.

Start Date of Continuing Education	End Date of Continuing Education	Organizing Institution	Course Title	Continuing Education Hours
October 08, 2024	October 08, 2024	Taipei Exchange (TPEX)	2024 Special Lecture on Digital Finance and Sustainable Finance under WIN:AI	3
November 26, 2024	November 26, 2024	Taiwan Corporate Governance Association	Analysis of Unethical Operations and Illegal Security Cases	3

2.2.1 Corporate Organizational Structure



Department	Key Responsibilities	
Chairman Office & President Office	✓ Promote short-term and long-term development projects, manage company projects, and oversee related matters. ✓ Implement short-term and long-term development policies and manage company operations. ✓ Oversee the management and operation of GPM's business.	✓ Internal risk management planning, supervision, and analysis. ✓ Application and management of Technology Development Programs
Audit Office	✓ Conduct audits of the management system's operations	
Industrial Safety Section	✓ Eliminate hazards in the workplace environment to reduce risks and ensure employee safety.	✓ Execute pollution control measures to reduce environmental impact.
Operations Center & Design Center	✓ Plan, develop, and manage all sales strategies for GPM's products. ✓ Collect market intelligence and assist in the evaluation of new product development. ✓ Expand domestic and international markets and maintain relationships with existing clients. ✓ Provide various equipment products tailored to individual customer needs, including mechanical design, software development, and program applications.	✓ After-sales service, including improvements for equipment that does not meet specifications. ✓ Evaluate and execute equipment relocation or modification projects. ✓ Accounts receivable collection and management. ✓ Project progress management.
Manufacturing Division	✓ Mechanical equipment assembly.	
Materials Division	✓ Coordinate and execute the procurement of raw materials, subcontracting, and operations related to incoming material inspection, storage, transportation, and allocation across different factory sites.	
Sustainable Development Division	✓ Recruitment, education & training, employment relationship, public affairs, factory affairs, and general affairs.	✓ Remuneration management and related HR operations
Finance & Accounting Division	✓ Manage financial operations, including capital allocation, budget management, investment management, accounting, and cost calculation.	
Information Technology Division	✓ Program design, maintenance of computer operations, and computerized management.	

2.2.2 Audit Committee

GRI2-9

Audit Committee Operations

Audit Committee is responsible for adoption of or amendment to any internal control system, assessment of the effectiveness of the internal control system, and adoption of or amendment to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others. The Committee manages any matter relating to the personal interest of the Directors, evaluates material assets or derivatives transactions, material monetary loans, endorsements, or provision of guarantee. It also reviews financial reports, evaluates the appointment, dismissal of financial, accounting, or internal audit officers, the appointment, dismissal, or remuneration of Certified Public Accountants (CPAs), as well as the offering, issuance, or private placement of any equity-type securities. The current fourth session is comprised of four members, all of whom are independent directors. In the current year, six meetings were held, with a 96% attendance rate by the committee members. The Committee is composed entirely of independent directors, with a minimum of three members, one of whom shall be the convener, and at least one of whom shall possess accounting or financial expertise. The tenure of office for the Committee's independent directors is three years, and they are eligible for re-election. When the number of directors falls below the required number prescribed in the preceding regulation or stated in its Articles of Incorporation due to the dismissal of a director for any reason, GPM shall hold a by-election at its next shareholders meeting to fill the vacancy. If all independent directors are dismissed, GPM shall convene a special shareholders meeting within 60 days from the date of occurrence of the fact to hold a by-election to fill the vacancies.

For details, please refer to GPM website > Corporate Governance>Audit Committee

2.2.3 Remuneration Committee

GRI2-9

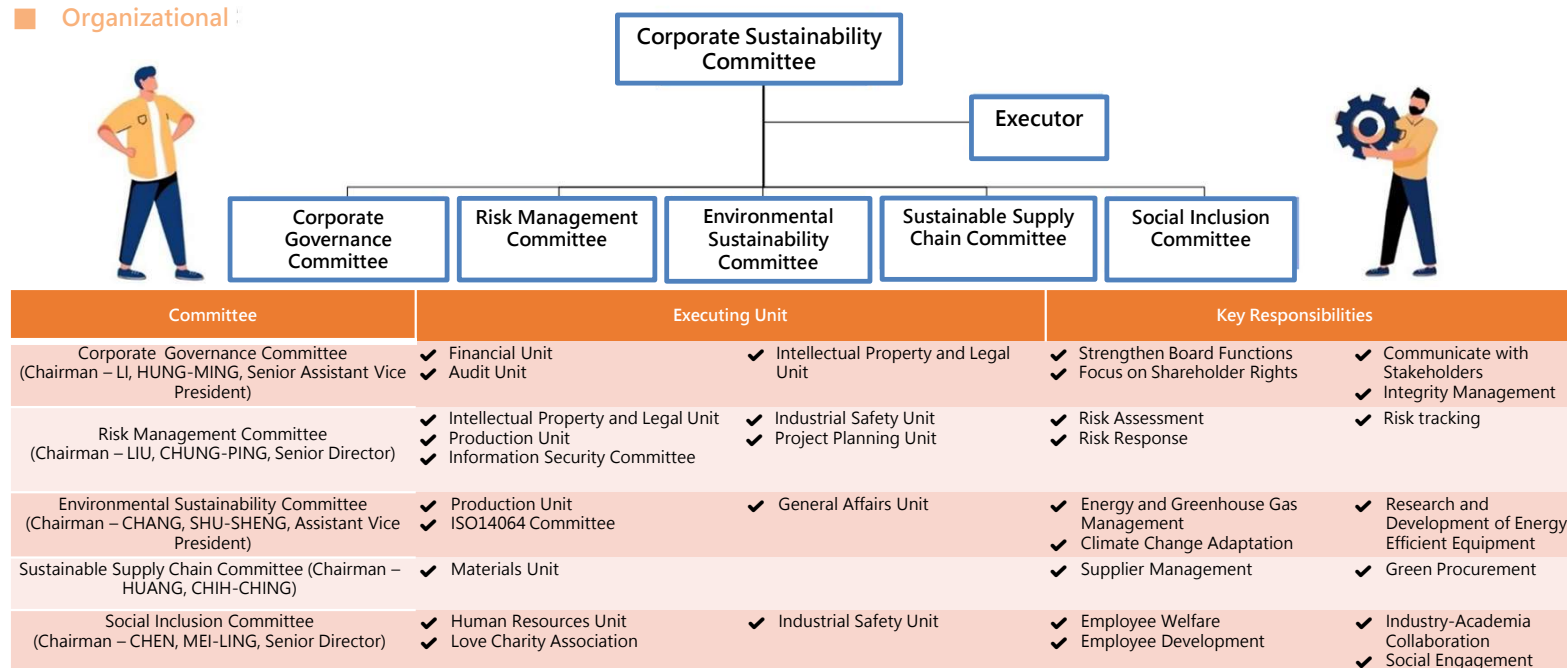
Remuneration Committee Operations

Remuneration Committee is responsible for adoption and regular review of the policies, systems, standards, and structure governing the performance evaluation and compensation of directors and managerial officers, as well as periodical assessment and adoption of the remuneration for directors and managerial officers. The current fifth session is comprised of four members, all of whom are independent directors. During the current year, five meetings were held, with a 95% attendance rate by the committee members. The professional qualifications and independence of the committee members shall meet all relevant legal requirements. Members of Remuneration Committee shall be appointed by the resolution of Board of Directors meeting, with a minimum of three members. At least one independent director of GPM shall serve as a member of Remuneration Committee, and one independent director shall be elected by all members to serve as the convener and chairperson of the meetings. The tenure of the Remuneration Committee's members is from June 29, 2023 to June 18, 2026.

For details, please refer to GPM website > Corporate Governance>Remuneration Committee

2.2.4 Corporate Sustainability Committee

■ Organizational



■ Committee Operations

GRI2-13
GRI2-14

GPM is committed to the spirit of corporate sustainability and is gradually advancing into the realm of ESG (Environmental, Social, and Governance). Under each of these categories, GPM has established future sustainability goals in alignment with the United Nations Sustainable Development Goals (SDGs). In June 2022, the Corporate Sustainability Committee underwent organizational restructuring, with Chairman Jason Chen assuming the role of Chief Sustainability Officer. Under this structure, five subcommittees were established: the Corporate Governance Committee, Risk Management Committee, Environmental Sustainability Committee, Sustainable Supply Chain Committee, and Social Inclusion Committee. Each subcommittee is led by a senior executive at the director level or above and holds quarterly meetings to monitor progress. Biannual reports shall be made to the Chairman through the Corporate Sustainability Committee. To enhance the Board's oversight of corporate sustainability efforts, at least one report on sustainability performance shall be presented to the Board of Directors each year. This professional division of sustainable operations is aimed at maximizing effectiveness. Through the collaborative efforts of these subcommittees, key topics and risk issues are identified annually, becoming priority management areas to expedite the achievement of sustainability goals.

The Corporate Sustainability Committee is non-functional in nature and reports to the Board of Directors annually, covering the regular reporting of execution of sustainability activities. In addition, the Corporate Sustainability Committee is subject to the supervision of the Board from time to time on sustainable development management policies and strategy goals.

For details, please refer to GPM website > Corporate Governance>Sustainability Management

2.2.5 Board of Directors GRI2-11

■ Board of Directors Operations GRI2-12

The highest governing body of GPM is the Board of Directors, which is responsible for guiding company strategy, supervising management, and being accountable to GPM and its shareholders. The governance procedures and arrangements of GPM should ensure that the Board of Directors exercises its powers in accordance with laws, GPM's Articles of Incorporation, and resolutions of shareholders' meetings. The Chairman of the Board also serves as the President, and the appointment of dual roles aimed at enhancing operational efficiency and decision-making effectiveness. However, to strengthen the independence of the Board, GPM is actively training suitable candidates internally. Additionally, the Chairman maintains close communication with all directors regarding GPM's operations and strategic plans to ensure robust corporate governance. The Corporate Sustainability Committee reports on sustainability performance to the Board at the end of each year, and GPM has implemented the following specific measures:

1. The current four independent directors possess specialized expertise in their respective industry fields, which enables them to effectively fulfill their supervisory functions.
2. Each year, all directors are provided with opportunities to attend external professional director courses to enhance the effectiveness of the Board's operations.
3. Independent directors are encouraged to fully engage in discussions within functional committees and offer their insights for the Board's consideration, thereby reinforcing corporate governance.
4. More than half of the Board members do not hold positions as employees or managerial officers.

■ Board Diversity GRI2-9

The composition of the Board of Directors should follow the principle of diversity, and appropriate diversity policies shall be developed based on its operations, business model, and development needs. This diversity should encompass, but not be limited to, gender, age, nationality, culture, and professional knowledge and skills. Board members should possess the necessary knowledge, skills, and competencies required to fulfill their duties. Currently, the Board of Directors consists of seven members, including four independent directors. Their areas of expertise cover finance and accounting, law, electronic and electrical engineering, and materials. Among the Board members, one is a female director, representing 14% of the total. The age distribution includes one director under 50 years old, five directors between 50 and 70 years old, and one director over 70 years old. All four independent directors have served for less than six years.

Name	Job Title	Gender	Under 50 Years Old	50-70 years old	Over 70 Years Old	Operational Judgment	Financial Accounting	Operations Management	Crisis Management	Industry Knowledge	International Market Perspective	Leadership Decision-Making	Legal
Jason Chen	Director	Male		●		●	●	●	●	●	●	●	
LIANG, YU-WEN	Director	Male	●			●	●	●	●	●	●	●	●
HSU, HUNG-MING	Director	Male		●		●		●	●	●		●	
MA, CHIEN-YUNG	Independent Director	Male		●		●		●	●	●	●	●	
TSENG, KUO-HUA	Independent Director	Male		●			●	●	●	●	●	●	
LO, WEI	Independent Director	Male		●			●	●	●		●	●	
CHEN, I-MEI	Independent Director	Female			●		●	●	●	●	●	●	

2.3 Composition of Governance Bodies

2.3.1 Nomination and selection of the highest governance body GRI2-10

GPM adopts a nomination system for the election of directors. Any shareholder holding 1% or more of the total number of outstanding shares issued by GPM may submit to GPM in writing a roster of director candidates, provided that the total number of director candidates so nominated shall not exceed the quota of the directors to be elected. This restrictive condition shall also be applicable to the roster of director candidates nominated by the Board of Directors of GPM. Shareholders holding 1% or more of the total number of outstanding shares are not limited to a single shareholder; shareholders who collectively hold 1% or more of the total number of outstanding shares are also eligible to nominate candidates. GPM adopts a nomination system for the election of directors. Any shareholder holding 1% or more of the total number of outstanding shares issued by GPM may submit to GPM in writing a roster of director candidates, provided that the total number of director candidates so nominated shall not exceed the quota of the directors to be elected. This restrictive condition shall also be applicable to the roster of director candidates nominated by the Board of Directors of GPM. Shareholders holding 1% or more of the total number of outstanding shares are not limited to a single shareholder; shareholders who collectively hold 1% or more of the total number of outstanding shares are also eligible to nominate candidates.

For details, please refer to GPM website > Corporate Governance > Company Rules

2.3.2 Diversity Policy GRI2-10

The Board of Directors has established diversity management goals, all of which have been achieved.

-  The Board of Directors consists of seven members, including four independent directors. Their areas of expertise cover finance and accounting, law, electronic and electrical engineering, and materials.
-  Among the Board members, one is a female director, representing 14% of the total. The age distribution includes one director under 50 years old, five directors between 50 and 70 years old, and one director over 70 years old. All four independent directors have served for less than six years.

2.3.3 Avoidance and Mitigation of Conflicts of Interest GRI2-15

If any director or a juristic person represented by a director is an interested party with respect to any agenda item, the director shall state the important aspects of the interested party relationship at the respective meeting. When the relationship is likely to prejudice the interests of GPM, the director may not participate in discussion or voting on that agenda item, and further, shall recuse himself during discussion and voting on that item and may not act as another director's proxy to exercise voting rights on that matter. Where the spouse or a blood relative within the second degree of kinship of a director, or a company with which the director has a controlling or subordinate relation, is an interested party with respect to an agenda item as described in the preceding paragraph, such director shall be deemed to be an interested party with respect to that agenda item.

The provisions of Article 180, paragraph 66 of the *Company Act*, as applied mutatis mutandis under Article 206, paragraph 4 of that Act, apply to resolutions of Board of Directors meetings when a director is prohibited by the preceding two paragraphs from exercising voting rights.

2.3.4 Communication of Critical Concerns GRI2-16

In 2024, no incidents were reported through the complaint channels, so there was no related communication with the Board of Directors. In 2022, GPM undertook a guidance project for the sustainability report and, in 2023, completed identification of key climate risks and opportunities by incorporating the TCFD framework. The Corporate Sustainability Committee presented these findings, along with the annual sustainability goals and performance outcomes, to the Board of Directors.



2.3.5 Board Collective Knowledge GRI2-17

Job Title	Director's Name	Training Date	Organizing Institution	Course Title	Continuing Education Hours	Economy	Environment	Society
		March 18, 2024	Taiwan Digital Governance Association	Trends and Strategies of Board Operations in 2024	3			V
		May 02, 2024	Taiwan Institute of Directors	How Corporates can Achieve Growth via Merge & Acquisition Strategy	3	V		
		June 19, 2024	Taiwan Institute of Directors	How to Tap the international competitiveness of Taiwanese Corporates in the Global Competitive and Cooperative Context	3	V		
		July 31, 2024	Taiwan Digital Governance Association	Sustainable Outlook: Comprehensive Interpretation of Challenges and Trends in Enterprise Transformation	1.5	V		
Chairman	CHEN, CHENG-HSING	July 31, 2024	Taiwan Digital Governance Association	Analysis of Practices: The Way to Achieve Success in Sustainability from Theories to Practices	1.5	V		
		August 02, 2024	Taiwan Digital Governance Association	New Applications of AI for Corporates	3	V		
		August 23, 2024	Taiwan Digital Governance Association	How AI Assists in Enterprise Transformation and Further Upgrade of Intelligent Services	3	V		
		August 30, 2024	Taiwan Digital Governance Association	Forward-looking Innovative Philosophy in Talents Under Twin Transformation Context	3	V		
		October 31, 2024	Taiwan Corporate Governance Association	Trends and Risk Management of Digital Technologies and AI	3	V		
Vice Chairman	LIANG, YU-WEN	June 19, 2024	Taiwan Institute of Directors	How to Tap the international competitiveness of Taiwanese Corporates in the Global Competitive and Cooperative Context	3	V		
		October 31, 2024	Taiwan Corporate Governance Association	Trends and Risk Management of Digital Technologies and AI	3	V		
		March 08, 2024	Taiwan Corporate Governance Association	Corporates' Crisis Management and Communications	3	V		
Director	HSU, HUNG-MING	April 16, 2024	Taiwan Corporate Governance Association	Corporate Overall Reformation from Five Dimensions	3			V
		April 26, 2024	Taiwan Corporate Governance Association	How to Read Financial Statements - Lessons for Directors and Supervisors without Financial Expertises	3	V		
		May 28, 2024	Taiwan Corporate Governance Association	ChatGPT Overturns New Industrial Trends	3	V		
Independent Director	MA, CHIEN-YUNG	July 03, 2024	Taiwan Stock Exchange (TWSE)	2024 Cathay Sustainable Finance and Climate Chang Submit	6		V	
Independent Director	TESENG, KUO-HUA	October 29, 2024	Taiwan Corporate Governance Association	Business Management Practice: New Insights on AI Transformation in the Manufacturing Industry	3	V		
				Tax Issues Related to Corporates and Majority Shareholders	3			V
		January 11, 2024	Accounting Research and Development Foundation	Common Deficiencies in Internal Control Management in Enterprises and Case Studies	6			V
Independent Director	LO, WEI	January 25, 2024 January 26, 2024	Accounting Research and Development Foundation	Continuing Education Courses for Principal Accounting Officers of Issuers, Securities Firms, and Securities Exchanges	12			V
		March 21, 2024	Accounting Research and Development Foundation	Employees' Legal Liability for Fraud and Internal Control & Audit Practices	6			V
Independent Director	CHEN, I-MEI	March 26, 2024	Taiwan Corporate Governance Association	Ethical Corporate Management Best Practice Principles and Countermeasures for Avoiding Crossing the Directors' and Supervisors' Liabilities	3			V
		October 18, 2024	Taiwan Investor Relations Institute	Brand Communication and Stakeholder Management	3			V

100% Compliance with the Required Continuing Education Hours for Directors of TWSE/TPEx Listed Companies

2.4 Board Performance Evaluation Mechanism

2.4.1 Board Performance GRI2-18

GPM has established "Regulations Governing Board Performance Evaluation and Remuneration Payment." The Board's performance is assessed annually, with the results submitted to the Remuneration Committee and the Board for discussion. The evaluation process shall be completed after the end of the assessed year and before the most recent Board meeting, and the results shall be reported to the Board to enhance its operational effectiveness. The 2024 Board performance evaluation results were reported at the Board meeting on February 26, 2025. Furthermore, "Regulations Governing Board Performance Evaluation and Remuneration Payment" was established. Every three years, professional external independent institution will be employed to evaluate Board performance. The 2024 external evaluation report was issued by Taiwan Institute of Ethical Business on December 31, 2024.

For details, please refer to GPM website > Corporate Governance>Board of Directors

2.5 Remuneration Policy GRI2-19 GRI2-20

2.5.1 Remuneration Policies and Procedures

The policies, systems, standards, and structures for the performance evaluation and remuneration of directors and managerial officers shall be formulated and reviewed by the Remuneration Committee. This Committee shall include independent directors who provide external remuneration advice, and it shall convene at least twice meetings a year to review and ensure the competitiveness and fairness of compensation. The annual remuneration of managerial officers, in addition to being approved by the Remuneration Committee in accordance with relevant regulations, shall also be disclosed in GPM's annual report to ensure that all stakeholders have full transparency.

Director remuneration shall be handled in accordance with the "Regulations Governing the Establishment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange." Proposals shall be made by the Remuneration Committee and executed following approval by the Board solution. According to GPM's Articles of Incorporation, if GPM generates a profit in any given year, up to 3% of this profit may be allocated as remuneration for directors, provided there are no accumulated losses that need to be covered first.

Remuneration paid to managerial officers is linked to GPM's operational performance (financial indicators). The determination of salaries is based on the scope of responsibilities, including the managerial officer's title, rank, and duties, as well as their contribution to GPM's operational goals. The Remuneration Committee shall also considers GPM's annual performance, future risks, and industry standards to determine fair compensation. Bonuses and rewards are primarily tied to managerial officer's performance evaluation metrics, which include financial indicators (such as profitability, operating profit, and achievement of annual strategic goals) and ESG-related sustainability metrics (such as corporate governance, risk management and construction, environmental resources, supply chain management, and talent development and care). Remuneration consists of salary, variable bonuses, and employee reward from profit-sharing. Variable compensation, which accounts for 20% to 50% of the total remuneration depending on position and performance, is determined based on GPM's operational performance for the year, ensuring a strong alignment between managerial officer's remuneration and GPM's overall performance.

Regulations Governing the Establishment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange



The Remuneration Committee Proposes Director Remuneration



Implement upon being approved by the Board Resolution



2.5.2 Policy on Aligning Senior Managerial Officers' Remuneration with ESG-related Performance Evaluation Results

To motivate senior managerial officers to attach importance to long-term comprehensive performance and achieve the sustainable operations, the nine material topics identified from sustainability issues have been linked to the long-term incentive compensation of Chairman & President. Weights of performance indicators for sustainable development are as follows:

Performance indicators (weights)	Implement methods
Financial performance (30%)	● GPM's financial performance and comparison with the performance level of peers in budget achievement rate, total assets, revenue performance and others.
Strategies and Management (40%)	● Whether goals are developed in compliance with medium and long-term strategies, such as digital transformation, achievement of sustainability commitments, adaptation measures taken in response to material topics. ● Measures adopted to promote talent development and occupational safety and health
Sustainability and internal control (30%)	● Practice of three sustainability commitments, attention to integrity management, regulation compliance and risk control, implementation of priority ESG tasks (indicator of specific actions focusing on climate risks and promoting net zero emissions)

2.6 Integrity Management

GRI205-1 GRI205-3
GRI205-2

The Corporate Governance Committee, established under the Corporate Sustainability Committee, includes a focus on "Integrity Management" and reports its implementation annually to the Board of Directors. The Committee is responsible for developing corporate integrity and ethical standards, maintaining integrity and orderliness, implementing operational and financial management, protecting GPM's interests, safeguarding shareholder rights, and adhering to Code of Business Conduct and Ethics to ensure GPM's steady growth. Since 2015, Integrity Management has been included in the formal agenda of the Board of Directors, and the implementation status was reported to the Board on December 19, 2024.

Regular training related to integrity management have been conducted. In 2024, training sessions on integrity management topics included internal and external educational programs covering areas such as integrity management regulations, legal practices, advanced financial management, insider trading and disgorgement regulations, accounting systems, and internal controls. A total of 480 participants attended these sessions, amounting to 722.5 hours of training.

GPM strictly adheres to domestic laws and requires employees to follow relevant internal regulations. The "Ethical Corporate Management Best Practice Principles for TWSE / GTSM-Listed Companies" serves as a foundation for implementing integrity management.

Additional important information to understand GPM's integrity management practices (Amendment to the established Ethical Corporate Management Best Practice Principles through discussion around GPM) includes:

(1) GPM has established "Procedures for Handling Material Inside Information and Prevention of Insider Trading." These Procedures stipulate that directors, managerial officers, natural persons designated as proxy to exercise the duties under Article 27, Paragraph 1 of the Company Act, and others who acquire significant internal information due to their position, occupation, or control relationships shall exercise the due care and fiduciary duty of a good administrator and act in good faith when performing their duties, and shall sign confidentiality agreements. No director, managerial officer, or employee with knowledge of material inside information of this Corporation may divulge the information to others.

(2) GPM's external auditor is PwC Taiwan, and the accountants serving as auditors do not serve on the Board of Directors, which ensures both professionalism and independence. The Audit Committee and the Board shall review the auditor's independence annually and obtain an "Detachment and Independence Declaration" from the auditor. The auditor shall regularly review major cycles and internal controls and provide recommendations on internal control and accounting matters.

(3) Suppliers are required to sign a "Affidavit for Supplier CSR and Integrity," which obligates the suppliers to fulfill their commitment to labor conditions, ethical standards, and environmental practices. For example, suppliers must have anti-discrimination measures, ban child labor, and uphold high standards of integrity. They must respect and protect client information and intellectual property rights. Suppliers must not use conflict metals in products and components, conform to waste management standards and have relevant procedures and measures. In the event of violations, suppliers are subject to the payment of penalties for bribery or punitive liquidated damages for obtaining unfair gains, and GPM reserves the right to unilaterally withdraw, terminate, or cancel transactions with such suppliers.

For details, please refer to GPM website > Corporate Sustainability>Integrity Management



2.6.1 Anti-Corruption

GPM disseminates its integrity management principles internally through various channels. Among these, all new employees are required to sign the "Employee Confidentiality Agreement, Computer Data Authorization & Computer Equipment Usage Consent Form," and integrity principles are integrated into the new employee orientation and training program; suppliers are required to sign the "Affidavit for Supplier CSR and Integrity" and are subject to regular assessment for any breaches of integrity. Additionally, regular training related to integrity management have been conducted. In 2024, new employee training and external educational programs related to integrity management topics covered areas such as integrity management regulations, legal practices, advanced financial management, insider trading and disgorgement regulations, accounting systems, and internal controls. A total of 480 participants attended these sessions, amounting to 722.5 hours of training.

Guidelines	Explanation
Management Approach and Its Elements	Integrity Management
Evaluation of the Management Approach	Corporate Governance Committee
Operational Sites Assessed for Corruption Risks	In 2024, 100% of our business units underwent corruption audits
Notification and Training on Anti-Corruption Policies and Procedures	100% of new employees received anti-corruption training
Confirmed Incidents of Corruption and Actions Taken	There were no corruption incidents in 2024

GPM has been implementing its integrity management policy, and actively preventing unethical behavior. In 2024, there were no violations of integrity management, deficiencies resulting in significant impacts. Furthermore, there were no reported cases of corruption, insider trading, anti-competitive practices, antitrust violations and monopoly, or market manipulation. The number of related legal cases and the amount of fines imposed were both zero.

2.7 Risk Management

2.7.1 Risk Management Committee

GPM's Risk Management Committee, under the Corporate Sustainability Committee, conducts risk assessments in accordance with annual report requirements and ISO audit criteria. In the future, a comprehensive risk management policy will be established to enable the Committee to systematically identify and evaluate risks, their impact and frequency. Below is an overview of the anticipated risk management procedures to be implemented.



2.7.2 2024 Risk Categories

■ Sales Concentration Risk

In the field of FPD (Flat Panel Display) equipment, GPM previously targeted at a few panel manufacturers in Taiwan, whose capital expenditures for new plant construction were concentrated in both timing and amount. This often led to a high concentration of sales for equipment manufacturers. However, in recent years, the expansion pace and scale of major Taiwan manufacturers have diminished. Additionally, GPM has successfully expanded its customer base to include panel manufacturers in the Chinese Mainland, whose demand has surpassed that of the giants in Taiwan. As a result, the sales concentration risk of FPD equipment has been significantly reduced. In the context of rising greenhouse gas levels, countries worldwide are working together to slow the pace of climate change. As climate change risks increase, its impacts on the environment, finances, and supply chains can be significant for GPM. For instance, severe climate changes may lead to disasters that disrupt supply chain production. To address these risks, GPM completed the ISO 14064-1:2018 greenhouse gas inventory verification in 2022 and continues this process in 2024. By understanding its own carbon emissions from the source, GPM can establish carbon reduction goals and roadmaps accordingly. In 2023, GPM set out a carbon reduction roadmap and made commitments to carbon reduction goals for its customers and stakeholders, aiming to collaborate with society to tackle the challenges of climate change.

■ Information Security Risk

To maintain and enhance information security management and ensure the confidentiality, integrity, and availability of its assets and information, GPM "Information Security Committee" is set up to be responsible for executing various aspects of information security governance, planning, oversight, and implementation. This Committee regularly holds management review meetings to make appropriate revisions based on assessment results, relevant regulations, and the latest developments in technology and business. In this way, the Committee can ensure that these updates meet actual needs. Meanwhile, the Committee reports on information security risk management to the Board of Directors on an annual basis.

■ Occupational Safety and Health Management Risk

As an equipment manufacturer, GPM places top priority on ensuring that employees work in a safe environment. GPM has provided comprehensive protective equipment for high-risk operations, allowing employees to focus fully and comfortably on their work. GPM prepares and implements numerous safety and health measures, some of which are even better than regulatory requirements. Details on the specific measures and their effectiveness can be found on pages 85 to 95.

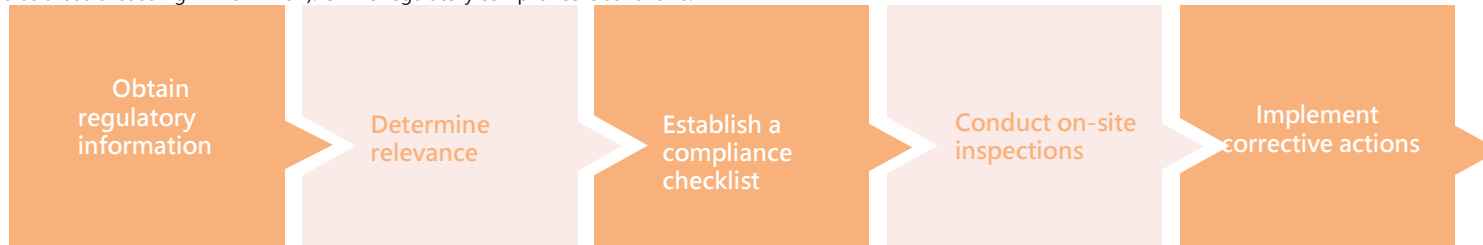
■ Climate Change Risk

In the context of rising greenhouse gas levels, countries worldwide are working together to slow the pace of climate change. As climate change risks increase, its impacts—on the environment, finances, and supply chains—can be significant for GPM. For instance, severe climate changes may lead to disasters that disrupt supply chain production. To address these risks, GPM completed the ISO 14064-1:2018 greenhouse gas inventory verification in 2022 and continues this process in 2023. By understanding its own carbon emissions from the source, GPM can establish carbon reduction goals and roadmaps accordingly. In 2024, GPM will set out a carbon reduction roadmap and make commitments to carbon reduction goals for its customers and stakeholders, aiming to collaborate with society to tackle the challenges of climate change.



2.7.3 Regulatory Compliance GRI2-27

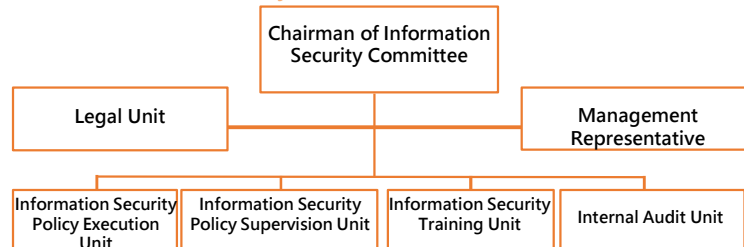
In 2024, GPM did not incur any significant fines or non-monetary sanctions for legal violations (with significant fines defined as those exceeding NTD5 million). GPM's regulatory compliance is as follows:



2.7.4 Information Security Management

GPM's "Information Security Committee" was established in 2021. Since then, it has conducted guidance according to ISO 27001:2013 and has successfully completed third-party certification. This Committee is responsible for various information security governance, planning, oversight and promotion of implementation, maintaining and enhancing information security management. It regularly holds review meetings to make appropriate updates based on assessment results, relevant regulations, and the latest developments in technology and business. In this way, the Committee can ensure that these updates meet actual needs, the operation risks are diminished, and various assets and information are kept confidential, integrated and available, thus maintaining excellent business reputation. Meanwhile, the Committee reports on information security risk management to the Board of Directors on an annual basis.

Information Security Committee Structure



Roles and Responsibilities of the Information Security Committee

Roles and Responsibilities

Information Security Policy Execution Unit	#Define and update regulatory compliance requirements #Develop an annual training plan	#Implement and promote information security policies
Information Security Policy Supervision Unit	#Establish security policies and objectives # Suggestion on punishment for major information security incidents	#Develop information security incident handling procedures
Information Security Training Unit	# Conduct educational and training activities # Assess and review the effectiveness of training programs	
Internal Audit Unit	#Execute internal audit plans #Evaluate the effectiveness of internal audits	

Information Security Measures

In December 2024, GPM conducted a comprehensive two-hour information security training across the entire facility to promote awareness of information security among all employees. Additionally, no information security incidents were reported in 2024. Furthermore, the Information Security Committee has established the following protective measures:

External Email Filtering Mechanism

- Statistical Period: January 1, 2024 – December 31, 2024
- Protect GPM's computer security by defending against various external virus email attacks

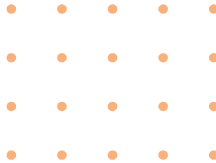
Deployment of Information Security Endpoint Antivirus Software on GPM Computers:

Protect and record various computer operational activities

Network Firewall Mechanism

- Safeguard the security of information networked via GPM's computer network connections
- Immediately block any abnormal connection behavior detected by the system
- The Information Division conducts regular report reviews

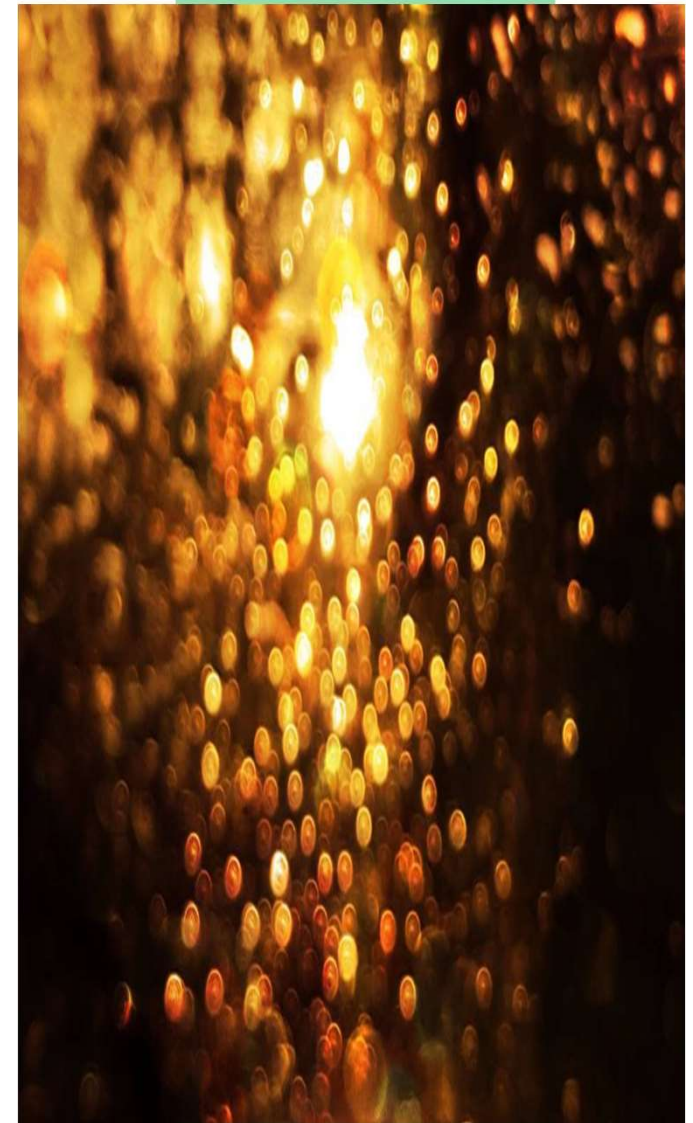
Deployment of Antivirus Software on GPM Computers



CH3 Sustainable Economic Development

3.1 Operating Performance

3.2 Product Technology Innovation



3.1 Operating Performance

3.1.1 Economic Performance Management Policy

Disclosure Content		Disclosure Content of GPM for the Year 2024
Importance	Management Policy	Corporate sustainable development (ESG) is pursued through the three pillars of environment, society, and corporate governance. GPM adheres to the principle of sustainable operation by building long-term partnerships with clients and social groups, and fulfilling its corporate citizenship responsibilities. Meanwhile, GPM installed a solar power generation system, and such utilization of green energy makes it possible to save energy and reduce carbon emissions. Furthermore, GPM obtained ISO 14064-1 (Greenhouse Gas Management System) certification, actively working toward the goal of "net-zero emissions". At the same time, GPM established a Corporate Sustainability Committee, which is responsible for promoting Corporate Social Responsibility (CSR) and integrity management matters. Continuous efforts have been adopted to deepen sustainable operations, and fulfill its corporate citizenship duties. With a people-centered approach, GPM strives to grow alongside our employees, fostering collaboration to generate maximum value for itself, clients, and shareholders.
Management Mechanism	Policy	1. Integrate cross-strait operating systems, talents, and resources to strengthen customer management, sales, and performance integration, maximize synergy and expand markets in the Chinese Mainland, the United States, Japan, and Southeast Asia. 2. Establish strategic alliances with industry, academia, research institutions, and end customers to continuously enhance system integration capabilities and develop new products and technologies in emerging fields such as displays, semiconductors, and intelligent automation. This will improve marketing effectiveness and secure differentiated market niches. 3. Strengthen product cost control mechanisms, combine with design improvements, performance enhancements, and supply chain management. This approach will effectively manage upstream suppliers' pricing, capacity forecasting, and delivery information, thereby increasing competitiveness and ensuring reasonable product profitability. 4. Continue to promote the intelligence, modularization, and standardization of key products, simplify production processes, enhance product functionality and reliability, and reduce costs. 5. Collect real-time production data from the company, analyze and integrate these data through internal systems, enabling to provide decision-makers with essential information for execution. 6. Respond quickly to customer demands for fast delivery, effectively control the quantity and value of raw materials and inventory, reduce inventory turnover days, and minimize inventory falling price loss. 7. Accelerate installation and acceptance efficiency, improve the quality of after-sales services to ensure customer satisfaction, establish a win-win after-sales service system with customers, and continuously enhance accounts receivable and cash flow management. 8. Introduce green energy and carbon reduction policies by installing solar power plants in factory areas. In this way, GPM can not only sell the generated electricity to Taiwan Power Company (Taipower), but also establish the image as an energy-saving and environmentally friendly enterprise, contributing to global sustainability.
	Commitments	GPM is committed to providing first-class technology, products, and services that assist customers in the innovation of their processes and the enhancement of core competitive advantages, and collaborating closely with clients to develop and plan process requirements. GPM offers the best Total Solution in both technology and processes. Building on years of accumulated professional expertise and experience, GPM focuses on advancing technology and service quality, actively entering new industries, and strengthening strategic alliances across different sectors. Through this gradual transformation, GPM helps customers achieve greater business competitiveness, creating a win-win scenario for all parties involved.
	Responsibilities	For external: Chairman Office & For internal: Operations Center For Suppliers: Materials Center
	Resources	In 2024, R&D expenditures amounted to NTD 159,014,000.
	Complaint Mechanism	Internal: The complaint channel for violations of professional ethics is also applied to both internal and external complaints. External: Gallant Precision Machining Co., Ltd. Address: No. 5-1, Innovation 1st Road, Hsinchu Science Park, Baoshan Township, Hsinchu County, 300092, Taiwan Tel: +886-3-563-9999 Email: gpmaudit@gpmcorp.com.tw GPM official website: https://www.gpmcorp.com.tw

Disclosure Content

Disclosure Content of GPM for the Year 2024

Actual Practices	Goals and Targets	Short-Term Goals: (1) Enhance the performance of products in the existing semiconductor field to deepen the product line and expand the customer base. (2) Leverage technology introduction and collaboration to meet partner and customer needs, make a strong entry into the development of high-value semiconductor front-end advanced testing technology, as well as mid-to-back-end packaging process testing and grinding equipment. (3) Collaborate with international technology partners to enhance and develop next-generation high-value-added FPD (Flat Panel Display) equipment. Drive GPM towards diversified and sustainable operations, expand future innovations and progress in the display industry. Focus on selecting profitable opportunities with reasonable gross margins. (4) Continue to expand achievements in intelligent automation in 2025 and pool resources to provide integrated intelligent automation solutions for key representative clients in priority industries, achieving their smart manufacturing goals. (5) Continue to expand collaborations with world-class companies to become their long-term partner, ensuring a stable source of business development. Long-Term Goals: (1) Adopt innovation and transformation as guiding principles for development strategy, with a focus on extending reach and sustainable development. (2) Business Focus – Deepen promotion in the display industry, semiconductor industry, and intelligent automation industry. – Extend related products to other international markets for business promotion. – Strengthen opportunities from Taiwanese companies returning and international giants decentralizing production. – Develop the after-sales service market for equipment and components, and collaborate with customers for mutual growth. (3) Product Focus – Deepen development of core technologies (equipment and processes). – Expand the application and development of core technologies, and integrate such technologies into cross-domain products. (4) Implement an international strategy for diversified talent development. (5) Form strategic alliances with partner companies to co-create value, add the value of service, and achieve maximum synergy.
	Concrete Actions	The Company has enhanced its internal cybersecurity by forming the Cybersecurity Committee dedicated to promoting and executing cybersecurity operations. It has achieved the ISO 27001 (2022 version) international cybersecurity certification, along with the SEMI E187 certification from the Semiconductor Industry Association. These measures effectively prevent external hacker intrusions and internal data theft, thereby safeguarding the Company's overall interests and protecting employees' R&D achievements from leakage. Develop OEM/ODM services to secure international orders by leveraging GPM's professional manufacturing brand image and reputation, and through effective management. This approach will mitigate the impact of industry business cycle, promote alliances with clients in other industry sectors, and expand revenue sources. Make optimal use of the existing after-sales service mechanism to deepen client relationships, assist in improving factory productivity, and create long-term business opportunities through providing value-added services. Aim for a win-win strategy for both clients and the company. Continue to expand alliances with world-class companies for cross-industry collaboration, become their long-term partner for automation equipment. Accelerate the development of new products, assist clients in timely market launch of new products, and explore new markets to build a long-term, stable, and profitable system.
	Effectiveness Evaluation	The annual audits and third-party verifications based on ISO 9001 (Quality Management System), ISO 45001 (Occupational Health and Safety Management System), ISO 27001 (Information Security Management System), and ISO 14064-1 (Greenhouse Gas Inventory) prove that GPM adheres to international management process standards, and drive GPM to enhance the quality management of operations across various domains.

3.1.2 Direct Economic Value Generated and Distributed by the Organization GRI201-1

■ Product Shipment Volume

Year	Product Shipment Volume
2024	282 units

■ Transaction Data for the Top Three Customers in 2024

	Taiwan(A) Customer	Taiwan(A) Customer	Japan(B) Customer
Shipment Volume of Top Three Customers	50 units	15 units	19 units
Revenue Share of Top Three Customers	42%	16%	15%

■ Direct Economic Value

Item	2022	2023	2024
Generation of Direct Economic Value (thousand NTD)	2,933,423	1,810,810	1,854,131
Revenue (thousand NTD)	2,933,423	1,810,810	1,854,131
Revenue (NTD 1,000)	2,933,423	1,810,810	1,854,131
Distribution of Direct Economic Value (thousand NTD)	2,811,207	1,994,597	2,063,680
Operating Costs (thousand NTD)	2,288,711	1,457,317	1,658,067
Cost of Goods Sold (thousand NTD)	2,288,711	1,457,317	1,658,067
Employee Salaries and Benefits (thousand NTD)	277,905	189,994	157,086
Employee Benefits Expenses (thousand NTD)	277,905	189,994	157,086
Payments to Providers of Capital (thousand NTD)	240,524	322,149	233,700
Cash Dividends Distributed (thousand NTD)	224,872	294,232	196,155
Interest Expenses (thousand NTD)	15,652	27,917	37,545
Payments to Governments (thousand NTD)	4,067	25,137	14,827
Retained Economic Value (thousand NTD)	122,216	183,787	209,549

■ Main Products

GPM specializes in the design and manufacturing of semiconductor, display equipment, intelligent machinery, and logistics solutions, and continues to research and develop the application of its core technologies in cross domains. 100% of GPM's products are manufactured in-house. For the production volume of major products in 2024, please refer to the table below.

Name of Main Products in 2024	Annual Production Volume
Display Processing Equipment	77 units
Semiconductor Processing Equipment	172 units
Intelligent Automation Equipment	33 units
Others	0 units



3.1.3 Financial Assistance Received from the Government

GRI201-4

Year	Assistance Program	Assistance Beneficiaries	Reason for Assistance
2022	2021 Corporate Human Resources Enhancement Program	Taoyuan-Hsinchu-Miaoli Regional Branch, Workforce Development Agency, Ministry of Labor	Subsidies
	2021 Work-Life Balance Promotion Assistance Program	Department of Employment Welfare and Retirement, Ministry of Labor	Subsidies
	2020 Youth's Employment Ultimate Program	Taoyuan-Hsinchu-Miaoli Regional Branch, Workforce Development Agency, Ministry of Labor	Subsidies
	Development of AI-Powered Semiconductor Smart Warehouse and Logistics Vehicle System	Central Taiwan Science Park Bureau, National Science and Technology Council	Investment Subsidies, R&D Subsidies, and Other Subsidies
	Stable Employment Plan Subsidy - Employer Incentive Measures Funding Subsidy	Taoyuan-Hsinchu-Miaoli Regional Branch, Workforce Development Agency, Ministry of Labor	Incentives
	2022 "Excellent Vendor Innovative Product Award from the Central Taiwan Science Park"	Central Taiwan Science Park Bureau, National Science and Technology Council	Incentives
	Incentive		
	2022 Childcare Measures Subsidy Funding	Central Taiwan Science Park Bureau, National Science and Technology Council	Subsidies
	2022 Hsinchu Science Park Innovative Product Award Incentive	Hsinchu Science Park Bureau, National Science and Technology Council	Incentives
	Smart Manufacturing Information Security Enhancement Promotion Program	Administration for Digital Industries, Ministry of Digital Affairs	Investment Subsidies, R&D Subsidies, and Other Subsidies
2023	Development Plan for Multidimensional Automated Optical Inspection Equipment for Semiconductor Heterogeneous Integration and Packaging	Industrial Development Administration, Ministry of Economic Affairs	Investment Subsidies, R&D Subsidies, and Other Subsidies
	Development of AI-Powered Semiconductor Smart Warehouse and Logistics Vehicle System	Central Taiwan Science Park Bureau, National Science and Technology Council	Investment Subsidies, R&D Subsidies, and Other Subsidies
	Development Plan for Enhancing Zero Trust Cybersecurity Architecture and SEMI E187	Administration for Digital Industries, Ministry of Digital Affairs	Investment Subsidies, R&D Subsidies, and Other Subsidies
	Compliance in Semiconductor Equipment		
	Multidimensional Automated Optical Inspection Equipment for Semiconductor Heterogeneous Integration and Packaging	Industrial Development Administration, Ministry of Economic Affairs	Investment Subsidies, R&D Subsidies, and Other Subsidies
	Corporate Human Resources Enhancement Program Subsidy	Taoyuan-Hsinchu-Miaoli Regional Branch, Workforce Development Agency	Subsidies
	2022 Work-Life Balance Promotion Assistance Program	Ministry of Labor	Subsidies
	COVID-19 Relief Subsidy from "Touch Taiwan" by the Taiwan Display Union Association	Taiwan Display Union Association	Subsidies
	2023 Excellent Vendor Innovative Product Award from the Central Taiwan Science Park	Central Taiwan Science Park Bureau, National Science and Technology Council	Incentives
	Advanced Packaging Smart Planarization Grinding Equipment	Industrial Innovation Platform, Industrial Development Administration, Ministry of Economic Affairs	Investment Subsidies, R&D Subsidies, and Other Subsidies
2024	5G Private Network Innovative Application Expansion Plan	Administration for Digital Industries, Ministry of Digital Affairs	Investment Subsidies, R&D Subsidies, and Other Subsidies
	2023 Childcare Measures Subsidy	Central Taiwan Science Park Bureau, National Science and Technology Council	Subsidies
	2023 Work-Life Balance Promotion Assistance Program	Ministry of Labor	Subsidies
	Pregnancy Checkup Subsidy	Bureau of Labor Insurance	Subsidies
	Advanced Packaging Smart Planarization Grinding Equipment	Industrial Innovation Platform, Industrial Development Administration, Ministry of Economic Affairs	Investment Subsidies, R&D Subsidies, and Other Subsidies
	5G Private Network Innovative Application Expansion Plan	Administration for Digital Industries, Ministry of Digital Affairs	Investment Subsidies, R&D Subsidies, and Other Subsidies
	2022 "Youth's Employment Ultimate Program"	Taoyuan-Hsinchu-Miaoli Regional Branch, Workforce Development Agency, Ministry of Labor	Subsidies
	2023 "Corporate Human Resources Enhancement Program"	Taoyuan-Hsinchu-Miaoli Regional Branch, Workforce Development Agency, Ministry of Labor	Subsidies
	2022 "Youth's Employment Ultimate Program" #45296	Taoyuan-Hsinchu-Miaoli Regional Branch, Workforce Development Agency, Ministry of Labor	Subsidies
	Pregnancy Checkup Accompaniment and Paternity Leaves Wage Subsidy	Bureau of Labor Insurance	Subsidies
2024	2023 Taichung City Workplace Innovation and Health - Best Service Award	Taichung City	Incentives
	2024 Youth Talent Cultivation Program	Taoyuan-Hsinchu-Miaoli Regional Branch, Workforce Development Agency, Ministry of Labor	Subsidies
	2024 Excellence in Product Innovation Award	Central Taiwan Science Park Bureau, National Science and Technology Council	Subsidies
	Development of stitching algorithm module for advanced packaging's massive 3D image data	Central Taiwan Science Park	Investment Subsidies, R&D Subsidies, and Other Subsidies
	Development of high-efficiency, energy-saving chemical mechanical planarization (CMP) equipment	Taiwan Small and Medium Enterprise Counseling Foundation (Taiwan SMECF)	Investment Subsidies, R&D Subsidies, and Other Subsidies
	2024 Childcare Measures Subsidy	Central Taiwan Science Park Bureau, National Science and Technology Council	Subsidies
	2024 Work-Life Balance Promotion Assistance Program	Ministry of Labor	Subsidies

3.2 Product Technology Innovation

3.2.1 Product Technology Innovation Management Policy

Disclosure Content		Disclosure Content of GPM for the Year 2024
Importance	Management Policy	In response to global climate change and to prevent exacerbating climate disasters, the global temperature increase must be kept within 2°C. Achieving "net-zero emissions by 2050" has become a shared global goal. GPM is committed to energy conservation and carbon reduction. In addition to implementing energy-saving measures at its own facilities, GPM integrates energy-efficient design into the products it provides to customers. Leveraging GPM's AI-driven intelligence, GPM offers products that help reduce energy consumption, and work together with clients towards the goal of net-zero emissions.
Management Mechanism	Policy	1. Education and Training: Research and development personnel participate in professional training and seminars to stay updated on new technology developments and market opportunities. 2. Industry-Academia Collaboration: Engage closely with research institutions and academic organizations for technological development. 3. Intellectual Property Protection: Reward employees for applying for patents on developed technologies to safeguard GPM's technological leadership.
	Commitments	GPM Product Technology Innovation Commitments 1. Begin with the end in mind: Addressing pain points in customer equipment usage. 2. Energy Conservation and Carbon Reduction: Incorporating intelligent, energy-efficient, and water-saving designs.
	Responsibilities	Design Center
	Resources	GPM Investment in Product Technology Innovation for 2024: 1. Product innovation R&D funding is NTD159 million, accounting for 8.58% of total revenue. 2. R&D personnel training expenses is NTD61,700. 3. Industry-academia collaboration funding: NTD3.17 million.
	Complaint Mechanism	External Contact Phone: +886-3-563-9999 External Contact Email: csr@gpmcorp.com.tw

Disclosure Content		Disclosure Content of GPM for the Year 2024
Actual Practices	Goals and Targets	GPM's Product Technology Innovation Goals for 2024: 1. Extension of Existing Product Technologies: Research cross-industry applications of current product technologies. 2. Energy-Efficient Design for Existing Products: Incorporate energy-saving designs into existing product technologies. 3. Development of New Product Technologies: Identify future competitive technologies based on trends in customer industry technology development and market demand surveys.
	Concrete Actions	1. Innovation Research Rewards: Encourage all employees to participate in innovation research and establish a proposal improvement reward system and the patent application reward system. Additional bonuses will be provided for implementing improvement projects to encourage innovation and improvement. a. A reward of NTD 5,000 will be given to the Applicant if his/her patent proposal passes the review by the Patent Review Committee. b. For utility model patents, GPM will provide a reward of NTD 20,000, and for invention patents, a reward of NTD 40,000. 2. Personnel Education and Training: Arrange engineering and R&D-related courses for employees. In addition to internal senior staff members from GPM serving as instructors, external professional lecturers will be invited to GPM to offer courses. Employees are also encouraged to participate in review meetings organized by external associations. 3. Industry-Academia Collaboration: Integrate technological innovations from different fields through long-term collaborations with universities such as National Taiwan University, National Tsing Hua University, and National Yunlin University of Science and Technology. Leverage the research resources of these institutions to strengthen the technical capabilities in equipment applications.. 4. Industry Technical Cooperation: a. Cooperate with international professional companies for technology introduction and joint development to enhance GPM's equipment technology. Additionally, improve the technical skills and innovative thinking of GPM's R&D personnel through technical exchanges. b. Form the G2C+ Alliance and integrate the human resources, material resources, and technologies of member companies with the spirit of "Strengthening fundamentals and creating value, working together to innovate, harmoniously sharing, and progressing together." Build a robust supply chain and service system, and connect related processing equipment and factory automation to provide customers with a comprehensive one-stop turnkey service.
	Effectiveness Evaluation	1. The Chairman convenes a monthly New Product Meeting, during which each R&D Director reports on the progress of various innovative technologies and products. 2. The Intellectual Property and Legal Affairs Office tracks the progress of patent applications on a monthly basis.

3.2.2 Innovation R&D Systems and Policies

GPM specializes in the design and manufacturing of semiconductor and display equipment, with core technologies including: AOI & Metrology, Probing, Wet Process, Lamination & Peeling, Grinding, Intelligent Automation. GPM upholds the corporate missions of "customer first, sustainable operations," "pursuing excellence and nurturing talents" for continuous research and development, and focuses on talent cultivation and training, industry-academia collaboration with research institutions, integration of innovative technologies, and investment in experimental equipment, thereby developing future-oriented technologies based on existing equipment and techniques.

The products produced by GPM do not fall under the category of products subject to energy efficiency certification. GPM's products operate on a B2B business model and are customized. End-of-life products and electronic wastes are disposed of by the customer.

GPM designs circular economy products in line with SDGs 12: "Promoting the green economy and ensuring sustainable consumption and production patterns." Under sustainable operation strategies, GPM designs equipment based on circular economy concepts, and organizes exhibitions and customer interactions to promote sustainable culture.

R&D Team Structure

GPM has 206 R&D personnel, accounting for 56.5% of its workforce, and invests 8.58% of its revenue annually in R&D investment. By thoroughly understanding customer product processes, identifying pain points in their processing equipment, and conducting market demand surveys, GPM defines new equipment technology development directions, invests research resources, and establishes experimental platforms. Through rigorous customer product validation, GPM provides customers with optimal Total Solution equipment.

GPM has been honored with the Innovative Product Award from the Central Taiwan Science Park and Hsinchu Science Park, and Display Panel Component Product Technical Award from TUDA. These accolades highlight GPM's innovative capabilities and contributions to the development of the industry.

R&D Projects and Associated Expenditures

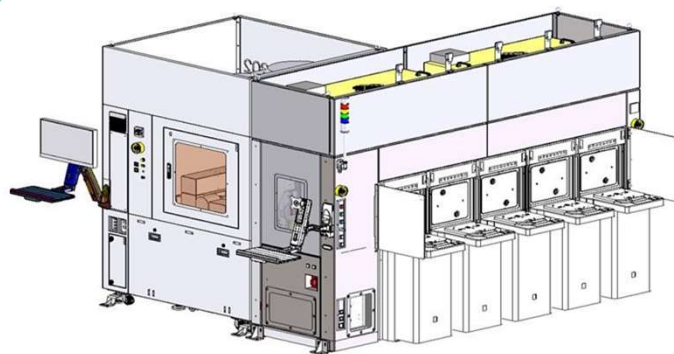
The 2024 R&D overview can be referenced on page 78 of the 2024 Annual Report. The R&D projects undertaken are listed below, with investments subject to the Annual Report, totaling NTD 316,289,000.

	R&D Equipment	
R&D Projects	● Wafer 2D+3D AOI	● Wafer Sorter
	● Wafer Inner Defect Inspection System	● Wafer to Tray Cassette Sorter
	● Wafer & Reel to Multi-Frame Wafer Inspection Sorter	● High Throughput and High Accuracy Fully Automatic Fan-Out Die Bonder
	● μ-LED G4.5 Reattachment Laminating Equipment	● High Throughput and High Accuracy Fully Automatic Flip Chip Die Bonder
	● Intelligent AMR Dispatch Management & Simulation System	● IGBT LEADFRAME AUTO STAMPING System
	● Strip Grinder	● Larger Panel Roate Tester
	● Wafer PBI System	

Historical Resource Investment in Innovation R&D and Result Outputs

Year	R&D Personnel (Number of Employees)	R&D Expenditures (NTD Million)	Share of R&D Expenditures in Annual Revenue (%)	Patent Applications (Number of Applications)	Patents Granted (Number of Approvals)
2022	206	142	4.84%	5	7
2023	203	141	7.80%	2	4
2024	206	159	8.58%	33	22

3.2.3 2022-2024 Technical and Innovation Achievements



Equipment Name: Automated Wafer Inspection System

Application Description:

GPM developed a dual-camera automated wafer inspection system, tailoring light sources, defect detection algorithms, and wafer cassette movement methods to meet customer requirements. The system incorporates robot for wafer transfer between units and interfaces with EFEM units to enable automated wafer defect inspection.

Technical Innovation:

1. The system was upgraded from single-camera to dual-camera imaging, enhancing resolution from 2.8 μm to 1.5 μm and reducing inspection laps from ten to seven. This upgrade shortened inspection time and improved detection accuracy.
2. The laser ranging compensation camera focus system has been upgraded from stage-based Z-axis compensation to a dual-camera configuration with Z-axis synchronous compensation to enable REALTIME focus tracking.



Equipment Name: Strip Grinder with NCG Measurement Technology

Application Description:

During the grinding process, the equipment uses a Non-Contact Gauge (NCG) system to achieve real-time monitoring of grinding thickness. This approach effectively reduces process time by 1.5 to 18 minutes compared to using a Traditional Contact Gauge (TCG) system, which may require up to 12 stages of measurement. The final thickness can be controlled within $<\pm 5\mu\text{m}$.

Technical Innovation:

The Non-Contact Gauge (NCG) system enables real-time measurement without the need to stop the machine for product thickness measurement. This innovation significantly reduces process time and enhances the precision of thickness control.

3.2.4 Product Value Chain

Display Processing
Equipment

Micro LED panels are projected to enter the in-vehicle application market by 2026, with shipment volumes expected to grow significantly year over year, reaching 400,000 units by 2029. As the cost of Micro LED decreases, the in-vehicle application market is expected to become a major field, with the output value of automotive panels projected to exceed \$10 billion by 2026.

Semiconductor
Processing Equipment

The global foundry industry is projected to achieve a revenue CAGR of 11.5% from 2024 to 2029, potentially reaching \$270 billion. Strong demand for advanced processes and packaging, driven by AI and HPC applications, is emerging as the industry's primary growth driver. To address mid-to-long-term customer demand, both advanced and mature process capacities are expected to gradually expand starting in 2024. However, geopolitical risks remain significant uncertainties impacting industry development over the next five years. Redefining the scope of foundry industry operations and adopting multi-site production strategies will be critical countermeasures.

Intelligent Automation
Equipment

Smart manufacturing is projected to reach an \$80 billion market size in 2025 for AIoT (AI + IoT) applications, maintaining its top position.

Ranking second and third are digital twins and industrial AI applications, with market sizes of \$19.7 billion and \$17.2 billion, respectively.

Driven by technological trends and the AI wave, advancements in industrial AI applications, generative AI, human-machine collaboration, edge computing, digital twins, robotics, machine vision, and smart sensing are accelerating digital transformation and intelligentization in manufacturing. How to achieve digitalization and ESG sustainable transformation through technology and AI applications will be a key focus for the manufacturing industry.

3.2.5 Fostering an Innovative Culture

GPM places a strong emphasis on the innovative development of product technology. To achieve this, GPM invests in internal education and training programs to cultivate talents, and implements a proposal improvement system to encourage employees to enhance their professional skills and actively propose innovative ideas and improvement proposals. An incentive system is in place to promote a culture of innovation among employees. Additionally, GPM integrates industry, government, academia, and research resources to strengthen R&D capabilities, thereby enhancing the core competitiveness of its products.

Education and training: GPM invests resources and arranges engineering and R&D-related courses for employees. In addition to internal senior staff members from GPM serving as instructors, external professional lecturers will be invited to GPM to offer courses. Employees are also encouraged to participate in review meetings organized by external associations, followed by sharing feedback report with other colleagues, thus gradually enhancing their professional skills. Between 2022 and 2024, a total of 1,877 participants attended internal training sessions, while 76 individuals participated in external training programs, with the overall training expenditure amounting to NTD 532,000.

Bonuses provided to proposals: Encourage all employees to participate in proposal improvement reward system. Bonuses are distributed to those with proposals approved, and additional bonuses will be provided for implementing improvement projects. For patent proposals approved by the Patent Review Committee and submitted to the Ministry of Economic Affairs Intellectual Property Office, a reward of NTD 5,000 is granted to the Applicant. For patents granted, after the patent certificate is issued, a reward of NTD 20,000 is provided for utility model patents and NTD 40,000 for invention patents.

Industry-academia collaboration: In this rapidly evolving technological era, integrating technologies from different fields is essential for innovation. GPM has been conducting long-term industry-academy cooperation with universities such as National Taiwan University (NTU), National Tsing Hua University (NTHU), and National Yunlin University of Science and Technology (YunTech), with over NTD 17 million invested in total. GPM leverages the research resources of these institutions to strengthen the technical capabilities in equipment applications. Meanwhile, GPM has sponsored scholarships exceeding NTD 6.4 million for students at universities including NTU, NTHU, NCKU, NTUST, YunTech, and CYCU, encouraging institutions to cultivate outstanding talents.

Industry Cooperation: Cooperate with international professional companies for technology introduction and joint development to enhance GPM's equipment technology. Additionally, improve the technical skills and innovative thinking of GPM's R&D personnel through technical exchanges. Notable partners include Toshiba Machine, MJC, Hitz, and SPP from Japan; and IBM, Zygo, and BITO from the United States.

Corporate alliance collaboration: Form the G2C+ Alliance with Taiwanese companies such as GPM, CSUN, GMM, UTRON, TCF, and VM, and integrate the human resources, material resources, and technologies of member companies with the spirit of "Strengthening fundamentals and creating value, working together to innovate, harmoniously sharing, and progressing together". Build a robust supply chain and service system, and connect related processing equipment and factory automation to provide customers with a comprehensive one-stop turnkey service.

Innovative Achievements: GPM has been awarded by the Hsinchu Science Park, Central Taiwan Science Park, Taiwan Excellence Award, and the Award of Robotic System Integration. These accolades highlight GPM's innovation strength and its contributions to the industry's advancement.



Innovation Product Award



G2C+ Strategic Alliance



Twin Transformation
Golden Constant Award



Product Technology Innovation

3.2.6 Product Services GRI302-5

GPM boasts a robust professional engineering R&D team specializing in the design and manufacturing of semiconductor and display equipment. With extensive process expertise, GPM adopts a customer-centric approach to provide customized equipment and services. It focuses on optimizing production processes and manufacturing technologies to reduce energy consumption and carbon emissions while enhancing the recycling of consumables. These efforts aim to minimize waste and environmental impact, achieve more efficient energy use and lower carbon emissions, thereby enhancing competitiveness and creating higher added value.

■ Energy-Saving Design for Operation of CV in Process Section of G6 Function Cleaner

Program Description	Type of Energy Savings and Performance	Baseline for Comparison and Justification
In the Function Cleaner architecture, the CV is designed to operate in Unit form. Each Unit has inflow and outflow sequences. The CV operation begins only when the substrate flows into the current Unit (Previously, the CV operation in the cleaner process section was synchronized, causing the CV to run for a long time before the substrate entered the Unit).	The cumulative consumption of the CV unit operation is 74W/chip to 124W/chip, with energy savings ranging from 435W/chip to 485W/chip Annual power savings = 3620KWH~4036.17KWH	Comparison of single-chip consumption based on the old G6 generation equipment previously used in our own facilities

■ Program for Saving Liquid of Liquid Knife in Function Water Cleaner

Program Description	Type of Energy Savings and Performance	Baseline for Comparison and Justification
O3 water, 1% HF, and DIW should be evenly sprayed onto the substrate using a plastic liquid knife to create a uniform water film. Therefore, by reducing the liquid output of the knife, the chemical solution can form a uniform film, effectively decreasing the overall chemical usage.	Each liquid knife can save approximately 10,000 L/day or more. Through structural and material improvements, as well as enhanced machining precision for the G6 liquid knife, the original slit opening was effectively reduced from 0.2t to 0.15t while maintaining accuracy. This achieved the goal of uniform film formation with a flow rate reduction from 33 lpm to 25 lpm. Operating 22 hours per day, the old 33 lpm liquid knife consumes approximately 43,560 L/day, whereas the new 25 lpm model uses about 33,000 L/day, resulting in maximum savings of up to 10,560 L/day.	Previously, both our equipment and competitor brands relied on the older G6 generation liquid/chemical knives operating at 33 lpm to ensure stable and uniform film formation

3.2.7 Protecting Company Intellectual Property

Over the years, GPM has accumulated a significant amount of proprietary technologies. To enhance and protect its technological capabilities and to better integrate these capabilities to strengthen market competitiveness, GPM established the "Patent Management Measures" and "Innovation Research Reward Implementation Measures" in 2009. Additionally, a "Patent Management System" was set up to systematize patent management. By 2024, nearly 200 patent applications have been filed.

GPM's intellectual property management includes personnel education and training, patent application rewards, and the establishment and management of a patent application system.

Education and Training

Conduct patent inquiry and intellectual property courses for all employees

Patent Application Reward System

1. For patent proposals approved by the Patent Review Committee and submitted to the Ministry of Economic Affairs Intellectual Property Office, a reward of NTD 5,000 is granted to the applicant.
2. For patents granted, after the patent certificate is issued, a reward of NTD 20,000 is provided for utility model patents and NTD 40,000 for invention patents.

Patent Application Reward System

The patent management system is established to manage the progress of patent applications. After employees submit patent application materials, the Intellectual Property and Legal Affairs Office is responsible for overseeing and managing the project progress.

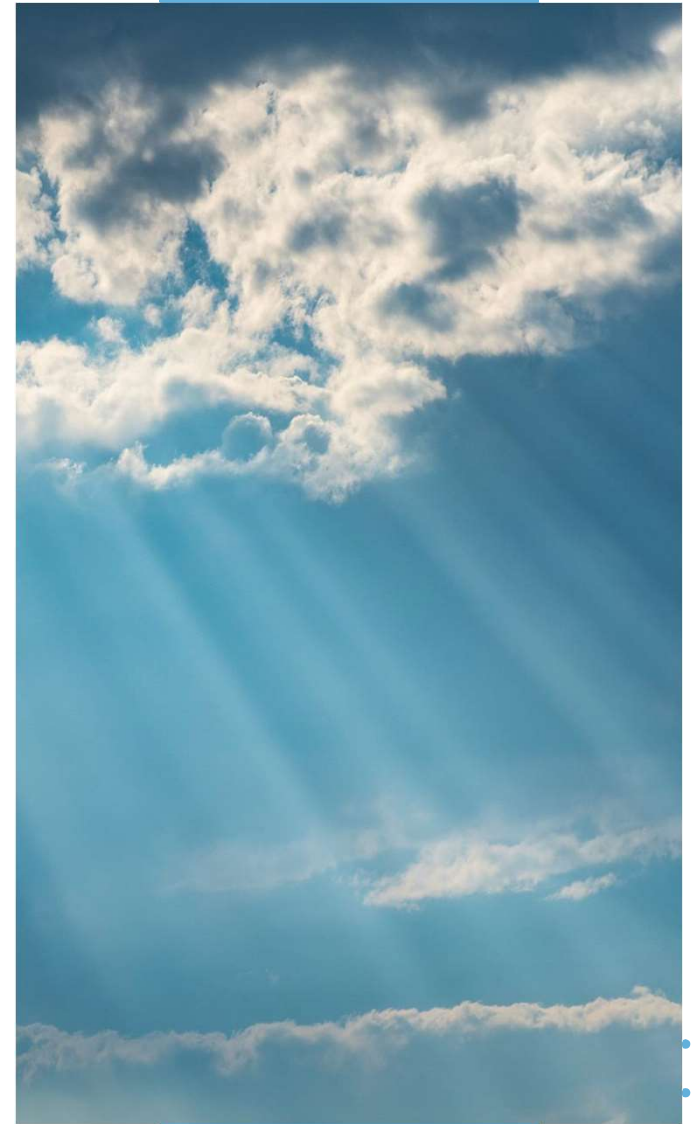
Trade Secret Protection

1. Since 2013, trade secrets have been included in legal & practical training courses as well as in new employee orientation and training programs.
2. In 2024, the number of participants in new employee education and legal & practice courses was 383, totaling 383 hours.
3. GPM confidential information is classified according to its nature and importance, into different levels of confidentiality, set with corresponding access, review, and retention periods.
4. Departing employees are required to sign a "Employment Separation Agreement," committing to maintain confidentiality and protect the GPM's intellectual property and trade secrets even after leaving GPM.

CH4 Environmental Sustainability

4.1 Sustainable Production Management

4.2 Building a Sustainable Supply Chain



4.1 Sustainable Production Management

4.1.1 Greenhouse Gas Management Policy & Energy Management Policy

Disclosure Content		Disclosure Content of GPM for the Year 2024
Importance	Management Policy	GPM adheres to the goal of limiting global temperature rise to no more than 2°C and refers to the CDSB Climate Change Reporting Framework as the basis for GPM's management practices.
Management Mechanism	Policy	GPM has consistently focused on energy conservation, carbon reduction, and waste minimization, demonstrating ongoing commitment to sustainability. GPM's environmental policies include energy-efficient design and procurement, enhanced risk management, implementation of industrial waste minimization, and strengthened pollution control measures, and pursue continuous improvement.
	Commitments	In alignment with national policies, GPM is committed to achieving net-zero emissions by 2050.
	Responsibilities	Environmental Sustainability Committee
	Resources	Costs associated with the establishment and updates in compliance with ISO 14064-1:2018 Investment costs for various energy-saving improvements, equipment upgrades, and efficiency enhancements
	Complaint Mechanism	External Contact Phone: +886-3-563-9999 External Contact Email: csr@gpmcorp.com.tw
Actual Practices	Goals and Targets	1. Completed ISO 14064-1:2018 external verification from 2022 to 2024 2. Reduce energy consumption by 5% by 2026 3. Reduce energy consumption by 10% by 2028
	Concrete Actions	2021 was established as the base year, marking the initiation of GPM's first greenhouse gas inventory. ISO 14064-1 external verification was completed from 2022 to 2024. 2024 Implementation Plan: Replace 220 office area lighting fixtures with energy-saving models (from 38W to 20W), estimated annual power savings (kWh) = 8,237 2025 Planning Proposal: 1. Zonal control for chilled water pipelines and variable frequency control for circulation pumps at Central Taiwan Science Park Plant 2. Variable frequency control for cooling tower fans in the air conditioning system of Central Taiwan Science Park Plant 3. Zonal control for compressed air pipelines at Central Taiwan Science Park Plant 4. Replacement of 20RT air-cooled chiller units in the server room of Central Taiwan Science Park Plant 5. Replacement of adsorption dryers at Central Taiwan Science Park Plant 6. Variable frequency control for circulation pumps and cooling tower fans at Hsinchu Science Park Plant
	Effectiveness Evaluation	Set annual carbon reduction targets and report on energy management goals and their achievements to the Chair during the annual committee meeting.

4.1.2 Climate Change Response Management Policy

Disclosure Content		Disclosure Content of GPM for the Year 2024
Importance	Management Policy	As global efforts to reduce carbon emissions falter, and extreme weather events intensify year by year, climate change has become an unavoidable issue that all businesses worldwide must address. Failure to effectively manage and prevent the impacts of extreme weather may pose risks to the continuity of operations.
	Policy	GPM continues to make unwavering efforts in the field of sustainability by not only phasing out outdated equipment and reducing industrial waste to promote waste reutilization but also by integrating the TCFD framework and risk management structures into its environmental policies. These efforts include eco-friendly practices such as designing and procuring materials from the source to enhance product performance.
Management Mechanism	Commitments	In alignment with international climate initiatives, GPM is advancing towards the Science Based Targets initiative (SBTi) with the long-term goal of achieving net-zero carbon emissions by 2050, demonstrating its commitment to addressing climate change to its stakeholders.
	Responsibilities	Environmental Sustainability Committee
	Resources	ISO 14064-1:2018 GHG inventory verification cost and the expenses incurred for various energy-saving and carbon reduction measures.
	Complaint Mechanism	External Contact Phone: +886-3-563-9999 External Contact Email: csr@gpmcorp.com.tw
Actual Practices	Short, Medium, and Long-Term Goals	1. Continue reducing absolute carbon emissions by phasing out outdated equipment and enhancing product efficiency. 2. Achieve a 5% absolute carbon emissions reduction by 2026 (Scope 1+2) compared to the 2021 base year. 3. Achieve a 10% absolute carbon emissions reduction by 2028 (Scope 1+2) compared to the 2021 base year. 4. Achieve net-zero emissions by 2050.
	Concrete Actions	1. GPM, in accordance with the TCFD framework, regularly identifies key climate risks and opportunities, formulates company-wide climate governance strategies, and reviews the progress of various response measures against established targets. 2. Beginning with the 2021 base year, GPM continues to follow ISO 14064-1 for GHG emissions inventory and complete external verification, serving as the foundation for establishing short-, medium-, and long-term carbon reduction targets and concrete reduction plans.
	Effectiveness Evaluation	1. GPM, for the first time, completed the identification of key climate risks and opportunities following the TCFD framework, and presented the findings, along with the annual sustainability goals and performance outcomes, to the Board of Directors through the Corporate Sustainability Committee. 2. In the annual Corporate Sustainability Committee meeting, GPM reviews the progress of energy management, energy-saving, and carbon reduction targets, as well as the achievement of various projects for the year. 3. GPM's suppliers maintained stable deliveries throughout the year, with no supply chain disruptions caused by extreme weather events.

4.1.3 Climate Governance

As the United Nations Climate Change Conference COP27 closed, the current situation of global failure in carbon emissions reduction became prominent. Extreme weather events are being intensified by the rise in temperature, so severe rainfall and droughts have increasingly become significant potential risks to the core operations of businesses. According to the Intergovernmental Panel on Climate Change (IPCC), companies have to proactively respond with mitigation and adaptation strategies.

As a responsible global citizen, GPM is committed to addressing the potential risks posed by climate change. To this end, GPM has adopted the FSB TCFD recommendations on climate-related financial disclosures. Following the four key pillars of governance, strategy, risk management, and metrics and targets, GPM actively develops management strategies and actions to enhance climate resilience and respond to extreme weather events. Additionally, to contribute to the mitigation of climate change, we are planning a gradual transformation of our operations towards a low-carbon business model, aiming for sustainable development.

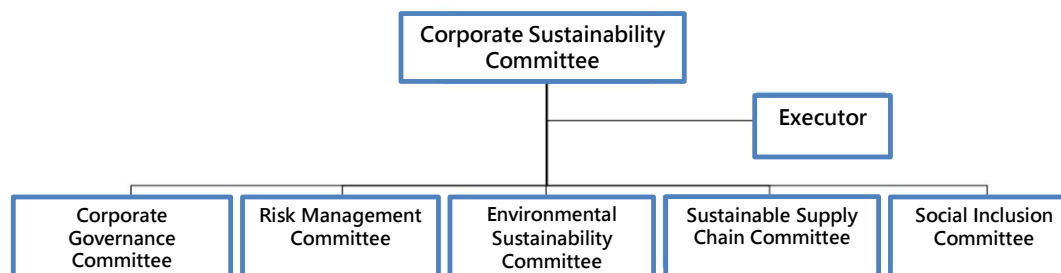
■ Board of Directors

The highest authority for climate governance at GPM is the Board of Directors. In terms of climate governance, Board of Directors is responsible for setting GPM's climate-related strategic direction, regularly establishing overall response strategies and targets against identified key climate risks, and delegating the Corporate Sustainability Committee to implement various action plans. Through an annual sustainability performance report presented to the Board, GPM ensures the supervision of sustainable development and climate governance.

■ Corporate Sustainability Committee

In June 2022, the Corporate Sustainability Committee underwent an organizational restructuring, with the Chairman assuming the role of Chief Sustainability Officer. Under this new structure, the Corporate Governance Committee, Risk Management Committee, Environmental Sustainability Committee, Sustainable Supply Chain Committee, and Social Inclusion Committee were established.

To strengthen GPM's management and identification of climate-related risks and opportunities, reduce the impact of climate change and financial shocks, and identify key risks and opportunities under climate change, GPM has been proactively keeping track of the trends and addressing these challenges to enhance the Group's climate resilience. The Risk Management Committee regularly collects information on climate change issues, conducts impact assessments, and discusses the results with the Environmental Sustainability Committee. Following these discussions, the Committee collaborates with department heads to develop measures to address critical climate risks, facilitate resource allocation, and provide recommendations that guide management strategies and objectives. Ultimately, the Corporate Sustainability Committee reports the relevant outcomes to the Board of Directors.



4.1.4 Climate Change Risk Management and Response Strategy

To effectively identify and manage current key climate-related opportunities and risks, the Risk Management Committee regularly collects and sorts out sustainability reports from industry peers, and the risk and opportunity issues highlighted in CDP climate questionnaires every year. The Committee also gathers annual reports from relevant facilities and departments on their climate risk responses. Through interviews with units involved in climate-related issues about their opinions on the perceived impact degree and likelihood of these issues, the Committee compile and identify GPM's key climate risks and opportunities for the year. The assessment results are then communicated to the Environmental Sustainability Committee, which is responsible for developing risk mitigation measures. The execution process and outcomes are reported to the Corporate Sustainability Committee, which, in turn, presents an annual report to the Board of Directors.



In 2024, GPM Corporate Sustainability Committee convened relevant operational units to search and compile GPM-specific climate issues by following TCFD guidelines, reviewing peer reports, and considering international trends. Through discussions with various units about the actual challenges and responses, four key climate risks and opportunities were ultimately identified. These include two transition risks, one physical risk, and one climate opportunity. The timeline and response strategies for each major climate risk and opportunity are outlined as follows:

■ Issue List of Climate Risks and Opportunities

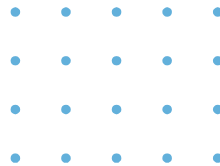
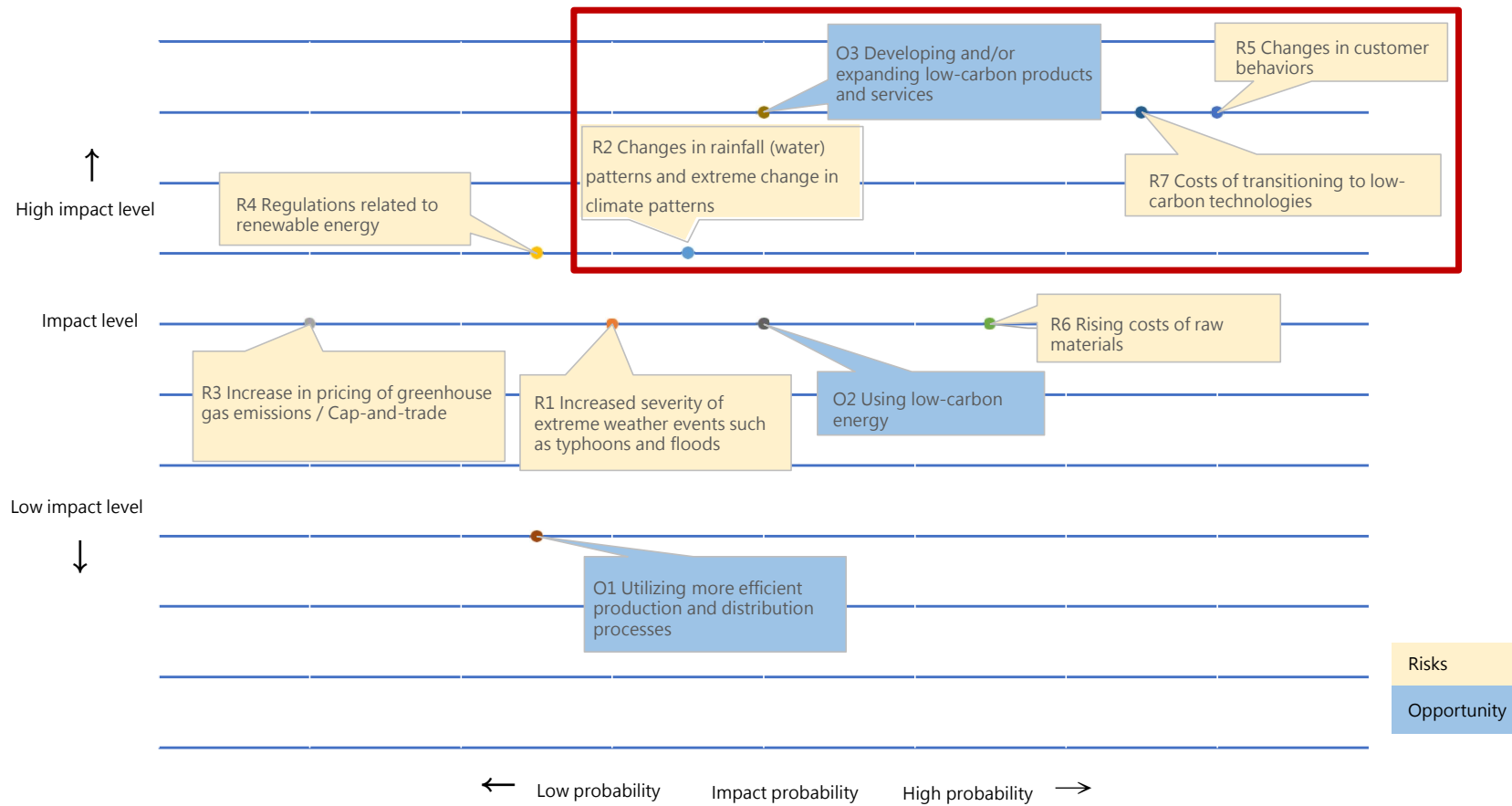
Major

Order	Issues of Climate-Related Risks	
1	R5	Changes in customer behaviors
2	R7	Costs of Transitioning to Low-Carbon Technologies
3	R2	Changes in Rainfall (Water) Patterns and Extreme Change in Climate Patterns
4	R6	Rising Costs of Raw Materials
5	R4	Regulations related to renewable energy
6	R1	Increased Severity of Extreme Weather Events such as Typhoons and Floods
7	R3	Increase in Pricing of Greenhouse Gas Emissions / Cap-and-Trade

Major

Order	Issues of Climate-Related Opportunities	
1	O3	Products and Services
2	O2	Energy Sources
3	O1	Resource Utilization Efficiency

Climate Risk and Opportunity Matrix GRI201-2



■ Issues of Key Climate Risks and Opportunities and Response Strategies for GPM

Dimension	Issue	Impact Timeline	Climate Risk and Opportunity Status	Financial Impacts	Response Strategies and Management Measures
Physical Risk	Changes in Rainfall (Water) Patterns and Extreme Change in Climate Patterns	Medium-Term (3-10 Years)	The intensification of extreme climate events presents various climate risks globally. GPM may face impacts from drought, which could lead to product testing failures, increased production difficulties, and reduced productivity. The impacts on the supply chain include the raw material processing being affected by water rationing or shortages, increased temperatures causing work stoppages and delayed delivery, and higher electricity consumption leading to power outages and insufficient power supply. These factors collectively increase the risk of operational disruptions and financial impacts for the company.	■ Increased raw material prices leading to higher operating costs ■ Increased electricity consumption resulting in higher operating expenses ■ Disruptions in operations due to employee absenteeism, insufficient water and power supply, and material shortages, leading to reduced revenue	- To address drought, GPM will regularly convene joint plant meetings to review the priority of water usage, aiming to minimize the impact on production lines. - Future plans include evaluating the implementation of solar power generation for on-site use. In this way, a secondary power source can be developed to reduce the risk of power outages and circuit breaker trips due to climate impacts, and ensure stable power supply. Furthermore, it is conducive to achieving energy savings and carbon reduction goals. - Adjust the supply chain layout and develop alternative raw materials - For processed parts: In case of water rationing in central regions, activate backup supply chains and move processing to northern regions. - For purchased components: Develop alternative raw materials, overseas supply chains or other local brands can be adopted to mitigate the risk of operational disruptions due to material shortages. - In response to power outages, short-term shift adjustments are implemented to reduce shipping/delivery impacts.
Transition Risk	Costs of Transitioning to Low-Carbon Technologies	Medium-Term (3-10 Years)	During the transition to a low-carbon economy, increasing customer demands for higher energy efficiency in products put pressure on GPM to undergo carbon technology transition. Currently, GPM is investing in product research and development and process improvements by incorporating intelligent modules for real-time monitoring of energy resource usage, updating energy-saving components, and optimizing designs to enhance water resource recycling efficiency.	■ Increased operating costs due to investment in research and development resources, including raw materials and labor ■ Loss of orders and decreased market share resulting from a failed transition, leading to reduced revenue	- Introduce smart manufacturing and automation technologies to reduce product carbon emissions: the energy efficiency can be improved through digitization and intelligentization of mechanical equipment, and introduction of IDMS (Intelligent Diagnostic and Maintenance System) for equipment health diagnostics, fault troubleshooting, etc. - Through regular R&D meetings, project development is focused on the following objectives: - Improve processing methods to enhance efficiency - Highly integrated equipment functionalities - Increase energy use efficiency of equipment - Intelligent operation control, and automatic fault detection function can reduce standby time, and minimize waste - Recent development projects completed by GPM include: ➢ Cooling Water Circulation System: A dual-system supply for cooling water that mixes the cooling fluid with the water collected in the collection tank. After collecting grinding waste liquid, the cooling water is filtered and recycled to achieve water conservation. ➢ Green Idle Regulation: Automatically underclock to save energy during non-production periods. - The product design follows the 3R principles from the source: incorporating requirements for recyclable and reusable materials in procurement conditions, and reusing by-products during the production process.

■ Issues of Key Climate Risks and Opportunities and Response Strategies for GPM

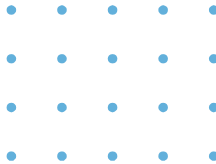
Dimension	Issue	Impact Timeline	Climate Risk and Opportunity Status	Financial Impacts	Response Strategies and Management Measures
Transition Risk	Changes in customer behaviors	Medium-Term (3-10 Years)	With changes in the environment and extreme weather conditions, companies are becoming more aware of climate change. GPM, in collaboration with its brand clients, is committed to environmental conservation by focusing on technological improvements and enhancements to meet customer demands. To reduce environmental impact, many clients alter their product manufacturing or design requirements. For example, clients expect GPM's equipment to have high energy efficiency or propose effective solutions for resource utilization. Failure to provide the required equipment or solutions or failure to meet these requirements may result in a loss of market share.	■ Failure to meet customer requirements may result in reduced market sales and decreased revenue. ■ Investment in R&D can lead to increased operating costs.	1. During product equipment development, in addition to estimating costs, careful assessment shall be conducted on the consumption of energy resources (water and electricity) to enhance product competitiveness and market share. 2. GPM establishes two-way communication channels with clients, and provides client feedback procedures to keep up with customer requirements for product specifications, and design in line with client needs. 3. Enhance technology, improve products, and enhance the quality of products and services through cross-industry collaboration. 4. Through mutual support in G2C+ alliance business, provide complete products and services to enhance order-winning capabilities and further expand revenue.
Opportunity	Developing and/or expanding low-carbon products and services	Medium-Term (3-10 Years)	In response to market trends toward low-carbon energy savings, greenhouse gas emissions reduction, and carbon footprint reduction, GPM continues to invest in the development of low-carbon products and services to meet customer demands. Current product decarbonization strategies include: • Improve overall equipment efficiency by replacing with components such as energy-efficient motors and detection elements, and enhancing PC performance • Utilize the IDMS (Intelligent Diagnostic and Maintenance System) for smart monitoring to collect energy consumption data, which serves as a baseline for subsequent improvements in energy efficiency. • Replace components, such as converting UV lamps to LED lamps, to achieve energy savings and reduce carbon emissions without impacting process yield. • Provide clients with comparative cost-benefit analyses for new versus old products, such as energy-efficient insulation materials, to support informed equipment investment decisions.	■ GPM provides low-carbon products to enhance competitiveness and market share, which in turn boosts revenue	1. Implement the following control measures for raw materials to reduce the product carbon footprint, including: • Prioritize the procurement of domestically produced raw materials (localization). • Integrate GPM's exclusive designs by compiling frequently used materials into a catalog and continuously monitoring raw material levels to reduce transportation-related carbon emissions. 2. IDMS (Intelligent Diagnostic and Maintenance System) for smart monitoring: During equipment testing, IDMS is adopted in conjunction with energy meters to collect energy consumption data by the production unit. This data will be applied and referenced by the R&D team during the design process. 3. GPM actively seeks energy-saving, carbon-reducing, or energy-storage raw materials to optimize processes or achieve low-carbon product development. In 2024, GPM engaged with eight renowned suppliers of components such as air compressors, motors, inverters and PLC for on-site sharing of energy-saving and carbon-reducing products. 4. GPM builds sound supply chain partnerships with transparent and shared information to achieve green supply chain goals and co-create business opportunities

4.1.5 Indicators and Objectives

To proactively address the impacts of climate change, GPM not only regularly takes inventory of greenhouse gas emissions (as detailed in Section 4.1.8 Greenhouse Gas Inventory), but also sets specific GHG reduction objectives for Scope 1 and Scope 2 emissions. Additionally, GPM establishes corresponding objectives for extreme climate conditions faced by each operational site. The Corporate Sustainability Committee oversees the annual achievement of these targets at each site, continuously adjusts climate goals, and reports to the Board of Directors annually to confirm their effectiveness and appropriateness. The following are GPM's established climate-related objectives and their progress:

■ Management Objectives and Related Performance

Objective Types	Objective Description	2024 Achievements
Carbon Emissions Reduction Objective	Short-Term: Achieve a year-by-year reduction in total carbon emissions compared to the base year 2021, focusing on effective control and rapid response.	Achieved
	2026: Achieve a 5% absolute carbon emissions reduction compared to the base year 2021 (Scope 1 + 2).	In Progress
	2028: Achieve a 10% absolute carbon emissions reduction compared to the base year 2021 (Scope 1 + 2).	In Progress
	2050: Reach net zero emissions.	In Progress
Renewable Energy Objective	2028: Assess the feasibility of solar power self-generation and continue to evaluate its benefits to comply with legal requirements and international trends.	Under Evaluation
	2030: Increase the proportion of renewable energy usage to balance carbon reduction with stable energy supply.	In Progress
	2050: Progress towards the RE100 goal with net zero emissions as the ultimate target.	In Progress
Response to Climate Change	During the year, there will be no instances of supply chain disruptions or shipment delays caused by extreme weather conditions.	Achieved
	During the year, there will be no factory shutdowns due to power rationing caused by high temperatures	Achieved
	Before 2030: Increase the proportion of locally sourced procurement items to 70% and enhance the usage rate of recycled materials.	In Progress
	2050: Reach net zero emissions.	In Progress



4.1.6 Internal Energy

GRI302-1 GRI302-3
GRI302-2

In 2024, the total energy consumption was 9,424.81 GJ. The primary energy was from purchased electricity for processes and air conditioning, accounting for approximately 99.953% of total energy consumption. The remaining 0.046% was from diesel used for emergency power generation and forklifts. The annual energy intensity was 0.00508 GJ per NTD 1,000 of revenue, which decreased from the previous year due to adjustments in production capacity.

Since 2021, GPM has planned and begun installing a solar power generation system. All generated solar power is currently sold to Taipower, with no renewable energy used on-site. In 2024, the electricity generated was 1,325,117 kWh, equivalent to the annual electricity consumption of approximately 368 households (Note 3). This represents a 1.93% decrease compared to the solar power generation in 2023.

GPM closely monitors government regulations and global trends. The strategy for promoting renewable energy from 2021 to 2027 involves selling all generated renewable energy to Taipower. GPM plans to assess the feasibility of solar power generation for on-site self-consumption in 2028 and will continue to evaluate its benefits to comply with legal requirements and international trends.

Energy Consumption													
Type	Energy Types	2022				2023				2024			
Non-renewable fuels consumed Internally	Diesel	156.85	L	5.77	GJ	155.88	L	5.74	GJ	118.85	L	4.37	GJ
Externally Purchased and Consumed Energy	Electricity - General	2,863,217	kWh	10,309.92	GJ	2,577,248	kWh	9,280.20	GJ	2,616,195	kWh	9,420.44	GJ
Total Energy Consumption		-	-	10,315.69	GJ	-	-	9,285.94	GJ	-	-	9,424.81	GJ
Energy Intensity (GJ per NTD 1,000 of Revenue)		0.00351 0.00512 0.00508											
Energy Sold	Electricity - Solar	1,379,241	kWh	4,966.40	GJ	1,351,204	kWh	4,865.44	GJ	1,325,117	kWh	4,771.50	GJ

Note 1: The calorific value of diesel is 8,800 kcal/L, and the calorific value of electricity is 860 kcal/kWh. These coefficients are derived from the Energy Product Unit Calorific Value Table provided by the Energy Administration, Ministry of Economic Affairs.

Note 2: Energy intensity is calculated using revenue as the denominator, representing the energy consumption per unit of revenue.

Note 3: The average annual household electricity consumption is calculated at 3,600 kWh.

4.1.7 Energy Conservation Initiatives GRI302-4

To reduce electricity consumption, GPM holds regular monthly energy conservation meetings and has implemented a proposal improvement mechanism. Several energy-saving measures were undertaken in 2024, including upgrading lighting fixtures to enhance energy efficiency. The replacement of old curtains and the application of heat-insulating film on windows were carried out to reduce sunlight exposure and lower indoor temperatures, thereby decreasing the energy consumption of air conditioning. Additionally, air conditioning temperatures were controlled within a range of 26°C to 28°C with restricted operating hours to achieve energy-saving effects.

■ Lighting Fixture Replacement

Program Description	Type of Energy Savings and Performance	Baseline for Comparison and Justification
220 office lighting fixtures were replaced (from 38W to 20W)	Annual energy savings (kWh) = 8237 220 fixtures * (38W - 20W) * 8 hours * 260 days Converted to joules: 8237 kWh * 3.6 * 10^6 = 29653.2 * 10^6 joules	The energy savings were estimated based on theoretical values due to missing of energy meters by comparing the power consumption of the new fixtures with that of traditional fluorescent lighting.



4.1.8 Greenhouse Gas Inventory

GPM began implementing ISO 14064-1:2018 guidance in 2021 and completed verification in 2022. As a result, 2021 has been established as the base year, with operational control defined as the boundary. The base year data is presented as follows. Similarly, a greenhouse gas inventory for 2024 has been conducted according to ISO 14064-1:2018 standards, with relevant data referenced below.

■ Base Year Greenhouse Gas Inventory

Base Year 2021		
Base Year CO ₂ e Emissions		Unit
Scope 1	121.81	tonO ₂ e
Scope 2	1,405.2	tonO ₂ e
Total for Scope 1 & Scope 2	1,527.01	tonO ₂ e
Scope 3	5,298.88	tonO ₂ e

■ Types of Greenhouse Gases Covered

	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Global Warming Potential (GWP) Source
2021	V	V	V	V	V	V	V	IPCC(2006)
2022	V	V	V	V	V	V	V	IPCC(2006)
2023	V	V	V	V	V	V	V	IPCC(2006)



■ Historical Greenhouse Gas Inventory

GRI305-1 GRI305-3
GRI305-2 GRI305-4 GRI2-4

Item	Year			Unit
	2022	2023	2024	
Scope 1	124.31	86.88	95.08	tonO ₂ e
Scope 2	1,417.29	1,273.16	1,234.02	tonO ₂ e
Total for Scope 1 & Scope 2	1,541.60	1,360.04	1,329.10	tonO ₂ e
Scope 3	1,225.96	1,022.40	637.21	tonO ₂ e
Emission Intensity Denominator	2,933,423	1,810,810	1,854,131	Revenue (NTD 1,000)
Emission Intensity (excluding Scope 3)	0.00053	0.00075	0.00072	tonO ₂ e/NTD 1,000 of Revenue

■ Other Significant Gas Emissions GRI305-7

Item	Volatile Organic Compounds (VOCs)
2022	0.414ton
2023	0.235ton
2024	0.395ton

■ 2024 Scope 3 Inventory Items

Details of indirect GHG emissions (Categories 3-6, including subcategories)	Emissions (metric tons CO ₂ e)	Details of indirect GHG emissions (Categories 3-6, including subcategories)	Emissions (metric tons CO ₂ e)
Category 3: Indirect Greenhouse Gas Emissions from Transportation	379.79	Category 4: Indirect Greenhouse Gas Emissions from Products Used by the Organization	257.42
3.1 Emissions from upstream transportation and distribution	not significant	4.1 Emissions from purchased goods	257.42
3.2 Emissions from downstream transportation and distribution	not significant	4.2 Emissions from capital goods	not significant
3.3 Emissions from employee commuting	379.79	4.3 Emissions from solid and liquid waste disposal	not significant
3.4 Emissions from customer and visitor transportation	not significant		
3.5 Emissions from business travel	not significant		

4.1.9 Carbon Reduction Activities

GRI305-5



Participation in Earth Hour 2024

In 2024, GPM joined the Earth Hour movement to support energy conservation and carbon reduction. On March 23, 2024, from 8:30 PM to 9:30 PM, GPM turned off all non-essential power to reduce energy consumption. Additionally, GPM promoted this initiative among its employees, not only by posting flyers on bulletin boards but also by sharing posts on social media. This was done in hopes of raising awareness about energy conservation and slowing down climate change. Moving forward, GPM will continue to participate in and uphold the spirit of this initiative.

Beach cleanup activity

GPM actively cultivates employees to become corporate volunteers, engaging in various sustainability initiatives. For the second time, GPM collaborated with volunteer colleagues to participate in a client's beach cleanup activity. The volunteers arrived at Guanyin Daku Creek in Taoyuan, bending down to pick up piece after piece of waste with their hands, ultimately removing a total of 1.23 tons of marine debris.

There is only one Earth. By reducing the use of disposable utensils and practicing waste sorting, every small action can bring change to our planet!



4.1.10 Shared Water Resources GRI303-1

GPM sources its water from public water supply systems, specifically from Baoshan Second Reservoir and Liyutan Reservoir. The reason why the water intake of the factory in Central Taiwan Science Park is higher than that of the headquarters is primarily due to the difference in personnel numbers. The intake, discharge, and consumption of water in 2024 showed a declining trend compared to that in 2023. This was mainly due to a reduction in the testing of product equipment, which in turn reduced water usage, and a decrease in the replenishment of water in the cooling towers of air conditioning systems.

■ Impact Related to Water Discharge GRI303-2

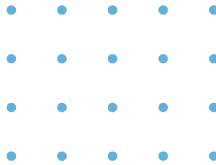
Water Quality Standards	2022	2023	2024	Regulatory Standards
pH Value	7.2	7.4	7.2	5~10
BOD mg/L	2.8	<1	8	300
COD mg/L	7	<10	35.3	500
SS mg/L	<2.5	<2.5	6.4	300
Fluoride (mg/L)	0.13	0.29	1.48	15

2024 Water Intake by Plant (Metric Tons)	Hsinchu Science Park Plant	Central Taiwan Science Park (CTSP) Plant	Tainan Office	Kaohsiung Office
	3,666	12,777	283	74
Plant Locations	No. 5-1, Innovation 1st Road, Hsinchu Science Park	No. 28, Keya W. Rd., Central Taiwan Science Park, Taichung City	No. 156, Zhongxing Road, Shanhu District, Tainan City	No. 92, Lequn Road, Nanzi District, Kaohsiung City

■ Water Intake, Discharge, and Consumption GRI303-3 GRI303-4 GRI303-5

Item	Unit: Megaliters (ML) = Kilotons		
	2022	2023	2024
	All Regions	All Regions	All Regions
Water Intake	24.997	18.715	16.800
Water Discharge	12.708	11.420	13.897
Water Consumption	12.289	7.295	2.903

No water sources are used from water-stressed areas.



4.1.11 Water Conservation Measures



Recycling and Reuse of Waste Water Filtered and Discharged from Water Dispensers

GPM has developed small-scale in-house devices that direct the waste water filtered and discharged from water dispensers into a collection tank for recycling and reuse.

This initiative allows GPM to recover approximately 31 tons of water monthly. Employees are encouraged to use the recycled water for cleaning, mopping, or watering plants, thereby reducing daily water consumption.



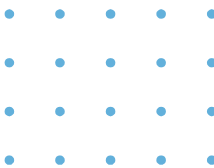
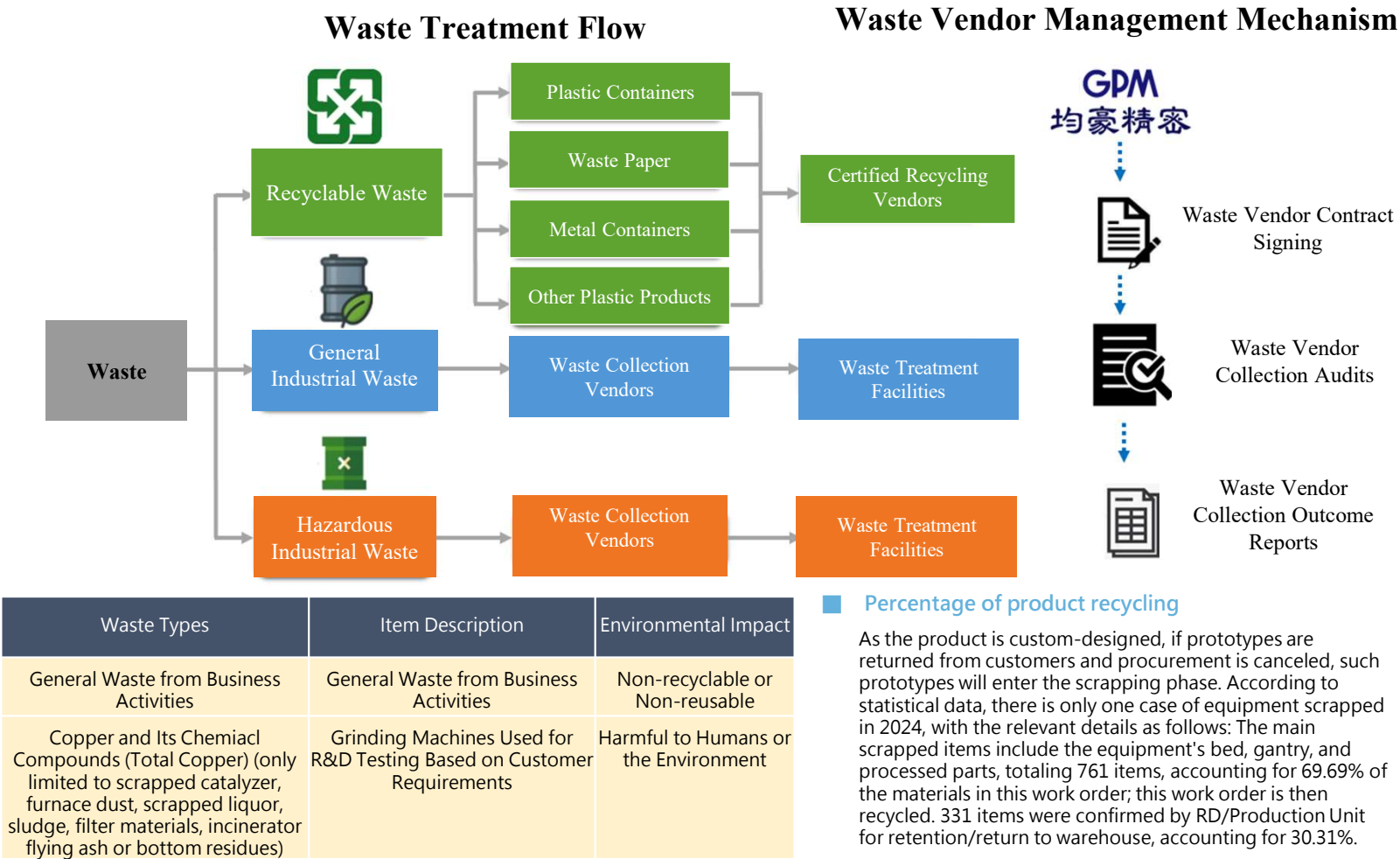
Quarterly Water Conservation Meetings

GPM conducts a quarterly assessment of water usage to review the previous quarter's consumption and compare it with the same period in the previous year, ensuring no significant discrepancies. If substantial differences are identified, GPM will work with the water usage design team will verify the water gauge's performance to rule out any potential leaks within the facility, thereby minimizing the squander of water resource.



4.1.12 Waste Disposal Flow

GRI306-1 GRI306-3 GRI306-5
GRI306-2 GRI306-4



■ Waste Management Strategy

Products manufactured by GPM are not included in the EPEAT (Electronic Product Environmental Assessment Tool) registration scope. Since earth's environment has been polluted by pollutants constantly generated by human activities, the Earth is responding with climate changes that humanity cannot withstand. Environmental issues have become a matter that cannot be ignored. GPM has consistently focused on energy conservation, carbon reduction, and waste minimization, striving to make continuous progress in sustainability. For GPM's waste management, recycling packaging materials is prioritized, and wooden pallets are returned to suppliers for reuse, thereby enhancing waste management efficiency and reducing the environmental impact of waste disposal. Other waste materials are incinerated or chemically treated depending on their nature. When contracting with waste vendors, GPM carefully reviews their qualifications to ensure compliance with regulatory waste collection and transportation methods, and conducts audits during waste collection to verify consistency with contractual agreements.

All waste generated by GPM operations is handled by third-party contractors. In 2024, the total amount of waste produced was 71.04 metric tons, with non-hazardous waste accounting for 68.88 metric tons. This non-hazardous waste primarily consists of two types: general waste, which is incinerated, and recyclable materials such as paper, metal containers, plastic containers, and other plastic products, with a recycling rate of 68.1%. Hazardous waste, primarily copper and its chemical compounds (total copper), accounted for 2.16 metric tons and was treated chemically. Since the current hazardous waste recycler has a low recycling volume that does not meet the threshold for recycling and reprocessing, GPM will seek appropriate recycling methods in the future to enhance the recycling rate.

Waste Types	Waste Categories	Third-Party Outsourced Treatment			
		Treatment Methods	Waste Generation and Treatment Volumes (Tons)		
			2022	2023	2024
Non-Hazardous Waste	General Waste from Business Activities	Incineration (Non-Energy Recovery)	20.8	35.05	21.95
Non-Hazardous Waste	Paper, Metal Containers, Plastic Containers, and Other Plastic Products	Recycling	17.48	8.32	46.93
Non-Hazardous Waste	Copper and Its Chemical Compounds (Total Copper) (only limited to scrapped catalyzer, furnace dust, scrapped liquor, sludge, filter materials, incinerator flying ash or bottom residues)	Chemical Treatment	3.98	3.37	2.16

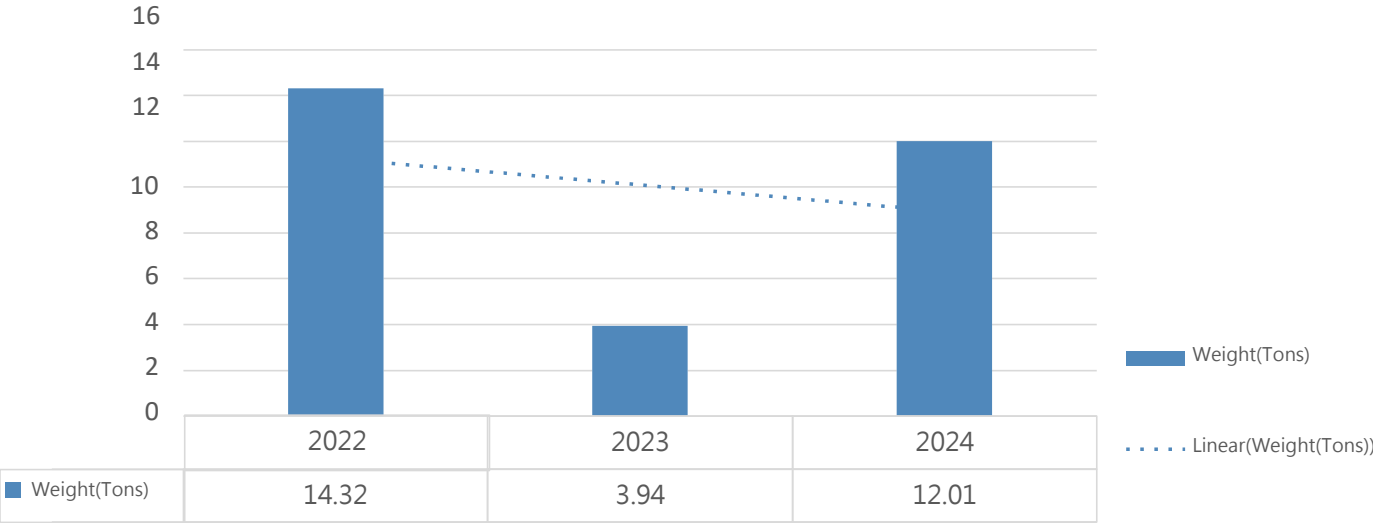
4.1.13 Waste Minimization Measures

■ Wooden Pallet Minimization Plan

In the past, suppliers would deliver goods to GPM along with wooden pallets, leading to an excess of wooden pallets being stored or discarded at our facilities. To improve the usage efficiency of wooden pallets, we proposed a wooden pallet reuse plan to our suppliers, requesting them to take back the wooden pallets for reuse. This initiative not only reduced the need to purchase new wooden pallets but also promoted environmental awareness. The waste collection and transportation statistics for wooden pallets are as follows: Starting in 2020, GPM required domestic suppliers to take back wooden pallets after delivering goods, resulting in a decrease in wooden pallet collection and transportation volume.

However, in 2022 and 2024, there was a slight increase in wooden pallet collection and transportation volume due to the purchase of large components from international suppliers, who used wooden crates for packaging. As these crates could not be retrieved by the overseas suppliers, the wooden pallet collection and transportation volume saw a minor rise.

Wooden Pallet Statistics (2022–2024)



4.2 Building a Sustainable Supply Chain

4.2.1 Sustainable Supply Chain Management Policy

Disclosure Content		Disclosure Content of GPM for the Year 2024
Importance	Management Policy	GPM aims to enhance supply chain management performance, amplify the sustainability impact of a responsible supply chain, and extend the philosophy of economic, social, and environmental sustainability outward.
Management Mechanism	Policy	1. Sustainable Risk Control GPM requires suppliers to adhere to ethical standards and codes of conduct, as outlined in the "Supplier Social Responsibility and Integrity Commitment Letter ". Compliance with human rights and conflict minerals regulations is mandated, and GPM continuously conducts sustainability risk assessments. 2. Local Supply Optimization GPM seeks to strengthen the core capabilities of local suppliers, protect the rights of local labor, increase local procurement, and collaborate with suppliers on initiatives for energy conservation, water conservation, and waste reduction
	Commitments	GPM has made a public commitment on its website, requiring suppliers to comply with GPM guidelines. GPM's expert team conducts risk assessments and audits, and conducts ongoing improvements based on the findings.
	Responsibilities	Sustainable Supply Chain Committee
	Resources	QC (Quality Control): GPM inspects and supports the enhancement of the supplied products' quality and technology. Industrial Safety: GPM conducts training on supplier onboarding and environmental safety regulations. Materials: GPM audits and assists suppliers in areas such as equipment, environment, management, delivery timelines, and quality.
	Complaint Mechanism	External Contact Phone: +886-4-2565-8866 External Contact Email: titan@gpmcorp.com.tw

Disclosure Content		Disclosure Content of GPM for the Year 2024
Actual Practices	Goals and Targets	Short-Term Goals 1.Ensure that the top 20 key suppliers in each department sign and return the Integrity Commitment Letter. 2.Increase the number of new suppliers while collecting signed Integrity Commitment Letters. 3.Set screening criteria based on annual transaction amount, and require each procurement department to execute the collection of self-assessment questionnaires. Mid-Term Goals 1.Set annual assessment standards in accordance with ISO regulations, including evaluations and on-site inspections. 2.Proportion of local procurement items increases year by year. Long-Term Goals 1.By 2030, increase the proportion of local procurement items to 70%. 2.Conduct supplier guidance and screening based on annual assessment standards.
	Concrete Actions	1.Strengthen supply chain resilience. 2.Ensure labor rights and optimize local supply. 3.Improve processes and enhance quality. 4.Implement occupational health and safety measures. 5.Reduce environmental impact.
	Effectiveness Evaluation	1. Set assessment indicators based on the annual procurement amount paid to suppliers. 2. Use the sustainability self-assessment questionnaire as the annual audit scoring criterion. 3. For suppliers who fail to meet standards, GPM may reduce transaction volumes or terminate transactions.

4.2.2 Supply Chain Management

GPM places great importance on interaction with suppliers, aiming to achieve the spirit of a sustainable value chain. To this end, GPM has established various procedures and questionnaires. To continuously monitor the supply and demand of key raw materials in the market, GPM has implemented supplier management procedures that serve as the basis for development, auditing, and evaluation. Additionally, self-assessment questionnaires are used to assess suppliers' environmental and social risks. The target of sustainability self-assessment questionnaire recovery rate maintains over 80%. Suppliers failing to submit such questionnaires are required to take improvement measures. In this way, GPM is capable of identifying high-risk suppliers and providing ongoing support. Non-compliant suppliers are required to check out the non-compliant reason and take correction measures. The following are the implementation rules for supplier management.



■ Key Raw Material Management

Managing raw materials is crucial for operational stability and risk control. GPM has identified the following eight key materials:

- | | |
|-------------------|-----------------|
| ◆ Machine Frames | ◆ Spindles |
| ◆ Grinding Wheels | ◆ Slides |
| ◆ ROBOT | ◆ Motors |
| ◆ Screws | ◆ Linear Motors |

The key materials mentioned above are characterized by long delivery, unique specifications, limited substitutability, and customer-specific requirements, making them core components of production equipment. In cases of sudden drastic fluctuations in business volume or external disruptions such as pandemics or natural disasters, there is a potential risk of material shortages or delivery extension.

GPM mitigates these risks by regularly monitoring the supply status and inventory fluctuations of key materials. Additionally, GPM increases local procurement and fosters stable relationships with suppliers to address potential challenges effectively.

GPM plans corresponding alternative solutions based on product development cycles and continuously monitors supply chain operations. Meanwhile, it actively promotes diversified development of the supply chain by introducing multiple brands and suppliers, evaluating supply capabilities, and establishing buffer mechanisms for supplier material reserves to mitigate risks and ensure stable supply.

Meanwhile, GPM has established a Business Continuity Plan to implement relevant measures in the event of natural disasters or unforeseen emergencies, ensuring normal operations and minimizing the impact on product supply and quality for customers.

4.2.3 Proportion of Procurement from Local Suppliers GRI204-1

GPM adheres to the principle of local procurement to reduce greenhouse gas emissions associated with transportation and to lower costs, aligning with the concept of sustainable operations.

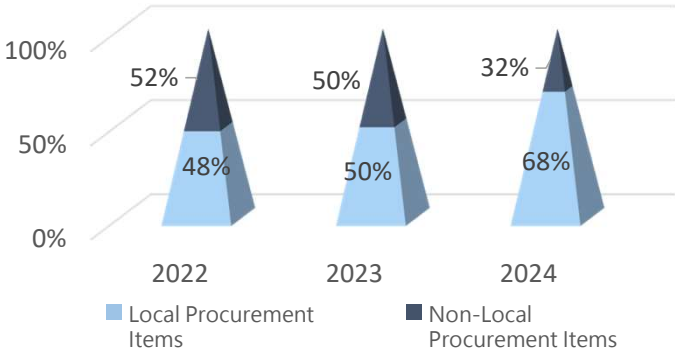
Item	Definition
Local Procurement	Taiwan Self-Owned Brands
Key Operational Locations	Includes Taiwan's main island and all its jurisdictions

4.2.3 Signing of Commitment Letter GRI308-1

To establish a fair trading environment and maintain sound cooperative relationships, GPM has prepared the "GPM Supplier Social Responsibility and Anti-corruption & Integrity Commitment Letter" and required suppliers to sign it. The Commitment Letter covers employee labor conditions, ethical standards, and environmental management, ensuring that suppliers have appropriate management practices in place for both social and environmental aspects.

The number of new suppliers selected based on environmental and social standards	51
Number of new suppliers	57
Percentage	89%

Proportion of Local Procurement Items

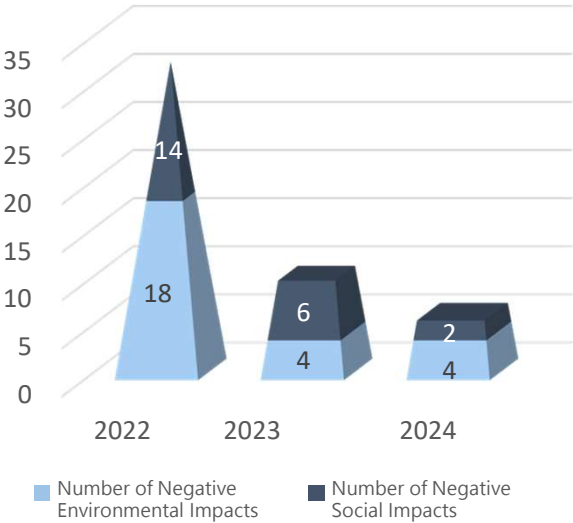


4.2.4 Negative Impacts on the Supply Chain

GRI308-2 GRI409-1
GRI414-2

Since 2022, GPM has implemented supplier self-assessments by providing a sustainability self-assessment questionnaire. This allows for dual-perspective scoring—GPM evaluates the suppliers, and suppliers also perform a self-evaluation. This approach provides insights into various aspects of implementation. For non-compliant suppliers, GPM will continue to provide guidance, so there are no improvement outcomes to report yet. In 2024, GPM did not engage with any operational locations or suppliers identified with significant risks of forced or compulsory labor.

Number of Existing Suppliers	621
Number of Suppliers Identified with Significant Actual or Potential Negative Social Impacts of the year (Scored below 3 out of 5)	4
Number of Suppliers Identified with Significant Actual or Potential Negative Environmental Impacts of the year (Scored below 3 out of 5)	6



CH5 Healthy and Happy Workplace

- 5.1 Workforce Structure and Benefits
- 5.2 Talent Development Management Policy
- 5.3 Safe and Friendly Workplace
- 5.4 Social Engagement



5.1 Workforce Structure and Benefits

GRI2-7 GRI401-1

GRI2-8 GRI405-1

5.1.1 Workforce Structure

According to the people-oriented principle, GPM sticks to diversity, inclusivity, and equal opportunity in the recruitment process. All members of our employees are treated equally in language, attitude, or behavior, regardless of gender, race, socioeconomic status, age, marital status, family background, language, religion, political affiliation, nationality, appearance, or physical and mental disabilities. In 2024, there were no complaints related to discrimination. As of the end of 2024, the total number of employees was 366, with 282 male and 84 female employees. Since GPM is engaged in the industry of technical research based on the industry's characteristics, its gender disparity is quite different from that in the technology-intensive industry. The average age of employees is 43.26 years, and the average tenure is 12.14 years. All employees included in these statistics are full-time employees. Regarding workforce diversity, GPM employs individuals from the Republic of China, Vietnam, Honduras, and India, demonstrating a strong commitment to diverse hiring practices. All foreign employees enjoy the same benefits as local employees, with no differences based on nationality. Additionally, in alignment with government regulations on mechanism for counseling person with physical and mental impairments to obtain employment opportunities and the initiative to promote an innovative and friendly workplace environment, GPM hired one employee with physical disabilities in 2024 (including one with a mild physical disability). Such individual was assigned to suitable departments, allowing to fully utilize personal talents and contribute to societal goals. GPM will continue to assess appropriate job roles to provide equal employment opportunities for people with disabilities. Non-employee workers include 29 contractors and 1 consultant. These contractors consist of cleaning staff and security personnel, while the 1 consultant is engaged in business expansion activities in the Chairman Office.

■ Number of Employees

Plant	Female	Male	Total	Contract Type	Female	Male	Total
Hsinchu Science Park Plant	35	69	104	Fixed-term Contracts	1	1	2
Central Taiwan Science Park Plant (including Tainan/Kaohsiung Office)	49	213	262	Open-Ended Contracts	83	281	364
Total	84	282	366	Total	84	282	366

■ Number of new hires and departures (Including Fixed-term Contract Employees and Interns)

Item	Category	New Hires		Departures	
		Number	Percentage	Number	Percentage
Gender	Male	13	65%	62	79.5%
	Female	7	35%	16	20.5%
Age	<30 years old	13	65%	29	37.2%
	Ages 30-50	7	35%	38	48.7%
	>50 years old	0	0%	11	14.1%
Total		20		78	

※ Among the departures in 2024, 49 employees were transferred to other group companies/contract workers/retirees, accounting for 62.8% of the total number of separated employees.

■ Diversity Composition

Position\Gender	<30 years old		Ages 30-50		>50 years old		Total
	Male	Female	Male	Female	Male	Female	
Top managers	0	0	6	0	13	2	21
Middle Managers	0	0	21	2	5	1	29
First-line Managers	0	0	36	9	9	1	55
Technical Roles	0	0	23	5	14	2	44
General Staff	31	3	112	53	12	6	217
Subtotal	31	3	198	69	53	12	366
Total	34		267		65		366

5.1.2 Labor Relations Management Policy

Disclosure Content		Disclosure Content of GPM for the Year 2024
Importance	Management Policy	GPM is dedicated to establishing enterprise ethics and adhering to integrity. With a culture rooted in teamwork, innovation, responsibility, and continuous learning, we provide a comfortable working environment and comprehensive career planning. Multiple communication channels are in place. Such channels allow employees to express opinions and make suggestions in real time. In this way, a friendly workplace can be fostered to bring joy to employees and peace of mind to their families, thereby maintaining a strong labor-management relations.
Management Mechanism	Policy	GPM is dedicated to fulfilling enterprise social responsibility (CSR), and protecting all employees' basic human rights. Furthermore, GPM recognizes and adheres to international human rights conventions, including the "United Nations Universal Declaration of Human Rights", the "United Nations Global Compact", the "United Nations Guiding Principles on Business and Human Rights", and the conventions of the International Labour Organization (ILO). Efforts are made to diminish any infringements and violations of human rights, and GPM's determination is clearly revealed to treat and respect all colleagues with an attitude of justice and fairness. Comply with local labor and gender equality laws in operational regions, establish human rights protection and labor policies, and implement related measures. Procedures for open and direct communication between employees and management have been established, along with diverse communication channels to disseminate company policies, benefits, and activities, ensuring that employees can fully express their opinions and receive timely responses and assistance.
	Commitments	GPM is dedicated to protecting the fundamental human rights of its employees by providing a healthy and safe workplace, promoting freedom of association, facilitating labor-management consultation, and ensuring diversity, inclusion, and equal opportunities. It strictly prohibits child labor and forced labor, and actively supports diversity, equity, and inclusion. GPM promises to ensure that every employee, regardless of gender, age, disability, religion, race, ethnicity, nationality, political stance, or sexual orientation, can contribute their perspectives and experiences to their work, becoming a cornerstone of the Company's future and collaboratively fostering corporate sustainability.
	Responsibilities	Human Resources Department
	Resources	Human Resources: Sustainable Development Division - Employee Relations Department, New Employee Training Instructors Physical Resources: Costs associated with New Employee Training Instructors
	Complaint Mechanism	1. Regular Meetings *Employee Meetings: Held quarterly, with participation from all employees. *Labor-Management Meetings: Held quarterly, attended by representatives elected by employees. *Occupational Safety and Health Committee: Held quarterly, attended by representatives elected by employees. *Employee Forums: Held annually, attended by exemplary employees from various departments. 2. Real-Time Communication *President Office Mailbox: Available for all employees to submit suggestions in real time, with 4 submissions received in 2024. *Proposal Improvement Mechanism: A reward mechanism encourages employees to make suggestions, with rewards given additionally for adopted proposals.
Actual Practices	Goals and Targets	GPM continues to establish transparent communication channels across all plants to ensure strong labor-management relations. 1. Regular maintenance of existing communication channels, such as the anti-bullying mailbox and labor-management meetings. 2. Future public announcement of GPM's improvement measures in response to anonymous suggestions received.
	Concrete Actions	[Friendly Workplace Environment] 1. Flexible work hours: Employees are provided with flexible scheduling to reduce commuting accidents. 2. Leave benefits that exceed legal requirements, such as fully paid disaster leave, fully paid sick leave, birthday leave, and sabbatical leave. 3. Birth allowance that exceed legal requirements, such as monthly birth assistance during daycare and education period, maternity allowance per birth. 4. Family members enjoy multiple benefits, such as: staff travel available to family members, paid internships for employees' children in the Outstanding GPM Employee Program, discounted annual health check-ups for family members, and free participation for families in events like Family Day.

5.1.3 Labor-management Relations Management GRI2-30

Currently, GPM has not established a labor union and therefore has not signed any collective agreement. Employee benefits are determined through quarterly labor-management meetings and monthly management meetings. The labor-management meetings consist of an equal number of representatives from both labor and management, with five representatives from each side, totaling 10 members. These meetings are held quarterly, with four meetings conducted in 2024. The following are other communication channels between labor and management, and no labor disputes occurred in 2024.

Staff Meeting	Exemplary Employee Forum	Employee Satisfaction Survey	President Office Mailbox
Held quarterly, these meetings serve as a platform for GPM to communicate its operational status and policies to employees, who can also raise questions. Four meetings were held in 2024.	Each year, nine exemplary employees are selected from various centers to have a meal with the President at a five-star restaurant, where they can offer suggestions on company policies. One forum was held in 2024.	An annual survey is administered to assess the previous year's employee satisfaction. Employees can provide feedback on company development, personal growth, and interdepartmental cooperation. The 2024 survey resulted in a score of 3.99 out of 5. The response rate was 81.67%.	Employees can submit suggestions or concerns regarding company policies, or report instances of bullying, to the President Office via a dedicated mailbox. Specially-assigned person will be responsible for handling each issue and replying. A total of 4 cases were resolved in 2024.

5.1.4 Insurance GRI401-2

In compliance with government regulations, GPM provides labor insurance, national health insurance, and labor pension contributions for all employees. Additionally, GPM offers group insurance coverage, which includes life insurance, accident insurance, accidental medical insurance, medical insurance, and cancer insurance, with the maximum accident insurance payout being NTD 10 million. To address medical needs during overseas business trips, GPM also provides group overseas business travel insurance, ensuring comprehensive coverage for employees. Furthermore, GPM has negotiated favorable insurance rates and premiums with group insurance providers, allowing employees to purchase additional coverage at their own expense and extend discounted premiums to their family members.

5.1.5 Childcare-Friendly Measures GRI401-2

Third Child Subsidy	Scholarships for Employees and Their Children	Scholarships for Children of Deceased Employees	Leave for parents with children entering the first grade of elementary school
To encourage childbirth and reduce the financial burden on employees, GPM offers monthly subsidies for employees with three or more children from birth until university graduation. The subsidy can be claimed for up to 22 years, with the amount varying according to the child's educational level (e.g., NTD 3,000 per month for elementary school). Employees can apply by providing a household registration certificate and proof of enrollment. In 2024, 21 children received a total of NTD 817,000 in subsidies.	To motivate learning, scholarships are awarded to employees and their children who meet academic standards, from elementary school through graduate school. The scholarship amount and academic criteria vary by educational level (e.g., NTD 600 for elementary students who achieve a score of 90 or above). Applications are accepted for both the first and second semesters.	In the unfortunate event of an employee's death, GPM provides scholarships to support the bereaved family, recognizing the loss of a primary breadwinner. This scholarship program offers more generous benefits than the standard employee children's scholarship, with a total of NTD 26,000 awarded in 2024.	When an employee's child starts first grade, GPM grants a half-day of paid leave to allow the employee to accompany their child on the first day of school, fostering a joyful and anticipated beginning to the school year. Employees can apply for this leave by presenting the admission notice or relevant documentation. 7 applications were received in 2024.

5.1.6 Retirement System GRI201-3 GRI401-2

GPM adheres to all relevant retirement laws and regulations to safeguard employees' retirement benefits. In accordance with the Labor Standards Act, the "Employee Retirement Regulations" have been established, and 100% of our regular employees participate in the related pension plans. according to the Labor Pension Act (commonly referred to as the New Labor Pension System), the monthly contribution for post-employment benefit plan under the defined contribution plan is determined. Since July 1, 2005, monthly contributions are made to employees' retirement accounts according to the relevant laws.

Employees may also choose to continue under the old pension system governed by the Labor Standards Act or switch to the new pension system while retaining their pre-existing years of service under the old system. The retirement pension under the Labor Standards Act is calculated based on bases of years of service and one month' s average wage of the worker at the time when his or her retirement is approved. According to the regulations, a minimum of 7% of the total monthly salary is contributed to a retirement fund, which shall be deposited in a special account at the Bank of Taiwan set up in the name of the Labor Pension Fund Supervisory Committee. In 2024, NTD 6,133,547 was recognized as expenses for this purpose. Additionally, under the Labor Pension Act, 6% of each employee's monthly salary is contributed to their individual pension accounts managed by the Bureau of Labor Insurance.

5.1.7 Benefits System GRI401-2



Bonuses/Subsidies

- ✓ Bonuses for the Dragon Boat Festival/ Mid-Autumn Festival/ Chinese New Year
- ✓ Quarterly Performance Bonuses
- ✓ Year-End Bonuses
- ✓ Employee Compensation Bonuses
- ✓ Meal Subsidies
- ✓ Salary Advance Programs for House Purchases
- ✓ Salary Advance Programs for Vehicle Purchases



Commendation Ceremonies

- ✓ Ceremony Awarding Commemorative Gold Coins for Senior Employees
- ✓ Exemplary Employee Bonus Awarding Ceremonies
- ✓ Training Credit Awarding Ceremonies
- ✓ Commendations on Outstanding Teams with Special Performances
- ✓ Exemplary Training Instructor Awarding Ceremonies
- ✓ Innovation Research Reward Implementation Measures



Family Day

Each October, GPM celebrates its anniversary by organizing a Family Day event, inviting employees and their families to participate, fostering a sense of belonging and corporate identity with GPM. In 2024, the Family Day event was held at LIHPAO RESORT, which helped strengthen bonds between employees and their families. A total of 1,050 participants, including family members, attended the event, with an investment of NTD 1,742,956.



Year-End Annual Banquet

GPM hosts a Year-End Annual Banquet to express gratitude to employees for their hard work and dedication throughout the year. The banquet includes musical performances by senior executives, demonstrating their appreciation for the employees. The event concludes with a grand prize drawing. In 2024, the Year-End Annual Banquet saw an investment of NTD 2,279,662.





Clubs

- ✓ Ai-Ai Bike Family
- ✓ Relaxed Table Tennis Club
- ✓ PK Badminton Club
- ✓ Love charity association
- ✓ Marathon's World
- ✓ Golf Fellowship Team
- ✓ Aerobics and Fitness Club
- ✓ Hiking Club
- ✓ G-SAX Saxophone Society



Holiday Gifts

- ✓ Women's Day bouquet
- ✓ Labor Day PAYEASY points
- ✓ Mother's Day PAYEASY Points
- ✓ Dragon Boat Festival Zongzi / PAYEASY points
- ✓ Father's Day PAYEASY points
- ✓ Mid-Autumn Festival gift box / PAYEASY points
- ✓ Birthday star of the month PAYEASY points
- ✓ Christmas gifts / PAYEASY points



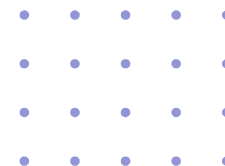
Stress Relief Environment

- ✓ Library/Golden Years Reading Glasses
- ✓ Standing Meeting Area
- ✓ Lounge
- ✓ Gym
- ✓ Health Station (including scales and blood pressure monitors)
- ✓ Nursing Room
- ✓ Cafeteria
- ✓ Snack Bar
- ✓ Complimentary Coffee made in Coffee Machines
- ✓ Free Female Hygiene Products

5.1.8 Employee Welfare Committee

GRI401-2

GPM has set an Employee Welfare Committee, composed of representatives from various departments, and Employee Welfare Committee is responsible for organizing and implementing the benefit measures. All full-time and contract employees are also eligible to join the Committee and enjoy the same benefits. Beyond government-mandated welfare programs, GPM offers a wide range of additional benefits to ensure a good working environment, promoting physical and mental health and achieving a balance between work and life. In 2024, the Welfare Committee provided benefits such as birthday PAYEASY points, holiday PAYEASY points, a Christmas party, and one-day leisure trips.



5.1.9 Unpaid Parental Leave for Raising Children

GRI401-3

With an average age of 41.6 years, GPM has a relatively low number of families currently expecting children. In 2024, the return-to-work rate after the unpaid parental leave for raising children was 57%. In 2023, there were two employee who was due to return after completing parental leave, with a retention rate of 100%.

Item	Number of Male Employees	Number of Female Employees	Total
2024-Total Employees Eligible for Parental Leave(A)	17	11	28
2024-Total Employees Who Took Parental Leave (B)	2	5	7
2024-Total Employees Expected to Return to Work After Parental Leave (C)	3	4	7
2024-Total Employees Who Returned to Work in 2024 After Parental Leave (D)	2	2	4
2023-Total Employees Who Returned to Work in 2023 After Parental Leave (E)	0	2	2
2023-Total Employees Who Were Still Employed 12 Months After Returning from Parental Leave (F)	0	2	2
Unpaid Parental Leave Application Rate (B/A)	12%	45%	25%
Return-to-Work Rate (D/C)	67%	50%	57%
Retention Rate (F/E)	-	100%	100%

Retention rate refers to the proportion of employees who remained employed 12 months after returning from parental leave.



5.1.10 Annual Total Compensation Ratio

GRI2-21

■ Compensation for Non-Managerial Full-Time Employees

On request of Disclosure of Compensation Information for Non-Managerial Full-time Employees, GPM has calculated the annualized change in Ratio of Highest to Median Compensation for non-managerial full-time employees for the years 2023 and 2022. According to the changes in company operations and compensation policies, the ratio between the highest and median compensation is 0.96 times.

Compensation Ratio Analysis

Plant/Year	Annual Compensation Ratio of Highest(Note 1) to Median Compensation		Change in Ratio of Highest to Median Compensation Note 2
	2023	2024	2024
Taiwan	2.92	3.06	0.30

Note 1: The ratio of the annual total compensation for the highest-paid individual to the median annual total compensation for all employees(excluding the highest-paid individual). The the annual total compensation for the highest-paid individual and other employees includes salary, position allowances, various bonuses, allowances, and proposed employee remuneration (including stock bonuses and cash bonuses). If there is any cash amount or subsidy, it is added; otherwise, it is considered zero.

Note 2: Calculation formula for compensation change ratio = A / B

A: (2024 Maximum Compensation - 2023 Maximum Compensation) / 2023 Maximum Compensation

B: (2024 Median Compensation - 2023 Median Compensation) / 2023 Median Compensation

Item	2023	2024	2024 (Change Rate Note)
Number of Non-Managerial Full-Time Employees	410	378	-7.8%
Average Salary of Non-Managerial Full-Time Employees	1,051	974	-7.2%
Median Salary of Non-Managerial Full-Time Employees	978	917	-6.3%

Note: Change rate formula: (Disclosure Year - Previous Year) / Previous Year

The statistical principles follow those disclosed by the regulatory authority and are based on accrual accounting, covering annual employee compensation including base salary, regular monthly allowances (meal allowance, stipends), overtime pay, non-monthly bonuses, and proposed employee remuneration allocated based on the annual profit status as per Article 235-1, Section 4 of the Company Act and Articles of Incorporation.

5.1.11 Ratio of basic salary and remuneration of women to men

GRI405-2

GPM reviews gender-based compensation ratios by employee category. The differences in compensation are attributed to variations in personnel composition (such as seniority, job level, and job nature) rather than gender.

Positions	Female	Male
Top managers	0.82	1.00
Middle Managers	1.05	1.00
First-line Managers	0.85	1.00
Technical Roles	0.98	1.00
General Staff	0.87	1.00

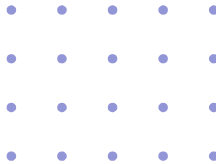
Note 1: Top managers are those at the director level or above (excluding the Chairman), middle managers includes deputy manager level supervisors, and first-line managers comprise team or section supervisors. Technical roles are classified as technical supervisors, and general staff refer to those except above-mentioned supervisors.

Note 2: Statistical data excludes the Chairman, employees with less than six months of salary, and consultants.

5.2 Talent Development Management Policy

5.2.1 Talent Development Management Policy

Disclosure Content		Disclosure Content of GPM for the Year 2024
Importance	Management Policy	GPM regards every employee as a valuable asset. Through training, GPM unlocks more talents with potentials by providing ample resources to assist employees in realizing their self-worth, enhancing the company's value, and strengthening core competitiveness. This mutual growth fosters both corporate development and employee advancement, creating a win-win situation.
Management Mechanism	Policy	Education and Training Policy: Continuous learning, take root downward, bear fruit upward, self-development, and enhanced competitiveness. GPM is committed to becoming a benchmark enterprise in the machinery industry, with a strong belief that relentless training is essential to improve employees' knowledge, skills, and attitudes. The training is designed to be immediately applicable, with a focus on practical application in the workplace to achieve customer goals and meet the expectations and needs of both employees and the company.
	Commitments	There are commitments on the establishment of a comprehensive training system disclosed on GPM's website.
	Responsibilities	Sustainable Development Division - Human Resources Department
	Resources	GPM arranges internal instructors to pass on technical knowledge and engages external instructors to enhance job competencies. In 2024, GPM invested NTD 0.95 million in talent development.
	Complaint Mechanism	After each course, GPM administers opinionnaires to internal and external trainees. Every October, a training needs assessment questionnaire is distributed to gather feedback from trainees, the collected questionnaires will serve as trainee channel feedback on improvement directions. Their feedback is then used to compile a final report. This report helps address any anomalies during the training and ensures follow-up and closure.
Actual Practices	Goals and Targets	1. GPM assists every new employee in familiarizing themselves with GPM's management philosophy, cultural values, and internal operational guidelines. 2. A comprehensive hierarchical manager training program is established for managers, from first-line to top managers, providing systematic management training. 3. To address the specific competencies required by employees and strengthen their professional capabilities, GPM focuses on developing a highly skilled technical team. 4. GPM offers health promotion courses, allowing employees to choose topics that suit them from a variety of courses, acquire the latest health knowledge, and identify areas for personal improvement. 5. GPM helps new employees integrate into the company culture and adapt to the work environment quickly, enabling them to contribute value and develop skills in a short period. This approach ensures that new hires rapidly acquire the professional attitudes and abilities necessary for independent operation, facilitating the inheritance of corporate culture.
	Concrete Actions	Based on the annual training needs questionnaires and the training requirements identified by various operational centers, along with a competency evaluation for managers, GPM develops an annual training plan. This plan is based on organizational analysis, job analysis, and personnel analysis and serves as the foundation for scheduling and offering courses throughout the year. 1. New employee training: In principle, new employee training sessions are held quarterly, with courses held based on actual onboarding situations. A total of 2 batches were organized with 11 participants in 2024. 2. Hierarchical Manager Training: GPM plans a series of manager courses annually to build a reserve of managerial talent, and promotes a positive leadership model. 3. Professional Training: GPM has established internal professional competencies training, using a training roadmap as the foundation for company-wide training. 4. Health Promotion Seminars: This year, GPM hosted seminars on topics such as sports injuries, healthy eating, strength training, disease prevention, healthcare concepts for middle-aged and older adults, and stress relief through aromatherapy. 5. Mentorship System: GPM pairs every new employee with a mentor to facilitate the inheritance of corporate culture. Each pair is provided with a meal allowance of NTD 1,000. In 2024, 9 mentorship pairs completed their guidance programs.



5.2.2 Average Training Hours

GRI404-1

■ Course Categories and Hours Over the Years

Course Categories	2024 Training Man-Hours	2023 Training Man-Hours	2022 Training Man-Hours
Human Resources	234.0	-	167.0
Engineering R&D	1,326.5	1,838.5	2,148.0
Occupational Health and Safety	3,293.0	2,892.5	3,001.0
Foreign Language Training	360.0	615.0	442.0
Financial Management	247.0	213.0	64.5
Marketing and Sales	43.5	-	61.0
Computer Information	1,484.0	1,375.0	1,221.0
Management Development	1,150.0	1,040.5	827.5
Production and Manufacturing	198.0	165.0	246.5
Self-Development	692.5	869.0	781.5
Quality and Intellectual Property	562.0	773.5	284.0
New Employee Training	190.0	154.0	401.0
ESG Sustainability	202.0	-	-
Total	9,982.5	9,936.0	9,645.0



■ Average Training Hours Over the Years

On-the-Job Training Records	Gender	2024			2023			2022		
		Number	Training Man-Hours	Average Training Hours	Number	Training Man-Hours	Average Training Hours	Number	Training Man-Hours	Average Training Hours
Top managers	Male	19	407.5	21.45	20	327.0	16.35	22	341.0	15.50
	Female	2	67.5	33.75	2	88.5	44.25	2	41.5	20.75
Middle Managers	Male	26	831.0	31.96	29	697.5	24.05	26	650.0	25.00
	Female	3	107.5	35.83	3	109.0	36.33	3	113.5	37.83
First-line Managers	Male	45	1,731.0	38.47	45	1,660.5	36.90	43	1,048.0	24.37
	Female	10	266.0	26.60	10	311.5	31.15	11	295.5	26.86
Technical Roles	Male	37	750.5	20.28	38	744.0	19.58	40	722.0	18.05
	Female	7	158.5	22.64	7	127.5	18.21	7	95.5	13.64
General Staff	Male	155	4,042.0	26.08	196	4,405.5	22.48	221	4,776.5	21.61
	Female	62	1,621.0	26.15	71	1,465.0	20.63	79	1,561.5	19.77
Total		366	9,982.5	27.27	421	9,936.0	23.60	454	9,645.0	21.24



5.2.3 Enhancing Employee Competencies GRI404-2

The training plans are designed for managers at different levels, new employees, specialized functional training, and soft skills courses, providing opportunities for growth and learning of colleagues at every stage. In 2024, the focus was on training programs for first-line and middle managers, as well as quality training that are primarily aimed at improving product quality. Through quality training, potential issues that could arise during product shipment were anticipated and resolved, ensuring preventive measures are in place.



5.2.4 Core Competency Corresponding Courses

Factory	Category	Course Title	Overview of Core Competency Courses	Total Number of Trainees	Total Training Hours
Central Taiwan Science Park (CTSP) Plant	Production and Manufacturing	Semiconductor wet processing equipment seminar and assembly considerations	- To help colleagues understand semiconductor principles, wet processing equipment components, and key assembly considerations. - Course content includes: basic principles of semiconductors and introduction to semiconductor wet processing, applications and explanations of wet processing equipment components, key considerations during wet processing equipment assembly	15	30
Central Taiwan Science Park (CTSP) Plant Hsinchu Science Park Plant	Engineering R&D	Advanced substrates & Co-Packaged Optics (CPO) for chiplets and heterogeneous integration	- Providing the latest market and technical information for RD/SA colleagues' reference. - Course content includes: concepts and trends of chiplets and heterogeneous integration, architecture and technical explanations of advanced packaging and substrates, and introduction to concepts and technologies of advanced packaging and Co-Packaged Optics (CPO).	41	82
Central Taiwan Science Park (CTSP) Plant Hsinchu Science Park Plant	Management Development	[Hierarchical training - other topics] Establish a positive workplace environment and sexual harassment prevention - mandatory course for managers	- Through case-based interactions, strengthen managers' understanding of management responsibilities and legal risks, assisting them in balancing corporate management needs at the execution, system, and legal levels to enhance workplace safety, equality, and respect, promoting management practices that evolve from compliance to reasonableness. - Course content includes: analysis of workplace bullying and sexual harassment patterns and cases, as well as practical prevention and handling of workplace bullying and sexual harassment.	125	375

5.2.5 Annual Highlight Courses



■ Advanced substrates & Co-Packaged Optics (CPO) for chiplets and heterogeneous integration

Course objective

Providing the latest market and technical information for RD/SA colleagues' reference.

Course Content

Concepts and trends of chiplets and heterogeneous integration, architecture and technical explanations of advanced packaging and substrates, and introduction to concepts and technologies of advanced packaging and Co-Packaged Optics (CPO).

Course Benefits

- A total of 41 participants attended the full session, achieving a 100% attendance rate.
- The instructor satisfaction rating reached 4.67 points (out of 5), and the overall course satisfaction rating was 4.66 points (out of 5).
- Positive feedback from participating colleagues: The key points were clear, and the explanations of relevant technologies and advantages were comprehensive, resulting in significant benefits.

Instructor Feedback

Participants remained focused during the course, actively shared ideas, and asked questions, fostering excellent learning exchanges and interactions. Some participants found the CPO topics in the latter part of the course challenging and suggested increasing the number or duration of sessions to allow instructors more time for explanations and discussions.

■ Establishing a positive workplace environment and preventing sexual harassment

Course Objective

Beginning with the management responsibilities and legal consequences that managers should comprehend, the session will include interactive discussions of practical cases, and aim at helping the department supervisors learn how to balance the corporate management needs in execution, institutional, and legal aspects, so as to enhance workplace safety, equality, and respect awareness among colleagues, promoting management techniques that begin with legal compliance and achieve rational management outcomes.

Course Content

Analysis of workplace bullying and sexual harassment patterns and cases, as well as practical prevention and handling of workplace bullying and sexual harassment.

Course Benefits

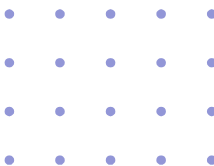
- The total number of required participants was 70, and all 70 participants attended, achieving a 100% attendance rate.
- The instructor satisfaction rating reached 4.75 points (out of 5), and the overall course satisfaction rating was 4.69 points (out of 5).
- Positive feedback from participating colleagues: The course content was rich and relevant to current affairs, closely resembling real-life scenarios, enabling trainees to clearly understand how to respond.

Instructor Feedback

Trainees provided positive feedback on the lecture content and were able to learn about proper sexual harassment prevention concepts in a relaxed manner. Subsequently, the proportion of actual case sharing can be increased to help participants better understand how to respond to and prevent incidents.



We are also committed to improving various information security management mechanisms, including activities such as information security awareness campaigns and employee information security training. Furthermore, the concept that 'information security is everyone's responsibility' has been established to ensure the secure handling of data throughout the entire process; the "Contractor Management Regulations" and "Contractor Safety, Health, Environmental Protection, and Information security Commitment Letter" have been developed to provide secure, stable, and high-efficiency information services.



■ Internal Education and Training

Course
Features

Through the e-Learning platform, GPM provides employees with comprehensive professional knowledge, skills and expertises. The training platform contains management courses, general courses, and orientation programs for new employees. It allows employees to register online and access to course information, facilitating flexible learning.

Each department submits training plans based on its needs. Department managers and the HR unit coordinate and plan on-the-job and internal education training courses. To maintain quality and pass on professional skills, GPM arranges internal instructors to conduct training sessions. In 2024, internal instructors shared the R&D technical course "Advanced Substrates Co-Packaged Optics for Chiplets & Heterogeneous Integration", not only imparting specialized technical knowledge to colleagues but also providing the latest market trends and information, ensuring employees stay updated with and grasp industry developments.

In 2024, a total of 141 internal education and training courses were held, with an average of 23.64 training hours per man.

■ External Education and Training

Course
Features

External education and training primarily focus on enhancing employees' professional capabilities and ensuring compliance with regulatory standards. Professional skills courses cover areas such as engineering R&D, quality and intellectual property, marketing and sales, and information security. Regulatory compliance courses include topics like fire safety and environmental, health and safety. Departments may arrange for employees to attend external seminars and workshops based on the specific requirements of their roles and the need for specialized skills. This enables employees to stay abreast of the latest trends and ensures that GPM has a sufficiently skilled workforce to support its growth and sustainable development goals.

In 2024, a total of 226 employees participated in external education and training courses, amounting to 1,330 training hours.



5.2.6 Performance Appraisal

GRI404-3

Performance appraisal management involves developing organizational and individual core key indicators aligned with GPM’ s strategies and objectives. This process aims to enhance employee work efficiency, link individual performance with organizational outcomes, and provide ongoing feedback and evaluation to collectively achieve GPM’ s operational goals.

Annual goal setting

The Decision-Making Executive establishes GPM’ s core performance indicators based on the business objectives. These indicators are communicated to the managers of each operational center during semi-annual strategy meetings. Subsequently, managers introduce the future business objectives to colleagues, and work with colleagues to collaboratively set the core key indicators for the following year, establishing clear, quantifiable indicators and timelines for achievement.

Midterm/final
performance appraisal

Through individual evaluations and performance interviews, feedback on the progress toward achieving the annual core key indicators is obtained, and adjustments to the annual objective setting are made. Additionally, necessary assistance is offered to address any issues employees may encounter.

Application for
reconsideration of appraisal

Managers are required to clearly communicate the results of the appraisal and explain the reason behind them. However, if employees have concerns during the performance appraisal process, they may make a reconsideration request. The center manager will arrange a face-to-face meeting between the employee and their direct manager to gain a deeper understanding before making a final determination. If consensus cannot be reached, the employee may submit a formal reexamination request, prompting the HR department to convene a HR review committee for discussion. The final outcome will be communicated to the employee via a reexamination result notice.

■ 2024 Appraisal Status

Employee Category	Number	Number of Employees Completing Appraisals	Appraisal Completion Rate
Top managers	21	90.47%	19
First-line and Middle Manager	84	100%	84
General Staff (including technical roles)	257	96.49%	248

The appraisal rate did not reach 100% because some employees had not yet met the tenure requirements for performance appraisal.

5.3 Safe and Friendly Workplace

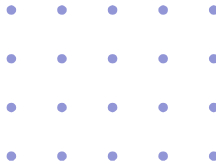
GRI406-1 GRI409-1
GRI2-23

5.3.1 Human Rights

GPM has committed to a human rights policy on its official website, referencing the Labor Standards Act and the Universal Declaration of Human Rights. This commitment is communicated to employees and suppliers. Since April 2022, new employees receive an explanation of this policy during their monthly orientation training. In 2024, a total of 11 new employees participated, accumulating 11 hours of training. GPM's work regulations are posted on bulletin boards across all floors, providing employees with access to information related to human rights management policies.

Human Rights Issues	Number of Incidents
Discrimination Cases	0
Indigenous Rights Incidents	0
Forced Labor Incidents	0
Child Labor Incidents	0

For details, please refer to GPM website > Corporate Sustainability>Human Rights Management



5.3.2 Occupational Safety and Health Management Policy

Disclosure Content		Disclosure Content of GPM for the Year 2024
Importance	Management Policy	Following the people-oriented management philosophy, GPM makes efforts to create a safe and conducive work environment, achieve continuous improvement, and move towards the goal of zero accidents.
Management Mechanism	Policy	Occupational Safety and Health Policies 1. Compliance with Regulations - Adhere to safety and health laws, as well as other regulatory requirements. 2. Hazard Prevention - Early perception and prevention of hazards is more effective than rescue operations during a disaster and far superior to post-incident compensation and review. 3. Continuous Improvement - Continually improve the safety and health management system and its performance. 4. Full Participation - Enhance the safety and health awareness and knowledge of every individual (including contractors), ensuring that all employees have the right and duty to engage in safety and health work, with each level of managers responsible for guidance and supervision. 5. Friendly Workplace - Protect labor rights and create a safe and appropriate working environment.
	Commitments	GPM continues to disclose the promotion of the ISO 45001:2018 Occupational Safety and Health Management System on its official website, which has been verified by a third party. GPM ensures the implementation of workplace safety and health management in alignment with international management trends.
	Responsibilities	Industrial Safety Division and Occupational Safety and Health Committee
	Resources	Personnel: 30 seeded personnel (1 person attended external training in 2024) Training: In 2025, in case of any personnel change, the ISO 45001 Occupational Safety and Health Management System training will be arranged to allow them to obtain internal auditor qualifications (external training).
	Complaint Mechanism	1. Regarding incidents and non-conformities within the Occupational Safety and Health Management System, prevention and corrective measures, their status, effectiveness, and opportunities for improvement. 2. Items that have not been effectively improved over the long term, along with their analysis results and potential countermeasures. 3. Communicating occupational safety and health matters with colleagues via GPM's internal website and email. 4. Regularly hold Occupational Safety and Health Committee meetings to discuss related matters; for details, refer to the meeting minutes.
Actual Practices	Goals and Targets	In 2024, in addition to maintaining the effective operation of the safety and health management system, GPM identified four occupational safety and health objectives and initiatives based on internal and external occupational safety and health issues, as well as the needs and expectations of stakeholders: (1) Program for Enhancing the Work Environment of Wastewater Treatment Facilities (Central Taiwan Science Park Plant). (2) Program for Enhancing Roof Work Safety (Hsinchu Science Park). (3) CPR & AED first aid training. (4) Health promotion activities to reduce the proportion of three highs.
	Concrete Actions	Since 2017, GPM has promoted the OHSAS 18001/TOSHMS occupational safety and health system, which has been certified and is currently operational. In 2019, GPM successfully transitioned to and passed the ISO 45001:2018 certification, meeting GPM's expected goals and continuing to promote and maintain the system's operations.

5.3.3 Occupational Safety and Health Management System

GRI403-1
GRI403-8

GPM prioritizes the safety and health of its employees, as well as non-employees who engage in activities within the plant premises. Only a safe and healthy work environment can ensure that all workers feel secure while performing their duties. To effectively manage environmental safety and health, GPM has adopted a systematic management approach. All plant sites continuously promote the ISO 45001:2018 Occupational Safety and Health Management System and have passed third-party certifications, ensuring that workplace safety and health management operations align with international trends. The management system covers all routine and non-routine operational activities of all workers within the plants, as well as the associated occupational safety and health risks. Annually, GPM conducts a systematic identification of safety and health risks and opportunities within the plants to continuously reduce potential risks. In the event of operational changes, occupational incidents, near-miss events, or updates to regulations, GPM promptly reassesses, analyzes, evaluates, and controls the relevant safety and health risks.

Occupational Safety and Health Management System – Employees	
Number of employees covered by the Occupational Safety and Health Management System (a)	1,241
2024	366
2023	421
2022	454
Number of employees covered under the management system verified by internal audits (b)	1,241
2023	366
2022	421
2021	454
Number of employees covered under the management system verified by external audits or certifications (c)	1,241
2023	366
2022	421
2021	454
Total number of employees (d)	1,241
a/d	100%
b/a	100%
c/a	100%

Workers Covered by the Occupational Safety and Health Management System (Non-Employees) (Units operating within GPM's controllable scope, but not classified as employees)	
Number of Workers Covered by the Occupational Safety and Health Management System (Non-Employees) (a)	57
Contractors covered in 2024	29
Contractors covered in 2023	14
Contractors covered in 2022	14
Number of non-employee workers covered under the management system verified by internal audits (b)	57
Contractors covered in 2024	29
Contractors covered in 2023	14
Contractors covered in 2022	14
Number of non-employee workers covered under the management system verified by external audits or certifications (c)	57
Contractors covered in 2024	29
Contractors covered in 2023	14
Contractors covered in 2022	14
Total number of non-employee workers (d)	57
a/d	100%
b/a	100%
c/a	100%

5.3.4 Hazard Identification, Risk Assessment, and Incident Investigation GRI403-2

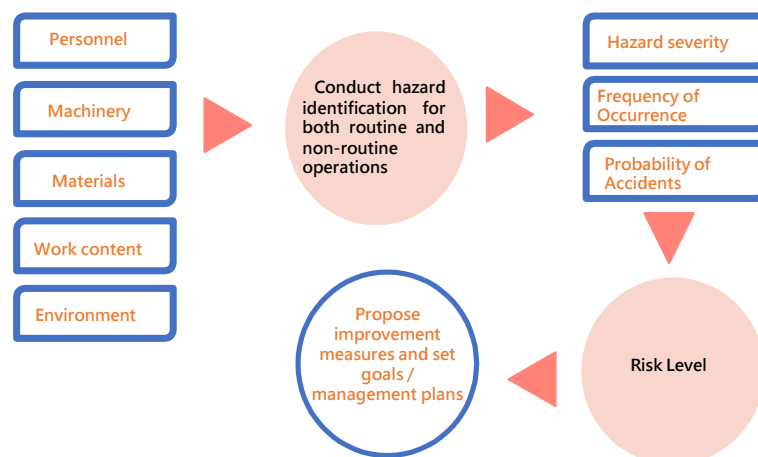
■ Routine and Non-Routine Occupational Hazard Identification and Risk Assessment Processes and Outcomes

IEC 62474 is a standard developed by the International Electrotechnical Commission (IEC) Technical Committee 111 (TC 111) for environmental standardization of electrical and electronic products and systems. This standard specifies the requirements that manufacturers and suppliers must comply with when making material declarations, including the materials to be declared and a unified data exchange format. The purpose of this standard is to enhance the acceptability and transparency of material declarations in the global supply chain.

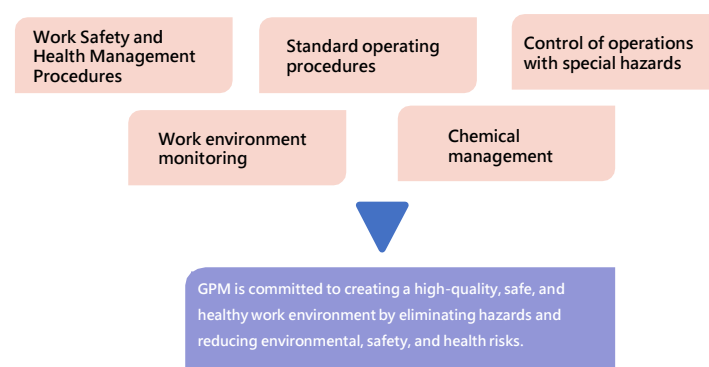
The percentage of GPM products containing substances identified in IEC 62474 is 0%. All of GPM's products are in full compliance with the international standards outlined in the IEC 62474 material declaration list. All chemicals within the plant must comply with the "Hazardous and Toxic Substance Management Procedures" to ensure adherence to regulations and GPM's internal standards. Appropriate protective facilities and personal protective equipment (PPE) are provided to safeguard employee health. For areas where chemicals are stored, spill control measures are implemented. Plant areas where solvents and gases are stored and used are equipped with ventilation systems, and strict controls are enforced on the requisition quantity and storage methods.

GPM implements procurement control for items requiring substance declaration. When suppliers provide products or materials that fall within the scope of IEC 62474 declarable substance list, they are required to ensure that the substances in the supplied products or materials must 100% comply with the specifications of the list. GPM identifies potential hazards in all operational activities, covering both employees and other workers who are not directly employed by GPM. This identification process includes assessing the risks and potential damage associated with these hazards. For example, GPM will assess risks and damage related to machinery and equipment used during operations, chemical substances, confined spaces, and warehouse forklifts, and propose improvement measures.

■ Hazard Identification and Risk Assessment



■ Occupational Safety and Health-Related Procedures



■ Routine Matters

*Work Environment Monitoring

In accordance with the "Guidelines for the Implementation of Labor Work Environment Monitoring", GPM conducts regular work environment monitoring every six months. Before initiating the monitoring process, GPM discusses the patterns of occupational exposure, identifies and analyzes potential hazards, and collects relevant data. Based on statistical analysis, GPM then formulates the "Work Environment Monitoring (including Sampling Strategy) Plan" to ensure that all exposure factors are adequately monitored. The monitoring results are managed according to the type of evaluation, and the outcomes are publicly announced across the entire plant to keep all employees informed.

2024 Environmental Monitoring Results

Items/Plants monitored	Hsinchu Science Park (HSP) Plant	Central Taiwan Science Park (CTSP) Plant
CO ₂	Y	Y
Illumination	Y	Y
Noise (Environmental)	Y	Y
Organic Compounds	NA	Y
Special Chemicals	NA	Y

Y: Tested and compliant N: Tested but not compliant NA: Not applicable / Item not tested

*Emergency Response Drills

GPM's emergency response plans include rapid incident response, disaster recovery, and the establishment of response procedures for potential disasters. Each year, GPM conducts emergency response drills at all its plants, including participation by contractor personnel, to minimize disaster-related losses. In the event of abnormal situations or accidents, the Industrial Safety Division promptly broadcasts alerts and activates the plant's emergency response team to take swift action, enhancing the emergency response capabilities of all team members.

*Chemical Safety Management

All chemicals within the plant must comply with the "Hazardous and Toxic Substance Management Procedures" to ensure adherence to regulations and GPM's internal standards. Appropriate protective facilities and personal protective equipment (PPE) are provided to safeguard employee health. For areas where chemicals are stored, spill control measures are implemented. Plant areas where solvents and gases are stored and used are equipped with ventilation systems, and strict controls are enforced on the requisition quantity and storage methods.

*Disabling Injury Statistics Over the Past Three Years

	2022	2023	2024
Disabling Injury Frequency Rate (FR)	0%	1.21%	2.70%
Disabling Injury Severity Rate (SR)	0%	14.54%	1.35%
Total Working Hours HR	877,784	825,240	739,856

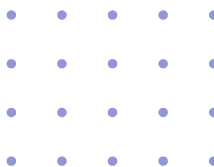
Note 1: Disabling Injury Frequency Rate (FR) = (Number of disabling injuries × 10⁶) ÷ Total working hours

Note 2: Disabling Injury Severity Rate (SR) = (Number of lost workdays × 10⁶) ÷ Total working hours

Note 3: occupational diseases are not included in the statistics of disabling injury

■ Results

Plant	Risk Description	Countermeasures
Hsinchu Science Park Plant	(I) In-plant machine installation and test operations	(I) For the installation and testing of equipment within the factory, corresponding measures include: 1. Appropriate personal protective equipment (PPE) should be provided. 2. Personnel must wear inner-mounted safety helmets during operations within equipment.
Central Taiwan Science Park (CTSP) Plant	(II) Office computer operations	3. Emergency stop devices must not be bypassed during equipment testing operations. (II) For administrative operations in the office, corresponding measures include: 1. Physical therapists are invited to the plant for on-site service monthly. 2. Computer monitor risers are available for height adjustment. 3. On-site health consultation services from medical professionals are offered.

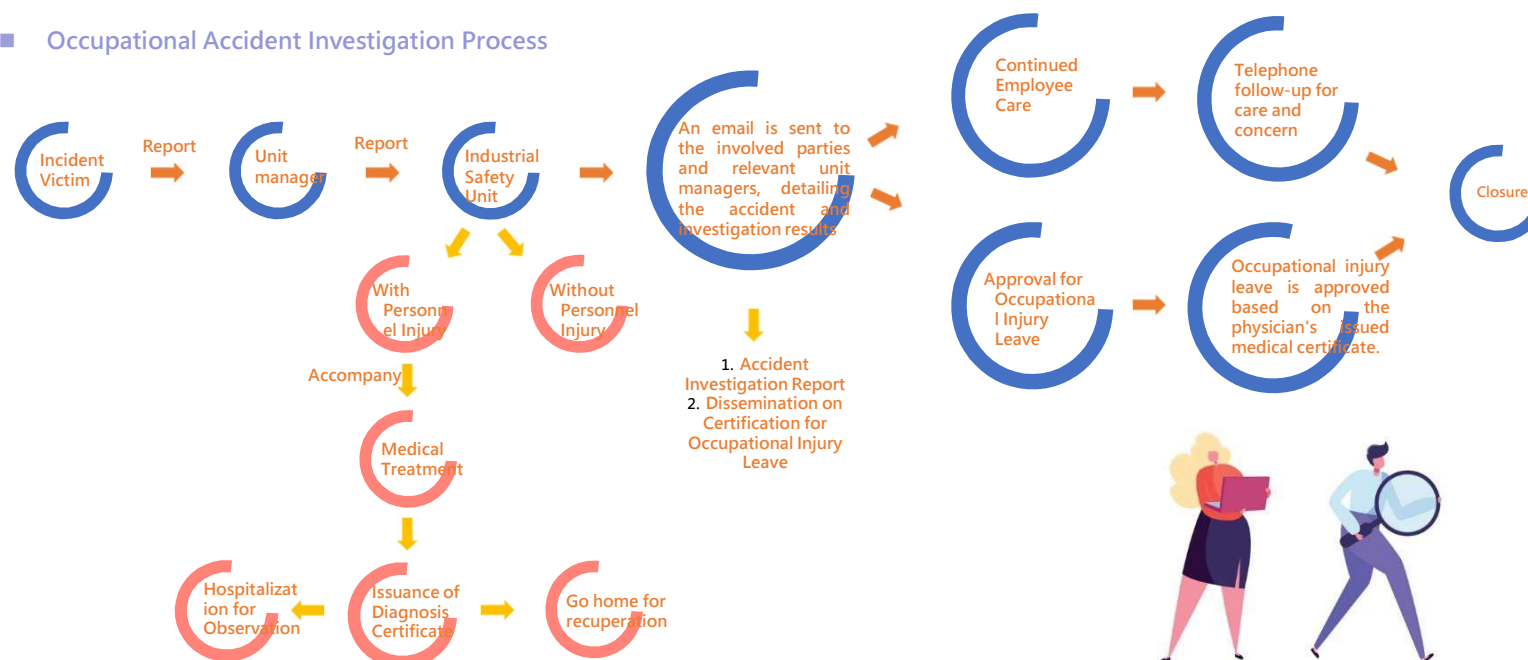


■ Quality of the Hazard Identification and Risk Assessment Process

In adherence to the ISO 45001:2018 Occupational Health and Safety Management System, relevant management policies and procedures have been established. Each year, trained and qualified personnel from various departments will be responsible for conducting hazard and risk assessments, which can effectively prevent accidents.

When there is an imminent danger at the workplace, workers may stop operations and retreat to a safe location, provided it does not endanger others. Workers then shall immediately report the situation to their on-site manager.

■ Occupational Accident Investigation Process



■ Preventing and Mitigating Significant Occupational Health and Safety Impacts on Company Operations Through Business Relationships

GRI403-7

GPM has established the "Contractor Management Regulations" and the "Contractor Safety, Health, Environmental Protection, and Information Security Commitment Letter". Before commencing any work on site, contractors are required to undergo hazard notification and safety training and obtain a long-term work permit. Through the ISO 45001:2018 Occupational Health and Safety Management System, GPM conducts annual hazard identification and risk assessments, which include evaluations of contractors' operational hazards and preventive measures.

5.3.5 Occupational Health Services

GRI403-3

GPM develops its own corporate culture of "integrity, teamwork, innovation, responsibility, and learning" based on the principle of "people foremost". Recognizing employees as its greatest asset, GPM actively strives to create a healthy and safe working environment, establishing a warm and friendly workplace atmosphere. Various health-related activities are organized to help employees maintain physical well-being alongside their work responsibilities. Additionally, multiple communication channels are provided to ensure that employee feedback can be effectively conveyed to management. With a healthy body and a positive mental state, employees can work without worries, contributing greater value to both GPM and their families.

A dedicated medical team is responsible for developing a comprehensive health management program to implement employee health management, health risk management, and health care, continuously safeguarding employee health and enhancing their awareness of self-health management.

A series of health promotion activities is planned every year, such as blood donation campaigns, walking events, weight loss programs, GPM Sports Day/Family Day, etc., to inspire teamwork and enthusiastic participation in various competitions, foster team tacit understanding and exchange among colleagues, and completely relieve work pressure. Nursing staff and occupational medicine specialists regularly conduct on-site outpatient service, focusing on five spindles: maternity protection, prevention of abnormal workload, health protection for middle-aged and elderly employees, prevention of workplace misconducts, and prevention of ergonomic hazards. By planning employee care programs within the enterprise, employees are provided with comprehensive care for employees. Through these diverse health care programs, health lectures, and various health promotion activities, colleagues' physical and mental health can be properly safeguarded.

■ Five spindles of health protection

Spindles	Implementation Orientation	Execution results for 2024
Maternity protection	Conduct health risk assessments for female employees who are pregnant or return to work after childbirth, provide physician consultation and care services, and safeguard the physical and mental health of pregnant, postpartum, and breastfeeding colleagues.	Primary management: 4 individuals; Secondary management: 0 Persons (1 at Hsinchu Science Park Plant; 3 at Central Taiwan Science Park Plant) Health risk assessment completion rate: 100%
Prevention of abnormal workload	Analyze high-risk groups for overwork based on employee health check data, Framingham risk assessment forms, and Overwork Survey. Provide on-site physician consultations and protective guidance for these groups, regularly send health reminders, and continuously implement employee follow-up care.	Tracking management: 18 individuals (9 in Hsinchu Science Park Plant; 9 in Central Taiwan Science Park Plant)
Health protection for middle-aged and elderly employees	To ensure the suitability of middle-aged employees' health for workload demands, conduct hazard identification and risk assessment, implement preventive and improvement measures, and track execution effectiveness to protect the health of middle-aged and elderly employees.	Tracking management: 84 individuals (39 in Hsinchu Science Park Plant; 45 in Central Taiwan Science Park Plant)
Prevention of workplace misconducts	To ensure a healthy and safe work environment, comprehensive plant-wide risk assessments are conducted every three years. Additionally, courses on workplace misconducts and mental well-being are provided to foster a high-quality workplace.	All employees (406) completed online training on "Prevention of Workplace Misconducts and Rejection of Workplace Sexual Harassment."
Ergonomic hazards	Conducted ergonomic hazard risk assessments for each department through work observation, employee interviews, and medical record reviews to identify priority improvement targets (operations). Quantified risk levels (KIM) are calculated based on task duration, load, posture, and working conditions, with gradual engineering/work improvements implemented annually to prevent injuries caused by ergonomic hazards.	Tracking management: 24 individuals (6 in Hsinchu Science Park Plant; 18 in Central Taiwan Science Park Plant)



■ Health Management

To ensure the health and safety of its employees, GPM has implemented a "Health Management Plan" and "Employee Health Examination Procedures". Annual health check-ups are conducted for all employees. To provide a more thorough and detailed assessment beyond legal requirements, GPM includes additional diagnostic tests such as ultrasound test, electrocardiograms, and thyroid function test and fecal occult blood test. These comprehensive examinations enable early detection of health issues. Given the complexity and technical nature of the health reports, GPM invites professional physicians to conduct one-on-one consultations with employees after they receive their reports. This allows employees to understand the significance of the report data and receive professional advice on improving their diet and lifestyle.

■ Health promotion

- ✓ Organize weight-loss activities and health seminars to educate on the importance and methods of preventing and controlling metabolic syndrome symptoms.
- ✓ Hierarchic health management involves providing health education to high-risk individuals, informing them about the risks of cerebrovascular and cardiovascular diseases, as well as chronic illnesses, while enhancing health awareness to promote lifestyle changes.
- ✓ The restaurant offers less-fried main dishes and low-oil, low-salt meals, while reducing dishes containing offal.

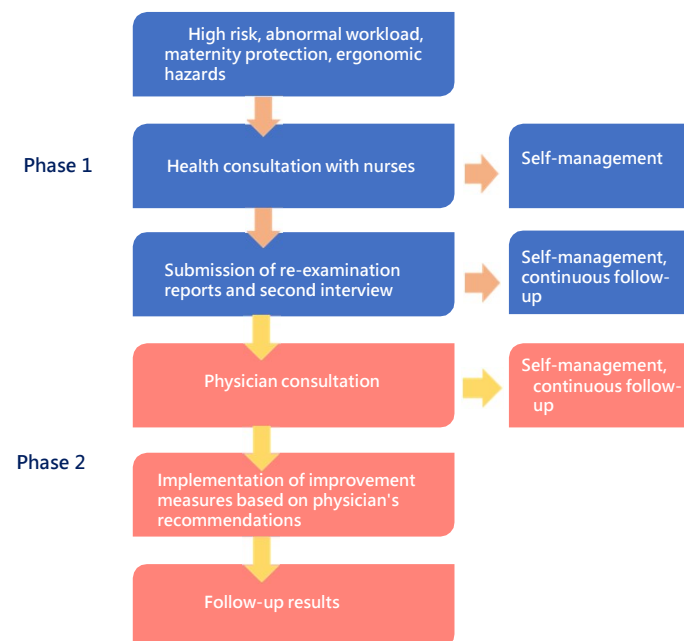
■ Health service quality and effectiveness

Through annual employee health promotion service satisfaction surveys, we identify staff health service needs and subsequently plan a series of health promotion activities.

Category	Satisfaction
Employee health check-ups	80%
On-site health consultation services from medical professionals	86%
Health promotion campaigns	87.7%

■ Cardiovascular Disease Follow-up

Each year, GPM compiles statistics on the overall health status of its employees based on their health examination reports. The severity of any detected health conditions is categorized in red, yellow, and green. Conditions that require urgent attention are highlighted, allowing GPM to monitor and manage employees' health. Furthermore, GPM can track the medical treatment of employees based on such data, thus making the health check-ups more effectively. Based on the ten-year cardiovascular disease risk assessment, in-house medical staff provide health education and consultation. The management process is as follows:



5.3.6 Worker Participation, Consultation, and Communication on Occupational Safety and Health GRI403-4

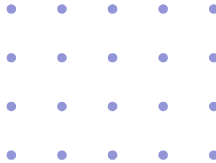
Each GPM plant has established an Occupational Safety Committee responsible for promoting occupational safety and health within the respective plant, as well as addressing communication and complaint responses. The Committee, in addition to including decision-making managers, also consists of labor representatives, serving as the primary communication channel for employee involvement in the occupational safety management system. Employees can raise occupational safety and health-related issues or suggestions to their department representatives, who then present these matters at the regular quarterly meetings, ensuring direct communication with top managers through the Committee.

Committee Name	Number of Employer Representatives	Number of Employee (including Intern) Representatives	Number of Non-Employee Worker Representatives	Percentage of Labor Representatives	Number of Meetings	Meeting Frequency
Occupational Safety and Health Committee Meetings	1	7	10	94%	4	100%

The number of non-employee worker representatives refers to the number of representatives from manager roles.

■ 2024 Occupational Safety and Health Committee Operations

Plant	Meeting Frequency	Number of Meetings	Discussion Topics	Resolution
GPM Hsinchu Science Park (HSP) Plant & Central Taiwan Science Park (CTSP) Plant	Regular quarterly meetings (January, April, July, October)	4 times per year	GPM's chemicals are uniformly stored in the 1st floor shuttered area. If the chemical safety departments of Everest Pharm. and PharmaEssentia are aware of the storage location?	Minutes of Occupational Safety and Health Committee Meetings



5.3.7 Occupational Safety and Health Education and Training GRI403-5

Since its establishment, GPM has placed significant emphasis on employee safety and health. To ensure that employees understand GPM's occupational safety regulations and possess the necessary knowledge to respond appropriately in the event of hazards, all new employees are required to undergo occupational safety and health training upon joining GPM. For high-risk operations, machinery, and environments, GPM provides appropriate safety devices and personal protective equipment, accompanied by relevant training programs such as first aid, fire safety, confined space entry, and chemical spill response drills. These measures are designed to enhance employees' safety awareness and ensure a secure working environment, with a mission to achieve zero accidents. Upon completion of internal training courses, employees must pass assessments conducted through the e-learning system. As required by regulations of the Occupational Safety and Health Act, specific training courses (e.g., for fixed crane operators, forklift operators, and first aid personnel) are conducted by certified training institutions. Upon successful completion and passing the tests, participants will be granted with the certificate of qualification. In accordance with the Occupational Safety and Health Act, regular general safety and health training courses for in-service employees are conducted every three years to enhance colleagues' safety awareness in operations.

2024 Training Programs	Number	Training Hours
New Employee Safety and Health Education and Training	11	66
General Safety and Health Education and Training for In-service Employees	142	426
Annual Fire Safety Education and Training	403	3,224
Re-training for Operators of Fixed Cranes (Over 3 Tons)	2	6
Re-training for Fire Wardens	-	-
Re-training for Forklift Operators	3	9
Re-training for First Aid Personnel	2	6
6-Hour Labor Safety and Health Education and Training (Re-training)	70	210
Initial Training for Forklift Operators	-	-
Initial Training for First Aid Personnel	2	32
6-Hour Labor Safety and Health Education and Training (Initial Training)	7	42
Initial Training for Fire Wardens	3	36



5.3.8 Health Risks and Health Promotion GRI403-6

Three
highs

Obesity is a significant contributor to various chronic diseases. To address this, the Industrial Safety Division has implemented a series of health promotion initiatives

Weight loss program -Participation for colleagues with BMI >25

Health Champion - It's Me activity - Classify 'risk levels' based on physical examination results, with rewards given to colleagues who show improvement or consistently 'maintain health'.

Tech-Based Physical Fitness Program

Ergonomic
hazards

An annual survey of musculoskeletal symptoms is conducted.

Employees scoring above 3 on the NMQ (Nordic Musculoskeletal Questionnaire) are offered consultations and recommendations by on-site healthcare staff

Lecture - Training on strengthen muscular endurance

Health
Management
& Stress Relief

Lecture - Health Series: Keeping Healthy is Very Simple. / Beware of Infectious Diseases Around You

Dynamic Course - Fight Against Sarcopenia: Rescuing Lost Muscles / First Aid Bandaging & Rescue Transport Course

Mind-Body-Soul Relaxation Course - Mindfulness Meditation for Busy People / Still Counting Sheep? Creating High-Quality Sleep Herbal Crafts: The Magic of Making Mosquito Repellent Balm & Res-Q Ointment

4 Contracted Psychological Counseling Providers



5.3.10 Occupational Injuries

GRI403-9
GRI403-10

Year	Worker Categories Note 1	Total Working Hours Note 2	Primary Injury Type ^{Note 3}		Number of General Occupational Injuries		Number of Severe Occupational Injuries		Number of Fatalities		GPM's additional corrective actions and responses to the number of occupational injuries, occupational diseases, and fatalities.	Rate of Severe Occupational Injuries	Rate of Fatalities Due to Occupational Injuries		Total Recordable Occupational Injuries		Notes Recordable Occupational Injury Rate
			General Occupational Injuries	Occupational Diseases	General Occupational Injuries	Occupational Diseases	General Occupational Injuries	Occupational Diseases	General Occupational Injuries	Occupational Diseases			General Occupational Injuries	Occupational Diseases	General Occupational Injuries	Occupational Diseases	
2024	Full-Time Employees	739,856	Fall/bruise		2	0	0	0	0	0	GPM handles it according to occupational injury leave regulations, providing salary during the leave period.	0	0	0	2	0	2.70
	Contractors	55,656			0	0	0	0	0	0		0	0	0	0	0	0
	Total	795,512			2	0	0	0	0	0		0	0	0	2	0	2.51
2023	Full-Time Employees	825,240	Fall		1	0	0	0	0	0	GPM handles it according to occupational injury leave regulations, providing salary during the leave period.	0	0	0	0	0	1.21
	Contractors	26,848			0	0	0	0	0	0		0	0	0	0	0	0
	Total	852,088			1	0	0	0	0	0		0	0	0	0	0	1.17
2022	Full-Time Employees	865,184		Occupational Diseases	0	1	0	0	0	0	Continuously monitor employee working hours and conduct quarterly care initiatives for employees who work for long duration with medical professionals	1	0	0	0	1	1.15
	Contractors	12,600			0	0	0	0	0	0		0	0	0	0	0	0
	Total	877,784			0	1	0	0	0	0		0	0	0	0	1	1.13

As an occupational disease injury occurred in 2022 was determined in October 2023, and correction was therefore made in the 2024 report. The original count of general occupational injury cases was 0 in 2022, now corrected to 1.

Note 1: Worker categories may include full-time employees, temporary workers, security personnel, or contractors. If such categories are not applicable, additional categories can be added, provided that all worker categories are covered. Note 2: Total working hours accumulated by all employees.

Note 3: Types of injuries: These may include falling, tumbling, collisions, falling objects, collapsing objects, being struck, being pinched/entangled, cuts/incised injury/scrapes, stampede, drowning, exposure to high/low temperatures, contact with hazardous substances, electric shock, explosions, ruptures, fires, improper actions, other types, unclassified injuries, and traffic accidents.

The total lost days for all injuries in a single case, calculated from the date of injury

Note 4: The total lost days for all injuries in a single case are calculated from the date of injury, including all days the injured party is temporarily (or permanently) unable to work, excluding the day of the injury and the day of return to work, but including all days between day of the injury and the day of return to work (such as weekends, holidays, or factory shutdown days) and any days unable to work after returning due to the incident.

Note 5: Recordable occupational injury rate = Number of people suffering from occupational injury in the year / Total annual working hours × 1,000,000 (rounded to three decimal places).

5.4 Social Engagement GRI413-1

■ Deepening Service in Mountainous Regions_Rural Scholarship Program

The inception of this program can be traced back to the "GPM 35th Anniversary Appreciation Banquet", where the choir from Taoshan Elementary School performed to kick off the event. This serendipitous encounter provided us with insights into the educational challenges faced by the children at Taoshan Elementary School, leading to the launch of the GPM "Deepening Service in Mountainous Regions" project in 2014. The service, originally centered around scholarships, has since expanded to include three main pillars: scholarships, dream assistance, and promotion platforms. The goal is to help children in remote areas with limited educational resources strive for academic success.

Currently, four mountainous schools in Hsinchu County are key beneficiaries of this program: Jianshi Junior High School, Wufeng Junior High School, Huayuan Elementary School, and Taoshan Elementary School. Students meeting academic standards can apply for scholarships through their teachers: NTD 600 per elementary school student and NTD 1,000 per junior high school student. The scholarship funds are remitted by GPM to the schools, and then the schools will remit the money into the students' accounts to ensure effective use. In 2024, GPM invested NTD 210,600, benefiting 257 students, with a cumulative investment of NTD 2,325,000 since 2014, reaching 2,965 students.



■ Local Care Environmental Volunteer Team & Harvest Volunteers

GPM is committed to social responsibility and hopes to support local community environmental activities. By supporting local community environmental volunteer teams, we encourage employees to actively participate in environmental protection, promote related volunteer initiatives, and offer volunteer leave to enhance environmental awareness among both community residents and employees.

GPM actively contributes to agricultural development by encouraging its colleagues to engage in volunteer harvest assistance. In many rural regions, labor shortages are a significant challenge, and the involvement of volunteers helps alleviate the burden on farmers during harvest seasons while enhancing agricultural productivity. Volunteer activities foster employee cohesion by enabling staff to engage in cooperative efforts and mutual support throughout the process, ultimately reinforcing internal corporate unity. Agriculture and the environment are closely related, and volunteer activities can support organic farming and promote ecological balance. These objectives not only benefit farmers but also enable GPM to establish closer connections with society. In 2024, a total of 3 sessions were organized, with 69 participants and a cumulative total of 109 volunteer hours recorded.



■ National AI Automation Equipment Creation Award for Universities and Colleges

To encourage domestic university students to engage in interdisciplinary design and practical work related to automation, enhance their design capabilities, and carry forward the spirit of the original "Talent Fostering Program For Advanced Industry Equipment" proposed by the Ministry of Education, Gallant Precision Machining Co., Ltd. (GPM) initiated the National AI Automation Equipment Creation Award for Universities and Colleges. This activity is co-organized by National Taiwan University, National Taiwan University of Science and Technology, and National Kaohsiung University of Science and Technology, with the Taiwan Automation Intelligence and Robotics Association serving as the executing organization. By leveraging the combined strengths of academia and industry, the award aims to align with industry structural transformation trends, assist young talents in entering the smart manufacturing sector, and promote the exchange of new knowledge, technology, and industry-academia collaboration through observation and learning. The ultimate goal is to cultivate exceptional talent in smart manufacturing and design capacity, thereby enhancing the industrial competitiveness.

The award primarily focuses on evaluating key projects within the industry. Participating students are encouraged to choose topics related to intelligent automation, making it a competition that stimulates creativity through hands-on work. In the preliminary round, 18 teams will be selected to advance to the final round, which will be held at GPM's plants. Finalists will be provided with booths to showcase their equipment and promotional posters, and each team will have ten minutes for an oral presentation to introduce their project concepts to the judges. The judging panel, composed of representatives from both academia and industry, will evaluate the students' automation projects, facilitating academic exchanges. In the end, the top three winners and three honorable mentions will be awarded certificates, trophies, and cash prizes.

The topics for the competition are set according to current trends in automation. For instance, the 2024 competition theme was "AI Automation", allowing students to innovate by connecting with the latest trends. The final presentation is conducted in a "mini-theater" format, providing each participating team with a platform to share their work with other university students. On the day of the competition, GPM encourages employees to attend the event and engage in technical exchanges and guidance with the university students, fostering industry-academia collaboration through mutual growth.

Winning teams from each year will be invited to participate in the "Taiwan Automation Intelligence and Robot Show" in August, held at the Taipei Nangang Exhibition Center. Here, they will have the opportunity to exhibit their achievements alongside international automation companies.

In 2024, GPM invested a total of NTD 1,345,834 in organizing the National AI Automation Equipment Creation Award, with 232 students participating. Over the long term, the accumulated investment since the award's inception has reached NTD 11,861,128.



■ GPM Outstanding Internship Program

Through multiple rounds of new graduate training, GPM has observed that the adaptation period for new graduates is typically twice as long as that of other newcomers, making it one of the key challenges for GPM to address. Furthermore, GPM has learned from its employees that internship opportunities are hard to come by, and many of their children are troubled in how to get an internship opportunity. This understanding led GPM to recognize that many new graduates lack workplace experience and must learn workplace etiquette and hierarchical structures from scratch, which naturally requires a transition period. Consequently, the resources GPM must invest continue to increase. To alleviate this situation, GPM has decided to take proactive measures by planning and promoting an internship program. In addition to providing job openings for interns and allowing them to adapt to the work environment on their own, GPM expects to utilize a structured training program to incrementally internalize their workplace skills. This includes not only workplace ethics but also essential communication and presentation skills. The GPM Outstanding Summer Internship Program has been successfully conducted, primarily targeting the children of employees, while also aiming to support more university graduates.

This program is divided into three stages. The first stage involves an interview process designed to enhance students' interview experience before entering the workforce. The second stage consists of five course modules: "Introduction to GPM", "Workplace General Knowledge", "Occupational Safety Essentials", and two additional tasks: the "Exercise Task" and the "Equipment Familiarization Task". Finally, in the third stage, interns are required to present their achievements, sharing the knowledge and skills they gained during the internship.

Guided by GPM's mentorship system, interns gradually learn from their mentors. Through continuous guidance and supervision, interns develop workplace habits and gradually adapt to professional life. The main benefit is an increased sensitivity to workplace dynamics, which significantly reduces the training time required when they enter the workforce, thereby minimizing resource utilization for other companies. Feedback from employees through post-internship phone calls has revealed that the program also promotes family harmony. By experiencing the workplace firsthand, interns gain a deeper understanding of their parents' professional lives and appreciate their hard work. This fosters empathetic communication with their parents, enhancing familial bonds. Most importantly, interns find a balance between their academic and professional pursuits, enabling them to apply to suitable graduate programs. In 2024, GPM invested a total of NTD169,356 in salaries for five students, with a cumulative total of 38 participants over the years.



■ Educational Public Welfare Contributions



Academic advancement award, College of Engineering, National Taiwan University

To encourage professors at National Taiwan University (NTU) to pursue continuous improvement and lifelong learning, and provide students with exceptional faculty, NTU has established the Academic Advancement Award program. Each year, ten professors are selected to receive substantial monetary awards. In support of NTU's commitment to lifelong learning, GPM has pledged an annual donation of NTD 300,000 for ten years starting in 2022, totaling NTD 0.3 million over the decade.

NTU Academic Advancement Youth Chair Professorship

To enhance the academic achievements, research capabilities, and international competitiveness of current full-time faculty, GPM has donated to the NTU Academic Advancement Youth Chair Professorship. Beginning in 2023, GPM will contribute NTD 300,000 annually for four years, amounting to a total donation of NTD 1.2 million.

NTU Outstanding Overseas Chinese Student Scholarship

To reward outstanding overseas Chinese students at National Taiwan University and to nurture exceptional talent who will contribute to their communities in the future, GPM has committed a total of NTD 2 million over three years starting in 2023, with an initial investment of NTD 800,000 in 2024.



Zhongping Elementary School Character Baseball Team

The core value of the Zhongping Baseball Team is "Character Baseball". In addition to providing professional baseball training, outstanding homeroom teachers and tutors also will be selected. This ensures that students excel both in their athletic skills and academic performance. Starting in 2021, GPM has sponsored the team with NTD 20,000 annually for five years, totaling NTD 100,000.

Seed Talent Program (STP)

GPM has sponsored the 23rd and 24th Seed Talent Program (STP) to equip outstanding university students with the right attitudes and methodologies before transitioning into the workforce, offering free training sessions and opportunities to participate in corporate collaboration projects.

A total sponsorship of NTD 200,000 was invested in 2024.



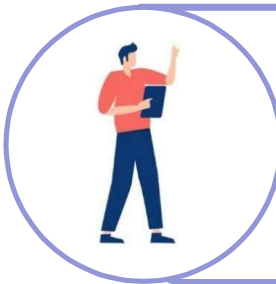
Robot Dream Experience Camp

GPM has co-organized the "DIT Robotics Summer Camp" with National Tsing Hua University, attracting employees' children interested in robotics through technology-themed activities to cultivate future talent for corporate needs. The cumulative investment approximated NTD 230,000.

iCare Beyond Border Association

Poverty, disease, and death are daily realities in West Africa. Dr. Lien gathered the strength of the Taiwanese community to establish Lin En Primary School, which cares for children by providing education and food assistance. In 2024, GPM sponsored two students, contributing NTD 1,500 per month per student, with a total contribution of NTD 36,000.



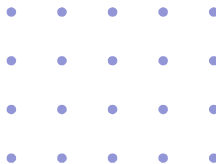


ESG World Citizens & Digital Governance Foundation

GPM sponsors Project C, supports the development and training of directors in TWSE/TPEx listed companies, provides resources for the promotion of ESG concepts and climate change awareness, with a total investment of NTD 200,000 aimed at enhancing corporate understanding in these areas.

Thematic Competition of Department of Mechanical Engineering, Chung Yuan Christian University

To inspire Taiwanese students in the department of mechanical engineering in design and practical application, GPM annually sends top managers to serve as judges in this competition, fostering exchange between academia and industry. In 2024, GPM invested NTD 20,000 in this initiative.



Appendix I: GRI Index Table

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2-4	Restatements of information	95
2-5	External assurance	4
2-6	Activities, value chain, and other business relationships	6
2-7	Employees	71
2-8	Workers who are not employees	71
2-9	Governance structure and composition	19
2-10	Nomination and selection of the highest governance body	22
2-11	Chair of the highest governance body	21
2-12	Role of the highest governance body in overseeing the management of impacts	21
2-13	Delegation of responsibility for managing impacts	20
2-14	Role of the highest governance body in sustainability reporting	20
2-15	Conflict of interest	22
2-16	Communication of critical concerns	22
2-17	Collective knowledge of the highest governance body	23
2-18	Evaluation of the performance of the highest governance body	24
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2-20	Process to determine remuneration	24
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Appendix I: GRI Index Table

Indicator	Description	Page
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2-26	Mechanisms for seeking advice and raising concerns	Management policies for material topics
2-27	Compliance with laws and regulations	30
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2-30	Collective bargaining agreements	73
3-1	Process to determine material topics	12
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201-1	Direct economic value generated and distributed	35
201-2	Financial implications and other risks and opportunities due to climate change	51
201-3	Defined benefit plan obligations and other retirement plans	74
201-4	Financial assistance received from government	36
204-1	Proportion of spending on local suppliers	68
205-1	Operational assessed for risks related to corruption	26
205-2	Communication and training about anti-corruption policies and procedures	26
205-3	Confirmed incidents of corruption and actions taken	26

Appendix I: GRI Index Table

Indicator	Description	Page
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303-2	Management of water discharge-related impacts	60
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305-3	Other indirect (scope 3) GHG emissions	58
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306-1	Waste generation and significant waste-related impacts	62
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Indicator	Description	Page
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401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	73
401-3	Parental leave	76
403-1	Occupational health and safety management system	86
403-2	Hazard identification, risk assessment, and incident investigation	87
403-3	Occupational health services	90
403-4	Worker participation, consultation, and communication on occupational health and safety	92
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403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	89
403-8	Workers covered by the occupational health and safety management system	86
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403-10	Work-related ill health	95
404-1	Average hours of training per year per employee	79
404-2	Programs for updating employee skills and transition assistance programs	80
404-3	Percentage of employees receiving regular performance and career development reviews	83
405-1	Diversity of governance bodies and employees	71
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Appendix II: Guidelines for the Preparation and Reporting of Sustainability Reports by TPEX Listed Companies—Sustainability Disclosure Indicators for the Optoelectronics Industry

No.	Indicator	Indicator Type	Annual Disclosure Status		Page
			Content Summary	Unit	
I	Total energy consumption, percentage of purchased electricity, utilization rate of renewable energy	Quantitative	In 2024, the total energy consumption was 9424.81 GJ, with 99.95% of electricity purchased and 0.00% of energy derived from renewable sources.	Gigajoules (GJ) Percentage (%)	55
II	Total water withdrawal and total water consumption	Quantitative	In 2024, the total water withdrawal was 16,800 thousand cubic meters, and the total water consumption was 2,903 thousand cubic meters.	Thousand Cubic Meters (m³)	60
III	Total hazardous waste generated and percentage recycled	Quantitative	In 2024, the total weight of hazardous industrial waste was 2.16 metric tons, with a recycling rate of 0%.	Metric Tons (t), Percentage (%)	63
IV	Types of, number of employees in and rate of occupational accidents	Quantitative	In 2024, there were 2 occupational injury cases. Employees were injured from slipping while walking indoors and hitting their head on a tool cart drawer during operations; the occupational injury rate was 2.51%.	Percentage (%), Quantity	95
V	Product lifecycle management disclosure: including weights of scraps and electronic waste and percentage recycled	Quantitative	GPM products are custom-assembled equipment, so prototypes returned by customers will not be sold but proceed to the scrapping process. The scrapped items do not include electronic product categories (accounting for 30.31% based on the component recycling items calculation).	Metric Tons (t), Percentage (%)	62
VI	Description of the management of risks associated with the use of critical materials	Qualitative Description	GPM's critical materials are characterized by long delivery, unique specifications, limited substitutability due to monopolistic supply, and customer-specific requirements. For detailed information, please refer to Section 4.2.2 Supply Chain Management.	Not Applicable	67
VII	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	In 2024, there were no incidents related to anti-competitive behavior, resulting in a total monetary loss of 0.	Reporting Currency	27
VIII	Production by product category	Quantitative	In 2024, 77 display processing equipment units, 172 semiconductor processing equipment units, 33 intelligent automation equipment units, and 0 other equipment units were produced.	Vary by Product Category	35

Appendix I: SASB Index Table for Optoelectronics Industry

No.	Indicator Explanation	Corresponding Sections
Product safety		
TC- HW- 230 a. 1	Description of approach to identifying and addressing data security risks in products.	2.7.4 Information Security Management 5.2.5 Annual Highlight Course
Employee Diversity and Equality		
TC- HW- 330 a. 1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees and (d) all other employees.	5.1.1 Workforce Structure
Product lifecycle management		
TC- HW- 410 a. 1	Percentage of products by revenue that contain IEC 62474 declarable substances	5.3.4 Hazard Identification, Risk Assessment, and Incident Investigation
TC- HW- 410 a. 2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	Products manufactured by GPM are not included in the EPEAT (Electronic Product Environmental Assessment Tool) registration scope.
TC- HW- 410 a. 3	Percentage of eligible products, by revenue, certified to an energy efficiency certification.	The products produced by GPM do not fall under the category of products subject to energy efficiency certification.
TC- HW- 410 a. 4	Weight of end-of-life products and e-waste recovered, percentage recycled.	3.2.2 Innovation R&D Systems and Policies 4.1.12 Waste Disposal Flow
Supply Chain Management		
TC- HW- 430 a. 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 .	4.2.2 Supply Chain Management
TC- HW- 430 a. 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	4.2.2 Supply Chain Management
Materials		
TC- HW- 440 a. 1	Description of the management of risks associated with the use of critical materials	4.2.1 Supply Chain Management
Activity indicator items		
TC- HW- 000 . A	Number of manufacturing units by product category (units)	3.1.2 Direct Economic Value Generated and Distributed by the Organization
TC- HW- 000 . B	Area of manufacturing facilities	1.2.1 Company Profile
TC- HW- 000 . C	Production amount (%) at Company-owned facilities	3.1.2 Direct Economic Value Generated and Distributed by the Organization

Appendix III: Climate-Related Information for TWSE/TPEX Listed Companies

Item	Disclosure Content	Page	Corresponding Sections
I	Describe the Board of Directors and Management's oversight and governance of climate-related risks and opportunities	48	4.1.3 Climate Governance
II	Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long-term)	49	4.1.4 Climate Change Risk Management and Response Strategies
III	Describe the financial impact of extreme weather events and transformative actions		
IV	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system		
V	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	-	In Planning
VI	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	-	In Planning
VII	If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated	-	In Planning
VIII	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	-	In Planning
IX	Greenhouse gas inventory and assurance status	57	4.1.8 Greenhouse Gas Inventory

Appendix V: Accountant's Limited Assurance Report and Assurance Summary Table

 **資誠**

會計師有限確信報告

資誠聯字第 25002793 號

均豪精密工業股份有限公司 公鑒：

本會計師受均豪精密工業股份有限公司（以下簡稱「貴公司」）之委任，對 貴公司選定西元 2024 年度永續報告書所報導之關鍵績效指標（以下簡稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊 貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於 貴公司 2024 年永續報告書之「確信項目彙總表」。前述所選定之關鍵績效指標之報導範圍業於永續報告書之「報告書範疇」段落說明。

管理階層之責任

貴公司管理階層之責任係依照適用基準編製永續報告書所選定之關鍵績效指標，且設計、付諸實行及維持與所選定之關鍵績效指標編製有關之內部控制，以確保所選定之關鍵績效指標未存有導因於舞弊或錯誤之重大不實表達。

先天限制

本業務諸多確信項目涉及非財務資訊，相較於財務資訊之確信受有更高先天性之限制。對於資料之相關性、重大性及正確性等之質性解釋，則更取決於個別之假設與判斷。

會計師之獨立性及品質管理

本會計師及本事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與選備職業道德規範、專業準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述 貴公司所選定之關鍵績效指標是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依據確信準則 3000 號之規定，本有限確信案件工作包括評估 貴公司採用適用基準編製永續報告書所選定之關鍵績效指標之妥適性、評估所選定之關鍵績效指標導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估所選定之關鍵績效指標之基礎表達。有關風險評估程序（包括對內部控制之瞭解）及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

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 **資誠**

本會計師對第一段所述 貴公司所選定之關鍵績效指標所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

- 已對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前述資訊之流程，以及攸關之內部控制，以辨認重大不實表達之領域。
- 基於對上述事項之瞭解及所辨認之領域，已對所選定之關鍵績效指標選取樣本進行包括查詢、觀察、檢查等測試，以取得有限確信之證據。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對 貴公司所選定之關鍵績效指標在所有重大方面，是否依照適用基準編製，表示合理確信之意見。

此報告不對西元 2024 年度永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信，另外，除所選定之關鍵績效指標外，西元 2024 年度永續報告書中屬西元 2023 年 12 月 31 日及更早期間之資訊未經本會計師確信。

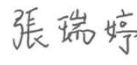
有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述 貴公司所選定之關鍵績效指標在所有重大方面未依照適用基準編製之情事。

其它事項

貴公司網站之維護係 貴公司管理階層之責任，對於確信報告於 貴公司網站公告後任何所選定之關鍵績效指標或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

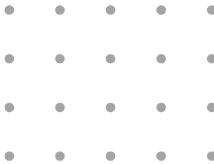
資誠聯合會計師事務所

會計師 張瑞婷  

西元 2025 年 8 月 7 日

Assurance Items Summary Table

No.	Item	Applicable benchmark	Page
1	In 2024, a total of 480 employees completed integrity management training, amounting to 722.5 hours in total.	Total number of employees completing integrity management training and training hours in 2024.	P26
2	In 2024, 33 patent applications were filed; 22 patents were granted.	GPM's internal patent management system statistics for 2024 show the number of patent applications, and the number of patents granted in 2024 according to the global patent search system statistics.	P39
3	In 2023, GPM's total water intake was 18.715 million liters. In 2024, GPM's total water intake was 16.800 million liters.	GPM's water intake data for 2023 and 2024 based on water bills and internal allocation tables.	P60
4	In 2024, there were 2 occupational injury cases; the recordable occupational injury rate was 2.70.	The 2024 occupational injury rate was calculated by dividing the total number of people suffering from occupational injuries (from the Accident Investigation Statistics Report) by the total working hours of full-time employees for the year. Recordable occupational injury rate = Number of people suffering from occupational injury in the year/ Total annual working hours × 1,000,000 (rounded to three decimal places).	P95
5	The total training hours in 2024 amounted to 9,982.5 hours; The average employee training hours in 2024 amounted to 27.27 hours.	Ratio of total hours of internal and external employee training to the number of employees in 2024 based on registration and statistics according to the GPM's education and training management regulations Average employee training hours = Total employee training hours in 2024 / Total number of employees as of December 31, 2024.	P79





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