



2025

General Interface Solution (GIS)
Holding Limited

Sustainability Report

Contents

About This Report	02
Letter From The Sustainable Development Committee Chairperson	04
Company Overview	05
Honors and Recognition in Sustainability	12

1 Focusing on Sustainability, Co-Creating Value 15

1.1 Sustainable Development Management	16
1.2 Stakeholder Engagement	22
1.3 Management of Material Topics	25
1.4 Implementation of SDGs	32
1.5 Sustainable Outcomes and Goals	34

2 Operating with Ethics, Managing Responsibly 39

2.1 Governance Organization	40
2.2 Integrity Management and Legal Compliance	46
2.3 Financial Performance	53
Special Feature: GIS × Department of Accounting, National Taiwan University — Advancing Industry–Academia Collaboration and Systematic Digital Transformation	56
2.4 Risk Management	57
2.5 Information Security	62
Special Feature: Advancing Digital Transformation Through Generative AI Tools	65

3 Innovative Transformation, Advancing Together through Procurement 66

3.1 Innovation and R&D	67
3.2 Green Quality	71
3.3 Supply Chain Management	77
3.4 Customer Relations	86

4 Environmental Stewardship, Sharing Prosperity with GIS 87

4.1 Climate Change Response	88
4.2 Energy and Greenhouse Gas Management	97
Special Feature: Internal Carbon Pricing and Carbon Reduction Competition Results	103
4.3 Waste Management	107
Special Feature: Promoting Intelligent Waste Management	110
4.4 Water Resource Management	113
4.5 Air Pollution Management	117
4.6 Biodiversity	118
Special Feature: Leopard Cat-Friendly Rice Contract Farming Program — Protecting Biodiversity, Promoting Health and Well-being	127

5 Building A Safe and Fulfilling Workplace, Advancing Social Well-being 130

5.1 Human Rights Management	132
5.2 Human Resource Management	136
Special Feature: Employee Stock Ownership Plan (ESOP)	161
Special Feature: Diversity and Inclusion - Together as One	162
Special Feature: Meet at the Farm – Enjoying Rural Life Beyond Work	163
Special Feature: Creating a Pregnancy-Friendly Workplace	165
5.3 Occupational Health and Safety	166
5.4 Common Prosperity in Society	176
Special Feature: Sharing Christmas Love with Tanwen Elementary School	179
Special Feature: Science and Enlightenment - Educational Support for Tibetan Communities in Mainland China	181

Appendix 182

Appendix 1: GRI CONTENT INDEX	183	Appendix 4: TCFD Disclosures	192
Appendix 2: SASB INDEX	190	Appendix 5: Climate-related Information Disclosures required by the Taiwan Stock Exchange Corporation	193
Appendix 3: Sustainability Disclosure Indicators—Optoelectronics Industry	191	Appendix 6: Third Party Assurance Statement	196



ABOUT THIS REPORT

This report is the fifth "Sustainability report" (hereinafter referred to as the report) published by General Interface Solution (GIS) Holding Limited (hereinafter referred to as GIS). GIS is dedicated to promoting corporate sustainable development and, through this report, showcases the achievements and performance in various aspects to the stakeholders. The "Governance," "Environmental," and "Social" aspects serve as the main themes, with chapters presenting GIS's management actions and future plans for the year 2025, laying the foundation for continuous communication and conveying GIS's determination for sustainable development.

Boundaries and Scope of the Report

The main reporting period of this Report is from January 1, 2025 to December 31, 2025. To explain management approaches to various sustainability topics and present related performance, some content may also include relevant information dated before or after 2025. The Report adopts the perspective of the Group as the disclosure boundary for governance and economic, sustainable environment, and social themes, consistent with the consolidated financial statements boundary. The content is mainly presented with GIS Taiwan Factories [General Interface Solution Ltd.] and [Reco Biotek Co., Ltd.] and Mainland China Chengdu Factory [Interface Technology (ChengDu) Co., Ltd.], [Reco Technology (ChengDu) Co., Ltd.], [Interface Advanced Technology (ChengDu) Co., Ltd.], and Mainland China Shenzhen Factory [Interface Optoelectronics (ShenZhen) Co., Ltd.].

Factory		Juridical Person Entity Name	Operational Attributes
Taiwan Factories	Zhunan	General Interface Solution Ltd.	Office
	Houli		Production base
	Houli	Reco Biotek Co., Ltd.	Production base
China Factories	Chengdu	Interface Technology (ChengDu) Co., Ltd.	production base
		Reco Technology (Chengdu) Co., Ltd.	Production base
		Interface Advanced Technology (ChengDu) Co., Ltd.	production base
	Shenzhen	Interface Optoelectronics (ShenZhen) Co., Ltd.	Production base

Note: Information about GIS (ChengDu) in this report also includes Interface Advanced Technology (Chengdu) Co., Ltd.



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Cover Story

Sustainability is not just a promise, but also concrete observation and action. In 2024, through TNFD assessments, GIS determined that it does not directly or significantly impact ecosystems or the habitat utilization of species of concern. However, it remains proactively attentive to threatened species, focusing on Taiwan's endemic species around its operational sites. GIS has initiated efforts to protect the "Leopard Cat" and its habitat. In 2025, we adopted an ecological monitoring approach, focusing on contract rice paddies and extending outward to surrounding farmland, forest edges, and river environments (approximately 0.19 hectares, including a 20-meter buffer zone). This approach aims to capture the interactions between paddy management behaviors and surface vegetation, hydrological conditions, and biological activities, achieving a harmonious connection between the environment and people.

On the cover, we aim to convey "friendly farming of leopard cat-friendly rice and a rich biodiversity landscape," symbolizing the harmonious coexistence of biodiversity and business operations. The back cover captures the footprints of GIS volunteers passing on the ideals of sustainability, showcasing a concern for natural ecology and humanistic care for society.



Compilation Principles

The statistical data disclosed in this Report are derived from GIS's self-conducted statistics, satisfaction scores, and data from internal management systems. The financial data is quoted from the GIS 2025 Financial Report, audited and certified by PwC Taiwan, and presented in commonly used numeric formats. The financial information also includes consolidated subsidiaries. The currency used in this Report is primarily New Taiwan Dollar (NT\$), and the exchange rate for Renminbi (RMB) is uniformly calculated at RMB 1: NT 4.34 (based on GIS's average exchange rate in 2025).

The content structure of this Report has been prepared in accordance with the GRI Standards (2021 edition) published by the Global Reporting Initiative (GRI), and also in consideration of the Sustainability Accounting Standards Board (SASB) standards issued by the International Sustainability Standards Board (ISSB), the Task Force on Climate-related Financial Disclosures (TCFD), the Taskforce on Nature-related Financial Disclosures (TNFD), the Financial Supervisory Commission's "Corporate Governance 3.0 - Sustainable Development Blueprint", and the guidelines set forth by the Taiwan Stock Exchange for "Preparation and Filing of Corporate Sustainability Reports by Listed Companies". Strategies, objectives, and specific actions related to the Company's Material Topics are disclosed based on reporting principles. The contents of GRI and SASB are listed in [Appendix 1](#) and [Appendix 2](#) respectively.

Note: The scope of Taiwan factories mentioned in this report includes the Zhunan Factory in Miaoli and the Houli Factory in Taichung.

Publication Schedule

Reports are issued regularly on a yearly basis, and are updated on the Market Observation Post System and the GIS official website at the same time.

Current edition: June 2026

Previous edition: June 2025

Next edition: Scheduled for June 2027

Any restatements of information in the Report will be provided with a note of explanation in the text.



Historical
Sustainability Reports
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Editing, Review, and Verification of the Report

The Sustainable Development Committee of GIS is chaired by Chairman Hsien-Ying Chou, with Chief Human Resources Officer Cheng-Tao Tsai authorized as the Chief Sustainability Officer. The Committee is divided into six working groups: Governance Operations, Environmental Sustainability, Supply Chain Sustainability, Employee Care, Social Engagement, and Risk Management. The heads of the relevant functional units are responsible for promoting initiatives and responding to issues in their respective areas. GIS fulfills its corporate social responsibility across four key dimensions: Implementing corporate governance, developing a sustainable environment, safeguarding social welfare, and enhancing information disclosure. The year 2017 marked the beginning of GIS' s sustainable development journey, and GIS published its first Sustainability Report in 2021. Since 2022, GIS has regularly reported to the Board of Directors on major sustainable development trends and issues, implementation results, and the planning of short-, medium-, and long-term goals.

The content and relevant data of this report were compiled, proofread, and revised by the members of the "Sustainability Report Editorial Team" with assigned responsibilities. After being reviewed by the top executives of each responsible department and verified by a third party, the finalized report content was reviewed by the Sustainable Development Committee and ultimately issued upon approval by the Board of Directors in June 2026, to oversee the operation and implementation of the Sustainable Committee. The financial data in this Report has been verified by PwC Taiwan in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and generally accepted auditing Standards, and was verified by SGS Taiwan Ltd. in accordance with the AA1000 Assurance Standard v3 (Type 1 Moderate Assurance Level). Please refer to [Appendix 6](#) "Third Party Assurance Statement."

Contact Information

If you have any questions or suggestions regarding this Report Content, you are welcome to contact us: ESG Working Group, Sustainable Development Committee

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Letter from the Sustainable Development Committee Chairperson

Amid the global momentum toward sustainable development, rapid transitions in the business environment, and challenges arising from climate change, geopolitical developments, and technological innovation, GIS firmly believes that a company's value lies not only in delivering economic results but also in addressing environmental and social needs through responsible governance and creating long-term and sustainable value for all stakeholders. In 2025, GIS continued to uphold its commitment to sustainable operations by integrating ESG principles into business decision-making and day-to-day management, steadily advancing toward becoming a more resilient and responsible company.

In 2025, GIS earned recognition across several international initiatives and ESG assessments, receiving the highest score of A (Leadership level) from CDP for climate change, achieving Prime status in the ISS ESG Corporate Rating, and ranking in the top 8% of its industry in its first S&P Global Corporate Sustainability Assessment (CSA). GIS was also recognized at the Taiwan Corporate Sustainability Awards (TCSA) for the third consecutive year, receiving both the Taiwan Sustainable Foreign Enterprise Excellence Award and the Sustainability Report Electronics and Information Manufacturing Industry Category 1 Silver Award. For GIS, sustainable development is not merely a commitment, but a core focus of its long-term business strategy.

On the environmental front, GIS continues to advance carbon reduction and energy transition initiatives while implementing management measures aligned with its established targets. We are committed to reducing absolute Scope 1 and Scope 3 greenhouse gas (GHG) emissions by 42% by 2030 and achieving 100% renewable electricity use in the same year. Clear implementation pathways have been established for these goals, guided by science-based emissions reduction targets. GIS recognizes that the impacts of climate change are no longer solely an environmental issue but also a critical consideration for business operations and global supply chain competitiveness. Therefore, we will continue to invest resources in strengthening energy management and improving resource efficiency, while taking concrete action in response to the global transition toward net-zero emissions.

In technology development and operational strategy, GIS continues to strengthen its core technological capabilities and expand into new applications—including near-eye displays, automotive displays, and optical communications—to drive future growth. The Company also continues to enhance its advanced manufacturing processes and smart manufacturing capabilities. In response to the industry transformation driven by rapid advances in artificial intelligence, the Company is actively integrating machine learning and generative AI into product development, quality improvement, process optimization, and the enhancement of internal services. Through technological innovation, we aim to further enhance operational efficiency, productivity, and resource efficiency, laying a stronger foundation for the Company's long-term growth.

On the governance front, GIS advances its sustainability strategies under the oversight of the Board of Directors, while the Sustainable Development Committee regularly reviews short-, medium-, and long-term sustainability goals and their implementation. The Company continues to strengthen risk management, internal controls, and sustainability governance mechanisms, further embedding sustainability principles into its corporate governance framework and operational decision-making. These governance efforts have also earned external recognition. According to the results of the Financial Supervisory Commission's 2025 Corporate Governance Evaluation, GIS ranked among the top 5% of listed companies in Taiwan. We have also incorporated senior management's sustainability performance into annual performance evaluations to strengthen the management team's commitment to and execution of ESG strategies. We continue to improve across key areas, including corporate governance, environmental sustainability, supply chain management, employee well-being, social engagement, and risk management.

Looking ahead, we will continue to advance sustainability through technology and achieve shared prosperity through innovation. Together with our customers, supply chain partners, and stakeholders across all sectors, we aim to build a more resilient, competitive, and sustainable future. We extend our sincere gratitude to all employees, customers, partners, and stakeholders for their trust and support. Moving forward, GIS will continue to fulfill its sustainability commitments through a pragmatic and steady approach, creating shared value for all stakeholders.



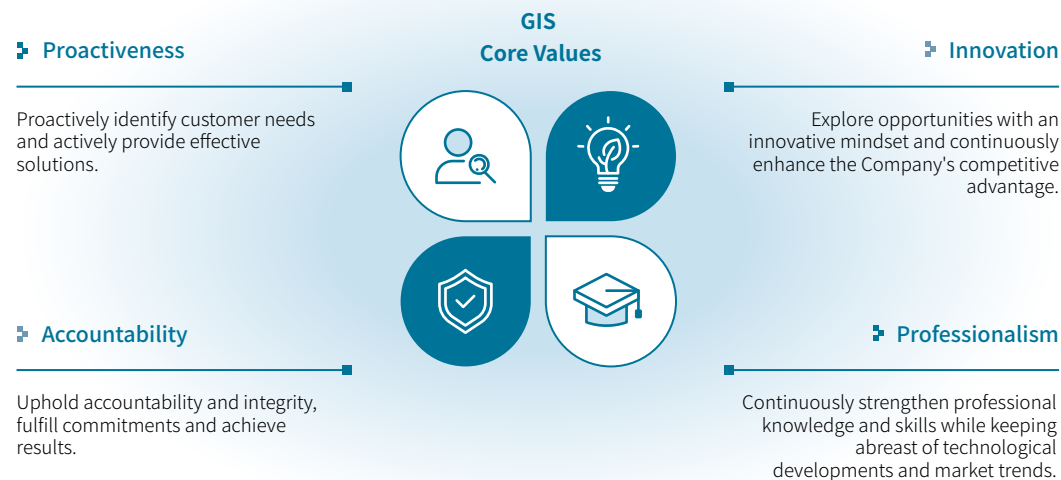
Hsien-Ying Chou
Chairman and Sustainable
Development Committee
Chairperson

周賢穎

COMPANY OVERVIEW

About Us

GIS is a professional supplier of Touch & Display modules and advanced optical solutions, with products covering automotive displays, AR/VR optical modules, and advanced optical components. With years of experience in designing and manufacturing touch and display modules, the Company has mastered key technologies and cross-disciplinary integration capabilities, enabling it to provide customers with integrated and customized solutions. Its products and business model have been highly recognized by numerous world-class customers globally. In recent years, GIS has continuously driven technological and business transformation, actively expanding into emerging application areas such as waveguide optics, near-eye displays, head-up displays (HUD), and optical communications, building upon its existing foundation of display and module integration. It is moving towards becoming a supplier of high-value-added solutions that combine optics, electronics, and advanced manufacturing processes.



 Company Information	
Company Name	General Interface Solution (GIS) Holding Limited
Country of Registration of Foreign Enterprise	Cayman Islands
Company Abbreviation	GIS
Stock Code	6456 · GIS-KY
Industry	Optoelectronic Industry
Main Business	Production and sales of touch and display modules business
Date of Establishment	2011/01/04
Paid-in Capital	NT\$ 3,379,398,000
Number of Employees	8,782 people (as of 2025/12/31) (including subsidiaries)
Chairman	Hsien-Ying Chou
President	Tung-Chao Hsu
Spokesperson	Yuan-Pin Lin
Registered Address	P. O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205 Cayman Islands
Contact Address	8F, No. 12, Kezhong Rd., Zhunan Township, Miaoli County, Taiwan
Company Phone Number	+886-37-777939
Company Website	www.gis-touch.com

Distribution of Major Operating Bases

Operating Bases	Address	Main Service Items
General Interface Solution Ltd.	Zhunan Factory: 8F, No. 12, Kezhong Road, Zhunan Township, Miaoli County, Hsinchu Science Park Zhunan Park, Taiwan	Manufacturing of electronic components.
	Houli Factory: No. 2, Houke South Road, Houli District, Taichung City, Taiwan (Central Science Park)	
Reco Biotek Co., Ltd.	No. 2, Houke South Road, Houli District, Taichung City, Taiwan (Central Science Park)	Design, R&D, Manufacturing, and Sales of fingerprint sensor products.
Interface Technology (ChengDu) Co., Ltd.	No. 689, Hezuo Road, Western District, High-tech Zone, Chengdu, Sichuan, China	Manufacturing, production, and sales of TFT-LCD flat panel displays and modules, and display screen materials.
Reco Technology (Chengdu) Co., Ltd.	4th Floor, Building N9, No. 689, Hezuo Road, Western District, High-tech Zone, Chengdu, Sichuan, China	Manufacturing, production, and sales of biometric systems, touch systems, flat panel display modules, and display screen materials.
Interface Advanced Technology (ChengDu) Co., Ltd.	1st Floor, No. 1, Building 3 and 5, No. 689, Hezuo Road, High-tech Zone, Chengdu, Sichuan, China	Manufacturing, production, and sales of electronic components, display modules, and wearable products.
Interface Optoelectronics (ShenZhen) Co., Ltd.	No. 2, East Ring 2nd Road, Longhua New District, Shenzhen, Guangdong, China	Development, production, operation, and providing after-sales services for flat panel displays, monitors, and their components.

Chengdu 2011



Shenzhen 2011



Vietnam Under construction in 2026



Zhunan 2012

Houli 2023



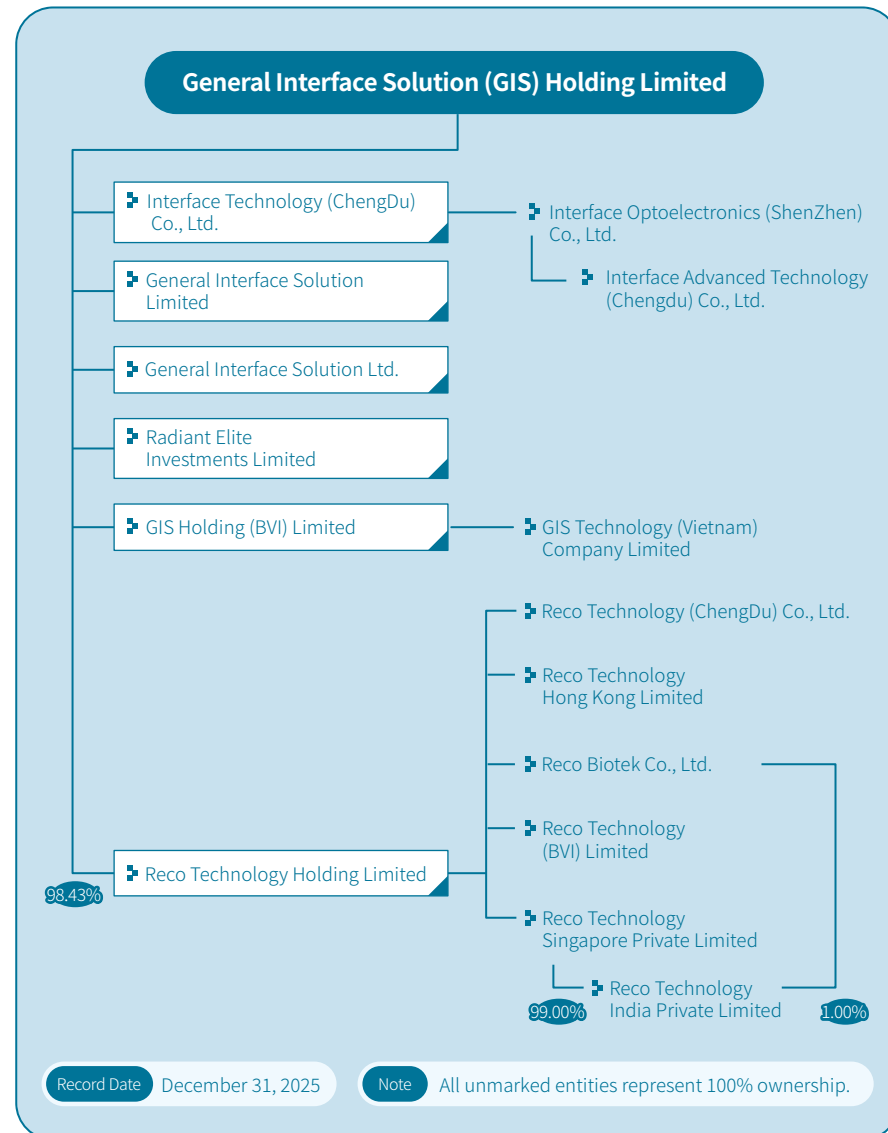
Company History

2025	December	- Obtained IECQ ESD (IEC61340-5-1:2024 (ED3.0)) certification (Chengdu Factory). - Obtained ISO/IEC 27001:2022 certification (Houli Factory and Chengdu Factory).	2023	December	Construction of side capacitive fingerprint recognition production line in Taiwan completed.
	October	- Passed the Yearly Review for ISO 14001 and ISO 45001. - Passed the Interface Technology (Longhua) ISO 27001:2022 Review.		November	Expansion of automotive 3D anti-reflective (AR) glass coating production line in Taiwan completed.
	September	Official groundbreaking of GIS Technology (Vietnam) Company Limited.		September	Development of IoT under-display optical technology completed.
	June	- Interface Optoelectronics (ShenZhen) "Smart Manufacturing Capability Maturity Level 4 Certification" - Obtained IATF 16949:2016 certification (Houli Factory). - Passed the IECQ QC 080000:2017 Year Audit (Houli Factory).		August	Reco Technology India Private Limited Established.
2024	December	- Construction of nanoimprint production line in Taiwan. - Established GIS Technology (Vietnam) Company Limited.		July	Mass production of lens modules for MR products.
	November	Taiwan Houli Factory obtained IATF 16949:2016 certification.		June	Development of ultra-precision lenses for optical path design verification completed.
	October	- Construction of HUD production line. - Passed the Yearly Review for ISO 14001 and ISO 45001.		April	Construction of CIS packaging production line in Taiwan completed.
	August	- Reco Biotek Co., Ltd. was awarded the "Top 500 Import and Export Companies for Year 2023" certificate by the Ministry of Economic Affairs. - The anti-flare CIS module development is completed and has obtained AEC-Q100 certification.		March	Optical Lens R&D Center in Taiwan established.
	April	Construction of optical module production line in Taiwan.		February	Expansion of automotive 3D anti-glare (AG) glass coating production line in Taiwan completed.
	March	Mass Production of optical products in Chengdu.			

GIS Milestones



GIS Shareholder Structure



Participation in Associations and Non-profit Organizations

The Company actively participates in industry-related associations and non-profit organizations aiming to strengthen industry competitiveness by sharing professional experience and exchanging market information. In addition, the Company also participates in climate-related organizations to demonstrate its concern for the environment, take proactive action on climate change, and raise public awareness of climate change. In 2026, GIS actively applied to join RE100 and plans to publicly announce its membership in June.

Juridical Person	Association or Organization Name	Position Held
General Interface Solution Limited	SBTi(Science Based Targets Initiative)	Member
	CDP (Carbon Disclosure Project)	Member
General Interface Solution Ltd.	Taiwan 3D Interaction & Display Association	Member
	Taiwan Display Materials & Devices Association	Member
	International Semiconductor Industry Association (SEMI)	Member
	The Institute of Internal Auditors Chinese Taiwan	Member
	Miaoli County Nurses Association	Member
	Great Taichung Nurses Association	Member
	Taiwan Police Friends General Association Security Police 2nd Corps Police Friends Association Central District Office	Member
	The Allied Association for Science Park Industries	Member
	Taiwan Panel & Solution Association (TPSA)	Member
	International Visual Information Display Society Taiwan Headquarters	Member
Reco Biotek Co., Ltd.	The Allied Association for Science Park Industries	Member

Public Participation Expenditures

In 2025, the Company has not engaged in political donations or lobbying activities. Additionally, since 2024, it has invested in climate initiative-related expenses, including participation fees and costs related to Renewable Energy.

GIS Public Participation Expenditures

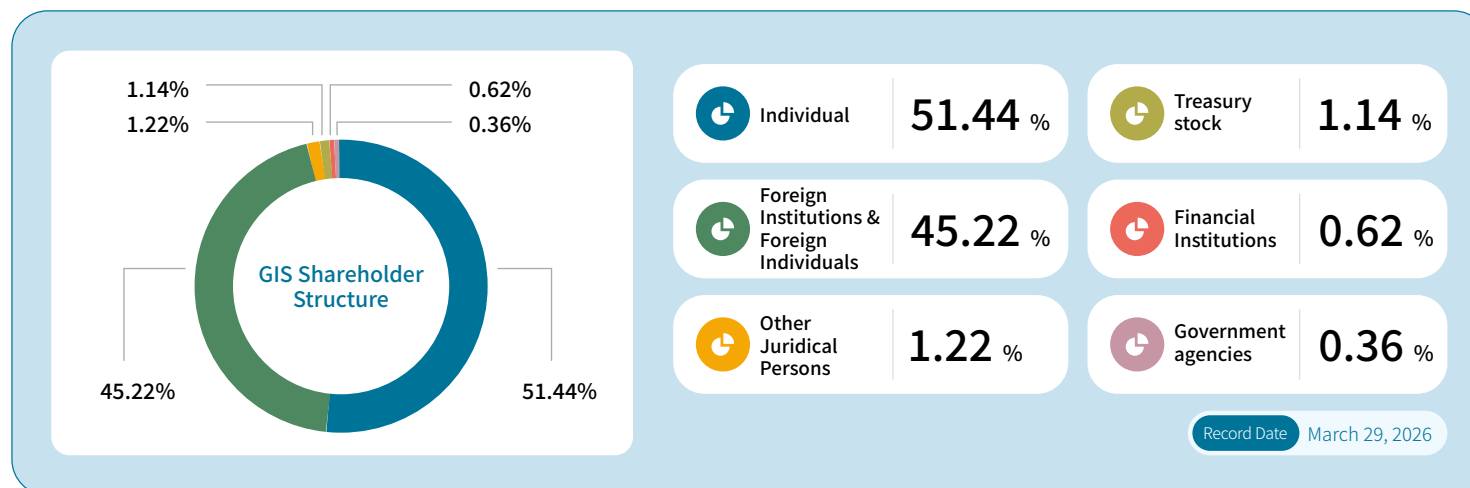
Type	2023	2024	2025
Political Contributions	0	0	0
Policy Lobbying	0	0	0
Industry Association Membership Fees	1,635,128	511,063	547,433
Climate Initiative Expenditures	0	305,064	96,658
Total	1,635,128	816,127	644,091

Unit: NT\$

Note: SBTi and CDP fees were paid in US dollars and converted using GIS exchange rates of NT\$32.112 to US\$1 for 2024 and NT\$31.18 to US\$1 for 2025, respectively.

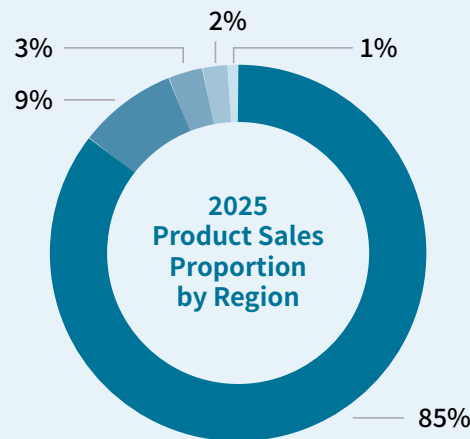
GIS Shareholder Structure

GIS has a spokesperson system under which the spokesperson holds regular investor conferences annually to explain the Company's financial performance, new product and technology development plans, and operation momentum to shareholders and investors, and to promptly address issues of concern raised by domestic and international investors. Four investor conferences were held in 2025.

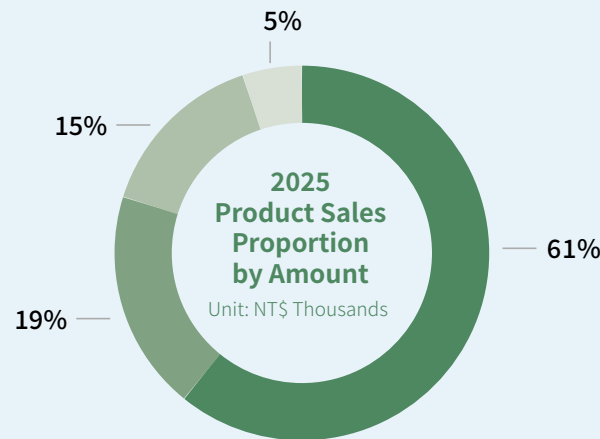


Products and Markets

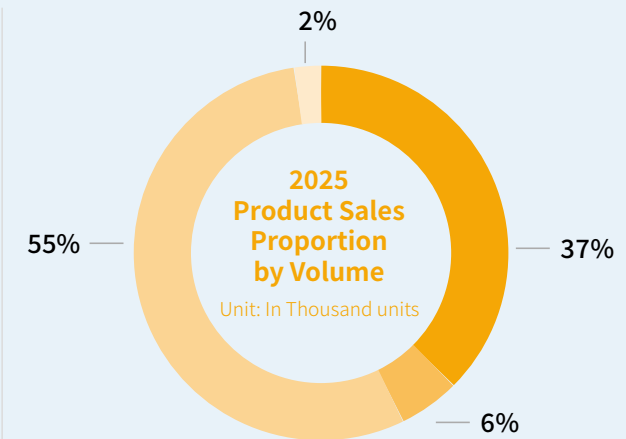
Established in 2011, the Company has R&D and production bases in Taiwan, Shenzhen, and Chengdu. In 2025, it added a production site in Vietnam, which remains under construction, further strengthening its global manufacturing footprint. The Company provides services for world-class electronics manufacturers across Asia, Europe, and the Americas, and has maintained long-term, stable partnerships with its clients. In the future, the Company will continue to strengthen its core competitive advantages through technological innovation, diversified integration, and a high-value-added differentiated business approach, striving to become a global leading brand in smart displays and human-machine interaction.



	U.S.	85%
	Japan	9%
	Taiwan	3%
	Mainland China	2%
	Others	1%



	Tablet Touch & Display modules	61%	40,948,809
	Notebook Touch & Display modules	19%	12,665,836
	Fingerprint sensor modules	15%	10,066,414
	Others	5%	3,103,245



	Tablet Touch & Display modules	37%	34,722
	Notebook Touch & Display modules	6%	5,637
	Fingerprint sensor modules	55%	51,905
	Others	2%	2,543

2025 Sustainability Performance

Governance

- **Four** independent directors (57%), with a majority of independent directors and all independent directors having served **no more than three consecutive terms**.
- **Three** female directors (43%), the proportion of female directors reaching one-third of total Board seats.
- Established the "**Corporate Governance and Nomination Committee**".
- The proportion of external investments in cleantech-related industries accounted for **53%** of the total external investments for the year 2025.
- Cumulative Number of Patents reached **2,168**.
- **100%** pass rate for ESG audit of key suppliers.
- **100%** of new material suppliers did not use conflict minerals.
- **No** major violations occurred.
- **No** major information security incidents occurred.

Society

- Key talent (personnel critical to implementing GIS strategies) retention rate: Taiwan factories **95.3%**, China factories **97.4%**.
- Introduced the Employee Stock Ownership Trust System, with an employee participation rate of **63%**.
- Employee engagement score reached **80.5**, an improvement of **4.7 points** over 2024.
- Employees used a total of **3,458 hours** under the Company's six categories of employee welfare leave.
- At the China factories, collective agreements covered **91%** of all employees.
- Average training hours: Senior management **57 hours**; Full-time employees approximately **27.5 hours**.
- Succession planning: A total of 18 participants at the level of division chief and above have rotated positions, accounting for **49%** of the total in that group.
- Employee volunteers reached **1,132** in number of participants, a growth of **405%** from 2024.

Environment

- To achieve the SBTi 2030 targets, the 2025 goals for Scope 1 and Scope 3 are set at a reduction of **15.75%** each. The actual reduction for Scope 1 Achieved is **64.14%**, and for Scope 3 Achieved is **41.97%**, meeting both annual reduction targets.
- China factories maintained **100%** green electricity usage.
- The overall green electricity usage rate across all factories is **86.45%**.
- Waste conversion rate **99.99%**.
- Promoted internal carbon pricing and organized 1 session of a carbon reduction competition, completing a total of **12 projects** (estimated annual carbon reduction of 6,098.25 metric tons).
- The recycling rate of empty trays by raw material suppliers is **97.5%**.

Honors and Recognition in Sustainability

Support for Sustainability Initiatives



RBA Code of Conduct

Since its establishment in 2011, GIS has enforced the EICC Code of Conduct. In 2018, when EICC was renamed the RBA (Responsible Business Alliance) Code of Conduct, the Company continued to comply and further required suppliers to sign commitment letters, conducting regular supplier reviews. In 2021, 2023, and 2025, the Shenzhen Factory underwent RBA VAP assessments and obtained Silver Certification each time.



TCFD

In 2022, the TCFD framework was implemented, establishing a process for identifying and disclosing climate-related information, and in August 2022, the Company officially signed to become a TCFD Supporter. In July 2023, the Company published its first independently prepared 2022 TCFD Report. Received the highest rating of "Level-5: Excellence" Level certification.

In 2025, the TCFD framework continued to be integrated into this Report; please refer to Chapter 4.1 "Climate Change Response" for further details.



TNFD

For the first time in 2024, natural risks and opportunities were incorporated into corporate decision-making to enhance operational resilience and sustainable competitiveness. In 2025, continued to identify relevant content and expand to include China factories, making the overall assessment more comprehensive. For further details, please refer to Chapter 4.1 "Climate Change Response" of this Report.



SBTi

In May 2022, GIS submitted a commitment letter to the Science Based Targets initiative (SBTi) based on the scenarios for limiting warming to 1.5° C, pledging to achieve net-zero emissions across its value chain by 2050 and setting near-term carbon reduction targets.

Passed the official SBTi review in March 2024, committing to reduce absolute Scope 1 and Scope 3 emissions 42% by 2030, as well as 100% renewable electricity usage the same year (using 2022 as the base year).

The average annual reduction required for Scope 1 and Scope 3 in 2025 is 5.25% each. Statistical data shows that the Company has achieved this year's reduction targets for both Scope 1 and Scope 3.



Plan for the Implementation of International Financial Reporting Standards (IFRS) S1 and S2

In order to successfully implement the IFRS Sustainability Disclosure Standards in compliance with regulatory requirements and to enhance information transparency, the Company refers to the Financial Supervisory Commission's "Blueprint for the Adoption of IFRS Sustainability Disclosure Standards in Taiwan" planning. The Company has paid-in capital of approximately NT\$3.4 billion and therefore falls within the category of companies with paid-in capital of less than NT\$5 billion. GIS will become subject to the IFRS Sustainability Disclosure Standards for the first time on January 1, 2028. Accordingly, in 2029, the Company will disclose sustainability information for fiscal year 2028 in the dedicated sustainability information section of its annual report in accordance with the IFRS Sustainability Disclosure Standards.

In accordance with the reference guidelines and related requirements issued by the competent authorities, the Board of Directors will authorize the relevant units to establish a cross-functional "IFRS Sustainability Disclosure Standards Functional Team" in the fourth quarter of 2026 and appoint a team leader. The teams will comprise representatives from sustainability, finance and accounting, risk management, legal compliance, internal audit, and other relevant functions. The functional team will identify significant differences and impacts between current sustainability information and IFRS sustainability disclosure standards, ensure that reported information is consistent with consolidated financial statements, develop an implementation plan, and report the implementation status of the aforementioned tasks to the Board of Directors in the fourth quarter of 2026. In the future, quarterly reports on the implementation plan and its implementation to the Board of Directors will be scheduled, with the dedicated chapter on sustainability information in the annual report expected to be completed by the first quarter of 2029.

Sustainability Rating and Recognition



CDP

- In 2025, the Climate Change Survey achieved the highest **A** (Leadership) level.
- The Water Security Survey maintained an **A-** (Leadership Level).



ISS ESG rating



Received **Prime** level in 2025



S&P Global ESG Score

S&P Global

Achieved a top **8**% ranking in the industry during the first-time selection.

Honor Record



TCSA (Taiwan Corporate Sustainability Awards)



- In 2025, received the "Taiwan Sustainable Foreign Enterprise Excellence Award" for the third consecutive year.
- Received the "Sustainability Report Electronics and Information Manufacturing Industry Category 1 Silver Award" in 2025.



UL2799 Zero Waste to Landfill Platinum Certification



In 2025, the Shenzhen Factory was awarded the UL2799 Zero Waste to Landfill **Platinum Certification** (highest level).



2025 Corporate Governance Evaluation



TAIWAN STOCK EXCHANGE

Top **5**% of Listed Companies



Taiwan Sustainability Evaluation

AA

Material Topics

- Sustainability Strategy Planning and Implementation

1 Focusing on Sustainability, Co-creating Value



Policies and Commitments

- Principles of Corporate Sustainable Development: Implement corporate governance, develop a sustainable environment, safeguard social welfare, and enhance information transparency.



Grievance/Remediation Mechanism

- With respect to human rights, GIS provides suppliers with a grievance channel through which business ethics concerns may be reported. Reporting email: audit@gis-touch.com



Specific Actions

- Elevate the Sustainable Development Committee to a functional committee directly under the Board of Directors.
- Establish "Risk Management Policies and Procedures," conduct regular risk assessments, and report to the Board of Directors.
- Regularly issue sustainability reports in both Chinese and English versions to enhance information disclosure and stakeholder communication.



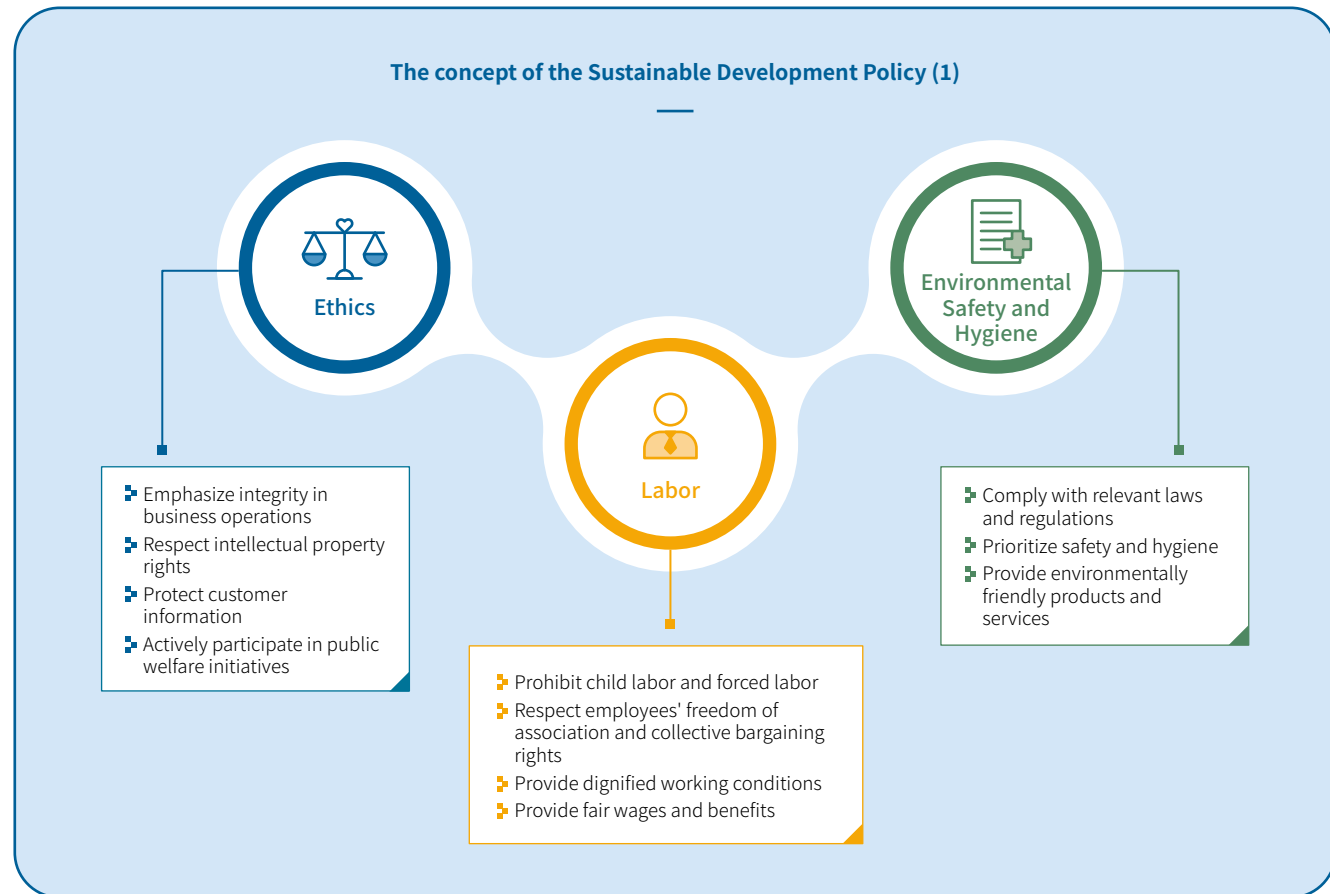
Management Evaluation Mechanism

- The committee regularly reviews the status of achieving sustainable goals. In 2025, a total of 2 Sustainable Development Committee meetings were held.
- A Risk Management Team is established under the committee, and the committee regularly reviews the risk control plan each year.
- Evaluate the effectiveness of PDCA according to the internal management review procedures of ISO 9001, ISO 14001, and ISO 45001.

1.1 Sustainable Development Management

Sustainable Development Policy

The Company believes that only by enabling the Company to fulfill its environmental and social responsibilities while being profitable can it achieve sustainable corporate development and, in turn, exert our social impact. In the future, GIS will continue to strengthen its core competitive advantages through technological innovation, diversified integration, and a high-value-added differentiated business approach, while also promoting low-carbon and circular strategies to create greater value for the group and society.



The year 2017 marked the Inaugural year for GIS to promote Corporate Social Responsibility (CSR). As a professional manufacturer of Touch & Display modules and advanced optical solutions, GIS's CSR awareness stems from its commitment to the Responsible Business Alliance (RBA) and the United Nations' Sustainable Development Goals (SDGs). The Company continues to uphold these principles in its pursuit of CSR and sustainable development.

The stipulation of the Company's Corporate Social Responsibility Best Practice Principles was approved by the Board of Directors on November 7, 2017. On May 6, 2022, content of the above Principles was revised in accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and renamed as the Corporate Sustainable Development Best Practice Principles. GIS continues to follow this framework to promote its sustainable development. In August 2022, the Company officially elevated the status of the Sustainable Development Committee to a functional committee under the Board of Directors, and established the "Risk Management Policies and Procedures" to strengthen risk management in operational activities and enhance its corporate sustainability management structure. A sound operating foundation and robust management system are the cornerstones of successful corporate operations. GIS is committed to the CSR principles and actively implements CSR initiatives to bolster corporate governance performance and advance its sustainable development goals.

GIS embraces the vision of sustainability, fairness, and justice, and complies with the RBA Code of Conduct and applicable labor laws in all relevant jurisdictions, also establishing the "Corporate Social Responsibility Management Manual." The Company holds itself to higher standards and is dedicated to strengthening communication with stakeholders, aiming to create greater value for society. The key principles and management indicators in fulfilling its corporate social responsibility are as follows:

The concept of the Sustainable Development Policy (2)

 Ethics	Honesty and integrity are the most fundamental cornerstones of GIS's operations. The Company adheres to the highest ethical standards in all business interactions to earn the trust and respect of customers, shareholders, employees, suppliers, and society. Key principles include ethical business conduct, information transparency, fair trade, refusing improper gains, protecting intellectual property rights, and actively participating in public welfare.
 Labor	GIS respects labor rights and is committed to upholding human rights in line with the RBA Code of Conduct and internationally recognized standards, including free choice of employment, the right to association, non-discriminative and people-oriented working conditions, lawful wages and benefits, protection of women's health and reproductive rights, and a strict prohibition of child labor.
 Health and Safety	GIS continuously invests manpower and resources into employees' health and safety management and environmental protection by setting up an Emergency Response Team (ERT) to enhance its ability to mitigate risks at the earliest stage. The Company strives to create a safe, hygienic, and healthy working environment by emphasizing occupational safety, machine guarding, industrial hygiene, and emergency preparedness, while also implementing precautionary measures for occupational injuries and illnesses, and providing clean, appropriate facilities and living conditions. Thus, it prevents workplace accidents and physical injuries, minimizes workplace hazards, and supports Employee Health Promotion activities and health management measures to ensure working environment safety and protect employees' personal safety.
 Environment	GIS is committed to environmental stewardship by complying with applicable laws and regulations in preventing pollution, conserving resources, and delivering eco-friendly products and services. Efforts include minimizing resource consumption at the source, identifying and controlling hazardous substances released into the environment, ensuring their safe handling, transportation, storage, recycling or reuse, and disposal, as well as encouraging suppliers to meet the requirements of Certified Green Partners.
 Management System	GIS meets the requirements of RBA, regulations of different jurisdictions, and customers through effective implementation of its management system and measurable performance indicators. The Company actively seeks continuous improvement by enforcing management accountability, conducting risk assessments and controls, setting performance goals, taking corrective and preventive actions, providing employee trainings, undertaking reviews and evaluations, and enhancing communication and documentation practices.

The concept of the Sustainable Development Policy (2)



Environmental, Health and Safety and Management Performance

GIS's EHS policy is "implement regulatory requirements, ensure compliance across the Company, strengthen internal and external communication, carry out education and training, attention on health and safety, care for employees' physical and mental well-being, promote green production, and build sustainable operations". This policy is continuously implemented in accordance with the PDCA (Plan-Do-Check-Action) management approach.

- All GIS factory sites have passed ISO 14001 (Environmental Management System) and ISO 45001 (Occupational Health and Safety Management System) certifications.
- Each factory site undergoes monthly EHS performance evaluations, various promotional campaigns, inspections, and competitions are held to boost employee engagement.
- Each department appoints its own EHS officers who attend monthly meetings to communicate EHS initiatives and gather employee feedbacks, fostering two-way consultation and dialogue.



Conflict Minerals Management Policy

- GIS strictly adheres to international and industry regulations such as those from the RBA, and does not accept or use mineral products – including gold, tantalum, tin, tungsten, and cobalt – sourced from or used to directly or indirectly finance the Democratic Republic of Congo (DRC) or its surrounding regions where extraction is controlled by illegal armed groups.
- In accordance with applicable regulations, industry practices, customer requirements, and other stakeholder expectations, GIS conducts due diligence and discloses information regarding its supply chain, while actively promoting continuous improvement across the supply chain.

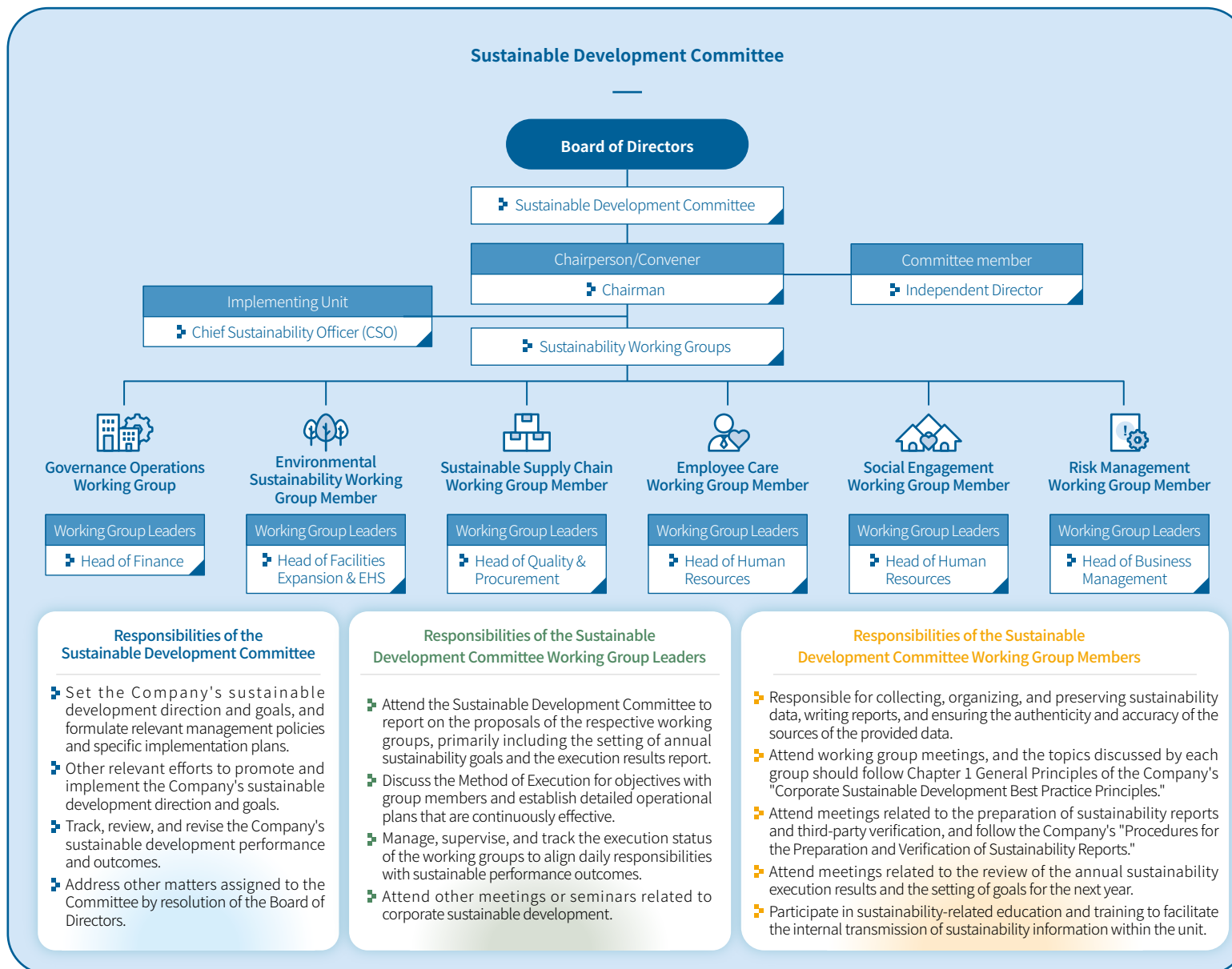
Note: Conflict minerals refer to minerals sourced from the Democratic Republic of the Congo and its neighboring countries (Angola, Burundi, Central African Republic, Republic of the Congo, Rwanda, South Sudan, Tanzania, Uganda, and Zambia) that are used to directly or indirectly finance armed conflicts. These minerals currently include cassiterite, wolframite, coltan, gold, and their derivatives.

Evolution of the Sustainable Development Policy

2014	2016	2017	2018	2021	2022	2023	2024	2025
Establish the "Corporate Social Responsibility Management Manual"			Revise the management manual in response to the update of the RBA Code of Conduct.	Revise the management manual in response to the update of the RBA Code of Conduct.			Revise the management manual in response to the update of the RBA Code of Conduct.	
	- Establish the "Corporate Social Responsibility Sustainable Development Committee" - Establish the "Corporate Social Responsibility Sustainable Development Committee Setup and Management Guidelines"				- Elevate to the Functional Committee - Appoint a Chief Sustainability Officer (CSO) - Establish a task force to promote the report. - Revise the management guidelines	- Disband the task force to promote the report. - Establish a Risk Management Team. - The Chairman was assumed by the Chairman of the Board of Directors		Revise the guidelines and rename them as the "Sustainable Development Committee Working Group Management Guidelines."
		Establish the "Corporate Social Responsibility Best Practice Principles"			Renamed as the "Corporate Sustainable Development Best Practice Principles"			
						Add "Procedures for the Preparation and Verification of Sustainability Reports"		Revise the Handling Procedures

Sustainable Development Committee

GIS established the Sustainable Development Committee in 2017, integrating the concept of sustainable development into the Company's various operational mechanisms through the promotion of ESG working groups. On August 5, 2022, the Board of Directors resolved to elevate its status to a functional committee directly under the Board. The committee comprises four directors (including the Chairman and three independent directors), with Chairman Hsien-Ying Chou serving as the chairperson and Chief Human Resources Officer Cheng-Tao Tsai authorized to serve as the Chief Sustainability Officer. Currently, the Sustainable Development Committee is divided into six working groups: Governance Operations, Environmental Sustainability, Supply Chain Sustainability, Employee Care, Social Engagement, and Risk Management. Each working group is led by the head of the respective functional unit and is responsible for advancing sustainability initiatives and overseeing issues within its area of responsibility. The Company fulfills its corporate social responsibility through four principal dimensions: implementing corporate governance, developing a sustainable environment, safeguarding social welfare, and enhancing information transparency.



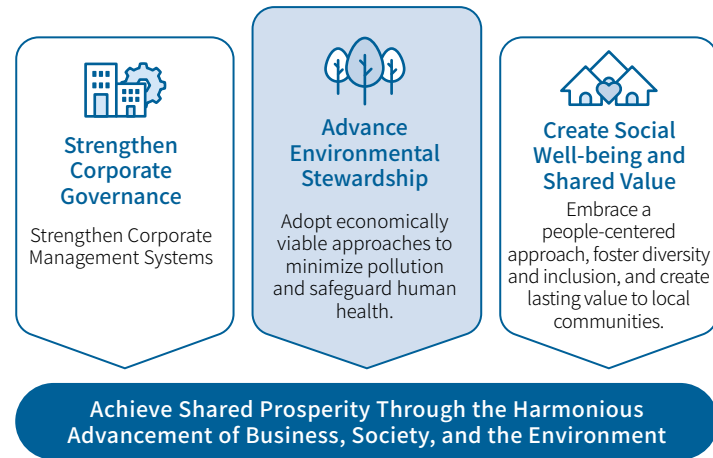
In accordance with GIS's "Sustainable Development Committee Working Group Management Method," the Company refers to the "Sustainable Development Committee Organizational Charter," the "Corporate Sustainable Development Best Practice Principles," the "Corporate Social Responsibility Management Manual," the "Procedures for the Preparation and Verification of Sustainability Reports," the "Risk Management Policies and Procedures," and the "Risk Management Best Practice Principles" to implement initiatives across the three major areas of economy, environment, and society, thereby strengthening the Company's sustainable operations, committing to environmental conservation, and fulfilling corporate social responsibility. The following are the subcommittee issues and policy directions of the Sustainable Development Committee Working Groups:

Working group	Issues/Policy Directions
 A. Governance Operations Group	- A-1. Corporate sustainable development and strengthening corporate management systems. - A-2. Operational Strategy, performance, and corporate governance. - A-3. Maintain the trust relationship between the Company and its stakeholders. - A-4. Achieve the expectations of shareholders and the government for honest operations, continuous profitability, and steady growth of the Company.
 B. Environmental Sustainability Group	- B-1. Integrate the Company's internal environment-related protection measures and regularly track the related execution results. - B-2. Adopt economically feasible methods aimed at reducing pollution, minimizing environmental damage, and mitigating risks to human health, including: a. Protect employee health and well-being, and enhance the natural ecological environment. b. Ensure that the use and output of all materials and energy meet safety requirements and are harmless to Health. c. Reduce waste disposal to decrease the consumption of natural resources.
 C. Supply Chain Sustainability Group	- C-1. Establish guidelines for green supply chain and procurement to meet environmental protection standards. - C-2. Define supply chain risk management guidelines and improve supply chain risk management. - C-3. Discuss relevant corporate sustainability issues, such as customer relationships, labor safety, and human rights protection, arising from the operational content cooperation with the Company's customers, contractors, and suppliers. - C-4. Product quality and customer service responsibility. - C-5. Customer information confidentiality. - C-6. Green product R&D.

Working group	Issues/Policy Directions
 D. Employee Care Group	- D-1. Comply with labor laws, prohibit child labor, protect employees' legal rights, and eliminate forced labor and employment discrimination. - D-2. Implement equality and rights in salary and benefits, employment conditions, competency-based training, and promotion opportunities.
 E. Social Engagement Group	- E-1. Actively participate in service work with social welfare organizations, fulfilling responsibilities of social care and a social citizen. - E-2. Care for the local community, take the initiative to participate in community public welfare activities.
 F. Risk Management Organization	- F-1. In accordance with Article 5 of the Company's "Risk Management Best Practice Principles," which outlines the responsibilities of the Risk Management Organization, the planning of processes for risk identification, analysis, evaluation, response, supervision, and review mechanisms should be undertaken. - F-2. Appropriate response measures should be taken for the risks faced, ensuring that such risks are maintained within acceptable levels.

The Sustainable Development Committee holds at least two meetings annually and reports to the Board of Directors at least once a year on key sustainability trends, execution results, and the planning of short-, medium-, and long-term goals. In 2025, the Sustainable Development Committee convened two meetings (details of the Committee's reports and discussions are provided in the table below). To achieve the Company's sustainable development goals, reports were submitted to the Board of Directors on May 12 and November 7. In the future, the Company will continue to promote GIS's sustainability vision of "human-centered progression, harmonious coexistence with nature, and societal inclusion" from the top down. Under the supervision of the Board of Directors and with the participation and promotion of the Sustainable Development Committee, senior managers will lead the Company in achieving sustainable development goals. They will make iterative adjustments to the planning of short-, medium-, and long-term goals in governance, environmental, and social sectors in line with industry characteristics and corporate culture, aiming to achieve sustainable development and mutual prosperity of the economy and environment.

GIS Sustainable Development Vision



The 2025 Sustainable Development Committee's Reporting Status to the Board of Directors

Date	Sustainable Development Committee		Board of Directors (Related to Sustainability Issues)	
	Reports	Discussion Items	Reports	Discussion Items
May 12, 2025	1. GIS sustainable development progress and plans 2. Implementation status of the 2025 sustainable development goals 3. 2025 risk management assessment and control plan	Issuance of the 2024 Sustainability Report	-	Issuance of the 2024 Sustainability Report
November 7, 2025	1. GIS sustainable development progress and plans 2. Stakeholder Engagement Results in 2025 3. Implementation status of the 2025 sustainable development goals 4. 2025 risk management assessment and 2026 control plan 5. Succession planning	Review and Approval of the 2026 Sustainable Development Goals	1. GIS sustainable development progress and plans 2. Stakeholder Engagement Results in 2025 3. Implementation status of the 2025 sustainable development goals and 2026 planning 4. 2025 risk management assessment and 2026 control plan ^{note} 5. Succession planninga	

Note: Relevant content disclosed both on the Company website and in the annual report; also excerpted in Section 2.4 "Risk Management" of this Report.

Incorporation of Sustainability Information into the Internal Control System

On November 11, 2024, the Board of Directors approved the incorporation of "Sustainability Information Management" into the Company's internal control and internal review systems, ensuring that the preparation and verification of the Reports comply with applicable laws and the Company's regulations. In 2025, the Audit Office completed the review of "Sustainability Information Management" and confirmed that the Company has complied with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" issued by the Taiwan Stock Exchange Corporation in preparation and filing, with no deficiencies.

1.2 Stakeholder Engagement

Stakeholder Identification

The Company values communication and feedback from stakeholders and regularly reviews and revises relevant practices to meet societal expectations. According to the five principles of the AA1000 Stakeholder Engagement Standard (SES)—Responsibility, Dependency, Impact, Attention, and Diverse Perspectives—and the procedures outlined in the GRI Universal Standards (2021), GIS further assessed and identified the materiality of existing and potential negative and positive impacts on various stakeholders. Referring to the 2024 stakeholder identification results, the Company has selected seven main stakeholder groups for the year: shareholders/investors/financial institutions, employees, customers, government agencies, suppliers/contractors, media, and non-governmental organizations.



Stakeholder Engagement Results

The Sustainable Development Committee of GIS is divided into six working groups, with relevant departments responsible for communicating with and addressing stakeholder concerns based on their business functions. Communication with stakeholders is also conducted through channels such as the Market Observation Post System, annual reports, and the Company website. The communication and engagement results are submitted for review to the Chairperson of the Sustainable Development Committee. The 2025 stakeholder engagement results were reported to the Board of Directors in November 2025. Contact channel for each stakeholder group is available on the [Company's official website](#).

Stakeholders	Significance to GIS	Issues of Concern	Communication Channels	Frequency	Communication Achievements in 2025
 Shareholders/ Investors/ Financial Institutions	Create stable profits and returns on investment (ROI) to achieve sustainable development of GIS.	- Economic Performance - Quality Management - Innovation and R&D - Information Security - Human rights management - Occupational Health and Safety	- Stakeholder surveys - Shareholders' meeting - Investor conference/ forum - Operational performance announcements - Website announcements - Investor hotline/ email	- Occasional - Annually - Quarterly - Monthly - Promptly - Promptly	- Annual general meeting: 1 - Investor conferences: 4 (All links to complete video recordings of each conference were disclosed.) - Monthly revenue press releases: 12 - Financial report press releases: 4. - Violations of ethical corporate management: 0. 100% of newly recruited employees signed the "Ethical Management & Intellectual Property Rights Agreement."

Stakeholders	Significance to GIS	Issues of Concern	Communication Channels	Frequency	Communication Achievements in 2025
 Employees	Provide employees good working environment, competitive remuneration and benefits, and professional trainings, to stabilize operations and establish GIS as an employer of choice.	- Talent Attraction and Equality in Diversity - Talent Development and Cultivation - Occupational Health and Safety - Human rights management - Economic Performance - Hazardous Substance Management	- Stakeholder surveys - Telephone communication/mail correspondence/face-to-face interviews - Occupational health and safety trainings and promotions - Quality training and continuous improvement activities - Consultative organization meetings - Meetings with Supervisors - Conduct annual employee satisfaction surveys	- Occasional - Promptly - At least once every quarter - Weekly - Annually - Occasional - Occasional	- Occupational Health and Safety trainings: 41 programs in total, with a total of 94,821 training hours. 100% training rate for frontline personnel in Quality Awareness. - Labor-management meetings: 6 sessions. - Meetings with supervisors: 3 sessions. - Employee satisfaction surveys: 8 surveys. - Employee engagement survey: 1 survey, overall score: 80.5.
 Customers	Deliver high-quality products to customers, enhance supply chain value, and solidify GIS's irreplaceable market position.	- Quality Management - Customer Service and Satisfaction - Marketing and Labeling - Supply Chain Due Diligence Management - Hazardous Substance Management - Product Lifecycle Management	- Customer satisfaction survey - Stakeholder section on official website - Stakeholder surveys - Direct communication - External mail correspondence - Customer evaluation meetings	- Annually - Promptly - Occasional - Promptly - Promptly - Occasional	- Customer satisfaction: Grade B. - On-time resolution rate for customer complaints: 100%. - Customer Rejection Rate Grade A.
 Government Agencies	Comply with laws and regulations, become a leading brand in the industry, and drive innovation and set new benchmarks.	- Social Contribution - Materials (Circular Economy) - Hazardous Substance Management - Sustainability Strategy Planning and Practice - Climate Change Management - Supply Chain Due Diligence Management	- Stakeholder surveys - Telephone communication/mail correspondence/document exchange - Seminars/briefings/public hearings/forums - Official notice/Data return - Business visits - Visits from competent authorities - Market Observation Post System	- Occasional - Promptly - As required - As required - As required - As required - Upload and disclose relevant information according to regulations.	- TWSE survey responses: 14 responses - Ministry of Economic Affairs and Science Park Administration survey responses: 10 responses - Hazardous waste transferred and disposed of as required. - The Longhua Park was awarded the UL2799 Zero Waste to Landfill Platinum Certification. - The Sustainable Development Committee convened 2 times. - An ESG website was established, and seven reports on ESG topics were published.
 Suppliers	Strengthen supply chain management, promote mutual benefits, drive the industry value chain, and build sustainable competitiveness.	- Innovation and R&D - Procurement Practices - Hazardous Substance Management - Occupational Health and Safety - Quality Management - Supply Chain Due Diligence Management	- Stakeholder surveys - Consultative organization meetings - Telephone communication/mail correspondence/face-to-face interviews - Document transmission - Supplier commitment letters (project contracting) - Supplier meetings (project contracting) - Supplier visits/reviews - ESG audit of key suppliers	- Occasional - Monthly - Promptly - Promptly - As required - As required - Occasional - Annually	116 new suppliers signed the Supplier Commitment Letter, with a signing rate of 95.2% for non-customer-designated suppliers. - Suppliers reviewed: all 109 passed. - Key suppliers ESG audit: all 66 passed.

Stakeholders	Significance to GIS	Issues of Concern	Communication Channels	Frequency	Communication Achievements in 2025
 Media	Accurately communicate GIS's development strategies and operational performance to ensure the reliability of information.	- Economic Performance - Governance Operations and Information Transparency - Procurement Practices - Information Security - Supply Chain Due Diligence Management - Innovation and R&D	- Stakeholder surveys - Press conferences - Press releases - Feature interviews	- Occasional - Annually - Monthly - Occasional	- Press releases: 18 - Press conferences: 2
 Non-governmental Organizations	Fulfill corporate social responsibility through social welfare donations, charitable activities, and environmental protection efforts to create positive social impact.	- Talent Development and Cultivation - Talent Attraction and Equality in Diversity - Information Security - Human rights management - Social Contribution - Occupational Health and Safety	- Stakeholder surveys - Stakeholder section on official website - Volunteer services - Public welfare activities	- Occasional - Promptly - Occasional - Occasional	- Employees participated in social welfare donations, totaling 1,132 participants and donating a total amount of NT\$461,000. - Volunteer services of 2,762 hours.

Grievance Channel

The Company's official website provides public channels for feedback and reporting, allowing all stakeholders to submit opinions or report complaints related to corporate social responsibility. Internal colleagues can use suggestion boxes or other internally announced channels for feedback or reporting complaints. After the project team accepts the whistleblowing case, it is handed over to the relevant unit for complaint case review. If the complaint is verified as true, a special committee is formed to deliberate and adjudicate the case. Depending on the severity, disciplinary action, recovery of undue benefits, or legal accountability may be pursued. The whistleblower's identity and the content of the report are kept strictly confidential, limited only to personnel handling the case, ensuring no improper treatment is suffered due to the complaint. At the same time, strengthen the Company's management processes and internal control procedures by using violation cases as educational materials. These cases are communicated to all personnel to prevent recurrence of such events. For details on the Reporting System and Whistleblower Protection Policy, please refer to [Chapter 2.2 "Integrity Management and Legal Compliance"](#) for details.

Grievance channel	Thematic Area	Receiving Unit	Relevant Procedures/Handling Process
1. Email : audit@gis-touch.com 2. Contact phone information for each factory: Taiwan: (886)37-777939 Chengdu: (86)28-68828888 Shenzhen: (86)755-27706888 3. Internal employees can submit written letters or fill out the "Feedback Form" to the employee suggestion box.	Corporate Governance Aspect	Audit Office	"Whistleblowing System Management Procedures"
	Environmental Aspect	EHS	"Environment, Health, and Safety Consultation and Communication Management Operating System"
	Human rights Aspect	Grievance Management Team	"The Corporate Social Responsibility Management Manual" "Supplier Ethics Grievance Mailbox Management Procedures (Mainland China Factories)"
		HR	"Procedures for the Prevention, Complaint Handling, and Disciplinary Actions Against Sexual Harrasment for Domestic and Foreign Employees"
		EHS	"Workplace Violence Prevention Procedures"
	Product Aspect	Quality Management Department	"Customer Complaint Handling Procedures"
	Supply chain Aspects	Grievance Management Team	"Supplier Ethics Grievance Mailbox Management Procedures"

1.3 Management of Material Topics

Material Topic Identification Process

Material topics are identified in accordance with the disclosure principles outlined in GRI 3: Material Topics 2021. The Company also referred to the Double Materiality Assessment (DMA) issued by the European Financial Reporting Advisory Group (EFRAG) to evaluate potential internal (financial) impacts of sustainability issues. The identification process is as follows:

STEP 01

Understand Organizational Context and Collect Sustainability Topics

International standards, initiatives, and ratings (GRI Standards, SASB, SDGs, CDP, DJBIC, etc.) are considered as well as key industry issues to identify sustainability topics relevant to the Company. A preliminary list of **25** sustainability topics was compiled covering three major aspects: governance, environment, and society.

STEP 02

Surveys on Stakeholder Concerns

Through the regular distribution of online surveys (once every two years), stakeholders' level of concern regarding sustainability topics is surveyed. In 2025, a total of **346** concern surveys were collected. Based on the analysis of the questionnaire results, topics were ranked, and in reference to the results of the material topics from the previous year, following discussions with external sustainability consultants, **25** sustainability topics were maintained for internal and external impact assessments.

STEP 03

Assessment of Internal and External Impacts

Operational (financial) impact assessment (internal): The members of each subcommittee under the GIS Sustainable Development Committee, all of whom are senior executives of the Company, individually assessed the extent of the potential positive or negative impacts that the 25 sustainability issues could have on GIS's sustainable operations. Following a comprehensive evaluation, they rated the degree of internal impact.

Sustainability impact assessment (external): External ESG experts analyzed the 25 sustainability topics, considering industry characteristics and sustainability trends, evaluated their actual and potential positive and negative impacts on economic and environmental aspects and people (human rights) from GIS's standpoint. Assessment forms on the external impacts of sustainability topics are used to rank the topics.

✦ Considerations for assessing significance of negative impacts: scale and scope of impact, likelihood of occurrence, severity, and difficulty level of remediation.

✦ Considerations for assessing significance of positive impacts: scale and scope of impact, and likelihood of occurrence.

STEP 04

Identify Material Topics

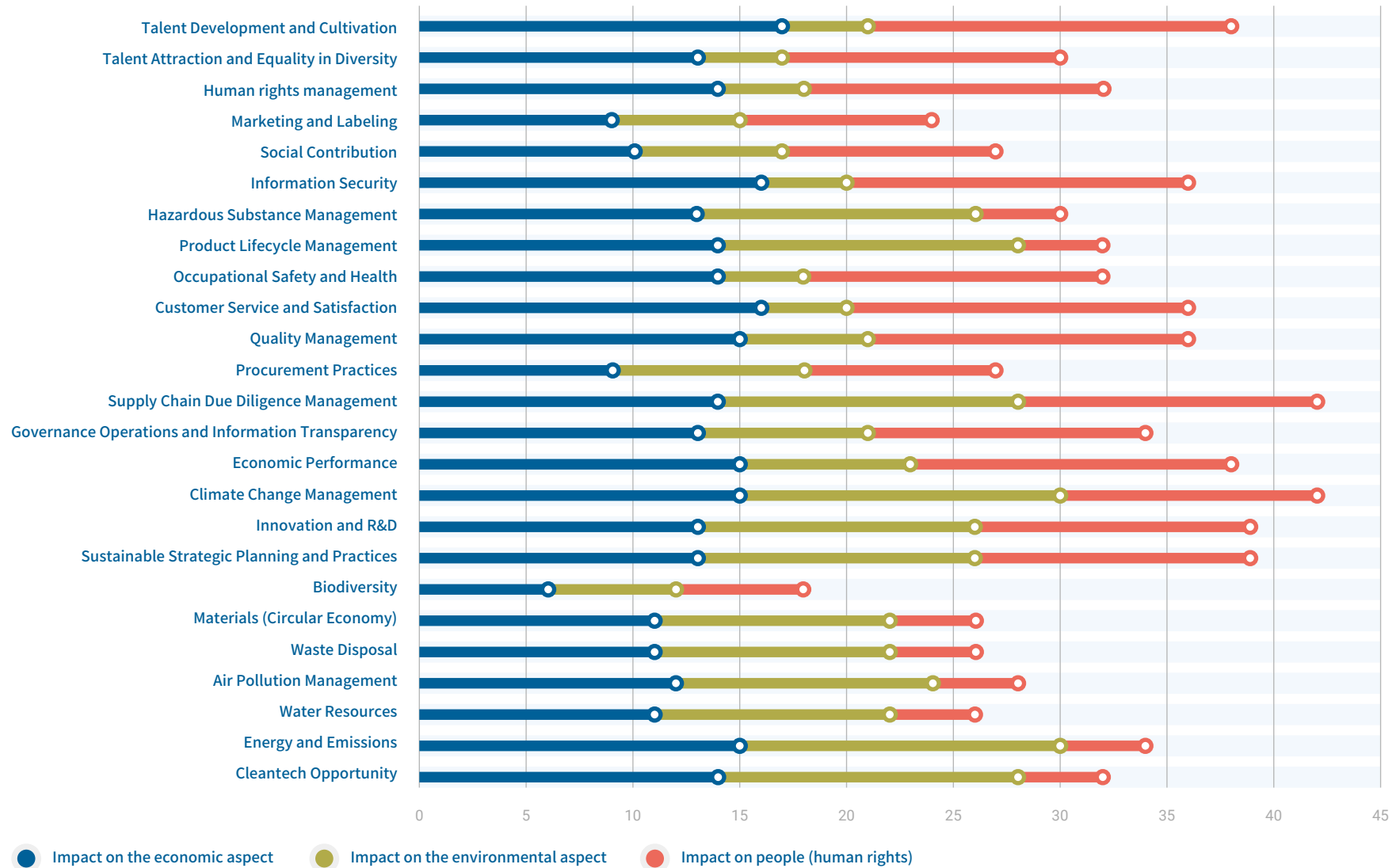
Based on the averaged results from the aforementioned operational and sustainability impact assessments, and referencing the 2025 stakeholder survey results, the Sustainable Development Committee discussed and identified 16 material topics, which were consolidated into 5 management approaches as the foundation for preparing the Company's report. The remaining 9 topics were defined as secondary topics. Considering their potential influence, the Company will continue to provide relevant information disclosures in the Reports.

STEP 05

Determine Boundaries for Material Topics

The identified material topics were analyzed taking GIS's overall value chain as the basis for boundary determination. The Company will continue to strengthen its management and disclose relevant information in the Reports.

Level of External Impact of GIS Sustainability Issues



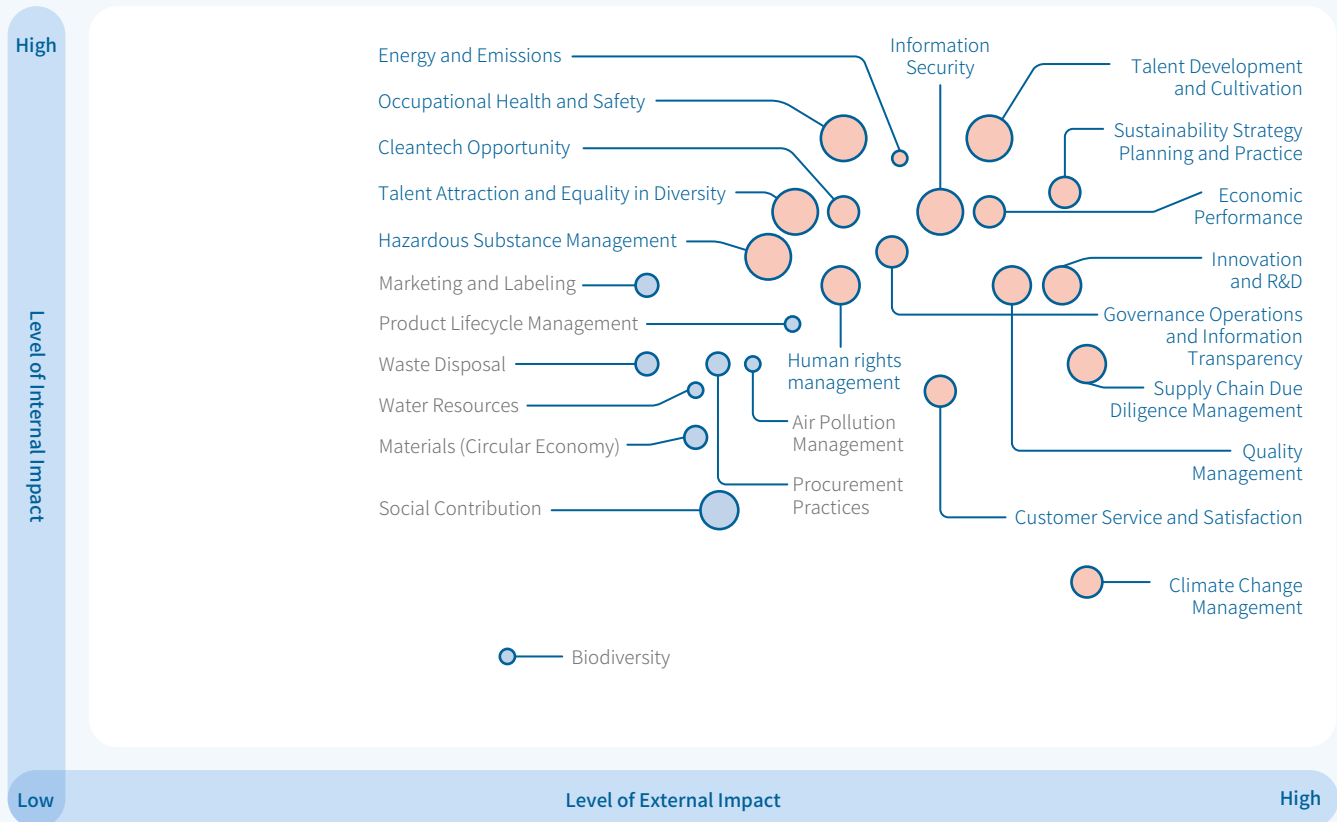
Identification Results of Material Topics

The Company identified 16 material topics out of the 25 sustainability topics compiled this year, based on the results of the stakeholder concern survey and recommendations from external experts and internal senior management.

Compared with the previous year, this year, considering the focus areas of sustainability rating agencies and information disclosure practices in the same industry, some topics were consolidated and adjusted. Integrate "Employees' Rights and Benefits" into "Human Rights Management"; consolidate and adjust "Workplace Diversity and Equal Opportunity," "Market Presence," and "Talent Development and Retention" into "Talent Attraction and Equality in Diversity" and "Talent Development and Cultivation" to more comprehensively categorize GIS's sustainable social actions and performance. Additionally, incorporate "Product Development Management" into "Product Lifecycle Management" and classify it as a secondary topic. Overall, the adjustments to the material topics mainly involve the consolidation of topic names and adjustments to the presentation format, with no major changes otherwise, in order to fully disclose GIS's management approaches to issues with significant impact.

Scatter plot of the significance of internal/external impact is used in this Report to present the relevant performance and management outcomes in 2025, which also illustrates the strategic objectives of the Company's annual sustainability planning and implementation.

Material Topic Impact Matrix



*Blue text indicates the material topics for this year.

*The size of the bubble represents the level of stakeholder concern.

Category	Aspect	Topic	Ranking	Compared to 2024
 Material Topics	Society	Talent Development and Cultivation	1	▲ Increase
	Governance	Supply Chain Due Diligence Management	2	▲ Increase
	Governance	Sustainability Strategy Planning and Practice	3	▼ Decrease
	Governance	Economic Performance	4	▼ Decrease
	Governance	Innovation and R&D	5	▼ Decrease
	Society	Information Security	6	▲ Increase
	Governance	Climate Change Management	7	▲ Increase
	Society	Quality Management	8	▼ Decrease
	Society	Customer Service and Satisfaction	8	▼ Decrease
	Governance	Governance Operations and Information Transparency	10	▲ Increase
	Environment	Energy and Emissions	10	▲ Increase
	Society	*Occupational Health and Safety	12	▼ Decrease
	Environment	Cleantech Opportunity	13	▼ Decrease
	Society	Human rights management	14	-
	Society	Hazardous Substance Management	15	▼ Decrease
	Society	Talent Attraction and Equality in Diversity	16	-

Category	Aspect	Topic	Ranking	Compared to 2024
 Secondary Topics	Society	Product Lifecycle Management	17	-
	Environment	Air Pollution Management	18	Not a material topic for the previous year.
	Governance	Procurement Practices	19	Not a material topic for the previous year.
	Environment	Waste Disposal	20	Not a material topic for the previous year.
	Environment	Water Resources	20	Not a material topic for the previous year.
	Society	Marketing and Labeling	22	Not a material topic for the previous year.
	Environment	Materials (Circular Economy)	23	Not a material topic for the previous year.
	Society	Social Contribution	24	Not a material topic for the previous year.
	Environment	Biodiversity	25	Not a material topic for the previous year.

Note:

1. "*" indicates that the topic has an actual negative impact. Reco Biotek Co., Ltd had violations of the Labor Standards Act Item, but has completed improvements and implemented remedial measures. See the ["2.2 Integrity Management and Legal Compliance"](#) section for details.
2. This year, "Legal Compliance," "Corporate Governance," and "Risk Management" are treated as general indicators for content disclosure, and thus are not included in the sustainability topic compilation and material topic assessment process.

Boundaries of Material Topics in the Value Chain

Upon analysis, the material topics presented in this Report are summarized under five management approaches to determine the forms of negative impacts involved, including cause (by the organization itself), contribute (the organization's demands causing supply chain negative impacts), and directly linked (impacts caused by the organization's value chain). Further remedial measures are developed, and relevant management approach information is disclosed in the Sustainability Reports.

Aspect	Management Approach	Material Topics	Corresponding Sustainability Standards	Description of Impacts	Level of Involvement	Corresponding Section
E S G	Focusing on sustainability Co-creating Value	Sustainability Strategy Planning and Practice	GIS customization	Positive impacts To ensure sound operations and sustainable development, GIS formulates short-, medium-, and long-term comprehensive business strategies by considering aspects including economic, environmental, social, and corporate governance, aiming to enhance corporate value and competitiveness, thereby achieving sustainable corporate growth. Obtained ISS ESG Rating: Prime Level (Highest Level) for the first time. Negative impacts Since the sustainability section is attached to the statutory "Annual Report," any violation of the "Regulations Governing Information to be Published in Annual Reports of Public Companies" may result in the Financial Supervisory Commission imposing fines ranging from NT\$240,000 to NT\$4,800,000 according to Article 178 of the Securities and Exchange Act, with the possibility of consecutive penalties. GIS has no violations of ESG-related regulations.	■	1. Focusing on Sustainability, Co-creating Value
		Economic Performance	【GRI】 Economic Performance: 201-4	Positive impacts Implement ethical corporate management with high standards, establishing a comprehensive whistleblowing and whistleblower protection mechanism. Beyond complying with legal regulations, all employees are required to conduct business activities with honesty, credit, and adherence to legal principles, ensuring transparency and full disclosure of external information. At the same time, to protect the Company's, customers', suppliers', and employees' confidential information and the Company's competitive intellectual property, information security management is strengthened from a governance perspective. Negative impacts If unable to keep up with market changes in the future, there may be missed business opportunities, leading to an impact on the Shareholders' right and interests return on equity (ROE); dishonest conduct in operations may result in conflicts of interest and insider trading incidents; inadequate management of information security may lead to data leakage risk, resulting in order loss or reputation damage. Concerning the above, GIS has not experienced any actual impact.	■ ○	2. Operating with Ethics, Managing Responsibly
		Governance Operations and Information Transparency	【GRI】 Anti-corruption: 205-2, 205-3			
G	Operating with Ethics, Managing Responsibly	Information Security	【GRI】 Customer Privacy: 418-1 【DJBIC】 Privacy Protection			

Note: ■ : Caused; ○ : Facilitate; ▲ : Directly Related

Aspect	Management Approach	Material Topics	Corresponding Sustainability Standards	Description of Impacts	Level of Involvement	Corresponding Section
E S G	Innovative Transformation Advancing Together through Procurement	Innovation and R&D	【GRI】 Energy: 302-5	Positive impacts GIS is committed to enhancing innovative products and applications, with the goal of providing excellent product quality. Through new technology R&D, product development monitoring, and process improvements, the Company integrates energy efficiency and environmental sustainability concepts and goals to invest in green energy development, actively responding to market demands and rapid technological changes in products while continuously creating market economic value. Supply Chain Management holds significant meaning for the sustainable operation of an enterprise. Through comprehensive supply chain management procedures and standards, GIS reduces operational risks, ensures supply chain stability, enhances product competitiveness, safeguards corporate reputation, fulfills corporate responsibility, and fosters mutual growth with supply chain partners while ensuring alignment with customer expectations and market needs. Negative impacts If the supply chain is not managed and suppliers encounter events of human rights violations or quality control issues, GIS faces the risk of supply disruption and reputational damage. In response to the above, GIS has implemented suppliers ESG management and has not experienced any actual impact.	■ ○	3. Innovative Transformation, Advancing Together through Procurement
		Supply Chain Due Diligence Management	【GRI】 Procurement Practices: 204-1 【GRI】 Supplier Environmental Assessment: 308-1, 308-2 【GRI】 Supplier Social Assessment: 414-1, 414-2 【SASB】 Raw Material Tracing 【SASB】 Supply Chain Management			
		Quality Management	【SASB】 Product Lifecycle Management 【SASB】 Product Security 【DJBIC】 Product Management Due Diligence			
		Customer Service and Satisfaction	GIS customization			
		Hazardous Substance Management	【GRI】 Customer Health and Safety: 416-1, 416-2			
E	Environmental Stewardship, Sharing Prosperity with GIS	Climate Change Management	【GRI】 Economic Performance: 201-2	Positive impacts GIS commits to a 42% absolute reduction in Scope 1 and Scope 3 emissions and 100% renewable electricity usage by 2030, achieving net-zero emissions by 2050. The Company continues to drive carbon reduction and renewable energy usage projects, actively responding to international initiatives such as SBTi and TCFD, taking concrete actions to mitigate the negative impacts of climate change and strengthen operational resilience. Simultaneously, through forward-looking planning and trend grasping, it not only helps to optimize costs but also secures market advantages. Negative impacts Although GIS is not classified as a high-carbon-emitting industry based on its annual greenhouse gas emissions, failure to adopt proactive response measures and achieve its publicly committed emission reduction targets may internally result in customer loss and damage to its corporate reputation, and externally have an adverse impact on efforts to curb global warming. No actual impacts have occurred at GIS.	■ ○ ▲	4. Environmental Stewardship, Sharing Prosperity with GIS
		Energy and Emissions	【GRI】 Energy: 302-1, 302-3, 302-4 【GRI】 Emissions: 305-1~305-5			
		Cleantech Opportunity	GIS customization			

Note: ■ : Caused; ○ : Facilitate; ▲ : Directly Related

Aspect	Management Approach	Material Topics	Corresponding Sustainability Standards	Description of Impacts	Level of Involvement	Corresponding Section
S	Building A Safe and Fulfilling Workplace, Advancing Social Well-being	Talent Development and Cultivation	【GRI】 Training and Education: 404-1~404-3 【DJBIC】 Human resource management	Positive impacts Recognizing talent as its most valuable asset, GIS creates an attractive work environment, actively invests in employee skill training, and strengthens its overall competitiveness. GIS respects and embraces diverse exchanges, striving to create a fair workplace environment that stimulates employees' working motivation and creativity, thereby indirectly creating benefits for the Company.	■	5. Building A Safe and Fulfilling Workplace, Advancing Social Well-being
		Occupational Health and Safety	【GRI】 Occupational Health and Safety: 403-1~403-10 【DJBIC】 Occupational Health and Safety	Ensuring occupational safety and health is a basic element of sustainable corporate operations. GIS complies with relevant occupational safety and health regulations in all jurisdictions where it operates, strictly adhering to local laws. Occupational safety and health are integral to the Company's business operations and corporate social responsibility.		
		Human rights management	【GRI】 Non-discrimination: 406-1 【GRI】 Forced Labor: 409-1	Negative impacts If talent is not continuously attracted and retained, the Company will face multiple challenges such as insufficient innovation capabilities, damage to brand image, and increased operational costs. In the event of a major occupational accident causing operational disruption, legal and reputational risks may arise. In 2025, no major occupational accidents or occupational diseases occurred in GIS. A total of 22 recordable occupational injuries occurred, which, although classified as general workplace accidents, still had negative impacts on the injured employees.		
		Talent Attraction and Equality in Diversity	【GRI】 Employment: 401-1~401-3 【GRI】 Workplace Diversity and Equal Opportunity: 405-1 【SASB】 Workplace Diversity and Inclusiveness			

Note: ■ : Caused; ○ : Facilitate; ▲ : Directly Related

1.4 Implementation of SDGs

The United Nations Sustainable Development Goals (SDGs) consist of 17 goals and 169 specific targets. Countries around the world have been adopting them as the core development agenda for the 2016 – 2030 period. GIS aligns its sustainability efforts with 14 of these goals.



Goal 1: End poverty in all its forms everywhere

- 1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters.



Goal 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture

- 2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round.

Fairtrade Pantry: GIS promotes fair trade by purchasing coffee beans from developing countries at reasonable prices, which not only increases individual farmers' income but also fosters public funds to be used for community development. A total of 107 kilograms were purchased from 2023 to 2025.



Goal 3: Ensure healthy lives and promote well-being for all at all ages

- 3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through prevention, treatment, and promotion of mental health and well-being.

Provide superior to regulatory annual general examinations and executive physical examinations. In 2025, the Company paid a total of NT\$10,689,639 for health examination expenses.



Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

- 4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations.

- Since 2022, the Educational Support for Tibetan Communities in Mainland China project in Mainland China was launched, widely inviting kind-hearted individuals from society to donate through the GIS public welfare platform. By 2025, the total donations reached 6.33 million, benefiting 3,518 in number of participants.
- Since 2022, the "Dad Lu Tells Stories" school tour program has been covering topics such as "Sexual Assault Prevention, SDG 14 Marine Conservation, SDG 5 Gender Equality, and SDG 10 Reduced Inequalities." To date, it has held a total of 78 sessions, benefiting 12,824 in number of participants.



Goal 5: Achieve gender equality and empower all women and girls

- 5.1 End all forms of discrimination against women and girls everywhere.
- 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life.

- The 6th Board of Directors comprises four male directors and three female directors.
- GIS has established dedicated lactation rooms for female employees in need.
- In 2025, the Chengdu Factory upgraded the facilities of its "break room for pregnant employees" and "established a dedicated dining area for pregnant employees in the cafeteria," thereby promoting gender equality in the workplace and safeguarding the well-being of specific groups.



Goal 6: Ensure availability and sustainable management of water and sanitation for all

- 6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.

In 2025, water savings reached 692 million liters, achieving a water-saving rate of 45.12%, an improvement of 4.4% over 2024.



Goal 7: Ensure access to affordable, reliable, sustainable and modern energy for all

- 7.2 By 2030, increase substantially the share of renewable energy in the global energy mix.
- 7.3 By 2030, double the global rate of improvement in energy efficiency.

GIS installed a solar power system at its Houli Factory in Taiwan, generating approximately 3.76 million kWh of electricity in 2025. Construction of the rooftop solar power system at the Chengdu Factory will begin in June 2026. The system is expected to be connected to the grid and commence power generation in October, with an estimated average annual electricity generation of 5.7 million kWh.



Goal 8:
Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

- 8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labor-intensive sectors.
- 8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services.

- ❖ In 2025, GIS invested NT\$2,278,119,000 in R&D, accounting for 3.41% of total revenue, and employed 481 R&D personnel, representing 5.5% of its total workforce.
- ❖ Promote the Employee Stock Ownership Trust (ESOT) to enable employees to share in the Company's operating results and support sustainable talent development.



Goal 9:
Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

- 9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities.
- 9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending.

- ❖ GIS's China factories have achieved 100% renewable electricity usage for four consecutive years.
- ❖ GIS held a cumulative total of 2,168 patents worldwide.



Goal 11:
Make cities and human settlements inclusive, safe, resilient and sustainable

- 11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management.

GIS's waste conversion rate reached 99.99% in 2025, maintaining over 99% for two consecutive years.



Goal 12:
Ensure sustainable consumption and production patterns

- 12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.
- 12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.

- ❖ Raw material suppliers recycled 204.17 metric tons of empty Trays in 2025, achieving a recycling rate of 97.5%.
- ❖ In 2025, 7.2 metric tons of chemical barrels for alcohol were recycled, achieving a recycling rate of 100%.



Goal 13:
Take urgent action to combat climate change and its impacts

- 13.2 Integrate climate change measures into national policies, strategies and planning.
- 13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.

- ❖ GIS introduced the TCFD framework and risk management, continuously improving to reduce climate-related risks while exploring potential opportunities.
- ❖ In 2025, GIS implemented internal carbon pricing and organized one carbon reduction competition, resulting in 12 carbon reduction projects with an estimated annual GHG emissions reduction of at least 6,098.25 metric tons.



Goal 15:
Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.

- 15.1 By 2020, ensure the conservation, restoration, and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains, and drylands, in line with obligations under international agreements.

- 15.2 By 2020, promote the implementation of sustainability management of all types of forests, halt deforestation, restore degraded forests, and substantially increase afforestation and reforestation globally.

- ❖ In 2024, the Company adopted the Taskforce on Nature-related Financial Disclosures (TNFD) framework for the first time, and the Chairman signed the company's zero deforestation and biodiversity commitment.
- ❖ In 2025, based on the TNFD assessment results, no direct or indirect impacts on ecosystems were identified at the Company's operating sites. Nevertheless, the Company proactively launched the Formosan Leopard Cat Conservation Rice Contract Farming Project, covering 0.19 hectares. By adopting watershed restoration practices, the project is expected to reduce carbon emissions by approximately 370 kg CO₂e compared with conventional farming practices.



Goal 16:
Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

- 16.5 Substantially reduce corruption and bribery in all their forms.
- 16.6 Develop effective, accountable and transparent institutions at all levels.

To strengthen corporate governance by fostering employee awareness of integrity and ethics, GIS established the "Procedures for Ethical Management and Guidelines for Conduct", 323 reviews were completed with no significant internal control deficiencies and no corruption incidents detected in 2025.

1.5 ESG Sustainable Outcomes and Goals

Thematic Area	Management Approach	Material Topics	Outcomes and Goals			
			2025 Targets	Results in 2025	2026 (Short-term) Goals	Medium/Long-term Goals
 Sustainable Governance	Sustainability Strategy Management	Sustainability Strategy Planning and Practice	• Top 5% in the Corporate Governance Evaluation. • Improved CDP rating.	◎ Top 5% in the Corporate Governance Evaluation. ◎ Achieved a CDP Climate Change score of A. ◎ Received the ISS ESG Prime Rating for the first time.	• Ranked among the top 20% in the TWSE ESG Evaluation. • Maintain or improve all ratings.	• Maintain or improve the Company's ratings with international ratings as targets.
	 Operating with Ethics, Responsibility management	Governance Operations and Information Transparency	• Directors undergo at least 3 hours of risk management training. • 100% completion rate for new employee ethics training. • No major legal violations.	◎ Directors undergo a total of 6 hours risk management training. ◎ 100% completion rate for new employee ethics training. ◎ No major legal violations.	• Directors undergo at least 3 hours of ESG-related training. • 100% completion rate for new employee ethics training. • No major legal violations. • Female directors making up at least one-third of the 6th Board. • Independent directors serving no more than 9 consecutive years in the 6th Board. • Independent directors accounted for more than half of the seats on the 6th Board of Directors.	• Directors undergo at least 3 hours of ESG-related training. • 100% completion rate for new employee ethics training. • No major legal violations. • Directors of any gender reaching one-third of total Board seats. • Independent Directors making up more than half of the total Board seats. • Maintain ISO 27001 certification effective for robust information security management.
		Information Security	• Information security training and information security social trainings to raise employee awareness.	◎ 100% training rate for information security awareness training and education courses. ◎ Number of participants in social engineering drills: 3,655; pass rate: 96.9%. ◎ No major information security	• 100% training rate for information security awareness training and education courses. • The pass rate for information security social engineering drills is 95%. • No major information security incidents. • Introduce AI-driven enterprise growth, and long-term tracking of information security indicators.	• Maintain ISO 27001 certification effective for robust information security management.

Thematic Area	Management Approach	Material Topics	Outcomes and Goals			
			2025 Targets	Results in 2025	2026 (Short-term) Goals	Medium/Long-term Goals
 Sustainable Governance	Innovative Transformation Advancing Together through Procurement	Innovation and R&D	- R&D staff make up $\geq 5\%$ of total workforce. - R&D investment $\geq 3.5\%$ of total revenue. $\geq 10\%$ annual increase in patent filings	◎ R&D staff made up 5.5% of total workforce. △ R&D investment was 3.41% of revenue. △ The patent count increased by 136 (6.7% increase from 2025).	- R&D staff make up $\geq 5\%$ of total workforce. - R&D investment $\geq 3.5\%$ of total revenue. - The annual patent and technical trade secret pass target achieved rate is 100%. - During the technical R&D phase, trial implementation of ESG assessment components was conducted, and standardized documentation was gradually established.	- R&D staff make up $\geq 5\%$ of total workforce. - R&D investment $\geq 3.5\%$ of total revenue. - The core objective of patent cases is to enhance patent quality. - Through product lifecycle management, actively seek a balance between product R&D and environmental performance, and provide products with greater environmental and commercial competitiveness.
		Supply Chain Due Diligence Management	- Over 85% of new non-customer-designated suppliers signing the Supplier Commitment Letter. 100% of new material suppliers (non-customer designated) signing the Supplier Commitment Letter. 100% of suppliers passing the CSR review.	◎ The signing rate of the Supplier Commitment Letter by newly added non-customer-designated suppliers reached 95.2%. ◎ 100% of new material suppliers (non-customer designated) signing the Supplier Commitment Letter. ◎ 100% pass rate for ESG audit of suppliers. ^{Note}	- Over 85% of new non-customer-designated suppliers signing the Supplier Commitment Letter. 100% pass rate for ESG audit of suppliers.	- Over 95% of new non-customer-designated suppliers signing the Supplier Commitment Letter. 100% pass rate for ESG audit of suppliers.
		Quality Management	100% of new material suppliers meeting conflict mineral management requirements (low or no risk).	◎ 100% of new material suppliers meeting conflict mineral management requirements (low or no risk).	100% of new material suppliers meeting conflict mineral management requirements (low or no risk).	100% of new material suppliers meeting conflict mineral management requirements (low or no risk).
		Customer Service and Satisfaction	Achieve customer satisfaction grade B or above ^{Note}.	◎ Achieve customer satisfaction grade B.	Achieve customer satisfaction grade B or above (grading system).	Achieve customer satisfaction grade A.
		Hazardous Substance Management	100% of products passing GP certification before mass production.	◎ 100% of products passing GP certification before mass production.	100% of products passing GP certification before mass production.	- All products passing GP certification 14 days before mass production by 2030. - All products passing GP certification 30 days before mass production by 2050.

Thematic Area	Management Approach	Material Topics	Outcomes and Goals			
			2025 Targets	Results in 2025	2026 (Short-term) Goals	Medium/Long-term Goals
 Sustainable environment	Environmental Stewardship, Sharing Prosperity with GIS	Climate Change Management	15.75% absolute reduction in Scope 1 & 3 emissions in 2025 (vs 2022).	Scope 1 emissions actual reduction 64.14%; Scope 3 emissions reduction 41.97% in 2025 (vs 2022).	21% absolute reduction in Scope 1 & 3 emissions in 2026 (vs 2022). - Institutionalizing Internal Carbon Pricing: Establish a carbon emissions evaluation mechanism to internalize carbon emission costs.	- Reduce Scope 1 and Scope 3 absolute emissions by 42% by 2030. - Achieve net-zero value chain emissions by 2050.
		Energy and Emissions	- Reduce energy use per product unit by $\geq 1\%$ annually by 2030. - Maintain waste diversion rate $\geq 99\%$.	- Reduced energy use per product unit by 7.07% in 2025 vs 2024. - Waste diversion rate reached 99.99%.	- Reduce energy use per product unit by $\geq 1\%$ annually by 2030. - Maintain waste diversion rate $\geq 99\%$.	- Reduce energy use per product unit by $\geq 1\%$ annually by 2030. - Waste diversion rate reached 100%. - Promote green manufacturing, continuously optimize the energy management system, and improve energy use efficiency to enhance the effectiveness of energy conservation, carbon reduction, and technical services.
		Cleantech Opportunity	Maintain 100% green power usage at China factory sites in 2025.	Maintain 100% green power usage at China factory sites in 2025.	Maintain 100% green power usage at China factory sites in 2026.	Achieve 100% green power usage across entire GIS Group by 2030.
 Sustainable Society	Building A Safe and Fulfilling Workplace, Advancing Social Well-being	Talent Development and Cultivation	- Average training hours per employee per year reached over 24 hours. 80 employees obtaining professional certificates. - Employee engagement survey, reaching 70% of the total participants, overall satisfaction score reached 78.	- Average training hours per employee in 2025 year is 42 hours. 546 employees obtained professional certification. 2025 employee engagement survey, reaching 75% of the total participants, overall score reached 80.5.	- Average training hours per employee per year reached over 30 hours. 100 employees obtained professional certification. - Employee engagement survey, reaching 70% of the total participants, overall score reached 82.	- Average training hours per employee per year maintained between 30 to 40 hours. - Achieve a cumulative total of 300 employees with internal and external professional certifications over the next three years. - Employee engagement survey, reaching 75% of the total participants, overall score reached 85.

Thematic Area	Management Approach	Material Topics	Outcomes and Goals			
			2025 Targets	Results in 2025	2026 (Short-term) Goals	Medium/Long-term Goals
 Sustainable Society	Building A Safe and Fulfilling Workplace, Advancing Social Well-being	Occupational Health and Safety	- Zero major safety incidents and occupational illnesses. 100% of newly recruited employees complete safety training. 100% of newly recruited employees completed workplace harassment prevention training. - Formulate emergency drill plans and meeting 100% standard. - Carry out occupational safety and health education training as required and 100% passing rate. - The Disabling Injury Frequency Rate (FR) is not higher than the industry average. - The Severity Rate (SR) is not higher than the industry average.	- Zero major safety incidents and occupational illnesses. 100% of newly recruited employees complete safety training. 100% of newly recruited employees completed workplace harassment prevention training. - In 2025, all factory sites will conduct annual fire evacuation and emergency response drills, achieving a 100% compliance rate. - The total training hours for occupational health and safety education and training in 2025 amounted to 93,776 hours. - The Disabling Injury Frequency Rate (FR) is 0.62, which is lower than the industry average. - The Severity Rate (SR) is 31, which is the same as the industry average.	- Zero major safety incidents and occupational illnesses. 100% of newly recruited employees complete safety training. 100% of newly recruited employees completed workplace harassment prevention training. - Formulate emergency drill plans and meeting 100% standard. - Carry out occupational safety and health education training as required and 100% passing rate. - The Disabling Injury Frequency Rate (FR) is not higher than the industry average. - The Severity Rate (SR) is not higher than the industry average.	- Prevent all major safety incidents and occupational illnesses. - Achieve 100% coverage with GIS' s occupational health and safety management system.
		Human Rights Management	- Pass the RBA VAP certification. - There were 0 cases of hiring child labor and forced labor. - There were 0 incidents of harassment, discrimination, and inequality.	- Pass the RBA VAP certification. - There were 0 cases of hiring child labor and forced labor. - There were 0 incidents of harassment, discrimination, and inequality.	- Maintain the RBA VAP certification. - There were 0 cases of hiring child labor and forced labor. - There were 0 incidents of harassment, discrimination, and inequality.	- Maintain the RBA VAP certification. - There were 0 cases of hiring child labor and forced labor. - There were 0 incidents of harassment, discrimination, and inequality.

Thematic Area	Management Approach	Material Topics	Outcomes and Goals			
			2025 Targets	Results in 2025	2026 (Short-term) Goals	Medium/Long-term Goals
 Sustainable Society	Building A Safe and Fulfilling Workplace, Advancing Social Well-being	Talent Attraction and Equality in Diversity	- Key talent (personnel critical to implementing GIS strategies) retention rate: Taiwan 85%, China 90%. - Promote the Employee Stock Ownership Trust.	◎ Key talent (personnel critical to implementing GIS strategies) retention rate: Taiwan 95.3%, China 97.4%. ◎ The participation rate in the Employee Stock Ownership Trust has reached 63%.	Key talent (personnel critical to implementing GIS strategies) retention rate: Taiwan 90%, China 90%.	- Strengthen brand image and offer competitive remuneration to attract and retain talent. - Become a global leader in diversity, offering equal opportunities and diverse development.

Note:

1. ◎ Goals achieved △ Goals not achieved

2. In 2025, the CSR audit was upgraded to an ESG audit.

3. Customer satisfaction originally used a 5-point scale, now changed to a grading system (A, B, C, D).



2 Operating with Ethics, Managing Responsibly



Material Topics

- Governance Operations and Information Transparency
- Economic Performance
- Information Security



Policies and Commitments

- Engage in business activities based on the principles of fairness, honesty, integrity, and transparency.
- Handle corporate governance affairs in accordance with the stipulated “Corporate Governance Best Practice Principles” and relevant laws and regulations such as the Company Act and the Securities and Exchange Act.
- Establish GIS’ s “Sustainable Development Committee Organizational Charter” in accordance with the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies” and the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”.



Grievance/ Remediation Mechanism

- Establish a clear and effective reward/punishment and grievance system, along with a whistleblower protection policy. A reporting mailbox (audit@gis-touch.com) is available on the Company website to provide legitimate channels for reporting and grievances. Upon receipt of a report, the internal audit and legal departments will take internal disciplinary actions or pursue external remedies based on the severity of the case.



Specific Actions

- Through education and training, email announcements, and executive meetings, employees can better understand the Company’ s integrity management policies and regulations.
- Conduct internal performance evaluations of the Board annually and external performance evaluations by the Board at least once every three years.
- Strengthen information security education and training to raise employees’ awareness and prevent improper operations.
- Establish a comprehensive information security system and processes, including data segregation across departments, access control, and change in management, to reduce internal operational risks.
- Keep the protection codes updated, limit network access, perform regular vulnerability scans and threat behavior analysis, and implement server and network system monitoring.
- Extend information security management to supply chain vendors, evaluate their information security mechanisms, and ensure compliance with relevant information security standards.



Management Evaluation Mechanism

- Conduct regular audits of each unit’ s business operations according to the review plan to ensure compliance of each unit with relevant laws and regulations.
- Review corporate governance evaluation indicators annually, assessing achievement level of each item and setting progressive goals for unmet indicators.
- Perform Board performance evaluations.
- Maintain internal control and compliance review systems.
- Annually monitor ISO 27001 international information security management certification by conducting external and internal reviews to ensure compliance with information security requirements of clients and listed companies.
- Regularly simulate disaster recovery scenarios, formulate information security response policies, and evaluate recovery time.
- Benchmark the Company’ s information security measures against industry peers to maintain competitiveness.

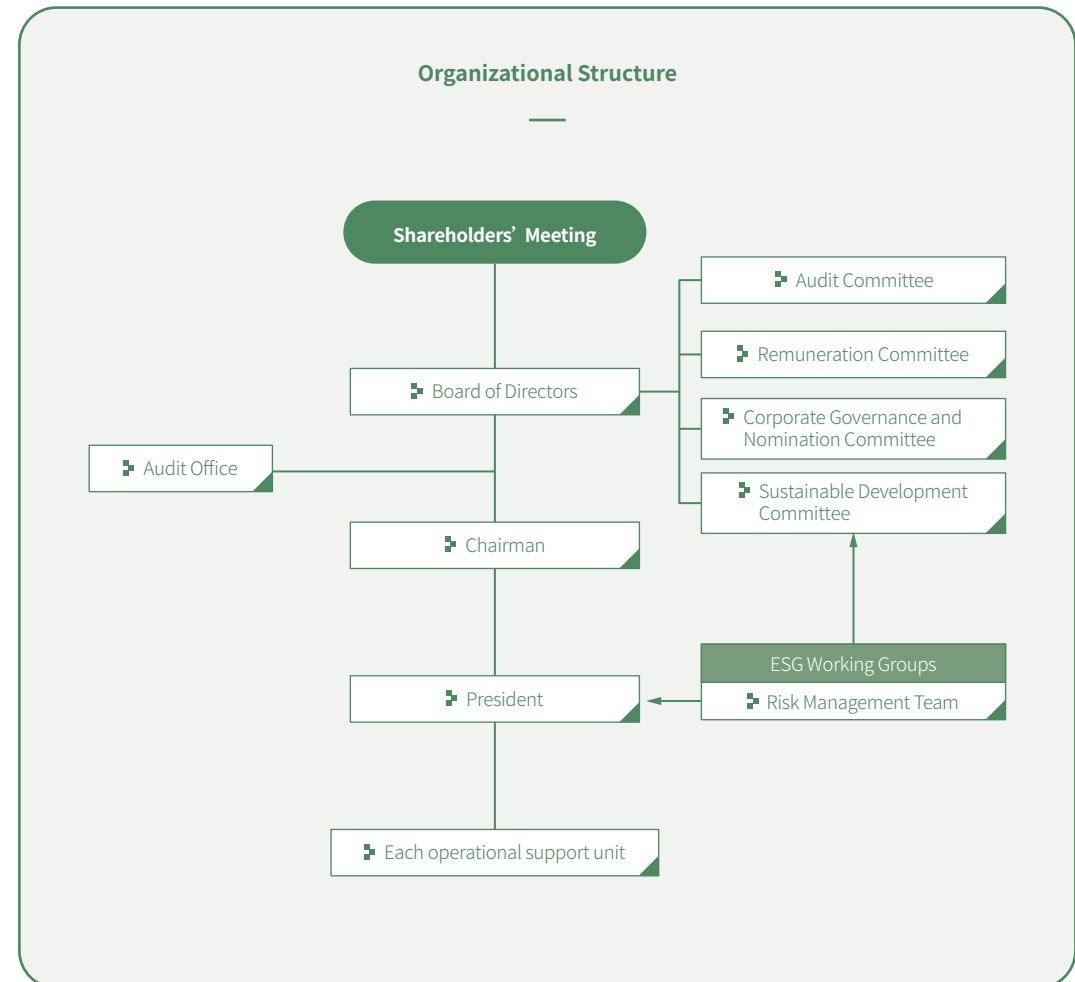
2.1 Governance Organization

Governance Structure

The Company's highest governance body is the Board of Directors, under which there are four functional committees: the Audit Committee, the Remuneration Committee, the Sustainable Development Committee, and the Corporate Governance and Nomination Committee. In accordance with Article 3-1, Paragraph 1 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, the Board resolved on August 4, 2023, to appoint Jeou-Jen Chiou, Head of the Corporate Governance Department, as the Corporate Governance Officer. As the most senior executive responsible for planning and executing corporate governance affairs, her duties include organizing meetings of the Board and Shareholders in accordance with the law, preparing minutes of these meetings, assisting directors with onboarding and continuing education, providing directors with the necessary information to perform their duties, ensuring compliance, reporting to the Board on the review results of whether Independent Directors' qualifications comply with relevant laws and regulations during their nomination, appointment, and tenure, handling director changes, and other matters as stipulated in the Articles of Incorporation. For details regarding the composition of the Board and the operations of each committee, please refer to the [GIS 2025 Annual Report](#).

Corporate Governance and Nomination Committee

To enhance the functions of the Board of Directors and strengthen the management mechanism, the Company officially established the Corporate Governance and Nomination Committee, a functional committee under the Board, on August 11, 2025. The Corporate Governance and Nomination Committee is composed of three directors appointed by the Board of Directors, with more than half of the committee members being independent directors. Meetings may be convened at any time as needed, annually. Please refer to the Company's "[Corporate Governance and Nomination Committee Organizational Charter](#)."



Important Internal Regulations on the GIS Official Website
Corporate Governance and Nomination Committee
Organizational Charter

Board Responsibilities and Composition

The GIS Board of Directors is responsible for formulating the Company's strategies and overseeing management, and is held accountable to both the Company and the shareholders' meeting. Its main responsibilities include reviewing the Company's business policies and long- and short-term development plans; reviewing and supervising the implementation of annual financial and business plans; reviewing budgets and final accounts; establishing internal control systems and evaluating their effectiveness; appointing and dismissing senior management; convening shareholders' meetings; and executing shareholders' meeting resolutions.

The Company's Articles of Association stipulate that the election of directors (including independent and non-independent directors) shall follow a candidate nomination system, and the qualifications of candidates must be carefully assessed. The Company's Board of Directors approved a list of seven candidates for the 6th Board on April 10, 2026, including four independent directors, three of whom are female. All candidates were successfully elected at the Annual General Meeting of Shareholders on May 27 of the same year. The term of the 6th Board of Directors is 3 years, from May 27, 2026 to May 26, 2029.

Board Diversity and Independence

In accordance with the Corporate Governance Best Practice Principles, the composition of the Board of Directors should reflect diversity, without restrictions on nationality, gender, or age, while taking into account the Company's business model and long-term development needs. It must also comply with legal requirements concerning independence, professional qualifications, skills, and experience (such as knowledge in technology industries, business management, accounting and financial analysis, technical research, law, and ESG sustainability), which serve as standards for director nomination and consideration. In addition, the professional qualifications, shareholding and concurrent position restrictions, and independence criteria for independent directors must comply with the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

The 6th Board of Directors of GIS consists of seven members, with the following diversity and independence profile:

- Four independent directors (57%), with a majority of independent directors and all independent directors having served no more than three consecutive terms.
- Three female directors (43%), the proportion of female directors reaching one-third of total Board seats.
- Two directors (29%) concurrently serve as managerial officers of the Company, not exceeding one-third of the total number of Board members.
- The professional competencies of the Board Members include areas related to the technology industries, corporate management, financial accounting, technical R&D, law, and ESG sustainability.
- Independent directors do not concurrently serve as independent directors for more than three other publicly issued companies.

Implementation of Diversity on the 6th Board of Directors (Elected at the Annual General Meeting of Shareholders on May 27, 2026.)

Job Title	Name	Gender	Age range	Years of Service as Director			Functional Committee				Professional Knowledge and Skills						
				Less than 3 years	3-9 years	Over 9 Years	Audit Committee	Remuneration Committee	Sustainable Development Committee	Corporate Governance and Nomination Committee	Technology Industries (Optoelectronics, Semiconductors, etc.)	Corporate Management	Financial accounting	Technical R&D	Law	ESG sustainability	Risk Management
Chairman	Hsien-Ying Chou	Male	60-69			✓			Convener	✓	✓	✓		✓			✓
Director	Guang-Yeu Fang	Male	60-69	✓											✓		✓
Director	Tung-Chao Hsu	Male	50-59		✓						✓	✓					✓
Independent Director	Ming-Hui Hsieh	Female	40-49		✓		Convener	✓	✓	Convener			✓				✓
Independent Director	Yung-Shun Wu	Male	50-59	✓			✓	Convener		✓	✓	✓		✓			✓
Independent Director	Li-Yin Chen	Female	40-49		✓		✓	✓	✓					✓			
Independent Director	Li-Ghyi Wen	Female	50-59	✓			✓	✓	✓							✓	

Board Operation

All members of the Board of Directors have fulfilled their duties with a high degree of self-discipline and prudence. In 2025, the Company convened six Board meetings, five Audit Committee meetings, two Remuneration Committee meetings, two Sustainable Development Committee meetings, and one Corporate Governance and Nomination Committee meeting. The average attendance rates were 98%, 100%, 100%, 100%, and 100%, respectively, and all meetings were conducted in accordance with statutory procedures. The Chairman is responsible for planning the Company's sustainable operation and strategic development direction, overseeing the management team, and leading the team in reporting to the Board. The President is primarily responsible for the planning, management, and execution of day-to-day operations to ensure the achievement of the Company's objectives. The duties and authorities of the Chairman and the President are clearly delineated. At the same time, to preserve the leadership and supervisory functions of the Board, the Company stipulates that the number of directors concurrently serving as employees shall not exceed one-third of the total Board seats, maintaining the overall independence of the Board.

Strengthening the Functions of Board Members

To strengthen the Board's functions, enhance its understanding on corporate governance operations, and maintain its professional expertise and capabilities, the Company arranges training programs for its directors in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies. Priority is given to new legal developments and key issues of the current year. In 2025, all GIS directors have completed at least 6 hours of training (in compliance with regulatory requirements), with an average of 7.3 training hours per director and a total of 51 training hours. The Director training programs include topics on climate change, Risk Management, IFRS S1/S2 Sustainability Disclosure Standards, AI technology and Information Security, Corporate Governance, Insider Trading, etc. For details, please refer to the GIS 2025 Annual Report.

Conflicts of Interest of the Board of Directors

Article 15 of the Company's Rules of Procedure for Board of Directors Meetings (Conflicts of Interest of Directors) provides that:

1

If a director or the legal entity the director represents has an interest in a meeting agenda item, the director shall disclose the important details of their interests during that board meeting. If there is a risk of harm to interests of the Company, the director shall not participate in and shall recuse from the discussion or voting of that item, and is not allowed to act as a proxy for another director in exercising voting rights.

2

If the spouse, relatives within the second degree of kinship of a director, or companies that have a controlling relationship or affiliated with the director have an interest in a meeting agenda item, the director shall be deemed to have a personal interest in that item.

3

Board resolutions involving directors who are prohibited from voting as described in the preceding two paragraphs shall be handled in accordance with Article 206, Paragraph 4 of the Company Act, mutatis mutandis with Article 180, Paragraph 2.

Additionally, the charters of the Company's Audit Committee, Remuneration Committee, Sustainable Development Committee, and Corporate Governance and Nomination Committee all clearly stipulate conflicts of interest avoidance provisions for committee members. If a committee member, or a legal entity represented by the member, has a conflict of interest in a meeting agenda item and there is a risk of harm to the Company's interests, the member must recuse from discussions or voting, and is not allowed to act as a proxy for another member in exercising voting rights. GIS has independent directors who provide recommendations based on their professionalism and experience from an objective and impartial standpoint. When the Board discusses any proposal, the opinions of the independent directors are fully considered. If any independent director expresses objections or reservations regarding a proposal, such opinions must be recorded in the minutes to ensure that independent directors fulfill their duties while also adhering to the principles of conflicts of interest avoidance, thereby effectively protecting the Company's interests and enhancing effectiveness of the Board's operations.

In 2025, during Board and Committee meetings, the Company ensured that all interested parties recused themselves from relevant agenda items in accordance with legal requirements. For further details on the execution of conflicts of interest recusals, please refer to the [GIS 2025 Annual Report](#).

Performance Evaluation of the Board of Directors and Functional Committee Members

GIS established its Board Performance Evaluation Measures on August 5, 2019. In accordance with these measures, GIS conducts internal performance evaluations of the Board and each of the Functional Committees annually and commissions an independent external professional institution to carry out an external performance evaluation at least once every three years. In addition to submitting the relevant evaluation results to the Board for review, formulating, and implementing improvement plans, the evaluation results will also serve as a reference for assessing the performance, remuneration, and reappointment nominations of the Board and Functional Committee members.

Internal Performance Evaluation

The Board of Directors and Functional Committees Performance Evaluation cover five key thematic areas: participation in company operations, enhancement of decision-making quality of the Board, Board composition and structure, director election and continuing education, and internal control. Internal performance self-assessments were completed in October 2025, with the overall average score for the Board and each committee's performance self-assessment ranging from 4.79 to 4.96 points (out of 5 points). This indicates that the Board and committees operated smoothly and well, with no significant items requiring improvement. The relevant evaluation results were reported to the Board of Directors on November 7, 2025, as a basis for review and enhancement.

External Performance Evaluation

In 2025, GIS commissioned an external professional independent institution, the Taiwan Corporate Governance Association (TCGA), to conduct a performance evaluation of the Board of Directors. The evaluation was divided into five thematic areas: Board composition and division of labor, guidance and supervision, authorization and risk management, communication and collaboration, and self-discipline and improvement. The assessment was conducted through online surveys and video interviews. For detailed evaluation results, please see the "[Corporate Governance](#)" section on the GIS official website. The relevant evaluation results were reported to the Board of Directors on November 7, 2025, and in accordance with the recommendations of the Taiwan Corporate Governance Association, there will be regular improvements to the Internal Performance Evaluation questionnaire design, strengthening the whistleblowing system's direct link to Independent Directors, and enhancing the supervisory effectiveness of the Audit Committee over the internal audit.



GIS official website
External Performance
Evaluation



Summary of the TCGA Evaluation Report

1. The overall experience and background of the Company's Board Members cover the optoelectronics and semiconductor industries, finance, accounting, and risk management fields. This aligns with the Company's operational development and strategy needs, while also ensuring diversity, professionalism, and the transmission of experience. Clearly set the composition goals for the next Board of Directors, deploy ahead of time, and grasp industry development trends and the market.
2. The Chairman and the management team respect the diverse professional expertise of the Directors and hold two strategic meetings of the Board of Directors annually. This ensures close interaction between the Board and the management team, effectively enhancing the quality and efficiency of decision-making on proposals, and demonstrating the Company's commitment to a culture of collective deliberation.
3. The Chairman and President place great importance on corporate sustainability issues, setting implementation goals based on domestic sustainability initiatives and rating standards. This approach guides the management team to balance long-term value creation with the high standards demanded by customers. By adhering to the strategy of "acting early, profiting early," the Company leverages external development trends, reduces internal resistance, and enhances cost-effectiveness.
4. The communication channels among the Audit Committee, internal auditors, and Certified Public Accountants are smooth, with annually arranged closed-door meetings, allowing the Audit Committee to fully exercise its guiding and supervisory functions.
5. During the video interviews, the Company's Chairman, Independent Directors, and management were receptive to various improvement suggestions from the evaluation committee members, demonstrating the Board of Directors' proactive attitude towards implementing corporate governance systems and enhancing the effectiveness of the Board.

Recommendations of the "Taiwan Corporate Governance Association"

GIS Improvement Actions

1	Regularly improve the design of indicators to enhance the distinction of self-evaluation results.	In 2025, the Company has appropriately included corporate governance evaluation indicators and sustainability-related issues into the questionnaire assessment items for Directors and Committee members to conduct self-review. This aims to strengthen the Directors' and Committee members' involvement in company operations, awareness of responsibilities, and supervisory responsibilities for internal control. All Directors and Committee members are required to provide comprehensive comments and improvement suggestions on the operation of various meetings for the year, with the expectation of continuously enhancing the operational efficiency of each committee. In the future, the Company will continue to refine the indicator design of the internal performance evaluation questionnaires for the Board of Directors and Functional Committees, ensuring that the Company's strategic plans and sustainability goals are progressively implemented and realized under the supervision of the Board.
2	Strengthening the direct link between the whistleblowing system and Independent Directors	To ensure that all directors fully understand the whistleblowing cases received and their resolution in the most recent year, the head of internal audit provided a summary report on the investigation results of the cases received in 2025 during the Audit Committee and Board meetings in November 2025. Starting from December 2025, Independent Directors were provided with login access to the Company's whistleblower mailbox, allowing them to receive whistleblower information simultaneously in order to fulfill their supervisory functions.
3	Strengthening the independence of the internal audit and the supervisory effectiveness of the Audit Committee over the internal review.	The Company conducts employee performance evaluations in the third quarter annually, and the head of internal audit 2025 performance evaluation is executed after approval by the Chairman. Starting from 2026, the annual work goals of the head of internal audit will be reviewed and feedback will be provided by the Audit Committee Convener before being submitted to the Chairman for approval and execution. When conducting the annual performance appraisal, the achievement of the the head of internal audit' s annual work goals is also sent to the Audit Committee Convener for evaluation, and then submitted to the Chairman for final review and approval.

Note: The next external performance evaluation is scheduled for 2028.

Director remuneration

Remuneration Committee

GIS Group established the Remuneration Committee in July 2014. Its main responsibilities include formulating and regularly reviewing the performance evaluation and remuneration policies, systems, standards, and structures for Directors and managerial officers, as well as regularly evaluating and determining the remuneration for Directors and managerial officers. The Remuneration Committee is composed of three independent directors and is appointed by a resolution of the Board of Directors in accordance with the Regulations of the Remuneration Committee, ensuring the independence and transparency of the remuneration decision-making process. The Remuneration Committee convenes meetings at least twice annually, and in 2025, it held three meetings, with all Committee members achieving a 100% actual attendance rate to ensure effective supervision and decision-making.



Remuneration Policy for Managerial Officers

✦ Purpose of the Policy

The purpose of this policy is to incentivize managerial officers to achieve and exceed corporate goals, generate profits, and enhance operational performance, while also accounting for the reasonable correlation with future risks as a basis for evaluating their compensation.

✦ Review Process

The remuneration policy and structure for managerial officers are reviewed by the Remuneration Committee and proposed to the Board of Directors for resolution.

✦ Risk Linkage

If a significant risk event occurs and may damage the Company's reputation, or involves internal mismanagement or personnel misconduct, the award of bonuses to managerial officers will be affected, thereby achieving effective risk control.

✦ Performance Evaluation

GIS uses annual performance evaluation results as a reference for determining managerial bonuses. The evaluation includes:

Financial Indicators: Based on GIS's management income statements and each business unit's contribution to the Company profits, along with the target achievement rate of individual officers.

Non-Financial Indicators: Remuneration for management performance is calculated based on two key aspects, namely adherence to core corporate values and operational management capabilities, and participation in sustainability operations. The compensation system is reviewed and adjusted as needed in response to actual business conditions and applicable regulations.

✦ Remuneration Structure

Fixed Remuneration: Determined based on the managerial officer's professional qualifications and with reference to market standards.

Variable Compensation: Assessed based on the officer's alignment with the Company's core values, qualitative management performance, protection of customer interests, quantitative financial and business performance indicators.

The Company has established a policy linking senior management's remuneration with ESG (Environmental, Social, and Corporate Governance) performance, and has incorporated sustainability performance into the annual performance evaluations and variable compensation design for senior management. To align with the Company's sustainable development vision, the policy was reviewed and passed by the Remuneration Committee in 2024, and then submitted to the Board of Directors for resolution and implementation.

According to the policy, starting from 2024, the sustainability performance indicators for the President and Vice President will be included in their annual performance evaluations. These indicators will be reviewed regularly each year, covering short-, medium-, and long-term sustainability goals, and additional target items may be set as necessary based on actual operational and sustainability needs. In 2025, the ESG-related performance indicator for the President and Vice Presidents accounts for 10% of the total variable compensation, to enhance senior management's responsibility and commitment to achieving ESG strategy promotion and sustainability development goals.

President: Sustainable development performance indicator (10%), including ranking in 6% to 20% of listed companies in the Corporate Governance Evaluation.

Vice President: Sustainable development performance indicator (10%), includes 10 key patents (including technical trade secrets), the gradual introduction of PFAS-free environmentally friendly alternative materials in mass-produced products, etc. (depending on the executive position).

The aforementioned sustainability performance evaluation involves reviewing the achievement of each detailed ESG target. It is assessed using an average distribution weight based on the number of target items set for the given year (for example, if an individual has two short-term ESG targets, each carries a weight of 50%). The more target items achieved, the better the result of the sustainability performance evaluation.

In accordance with the "Managerial Officers' Performance Evaluation and Remuneration Regulations", if the Company's corporate governance evaluation rating or other ESG-related performance is maintained at the same level or improves compared with the previous year, the annual bonus for senior management shall be capped at no more than twice their monthly salary and be evaluated after the end of each fiscal year. However, the actual bonus disbursement must still be comprehensively assessed based on overall business performance, future industry risks and opportunities, and the balance between corporate governance performance and risk management.

2.2 Integrity Management and Legal Compliance

Integrity Management Policy and Practice

Policy Formulation

GIS requires all business activities to adhere to the highest ethical standards, strictly observing principles such as fairness, honesty, trustworthiness, and transparency, and adopting a zero-tolerance policy toward any form of fraud, corruption, bribery, extortion, or embezzlement. To proactively prevent dishonest conduct and implement integrity management, the Board of Directors approved “the Codes of Ethical Conduct”, “Procedures for Business Integrity and Ethics Management and Guidelines for Conduct”, and “Procedures for Handling Material Inside Information and Prevention of Insider Trading” on July 7, 2014.

1. Codes of Ethical Conduct:

- Basic principles are specified in order to clearly define ethical behaviors and regulate the conduct of all GIS personnel, including directors, managerial officers, the President and its equivalents, Vice Presidents and their equivalents, Assistant Vice Presidents and their equivalents, department heads, and others authorized to manage company affairs or sign documents, to prevent disputes arising from differences in interpretation.

2. Procedures for Business Integrity and Ethics Management and Guidelines for Conduct:

- The Company's integrity management policy, as stipulated in the Board-approved “Procedures for Business Integrity and Ethics Management and Guidelines” for Conduct, is to be disclosed timely in internal regulations, annual reports, websites, or other promotional materials, affirming the Company's operating policies. The procedures are applicable to the Company, its subsidiaries, and suppliers.
- The Company designates the Business Management General Division, a functional team within the Sustainability Working Groups, as the dedicated unit for promoting corporate integrity management. This unit reports to the Sustainable Development Committee under the Board of Directors, and reports its final implementation results to the Board at least annually. Its responsibilities include formulating and executing ethical corporate management policies, overseeing various operational processes, personnel compliance, and operation outcomes to ensure that company operations and results comply with integrity management principles, adhere to legal regulations, and ensure that financial information is disclosed completely, fairly, and accurately in a timely manner.

3. Procedures for Handling Material Inside Information and Prevention of Insider Trading:

- Apart from complying with the spokesperson system procedures, GIS explicitly requires all directors, managerial officers, and employees to strictly maintain the confidentiality of financial and business information to prevent improper disclosure and insider trading. Directors are prohibited from trading Company shares during blackout periods, which are 30 days prior to the annual financial report announcement and 15 days prior to quarterly financial report announcements. To prevent violations, the Company routinely issues notification letters reminding all directors to comply with these rules before each quarterly blackout period. For example, a quarterly board meeting was held on November 7, 2025, and the Company issued a blackout period notification letter on October 22.

Education and Training, Company Promotion, and Personnel Commitment

GIS directors, managerial officers, and management personnel attend relevant internal and external training courses from time to time every year. The Company also conducts annual integrity management training for all current employees, and regular communications such as email announcements and executive meetings are used to reinforce and promote relevant knowledge, ensuring a thorough understanding from all employees of the Company's integrity management policies, standards, relevant rights and obligations, and legal issues. The main topic promoted by GIS in 2025 is "Insider Trading Prevention Regulations."

According to statistics, the Company continues to strengthen the promotion and education of insider trading regulations through various channels. Directors and corporate governance officers attended the "2025 Advocacy Meeting for Insider Trading Prevention" and the "2025 Education Promotion Meetings for Insiders' Shareholding Transactions" hosted by the Taiwan Stock Exchange, totaling 4 participants and 12 training hours. Additionally, on November 7, 2025, corporate governance officers conducted a promotion on insider trading regulations for directors and accounting supervisors, with 8 participants. During November to December 2025, an internal online learning system was used to conduct a "Corporate Governance—Introduction to Insider Trading Regulations" course, which covered managerial officers and all factory employees, with 8,501 people completing the training and an overall training rate of 98.5%, aiming to fully enhance awareness of insider trading prevention and regulatory compliance among all personnel.

In addition to internal controls, GIS also strictly requires that external vendors sign a "Supplier Commitment Letter" containing integrity clauses when conducting business with the Company. GIS also proactively includes compliance with ethical business practices as a contractual term in agreements with external parties to thoroughly eliminate dishonest behavior. In 2025, a total of 147 new suppliers were added, with 116 signing the Supplier Commitment Letter, achieving a signing rate of 78.9%. For non-customer-designated suppliers, the signing rate was 95.2%. For suppliers who did not sign the commitment letter, GIS maintains at least 1 to 3 suppliers of the same kind, prioritizing those who have signed the commitment letter to ensure that the overall Supply Chain Ethical Corporate Management risk is properly managed. For supplier ESG management, please refer to section [3.3 Supplier Management](#).

Anti-Corruption Policy

GIS's Procedures for Business Integrity and Ethics Management and Guidelines for Conduct clearly defines the rules and handling measures for the accepting unjust gains, while also setting out rules for political donations and charitable contributions to prevent potential corruption-related concerns and disguised bribery. GIS regularly conducts internal control risk assessments and substantive audits on anti-corruption at all Company operating locations and subsidiaries. The audit scope includes three major areas: financial reporting, procurement operations, and sales operations. In 2025, no significant corruption risks or incidents were identified, nor were any corruption-related reports received.



Anti-Corruption Policy

01

Prohibition on Offering or Accepting Unjust Gains

The Company adopts a zero-tolerance policy and requires all employees to uphold the highest standards of integrity in all business interactions. Any form of offering, accepting, promising, or demanding (whether directly or indirectly) money, gifts, presents, commissions, employment, services, preferential treatment, kickbacks, facilitation payments, entertainment, dining, or any other matters of value is strictly prohibited.

02

Handling Procedures

When GIS personnel are offered or promised (whether directly or indirectly) aforementioned benefits by others, they must follow the procedures below:

- ❖ If the person offering or promising the benefit has no conflict of interest with the employee's duties, the employee shall report the matter to its immediate supervisor within three days of the acceptance and, if necessary, notify the Company's designated responsible unit.
- ❖ If there is a conflict of interest between the person offering or promising the benefit and the employee's duties, the employee must refuse or reject the benefit, report to its immediate supervisor, and notify the Company's responsible unit. If refusing the benefit is not possible, the employee shall handover the matter to the responsible unit for handling within three days of the acceptance.
- ❖ If a GIS employee provides or promises a facilitation payment under threat or intimidation, the employee must record the process, report to its immediate supervisor, and notify the Company's responsible unit. Upon receiving the report, the unit shall take immediate action and undertake a review of relevant matters to reduce the risk of recurrence. If illegal conduct is identified, the matter shall be immediately reported to judicial authorities.

03

Prohibition of Disguised Bribery

- ❖ When making political contributions, the Company must avoid engaging in commercial transactions, applying for permits, or handling other matters involving the Company's interests with relevant government agencies.
- ❖ When making charitable donations or sponsorships, GIS must ensure that the expected returns are clear and reasonable. The recipients must not be parties with whom the Company has business dealings or individuals with conflicts of interest with any Company personnel. Additionally, the Company must verify that the use of donated funds aligns with the original purpose of the contribution to prevent any form of disguised bribery.

Anti-corruption Awareness and Communication

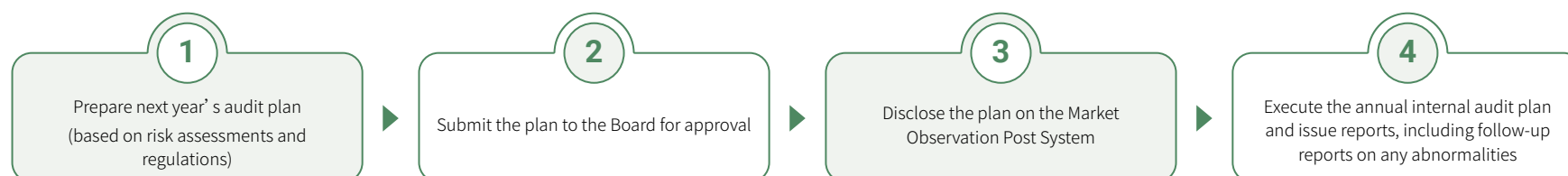
Communication Category	Communication Methods	Percentage of Effective Communication
Board Members	- The audit officer reports quarterly to the Audit Committee and the Board of Directors on the execution status of the audit plan, and holds at least one meeting per year with independent directors without the presence of regular directors and management. - The Business Management General Division reports at least once a year to the Board of Directors on the implementation of integrity management, and conducts communication and awareness initiatives from time to time for Board members regarding anti-corruption and integrity-related matters.	100%
Employees (including dispatched and part-time)	- New employees are required to sign either the Honesty and Integrity & Intellectual Property Rights Agreement or the Intellectual Property and Confidentiality Agreement upon onboarding. - Education and training programs include: regulations on insider trading and insiders' shareholding reporting, anti-corruption practices for corporates through insider trading case studies, integrity management and insider trading prevention, introduction to CSR fundamentals, and product information security control (delivered during orientation or refresher training).	100%
Suppliers	All qualified GIS suppliers must sign the Supplier Commitment Letter. If a supplier is unable to provide this letter, they must obtain approval from the President to be designated as a specially controlled supplier.	95.2%

Internal Audit and Whistleblowing Mechanism

Internal Audit Process

GIS has established effective accounting and internal control systems, and undertakes regular reviews to ensure the design and implementation of the systems remain effective. The Audit Office is an independent unit that reports directly to the Board of Directors. In accordance with "GIS' s Corporate Governance Best Practice Principles" and personnel regulations, the appointment, evaluation, and remuneration of internal auditors are reviewed annually, with the responsible supervisor submitting the results to the Chairman for approval. Each year, the Audit Office formulates and implements an audit plan approved by the Board of Directors, based on identified risks, and conducts special or follow-up audits as needed to provide management with information on the operational status of internal control functions and to enable management to promptly understand existing or potential internal control deficiencies. Internal follow-up audits also review self-inspections conducted by each department, including verifying whether procedures have been implemented and reviewing related documents to ensure execution quality, as well as the rectification of internal control deficiencies and abnormal findings identified by the audit department, then reported to the Audit Committee and the Board. In 2025, the Company performed 64 audits on the nine major internal control cycles and 259 audits on management control operations, making 323 audits in total. These audits covered all operational sites of the Company and its subsidiaries. No major deficiencies were found in the audit results, and no incidents of corruption or unethical conduct occurred.

GIS Annual Audit Process



Integrity Management Internal Control

GIS also performs annual internal control self-assessments in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies." Since 2022, 18 ethical corporate management topics have been specifically included as self-assessment items, allowing relevant units in each juridical person to carry out self-assessments to meet periodic ethical standards review requirements. The Company evaluated the implementation of Ethical Corporate Management in 2025 across 18 items, and all evaluation results complied with the Ethical Corporate Management regulations. The relevant evaluation results were reported to the Board of Directors on November 7, 2025.

Whistleblowing System and Whistleblower Protection Policy

To maintain GIS's reputation, protect property, and prevent corruption, theft, embezzlement, or other unethical and dishonest acts that could harm the rights and interests of shareholders, employees, and partners, the Company established the "Reporting System Management Measures" in 2025 in accordance with the Work Rules and "the Procedures for Ethical Corporate Management and Guidelines" for Conduct. This outlines the responsible units for handling reports, defines the significance of cases, and specifies the reporting hierarchy after closing the case, as well as the reporting channels and handling process, to optimize corporate governance and ensure the legitimate rights and interests of whistleblowers and all parties involved.





GIS Whistleblower Protection Policy

01

When verifying the situation with the whistleblower, it should be done without revealing the whistleblower's identity.

02

Without the whistleblower's consent, their name or any facts sufficient to identify them must not be recorded in public documents. The whistleblower's name, work unit, home address, phone number, and any related circumstances and content must be kept strictly confidential. For anonymous reporting, handwriting identification is not permitted unless required for investigative work.

03

Except when necessary for investigation purposes, it is strictly prohibited to present the whistleblowing materials to the reported unit or individual. If presenting materials is required for the investigation, supervisor approval must be obtained, and excerpts should be prepared separately, removing any content that might reveal the whistleblower's identity.

04

In the promotion and reporting work and the rewarding of meritorious informants, the relevant circumstances of the informant must not be disclosed without the informant's consent.

05

If there is an illegal criminal case that meets the criteria of the Witness Protection Act, and the whistleblower is at risk of harm to life, body, freedom, or property while testifying during court proceedings or investigations by the prosecutor, the Audit Office should apply for the issuance of a witness protection order.

Investigation Status of Reporting Mailbox Cases

To encourage internal and external personnel to report dishonest and improper conduct, the Company provides rewards based on the severity of the reported cases. However, to prevent resource abuse, internal personnel who submit false reports, make malicious accusations, or deliberately fabricate false statements will face disciplinary action and may be dismissed if the offense is serious. For verified reports, the relevant units are required to review the related internal control systems and operating procedures, and propose improvement measures to prevent the recurrence of similar behavior. If illegal activities are involved, the Company shall notify judicial and prosecutorial authorities. In 2025, GIS received a total of eight employee complaints, with none involving dishonest conduct; these cases were mainly related to improvements in personnel and management.

Legal Compliance

GIS actively monitors operational laws, policies, trends, and changes, strictly requiring employees and partners to comply with regulations and uphold social and ethical norms. In 2025, GIS had no major regulatory violations. There were only three violations by its subsidiaries, resulting in a total fine of NT\$280,000. To implement legal compliance and Ethical Corporate Management, GIS not only establishes various management regulations and guidelines for adherence but also continuously monitors domestic and international laws and policies that may impact the Company's operations.

Year	Juridical Person	Violation Items	Description	Fine	Improvement Measures
2024	General Interface Solution Ltd.	Paragraph 2, Article 28 of Waste Disposal Act	The waste management professional designated by the Company concurrently served as the Class A Occupational Health and Safety Supervisor, which violates regulations requiring the position to be dedicated and not concurrently held with responsibilities governed by non-environmental laws.	6,000	Appointed a new full-time dedicated staff member.
		Paragraph 6, Article 30 of Labor Standards Act	An employee's attendance record had not register its attendance on a daily basis.	20,000	Strengthen monitoring and implement regular checks of employee clock-in and clock-out records.
	Reco Biotek Co., Ltd.	Paragraph 1, Article 36 of Labor Standards Act	Employees are prohibited from working consecutive shifts.	50,000	Conduct regular reviews and reminders for supervisors regarding employee attendance.
		Paragraph 1, Article 24 of Labor Standards Act	The Company failed to pay overtime wages to employees.	50,000	Verify employee overtime hours using factory on-site data and remind staff to submit records in the system to ensure accurate calculation of overtime pay.
2025	Reco Biotek Co., Ltd.	Paragraph 4, Article 38 of Labor Standards Act	Failed to pay compensation for unused special leave.	20,000	Compensation has been paid as required, and system management improved to regularly review anomalies.
		Paragraph 2, Article 32 and Paragraph 1, Article 36 of Labor Standards Act	Overtime hours exceed the legal limit.	200,000	Strengthen control over employee overtime hours and regularly remind supervisors to promote and implement policies.
		Paragraph 1, Article 31 of Waste Disposal Act and Paragraph 1, Article 12 of the Enforcement Rules of the Waste Disposal Act	The amount of waste generated exceeds the maximum approved limit by 10%.	60,000	Proactively review permits and actual situations and implement environmental management operations.

Note: Significant penalties are based on the Taiwan Stock Exchange Corporation's Handling Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities, Article 4, Item 26, Subparagraph 3, where the cumulative amount of fines for a single event reaches NT\$1,000,000 or more.



Corporate Governance-Related Regulations

- ✦ No violations of the Company Act
- ✦ No violations of commercial laws
- ✦ No violations of securities and financial regulations



Labor Rights-Related Regulations

- ✦ No violations of the Gender Equality in Employment Act
- ✦ No involvement in discrimination or sexual harassment
- ✦ No use of child labor
- ✦ No forced labor
- ✦ No incidents involving violations of the rights of Indigenous peoples or minorities



Product-Related Regulations

- ✦ No products prohibited for sale
- ✦ No violations of marketing-related regulations and voluntary codes
- ✦ No incidents of violations related to product or service information and labeling
- ✦ No infringement of customer privacy or loss of customer data

GIS Legal Education Corner, Learn Legal Compliance with Ease

In view of the increasingly diverse laws involved in corporate operations, and the continuously evolving regulatory environment and judicial practices both domestically and internationally, to help GIS employees promptly grasp important legal trends and practical risks, and reduce the risk of violations or disputes arising from insufficient legal awareness, the Company's legal unit will launch the "Legal Education Corner" initiative in Q3 2025 as a mechanism for internal legal education and promotion.

The "Legal Education Corner" aims to enhance employees' awareness and sensitivity to legal issues through specific case studies and practical analyses, strengthen the awareness of legal compliance, and remind employees to be mindful of potential legal risks during their daily business activities, in order to collaboratively create a compliant, friendly, and risk-aware workplace environment.

This activity is regularly conducted by the legal unit, which collects representative news events or important court rulings from domestic and international sources. The content covers legal issues highly relevant to company operations and employee duties, including labor disputes, workplace violations, antitrust, import and export controls, and trade secrets, and is compiled into promotional materials in a concise and easy-to-understand manner.

The "Legal Education Corner" currently employs a quarterly release schedule, four times annually, and is communicated to all employees through internal announcement channels as a means of ongoing legal education and reminders.

Communication and Improvement Results

1. Establish a stable legal advocacy mechanism through the regular release of the "Legal Education Corner" with a total of 2 releases in 2025.
2. Effectively enhance the awareness and compliance with key legal issues among all employees in the Company, covering 100% of the entire workforce.
3. Assisting employees in promptly grasping the latest legal developments and judicial practice trends helps reduce legal risks arising from operations and employee conduct, and serves as an important foundation for the Company's ongoing deepening of its compliance culture.



2.3 Financial Performance

In 2025, GIS recorded operating revenue of NT\$66.784 billion and gross profit of NT\$4.359 billion, with consolidated operating revenue declining by 4.6% compared with 2024. In 2024, GIS recorded operating revenue of NT\$69.986 billion and gross profit of NT\$5.129 billion, with consolidated operating revenue declining by 1.9% compared with 2023. Detailed financial statements and annual reports are available for download in the [Investor Relations section of the GIS official website](#).

GIS Financial Performance Over the Past 3 Years

Unit: NT\$ 100 million

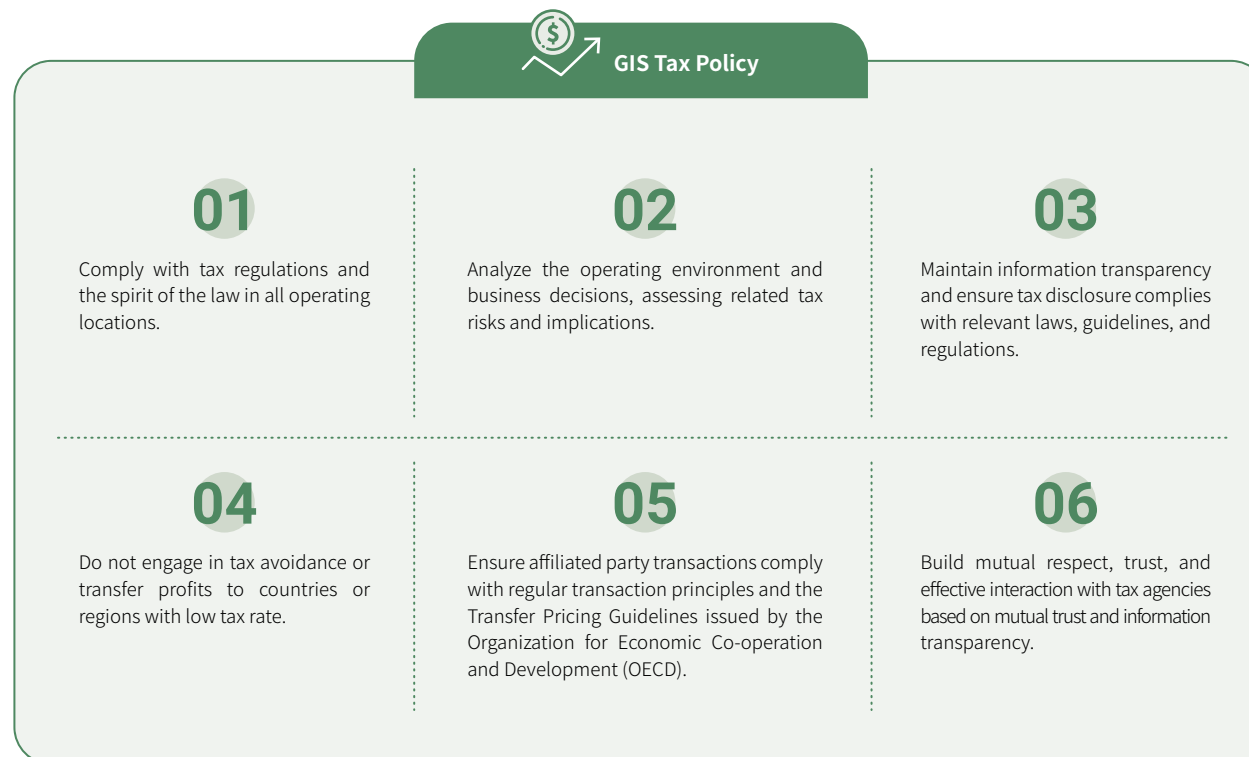
Item	2023	2024	2025
Operating revenue	713.45	699.86	667.84
Gross profit from operations	18.28	51.29	43.59
Operating (Loss) profit	(49.45)	(4.01)	(4.38)
Non-operating income and expenses	17.54	7.87	5.85
Net profit (loss) before tax	(31.91)	3.85	1.47
Net profit (loss) for the period	(28.06)	1.16	(2.62)
Other total consolidated income (loss) for the period (net amount after tax)	(7.30)	7.40	3.51
Total consolidated income (loss) for the period	(35.37)	8.56	0.89
Net profit (loss) attributable to owners of parent company	(27.41)	1.56	(2.63)
Net profit (loss) attributable to non-controlling interests	(0.65)	(0.40)	0.01
Total consolidated income (loss) attributable to owners of parent company	(34.71)	9.15	0.88
Total consolidated income (loss) attributable to non-controlling interests	(0.66)	(0.59)	0.01
Earnings (loss) per share (NT\$)	(8.11)	0.46	(0.79)
Employee wages and benefits	58.75	46.23	48.77
Payments to funders ^{Note}	7.87	6.23	5.29
Community investment	0.004	-	-
Government subsidies	16.68	4.42	2.66

Note: Payments to funders are in the form of cash dividends and interest payments on borrowings. From 2023 to 2025, only interest payments on borrowings were made to the funders.

Tax Governance

GIS conducts all operations in accordance with the GIS Tax Policy and applicable tax regulations. Transactions with affiliated enterprises comply with internationally recognized standards, including the OECD Transfer Pricing Guidelines, Taiwan's Regulations Governing Assessment of Transfer Pricing, Announcement No. 42 [2016] by the State Administration of Taxation of China, and Hong Kong's Inland Revenue Ordinance – Departmental Interpretation and Practice Note No. 58. The GIS Board appoints the Audit Committee to regularly review financial reports, evaluate internal control systems, and ensure regulatory compliance. To address unfavorable changes in local financial and tax regulations that could increase the Company's effective tax rate, GIS closely monitors domestic and international policies and laws to effectively manage tax risks, and develops countermeasures based on relevant information such as transfer pricing reports.

The Company's affiliated party transactions primarily arise from dealings with its largest customer's designated brand and transactions aimed at stabilizing the supply of certain critical raw materials. Relevant information is regularly disclosed in financial reports.



Tax Risk Management

GIS operates across multiple countries, complying with local tax regulations in each jurisdiction, and continuously monitors tax information in respective regions. By researching relevant data (such as transfer pricing), GIS formulates responsive measures to ensure sufficient capacity to promptly identify and address any risks that could adversely affect the Company, thereby safeguarding uninterrupted operations. This year's risk assessment has rated tax regulatory risks as low, so they are not included in high-risk management. Nonetheless, control implementation plans will continue to ensure effective tax management and fulfill corporate responsibilities. For more details on risk management, please refer to Section [2.4 "Risk Management"](#) of this Report.

Green Finance: Sustainability Performance-Linked Loan

In 2022, the Financial Supervisory Commission released the "Green Finance Action Plan 3.0," to further integrate financial resources and guide industries to Achieve net-zero transition. Following this guideline, in 2025, GIS, along with Mega International Commercial Bank, Taipei Fubon Bank, and seven other syndicated banks, jointly signed a sustainability indicator-linked syndicated loan, demonstrating the banking industry's support and recognition of GIS's operational philosophy and sustainable development strategy.

Sustainability-linked loans are based on ESG indicator certification data (including but not limited to "Sustainability Reports") provided by an independent third-party recognized by sustainable loan coordinators. These serve as the benchmark for regularly evaluating the performance of borrowing companies across various indicators. By achieving 3 key ESG indicators within the timeframe, GIS may benefit from banks' proactive reduction of loan interest rates, allowing the Company to not only achieve sustainable value but also enjoy more favorable and flexible financial incentives.

Green Investment: Planning for Renewable Energy and New Energy Vehicles Investments

In response to the Company's goal of achieving 100% renewable electricity usage by 2030, GIS is obtaining the necessary green power for the Taiwan Factories by investing in Kai-Hong Energy Co., Ltd. (referred to as Kai-Hong Energy). This company will invest in several solar and wind power plants in the Taiwan region. Once the invested green power plants begin official operations, Kai-Hong Energy shareholders may gain priority purchase rights for electricity based on their investment proportion. As of the end of 2025, GIS has accumulated an investment of NT\$35.94 million in Kaihong Energy and plans to gradually increase the investment. Starting from 2026, as each power plant connects to the grid and begins operations, GIS will utilize the priority purchase rights to acquire solar and wind-generated renewable energy electricity to provide for the factory's use.

In addition to the aforementioned investment projects, GIS has also invested in ESG-related industries such as electric vehicles, electric two-wheelers, lithium battery recycling, solar photovoltaic development, and energy storage through external investment platforms like CDIB-Innolux Limited Partnership, CDIB-Innolux II Limited Partnership, and HH-CTBC Partnership, L.P. As of the end of 2025, GIS's accumulated investment in these platforms has reached NT\$210 million. The proportion of external investments in cleantech-related industries accounted for 53% of the total external investments for the year 2025. In the future, the Company will continue to invest in sustainability, promoting green transition.



The proportion of external investments in cleantech-related industries accounted for **53%** of the total external investments for the year 2025.

Special Feature

GIS × Department of Accounting, National Taiwan University — Advancing Industry-Academia Collaboration and Systematic Digital Transformation

To realize the ESG concept through deep collaboration between industry and academia and promote the transformation of accounting digital information systems, the Company, starting from September 2025, partnered for the first time with faculty and students from the Department of Accounting at National Taiwan University on the UiPath RPA (Robotic Process Automation) project. Through data analysis and process innovation and optimization, the collaboration aims to facilitate the practical application and results transformation of academic knowledge while enhancing relevant digital skills and application capabilities.



National Taiwan University Department of Accounting students shared feedback on the semester projects and exchanges.

The process innovation for this project focuses on two main directions: "Bank Foreign Exchange Rate Dashboard" and "Visualization of Investee Companies' Financial Statements." Through the integration of UiPath RPA, not only can traditional complex processes be reduced, but systematic organization also ensures data accuracy, reduces the risk of human error, and improves work efficiency. In the future, GIS will evaluate and verify the implementation of this system, and it is believed that it will soon be practically applied.

During this semester's collaboration with the faculty and students of National Taiwan University, the university provided academic research and talent resources, while GIS shared industry trends and professional experience with the students to deepen their practical project application capabilities. This bidirectional exchange and collaboration will further advance multiple thematic areas for GIS, including a shared environment, technology-driven initiatives, societal inclusion, and talent development.



The GIS Chief Financial Officer and accounting colleagues took a group photo with the faculty and students of the National Taiwan University Department of Accounting.

Communication and Improvement Results



15

Number of participating teachers and students



8

Number of Projects



18

Project guidance hours (Person / Hours)



Student Feedback:

Before this course, I had not worked with UiPath, so I spent quite some time understanding the entire system's operation. Although I believe I have not fully grasped all the functions of UiPath yet, this project allowed me to experience firsthand how automation can significantly reduce the time and manpower required for business operations. Being exposed to industry practices during my student years also prompted me to consider potential changes in my future career.

National Taiwan University Department of Accounting - Ting-Hsuan

2.4 Risk Management

To address global political and economic trends and changes, GIS identifies and manages risks that may affect the Company's sustainable development across three major aspects: environmental, social, and economic (including corporate governance). On August 5, 2022, the Board of Directors approved the "Risk Management Policies and Procedures" as the foundation for concrete risk management and implementation.

Risk Management Organization



Board of Directors

The Board of Directors serves as the Company's highest decision-making body for risk management and holds ultimate responsibility for overall risk. The Board of Directors approves risk management policies and major risk management systems, and oversees their implementation to ensure the effective operation of risk management mechanisms.



Audit Office

The Audit Office, which reports directly to the Board of Directors, assists the Board, the Audit Committee, and managerial officers in reviewing deficiencies in the internal control system and evaluating operation effectiveness and efficiency. Based on the risk assessments, the Audit Office formulates annual audit plans and regularly reports audit results to the Audit Committee and the Board.



Risk Management Team

The Risk Management Team, set up under the Sustainable Development Committee, is the designated unit responsible for executing risk management. The members of this team are composed of top executives from various organizations, with the President appointed by the Board of Directors serving as the highest-ranking executive of the Risk Management Team. The actual execution is carried out by convening executive officers from each unit, who communicate risk information with operating units and integrate risk management reports from various operating units to submit a summarized report to the Sustainable Development Committee. The Convener of the Risk Management Team regularly reports, at least once a year, to the Board of Directors on the operation and effectiveness of risk management.

Note: To strengthen risk management control and implementation, in 2025, the Convener of the Risk Management Team directly reports the relevant implementation status to the Board of Directors.

In August 2022, GIS submitted the "Risk Management Policy and Procedures" to the Board of Directors for approval and established the Risk Management Team under the Sustainable Development Committee, composed of representatives appointed by each unit. The working group conducts regular risk assessments and, upon identifying potential risks, determines appropriate measuring methods based on the type of risk to serve as the foundation for risk management. Risk measurement involves both analysis and evaluation, using quantitative, qualitative, or semi-quantitative methods, with the primary consideration being the ability to effectively reflect and respond to relevant risks. After assessing and summarizing risks, each responsible unit is expected to adopt suitable response measures to keep risks within acceptable levels. Each responsible unit should report all risk management information to supervisors at various levels either promptly or regularly, depending on the scope of their responsibilities and the nature of their operations. In the event of significant or abnormal risks, they must report such occurrences immediately. To ensure full documentation of the risk management process and its outcomes, the Risk Management Team should regularly report the implementation status of risk management to the Sustainable Development Committee. The Committee is to regularly present these reports to the Board of Directors to enhance GIS's operational stability and sustainable development and to establish a sound risk management mechanism.



Risk Management Policies

01

Establish and maintain an effective risk management framework to ensure risk management is operating completely and implementing checks and balances to improve the efficiency of task allocation.

02

Develop comprehensive mechanisms for risk identification, measurement, supervision, and control to maintain risks within the Company's acceptable limits, achieving an appropriate balance between risks and returns and enhancing corporate value.

03

Set up communication channels and engage in appropriate risk communication and consultation with internal and external stakeholders to ensure the continued applicability and effectiveness of risk management practices.

04

Foster a culture of and raise awareness on risk management, and fully implement risk management across the Company.

Risk Assessment Operations

Risk assessment operations include processes for risk identification, measurement, response, supervision, and communication. These processes enable a clear understanding of the scope of each risk and are carried out using management approaches such as the PDCA cycle.

❖ Risk Monitoring and Communication

Each responsible unit shall monitor the risk control measures within its area of responsibility and report to supervisors at all levels and to the Risk Management Team. The Sustainable Development Committee consolidates information gathered and reports the implementation status of risk management to the Board of Directors on a regular basis.

❖ Internal and External Environmental and Operational Analysis

When responsible units review and identify potential sources of risk, they should consider both external and internal environmental factors along with the business environment where the Company operates, ensuring the scope encompasses all business and operational activities.

Risk Monitoring and Communication

Risk Identification

Risk Management PDCA

Risk Responses

Risk Measurement

❖ Risk Control Plans and Response measures

Responsible units should implement suitable control measures and plans for the risks the Company faces, ensuring that such risks are maintained within acceptable levels.

❖ Risk Quantitative Analysis and Assessment

Appropriate measuring methods, whether quantitative, qualitative, or semi-quantitative, should be adopted depending on the nature of each risk to serve as the foundation for risk management.

Risk Management Operations in 2025

In 2025, the Company conducted risk identification and identified a total of 18 risk items. The Risk Management Team reported the implementation status of 2025 risk management efforts to the Sustainable Development Committee, continuing the process of risk identification and management. Subsequently, on November 7, the Convener of the Risk Management Team will report to the Board of Directors on the control implementation plans and their effectiveness for the 2025 risk classifications.

Date	Meeting Name	Meeting Summary
March 27, 2025	Risk Management Team Meeting	Reported on the progress and implementation status of the control execution plans for the 18 risk factors assessed in 2025.
May 12, 2025	Sustainable Development Committee	The convener of the Risk Management Team reported to the Sustainable Development Committee on the progress and implementation status of the control execution plans for the 18 risk factors.
September 25, 2025	Risk Management Team Meeting	- Reported on the progress and implementation status of the control execution plans for the 18 risk factors assessed in 2025. - Re-evaluated the Company's risk issues for 2026: Following internal and external environmental analyses, risks were categorized into four major groups: operational, strategic, financial, and international economy, then preliminary control execution plans for 18 risk factors were prepared.
November 7, 2025	Sustainable Development Committee	- The convener of the Risk Management Team reported to the Sustainable Development Committee on the progress and implementation status of the control execution plans for the 18 risk factors. - The convener of the Risk Management Team reported to the Sustainable Development Committee on the re-evaluation of the Company's risk items for 2026 and the preliminary control execution plans for 18 risk factors.
November 7, 2025	Board of Directors	The convener of the Risk Management Team summarized the Company's three major risk issues of the year, including product technology changes risk, sales concentration risk, and geopolitical and economic risk, along with their corresponding control implementation plans for presentation to the Board of Directors.

Risk Identification for the Year 2025 - Matrix Results

High	Operational Risk / ESH	Licensing Risk / BM			Operational Risk / MKT
	Environmental Risk / ESH	Operational Risk / IT	Environmental Risk / MKT		Strategic Risk / MKT
	Operational Risk / OS	Environmental Risk / ESH			
		Operational Risk / IT	Operational Risk / PDM		
		Financial Risk / ACC	Operational Risk / OS		
Low		Environmental Risk / ESH	Operational Risk / HR		Operational Risk / SALES
			Operational Risk / QM		
		Operational Risk / Expansion			
Probability of occurrence					
Low			High		

Risk Level	Rating	Level	Decision
Level 1	1~5	Low	Continuously monitor the frequency of occurrence
Level 2	6~10	Medium	Determine actions depending on resource requirements and urgency
Level 3	12~25	High	Address immediately and conduct ongoing follow-ups

Risk Category	Number of items in 2025	Item Classification		Difference compared to 2024 Item merger
		Add	Continue	
Level 1 (Low Risk)	5 items	3 items	2 items	
Level 2 (Medium Risk)	10 items	2 items	8 items	2 items
Level 3 (High Risk)	3 items		3 items	2 items

Implementation Outcomes in 2025

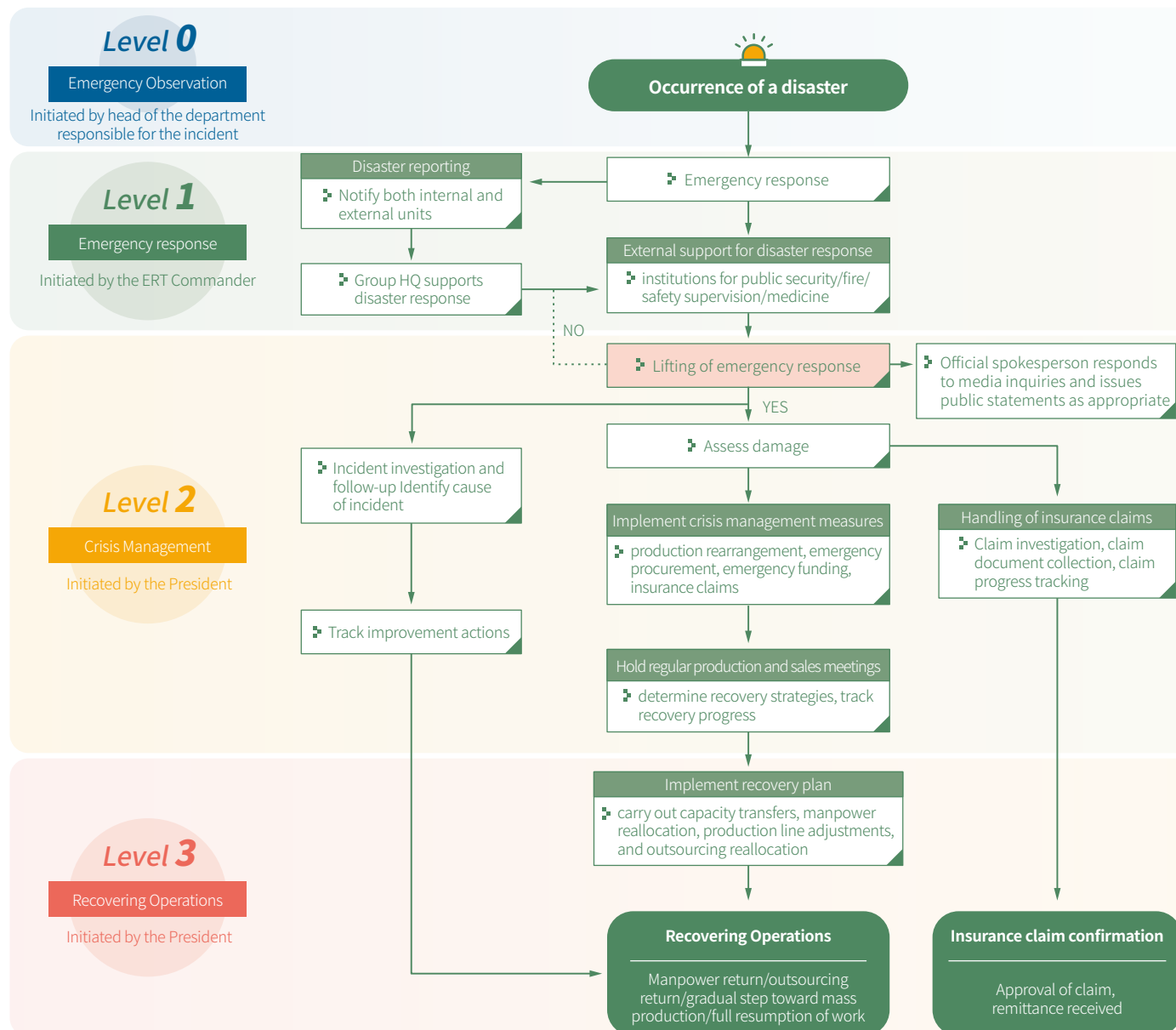
In 2025, 18 risks were identified, of which 3 were classified as high risk, including product technology changes, sales concentration risk, and geopolitical and economic risk. A summary description of the related control implementation plans is as follows:

Risk Category	Risk Factor	Risk Item or Scenario	Control Implementation Plan
 Operational Risk	Product Technology Changes	Innovation and replacement of display panels: Touch functionality is expected to be integrated into display panels, posing a threat to traditional touch panel manufacturers.	- Enhanced differentiated coating technology and improved integration advantages of touch & display modules. - Transition optical components and packaging production technology. - Layout of in-vehicle head-up display (AR HUD) and XR optical display modules. - Establish differentiated optical component and display technology design and patent layout.
 Strategic Risk	Sales Concentration Risk	Sales are concentrated on a few major international brands	- Enhance quality control and technological improvement to ensure price and profit. - Actively develop new customers and increase the sales proportion to others customers. - Expand product layout and develop customers in new markets. - Understand industry trends and potential future changes to predict the market potential of products. - Review existing customers and adjust resource allocation to reduce resources with no long-term business potential.
 Environmental Risk	Geopolitical and Economic Risk	Multiple economic variables such as inflation, interest rate policies, the Russia-Ukraine war, the Israel-Palestine conflict, US-China tensions, and Supply Chain restructuring pose multiple challenges to business operations.	- Establish an overseas production base in collaboration with key customers to enhance local services and expand new application markets. - Enhance our competitiveness by refining relevant technology levels and field deployments, continuously improving product quality and service. - Understand industry trends and future market potential, including smart vehicle systems and XR application areas. - In response to the risk to the Company's profit and loss caused by changes in market interest rates and exchange rates, hedging strategies are developed and hedging transactions are conducted to mitigate economic losses. - Regularly review geopolitical issues related to the operating locations of the Company or corporate partners.

Business Continuity Management (BCM)

To establish a robust business continuity management system, GIS proactively addresses the impacts of disasters such as fires, typhoons, water and power outages, and strikes, events that may lead to production line disruptions, material supply interruptions, personnel injuries, or labor shortages. GIS has formulated the "Business Continuity Management Operating Procedures" to ensure prompt coordination and integration of resources across departments, enabling an orderly emergency response and crisis management. These procedures aim to restore production and operations in the shortest possible time, maximizing GIS's operational continuity and safeguarding the Company's interests. In 2025, no management risk with significant negative impact occurred.

In response to the 2025 recommendations of the external evaluator for the "GIS Board Performance External Evaluation," the Operations Continuity Management Operating Procedures were revised in 2025 to ensure timely notification to the Board in the event of major incidents. The level-two crisis management is now initiated by the President, and a provision for "timely notification to the Board of Directors during major incidents" has been added. Additionally, to ensure customers understand the operation of GIS's business continuity management system, the management approach now includes "preventing internal and external risks," "ensuring customer order fulfillment," "continuous improvement and innovation," and "maintaining customer satisfaction."



2.5 Information Security

Information Security Management Policy

To effectively manage information security, GIS follows ISO 27001 "Information technology – Security techniques – Information security management systems – Requirements" and "Information technology – Security techniques – Code of practice for information security management". Based on these standards, GIS developed its "Information Security Manual" and related rules and regulations, which were officially implemented since June 2021. In accordance with these regulations, all departments regularly conduct information security risk self-assessments to ensure the continued suitability, effectiveness, and adequacy of GIS's information security management system.

Interface Optoelectronics (ShenZhen) Co. currently maintains ISO 27001 certification, valid through November 29, 2027; Reco Biotek Co., Ltd. will also obtain ISO 27001 certification in 2025, valid through December 30, 2028, and will continue to evaluate expanding the Scope of system certification in the future.



ISO 27001 Information Security Management Systems

Information Security and Personal Data Management

GIS regularly conducts information asset risk assessments in accordance with its Information Asset Risk Assessment Form, including assessments of risks arising from unauthorized access and modification. Where the information involved contains personal data, such risk assessments are considered part of the privacy impact assessment process. In addition, pursuant to GIS's "Information Security Organization Operating Procedures", the Information Security Management Committee regularly reports information security performance, including privacy management, to the Board of Directors.

Customer Privacy Management

GIS values customer interests and privacy, and upholds them through a sound management framework and protective measures to prevent leakage of personal data. The Company has established the "New Product Safety Control and General Administration Management Operating System" to ensure comprehensive enforcement of customer privacy management, encompassing personnel security, asset security, physical security, and information security. In 2025, GIS received no complaints from customers regarding privacy violations.

2025

There were
0 complaints
regarding violations of
customer privacy.

2025

There were
0 cases
of penalties related to
incidents involving
customers' personal data.

Privacy Protection Management Process



For Customers

- When using or storing customer personal data, the "New Product Safety Control and General Administration Management Operating System" should be followed.
- GIS has established a robust security framework and developed comprehensive protection measures to ensure the security of product information and maintain long-term customer satisfaction.
- Administrative procedures are standardized, with clear operational guidelines in place to maintain public environments and order. Confidentiality and security controls cover logistics, personnel access, and the flow of information.



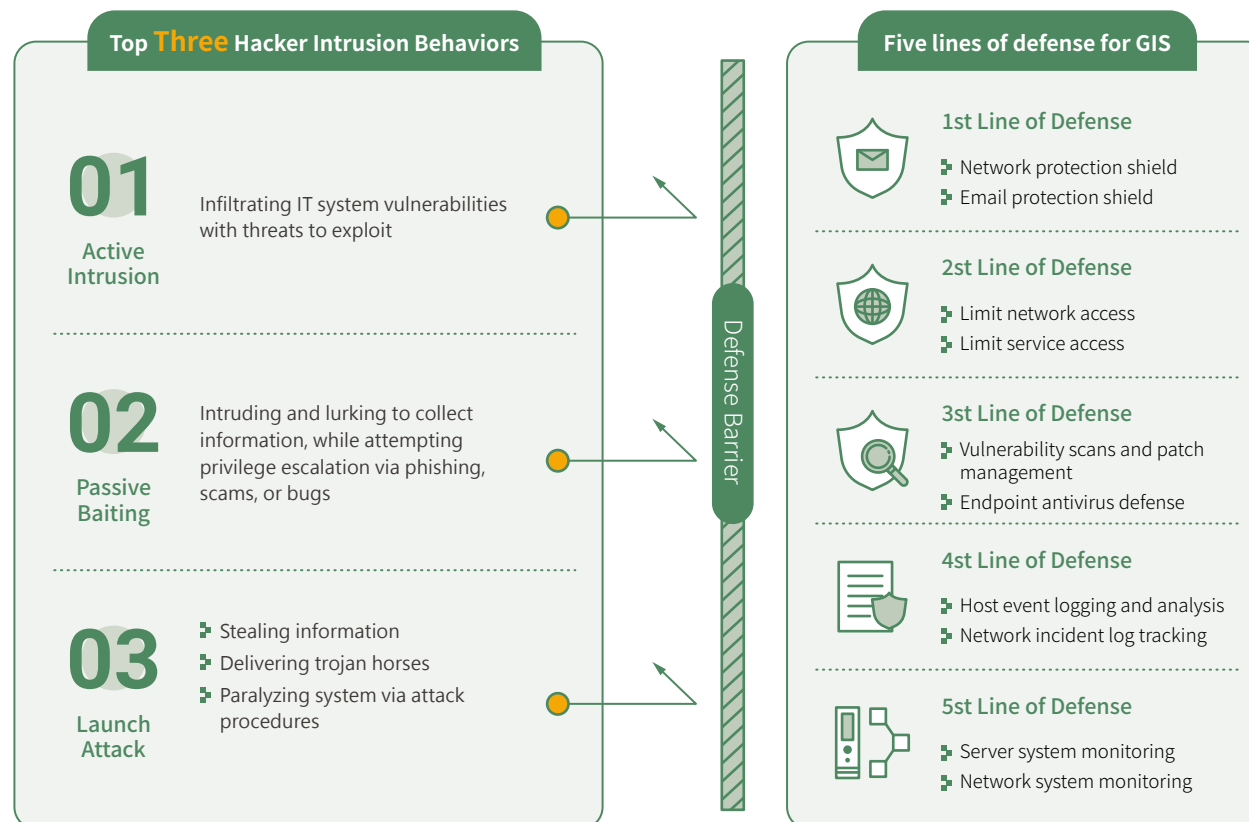
For Employees

- All new hires at Taiwan factory sites are required to sign the Personal Data Collection Notification and Consent Form upon onboarding.
- For access to personnel records, Taiwan factory sites follow the "Personnel File Management Regulations for Taiwanese/ Foreign Employees" while China factory sites follow the corresponding procedures in the "Personnel File Management Regulations for China Factory Sites".
- Any misconduct that violates local regulations (such as the Personal Data Protection Act and its Enforcement Rules) will be subject to legal accountability.

Information Security Education and Training

GIS places great importance on internal information security and has built five technical defense lines with services including firewalls, external network protection, and vulnerability scanning. To enhance employees' awareness of information security management, GIS includes information security courses and product information security control in new employee training, and conducts information security awareness training and system disaster recovery drills for existing employees from time to time. The 2025 education and training content includes "Information Security Fundamentals," "Personnel Security Control," "Product Security Protection," and "Information Security Promotion," as well as the protection of privacy information and common phishing techniques, with a 100% pass rate for all employees (meeting the 2025 Targets). In 2025, during routine information security audits, a total of 6 violations were found. Corrective actions have been taken to enhance employee awareness of information security, and no impact or financial losses were incurred for the Company.

2025 Information Security Technical Defense Mechanism



Social Engineering Drills

To enhance employees' awareness of email-based social engineering, GIS began implementing regular simulations of hackers sending phishing emails in 2024, designed to test employees' response abilities to malicious emails. In 2025, the number of participants in the drill was 3,655, with 3,541 assessed as low risk, resulting in a pass rate of 96.9%. A tracking mechanism is in place for employees who did not pass, and they are provided with corresponding education and training based on the failure circumstances.

To enhance employees' awareness of email-based social engineering, GIS began implementing regular simulations of hackers sending phishing emails in 2024. These simulated attacks are designed to test employees' ability to recognize and respond to malicious emails. Employees who failed the simulation are provided with appropriate training based on the severity of the failure.

Danger Level	Definition of Drill Failure	Response Measures
Low	Opening mail: Marked for opening or previewing the email content or images.	The employee demonstrated awareness of the threat and did not click on any URLs or open any attachments. No action is taken.
Medium	Clicking link: Marked for opening the email and clicking the embedded URLs or links for attachments.	The employee is required to attend relevant training courses.
High	Input Credentials: Marked for clicking on a link and entering personal account passwords.	The department supervisor is notified to better monitor the employee's computer using habits. The employee is required to attend relevant training courses and undergo another phishing simulation upon completion of training.

Note: For the purposes of the drill, participants are deemed to have passed if they are classified as low risk, demonstrate risk awareness, and do not open the relevant attachments or links.

Information Security Risk Management

GIS initiated an information security risk assessment in October 2025, forming a Risk Assessment Working Group under the Company's Information Security Management Committee, with participation from all departments. The assessment adopted a matrix-based analysis method to determine risk levels. In accordance with the "Information Asset Risk Assessment Management Procedures", the asset level was first calculated. Then, based on the asset level, information asset vulnerability, and threat occurrence frequency, the probability and impact levels of potential security incidents were calculated. Finally, the overall risk level was determined using the risk matrix and was approved by the Information Security Management Committee, resulting in the creation of the Information Security Risk Assessment Table.

The assessment concluded that existing control measures are effective and should be maintained. Current risk levels are classified as C and D, both considered acceptable. In cases where risks are deemed unacceptable, enhanced control measures are implemented to lower them to acceptable levels; however, no unacceptable risks were identified in this year's assessment. After implementing enhanced control measures, GIS re-evaluated the relevant information security risks. Based on the re-evaluation results, a residual risk acceptability assessment was conducted, and the residual risks were deemed acceptable.

Information Security Incident Reporting and Response

In accordance with the "Information Security Incident Management Operating Procedures", GIS reports information security incidents through internal reporting system. The Information Security Team is responsible for incident handling and for collecting relevant information on security breaches. Each reported incident is classified and addressed to minimize potential damage, and the team determines whether the event is an actual information security incident or merely a false alarm. No major information security incidents were reported in 2025.

Information Security Incident Reporting and Response Procedures



Special Feature

Advancing Digital Transformation Through Generative AI Tools

Since 2025, GIS has actively participated in AI-related activities. The information technology team engaged in events such as the "AI Café X Manufacturing Applications" held by the Industrial Development Bureau of the Ministry of Economic Affairs and "HHTD Foxconn Technology Day." The team also interacted with various AI technology companies concerning AI services and system architecture, demonstrating active involvement in AI-related projects.

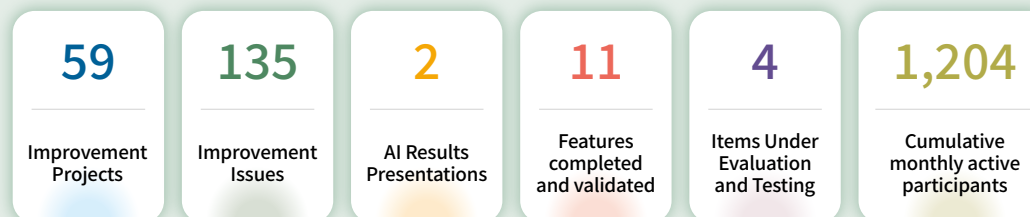
As the volume of internal data grows and data becomes dispersed across multiple systems, traditional reporting and query methods struggle to promptly manage them. Based on the need to improve operational efficiency, reduce manual labor burdens, and enhance data governance, GIS officially launched the evaluation and planning for the integration of generative AI technology in 2025, building on the core principles of "internal data security, in-house application development, and gradual implementation."

The introduction of tools not only enhances the efficiency of employees' information retrieval and analysis but also reduces the risk of errors caused by manual operations. This leads to secure innovation, supporting the Company's long-term digital transformation. The GIS generative AI architecture follows the design principles of "frontend-backend separation, embedded data access permissions, and AI-assisted analytics." Employees can ask questions in natural language through the web frontend interface, while the system performs request verification and permission control through the backend application server and interacts with the AI model using a secure communication mechanism.

We have currently introduced 10 AI-assisted tools that utilize data-driven decision-making and automatic intelligent execution to help colleagues accelerate everyday administrative tasks such as database establishment and report generation. In the future, we will further focus on internal production processes, product quality, and key workstations, optimizing the defect traceability mechanisms while enhancing production efficiency and product yield rates.



Communication and Improvement Results



3 Innovative Transformation, Advancing Together through Procurement



Material Topics

- Innovation and R&D
- Supply Chain Due Diligence Management
- Quality Management
- Customer Service and Satisfaction
- Hazardous Substance Management



Policies and Commitments

- Invest resources beneficial for Innovation and R&D, including the promotion and rewarding of proposal improvement activities, talent, new processes, and new software and hardware equipment.
- Quality Management Policy: Implement total quality management through continuous improvement and innovation to provide excellent products and services, ensuring perpetual customer satisfaction.
- Hazardous Substance Management Policy: Implement international environmental regulations and customer green product requirements, continually manufacturing non-toxic, material-efficient, and energy-saving products.
- The GIS supplier management policy emphasizes “Social Responsibility and Sustainable Development”.
- GIS supplier management complies with the requirements of “Supplier ESG Management” and “Conflict Minerals Management”.



Grievance/ Remediation Mechanism

- Grievance channels for customers and suppliers include phone, email, and fax notifications to relevant departments.
- Customer complaints/appeals and internal product quality non-conformance events are handled according to GIS “Non-conforming Product Management Operating Procedures”.
- Set up a reporting mailbox at audit@gis-touch.com to report to GIS.
- Manage suppliers with audit deficiencies and those unqualified according to supplier operation specifications and supplier ESG risk assessment management guidelines.



Specific Actions

- All China factories have X-ray fluorescence (XRF) labs for regular hazardous substance testing of raw materials, consumables, and finished goods, supplemented by third-party product testing as needed.
- Establish the Customer (Engineering) Service Department and set up functional departments to handle various quality issues from incoming materials, processing, to shipping.
- Implement effective supplier management via ISO 9001 Quality Management System, “Conflict Minerals Management Regulations”, and “Restricted Substances Management Standards”. In 2025, add “the Supplier ESG Audit Operating Regulations”.
- Form a promotion team for customer satisfaction project or Customer (Engineering) Service Department, staffed with professional technical teams and on-site customer support personnel, and conduct annual customer satisfaction surveys.
- Suppliers ESG audit: all 66 passed.
- Require new suppliers to sign the Supplier Commitment Letter.
- Strict quality control of suppliers through the Supplier Resume System, targeting 100% green quality verification.
- Require qualified suppliers to complete the Supplier ESG survey annually for supplier risk assessment.



Management Evaluation Mechanism

- Evaluate the effectiveness of each innovation proposal according to the internal management review procedures of the Patent Management System and Intellectual Property Management System.
- Conduct management assessments according to the system procedures such as ISO 9001, IATF 16949, and QC080000.

3.1 Innovation and R&D

R&D and Innovation

GIS is a professional provider of touch display modules and advanced optical solutions, with products covering automotive displays, AR/VR optical modules, and advanced optical components. The Company's current product and service offerings include: In the future, GIS will continue to strengthen its core competitive advantages through technological innovation, diversified integration, and a high-value-added differentiated business approach, striving to become a global leading solutions provider in the field of smart displays and human-machine interaction.

- **Touch Display Module:**
Integrating key technologies such as optical design, precision coating, Mini LED backlighting, and curved lamination to provide high-quality, flexible, and cost-competitive solutions.
- **Optical Lenses and Modules:**
Develop products such as Pancake lenses, waveguide optics, and near-eye display modules, focusing on AR/VR and automotive display applications to meet the requirements for lightweight, high image quality, and system integration.
- **Wafer-Level Optical Components:**
Combine semiconductor processes and advanced equipment to develop diffractive optical elements, metalenses, and micro-nano optical structures as the foundational key components for near-eye displays and next-generation optical systems.



Core Competencies

Technological Innovation

Mastering cutting-edge technologies to lead the next-generation applications in semiconductors and optical displays, continuously providing high-value-added solutions to global customers.

Cross-Domain Integration

Combining optical, electronic, and mechanical expertise, from design, module assembly, lamination, coating to advanced optical components, providing professional integrated solutions with a single-point contact service.

High-Quality Standards

Products meet the high requirements of high-end automotive, AR/VR, and semiconductor-grade applications.

Agility

Custom design and manufacturing capabilities enable rapid fulfillment of diverse display and optical application needs.

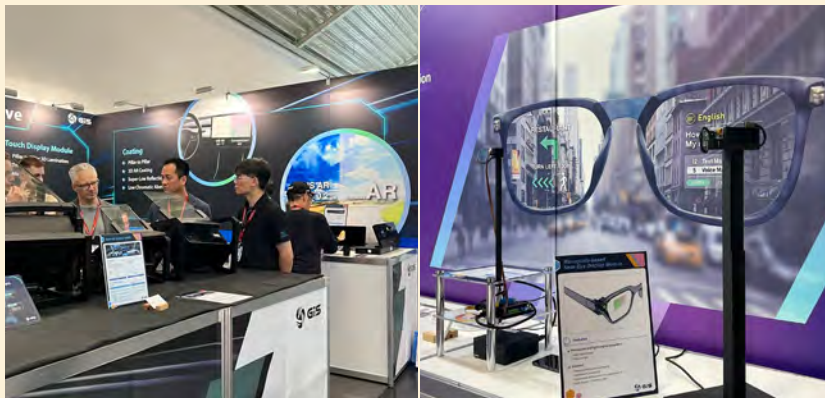
As an industry-leading supplier of touch and display and optical solutions with comprehensive technical and service capabilities, GIS continues to invest in advanced technical R&D and develops a diverse range of modules and key components, constantly enhancing its technical strength and product competitiveness to respond to customer needs and market changes.

As global climate change intensifies, natural disasters and environmental impacts become increasingly significant, carbon reduction and resource efficiency have become important topics for corporate sustainability. However, as technology continues to advance, energy consumption and waste generation also increase. Therefore, GIS incorporates concepts such as improving energy efficiency, extending the lifespan of raw materials, and reducing resource consumption into the R&D and product design process, with the expectation of contributing to environmental sustainability while maintaining corporate competitiveness.

In 2025, GIS is actively investing in the development of smart vehicle systems and near-eye display technologies. Key focus areas include head-up displays (HUD), ultra-low-reflection coating technology, Mini LED touch display modules, and waveguide display modules, as the Company continues to expand into emerging markets such as smart vehicle systems, AR/VR, and next-generation human-machine interaction.

Additionally, GIS also enhances global market visibility and expands industry collaboration opportunities by participating in international exhibitions. In the Year 2025, a total of 5 international exhibitions were attended, covering areas such as consumer electronics, display technology, augmented reality, and automotive technologies.

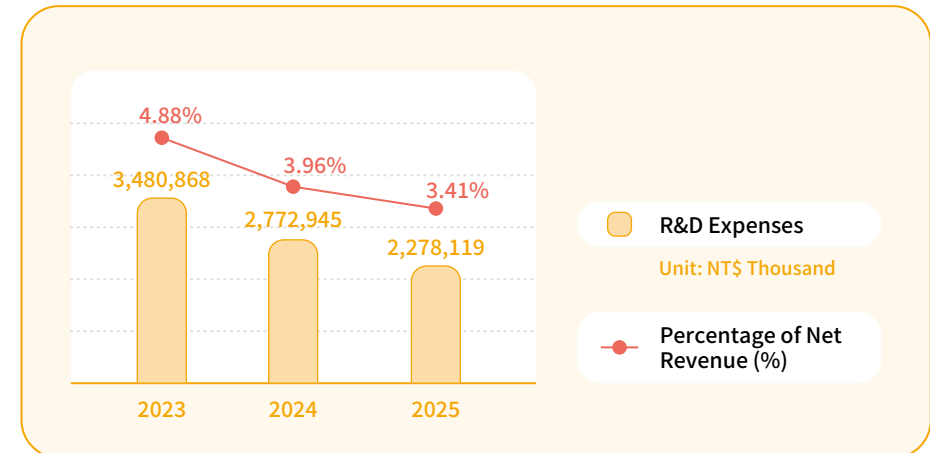
2025 GIS Participation in International Exhibition Sessions



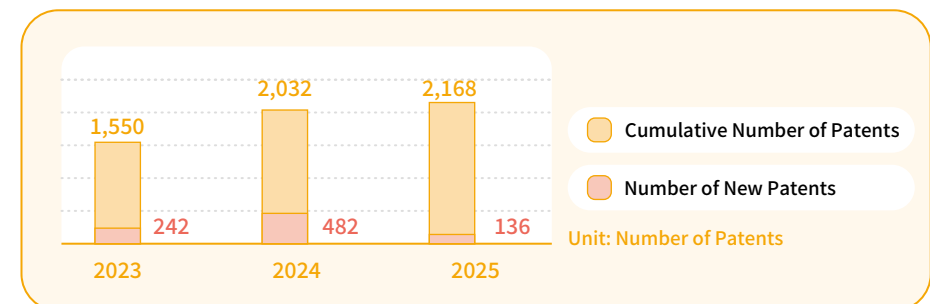
Name	Nation	Date
Consumer Electronics Show, CES	U.S.	January 7–10, 2025
SID Display Week,	U.S.	May 13–15, 2025
Augmented World Expo, AWE	U.S.	June 10–12, 2025
Automotive Engineering Exposition, AEE	Japan	July 16–18, 2025
Internationale Automobil Ausstellung Mobility, IAA	Germany	September 9–14, 2025

In 2025, GIS invested NT\$2,278,119,000 in R&D, accounting for 3.41% of total revenue, and employed 481 R&D personnel, representing 5.5% of its total workforce.

R&D Expenses



GIS introduced its patent application system in 2014 and implemented an intellectual property management system in 2020. The Company continues to strengthen market research and patent landscape analysis to identify innovation opportunities, establish patent barriers, and devise effective market targeting and coverage strategies. In 2025, GIS was granted 136 new patents, bringing the cumulative total to 2,168 patents by the end of the year. For details on the management and implementation plan of related intellectual property rights, please refer to the "GIS 2025 Annual Report".



Cleantech

❖ Energy-Saving

GIS has incorporated innovative technology into the design of its smart automotive HUD system, integrating intelligent adjustment functions and miniaturized optical components to reduce power consumption and improve optical efficiency. In 2025, GIS enhanced LED luminous efficiency by 20% for HUDs, reducing energy consumption by 24%.

Cleantech

❖ Material-Efficient

The Company has also introduced touch controls to replace physical buttons in new energy vehicles to reduce the use of plastic materials. By 2025, a reduction of 1,969 kg has been achieved, with a cumulative reduction of 5,293 kg since 2023. For HUD material-efficient design, the Company also plans to effectively reduce its volume without compromising specifications and performance, achieving a 12% reduction in material usage by 2025 and completing pilot production.

❖ Non-Toxic

GIS has adopted a non-toxic product design approach by lowering the proportion of sulfides in various components to minimize their environmental and human health impacts. Tests conducted by the Company in 2024 confirmed that all evaluated product models showed no sulfide reactions after 144 hours. In addition, GIS launched a PFAS-Free environmental materials program in 2023. By 2024, the Company had completed a preliminary inventory check of products containing PFAS materials. Starting in 2025, some PFAS-Free environmental materials have been introduced, accounting for approximately 2.7%-8.4%.

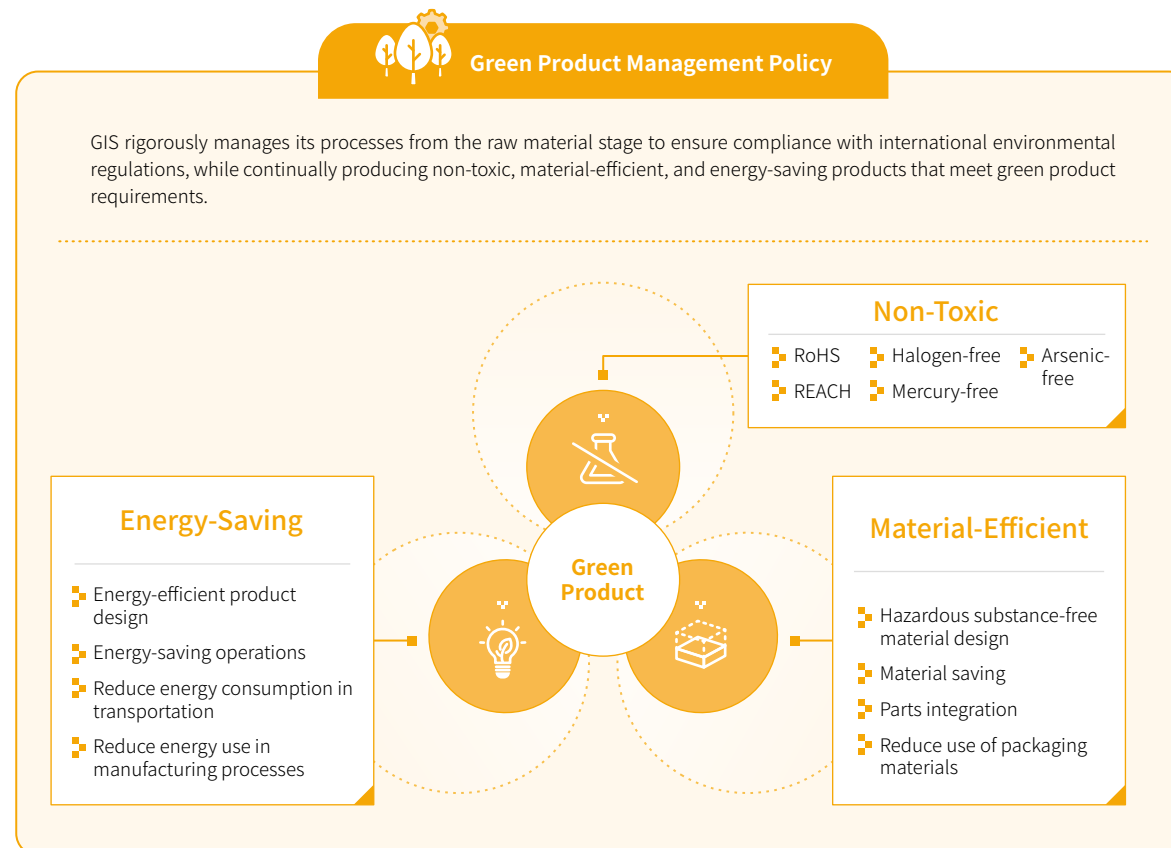
Product Lifecycle Assessment

From raw materials, manufacturing, distribution, use, to disposal, evaluate low environmental impact solutions. The Group gradually introduced the concept of product carbon footprint by the end of 2025. It is expected that from the technical R&D phase in 2026, ESG assessment components will be trialed, with standardized documentation gradually established. Through product life cycle management, the Group actively seeks to strike a balance between product research and development and environmental performance, thereby providing products that are more environmentally and commercially competitive.

Product Lifecycle	Raw materials	Manufacturing	Distribution	Use	End-of-Life Treatment
Concept	All supplier materials must comply with GIS Green Products hazardous substance specifications and adhere to the Registration, Evaluation, Authorization and Restriction of Chemicals (REACH) regulation established by the European Union, while also using recycled materials whenever possible.	The main source of carbon emissions is energy use. Based on the product process and production capacity, energy consumption and energy-saving measures for each product are collected and estimated, continuously promoting the use of renewable energy. Through the model of self-generated solar power and renewable electricity transfer, renewable electricity usage is implemented during the production phase, Achieved Green Products' low carbon footprint performance, and met international Customers' standards and expectations for Green Products.	Optimization of product transportation loading efficiency.	Product use carbon emission estimation is conducted by following information such as product type and product lifespan, combined with product energy consumption information to estimate carbon emissions throughout the Product Lifecycle. Low-energy consumption technology development is supplemented to continuously reduce carbon emissions during use.	Product design uses reusable materials that comply with the Waste Electrical and Electronic Equipment (WEEE) directive of the European Union, among other regulations.
GIS Implementation	The Quality Management System was introduced in 2011, please refer to section 3.2 Green Quality .	- Achieved Scope 2 net-zero emissions at China Factories in 2022. - The Houli solar photovoltaic system was completed by the end of 2023.	- Non-end products: Managed by customers following relevant low-carbon strategy. - GIS Waste Management: Waste Diversion Rate reached 99.99% in 2025.		
2026 Goals	During the technical R&D phase, trial implementation of ESG assessment components was conducted: - E-Environmental impact (materials/energy consumption/carbon) - E-Is there an energy-saving/carbon reduction design (Yes/No) - E-Expected improvement indicator (percentage or description) - S-Occupational Safety/Health Risk Assessment Completion (Yes/No) - S-Involves chemical/high-energy equipment (Yes/No) - G-ESG Included in the Filing Decision (Yes/No) - G-Complies with Company ESG/Regulatory Requirements (Yes/No) - ESG Value for Customers (Scope 3/Efficiency/Lifespan) - Need to be disclosed in the ESG Report (Yes/No)				

3.2 Green Quality

Green Quality Control



Green Quality Control

Introduction of Quality Management Systems

To ensure that product and service quality meets international standards, GIS has established an integrated corporate quality culture that blends both hard and soft skills. On the hard side, GIS has progressively implemented ISO 9001, QC080000, and IATF 16949 certifications since 2011 to build an efficient and well-structured quality management system. This system covers design quality, supplier quality, manufacturing quality, and customer quality, along with comprehensive quality documentation and processes tailored to each product. On the soft side, GIS focuses on people and products by fostering a human-centered approach that integrates cultural heritage, experiential learning, and continuous improvement. This approach drives product planning and process operations through a step-by-step team development model that promotes mutual growth between people and products, forming a sustainable development model.

GIS aspires to improve yield rates through strategic innovation, teamwork, and proactive engagement. By embracing a total quality management philosophy, internally driven efficiency improvements, a robust quality management system, and advanced automation equipment, the Company aims to achieve comprehensive monitoring of product quality.

In 2025, quality-related risk identification was conducted, focusing on three risk scenarios: "Inefficient ISO certification processes leading to delayed certification," "Products containing restricted substances in violation of GP regulations or customer requirements", and "Product quality abnormalities". The risk assessments and corresponding control action plans are detailed in the table below.

Quality Risk Management

Risk Category	Risk Factor	Risk Item or Scenario	Control Implementation Plan
Decision-making Risk	Planning	Inefficient ISO certification process leading to delayed certification	Conduct third-party certification audits annually
Environmental Risk	Environmental Protection	Products containing restricted substances in violation of GP regulations or customer requirements	- Perform regular internal audits and management reviews for continuous improvement - Stay current with standards updates and promptly revise and implement internal documents
Operational Risk	Product & Service	Product quality abnormalities	- Immediately communicate with the factory on all customer complaints and provide email feed backs within 24 hours - Perform internal audits and management reviews as scheduled, ensuring effective implementation of corrective actions - Coordinate with customers to promptly collect feedbacks on corrective actions after reshipment of improved products

Management Systems and Certifications

Management System	Factory	Initial Certification Date	Certificate Validity Period
ISO 9001 : 2015	Interface Technology (ChengDu) Co., Ltd.	November 2011	October 31, 2023 ▶ October 30, 2026
	Interface Optoelectronics (ShenZhen) Co., Ltd.	September 2012	December 5, 2023 ▶ December 4, 2026
	General Interface Solution Ltd. (Zhunan Factory)	October 2014	November 18, 2023 ▶ November 17, 2026
	General Interface Solution Ltd. (Houli Factory)	November 2022	October 31, 2023 ▶ October 30, 2026
	Reco Technology (ChengDu) Co., Ltd.	January 2020	January 7, 2026 ▶ January 6, 2029
	Reco Biotek Co., Ltd.	May 2023	June 26, 2025 ▶ June 25, 2028
IATF 16949 : 2016	Interface Optoelectronics (ShenZhen) Co., Ltd.	October 2014	December 5, 2023 ▶ December 4, 2026
	General Interface Solution Ltd. (Zhunan Factory)	October 2014	November 18, 2023 ▶ November 17, 2026
	General Interface Solution Ltd. (Houli Factory)	November 2024	November 25, 2024 ▶ November 24, 2027
	Reco Biotek Co., Ltd.	June 2025	June 26, 2025 ▶ June 25, 2028
QC080000 : 2017	Interface Technology (ChengDu) Co., Ltd.	November 2011	November 5, 2024 ▶ November 8, 2027
	Interface Optoelectronics (ShenZhen) Co., Ltd.	September 2012	November 5, 2024 ▶ November 8, 2027
	Reco Technology (ChengDu) Co., Ltd.	January 2020	January 7, 2026 ▶ January 6, 2029
	Reco Biotek Co., Ltd.	May 2023	July 10, 2024 ▶ May 17, 2026



GIS official
website - Quality
Related System
Certifications

Non-toxic and Hazardous Substance Control

To realize sustainable operations, GIS is committed to enhancing its hazardous substance management system and strengthening raw material traceability. The Company ensures that all products are free of toxic and hazardous substances throughout the production process. Since 2012, GIS has implemented the QC080000 Hazardous Substance Process Management System (HSPM) and has successfully passed third-party certifications. In 2025, GIS once again completed the system transition audit and obtained the updated certification. All GIS products are 100% compliant with international safety and environmental regulations, including the Restriction of Hazardous Substances Directive (RoHS), the Registration, Evaluation, Authorization and Restriction of Chemicals (REACH), the Waste Electrical and Electronic Equipment Directive (WEEE), and halogen-free (HF) requirements. In line with international regulations, industry practices, and customer specifications on restricted or prohibited substances, GIS has established its own Controlled Substance Operating Specifications, implementing a tiered management system (Level 1/Level 2/Level 3) for identifying and controlling hazardous substances. The Company currently regulates 62 major categories of substances internally, and another 387 items as additionally required by stakeholders, resulting in over 900 substances under actual control. To respond to evolving legal regulations such as the EU REACH regulation, GIS proactively updates its Controlled Substance Operating Specifications and manages each revision with precision. Since 2011, the Company has revised the Specifications 17 times to ensure that all products and materials remain compliant with the latest regulatory standards.

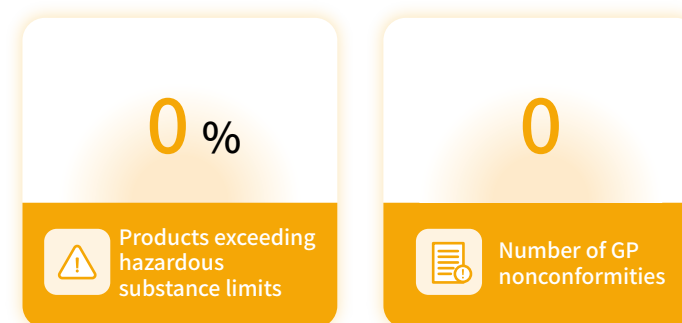
Supplier Traceability System

To ensure 100% product compliance with green standards, GIS enforces stringent supplier management. All raw materials must undergo traceability procedures under “the Company's Green Product Management Operating System prior to procurement”. Using the Supplier Traceability System (Green Component System, GCS), GIS investigates data on first-tier and second-tier (or lower) suppliers, including information related to REACH, SVHC, conflict minerals, VOCs, and specific restricted substances. Collected data covers the type, model, manufacturer, country of origin, and chemical composition (by percentage) for each homogeneous material within every component. Only materials verified as compliant through internal audits may proceed to procurement. Additionally, GIS requires suppliers to sign a Supplier Commitment Letter (including environmental assurance clauses) and stipulates in contracts that raw material packaging must include hazardous substance labeling. Suppliers must declare the substance composition of all raw materials. In 2025, GIS completed approximately 400 declaration form reviews covering nearly 11 product models. For chemicals or substances requested by stakeholders, suppliers are required to provide a Safety Data Sheet (SDS), which must be posted in designated chemical usage areas within the facility to warn and inform operational personnel.

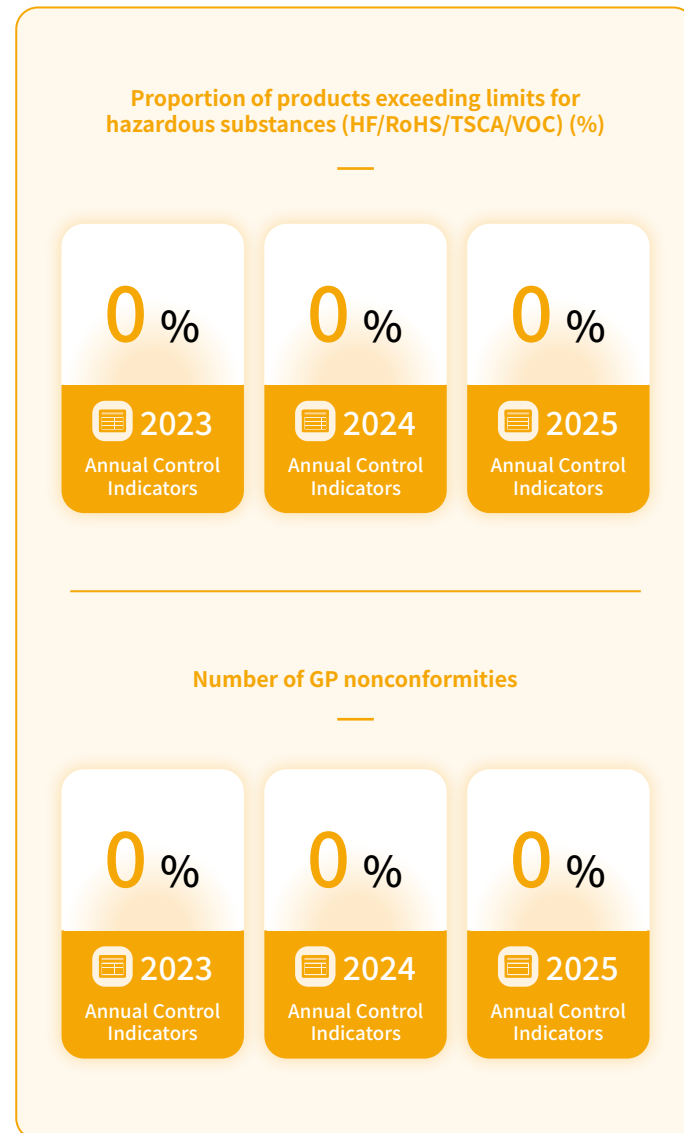
Green Product (GP) Inspection Control Operating Standards

During the production process, GIS determines the risk level of all controlled items in accordance with the “GP Inspection Control Operating Standards” and implements tiered management based on the results of the risk assessment to ensure that hazardous substances are effectively managed without oversight. The Company has professional GP laboratories at both its Chengdu and Shenzhen factories, where XRF testing is regularly conducted on raw materials, process consumables, and finished products. To date, more than 510,000 tests for hazardous substances have been completed. The Company also collaborates with third-party vendors for more advanced testing as needed. Each year, GIS conducts internal audits of hazardous substances in accordance with QC080000 and reports and corrects any nonconformities in accordance with the “Nonconforming Product Control Operation Specifications, ensuring consistency between product quality and environmental requirements.” Additionally, all qualified finished products for shipment are labeled according to specifications, and “GP” or “RoHS” markings are affixed to the outer packaging. This not only ensures internal quality assurance but also helps enhance market confidence in GIS products.

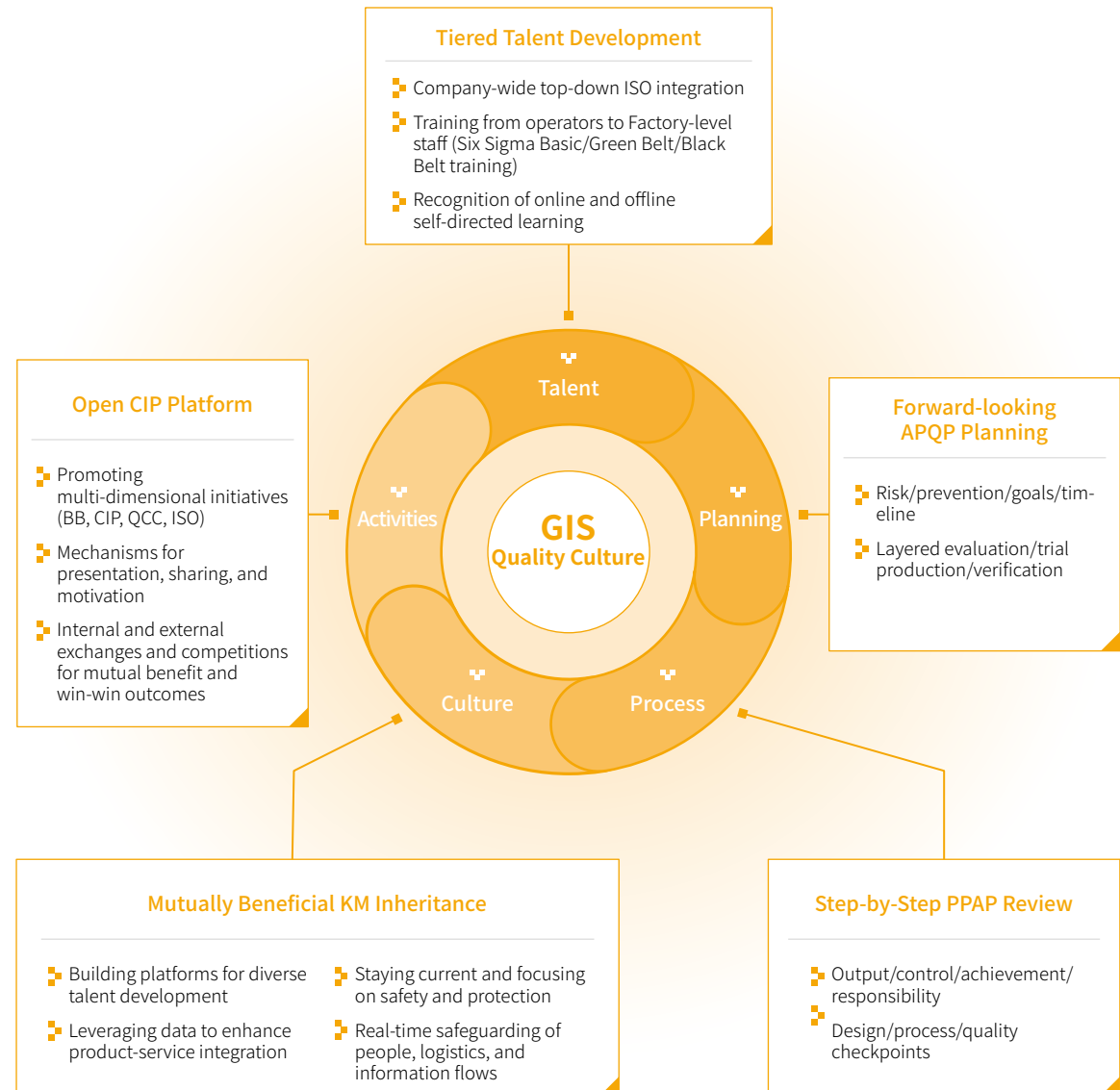
In 2025, 100% of GIS's delivered product models completed GP verification, with a 100% XRF sampling rate achieved. All inspected and approved products were labeled with GP, RoHS, or HF markings on their shipping packaging in accordance with the “Product Identification and Traceability Operation Specifications.” For customers with special requirements, green product shipment labeling was carried out in accordance with their specifications. Hazardous Substance Management for all products was fully compliant (100%), with no incidents of noncompliance regarding health and safety, or product and service information, and labeling regulations. Additionally, the percentage of GIS's semi-finished products not in compliance with IEC 62474 was 0%. The Company will continue to monitor changes in relevant regulations and customer requirements to ensure effective oversight of hazardous substance management.



Control Indicators Over the Past Three Years



Quality Training and External Engagement



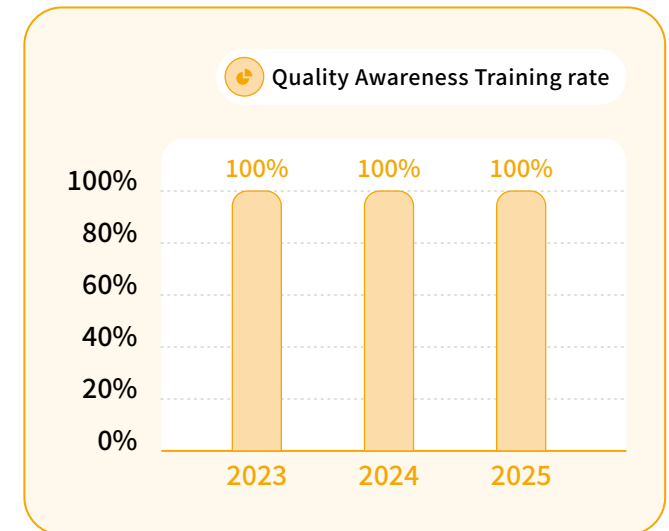
Tiered Talent Development

To ensure that all personnel involved in GIS' s quality management processes possess the necessary quality awareness and skills, the Company adopts a tiered approach to talent development. Based on business characteristics and job-level requirements, GIS plans targeted quality and technical training for employees at all levels, from top management to frontline staff, aligning training programs precisely with diverse talent needs. The quality awareness training rate for GIS is 100%, with specific training results as follows.

Training Target	Type of Course	Training Objective	Results
Senior Executives	Six Sigma Black Belt	For senior professionals implementing Six Sigma in corporate to lead teams in solving major long-term issues with advanced theories and tools	35 persons in total
Middle Management	Six Sigma Green Belt	For core personnel implementing Six Sigma in corporate to drive improvements with advanced tools	790 persons in total
Engineers	General Skills Training	For frontline supervisors and engineers to have basic tools to analyze and improve routine problems	512 persons in total
Frontline Employees	Quality Awareness	For on-site personnel to have quality awareness cultivated and basic tool knowledge	100% coverage

Note: Since there were fewer changes in Senior and Middle Management, the focus in 2025 was on the quality of General Skills Training for frontline management and engineers.

Quality Awareness Training rate



Forward-Looking Product Planning and Step-by-Step Process Review

GIS integrates the requirements of ISO 9001 and IATF 16949 to conduct effective process planning and stage-by-stage reviews for new product development, covering project evaluation, design review, engineering validation, manufacturing verification, mass production monitoring, and final project closure. The Company establishes clear advancement review standards at each stage, with all stages closely interconnected to ensure rigorous, step-by-step quality control.

Open CIP Platform and Collaborative Knowledge Transfer

To promote team growth and continuously enhance the Company's image and visibility, GIS has built a dynamic, multi-dimensional platform for internal and external engagement based on mutual benefit and shared success. By advancing continuous improvement initiatives and participating in both internal and external competitions, GIS not only bolsters product performance but also integrates the outcomes into its technical management platform, thereby establishing a systematized mechanism for organizational knowledge transfer.

Since 2011, GIS has regularly hosted exchange events across its facilities, adopting a "three-step development model" that includes internal development, group-wide collaboration, and external engagement. As of 2025, the Company has held 34 continuous improvement events, including 17 QCC sessions, 13 CIP sessions, and 5 Six Sigma Black Belt events. As of the end of 2025, the Company had won a cumulative total of 36 awards, including the Gold Award at the Shenzhen QCC Competition for five consecutive years from 2021 to 2025.



STEP 01

Internal Development

- 2011 Establishment of QCC/CIP mechanism platform
- 2012 First on-site presentation in Shenzhen
- 2013 First video observation session in Chengdu
- 2014 First video-based presentation in Chengdu
- 2015 Cross-strait video conference presentation

STEP 02

Group-wide Collaboration

- 2016 Establishment of technical reporting platform
- 2017 First Six Sigma Black Belt program
- 2018 Joint competition with 18 affiliates (New-PCEBG, Polight, Huaxing, etc.)
- 2019 Third Six Sigma Black Belt program
- 2021 Fourth Six Sigma Black Belt program
- 2023 Fifth Six Sigma Black Belt program
- Second Six Sigma Black Belt program

STEP 03

External Engagement

- 2018 Shenzhen QCC Competition Silver Medal
- 2019 Shenzhen QCC Competition Silver Medal & Bronze Medal
- 2020 Shenzhen QCC Competition Silver Medal
- 2021 Shenzhen Skills Competition Third Prize
- Shenzhen QCC Competition Gold Medal & Bronze Medal *2
- Shenzhen CIP Competition First Prize & Third Prize
- National CIP Competition First Prize
- 2022 Sichuan-Chongqing QCC competition Gold Medal
- Shenzhen QCC Competition Gold Medal & Silver Medal & Bronze Medal *3
- Shenzhen CIP Competition First Prize & Second Prize
- National CIP Competition First Prize *2 & Third Prize
- 2023 Sichuan-Chongqing QCC Competition First Prize
- Shenzhen QCC Competition Gold Medal
- Shenzhen CIP Competition First Prize
- National CIP Competition First Prize *2 & Second Prize
- 2024 National CIP Competition First Prize & Second Prize
- Shenzhen QCC Competition Gold Medal
- Shenzhen CIP Competition Silver Medal
- 2025 National CIP Competition First Prize & Second Prize
- Shenzhen QCC Competition Gold Medal & Bronze Medal

3.3 Supply Chain Management

Supply Chain Overview

The Company's major operating bases include Taiwan and mainland China. Its supply chain comprises raw materials, equipments, and engineering services, in which raw material procurement accounts for the largest share. Raw materials are primarily purchased from foreign suppliers, with Japan being the main source.

In 2025, the Company had actual transactions with 1,008 suppliers, representing an increase of 13% compared with 2024, due to the establishment of new product development at the GIS Chengdu Factory and Houli Factory. The number and proportion of domestic and foreign suppliers, along with procurement amounts over the past three years, are presented in the table below.

Number and Proportion of Domestic and Foreign Suppliers over the Past 3 Years

Type of Contract	Purchase Region	2023		2024		2025	
		Number of suppliers	% of Total Procurement Amount	Number of suppliers	% of Total Procurement Amount	Number of suppliers	% of Total Procurement Amount
Labor (Contracting and Services)	Domestic	458	1.57	434	1.43	476	1.29
	Foreign	34	0.09	25	0.04	28	0.07
Property (Raw Materials)	Domestic	250	4.4	163	4.58	144	4.55
	Foreign	177	90.8	87	91.39	143	90.42
Engineering (Construction and Equipments)	Domestic	159	2.82	164	1.9	176	2.29
	Foreign	16	0.32	19	0.66	41	1.38
Total		1,094	100	892	100%	1,008	100%

Note:

1. Taiwan sites: Domestic refers to regions in Taiwan; Foreign refers to regions outside Taiwan (e.g. China, the U.S., Vietnam, etc.).
2. China sites: Domestic refers to regions in China; Foreign refers to regions outside China (e.g. Taiwan, the U.S., Vietnam, etc.).

Supply Chain Sustainability Management

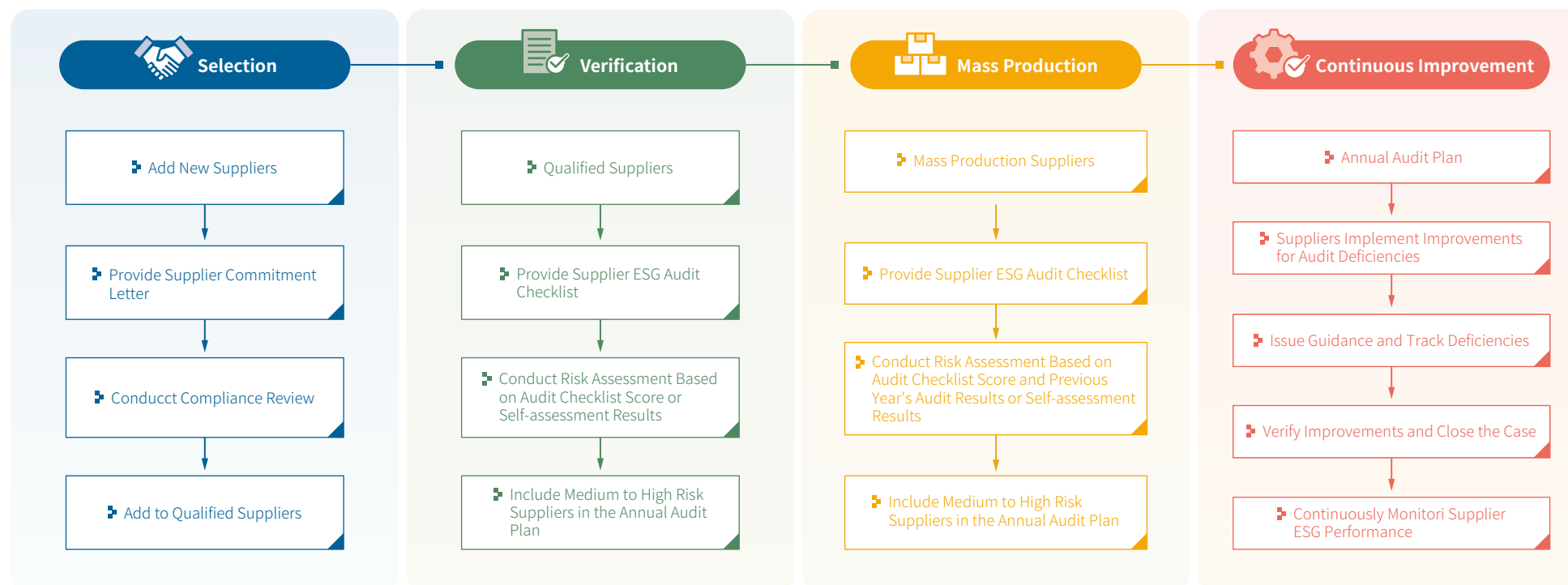
GIS follows the "Supplier Management Operating Standards" and "Conflict Minerals Management Regulations" for supplier management, with the policy of "Social Responsibility and Sustainable Development". To actively implement supply chain sustainability management, in 2025, GIS revised the "Supplier CSR Management Operating System" to the "Supplier ESG Management Operating System", clarifying processes and definitions for supplier ESG management; at the same time, adding the "Supplier ESG Risk Assessment Management Operating Regulations" and the "Supplier ESG Audit Operating Regulations", established a system, and strengthened the platform to execute ESG management on suppliers of mass production raw materials.

Supplier Management Process

According to the "Supplier ESG Audit Operating Regulations", it is divided into four stages: Selection, Verification, Mass Production, and Continuous Improvement, conducting risk assessments and Supplier Reviews for both new and existing suppliers. In addition, the Company also regularly monitors and refers to various international standards. In 2024, the EU issued the Corporate Sustainability Due Diligence Directive, requiring companies to implement human rights and environmental due diligence. Prior to this, the Company had already developed the Supplier Social and Environmental Responsibility Code of Conduct Operating Standard in alignment with RBA 8.0 and incorporated the Code into supplier commitment letters. In addition to requiring all new suppliers to sign the letter, the Company also carries out reviews from time to time. The Operating Standard outlines five key areas: ethics; labor rights (including the prohibition of child labor and forced labor, restrictions on excessive working hours, prohibition of discriminatory practices, and equal pay for equal work); health and safety; environment (hazardous substances and waste management); and management systems.

GIS also provides a complaint channel for suppliers via audit@gis-touch.com. In 2024, the Company did not receive any complaints.

Supplier ESG Management Process



Selection of New Suppliers

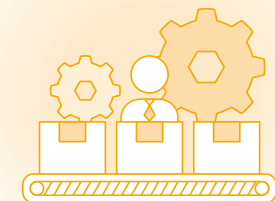
GIS requires all new suppliers to sign the Supplier Commitment Letter, which requires adherence to the principles of good faith, integrity and fair competition, corporate social responsibility, confidentiality, and a strict prohibition on the use of conflict minerals. Suppliers must also commit to environmental guarantees, ensuring that all products and components provided comply with international environmental regulations (e.g., REACH, RoHS, etc.). For specific suppliers (such as customer-designated vendors) who do not sign the Supplier Commitment Letter, approval from the President is required for classification as specially controlled suppliers. In 2025, a total of 147 new suppliers were added, among which 116 signed the Supplier Commitment Letter, while 28 customer-designated suppliers were approved by the President as specially controlled suppliers. Excluding specially controlled suppliers, the signing rate was 95.2%.

Annual Audit of Existing Suppliers

The Company regularly designates qualified material suppliers that have transitioned to mass production as the primary audit targets for the year. In accordance with the "Supplier Management Operating Procedures," the Company conducts quality system and quality process audits based on the suppliers' quality and service performance in the preceding year. Suppliers assessed as high risk are included in the annual on-site audit plan, with product-related matters serving as the primary audit focus, while low-risk suppliers are audited as necessary. In addition, pursuant to the "Supplier ESG Risk Assessment Management Operating Procedures," the procurement department reviews and evaluates the "GIS Supplier SER Risk Assessment Form," covering supplier attributes, contractual risk transfer, labor conditions, and management systems. After the annual audit, the Company actively tracks suppliers' corrective actions for their deficiencies, led by the quality unit to oversee supplier improvements and validate the effectiveness of improvement measures before closing the case. Additionally, supplier quality performance is continuously monitored and encouraged for improvement. If a supplier fails to complete or does not actively cooperate with improvements within the timeframe specified by GIS, the Company will evaluate whether to remove it from the Approved Vendor List (AVL). In 2025, GIS conducted an annual audit plan for a total of 109 suppliers, all of whom passed, with none disqualified or removed.

2025 Annual Audit Results of Existing Suppliers

	Number of Reviewed Suppliers	Number of Qualified Suppliers	Number of Disqualified Suppliers
 Data Review	57	57	0
 On-site Review	52	52	0
Total	109	109	0



Note:

1. Risk assessment and on-site review apply to qualified suppliers and subcontractors of BOM materials. Non-BOM materials/customers' specifications and overseas suppliers are generally not subject to on-site reviews (e.g., the U.S., Japan, Korea, and Taiwan), unless deemed necessary by GIS or GIS customers.
2. Thematic areas for raw material supplier risk assessments include quality, price, delivery time, and design, with high and low risk scores derived based on different weighted criteria.

Supplier ESG Management

GIS also requires all new and existing raw material suppliers listed in the Bill of Materials (BOM) to complete the Supplier ESG Audit Checklist, which covers thematic areas such as labor rights, health and safety, environment, ethics, and information security. This serves as the basis for risk assessment, with a sustainability rating of over 80 considered low risk (qualified). Medium to high risk raw material suppliers are included in the annual audit plan. 100% of new and existing raw material suppliers will undergo ESG audits in 2025, and all results are Low Risk (qualified). For deficiencies, the procurement unit assists suppliers in improvements and validates the effectiveness of improvement measures before closing the case. In 2025, 100% of deficiencies have been closed, and continuous monitoring and improvement are promoted.

2025 Supplier ESG Review Results

Review Targets	Review Method	Number of Suppliers	Number of Qualified Suppliers	Number of Disqualified Suppliers
New raw material suppliers	Data Review	N/A	N/A	0
	On-site Review	2	2	0
Existing raw material suppliers	Data Review	24	24	0
	On-site Review	42	42	0
Total		68	68	0

Note: On-site reviews for raw material suppliers apply to those in the China region, whereas customers' specified and overseas suppliers (e.g., the U.S., Japan, Korea, and Taiwan) are generally not subject to on-site reviews unless deemed necessary by GIS or GIS customers.

ESG Supplier Assessment Levels and Corresponding Measures

Evaluation Level/Risk Level	Response Measures
A: GOOD / Low Risk 90-100 points	Suggest increasing procurement volume or pursuing new collaboration projects.
B: SATISFACTORY / Low Risk 80-89 points	Maintain current operations, but require suppliers to continuously strengthen management mechanisms.
C: NEEDING IMPROVEMENT / Medium Risk 70-79 points	- If the overall supplier evaluation score for the year is below 80, conduct an audit and provide guidance for improvement to the supplier. - The total evaluation score has been between 70-79 points for 2 consecutive years, and the procurement volume ratio is discussed in the Supply Chain Management group.
D: SIGNIFICANT DEFICIENCY / High Risk Below 70 points	- If the overall supplier evaluation score for the year is below 70, conduct an audit and provide guidance for improvement to the supplier. - For 2 consecutive years, if the overall evaluation score is below 70 points, discuss in the Supply Chain Management group the relevant measures such as stopping procurement or removing their status as Qualified Suppliers.

ESG Survey and Audit Practices

Thematic Area	Survey questionnaires (enumeration)	Audit practices (enumeration)
Labor Rights	Have you signed and provided the RBA Code of Conduct compliance statement?	Review contract documents
	Has your company publicly declared its "Anti-Discrimination Management Policy" and established related procedures? (If yes, please provide the webpage link or document file, and clearly indicate the section and page number of the supporting evidence.)	Review procedural documents and training records.
	Has your company publicly declared "no child labor (in accordance with the age stipulated by the nation's laws) and established related procedures"? (If yes, please provide the webpage link or document file, and clearly indicate the section and page number of the supporting evidence.)	Review the employee roster and provide a policy document prohibiting child labor. If any cases of child labor are identified, the Company must have appropriate remediation procedures in place.
	Has your company publicly declared "only employ voluntary labor, absolutely no forced, enslaved, or trafficked labor and established related procedures"? (If yes, please provide the webpage link or document file, and clearly indicate the section and page number of the supporting evidence.)	Review the employee attendance procedure policy, and sample the working hours data of 20 employees to check for any violations of regulations and RBA provisions. If violations are found, the Company must have an improvement plan.
Ethical Corporate Management/ Ethics	Has your company publicly declared its "Anti-Corruption and Anti-Bribery Management Policy" and established related procedures? (If yes, please provide the webpage link or document file, and clearly indicate the section and page number of the supporting evidence.)	Review procedural documents and training records.
Information Security/Privacy Rights	Has your company publicly declared its "Confidential Information Management Policy" and establish related procedures? (If yes, please provide the webpage link or document file, and clearly indicate the section and page number of the supporting evidence.)	Review procedural documents.
Environment	Does your company disclose its Scope 1, Scope 2, and Scope 3 greenhouse gas emissions? If so, please provide the total emissions for each scope?	Verify third party verification of ISO 14064, related records, and public reports.
	Does your company conduct CDP disclosures?	
	Does your company disclose climate-related financial information based on the TCFD framework?	
Health and Safety/Occupational Health and Safety	Has your company obtained the ISO 45001 Management System certification?	Verification certificate
Biodiversity	Does your company disclose nature-related financial information based on the TNFD framework?	
	Does your company have publicly disclosed biodiversity commitments?	
	Is your company located in an environmentally sensitive area?	
	Has your company assessed the biodiversity risks in all relevant activities?	

Note: Make corresponding adjustments to the questionnaire topics and audit practices annually according to the actual situation.

Critical Materials^{Note} Risk Management

GIS carries out risk assessments on critical materials to identify factors that may affect the stable supply of raw materials. These factors include supply disruptions caused by extreme weather events, international situations, scarcity of raw materials, and the issue of conflict minerals. Raw material supply risk is managed in accordance with the “Procurement Management Operating System”, “Business Continuity Management Operating Regulations”, “Supplier Management Operating Regulations”, and “New Supplier Operating Regulations.” Specific actions include defining critical and non-critical materials, conducting regular supplier reviews, building a diversified supplier base, and implementing BCM (Business Continuity Management) processes. These measures enable GIS to respond promptly to risks of material supply disruptions or quality issues, and ensure stable operations and long-term corporate development.

Note: According to GIS’s “Supplier Management Operating Regulations”, the Key Parts List include TFT Glass and Mesa Tape, while the Normal Parts List include Primer C and Copolymer (piezoelectric materials, acetamide compounds).

Procurement Risk Identification and Control Plan

Risk Category	Risk Factor	Risk Item/Risk Scenario	Control Implementation Plan
 Operational Risk	Business interruption (material shortage)	- Abnormal Material Supply: The lack of options in the selection of material suppliers leads to high procurement costs, impacting the competitiveness of the Company's products and the Company's production status. - Due to factors such as pandemics, natural disasters, or government actions (such as power restrictions), material shortages impact the Company's production status.	- Continue to introduce 2nd Source. - Pay attention to the trend of material prices in the market. - Actively integrate the supply chain to reduce risk impact. - Safety stock mechanism - Pay attention to government power restriction requirements and stagger production.
	Limited resources for technology development	- Lack of critical equipment, tools, and production facilities for the development of new technologies or products affects R&D progress. - Difficulty in acquiring critical materials prevents effective cost control, making projects difficult to promote to customers	- Develop and cultivate strategic partners - Invest in key equipment, tools, and materials - Regularly monitor R&D progress and equipment utilization

Conflict Minerals Management



Conflict Minerals Management Statement

01

GIS strictly abides by relevant international and industry regulations, such as the RBA (formerly EICC), and does not accept or use minerals, including gold, tantalum, tin, tungsten, and cobalt, that originate from the Democratic Republic of the Congo (DRC) and its surrounding regions if they are controlled by illegal armed groups or used to directly or indirectly fund those regions.

02

GIS is committed to not using minerals from Conflict-Affected and High-Risk Areas (CAHRAs), particularly those associated with armed conflict, illegal mining, and poor working conditions.

03

In accordance with applicable regulations, industry practices, customer requirements, and other stakeholder expectations, GIS conducts due diligence and discloses information regarding its supply chain, while actively promoting continuous improvement across the supply chain.

Note: Conflict minerals refer to minerals sourced from the Democratic Republic of the Congo and its neighboring countries (Angola, Burundi, Central African Republic, Republic of the Congo, Rwanda, South Sudan, Tanzania, Uganda, and Zambia) that are used to directly or indirectly finance armed conflicts. These minerals currently include cassiterite, wolframite, coltan, gold, and their derivatives.

GIS strictly prohibits the use of raw materials containing conflict minerals for its products. In addition to establishing the “Conflict Minerals Management Operating Regulations” and the “Supplier Management Operating Regulations”, the Company also reviews and updates its relevant management practices regularly, with reference to client requirements, international standards, and industry trends. In recent years, due to labor human rights concerns related to the mining and processing of cobalt and mica, GIS has aligned with the Responsible Minerals Initiative (RMI) and included both cobalt and mica in its conflict minerals management scope.

GIS requires suppliers not only to declare their commitment to avoiding the use of conflict minerals by signing a commitment letter, but also to complete the Conflict Minerals Reporting Template (CMRT) or Extended Minerals Reporting Template (EMRT) provided by the Company. In the event of regulatory updates or changes in end customer requirements, suppliers must comply with any new or revised requirements of the Company. To facilitate systematic management, GIS has also established an internal supplier profile system: the Green Component System (GCS). Before introducing any new material, suppliers must perform raw material traceability management in accordance with GIS’ s Green Product Management Operating System, and only materials that pass the Company’s review may proceed to procurement.

The process of Conflict Minerals Management

STEP 01

Supplier Commitment and Data Submission

- ❖ Sign the Supplier Commitment Letter
- ❖ Submit conflict mineral-related information through GCS

STEP 02

Material Analysis

- ❖ Analyze product composition
- ❖ Select metal component contained based on material classification

STEP 03

Due Diligence/Mineral Origin Traceability

- ❖ Cross-reference with smelters/refiners verified under the Responsible Minerals Assurance Process (RMAP) as announced on the RMI official website
- ❖ Remove disqualified suppliers

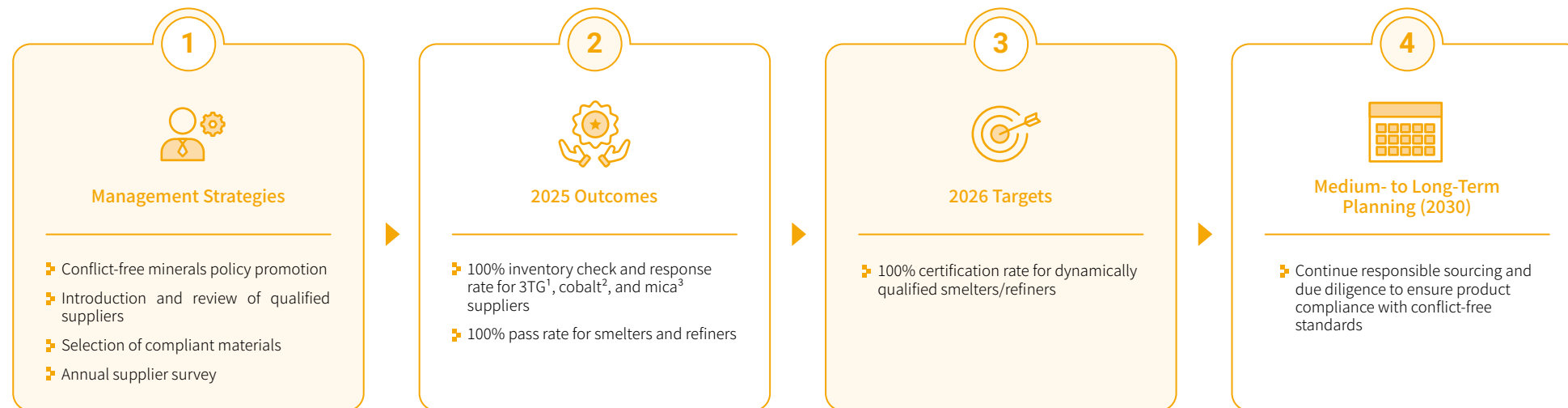
STEP 04

Audit and Public Disclosure

- ❖ Undergo reviews
- ❖ Submit conflict minerals control documents to customers
- ❖ Publish investigation results in the ESG Report and on GIS’ s official website



Conflict Minerals Risk Management



Note:

1. 3TG refers to the four metals: tantalum, tungsten, tin, and gold.
2. Cobalt is a key material in the production of modern lithium-ion batteries, known for its high energy density and long life cycle. It is widely used in electric vehicles, smartphones, and other electronic products.
3. Mica is a silicate mineral of the amphibole group with properties such as heat insulation, corrosion resistance, abrasion resistance, and electrical insulation. It is widely used in construction, electronics, and aerospace industries.

Supply Chain Due Diligence

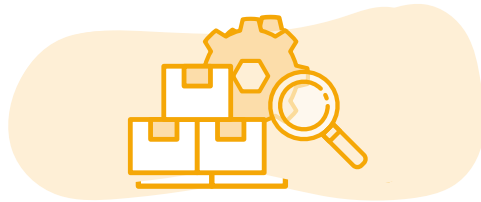
GIS performs annual supply chain due diligence in accordance with the Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict - Affected and High-Risk Areas issued by Organization for Economic Cooperation and Development (OECD). The scope of the investigation extends beyond first-tier suppliers to include second-tier (or lower) suppliers. Using its internal Green Component System (GCS), GIS integrates real-time data from the RMI's list of third-party certified conformant smelters and critical material information, enabling ongoing monitoring and the prompt removal of non-compliant suppliers. This ensures that 100% of the minerals in GIS's supply chain are sourced from smelters certified by third-party assurance programs.



GIS has removed all suppliers with doubts, achieving a **100%** conflict-mineral-free supply chain.

Supply Chain Due Diligence Results

In 2025, due diligence was conducted on 102 suppliers with whom GIS has direct transactions, achieving a 100% response rate. The investigation covered a total of 597 smelters and refiners, including 36 located in Africa. Confirmed that a total of 597 are listed as RMI-compliant, achieving a 100% conflict-mineral-free supply chain. The investigation results are summarized on the right:



Item	2023	2024	2025
Conformant Smelter ^{Note}	489	570	597
Non-Conformant Smelters	0	0	0
Total	489	570	597
Conformance Rate	100%	100%	100%
Note	Including 3 African smelters, all listed as RMI-compliant.	Including 14 African smelters, all listed as RMI-compliant	Including 36 African smelters, all listed as RMI-compliant

Note: For the 2025 list of conformant smelters, please refer to the [Company's official website](#).

Conflict Mineral Source Regions in 2025

Region	Gold	Tin	Tungsten	Tantalum	Cobalt	Mica	Copper	Nickel	Total
Asia	100	111	48	41	77	6	3	5	391
Africa	4	3	0	1	26	0	1	1	36
Americas	27	28	10	16	4	0	8	0	93
Europe	42	8	6	6	9	0	0	0	71
Australia	1	0	0	0	1	0	0	0	2
Oceania	1	0	0	0	2	0	0	1	4
Total	175	150	64	64	119	6	12	7	597

3.4 Customer Relations

GIS remains committed to continuously improving customer satisfaction and building a positive reputation. Through effective customer satisfaction management, the Company assesses its ability to meet customer needs, allocates limited resources strategically, and addresses customer issues to enhance satisfaction, corporate image, and industry competitiveness. To this end, GIS established the Customer (Engineering) Service Department and provides professional technical teams as well as on-site support staff at the customer end. The Company conducts an annual customer satisfaction survey and performs internal audits and management reviews of the effectiveness of customer service and satisfaction management in accordance with ISO 9001 and IATF 16949 internal review procedures. Each production site has a dedicated department, the Quality Management Department, headed by the site's Director of Quality Management, who reports customer service performance directly to the unit's highest-level executive annually.

In 2025, in response to the Company's transformation and increasing product diversification, GIS redefined the targets and presentation method of its customer satisfaction survey to further optimize product quality, strengthen internal quality control, and reduce customer complaints. Instead of using numerical scores and percentages, the survey results for customer satisfaction and customer rejection rates were presented using a grading system, enabling stakeholders to intuitively understand GIS's product quality performance. The 2024 customer satisfaction survey results remained consistently high across all dimensions. Customers were especially satisfied with on-time delivery, prompt response to issues, rapid implementation of countermeasures, and early identification and resolution of potential risks. GIS is committed to maintaining this high level of customer service in the future.

Grading System for Customer Satisfaction and Customer Rejection Rate

Quality Target	Score/Rate	Grade
 Customer Satisfaction	4.5~5	A (Highly Satisfied)
	4.0~4.4	B (Satisfied)
	3.5~3.9	C (Dissatisfied)
	< 3.5	D (Highly Dissatisfied)
 Customer Rejection Rate	≤ 0.5%	A (Excellent)
	≤ 0.7%	B (Good))
	≤ 1%	C (Average)
	> 1%	D (Poor)

2025 Customer Satisfaction Outcomes



4 Environmental Stewardship, Sharing Prosperity with GIS



Material Topics

- Climate Change Management
- Innovation and R&D
- Quality Management
- Hazardous Substance Management
- Energy and Emissions
- Cleantech Opportunity



Meaning

With the increasing global focus on climate governance, climate change management has become a critical topic for corporate sustainability. To comply with domestic and international regulations, investor and rating agency expectations, and stakeholder demands, GIS actively participates in international initiatives and strengthens environmental management. The Company sets short-, medium-, and long-term goals, adopting a 2050 net-zero value chain target as its ultimate objective. This is achieved through energy-saving and carbon reduction projects, renewable energy procurement, and climate risk and opportunity assessments. To maintain competitiveness, the Company also actively invests in R&D and Innovation while managing Green Quality Control and minimizing harmful substance emissions during production, with the aim of enhancing its competitiveness alongside achieving Environmental Sustainability.



Policies and Commitments

- Develop a sustainable environment, promote green production, and build sustainable operations.
- Implement effective supplier management via ISO 9001 Quality Management System, Supplier ESG Management System, Conflict Minerals Management Regulations, and Restricted Substances Management Standards.
- All China factories have X-ray fluorescence (XRF) labs for regular hazardous substance testing of raw materials, consumables, and finished goods, supplemented by third-party product testing as needed.
- Comply with national energy laws and align with global carbon neutrality trends.
- Establish science-based carbon reduction targets and promote economically viable carbon reduction initiatives to mitigate operational risks.
- Adhere to RBA environmental standards.



Grievance/ Remediation Mechanism

- Utilize local environmental grievance hotlines (12369) or official government websites for related concerns.
- GIS Website Reporting Mailbox: audit@gis-touch.com
- Manage suppliers with audit deficiencies and those unqualified according to supplier operation specifications and supplier ESG risk assessment management guidelines.
- Grievance channels for customers and suppliers include phone, email, and fax notifications to relevant departments.



Specific Actions

- Strict quality control of suppliers through the Supplier Resume System, targeting 100% green quality verification.
 - Completed the GIS Group-wide GHG inventory and obtained third-party verification.
 - China factories maintained 100% green electricity usage.
 - Passed the Science Based Targets initiative (SBTi) near-term target review in March 2024.
 - GIS installed a solar power system at its Houli Factory in Taiwan, generating approximately 3.76 million kWh of electricity in 2025 (wholesale to other entities).
- The rooftop solar power system at the Chengdu Factory will commence in June 2026 and is expected to be connected to the grid and start generating electricity in October, with an estimated annual average electricity generation of 5.7 million kWh.

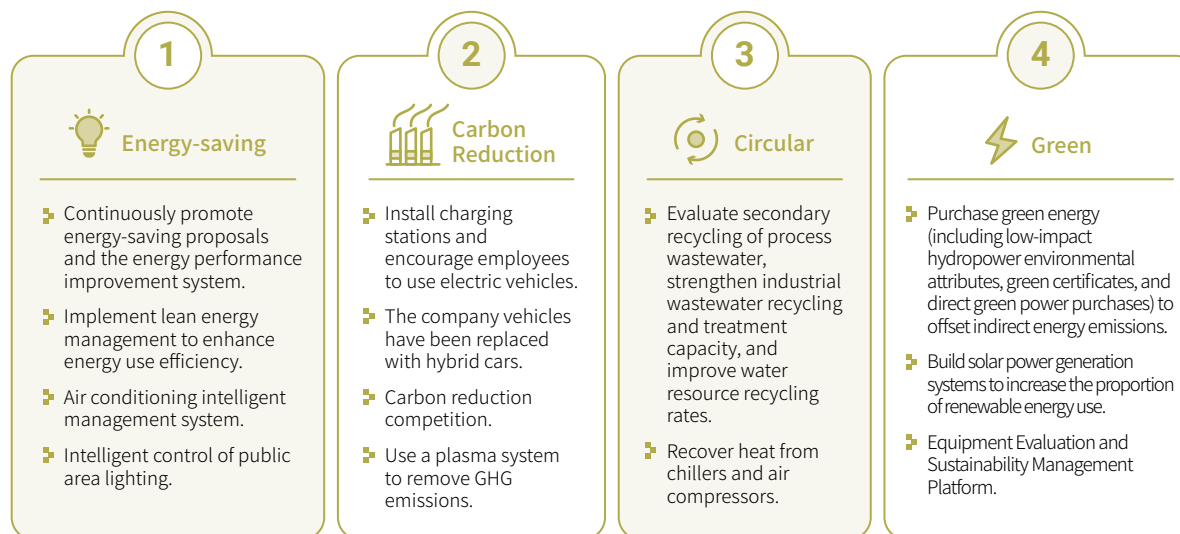


Management Evaluation Mechanism

- External audits and certifications, including ISO 14001, ISO 50001, ISO 14064-1, and IATF 16849.

4.1 Climate Change Response

To proactively address climate change risks and enhance sustainable operational resilience, GIS refers to the IFRS Sustainability Disclosure Standards recognized by the Financial Supervisory Commission and gradually implements the IFRS S2 framework. By promoting energy conservation and carbon reduction, and continuously improving the environmental management system, energy-saving and carbon reduction measures in the factories are categorized into four types: Energy-saving, Carbon Reduction, Green, and Circular. The company has set short-, medium-, and long-term goals and developed execution plans with the aim of increasing resource use efficiency through systematic management, further reducing GHG Emissions, and minimizing environmental impacts.



The Company fully recognizes the potential impacts of climate change. To proactively address these challenges, the Company has become a TCFD Supporter in August 2022, conducts annual climate-related risk assessments, and continuously discloses the four core elements per the TCFD framework. GIS has established its climate risk framework around four main factors: "Governance", "Strategy", "Risk Management", and "Metrics and Targets", to identify potential risks and opportunities, formulate response strategies, and set short-, medium-, and long-term goals as evaluation indicators for its climate actions.

With growing global attention to natural capital and biodiversity, enterprises must consider their dependencies and impacts on the natural environment in pursuing sustainable development. As a leading global technology solutions provider, GIS is committed to enhancing the disclosure of nature-related financial information and incorporating natural risks and opportunities into corporate decision-making to enhance operational resilience and sustainable competitiveness.

4.1.1 Governance

The Company's Sustainable Development Committee is a functional committee reporting directly to the Board of Directors. The committee currently consists of six working groups: "Governance Operations", "Environmental Sustainability", "Supply Chain Sustainability", "Employee Care", "Social Welfare", and "Risk Management", each of which annually assesses climate-related risks and opportunities. The Sustainable Development Committee reports these assessments and corresponding countermeasures to the Board yearly. The Board oversees and reviews the implementation of climate strategies across departments, providing guidance and regularly monitoring goal progress and future plans to ensure operational strategies align with sustainable development goals.

In 2025, climate issues were reported to the Board of Directors twice, with TNFD and TCFD-related matters reported on May 12 and November 7, 2025, respectively.

Date	Reports to the Board and Discussions (Summary and Climate-Related)
May 12, 2025	- Approved the 2024 Sustainability Report Execution Status - Implementation status of the 2025 Taskforce on Nature-related Financial Disclosures (TNFD) framework
November 7, 2025	- GIS sustainable development progress and plans - Implementation status of the 2025 sustainable development goals and 2026 planning (including: Task Force on Climate-related Financial Disclosures (TCFD) framework, carbon pricing) 2025 risk management assessment and 2026 control plan

To strengthen the Board's capacity, the Company arranges at least six hours of continuing education annually for directors and executives to enhance their knowledge on economic, environmental, and social issues. The climate change-related courses attended by directors in 2025 are listed below, and the Company will continue to enhance training on climate change and risk management going forward.

Date	Course Name	Hours	Participant / Job Title
May 12, 2025	Sustainability, Risk, and Information Security Issues in the Era of AI	3 hours	- Hsien-Ying Chou / Chairman - Wei-Ming Chen / Director - Hsiang-Tun Yu / Director - Tung-Chao Hsu / Director - Ming-Hui Hsieh / Independent Director - Tsung-Pei Chiang / Independent Director
July 9, 2025	2025 Cathay Sustainable Finance and Climate Change Summit	6 hours	Ming-Hui Hsieh / Independent Director

4.1.2 Climate Change Risk and Opportunity Management

As global attention on climate change intensifies, businesses must proactively manage the associated risks and opportunities during their development. To effectively address these impacts, GIS has established a comprehensive risk assessment and management process aligned with the TCFD framework to identify and mitigate potential climate-related impacts on its operations. Additionally, GIS refers to the "Guidance for Introducing Climate-related Risk and Opportunity Scenarios ver2.0" issued by Japan's Ministry of the Environment to ensure a thorough evaluation of risks and opportunities.

Climate-Related Risk and Opportunity Assessment Process

GIS's climate risk assessment begins by focusing on how climate change affects overall business operations. Starting with internal key issues, the Company identifies climate risk-related equipments, facilities, and operational areas, such as energy demand, regulatory compliance, and carbon reduction targets. It then assesses and defines the scope and severity of potential impacts, followed by developing effective response strategies to maintain business resilience amid climate challenges.



Classification of Climate Risks and Opportunities

In alignment with the TCFD-recommended risk framework, GIS classifies climate-related risks and opportunities into two major categories: transition risks and physical risks. Transition risks arise primarily from changes in external factors—such as policies, regulations, technologies, and social expectations—that may challenge the Company's current business model. Physical risks, on the other hand, result directly from climate change, including natural disasters such as extreme weather events and rising sea levels.

Beyond risk identification, GIS places equal importance on the opportunities associated with climate change. These opportunities may arise from developing new technologies, entering emerging markets, or enhancing long-term corporate value in response to evolving climate challenges. GIS conducts a comprehensive assessment of these risks and opportunities annually and reports the findings to the Sustainable Development Committee to ensure transparent and effective decision-making.

Risk Assessment Criteria: Impact Level and Probability of Occurrence

When evaluating climate-related risks and opportunities, GIS considers two critical factors: impact level and likelihood. The assessment of impact level primarily focuses on financial implications. Where quantification is not feasible through specific financial data, the evaluation extends to non-financial dimensions, such as potential impacts on business operations, resource allocation, and brand reputation.

Upon completing the assessment of both impact level and probability of occurrence, all identified risks and opportunities are classified and prioritized based on the Company's internal criteria using a risk-opportunity matrix. This matrix serves as a strategic tool to determine which risks and opportunities require immediate or high-priority actions, thereby supporting the development of targeted and effective response strategies.

	Level of Impact			Probability of Occurrence
	Financial Metrics	Non-Financial Metrics		
Risk	Investment amount for potential risk mitigation measures	Proportion of impact of increased costs or expenses arising from climate risks relative to net profit	Degree/scope of impact on business operations	✗ Potential frequency or probability of occurrence assessed
Opportunity	Potential increase in operating revenue or reduction in transformation costs	Impact of potential profit increase in investment opportunities or reduced expenditure	Degree/scope of impact on business operations	✗ Potential frequency or probability of occurrence assessed

Risk and Opportunity Matrix				
5	10	15	20	25
4	8	12	16	20
3	6	9	12	15
2	4	6	8	10
1	2	3	4	5

Risk and Opportunity Rating Matrix Guidelines

Level	Score Range	Severity	Decision
3	12~25	High	Need to be addressed
2	6~10	Medium	To be determined depending on the Company's resource allocation
1	1~5	Low	Can be temporarily deferred

4.1.3 Strategy

Climate-related Scenario Simulation

To more accurately assess the potential impact of climate change on future business operations, the Company adopted the Shared Socioeconomic Pathways (SSP) framework for climate scenario simulation in 2025. This simulation incorporates a range of qualitative socioeconomic conditions into the overall assessment model, including fundamental elements and driving factors such as population growth, human development, economic conditions, lifestyles, policy and institutional changes, technological advancements, and environmental and natural resources. This analytical framework helps illustrate the multiple impacts that climate change might have under different socioeconomic scenarios. The Company adopted a two-stage scenario analysis simulation. The first stage assessed the climate scenarios from 2025 to 2050 to evaluate potential future impact directions, and then conducted a more detailed simulation of operational impacts from 2025 to 2030.

The Company used Geographic Information System (GIS) to simulate operational impacts from 2025 to 2050 by integrating the following 3 core Climate Scenarios. This approach assesses the impact of energy costs under different warming conditions to quantify the potential financial impact of climate risk.

SSP1-1.9

Sustainable Development Pathway

Simulates a green transition scenario with global warming limited to 0.5°C, focusing on carbon pricing and transition costs.

SSP2-4.5

Intermediate Pathway

Based on historical development trends, evaluates the stability of energy expenditure and adaptation needs under moderate warming of 1.5°C.

SSP5-8.5

High Emissions Pathway

Simulates the most severe physical risk scenarios, testing the maximum load on facility resilience and power cooling costs under extreme warming conditions.

From 2025 to 2030, for the simulation of operational impacts to better prepare for the dramatic changes brought by climate change, the Company adopted a model assuming RCP 6.0 (a “medium” emissions pathway) combined with SSP4 (the “inequality” scenario). In the SSP4 scenario, globalization and technological progress fail to reduce socioeconomic disparities across countries and regions; instead, inequality becomes more pronounced. In such a context, some regions may have limited capacity to implement carbon reduction measures, causing an increase in global greenhouse gas (GHG) concentrations and accelerating global warming. According to RCP 6.0 projections, the global average temperature could rise by approximately 2-3° C by the year 2100, with potentially more severe warming under the SSP4 assumptions.

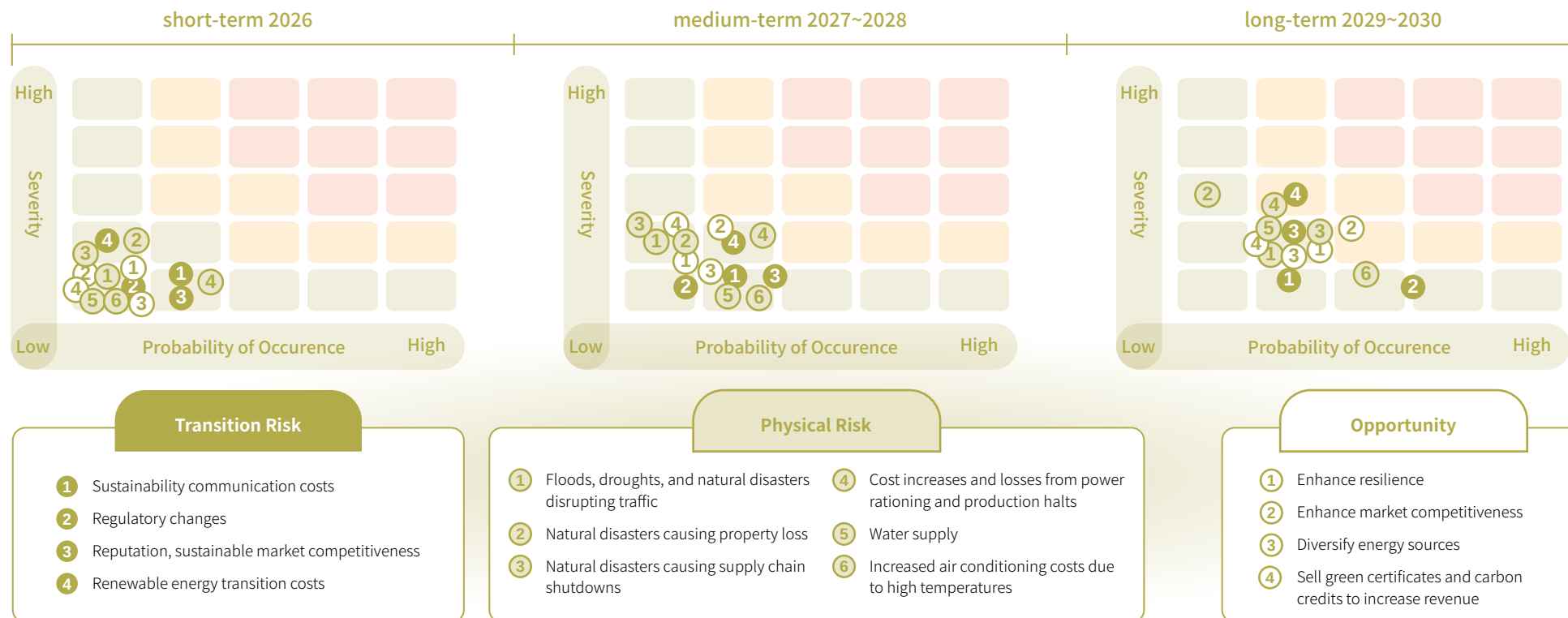
Climate Impact Assessment

Assessing the impact from 2025 to 2050, GIS selected three climate scenarios for analysis: SSP1-1.9, SSP2-4.5, and SSP5-8.5. An energy cost impact assessment was conducted under the warming conditions of these scenarios, with the evaluation results as follows.

Climate Scenarios	Estimated warming in 2050	Impact of energy costs
SSP1-1.9	+0.5°C	+2.5%
SSP2-4.5	+1.5°C	+7.5%
SSP5-8.5	+2.5°C	+12.5%

The simulation results for scenarios SSP1-1.9 and SSP2-4.5 show a minimal impact on the Company's financials. However, under the extreme SSP5-8.5 scenario stress test, energy costs are projected to increase by 12.5% by 2050.

Assessing the impact from 2025 to 2030, GIS selected the SSP4 scenario and conducted an analysis assuming a 1.5° C increase in global temperature. This scenario assumes that issues of unequal development will worsen and may impact carbon reduction measures in some regions. Nevertheless, the analysis results indicate that the financial impact on the Company in the short term is not expected to be material.



Risk Assessment and Response Strategies

Based on the results of the scenario simulation, the Company will continue to closely monitor climate change and its potential risks, particularly the possibility of drastic climate events over the long term. Although current analysis suggests only a minor financial impact in the short term, the Company has developed corresponding response strategies to prepare for potential risk scenarios and to ensure the stability and adaptability of its business and financial operations in the face of future climate challenges. In 2025, the Company has identified 20 climate-change risk issues and 17 opportunities, among which 10 risks and 4 opportunities are highly relevant to GIS's operations, and are summarized in the table below.

To further reduce overall carbon emissions, GIS carried out a pilot internal carbon pricing assessment in October 2024. After comprehensively referencing carbon market trading prices and internal carbon emission costs across various countries, the Company adopted Taiwan's 2024 announced carbon fee rate of NT\$300 per metric ton as the internal carbon pricing benchmark. The Company has implemented the shadow pricing mechanism in 2025, which not only enhances departmental awareness of their carbon emissions but also facilitates the identification of the Company's carbon-intensive hotspots, thus aiding in the formulation of subsequent carbon reduction strategies. Additionally, an internal carbon reduction competition session was held, with an estimated reduction of 6,098.25 metric tons, equivalent to creating approximately NT\$1,829,000 in "carbon cost offset benefits" for the Company. Please refer to the special report "[Results of Internal Carbon Pricing and Carbon Reduction Competition](#)" for details.

4.1 Climate Change Response 4.2 Energy and Greenhouse Gas Management Special Feature: Internal Carbon Pricing and Carbon Reduction Competition Results 4.3 Waste Management Special Feature: Promoting Intelligent Waste Management 4.4 Water Resource Management 4.5 Air Pollution Management 4.6 Biodiversity Special Feature: Leopard Cat-Friendly Rice Contract Farming Program — Protecting Biodiversity, Promoting Health and Well-being

Climate Related Risk and Opportunity Analysis and Corresponding Measures

Climate-Related Impact Events	Types of Risk	Risks / Potential Financial Impacts	Types of Opportunity	Opportunities / Potential Financial Benefits	Management Practices / Actions
- Regulatory or agreement-based requirements - Mandatory climate disclosures - Climate Change Response Act - Renewable energy regulations - European and American countries implement carbon border tariff legislation.	Transition risk – Regulations	- Fines for regulatory non-compliance - Increased costs due to the implementation of carbon reduction measures and energy equipment procurement	Enhanced corporate resilience	- Enhanced ESG performance and increased market investment value - Electricity cost savings and added carbon credit revenues from solar power generation	- Commissioned the Houli Factory's solar photovoltaic system in 2024 (wholesale to other entities) - Procured 203 million kWh of green electricity in 2025 (including Chinese Green Electricity Certificates (GEC), direct power purchase agreements (PPA), and hydropower environmental attributes), reducing or offsetting 107,577.6 metric tons of CO₂ emissions. - Passed the SBTi near-term (2030) target review in March 2024, with plans to implement energy-saving and carbon-reduction actions based on these targets - Established a TCFD-based management system and adopted a rolling approach to monitor short-, medium-, and long-term ESG targets and performance - Completed GHG inventories for all GIS factory sites - Actively supported the Financial Supervisory Commission's initiatives to strengthen corporate governance - Disclosed sustainability indicators in alignment with the Taiwan Stock Exchange's "Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies"
Carbon reduction targets for 2050	Transition risk – Regulations Transition risk – Market	- Higher costs resulting from carbon reduction actions - Revenue loss due to failure to meet market and customer expectations			
Emissions cap and quota systems on carbon	Transition risk – Regulations	Increased costs from purchasing carbon credits to offset emissions exceeding the quota under government-imposed emissions cap	Carbon credit trading	Additional income from selling surplus emissions allowances	- Implement internal carbon pricing, with an expected annual reduction of at least 6,098.25 metric tons of carbon emissions. - Require raw material suppliers to use renewable electricity, aiming for some products supplied to GIS to be produced with green power by 2030.
Shifts in market preferences	Transition risk – Market Transition risk – Technology	- Market preference shifts - Increased customer demand for green product design	Green product R&D	- Increase revenue - Increase market share	- Invested in green product development - Fulfillment of stakeholders' expectations (occasional feedback revisions, S&P questionnaire completion, ISS questionnaire completion, CDP evaluation)
Supply disruptions	Physical risk – Immediate	- Disruptions in raw material supply - Higher costs due to sustainable energy requirements in the supply chain	Resilient supply chain management	Improve reliability and resilience across the supply chain	- Purchased relevant disaster risk insurance policies. - Implemented Business Continuity Planning (BCP).
Increased severity of extreme weather events such as typhoons and floods	Physical risk – Immediate	Impact of extreme weather events: Flooding and supply difficulties caused by extreme rainfall and typhoons			
Power rationing or shortages	Physical risk – Immediate	Cost increases and losses from power rationing and production halts	-	-	- Installed generators to manage short-term power outages. - Adjusted and optimized production schedules to align with government-imposed power outage times.
Rising average temperatures	Physical risk - Long Term	Impact of High Temperatures: Higher electricity consumption from increased demand for office and factory air conditioning during hot weather	-	-	- Integrated air conditioning system parameters to reduce unnecessary energy use, and replaced old chillers to enhance energy efficiency. - Introduced intelligent air conditioning control, allowing unified remote intelligent regulation, reducing carbon emissions by 214 metric tons annually.
Rising sea levels	Physical risk - Long Term	Property damage caused by coastal flooding due to rising sea levels	-	-	- Purchased relevant disaster risk insurance policies - Established an effective Business Continuity Plan (BCP)

Assessment of Financial Impacts from Climate Change Issues

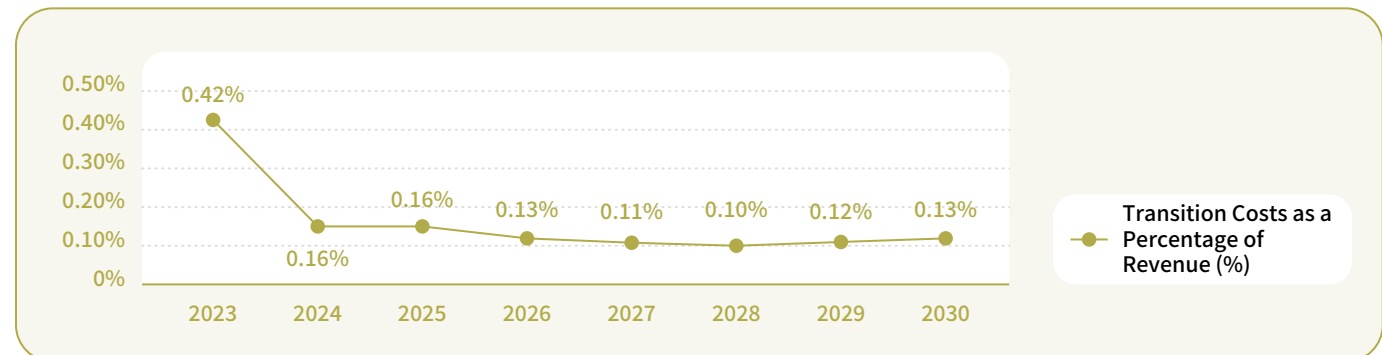
The Company has established medium- and long-term sustainability goals, specifically aiming to achieve net-zero Scope 2 emissions by 2030 and complete net-zero emissions by 2050. To accomplish these goals, GIS formed a Sustainability Promotion Team and set carbon reduction targets for the group. The team conducts monthly reviews of electricity, water, and carbon emission data, continuously monitoring efficiency and implementing reduction measures. In addition, the Company continues to invest in the research and development of green products, as well as in the evaluation and planning of solar power system installations and green electricity purchases. In full compliance with relevant government regulations, GIS is thoroughly implementing various energy-saving initiatives across its factories to more effectively achieve its energy conservation and carbon reduction targets. Regarding climate risk issues, the Company analyzes their potential impact on operating revenue based on short-, medium-, and long-term assessments and incorporates these findings into its financial impact evaluation. The assessment results are as follows:

Climate Risk/Opportunity	Revenue	Costs/Expenses	Capital Expenditures	Profit and Loss	Cash Flow	Impact on Operating Revenue		
						Short-term	Medium-term	Long-term
Production halts due to power rationing and shortages	No effect	Increase	No effect	Decrease	Increased outflow	0.14%	0.09%	0.09%
Maintenance costs of solar photovoltaic power generation systems	No effect	Increase	No effect	Decrease	Increased outflow	<0.01%	<0.01%	<0.01%
Purchase of green electricity	No effect	Increase	No effect	Decrease	Increased outflow	0.01%	0.01%	0.03%
Increased air conditioning costs due to high temperatures	No effect	Increase	No effect	Decrease	Increased outflow	<0.01%	<0.01%	<0.01%
Sustainability management and communication costs	No effect	Increase	No effect	Decrease	Increased outflow	<0.01%	<0.01%	<0.01%
Solar photovoltaic electricity benefits	No effect	Decrease	No effect	Increase	Decreased outflow	<0.01%	<0.01%	<0.01%

Financial Impact of Carbon Reduction Pathway

Based on the results of climate risk identification, GIS has analyzed issues that can be quantified in financial terms, focusing on their proportion of revenue.

Financial Impact of GIS's Carbon Reduction Pathway



Physical Risks Requiring Long-Term Attention

Global sea levels have risen approximately 20 centimeters since 1900. According to the IPCC AR6 assessment report, average sea levels are projected to rise an additional 30 centimeters to 1 meter (or more) by 2100 due to increasing atmospheric CO₂ concentrations. GIS has used the Surging Seas: Mapping Choices tool, developed by the U.S. Central Climate Research Organization, to assess potential impacts. Under global temperature rise scenarios ranging from 1.5° C to 4° C, the Company is not expected to be affected by rising sea levels.

4.1.4 Metrics and Targets

Additionally, GIS ESH personnel actively participate in government-led meetings and activities related to environmental protection. In 2025, they attended 51 sessions and strictly complied with regulations and government directives to ensure effective environmental safety management.



Net-Zero
Target

- Achieve **100%** renewable electricity usage for Scope 2 emissions by 2030
- Achieve **net-zero** emissions across the value chain by 2050

2025 Government-led Meetings and Activities Attended by GIS



4.1 Climate Change Response 4.2 Energy and Greenhouse Gas Management Special Feature: Internal Carbon Pricing and Carbon Reduction Competition Results 4.3 Waste Management
Special Feature: Promoting Intelligent Waste Management 4.4 Water Resource Management 4.5 Air Pollution Management 4.6 Biodiversity
Special Feature: Leopard Cat-Friendly Rice Contract Farming Program — Protecting Biodiversity, Promoting Health and Well-being

Climate-Related Metrics and Targets

Strategic Goal	Indicator						Baseline (2022)	Goal				
	Indicator Name	Reporting Unit	Indicator Type	2025 Goals	2025 Actual	Whether the 2025 Targets are met or not		The purpose of the Goal	Goal scope	Goal Type	Short-term Goal 2026	Medium-term Goal 2030
Achieve net-zero emissions by 2050.	Reduction in energy intensity (energy consumption per chip)	kWh/pcs	Quantitative	1%	7.07%	◎	-	Reduction of GHG emissions	Individual merger	Relative Goal	1%	1%
	Renewable energy usage (Taiwan factories)	%	Rate	0%	0%	◎	0%	Reduction of GHG emissions	Individual merger	Absolute Goal	10%	100%
	Renewable energy usage (China factories)	%	Rate	100%	100%	◎	100%	Reduction of GHG emissions	Individual merger	Absolute Goal	100%	100%
Water Resource Management	Reduction in water withdrawal intensity compared to the previous year.	t/MNTD	Quantitative	2%	-5.95%	△	-	Enhance the efficiency of water resource utilization.	Individual merger	Relative Goal	2%	2%
	Improvement in water-saving rate at each factory compared to the previous year.	%	Rate	1.5%	4.4%	◎	-	Reducing water consumption lowers GHG emissions.	Individual merger	Relative Goal	1.5%	1.5%
Waste Management	Waste Diversion Rate	%	Quantitative	99%	99.99%	◎	-	Increase the proportion of products with near-zero emissions.	Individual merger	Absolute Goal	99%	100%

Note:

- ◎ Goals achieved △ Goals not achieved
- Renewable energy usage (Taiwan factories): All green energy certificates for 2025 (self-generated solar energy at Houli) have been sold.
- Water intensity: In 2025, the rate increased 1.29% to reach 22.97% compared to 21.68% in 2024, and the water intensity increased due to decreased revenue.
- Factory water-saving rate: In 2025, it was 45.12%, an improvement of 4.4% over 40.73% in 2024. The goal for the 2026 Year is to achieve a water-saving rate of 46.62%.

4.2 Energy and GHG Management

4.2.1 Energy Management

GIS introduced the ISO 50001 Energy Management System in 2015, and in December of the same year, both GIS (Chengdu) and GIS (Shenzhen) passed the verification. The Energy Management Team conducts regular reviews of the energy usage status across all energy-consuming units and systems. Based on GIS' s operational environment, the team proposes improvement measures and formulates annual energy management goals along with performance parameter monitoring plans. GIS plans to regularly invite third-party verification organizations to conduct reviews to ensure the continued validity of its certification. GIS (Chengdu) has the latest certificate validity period until December 16, 2027, while GIS (Shenzhen) has the latest certificate validity period until December 29, 2026.

GIS has also implemented the ISO 14001:2015 Environmental Management System, with ISO 14001 certification completed in 2025 for six operating sites including Taiwan and China Factories. The company has also completed triennial certification renewal audits, with the verification covering 100% of employees and workers. The latest certificate is valid from November 14, 2025, to November 13, 2028.



To further demonstrate its commitment to climate action, the Company passed the SBTi near-term target review in 2024. GIS has pledged a 42% absolute reduction in both Scope 1 (direct emissions) and Scope 3 (value chain upstream and downstream emissions) by 2030, using 2022 as the base year, and aims to achieve 100% green power usage by 2030.

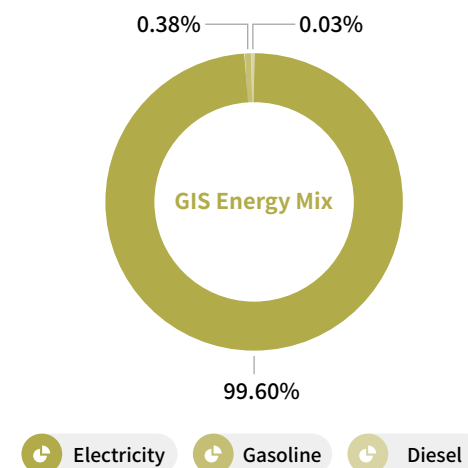


Clean Electricity

GIS primarily consumes electricity, gasoline, and diesel, with electricity accounting for 99.64% of total energy consumption. In response to stakeholder expectations, the Company actively promotes the use of clean energy. As early as 2020, GIS signed a green power usage agreement with stakeholders, committing to 100% green power use for product manufacturing and related activities within the group. In 2024, GIS further pledged to achieve 100% green power usage across the entire group by 2030 – a target that has been approved by the SBTi.

To achieve the goal, NT\$159 million was invested in 2023 for the construction of a solar power system at the Houli Factory, generating 3.76 million kWh of electricity in 2025 (wholesale to other entities). A rooftop solar power system project is also planned for the Chengdu Factory, expected to commence in June 2026 and connect to the grid and generate electricity by October, with an estimated annual average electricity generation of 5.7 million kWh. In 2025, the Company implemented a total of 34 energy-saving projects, achieving electricity savings of 13.4 GWh. In addition to internal energy-saving projects and the construction of solar power facilities, the Company is also supporting the development and operation of the green energy industry through external investments in green energy enterprises, including several solar and wind power plants. For more details, please refer to [2.3 Financial Performance](#).

From 2022 to 2025, GIS's factories in Mainland China achieved 100% green power usage for four consecutive years. In 2025, the overall green power usage rate across all factories reached 86.45%, aligning with the Company's short-term target set in the roadmap.



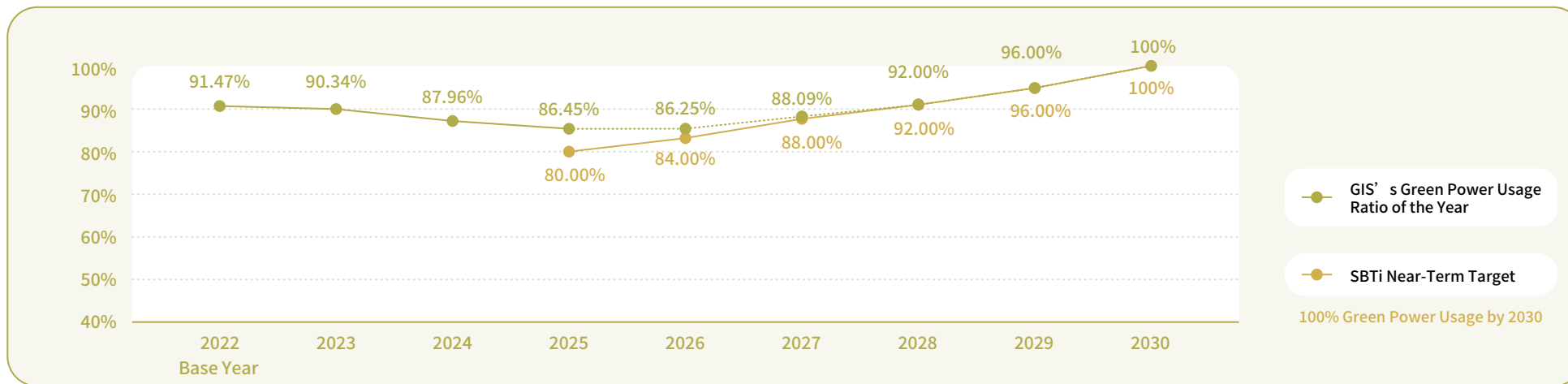
2025 GIS Energy Use Statistics

Juridical Person	Renewable Energy		Non-Renewable Energy			Total Energy (GJ)	Revenue (MNTD)	Renewable Energy Intensity (GJ/MNTD)	Non-renewable Energy Intensity (GJ/MNTD)
	Electricity (GJ)	Electricity (GJ)	Diesel (GJ)	Gasoline (GJ)	Total (GJ)				
General Interface Solution Ltd.	0.00	55,000.21	29.47	0.00	55,029.68	55,029.68	1,535.64	0.00	35.84
Interface Technology (ChengDu) Co., Ltd.	536,179.17	0.00	124.70	2,461.73	2,586.43	538,765.60	43,576.99	12.30	0.06
Interface Optoelectronics (ShenZhen) Co., Ltd.	151,463.05	0.00	83.83	723.10	806.93	152,269.98	11,567.96	13.09	0.07
Reco Biotek Co., Ltd.	0.00	59,370.56	0.00	0.00	59,370.56	59,370.56	6,108.15	0.00	9.72
Reco Technology (ChengDu) Co., Ltd.	42,246.99	0.00	0.00	0.00	0.00	42,246.99	3,995.57	10.57	0.00
Total	729,889.21	114,370.77	238.00	3,184.83	117,793.60	847,682.81	66,784.31	10.93	1.76

Notes:

- Energy consumption is calculated in gigajoules (GJ), where 1 GJ = 10⁹ joules (J).
- Electricity conversion coefficient: 1 kWh = 0.0036 GJ.
- Conversion coefficients for fuels: diesel = 42.705 GJ/t; gasoline = 43.124 GJ/t. These coefficients are from the General Principles for Comprehensive Energy Consumption Calculation (GB/T2589–2021).

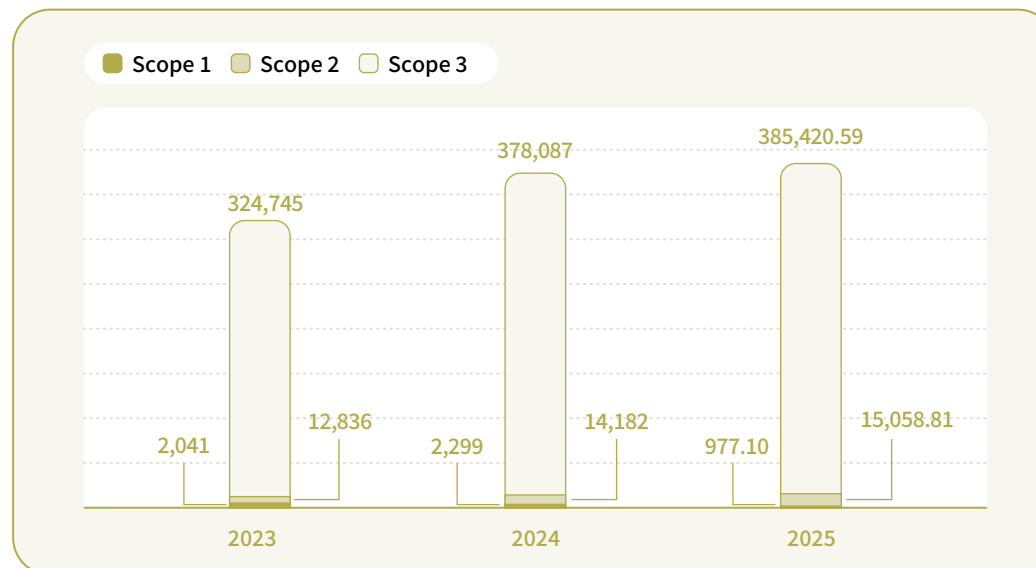
[4.1 Climate Change Response](#)
[4.2 Energy and Greenhouse Gas Management](#)
[Special Feature: Internal Carbon Pricing and Carbon Reduction Competition Results](#)
[4.3 Waste Management](#)
[Special Feature: Promoting Intelligent Waste Management](#)
[4.4 Water Resource Management](#)
[4.5 Air Pollution Management](#)
[4.6 Biodiversity](#)
[Special Feature: Leopard Cat-Friendly Rice Contract Farming Program — Protecting Biodiversity, Promoting Health and Well-being](#)



4.2.2 Greenhouse Gas Management

GIS plans to conduct annual greenhouse gas (GHG) inventory checks on a regular basis. In 2025, the GHG emission inventory was primarily compiled in accordance with the GHG Protocol and covered all factories of the Company and its subsidiaries. All relevant data were verified by a third-party organization.

In 2025, GIS reviewed seven major GHG categories: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃). Based on these categories, a comprehensive GHG emissions inventory check was compiled. The carbon emission data for GIS are as follows:



GIS Emissions Over the Past Three Years

Operating site	2023					2024					2025				
	Scope 1	Scope 2	Scope 3	Revenue	Density	Scope 1	Scope 2	Scope 3	Revenue	Density	Scope 1	Scope 2	Scope 3	Revenue	Density
	tCO ₂ e	tCO ₂ e	tCO ₂ e	MNTD	tCO ₂ e / MNTD	tCO ₂ e	tCO ₂ e	tCO ₂ e	MNTD	tCO ₂ e / MNTD	tCO ₂ e	tCO ₂ e	tCO ₂ e	MNTD	tCO ₂ e / MNTD
General Interface Solution Ltd.	18	7,000	9,523	1,613	4.351	19	7,597	8,128	1,410	5.401	18.61	7,241.70	9,650.60	1,535.64	4.728
GIS (ChengDu)	1,650	0	215,456	51,549	0.032	2,027	0	230,427	47,902	0.042	713.18	0	258,172.59	43,576.99	0.016
GIS (ShenZhen)	242	0	66,313	8,987	0.027	203	0	112,347	12,650	0.016	215.10	0	86,542.95	11,567.96	0.019
Interface Optoelectronics (Wuxi) Co., Ltd.	14	0	9,525	3,293	0.004	-	-	-	-	-	-	-	-	-	-
Reco Biotek Co., Ltd. (Taiwan)	13	5,836	5,796	1,213	4.822	15	6,585	11,140	2,915	2.264	13.73	7,817.12	19,563.40	6,108.15	1.282
Reco Technology (ChengDu) Co., Ltd.	104	0	18,132	4,707	0.022	35	0	16,045	5,089	0.007	16.48	0	11,491.05	3,995.57	0.004
Total	2,041	12,836	324,745	71,362	0.208	2,299	14,182	378,087	69,966	0.236	977.10	15,058.82	385,420.59	66,784.31	0.240

- Note:
- Density = (Scope 1 + Scope 2) / Revenue
 - Greenhouse gas emissions for all Company factories in 2023 to 2025 were inventory checked in accordance with ISO 14064-1, and certificates were issued following SGS verification in 2024.
 - As the GHG Protocol was uniformly adopted for compiling the GHG emission inventory in the current year, the 2023 data were recalculated with assistance from SGS.
 - The Wuxi Factory was closed in 2024 and therefore has no GHG inventory data for that year. However, since its production capacity was transferred to the Shenzhen Factory, the relevant Wuxi data for the previous two years are retained in this table to ensure historical comparability.
 - The greenhouse gas inventory of all company factories adopts the operational control method, with Scope 2 calculated using a market-based approach, and Global Warming Potential (GWP) values adopting the IPCC Sixth Assessment values.

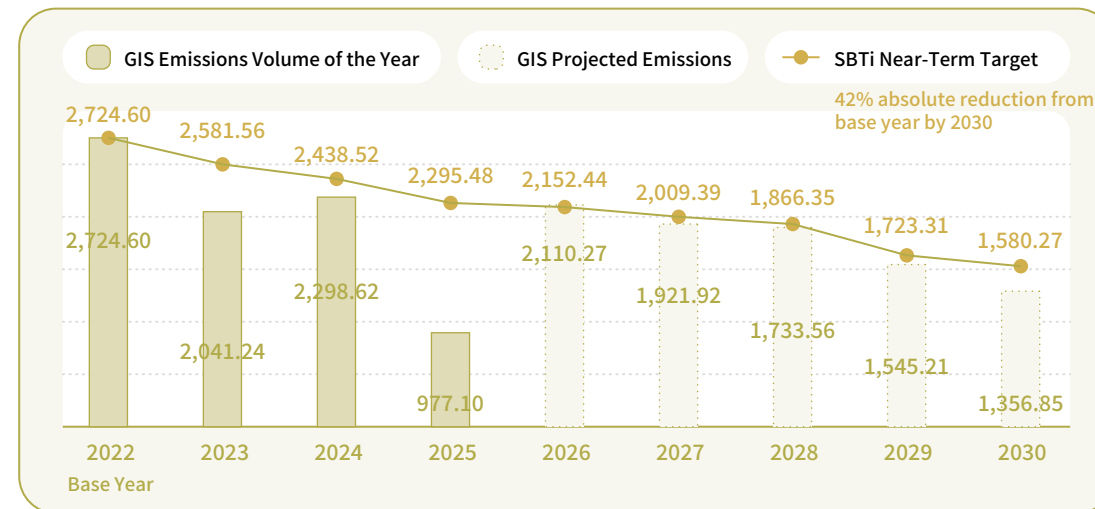
GIS is committed to achieving an absolute reduction of 42% in Scope 1 and Scope 3 emissions by 2030, using 2022 as the base year, requiring an average annual reduction of 5.25% for both Scope 1 and Scope 3. Statistical data shows that the Company has achieved this year's reduction targets for both Scope 1 and Scope 3. The Company plans to further introduce more proactive carbon reduction measures within its operational scope, such as installing methane collection devices on septic tanks, adopting refrigerants with lower Global Warming Potential (GWP) values in newly purchased air conditioning equipment, and promoting the electrification of fuel-powered vehicles. Regarding the value chain, the Company will also conduct greenhouse gas inventories to urge carbon reduction actions among its suppliers.

GIS Scope 3 detailed emissions for the Year 2025

Unit: tonnes CO ₂		
Emission Category	Emission Item	Carbon emissions (CO ₂ tons)
Scope 3	Category 1 Purchased Goods and Services	189,555.01
	Category 2 Capital Goods	1,767.35
	Category 3 Fuel- and Energy-related Activities (Not Included in Scope 1 and Scope 2)	12,246.94
	Category 4 Upstream Transportation and Distribution	13,160.62
	Category 5 Waste Generated in Operations	355.07
	Category 6 Business Travel	1,768.94
	Category 7 Employee Commuting	2,532.26
	Category 8 Upstream Leased Assets	3,674.89
	Category 9 Downstream Transportation and Distribution (Not Quantified)	233.92
	Category 10 Processing of Sold Products	44,054.62
	Category 11 Use of Sold Products	114,709.43
	Category 12 End-of-life Treatment of Sold Products	30.42
	Category 13 Downstream Leased Assets	214.99
	Category 14 Franchises (Not Applicable)	Not applicable
	Category 15 Investment	1,116.07
Total		385,420.53

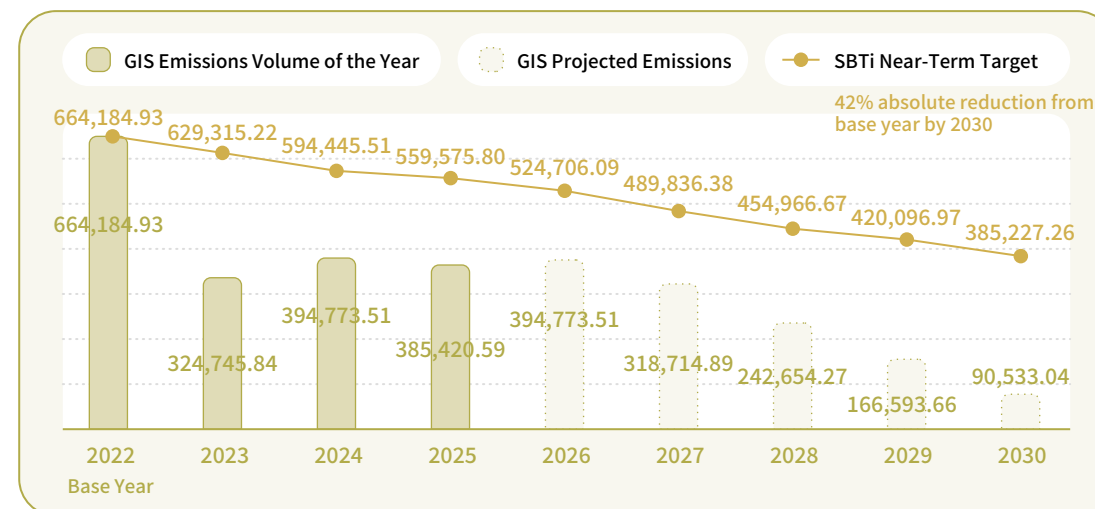
Scope 1 Reduction Roadmap

Unit: tonnes CO₂



Scope 3 Reduction Roadmap

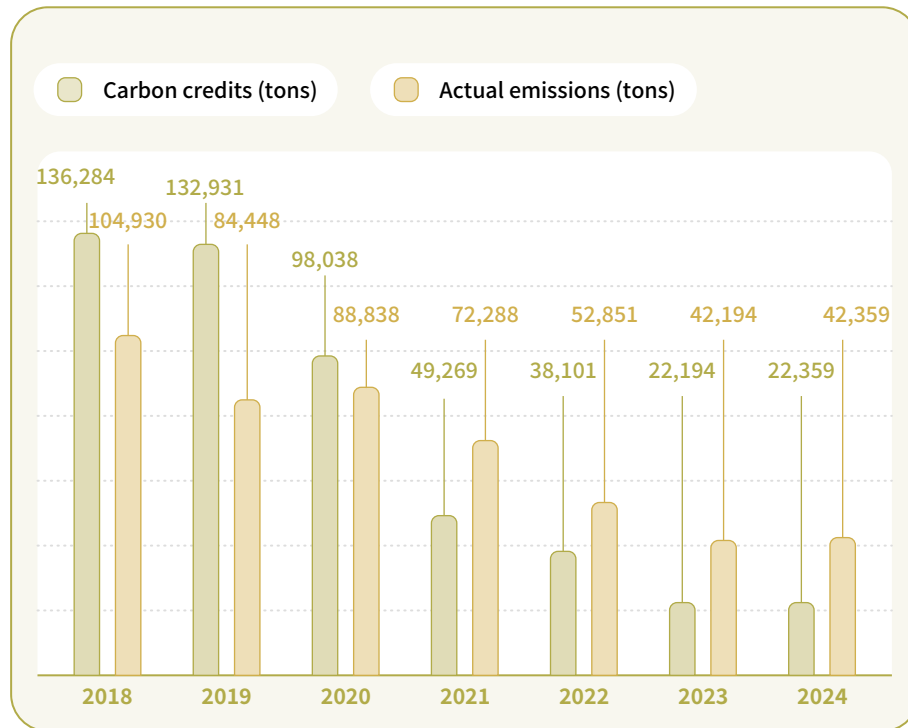
Unit: tonnes CO₂



Carbon Credit Trading

From 2018 to 2024, in response to the tightening carbon quota policies in Shenzhen, the Shenzhen Factory has achieved a 100% compliance rate for seven consecutive years, demonstrating high resilience in carbon management. Through the continuous advancement of renewable energy use and energy efficiency improvement projects, the actual carbon reduction benefits of the Shenzhen Factory are remarkable. The actual carbon emissions have significantly decreased from 104,930 tons in 2018 to 42,359 tons in 2024, achieving an overall carbon emission reduction of as High as 59.6% over the 7 years. While actively reducing emissions, the Company also flexibly utilizes market mechanisms to transform environmental performance into tangible financial contributions. And profited approximately NT\$ 3,000,000 from selling carbon credits.

GIS Shenzhen Factory Historical Carbon Emissions Data



Year	Value Added (Ten Thousand NTD)	Carbon Credits (tons)	Actual Emissions (tons)	Surplus (tons)	Loss (tons)	Sale (tons)	Cumulative Carbon Balance (tons)	Cumulative Balance of Fund Accounts (NTD)
2018	192,220	136,284	104,930	31,354	-	-	113,363	-
2019	253,201	132,931	84,448	48,483	-	16,556	145,290	401,872
2020	193,751	98,038	88,838	9,200	-	-	154,490	401,872
2021	122,985	49,269	72,288	-	23,019	-	131,471	401,872
2022	94,780	38,101	52,851	-	14,750	-	116,721	401,872
2023	35,580	22,194	42,194	-	20,000	50,000	46,721	3,382,878
2024	46,616	22,359	42,359	-	18,458	-	-	18,896

Note:
The Shenzhen Factory in China complies with the Shenzhen Carbon Emission and Carbon Trading Management Regulations issued by the Shenzhen government. Every year in June, the government audits enterprises' carbon emissions from the previous year, and conducts carbon compliance assessments in August. The carbon credit allocation for 2025 will be calculated in June 2026, and thus the 2025 carbon trading results will be disclosed in the 2026 Sustainability Report.

Special Feature

Internal Carbon Pricing and Carbon Reduction Competition Results

Origin

Foresee the future with "shadow pricing" to deepen climate resilience. Facing the intensifying global climate change and the transition risk from regulations with Taiwan's official introduction of carbon pricing in 2026, corporate carbon reduction actions have shifted from being "social responsibility" to a "survival strategy" crucial for competitiveness. GIS understands that only by considering the costs of environmental risks can investment decisions be accurately guided.

Description

In order to transform carbon reduction awareness from a "slogan" into "action" by all colleagues, in 2025 we organized the "GIS Carbon Reduction Project Competition" across factories and departments. This competition broke down departmental barriers, ranging from hardware upgrades of plant facilities to digital optimization of administrative processes, resulting in a total of 12 concrete and feasible carbon reduction solutions. This is not just a competition, but also a key milestone for GIS in deepening all colleagues' "carbon cost awareness." Through project implementation, we enable employees to deeply understand the tangible financial impact of future carbon fees and carbon pricing mechanisms on operations. We elevate "carbon reduction" from being merely an environmental protection issue to a cost management topic that every employee must meticulously calculate.

Highlights of the Competition

The competition proposals demonstrated colleagues' profound understanding of carbon reduction pathways. The project's scope spanned green manufacturing, asset revitalization, utility optimization, and administrative management. The specific highlights are as follows:

Green Manufacturing — 1

Application of Exhaust Gas Reduction Technology

Addressing the essential yet high Global Warming Potential (GWP) gas sulfur hexafluoride (SF₆) in optoelectronics and semiconductor processes, the "ICP Plasma SF₆ Exhaust Treatment Project" has introduced an efficient "Integrated Plasma" washing system to tackle the technical challenge that traditional scrubbers cannot effectively decompose SF₆.

- **Technical features:** Utilizes high-energy plasma to break the highly stable chemical bonds of SF₆, converting it into harmless or easily manageable substances.
- **Significant benefits:** The treatment efficiency achieved through practical testing is as high as 99.15%. A single project is estimated to reduce carbon emissions by more than 2,300 metric tons of CO₂e annually, significantly reducing the group's direct emission risk in scope 1. This is the most significant carbon reduction Indicator in this competition.

Circular Economy — 2

Asset Sharing Platform and Scope 3 Reduction

Breaking the information silos between factories, the "Asset Sharing Platform" has established a cross-factory mechanism for sharing equipment and test reports.

- **Operating model:** Through the transparency of platform information, each unit can prioritize the allocation of idle assets within the group or directly reference existing test data before purchasing new equipment.
- **Dual benefits:** This initiative not only saved approximately NT\$285,000 in redundant testing costs but also avoided Scope 3 capital goods carbon emissions associated with acquiring new equipment, with an estimated reduction of 950 metric tons of CO₂e from the source. It perfectly embodies the circular economy concept of "asset life extension equals carbon reduction."

Special Feature

Internal Carbon Pricing and Carbon Reduction Competition Results

Optimization of Factory Facilities

Systematic Performance Enhancement

Plant systems are one of the main sources of energy consumption. This competition integrated five projects, including "H3 Air Compressor Heat Standby to Cold Standby," "PCW System Circular Flow Adjustment," and "Desiccant Dryer Upgrade and Transformation," to conduct a systematic energy efficiency inventory.

- **Strategy execution:** Through variable frequency control technology, waste heat recovery applications, and refined parameter tuning, eliminate ineffective energy consumption.
- **Source replacement:** Participating departments take the initiative in promoting the "Introduction of Environmental Protection Refrigerants," replacing the high-GWP R-22 refrigerant with low-carbon HCR-22, thereby directly reducing greenhouse gas emissions from the source material to mitigate its impact on the greenhouse effect.

3

Green Office

Digital Transformation and Behavioral Change

Carbon reduction occurs not only in factories but also in daily life. The administration team combined digital tools with management strategies to promote "OCR Invoice Recognition and Paperless Operations" and "Intelligent Control of Public Area Lighting." They have gradually replaced official vehicles with hybrid models. Through process improvement and the electrification of transportation, a low-carbon mindset has been embedded into the Company's culture DNA.

4

Performance Overview: Environmental Benefits and Financial Estimation

The 12 projects from this competition underwent rigorous verification, demonstrating concrete carbon reduction potential and financial value. After full implementation, it is expected to annually reduce the group's GHG emissions by approximately 6,098.25 metric tons of CO₂e.

Project Category	Key Projects	Estimated Annual Carbon Reduction (t-CO ₂ e)
Green Manufacturing/Exhaust Gas Reduction	ICP Plasma SF ₆ Exhaust Treatment	2,338
Asset Sustainability Management	Asset Sharing Platform	950
Energy-saving for utilities	PCW flow adjustment, air compressor optimization, etc.	2,459
Green Office/Others	Intelligent lighting, Environmental Protection refrigerant, paperless	351.25
Total	12 Projects	6,098.25

Special Feature

Internal Carbon Pricing and Carbon Reduction Competition Results

Financial Benefits and Carbon Cost Offset Simulation

Invisible Value (Shadow Pricing Simulation) 1

Simulating with the internally set shadow price of NT\$300 per metric ton, this reduction of 6,098.25 metric tons is equivalent to creating approximately NT\$1,829,000 in "carbon cost offset benefits" for the Company. This amount represents the potential savings in expenditures that we can achieve under future carbon fee scenarios.

Actual Economic Benefits 2

In addition to the virtual carbon costs, these projects offer substantial cash flow benefits through energy-saving (reducing electricity expenses) and asset revitalization (reducing procurement expenses). It is estimated that the annual economic benefits of the entire project exceed NT\$20 million, confirming that ESG actions have a high return on investment (ROI) and are an important driver for cost reduction and efficiency improvement for enterprises.



Special Feature

Internal Carbon Pricing and Carbon Reduction Competition Results

Future Outlook: Key Pathways to Achieve Net-Zero

The carbon reduction competition in 2025 is an important milestone for GIS in implementing the ESG strategy, but this is just the starting point. In the future, we will continue to deepen the following strategies to construct a more resilient Low-carbon operation model. We firmly believe that every ton of carbon reduction is the fulfillment of a commitment to the planet's sustainability. GIS will continue to base its operations on engineering technology and guide its efforts through sustainability management, steadfastly progressing on the path to Achieve net-zero emissions by 2050.

Expanding the scope of shadow pricing — 1

Gradually standardize the NT\$300/ton carbon cost parameter into the ROI calculations for all new plant constructions, major production line changes, and equipment procurement, to ensure that every capital expenditure aligns with the direction of low-carbon transition.

Technology Empowerment in Energy Management — 2

Replicate the AIoT intelligent monitoring models (such as air conditioning and lighting intelligent control) from this competition to global factories, utilizing data to maximize energy use efficiency.

Value Chain (Scope 3) Collaboration — 3

Share the successful experiences and carbon reduction technologies of the internal "Asset Sharing Platform" with upstream and downstream supply chain partners to jointly reduce the carbon footprint of the product's full lifecycle, in response to international Customers' requirements for a Green Supply Chain.



GIS

Internal Carbon Pricing & Carbon Reduction Competition

ROLL OF HONOR

Innovation Drives Sustainability, Intelligence Leads the Future — Building Great Competitiveness Together

Total Annual Carbon Reduction

6,098 tonnes CO₂e

Estimated Carbon-Fee Savings

NT\$1.83M

1st Place (Prize NT\$30,000)

Team: Carbon Source Innovators

Project: Asset Intelligence Hub — Equipment Assessment & Sustainable Management Platform

2nd Place (Prize NT\$20,000)

Team: Carbon Sages

Project: SF₆ Abatement via Plasma Wet-Scrubbing Tail-Gas System

3rd Place (Prize NT\$10,000)

Team: Decarbon π

Project: Air Compressor — Smart Standby Shutdown for Energy Saving

Merit Award (Prize NT\$5,000)

Team: Longhua General Affairs Team 2

Project: Smart HVAC Control for Energy Saving

Team: Decarbon π

Project: Energy Saving via New Small Compressor

Thank you to every team — together, let's achieve our 2025 ESG goals and advance toward a net-zero future!

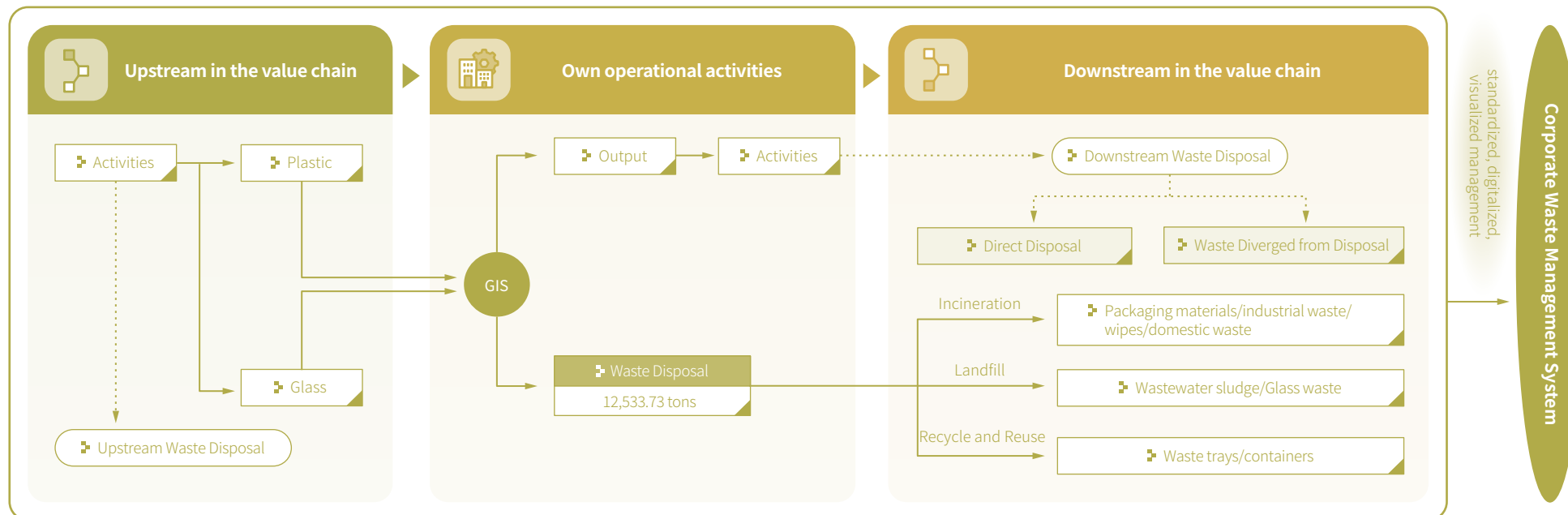
With appreciation, GIS Sustainability Committee

4.3 Waste Management

The Company is committed to environmental protection and has set a target to increase its waste diversion rate to over 99% by 2025. The Sustainable Development Committee conducts annual performance reviews and regularly carries out internal and external audits. All types of waste at GIS are legally sorted and placed in designated temporary storage areas, and licensed, professional waste disposal contractors are engaged to perform recycling, reuse, or appropriate clearance and disposal, in accordance with regulations from the national fire agency, central environmental protection authorities, and the Ministry of Environment. Final disposal of all waste is periodically tracked and audited by responsible departments to ensure legality and safety. In 2025, the GIS Shenzhen Factory once again received the UL2799 Zero Waste to Landfill – Platinum Certification, the highest level of recognition, with the certificate validity period until March 15, 2026.

Additionally, to achieve standardized, digitalized, and visualized management, the Company developed an online "Corporate Waste Management System" in 2025, effectively integrating waste information from the Chengdu, Shenzhen, and Taiwan factories to enhance operational efficiency and establish a systematic management framework.

Waste Disposal Process



4.3.1 Hazard Determination and Identification

In accordance with the Waste Management Operation Specifications of GIS, the Company conducts hazard determinations and classifications of waste during the environmental impact assessment stage based on factors such as waste name, composition, and annual generation volume. Identified hazardous waste must be stored in compliance with regulations. Waste classification is as follows:



Non-hazardous waste:

Includes pallets, packaging materials, and trays used in upstream transportation; waste glass offcuts and other miscellaneous waste generated during production; and general waste and food waste.

Hazardous waste:

spent chemical reagents, contaminated containers, cleanroom wipes, cotton swabs, and other materials used for product wiping and cleaning. The amount generated varies depending on production volume.

4.3.2 Total Waste

According to statistics, the total weight of waste generated by the Company in 2025 was 12,533.73metric tons, a decrease of 1.26% compared with 2024 (12694.58metric tons). All waste was disposed of off-site. As non-hazardous waste accounts for the majority of GIS's total waste, the Company is dedicated to reducing it by increasing the recycling rate and adjusting raw material packaging, such as reusingpallets, packaging bags, and trays.

Total Hazardous/Non-Hazardous Waste at GIS

Unit: Metric Ton

Year	Total Weight of Non-Hazardous Waste	Total Weight of Hazardous Waste	Total Weight of Waste
2023	9,940.27	364.73	10,305.00
2024	12,379.93	314.65	12,694.58
2025	12,269.44	264.29	12,533.73

Note: The waste disposal platform was launched in 2025, correcting manual errors and simultaneously updating the data from 2023 to 2024.

4.3.3 Waste Recycling and Diversion

The company has achieved its waste diversion rate targets for the past 3 years and has set a further goal of reaching a rate above 99% by 2026. To more effectively enhance the waste diversion rate, the Company continuously optimizes classification management and implements new resource recycling projects. To achieve resource sustainability and reduce unnecessary waste, the Company prioritizes on-site reuse of waste, reduces the use of virgin raw materials, and minimizes incineration/landfill disposal without energy recovery.

In addition, to improve the diversion rate of Non-Hazardous Waste, the Chengdu Factory adopted effective recycling measures in 2025, similar to the Shenzhen Factory's approach, by categorizing and recycling waste glass to reduce landfill volume. The diversion rate increased from 30% to 100%, with a total of 2.33 metric tons processed in 2025. The waste glass output from the Taiwan Factories includes composite materials. In 2026, arrangements have been made with a vendor capable of processing composite glass, and it is expected that the waste diversion rate will continue to improve in 2026.

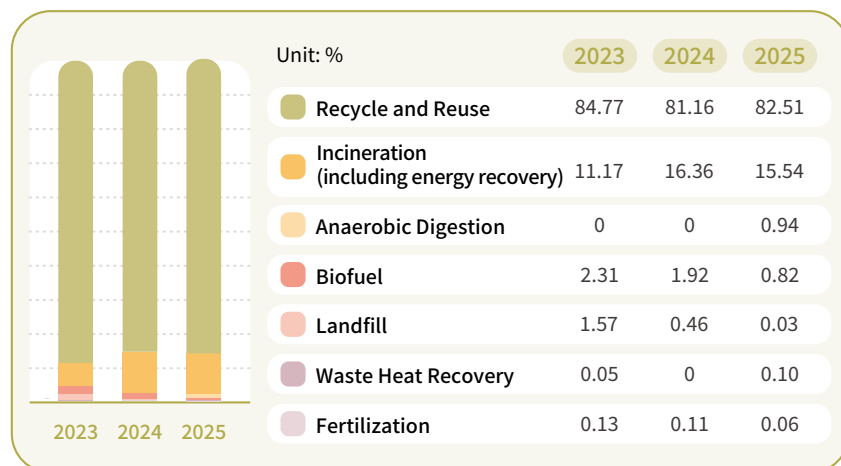
The waste reduction measures for each factory in 2025 are as follows, excerpted from the "Corporate Waste Management System":

- Corner protectors from incoming materials, scrap foam, scrap cardboard boxes (recycling rate 95%), scrap pallets (recycling rate 96%);
- Add the "Construction Materials Reuse Management System"; in the 2025 renovation project, reused materials were used, saving a total of NT\$2.36 million.
- Raw material suppliers recycled 204.17 metric tons of empty trays in 2025, achieving a recycling rate of 97.5%.

To further strengthen waste management and improve the waste diversion rate (including waste-to-energy incineration), the Company has maintained a waste diversion rate above 99% for two consecutive years, gradually reducing incineration and landfill without energy recovery, with an upper limit standard of "incineration + landfill rate $\leq$ 2%". The Company did not carry out any incineration without energy recovery in both 2023 and 2024. In 2025, incineration without energy recovery amounted to only 0.22 metric tons, due to the removal of unrecyclable hazardous chemicals following the closure of the Fab Fiti. Through material optimization and Process improvement, GIS will continuously explore waste reduction solutions and consistently increase recycling and conversion rates. The following are improvements in specific waste treatment methods:

- Incineration (including energy recovery) accounted for 15.54%, a decrease of 0.82% from 2024 (16.36%)
- Landfill accounted for 0.03%, a decrease of 0.43% from 2024 (0.46%)
- Recycle and Reuse accounted for 82.51%, an increase of 1.35% from 2024 (81.16%)
- Anaerobic digestion accounted for 0.94%, an increase of 0.94% from 2024 (0%).
- Waste heat recovery accounted for 0.10%, an increase of 0.10% from 2024 (0%).

GIS Waste Handling Method Proportion Distribution



GIS Waste Disposal Statistics

Unit: Metric Ton

Category of Waste Disposal	Direct Disposal/ Waste Diversion	Handling Procedures	2023	2024	2025
Non-Hazardous Waste	Directly	Anaerobic Digestion	0	0	98.51
		Fertilization	13.52	13.7	7.72
		Incineration for Power Generation	982.22	1,911.85	1,823.68
		Landfill	68.58	55.37	0
		Biofuel	237.82	243.63	102.73
Hazardous Waste	Transfer	Recycle and Reuse	8,638.13	10,155.38	10,236.8
	Directly	Anaerobic Digestion	0	0	19.23
		Incineration for Power Generation	168.98	164.72	123.95
		Landfill	92.71	2.84	3.49
		Incineration without Energy Recovery	0	0	0.22
		Waste Heat Recovery	5.37	0	12.76
	Transfer	Recycle and Reuse	97.67	147.09	104.64
Total Weight of Waste			10,305	12,694.58	12,533.73
Total converted weight			10,143.71	12,636.37	12,530.02
Conversion rate			98.43%	99.54%	99.97%

Note:

1. Due to slight data discrepancies caused by manual statistics across three factories, the waste disposal platform was launched in 2025, correcting manual errors and simultaneously updating the data from 2023 to 2024.
2. The data on GIS industrial waste removal volume is obtained from actual production sources. The responsible unit obtains detailed transport ledgers from the Industrial Waste Disposal Committee on a monthly basis to confirm removal quantities, item categories, and the absence of any prohibited items. All ledgers are properly filed for recordkeeping.
3. The GIS waste diversion rate is primarily calculated and benchmarked according to UL2799 standards. The conversion rate formula: total mass of all materials that are "Diverted" / total mass of all materials that are "Discarded" ; the total converted weight includes anaerobic digestion, fertilization, waste-to-energy incineration, biofuel, recycle and reuse, and waste heat recovery.

Special Feature

Promoting Intelligent Waste Management

Origin

Waste includes Hazardous Waste and Non-Hazardous Waste, which requires integration across factories. Related data and information are scattered across different units, making it challenging for data analysis and the promotion of the Management Approach. To address this issue, GIS began developing an "Corporate Waste Management System" in 2024 and completed the digitalization of its waste management processes in 2025, enabling centralized data management, ongoing monitoring, and more efficient analysis.

Description

The company is committed to actively promoting waste reduction and circular utilization, rigorously and cautiously selecting raw materials and suppliers, continuously improving technology or seeking environmentally friendly materials, and complying with environmental regulations and customer standards related to its activities and product and service, to achieve or even exceed the set waste diversion rate targets. Waste management methods include "continuously promoting waste sorting and reduction" and "strengthening waste recycle and reuse." Through digital waste management, a comprehensive assessment and inventory of waste generation and flow are conducted to minimize waste output and reduce waste through recycle and reuse.

Approach

1 Cross-factory and cross-unit data integration

Establish a Waste Data Center to dynamically monitor various indicators, including waste disposal vendors' subsequent recycling approaches, each unit's waste reduction measures, management systems, whether third-party verification is involved, and related benchmark company cases. Data can be timely collected quarterly to create a dynamic dashboard for early prediction and warning, aiding the promotion of subsequent related control mechanisms and Management Approach.

2 Gradually build the concept of the product lifecycle, starting with collecting data from the source

- The Product Lifecycle includes design, manufacturing, transportation, use, and disposal. Through the standardization of data processes, find the possibilities for "reuse, remanufacturing, and refurbishment, with recycling as the last resort."
- Maximize resource utilization and minimize waste by reducing consumption and production to decrease resource use, waste generation, exhaust emissions, and energy loss, thereby extending the use time of resources as much as possible.

Results

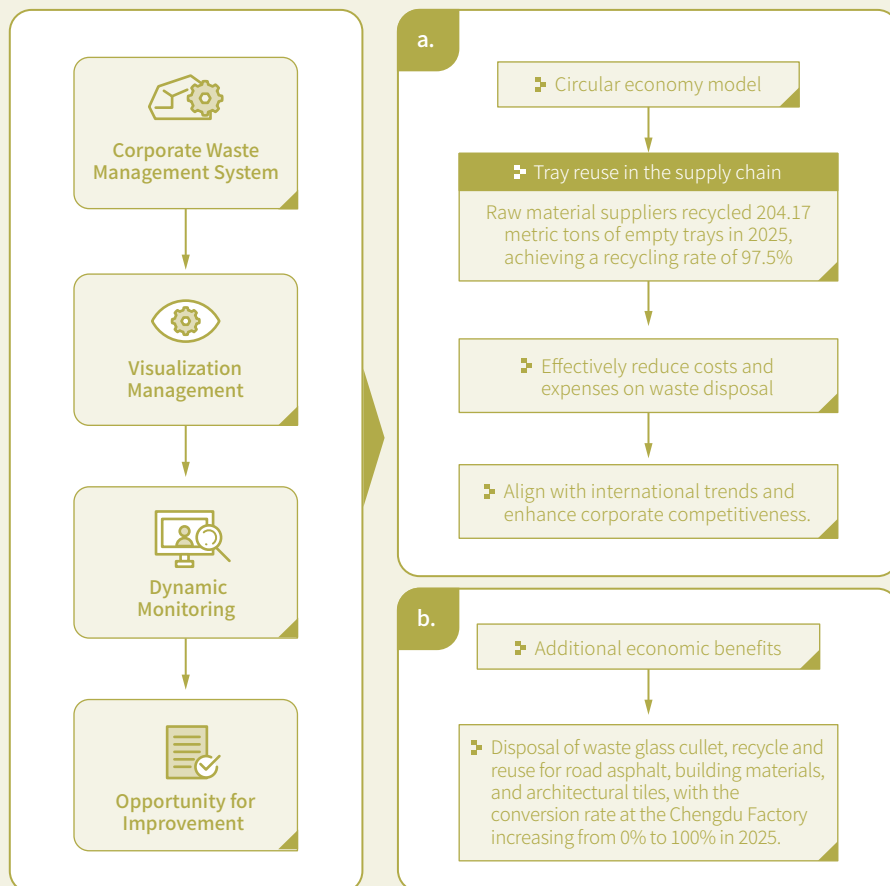
1 The company's waste management data and systems have been effectively integrated, and data analysis has been automated, significantly improving data organization and analysis efficiency.

2 Visualize the monitoring of the Company's waste management dynamics, achieving operational standardization, and strengthening the execution efficiency and measure management of each unit.

3 Through management procedures such as source reduction, recycling, and reuse, the Company identifies waste disposal types and reduction opportunities, ensuring reasonable recovery, utilization, and disposal of waste disposal, thus reducing the impact of waste disposal on the environment. In addition to reducing the impact and burden on the environment, it can also lower operational costs and create advantages by increasing material utilization, which is beneficial for the sustainable operation of the enterprise.

Special Feature

Promoting Intelligent Waste Management



Dynamic Monitoring of Waste Disposal Maintenance Data by Factory in 2025

主類別	次類別	地區	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月
有害廢棄物	危廢	廣州	●	●	●	●	●	●	●	●	●	●	●	●
		成都	●	●	●	●	●	●	●	●	●	●	●	●
		RECO成都	●	●	●	●	●	●	●	●	●	●	●	●
		RECO益豐	●	●	●	●	●	●	●	●	●	●	●	●
		竹南	●	●	●	●	●	●	●	●	●	●	●	●
		岳陽	●	●	●	●	●	●	●	●	●	●	●	●
非有害廢棄物	一般廢棄物	廣州	●	●	●	●	●	●	●	●	●	●	●	●
		成都	●	●	●	●	●	●	●	●	●	●	●	●
		RECO成都	●	●	●	●	●	●	●	●	●	●	●	●
		RECO益豐	●	●	●	●	●	●	●	●	●	●	●	●
		竹南	●	●	●	●	●	●	●	●	●	●	●	●
		岳陽	●	●	●	●	●	●	●	●	●	●	●	●
	固體垃圾	廣州	●	●	●	●	●	●	●	●	●	●	●	●
		成都	●	●	●	●	●	●	●	●	●	●	●	●
		RECO成都	●	●	●	●	●	●	●	●	●	●	●	●
		RECO益豐	●	●	●	●	●	●	●	●	●	●	●	●
		竹南	●	●	●	●	●	●	●	●	●	●	●	●
		岳陽	●	●	●	●	●	●	●	●	●	●	●	●
	生活垃圾	廣州	●	●	●	●	●	●	●	●	●	●	●	●
		成都	●	●	●	●	●	●	●	●	●	●	●	●
		RECO成都	●	●	●	●	●	●	●	●	●	●	●	●
		RECO益豐	●	●	●	●	●	●	●	●	●	●	●	●
		竹南	●	●	●	●	●	●	●	●	●	●	●	●
		岳陽	●	●	●	●	●	●	●	●	●	●	●	●

4.1 Climate Change Response 4.2 Energy and Greenhouse Gas Management Special Feature: Internal Carbon Pricing and Carbon Reduction Competition Results 4.3 Waste Management
Special Feature: Promoting Intelligent Waste Management 4.4 Water Resource Management 4.5 Air Pollution Management 4.6 Biodiversity
Special Feature: Leopard Cat-Friendly Rice Contract Farming Program — Protecting Biodiversity, Promoting Health and Well-being

Special Feature

Promoting Intelligent Waste Management

Summary Report of Waste Disposal By Month

年份: 2025

廠區: ☒ RECO台灣 ☒ 深圳 ☒ 成都 ☒ RECO成都 ☒ 竹南 ☒ 苗栗 ☒ 越南

廢棄物主類別: ☒ 有害廢棄物 ☒ 有害廢棄物

廢棄物次類別: ☒ 危險 ☒ 一般固態 ☒ 廚餘垃圾 ☒ 生消垃圾

廢棄物名稱: All selected

處理類別: ☒ 能源轉化 ☒ 無能源轉化

處理方式: ☒ 焚燒發電 ☒ 回收 ☒ 堆肥 ☒ 厭氧分解 ☒ 生物燃料 ☒ 無能源轉化焚化 ☒ 無能源轉化堆填 ☒ 餘熱回收

收起查詢條件 查詢 關閉

廢棄物處理匯總報表By月份

月份	廢棄物管理績效			廢棄物處理方式								廢棄物類型			
	廢棄物總量 (kg 千克)	轉化量 (kg 千克)	轉化率 (%)	轉化量 (kg 千克)				非轉化量 (kg 千克)				危險 (kg 千克)	一般固廢 (kg 千克)	廚餘垃圾 (kg 千克)	生消垃圾 (kg 千克)
				焚燒發電	回收	堆肥	厭氧分解	生物燃料	餘熱回收	無能源轉化焚化	無能源轉化堆填				
01	1,111,111	1,111,111	100%	1,111,111	0	0	0	0	0	0	0	0	0	0	0
02	1,111,111	1,111,111	100%	1,111,111	0	0	0	0	0	0	0	0	0	0	0
03	1,111,111	1,111,111	100%	1,111,111	0	0	0	0	0	0	0	0	0	0	0
04	1,111,111	1,111,111	100%	1,111,111	0	0	0	0	0	0	0	0	0	0	0
05	1,111,111	1,111,111	100%	1,111,111	0	0	0	0	0	0	0	0	0	0	0
06	1,111,111	1,111,111	100%	1,111,111	0	0	0	0	0	0	0	0	0	0	0
07	1,111,111	1,111,111	100%	1,111,111	0	0	0	0	0	0	0	0	0	0	0
08	1,111,111	1,111,111	100%	1,111,111	0	0	0	0	0	0	0	0	0	0	0
09	1,111,111	1,111,111	100%	1,111,111	0	0	0	0	0	0	0	0	0	0	0
10	1,111,111	1,111,111	100%	1,111,111	0	0	0	0	0	0	0	0	0	0	0
11	1,111,111	1,111,111	100%	1,111,111	0	0	0	0	0	0	0	0	0	0	0
12	1,111,111	1,111,111	100%	1,111,111	0	0	0	0	0	0	0	0	0	0	0
Total	13,333,333	13,333,333	100%	13,333,333	0	0	0	0	0	0	0	0	0	0	0

Total Waste at GIS in 2025 by Factory



Maintenance of Waste Reduction Measures in 2025

GIS 廢棄物管理系統

查詢條件: 查詢 刷新 重置 清除 刪除 打印

序號	狀態	日期	廠區	廢棄物類別	廢棄物名稱	廢棄物數量	廢棄物單位	廢棄物處理方式	廢棄物處理人	廢棄物處理時間	備註
1	成功	2025-12-25	深圳	有害廢棄物	有害廢棄物	1,111,111	kg	焚燒發電	李小明	2025-12-25 10:00:00	成功
2	成功	2025-12-25	成都	有害廢棄物	有害廢棄物	1,111,111	kg	焚燒發電	張小華	2025-12-25 10:00:00	成功
3	成功	2025-12-25	竹南	有害廢棄物	有害廢棄物	1,111,111	kg	焚燒發電	王小明	2025-12-25 10:00:00	成功
4	成功	2025-12-25	越南	有害廢棄物	有害廢棄物	1,111,111	kg	焚燒發電	陳小明	2025-12-25 10:00:00	成功
5	成功	2025-12-25	台灣	有害廢棄物	有害廢棄物	1,111,111	kg	焚燒發電	趙小明	2025-12-25 10:00:00	成功
6	成功	2025-12-25	合計	有害廢棄物	有害廢棄物	5,555,555	kg	焚燒發電	合計	2025-12-25 10:00:00	成功

4.4 Water Resource Management

4.4.1 Water Source and Water Conditions Analysis

As climate change intensifies extreme weather events, issues related to water resources—such as droughts and floods—have become increasingly frequent across various regions, indirectly impacting corporate operations. Consequently, water resource management has emerged in recent years as a critical sustainability issue for businesses. GIS also places strong emphasis on water-related issues. Using the “Aqueduct Water Risk Atlas” developed by the World Resources Institute, the Company identifies water risk levels at the locations of its factories and formulates corresponding management strategies and contingency plans based on the assessed risk level, in order to mitigate the potential impacts of water scarcity on business operations.

Analysis of Water Source and Water Conditions at GIS Factory Locations

Item	Taiwan		China	
	Zhunan	Houli	Chengdu	Shenzhen
Source of Water	Yongheshan Reservoir	Liyutan Reservoir	Xuyan River, Botiao River, Sha River Chengdu Water Supply Network	Jiangxi Dongjiang Water
Regional Water Resources	Taiwan's average annual precipitation exceeds 2,500 mm, three times the global average, indicating abundant rainfall. However, due to high population density and concentration, coupled with uneven temporal and spatial distribution of rainfall, annual per capita precipitation is only one-fifth of the global average, posing challenges to water resources		Annual precipitation approximately 918 mm (not water-stressed)	Annual precipitation approximately 1,933.3 mm (not water-stressed)
Water Stress Risk	Low to Medium		High	Low

Note: Water stress risk data source: Aqueduct Water Risk; data retrieved on December 31, 2025.

4.4.2 Water Resource Usage

The primary water source used by GIS is municipal tap water, and all withdrawals comply with local regulations without causing significant environmental impact. In 2025, the Company's total water withdrawal was approximately 1,533.72 million liters, primarily for production processes, representing a 1.1% increase from 1,517 million liters in 2024. Wastewater discharges at all GIS facilities comply with local discharge standards and are regularly tested by third-party agencies. No significant negative environmental impact has been caused by wastewater discharge at any factory.

2025 Water Resource Usage Statistics

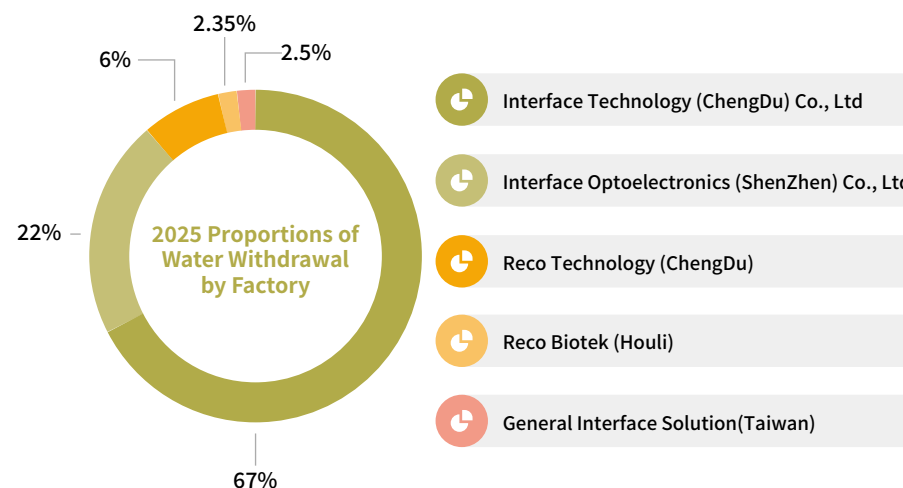
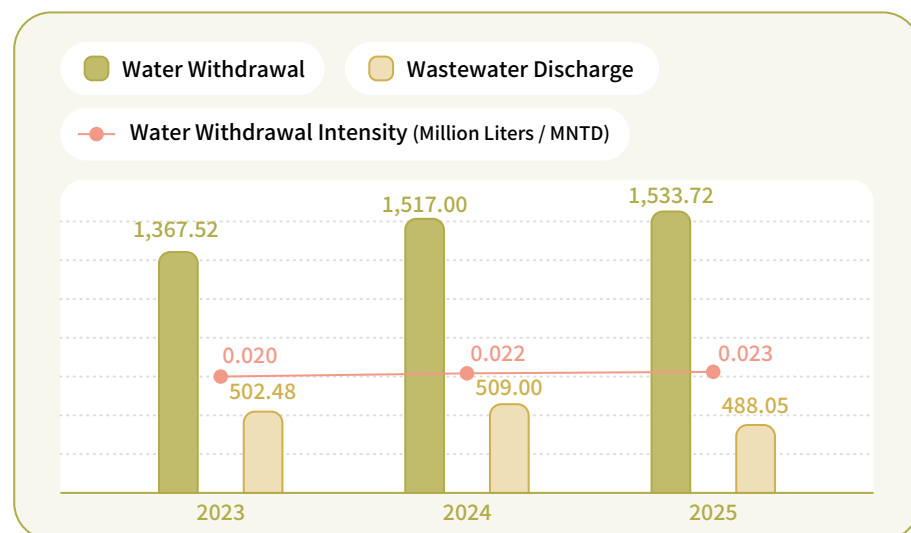
Unit: Million Liters

Item	General Interface Solution (Taiwan)	Interface Technology (ChengDu)	Interface Optoelectronics (ShenZhen)	Reco Biotech (Houli)	Reco Technology (ChengDu)	Total
Water Withdrawal	36.17	1,030.37	339.01	36.18	91.99	1,533.72
Wastewater Discharge	32.38	322.73	74.56	30.32	28.06	488.05
Water Consumption ^{Note 1}	3.78	707.64	264.46	5.86	63.93	1,045.67
Revenue (MNTD)	1,535.64	43,576.99	11,567.96	6,108.15	3,995.57	66,784.31
Water Withdrawal Intensity ^{Note 2} (Million Liters/ MNTD)	0.0236	0.0236	0.0293	0.0059	0.0230	0.0230

Note:

1. Water consumption = Water withdrawal – wastewater discharge.
2. Water withdrawal intensity = Water withdrawal (million liters) / revenue (MNTD).

GIS Water Consumption in Recent Years



4.4.3 Wastewater Management Wastewater Discharge Standards by Factory Location

At the Chengdu Factory, industrial wastewater is primarily treated by the wastewater treatment plant within the industrial park. The treated water is then discharged to the Town sewage treatment plant for further processing and, once compliant with discharge standards, is released into the Minjiang River. At the Shenzhen Factory, industrial wastewater is treated by the self-built wastewater treatment plant operated by GIS within the campus. After treatment, the water is discharged into the municipal sewage pipeline network and then processed by the Longhua Water Purification Plant before being released into the Guanlan River. At the Taiwan factories, the wastewater is also primarily industrial. It is discharged into the public sewer system in accordance with local regulations and treated by the wastewater treatment plants managed by the respective science park administrations. After treatment, the Zhunan Factory discharges into the Xingang River, while the Houli Factory discharges into the Da' an River. All GIS facilities comply with local discharge standards. The Company commissions third-party service providers to conduct regular inspections. No significant negative environmental impacts have resulted from wastewater discharges at any site.

Item	Taiwan		China	
	Zhunán	Houli	Chengdu	Shenzhen
Final Receiving Water Body	Zhonggang River	Da' an River	Minjiang River	Guanlan River
Discharge Standards	- Zhunán Park Acceptable Water Quality Standards for Sewer Discharge - Sewer System Water Quality Standards and Fee Schedule Including Quality Classification, Graded Fee Rates, Calculation Formulas, Chargeable Items, and Unit Prices of the Central Taiwan Science Park Bureau, Ministry of Science and Technology (Taichung Park)		- Table 4, Class 3 Standard of the Integrated Wastewater Discharge Standard (GB 8978-1996) - Table 1, Class B Standard of the Wastewater Quality Standards for Discharge to Municipal Sewers (GB/T 31962-2015)	DB44/26-2001 Guangdong Province Water Pollutant Emission Limits, Table 4, Second Phase, Class 1 Maximum Allowable Discharge Concentration

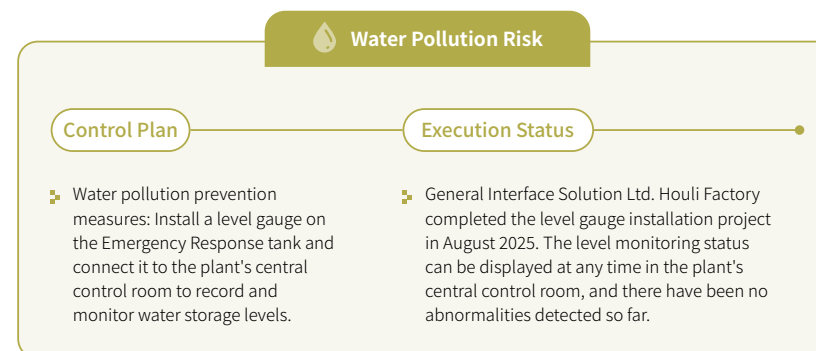
2025 Wastewater Test Results by Factory

Item	Taiwan				China			
	Zhunan		Houli		Chengdu		Shenzhen	
Test Item	Standard Value	Test Value	Standard Value	Test Value	Standard Value	Test Value	Standard Value	Test Value
pH Value	5 — 9	8.2	5 — 10	6.9	6 — 9	8.4-8.6	6 — 9	6.9
COD (mg/L)	500	71.0	500	11.2	500	12.0	90	4
BOD5 (mg/L)	300	20.2	300	5	300	2.0	N / A	/
SS (mg/L)	300	29.2	300	7.4	400	10.0	N / A	4

Note:

- The test values were provided by third-party testing agencies commissioned by each factory.
- For GIS Taiwan factories, the wastewater discharge standard values follow the applicable sewer regulations set by the respective regional authorities.

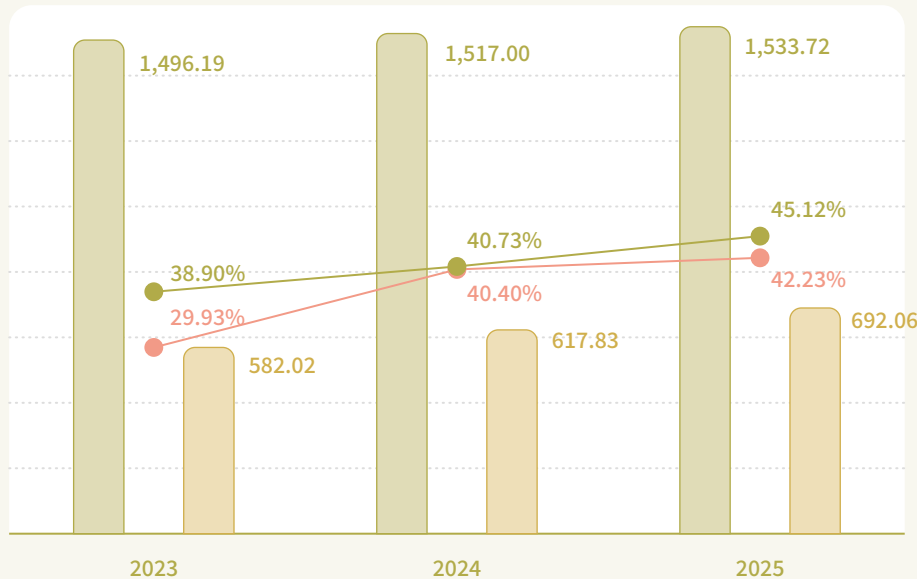
Water Pollution Risk Control Plan



4.4.4 Water Conservation Projects

GIS implements water conservation projects on an annual basis. In 2022, the Company established its first water-saving target, aiming to improve the water conservation rate by 1.5% each year compared with the previous year. Based on this target, a minimum rate of 42.23% should be achieved by 2025. In 2025, GIS launched 11 water-saving projects, which included wastewater and RO concentrate recovery and reuse, MAU condensate recovery, and adjustments to domestic water supply. These initiatives resulted in a total water savings of 692 million liters, achieving a water-saving rate of 45.12% thus meeting the set target, exceeding the 2025 target by 2.89%.

■ Municipal Water Volume
■ Recycled Water Volume
—● Water Saving Rate (Actual Value)
—● Water Saving Rate (Target Value)



Year	Municipal Water Volume	Recycled Water Volume	Water Saving Rate (Actual Value)	Water Saving Rate (Target Value)
2023	1,496.19	582.02	38.90%	29.93%
2024	1,517.00	617.83	40.73%	40.40%
2025	1,533.72	692.06	45.12%	42.23%

4.5 Air Pollution Management

GIS does not emit air pollutants such as nitrogen oxides (NOx), sulfur oxides (SOx), persistent organic pollutants (POP), hazardous air pollutants (HAP), or particulate matter (PM). None of its factories generate chlorofluorocarbons (CFCs) that are ozone-depleting listed under the Montreal Protocol. The only air pollutant produced by the Company is volatile organic compounds (VOCs). GIS conducts regular monitoring to ensure that both the concentration and volume of emissions comply with environmental regulations applicable to each factory location. According to the 2025 monitoring results, exhaust gas emissions and discharge concentrations at all GIS factories remained within regulatory limits.

Local Emission Standards and Test Results of GIS Factories

Item	Taiwan		China	
	Zhunan	Houli	Chengdu	Shenzhen
Implementation Standards	Optoelectronics Industry	Other Electronic Industries	Sichuan Provincial Standard for Stationary Source VOC Emissions (DB51-2377-2017)	- VOCs Emission Standard for the Printing Industry (DB 44/815-2010) - Air Pollutant Emission Limits (DB 44/27-2001)
Regulatory Limits	0.4kg / hr		60mg / m ³	120mg / m ³
2025 Average Test Results	0.02 kg/hr	No waste gas generated	3.803mg / m ³	1.93mg / m ³

VOCs Emissions Over the Past Three Years

Unit: kg

Year	Taiwan		China		Total
	Zhunan	Houli	Chengdu	Shenzhen	
2023	228	No waste gas generated	1,098.4	590	1,916.4
2024	188	No waste gas generated	3,386.56	200.91	3,775.47
2025	14.87 ^{Note}	No waste gas generated	3,207.212	282.5	3,504.582

Note: As the Fab Fiti suspended production starting in May, the air pollution control measures were lifted, and monitoring was not required; however, production activities were still ongoing from January to April, so VOCs emissions were estimated.

4.6 Biodiversity

4.6.1 Biodiversity Commitments and Policies

GIS fully recognizes the importance of biodiversity and zero-deforestation practices to ecological conservation and respects and supports the Convention on Biological Diversity (CBD), the Kunming-Montreal Global Biodiversity Framework (GBF), and United Nations Sustainable Development Goal 15: Life on Land. Beginning with its own operations, GIS is committed to preserving biodiversity and avoiding all forms of direct deforestation to advance environmental protection and sustainable development. The GIS "[Biodiversity and Zero-Deforestation Policy](#)" has been signed by the Chairman. For details, please refer to the official website.



Description

GIS (hereinafter referred to as “the Company”) fully recognizes the importance of biodiversity and zero-deforestation practices to ecological conservation and respects and supports the Convention on Biological Diversity (CBD), the Kunming-Montreal Global Biodiversity Framework (GBF), and United Nations Sustainable Development Goal 15: Life on Land. Beginning with its own operations, the Company is committed to preserving biodiversity and avoiding all forms of direct deforestation to advance environmental protection and sustainable development.

Scope of Application

This policy applies to all direct operational activities, products, and services of the organization’s company and extends to stakeholders within the value chain, including employees, customers, suppliers, partners, and joint ventures.



Commitments and Approach



- The Company will uphold the core values of sustainable development and harmonious coexistence with nature, actively practicing biodiversity through clean production.
- The Company will adhere to the principles of Green, ecology, nature, zero emissions, and circularity, continually following the forest and biodiversity regulations and guidelines established by local governments, to avoid setting up factories or engaging in operations near globally or nationally important biodiversity areas.
- Achieve the goal of a net positive impact on biodiversity and zero net deforestation by 2050, committed to maintaining biodiversity and avoiding reckless deforestation.
- If operations must be conducted near key biodiversity areas, measures will be taken according to the mitigation hierarchy, including avoiding impacts, minimizing impacts, restoration, and offsetting, to reduce the ecological impact on the area. The same standards will be required of supply chain partners
- By means of the "Supplier Code of Conduct," require supply chain partners to jointly adhere to this commitment.
- The Company will promote biodiversity, zero-deforestation, and conservation awareness among our employees, shareholders, partners, suppliers, and external stakeholders, collaborating to support and practice biodiversity conservation.
- Through biodiversity risk assessment, identify the dependence and impact of business activities on natural resources, and gradually implement biodiversity restoration actions to restore marine or terrestrial organisms and their habitats using a circular economy model.
- Design products or packaging to support the Circular Economy concept, reduce reliance on ecosystem services, end deforestation, and lower the impact on natural capital.
- Implement responsible procurement, prioritizing the selection of suppliers who emphasize sustainability issues, and, being informed, not cooperating with suppliers involved in illegal deforestation or ecological harm.



According to the Ministry of Agriculture's 2011 issue of "Agricultural Policy and Situation" (Issue No. 228), "A Brief Discussion on the 'Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from Their Utilization under the Convention on Biological Diversity'", the acquisition of genetic resources and the sharing of benefits arising from the use of such resources with the countries utilizing these resources, known as access and benefit-sharing (ABS), is one of the three main goals of the Convention on Biological Diversity (CBD). As our country is not a contracting party to the CBD, we are unable to sign the ABS Protocol. The purpose of this protocol is to protect the sovereignty of Nations possessing genetic resources, prohibiting powerful countries and multinational corporations from arbitrarily exploiting the traditional knowledge of indigenous peoples. The Company will continue to study the relevant provisions of the ABS Protocol to ensure the "access and benefit-sharing of genetic resources." In 2025, GIS did not violate any provisions of the ABS Protocol.

The company follows the disclosure and assessment approach recommended by the Taskforce on Nature-related Financial Disclosures (TNFD), adopting the four-step LEAP methodology: Locate, Evaluate, Assess, and Prepare. It gathers relevant information about its operating sites, and the surrounding ecosystems of its Taiwan factories and China factories, evaluates the mutual impacts between the business and the natural environment, and accordingly sets future management goals.

GIS Biodiversity Disclosure and Assessment Methodology

LEAP Step	Method of Execution
L Locate: Identify ecologically sensitive hot zones of the factories.	- Taiwan Factories: Use Taiwan's National Ecological Green Network and biodiversity species data to assess the ecological relevance of Taiwan factories and surrounding ecosystems, and to identify ecological hotspots. - China Factories: Use the World Database on Protected Areas (WDPA) for geographic overlay analysis.
E Evaluate: Identify areas of dependencies and impacts.	Refer to international databases and assessment tools to identify industry-specific dependencies on and impacts to ecosystem services.
A Assess: Analyze risks and opportunities.	Conduct analysis based on TNFD guidance to identify current risks and opportunities associated with GIS's operations.
P Prepare: Strategies and actions.	Disclose relevant information and take action based on the understanding of GIS's ecological impacts.

4.6.2 Locate: Identify Ecologically Sensitive Hot Zones of the Factories

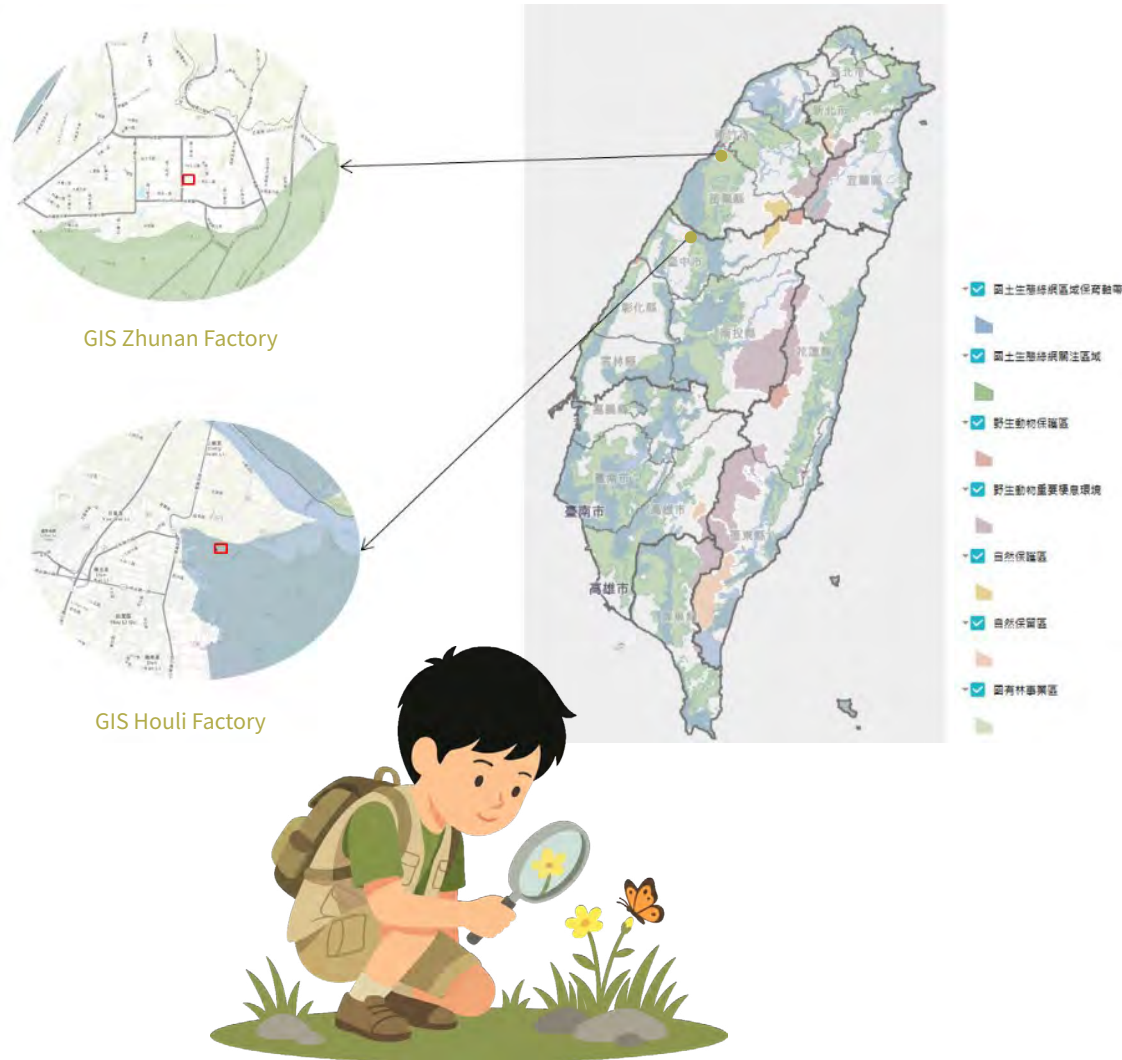
For ecological impact assessments, GIS analyzed both ecological and species sensitivity. In the "Locate" phase of identifying ecologically sensitive factory locations within LEAP, the Company refers to two major data Types, as shown in the table below.

Reference Data Types		Identification Method
Taiwan Factories	National Ecological Green Network Blueprint	Using the National Ecological Green Network Blueprint map data from the Forestry and Nature Conservation Agency's website, Ministry of Agriculture, to analyze the locations of Taiwan sites, the map layers include "National Ecological Green Network Regional Conservation Corridors," "National Ecological Green Network Areas of Concern," and "Wildlife Sanctuaries." Subsequently, an overlay analysis and a 2-kilometer buffer zone analysis around each factory site are conducted, based on the resulting scores, to determine whether they are located in ecologically sensitive areas.
China Factories	International and Nation Protected Area Overlay Analysis	Conduct geographic overlay analysis on the nation's protected areas using the United Nations Environment Programme (UNEP)'s World Database on Protected Areas (WDPA).

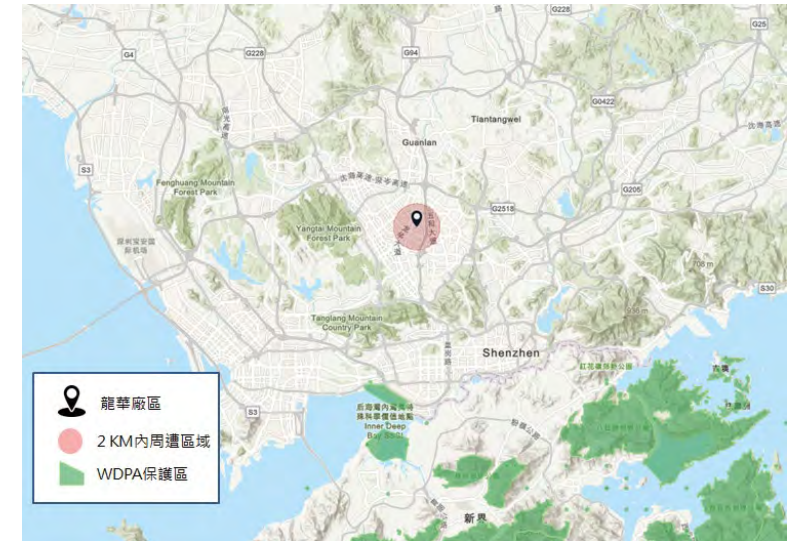
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Distribution Map of Ecologically Sensitive Zones

GIS Zhunan Factory and GIS Houli Factory



Shenzhen Factory (None within WDPA protected areas)



Chengdu Factory (None within WDPA protected areas)



Ecological Sensitivity Analysis

Following the Locate Process of the TNFD, the Company uses Geographic Information System (GIS) to conduct geographic overlay and buffer analysis on global sites. GIS identified that its Zhunan Factory is not directly located in any statutory ecologically sensitive areas designated by Taiwan. Although the Houli Factory was initially classified as being within the "National Ecological Green Network Regional Conservation Corridor" and "Areas of Concern", a further assessment considering its location in the Central Taiwan Science Park revealed that its operations involve low ecological disturbance. Additionally, there is a well-established green buffer zone surrounding the Factory. It was determined that the Factory does not pose a direct or significant impact on the habitat utilization of local species. Consequently, both the Zhunan and Houli Factories are classified as Level 1 ecological sensitivity Score. In terms of the China sites, both the Chengdu Factory and the Shenzhen Factory are not located within WDPA protected areas. Verified against the WDPA Global Database on Protected Areas, there are no WDPA national-level protected areas within a 2-kilometer radius of either site. Consequently, the China Factories are classified as Level 1 ecological sensitivity Score.

Ecological Sensitivity Grading Table of Taiwan

Grading Basis	Level of Impact	Score
Located within a wildlife reserve or designated critical wildlife habitat	VH	4
Located within two ecologically sensitive zones at the same time	H	3
Located within the Ecological Network Conservation Corridor or Areas of Concern	M	2
Located outside statutory ecologically sensitive zones or within a planned industrial area	L	1

Ecological Sensitivity Grading Table of China

Grading Basis	Level of Impact	Score
The factory is located within a WDPA national protected area.	VH	4
There is more than 1 WDPA national protected area within a 2-kilometer radius of the factory.	H	3
There is 1 WDPA national protected area within a 2-kilometer radius of the factory.	M	2
Located outside WDPA national protected areas or within a planned industrial park	L	1

Species Sensitivity Analysis

Species Sensitivity Analysis adopted the species classification from the Red List of Threatened Species of Taiwan and the Biodiversity List of China for further analysis. This classification includes the following categories:

- **Critically Endangered (CR):** Species facing an extremely high risk of extinction.
- **Endangered (EN):** Species with very small populations facing a high risk of extinction.
- **Vulnerable (VU):** Species facing a certain degree of risk, though not yet classified as endangered.

Number of Threatened Species in Taiwan

Category	Number of Threatened Species
Mammals	11
Amphibians	11
Birds	46
Reptiles	8
Fishes	31
Vascular Plants	989
Total	1,096

Number of Threatened Species in China

Category	Number of Threatened Species
Mammals	181
Amphibians	193
Birds	162
Reptiles	159
Fishes	355
Vascular Plants	3,971
Total	5,021



The Red List of Threatened Species of Taiwan 2024/2017



The Red List of Biodiversity of Species in China 2020

After inspecting the ecological green network areas of concern and conservation corridors within 2 kilometers of Taiwan Factories, it was found that there are 13 threatened species near the Zhunan Factory and 16 threatened species near the Houli Factory. According to the species sensitivity score, both Zhunan and Houli Factories fall under the second score threshold. In China, referencing the Biodiversity Map by the Institute of Public and Environmental Affairs (IPE), it was determined that there are no distributions of threatened species within 2 kilometers of the Shenzhen and Chengdu Factories. Therefore, both are classified as the first score threshold.

Species Quantity and Grading Scale in Taiwan

Number of Species	Grade
11	Q1
21	Q2
42	Q3
989	Q4

Species Quantity and Grading Scale in China

Number of Species	Grade
167	Q1
187	Q2
315	Q3
3,971	Q4

Species Sensitivity Grading Table

Grading Basis	Level of Impact	Score
Number of threatened species $\geq$ Q3	VH	4
Q3 > Number of threatened species $\geq$ Q2	H	3
Q2 > Number of threatened species $\geq$ Q1	M	2
Q1 > Number of threatened species	L	1

[4.1 Climate Change Response](#)
[4.2 Energy and Greenhouse Gas Management](#)
[Special Feature: Internal Carbon Pricing and Carbon Reduction Competition Results](#)
[4.3 Waste Management](#)
[Special Feature: Promoting Intelligent Waste Management](#)
[4.4 Water Resource Management](#)
[4.5 Air Pollution Management](#)
[4.6 Biodiversity](#)
[Special Feature: Leopard Cat-Friendly Rice Contract Farming Program — Protecting Biodiversity, Promoting Health and Well-being](#)

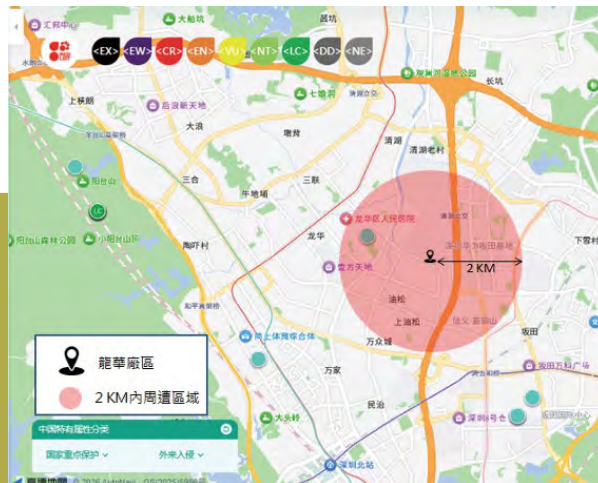
Species Analysis Results within 2 Kilometers of the Zhunan Factory

Item	Details
Reference Map Layer	National Ecological Green Network Area of Concern: Northwest 6
Zone Distribution	Low mountainous region from Qionglin, Hsinchu to Miaoli
Habitat Type	Forests, streams, rice paddies
Number of Threatened Species	13 species
Species Classification	3 mammals, 1 bird, 2 reptiles, 1 amphibian, 2 fish, 4 vascular plants
Species List	- Mammal: Leopard Cat (EN), Pangolin (VU), Small Indian Civet (VU) - Birds: Fairy Pitta (EN) - Reptile: Yellow-margined Box Turtle (VU), Plumbeous Water Snake (VU) - Amphibian: Taipei Tree Frog (VU) - Fish: Japanese Eel (CR), Small Snakehead (VU) - Vascular Plants: Laggera alata (VU), Andalmian (EN), Hairy-style Cherry (VU), Matsumura's Snow-bell (VU)

Species Analysis Results within 2 Kilometers of the Houli Factory

Item	Details
Reference Map Layer	Taichung Western Foothills Forest Conservation Corridor, National Ecological Green Network Area of Concern: West 4
Zone Distribution	Taichung low mountainous region
Habitat Type	Forests, streams
Number of Threatened Species	16 species
Species Classification	3 mammals, 3 birds, 1 reptile, 2 fish, 7 vascular plants
Species List	- Mammal: Leopard Cat (EN), Formosan Black Bear (EN), Small Indian Civet (VU) - Bird: Fairy Pitta (EN), Mountain Hawk-Eagle (EN), Tawny Fish Owl (EN) - Reptile: Yellow-margined Box Turtle (VU) - Fish: Moltrecht's Minnow (EN), Small Snakehead (VU) - Vascular plant: Cycad-fern (VU), Chinese Fringe-tree (EN), Laureleaf Snailseed (VU), Laggera alata (VU), Callery Pear (CR), Pyrus taiwanensis (CR), Neottia pseudonipponica (CR)

None of the threatened species are distributed within 2 kilometers of the Shenzhen Factory



None of the threatened species are distributed within 2 kilometers of the Chengdu Factory



Natural sensitivity determination method: Natural Sensitivity Level = Ecological Sensitivity Score x Species Sensitivity Score. After referring to the natural sensitivity matrix, the Company determined that both its Taiwan Factories and China Factories fall within the low sensitivity range.

$$\text{Natural Sensitivity} = \text{Ecosystem Sensitivity} \times \text{Species Sensitivity}$$

		Ecosystem Sensitivity			
Species Sensitivity	Natural Sensitivity	VH	H	M	L
	VH	VH	VH	H	M
	H	VH	H	M	L
	M	H	M	M	L
	L	M	L	L	L

Level	Score Range
L	1~3
M	4~8
H	9~12
VH	Over 12

4.6.3 Evaluate & Assess: Identifying areas of dependencies and impacts, and analyzing risks and opportunities

Following TNFD guidelines, we introduced the Exploring Natural Capital Opportunities, Risks and Exposure (ENCORE) tool. First, select the corresponding industry category based on the industrial characteristics of GIS to identify the level of dependency on ecosystem services during operations, as well as the impact on changes in natural conditions. Subsequently, further consider actual operational activities to filter out significant dependency and impact factors, serving as an important basis for evaluating the interdependence with nature. We selected items with materiality rated as M (Medium) or above as core discussion topics: For ecological dependencies, "Water Resources and Climate Services" are identified as the primary critical factors; while for ecological impacts, "Pollutant Emissions" are the most pressing issues that require attention.

Materiality	5 Ecosystem Impacts
H	Pollutant emissions (water and soil)
M	Light pollution and noise disturbance
M	GHG emissions
M	Non-GHG air pollutant emissions
M	Water consumption

Materiality Assessment	14 Ecosystem Dependencies
M	Flood prevention services
M	Typhoon prevention services
M	Water flow regulation services
M	Water purification services
M	Water supply
L	Climate regulation services
L	Dilution and dispersion services
L	Soil and sediment stabilization
L	Solid waste remediation
VL	Air purification
VL	Global climate regulation
VL	Noise reduction
VL	Other regulatory services
VL	Precipitation regulation

Note: Industry classification is based on consumer electronics manufacturing.

4.6.4 Prepare: Strategies and Actions

The Company upholds the philosophy of promoting environmental sustainability and ecological conservation, and is actively involved in the protection of local biodiversity. We strive to create a lush ecological park, and the Houli Factory in Taiwan currently has a vegetation area exceeding 60%, providing an ideal habitat for many plants and animals. In addition, at the supply chain level, the procurement issues the "Supplier ESG Audit Form" to qualified and mass production suppliers, which includes 8 questions on "Nature and Biodiversity." According to statistics, the operations of suppliers in 2025 are all classified as low biodiversity risk. For related audit results, please refer to section [3.3 "Supply Chain Management."](#)

In response to TNFD's emphasis on natural capital and biodiversity, we collaborated with local groups in 2025 to launch the "Leopard Cat-Friendly Rice Contract Farming Program" . Through supporting pesticide-free eco-friendly farming, we transform ecological conservation into concrete corporate Green actions. This not only substantially preserves the leopard cat habitat and local ecosystem but also combines technological innovation, demonstrating our commitment to being Nature Positive and achieving sustainable development.

GIS' s Dependence on Ecosystem Services and Corresponding Measures

Dependency	Description of Dependencies	Response Measures
Flood Prevention Services and Typhoon Prevention Services	If the climate regulation function of the natural environment becomes imbalanced, the frequency and intensity of extreme weather events may increase—causing disasters such as floods, extreme cold, or heatwaves. These events can disrupt water and power supply at operating sites, pose health risks to employees, and even cause production interruptions due to flooding, ultimately affecting business operations and supply chain stability.	GIS conducts annual reviews of climate-related risks and opportunities, including assessments of potential flooding and rising temperatures, as well as their financial impacts. The Company also regularly performs emergency response drills to strengthen climate resilience. Please refer to Section 4.1 "Climate Change Response" and Section 5.3 "Occupational Health and Safety Management" for details.
Climate Regulation Services		
Water Supply	Water is a critical resource for manufacturing. Taiwan Factories primarily rely on surface water provided by local utilities. However, if water flow supply is unstable or reservoir storage decreases due to insufficient rainfall, it may impact operational stability and disrupt the overall value chain.	GIS uses the World Resources Institute's Aqueduct Water Risk Atlas to assess site-specific water risks, develops tailored management strategies based on risk levels, and steadily increases the use of reclaimed water to reduce dependency on freshwater resources. Please refer to Section 4.4 "Water Resource Management" for details.
Water Purification Services		
Water Flow Regulation Services		
Air Purification	Taiwan is periodically affected by sandstorms and haze due to climatic conditions, resulting in poor air quality and increased levels of suspended particulates. This not only increases the burden on air intake filtration in production processes but also poses health risks to employees. Additionally, air pollutants can pose health risks to employees.	To ensure excellent air quality in production and operational environments, GIS has established cleanrooms, installed air purification facilities, and implemented ventilation designs, while also conducting regular environmental monitoring to safeguard workplace air quality, comfort, and employee health. Please refer to Section 5.3 "Occupational Health and Safety Management" for details.

GIS's Impacts on Natural Ecosystem and Corresponding Measures

Impact	Description of Impacts	Response Measures
Water Pollutant Discharge	Improper treatment of discharged water may result in pollution, affecting aquatic organisms and ecosystems.	GIS has installed water pollutant treatment facilities to ensure that discharged water quality exceeds regulatory standards. The Company conducts regular monitoring and continuously upgrades prevention technologies to enhance wastewater treatment efficiency. Please refer to Section 4.4 “Water Resource Management” for details.
Non-GHG Pollutant Emissions	Volatile organic compounds (VOCs) are generated during production processes. If not properly treated, they can degrade air quality, adversely impacting human health and the ecological environment.	GIS has installed air pollutant treatment equipment, performed regular monitoring, and continuously improved control technologies to enhance air pollution prevention. Please refer to Section 4.5 “Air Pollution Management” .
Solid Waste	Manufacturing activities generate both general and hazardous industrial waste. Without proper classification or treatment—such as incineration or landfill—these wastes may pose risks of environmental pollution and ecological harm.	GIS classifies and stores all types of waste at legally designated temporary sites. The Company entrusts licensed and professional waste disposal providers with recycling, reuse, or appropriate treatment in accordance with central regulatory requirements. Disposal of all types of waste is occasionally tracked and audited by responsible departments to ensure the legality and safety of final disposal. Please refer to Section 4.3 “Waste Management” for details.
GHG Emissions	Excessive GHG emissions are a primary driver of global warming. If not properly controlled and managed, emissions from operations may lead to a rise in global temperatures, thereby accelerating climate change, increasing the likelihood of extreme weather events, and negatively impacting ecosystems.	GIS's Houli Factory has installed solar photovoltaic systems and continually optimizes energy management. The Company regularly evaluates carbon reduction project effectiveness and supports international initiatives, actively contributing to global climate change mitigation and GHG reduction efforts. Please refer to Section 4.2 “Energy and GHG Management” for details.
Water Consumption	Excessive withdrawal or overdevelopment of water resources may disrupt the regional balance between supply and demand and negatively affect aquatic environments.	GIS regularly monitors surface water quality, consumption levels, and groundwater supply conditions. The Company is developing reclaimed water technologies to reduce reliance on surface and groundwater by increasing the use of recycled water. Please refer to Section 4.4 “Water Resource Management” for details.

Special Feature

Leopard Cat-Friendly Rice Contract Farming Program — Protecting Biodiversity, Promoting Health and Well-being

Origin

The leopard cat, one of the endangered animals in Taiwan, is distributed in the Miaoli, Taichung, and Nantou Regions and is threatened by factors such as land development and pesticides and fertilizers. Although the GIS Zhunan and Houli Factories, located in Miaoli and Taichung, do not directly or significantly impact the ecosystem, they aim to proactively take on the environmental responsibility at the site location. Therefore, they actively engage in contract farming of Leopard Cat-Friendly Rice fields and gift Leopard Cat-Friendly Rice boxes to employees, customers, and other relevant individuals. This initiative also promotes the concept of biodiversity, encouraging more people to support environmental conservation!

Description

1.2 kilograms of Leopard Cat-Friendly Rice = 1.44 square meters of habitat protection
GIS's participation in contract farming (approximately 0.3 hectares) is located in the Dajia Tiezhenshan farming area. Through infrared cameras installed by the Eight Hundred Gold Social Enterprise in the forest, images are sent back showing the leopard cat moving along the riverbed path in the west to coastal villages. The GIS Houli facility is located within the irrigation and drainage network of the middle reaches of the Da' an River. The presence of leopard cats in the surrounding area highlights the close ecological connection between their habitat and GIS's local operations.



Approach

Vice President Po-Lun Chen led colleagues to accompany the children and youth supported by the foundation in transitioning from being recipients of help to "becoming activists dedicated to the land, rediscovering their own value"!

14 colleagues volunteered to assist the foundation's 8 disadvantaged children in learning about pesticide-free friendly farming through hands-on rice transplanting. They learned that as an apex predator, the Leopard Cat's survival status reflects the health of the low mountain ecosystem and serves as a key indicator of biodiversity in Taiwan. GIS demonstrated their commitment to ecological conservation through an unveiling ceremony!

Unveiling Ceremony and Farming Experience



Special Feature

Leopard Cat-Friendly Rice Contract Farming Program — Protecting Biodiversity, Promoting Health and Well-being



Conserving the leopard cat is not just about protecting a single species, but is also key to maintaining the symbiosis between humans and nature!

As a higher-trophic-level predator, the Leopard Cat regulates ecological balance by preying on rodents and hares. The survival status of the Leopard Cat reflects the health of the low mountain ecosystem and serves as a key indicator of biodiversity in Taiwan



Project

1

Combined with the Taiwan factory's Employee Welfare Committee Dragon Boat Festival activities, a total of 550 Leopard Cat-Friendly Rice gift boxes were distributed. The initiative aimed to convey the connection between the Formosan leopard cat and biodiversity to employees and share the reasons behind GIS's contract farming of Leopard Cat Rice. Based on the site location of the Taiwan Factories, GIS engages in contract farming in local fields (Dajia Tiezhenshan farming area), allowing small farmers to adopt pesticide-free farming, friendly environment, and friendly ecology. The contract-farmed Leopard Cat-Friendly Rice is given back to employees, fulfilling corporate social responsibility and ensuring the well-being of the employees during the Dragon Boat Festival.

Leopard Cat-Friendly Rice Gift Boxes Presented to Employees for the Dragon Boat Festival



Project

2

During the Mid-Autumn Festival, Leopard Cat-Friendly Rice gift boxes were presented to Customers, the GIS Social Welfare Foundation, and the Pearl Social Welfare Service Association, R.O.C, with a total of 376 Leopard Cat-Friendly Rice gift boxes. Arranged for Eight Hundred Gold Social Enterprise to join the Pearl Social Welfare Association of the Republic of China for a session of environmental education, promoting a tripartite collaboration for the greater good, with GIS, farmers, and social welfare units working together!

Mid-Autumn Festival Donations to Social Welfare Organizations



Special Feature

Leopard Cat-Friendly Rice Contract Farming Program — Protecting Biodiversity, Promoting Health and Well-being

Effectiveness

"From Festival Gift Boxes to Public Welfare Actions: GIS Promotes Tripartite Collaboration with Farmers and Social Welfare Units", a total of approximately 619 kilograms (about 1500 packages) of Leopard Cat-Friendly Rice were contracted.

In 2026, the Stone Tiger Rice contract farming project will continue, with plans to enter communities and provide Stone Tiger Rice to community care centers. It is also planned that the employees' cafeteria will serve meals with Stone Tiger Rice on 1 day. In response to SDGs 12 on Responsible Consumption and Production, and SDGs on Terrestrial Ecosystem Conservation, this initiative aims to engage employees more deeply and strengthen GIS ESG actions!

1 Dragon Boat Festival gift boxes given to employees **394kg**

2 Mid-Autumn Festival gift boxes were given to social welfare organizations

- The Foundation and Pearl Association **153kg**
- Gifted to customers **72kg**



Data monitoring (excerpt from the data provided by 800 Gold B-type enterprise)

Species Classification	Monitoring Results	Ecological Meaning
Leopard Cat	No direct sightings or signs of activity were recorded.	This area is a potential corridor and requires ongoing monitoring.
Mammals	Coxing's White-Bellied Rat (18 Records) Chinese Ferret-Badger (1 Record)	The edges of fields and forest boundaries provide activity spaces for small and medium-sized mammals.
Birds of prey	Crested Serpent Eagles and Crested Goshawks consistently appear; Grey-faced Buzzards are migrating through.	The loop transect survey method was conducted, and the stable presence of protected birds of prey reflects the connectivity of the habitat structure.
Farmland birds	Eurasian Moorhen, Oriental Skylark, Cattle Egret, Light-vented Bulbul.	In conjunction with infrared automated cameras, the loop transect survey method was conducted, and the paddy field environment provides conditions for foraging and habitation.
Amphibians and Reptiles	Swinhoe's Japalure, Rice Field Frog, Spectacled Toad, Ornate Narrow-mouthed Toad, Latouch's Frog, White-lipped Tree Frog, Gunther's Brown Frog, Spot-legged Tree Frog.	Paddy fields and ditches provide breeding and activity environments. (Note: The Ornate Narrow-mouthed Frog is an aggressive invasive species that particularly favors artificially developed fields and shrubbery. Future volunteer activities can include removal activities for this species.)

Collaborating Unit - BlueMagpie Tea Social Enterprise Co. Ltd Social Enterprise

Integrate farmlands by "watershed" as a unit, adhering to pesticide and chemical fertilizer-free environment-friendly farming, continually conducting scientific ecological monitoring, integrating corporate and consumer empowerment of local livelihoods, and ultimately transforming the leopard cat habitat and watershed ecology.

5 Building A Safe and Fulfilling Workplace, Advancing Social Well-being



Material Topics

- Talent Development and Cultivation
- Human Rights Management
- Talent Attraction and Equality in Diversity
- Occupational Health and Safety



Policies and Commitments

- Build internal and external recognition of GIS to attract external professional talent and retain key internal employees.
- Provide necessary resources for talent development to enhance the Company's core competitiveness.
- Strengthen the training system and policies, enhance professional development, and foster a strong organizational culture.
- Adhere to the GIS Human Rights Policy and offer fair and reasonable employment opportunities.
- Prioritize health, safety and care for employees' physical and mental well-being.
- Focus on operational safety by establishing mechanisms for risk assessment, prevention, and control, and regularly reviewing these processes to ensure a safe working environment.
- Develop a business continuity plan and remain committed to reducing occupational health and safety risks associated with corporate activities.
- Establish the "Corporate Social Responsibility Management Manual," the "Prohibition of Child Labor Management Regulations," "Special Protection for Juvenile Workers Management Regulations," "Management Regulations on the Prevention of Forced Labor," "Anti-Discrimination Management Regulations," and "Labor Protection for Female Employees Management Regulations."
- GIS participates in social welfare, providing employees with opportunities to engage in public welfare activities, practicing social care.
- Through volunteer services and active participation, we hope to enhance understanding of the significance of social care, while also influencing one's own family with this awareness and promoting positive interactions among family members of colleagues.
- Continuously deepening services in the site location region, GIS is committed to building a CSR reputation and promoting common prosperity and the common good in society.



Grievance / Remediation Mechanism

- Conduct training needs surveys to understand the requirements of employees and department supervisors.
- Administer post-course satisfaction surveys through a questionnaire system to gather feedback from participants.
- Employees may report issues related to human rights or equal opportunity through the internal care hotline (560-67585/573-80095).
- Utilize local environmental grievance hotlines (12369) or official government websites for related concerns.
- Reporting mailbox provided on the Company website: audit@gis-touch.com
- In the event of a near miss or disaster, GIS initiates an investigation in accordance with the "Procedures for Reporting, Investigating, and Handling Occupational Incidents". The environmental, health, and safety unit records the case in the "Incident Reporting and Investigation System" to track improvements until resolved.
- Workplace harassment and bullying complaint hotline (037)777939 extension 71119

5 Building A Safe and Fulfilling Workplace, Advancing Social Well-being



Specific Actions

- Conduct annual employee performance appraisals and promotion reviews.
- Adjust compensation differences based on key items such as individual performance, job position, and role.
- Distribute quarterly and annual bonuses based on business revenue and individual performance.
- Key Talent Year Retention Bonus Program.
- Implementation of Treasury Stock for Key Talent.
- Provide new hire orientation, competency-based training, and management training annually.
- Carry out training in accordance with the "Education and Training Operation Management Guidelines," with all records maintained on the "GIS Education and Training Platform."
- Conduct annual employee satisfaction surveys.
- Introduced occupational health and safety management system.
- In 2025, zero major safety incidents and occupational illnesses.
- The total training hours for Occupational Health and Safety Education and Training in 2025 amounted to 93,776 hours.
- In 2025, the annual fire evacuation drill compliance rate for all factory sites is 100%.
- In 2025, the emergency response drill compliance rate for all factory sites is 100%.
- PaPa Lu Tells Stories School Tours: A total of 20 sessions were held, with 3,108 in number of participants.
- Rooted in Community – Play Together Parent-Child Space: The first floor was open for 162.5 days, with a total of 1,920 number of participants, and the second floor hosted activities for a total of 1,386 number of participants.
- Rooted in Community – Northern Region Nursery Resource Center: Fulfillment of government contract content as scheduled.
- Other Social Welfare Projects:
 - A total of 6 blood donation sessions were held (2 sessions each in Chengdu, Shenzhen, and Taiwan), with 127 employees participating and a total of 38,500ml of blood donated.
 - Donated school uniforms, printers, science experiment kits, and other supplies to Yulong Elementary School in Dege County, Sichuan, with a total amount of NT\$442,000.
 - Fairtrade Pantry: In 2025, a total donation of NT\$19,127 was made by the employees (NT\$13,888 by the GIS Foundation and NT\$5,239 by World Vision International).



Management Evaluation Mechanism

- Regularly review the overall compensation structure to ensure GIS' s competitiveness in the job market.
- Evaluate recruitment effectiveness, retention rates, and turnover rates.
- Carry out personality assessments for employees in critical positions.
- Supervise and review training effectiveness in accordance with the "Annual Training Evaluation and Audit Guidelines". A review team composed of each factory's HR personnel and unit review officers conducts cross-reviews and performance evaluations on a quarterly basis.
- Leverage the internal online learning platform "Fu-learning" to offer online courses alongside in-person project-based training, delivering multi-dimensional learning and expanding training outreach.
- Review the number of employees with disabilities each quarter to ensure their headcount does not fall below the target number.
- Conduct recruitment, training, and promotion in line with the "Anti-Discrimination Management Regulations" to strengthen audit management.
- Perform regular reviews of the ISO 45001 Occupational Health and Safety Management System, achieving 100% compliance.
- The foundation's work plan is approved by the Board of Directors, along with the budget and final accounts, and confirms the job description and service quality.

5.1 Human Rights Management

5.1.1 Human Rights Policy

Employees of GIS come from all over the world. The Company strictly adheres to the regulations of the locations of its global operating sites and takes actions consistent with the Responsible Business Alliance (RBA) Code of Conduct to prevent human rights violations and infringements. This policy applies to all direct operational activities, products, and services of the organization's company and extends to stakeholders within the value chain, including employees, customers, suppliers, partners, and joint ventures, while requiring supply chains and partners to adhere to the same standards to protect the human rights of all personnel. For details regarding the Human Rights Policy at GIS, please refer to the official website "[GIS](#)".

The Company refers to the following international standards

- UN Universal Declaration of Human Rights (UDHR) in the International Bill of Human Rights
- UN Global Compact (UNGC)
- UN Guiding Principles on Business and Human Rights (UNGPs)
- Declaration on Fundamental Principles and Rights at Work of the International Labor Organization (ILO)
- International Labor Organization (ILO) Fundamental Conventions
- OECD Guidelines for Multinational Enterprises
- Responsible Business Alliance (RBA) Code of Conduct
- Global Sullivan
- Corporate Sustainability Due Diligence Directive(CSDDD)

GIS places great emphasis on labor rights and has established the "Management Regulations on the Prevention of Forced Labor," which are regularly communicated to all employees and stakeholders to reinforce principles of voluntary employment, freedom in recruitment, and unrestricted movement within work and living areas. In 2025, the Company received no reports of forced or compulsory labor or other human rights violations, and internal audits confirmed that no such incidents occurred.

Human Rights-Related Complaint Process at GIS





Human Rights Policy at GIS



Scope of application

This policy applies to all direct operational activities, products, and services of the organization's company and extends to stakeholders within the value chain, including employees, customers, suppliers, partners, and joint ventures. Based on the Company's Human Rights Policy, the "Supplier ESG Management Operating System" was also established, and compliance is strictly required.



Commitments and Approach

- ❖ Comply with regulations and recognized international standards applicable to the location of the operating site.
- ❖ Regularly assess human rights risks and implement appropriate remedial measures.
- ❖ Provide an independent grievance mechanism to promptly investigate and take action to mitigate negative impacts on human rights protection.
- ❖ Continuously improve human rights protection measures for all employees and transparently disclose various results.
- ❖ Provide fair and reasonable compensation and working conditions, as well as a safe and healthy, harassment-free (including sexual and non-sexual harassment) working environment; eliminate unlawful discrimination and ensure equal opportunity in the workplace.
- ❖ Adopt a "zero tolerance" stance towards all forms of workplace unlawful infringements, establishing a working environment and culture that is safe, dignified, non-discriminatory, respectful, inclusive, and ensures equal opportunity, to prevent all employees from encountering internal and external workplace violence incidents while performing their duties.
- ❖ No one shall be discriminated against based on race, color, nationality, sexual orientation, religion, disability, age, political opinion, pregnancy, marital or family status, or similar factors. The labor rights of vulnerable or marginalized groups, such as indigenous peoples, women, migrant workers, contracted staff, and persons with disabilities, must be protected.
- ❖ Prohibit the hiring of child labor and forced labor practices.
- ❖ Provide channels and an environment for free expression of opinions, respecting employees' right to freedom of association.
- ❖ Fully protect the privacy rights of customers and all stakeholders by establishing a comprehensive information security management mechanism and adhering to strict control standards and protective measures.

5.1.2 Human Rights Due Diligence

GIS has established a management system based on the Responsible Business Alliance (RBA) framework to ensure that its policies and internal operations comply with human rights-related requirements by regularly tracking regulatory updates and compliance, assessing labor, human rights, and business ethics risks, setting and monitoring KPI items, and conducting management reviews. GIS undergoes the RBA Verification Assessment Program (VAP) certification every two years. According to the certificate validity period, third-party audits have been conducted in 2021, 2023, and 2025, all of which received the RBA VAP Silver Status. The 2025 certification result was 172.2 points, marking an improvement of 3.1 points compared to 2023, demonstrating the Company's commitment to safeguarding and implementing human rights. The RBA VAP Silver certificate remains valid until September 12, 2027.

RBA VAP Silver Status Certification



Additionally, GIS conducts annual systematic assessments of potential human rights risks in accordance with the "Labor Rights and Business Ethics Risk Assessment Operating Procedures," involving the evaluation of human rights issues by relevant department heads. The risk assessment covers 32 items, including the misuse of child labor, inhumane treatment, lack of freedom of association, non-discrimination, sexual harassment, remuneration and benefits, working hours, and the protection of female employees, to assess whether there are any concerns about related risks within the Company. In 2025, the Labor rights risk assessment identified two medium-risk items related to working hours in the China Factories. These items are presented in the table under the issue of forced labor. The Company has incorporated these risk items into KPI management, conducting monthly monitoring and enhancing communication to mitigate risk.

Human Rights Due Diligence Process



2025 Human Rights Risk Issues

Object	Risk description	Remedial measures	Risk mitigation
 Employees	Forced labor	The HR department requires each functional unit to implement policies thoroughly, and to regularly monitor and review the implementation status. - The unit proactively reserves manpower based on order status (the unit informs the HR department about recruitment requirements) to avoid violations of working hours regulations and other related requirements. - Regarding consecutive shifts: When the attendance system alerts, the HR department strengthens communication with the functional unit. - Regarding working hours: the HR department conducts monthly attendance monitoring and strengthens communication with the functional unit.	- Training: All operating sites must adhere to the Human Rights Policy, with both new and current employees receiving human rights-related training courses. Relevant policies are regularly announced to ensure full understanding by all employees. - Communication: Respect the freedom and rights of all employees by establishing open platforms for opinion expression at all operating sites, to fully understand employees' needs and expectations regarding working conditions and the working environment. Employees can freely express their suggestions or raise issues about the Company under confidentiality, without worrying about retaliation. - The system: Regularly optimize the HR system to ensure no anomalies in the monitoring of working hours, and the HR department must also proactively engage in coordinating and implementing relevant Improvement Measures.

In addition to conducting human rights due diligence, GIS employs various forms to support the Prevention, Monitoring, and Mitigation of human rights-related risks for key Stakeholders—Employees, Suppliers, and Customers, and actively identifies any potential overlooked human rights-related risks.

Thematic Area for Employees

In addition to conducting regular audits under the RBA Verification Assessment Program (VAP), the Company also invites external experts to train GIS internal auditors to execute daily oversight, achieving continuous safeguarding of employees' fundamental human rights. In addition, an employee engagement satisfaction score was conducted to understand the implementation status of the Human Rights Policy, surveying a total of 13,758 participants. The survey content included promotion, retention, efforts, resources, work-life balance, recognition, system processes, senior management, direct supervisors, colleagues, job description, pay, benefits, performance management, working environment (hardware facilities), corporate culture, diversity, career development opportunities, and learning and development. Based on the survey results, the Company optimizes its management to prevent, monitor, and mitigate potential human rights-related risks. For details on the results and analysis of the engagement survey, please refer to Section [5.2.3 "Talent Development and Training"](#).

GIS places a premium on the issue of child labor, with its Prohibition of Child Labor Management Regulations clearly requiring recruitment personnel to complete training on identifying child labor and to verify candidate identities prior to employment. The Company also implements a reward-based reporting mechanism: if suspected child labor is identified, it may be reported to HR, the labor union, or relevant departments. Whistleblowers receive rewards per company regulations when reports are substantiated. Regarding the tracking and remedial measures for child labor, if the Company identifies any misuse of child labor, such as identity fraud or the use of falsified identification resulting in undetected underage hiring, it must promptly report the incident to the local labor department. Remedial actions should be taken in compliance with local laws, including arranging medical check-ups. With the labor department's assistance, the child is returned to their place of residence and entrusted to a parent or legal guardian. If necessary, the Company may offer financial assistance to help the child complete compulsory education. Based on Company investigations and controls, no such cases occurred at GIS in 2025.

Thematic Area of Suppliers

The company communicates GIS's ESG policies and the RBA Code of Conduct to suppliers. When selecting new suppliers, it requires all new entrants to sign a Supplier Commitment Letter.

The Supplier Commitment Letter covers ethics, labor rights (e.g. prohibition of child labor and forced labor, no excessive overtime, anti-discrimination, and equal pay for equal work), occupational health and safety, and environmental responsibilities (e.g. hazardous substances and waste management). For suppliers working with the Shenzhen Factory, the Company additionally requires the signing of an RBA Code of Conduct Compliance Statement, achieving a 100% signing rate among suppliers. In addition, in 2025, 48% of suppliers passed the RBA VAP, and none of the 137 suppliers used child labor. The company continuously communicates and trains all trading suppliers through the official website, on-site meetings, and video conferences. Moreover, the procurement unit distributes ESG questionnaires (including human rights risk assessments) for supplier risk evaluations and on-site reviews to ensure oversight of suppliers and effectively implement related policies in the supply chain. For details on the suppliers ESG questionnaire and audit, please refer to Section [3.3 "Supply Chain Management"](#).

Thematic Area for Customers

In 2025, GIS underwent a total of six external human rights audits (with 100% coverage of China factories), including three external and customer audits at the Shenzhen Factory, two customer audits at the Chengdu Factory, and one customer audit at the subsidiary Reco Technology (ChengDu) Co., Ltd, all of which were passed.

5.1.3 Human Rights Education and Training for Employees

To strengthen employees' human rights awareness, GIS regularly conducts "corporate social responsibility" education and training. New employees receive orientation courses on corporate social responsibility and human rights topics, covering content such as an introduction to "corporate social responsibility, the "corporate social responsibility policy," and an introduction to the RBA. For new employee training, there were a total of 39,628 participants, accumulating 55,486 training hours. Regular human rights knowledge-enhancement training is also provided for current employees, with on-the-job training totaling 14,465 participants and 12,540 training hours. In 2025, the total number of participants in human rights training was 54,093, with a total of 68,026 training hours, and a participation rate of 100%.



In 2025, GIS provided a total of 68,026 hours of human rights education



100% participation rate

5.1.4 Security Practices Evaluation

To maintain workplace safety and order, GIS stations security personnel at each factory. To ensure these personnel clearly understand their roles and responsibilities, the head of security conducts one-hour training sessions per month. The training topics include the Company's human rights policy, duties of security staff, anti-discrimination, handling of workplace violence incidents, and reporting procedures. In 2025, security staff received a total of 2,712 instances of related education and training, achieving a 100% participation rate, with no deficiencies identified in the annual customer and RBA audits.

5.2 Human Resource Management

5.2.1 Composition of Employees

Employees are a company's most valuable asset. Creating an attractive and inclusive workplace helps GIS enhance its competitiveness and achieve the goal of sustainable business operations. As of December 31, 2025, GIS employed a total of 8,782 full-time employees, with no temporary, part-time, or non-guaranteed hours employees. Of the total workforce, 61.6% were male and 38.4% female, and the majority (80.1%) were aged between 30 and 50. Across key business locations, the average proportion of senior management positions held by local residents reached 92% in 2025, and the figures for each business location are: General Interface Solution Ltd. (Taiwan) 100%, Interface Technology (ChengDu) Co., Ltd. 88%, Interface Optoelectronics (ShenZhen) Co., Ltd. 91%, Reco Biotek Co., Ltd. 100%, and Reco Technology (ChengDu) Co., Ltd. 88%, all meeting relevant employment ratio requirements.

2025 GIS Global Employee Headcount Statistics

Operating site	Female			Male			Total
	Under 30	30-50	Over 51	Under 30	30-50	Over 51	
General Interface Solution Ltd.	70	183	8	68	365	51	745
Interface Technology (ChengDu) Co., Ltd.	378	1,704	0	563	2,211	126	4,982
Interface Advanced Technology (ChengDu) Co., Ltd.	13	133	0	45	213	1	405
Interface Optoelectronics (ShenZhen) Co., Ltd.	58	509	0	123	1,131	32	1,853
Reco Biotek Co., Ltd.	71	137	3	51	214	18	494
Reco Technology (ChengDu) Co., Ltd	22	85	0	42	153	1	303
Total	612	2,751	11	892	4,287	229	8,782

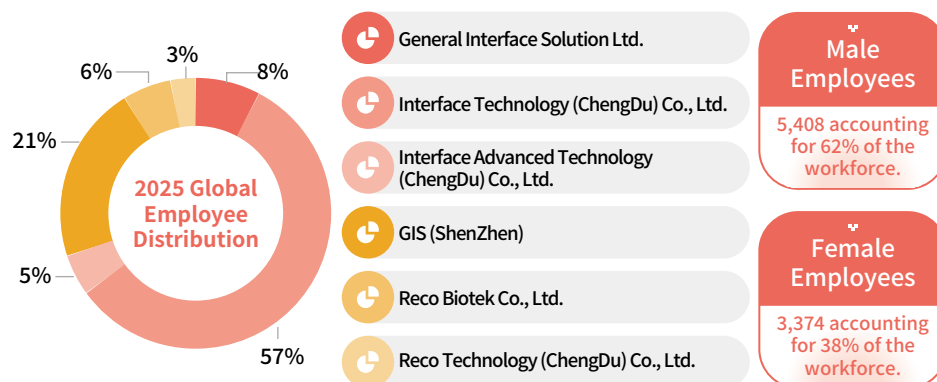
Note: Figures are from the number of active employees recorded in the HR system as of December 31, 2025.

2025 Global Employee Distribution

Category	Total	Female		Male	
		Headcount	Percentage (%)	Headcount	Percentage (%)
Executive Management	8	0	0%	8	100%
Non-Executive Management	700	121	17%	579	83%
Technical Staff	481	159	33%	322	67%
Other Employees	7,593	3,094	41%	4,499	59%
Total	8,782	3,374	-	5,408	-

Note:

- Executive management: supervisors of BU level and above.
- Non-executive management: Division/Department/Section heads and first-line supervisors (e.g. foremen, team leaders).
- Technical staff: employees categorized as R&D personnel in the HR system.
- Other employees: those not included in the above three categories in the HR system.
- The percentage by gender for each category is calculated as: (Number of male / female employees in the category) / (Total number of employees in the category).



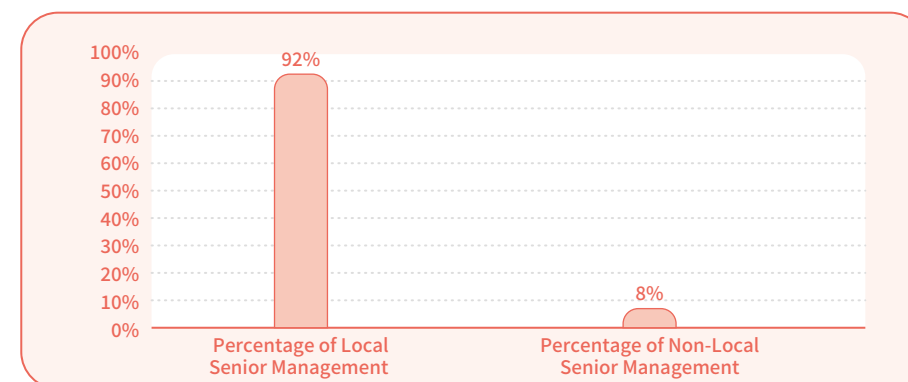
Distribution of Local Senior Management in 2025

Operating site	Total Headcount of Senior Management	Total Headcount of Local Senior Management	Percentage of Local Senior Management (%)
General Interface Solution Ltd.	96	96	100%
Interface Technology (ChengDu) Co., Ltd.	336	296	88%
Interface Advanced Technology (ChengDu) Co., Ltd.	25	25	100%
Interface Optoelectronics (ShenZhen) Co., Ltd.	163	148	91%
Reco Biotek Co., Ltd.	45	45	100%
Reco Technology (ChengDu) Co., Ltd.	43	38	88%
Total	708	648	92%

Note:

- Senior management: supervisors above the first-line level.
- “Local” is determined based on the location of the legal entity where the supervisor is employed. “Local supervisor” refers to the employed supervisor being of the same location as the location of the legal entity where it is employed.

2025 Proportion of Local Senior Management



In compliance with regulations, in mainland China, employment of disabled employees with local city residency must be at a ratio of no less than 0.5% of the average total number of employees from the previous year. In Taiwan, according to the People with Disabilities Rights Protection Act, private schools, organizations, and businesses with more than 67 employees must hire persons with disabilities with employable capacity in a number no less than 1% of the total workforce, and at least one person. The company has lawfully recruited the required quota of employees with disabilities; overall, Full-time Employees account for 99%, and employees with disabilities account for 1%. Over the past 3 years, the number of employees with disabilities has consistently remained above 100.

Year		2023		2024		2025	
Item/Diverse Indicators		Participants	Percentage	Participants	Percentage	Participants	Percentage
Senior Management	Full-time Employees	33	0.4%	45	0.5%	48	0.5%
	Employees with Disabilities	0	0%	0	0%	0	0%
Medium and Frontline Management	Full-time Employees	636	7.2%	646	7%	659	7.5%
	Employees with Disabilities	0	0%	0	0%	1	0%
General personnel	Full-time Employees	8,023	91.1%	8,376	91.3%	7,967	90.7%
	Employees with Disabilities	115	1.3%	109	1.2%	107	1.2%
Total	Full-time Employees	8,692	98.7%	9,067	98.8%	8,674	98.8%
	Employees with Disabilities	115	1.3%	109	1.2%	108	1.2%
Total		8,807	100%	9,176	100%	8,782	100%

Note:
The percentage of participants for various diversity indicators within each employee category = (Number of participants for each diversity indicator within each employee category in the year) / (Total number of participants within each employee category in the year) x 100%.

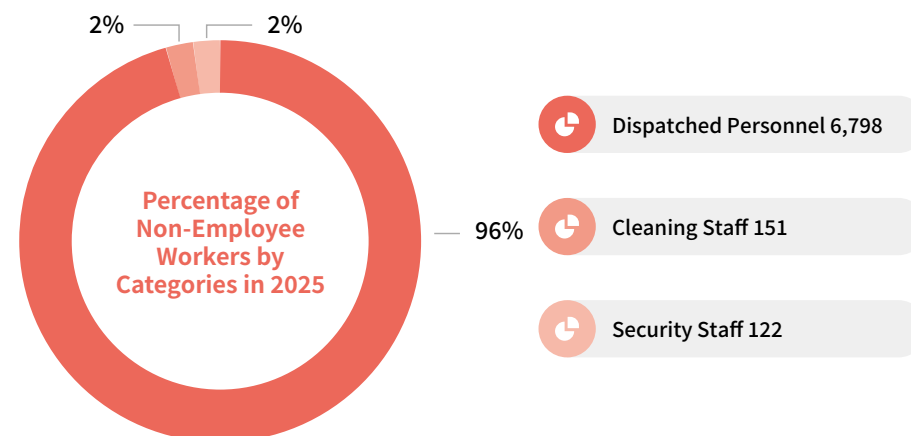
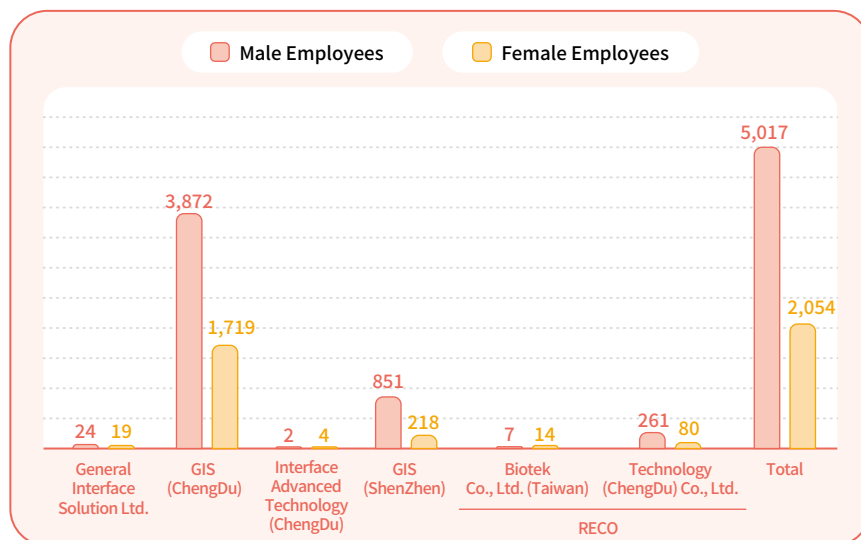
Non-Employee Workers

In 2025, the Company had a total of 7,071 non-employee workers, contracted through third-party vendors to perform tasks such as production support, cleaning, and security services. Non-employee workers are primarily composed of dispatched personnel, representing 96% of the total. Due to the increased business volume in 2025, the manpower required for production and operations also increased, leading to a 21.5% rise in the number of non-employee workers, primarily composed of dispatched personnel, compared to 2024.

[5.1 Human Rights Management](#)
[5.2 Human Resource Management](#)
[Special Feature: Employee Stock Ownership Plan \(ESOP\)](#)
[Special Feature: Diversity and Inclusion - Together as One](#)
[Special Feature: Meet at the Farm – Enjoying Rural Life Beyond Work](#)
[Special Feature: Creating a Pregnancy-Friendly Workplace](#)
[5.3 Occupational Health and Safety](#)
[5.4 Common Prosperity in Society](#)
[Special Feature: Sharing Christmas Love with Tanwen Elementary School](#)
[Special Feature: Science and Enlightenment - Educational Support for Tibetan Communities in Mainland China](#)

Operating site	Male	Female	Total
General Interface Solution Ltd.	24	19	43
Interface Technology (ChengDu) Co., Ltd.	3,872	1,719	5,591
Interface Advanced Technology (ChengDu) Co., Ltd.	2	4	6
Interface Optoelectronics (ShenZhen) Co., Ltd.	851	218	1,069
Reco Biotek Co., Ltd.	7	14	21
Reco Technology (ChengDu) Co., Ltd.	261	80	341
Total	5,017	2,054	7,071

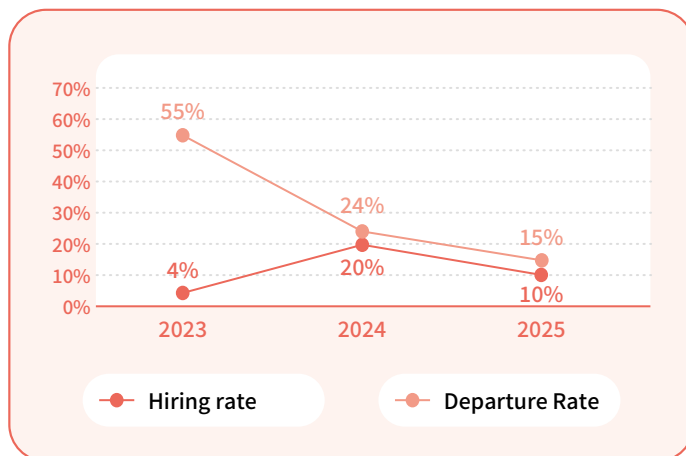
Distribution of Non-Employee Workers by Location in 2025



New and Departing Employees

GIS values recognition from both internal staff and external talent. In line with the principles of gender equality, non-discrimination, and a strict prohibition of child labor, GIS's recruitment policies apply equal treatment regardless of gender, race, age, marital status, or family background, aiming to attract new talent and retain top-performing employees. In 2025, GIS hired 895 new employees and recorded 1,279 employee departures. Driven by the Company's transformation, increased demand for technical talent, and expansion in production capacity, recruitment volume rose in 2025, resulting in a higher hiring rate compared with the previous year. Additionally, the employee departure rate has shown a continuous downward trend over the past three years, dropping from an average of 55% to 15%. This improvement is mainly attributed to enhanced communication between employees and supervisors in 2025, including regular "Meetings with Supervisors" and the organization of a variety of engagement activities

GIS Hiring and Departure Rates Over the Past Three Years



GIS New Employee in 2025

Item	Taiwan Factories				China Factories			
	Male		Female		Male		Female	
	Headcount	Percentage	Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
Under 30	62	0.71%	75	0.85%	210	2.39%	120	1.37%
30-50	141	1.61%	101	1.15%	115	1.31%	60	0.68%
Over 51	9	0.10%	2	0.02%	0	0%	0	0%
Total New Employees	390				505			
Total Employees	8,782							
Hiring Rate (%)	4.4%				5.8%			
New Employees Gender Ratio (%)	54.4%		45.6%		64.4%		35.6%	

Note:

- Hiring rate of each category = Number of new employees in each category (by age and gender) / Total number of employees at the respective site as of the end of 2025.
- The statistics for new employees do not exclude those who departed during the year, while employees who left within one month are not included.

GIS Departing Employee in 2025

Item	Taiwan Factories				China Factories			
	Male		Female		Male		Female	
	Headcount	Percentage	Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
Under 30	51	0.58%	40	0.46%	275	3.13%	141	1.61%
30-50	150	1.71%	70	0.80%	329	3.75%	204	2.32%
Over 51	17	0.19%	1	0.01%	1	0.01%	0	0%
Total Departing Employees	329				950			
Total Employees	8,782							
Turnover Rate(%)	3.7%				10.8%			
Departing Employees Gender Ratio (%)	66.3%		33.7%		63.7%		36.3%	

Note:

- Turnover rate of each category = Number of departing employees in the category (by age and gender) / Total number of employees at the factory as of the end of 2025.
- Departing employees include voluntary resignations, terminations by mutual agreement, and retirements.
- Employees departed within one month were excluded from the departure rate calculation.

Protection of Basic Employees' Rights and Benefits

GIS strictly complies with labor laws and regulations in all its operating regions. Its China factories follow the Labor Law of the People's Republic of China, while the Taiwan factories comply with the Labor Standards Act to protect employees' rights and benefits. Changes in labor conditions or termination of labor contracts are handled in full accordance with local labor regulations. In 2025, no significant operational changes occurred that could have severely impacted employee rights.

Minimum Notice Periods Regarding Operational Changes

Juridical person	Time to notify employees and their representatives after occurrence	Description of clauses related to collective labor contracts
General Interface Solution Ltd.	Before implementing operational changes that could have a significant impact on employee rights, the Company follows relevant legal regulations to notify affected employees and their representatives in advance. In cases involving the termination of labor contracts, a notice period of up to 30 days (approximately 4 weeks) is provided in accordance with the law. In situations of mass layoffs, a notice is given 60 days (approximately 9 weeks) in advance as required, and the labor-management consultation process is initiated to ensure employees' right to be informed and their communication rights.	Currently, the Taiwan factories do not have collective agreements. For major operational or policy adjustments affecting employees' rights and benefits, communication and exchange of opinions are conducted with employees and their representatives through formal meetings or internal descriptions.
Reco Biotek Co., Ltd.		
Interface Technology (ChengDu) Co., Ltd.	The Company strictly adheres to the Labor Contract Law, the Provisions on Enterprise Downsizing, and other relevant laws and regulations by following standardized procedures for communication, consultation, and notification before implementing significant operational changes that may impact employees' rights and benefits. 1. Involving changes to labor contracts and significant job adjustments, conduct equal consultations with employees in advance. 2. For economic layoffs involving more than 20 employees or more than 10% of the total workforce, a 30-day advance notice should be given to the labor union or all employees to explain the situation, and after considering their opinions, it should be reported to the local labor administrative department for filing. 3. The formulation or amendment of rules and regulations that directly affect employees' vital interests is discussed by the general meeting of employee representatives or all employees and determined through equal consultation with the union or employee representatives. It is then promptly announced and communicated to all employees.	The Company strictly adheres to the Labor Contract Law of the People's Republic of China, the Trade Union Law of the People's Republic of China, and other relevant laws and regulations by signing collective contracts with unions or employee representatives as required by law. These contracts standardize matters such as labor remuneration, working hours, rest and leave, labor safety and health, and insurance and benefits. In the face of major operational or policy adjustments affecting employees' rights and benefits, we will always adhere to the principle of prioritizing democratic consultation, fully listening to employees' opinions through the union or the general meeting of employee representatives, ensuring that the adjustment procedures are legal and information disclosure is transparent, and comprehensively safeguarding employees' rights to know, participate, and express their views.
Interface Advanced Technology (Chengdu) Co., Ltd.		
Interface Optoelectronics (ShenZhen) Co., Ltd.		
Reco Technology (Chengdu) Co., Ltd.		

Labor-Management Communication

Each factory in China has a labor union, and employees are free to apply for union membership. The union convenes employee representative meetings to approve drafts of collective agreements by voting. Under the witness of employee representatives, labor and management representatives sign collective agreements, which apply to all regular employees at the China factories. Although the Taiwan factories do not have labor unions, labor-management meetings are held to protect employees' rights and benefits. The total number of labor and management representatives at General Interface Solution Ltd. is 10, with a total of two meetings held in 2025. At Reco Biotek Co., Ltd., the total number of labor and management representatives is 5, with 4 meetings held in 2025. These activities effectively promote harmonious labor relations. The collective agreement coverage rate for employees at GIS in 2025 is 91%, and there were no labor disputes adjudicated against GIS in 2025.

Employee Engagement Surveys

To create a better working environment, ensure no employee needs go unnoticed, and improve employees' sense of belonging and retention rate, the Company has initiated employee engagement surveys since 2024. The surveys address six key dimensions: basic needs, management support, teamwork, learning and growth, working environment, and compensation and performance. In 2025, 5,950 participants took the survey, reaching 75% of the total (achieved the goal set and exceeded by 5%), with an overall score of 80.5 (an improvement of 4.7 points over last year).

In 2026, GIS plans to launch a company-wide engagement survey with a target coverage rate of over 70% and an overall score exceeding 82, illustrating the Company's commitment to valuing employee feedback and fostering an excellent workplace environment.

2025 Employee Engagement Survey Results				
Year	Surveys Distributed	Responses Received	Response Rate	Survey Results
2025	7,912	5,950	75%	80.5

Note: Reco Biotek Co., Ltd. and Reco Technology (ChengDu) Co., Ltd. will be included in future implementation.

Action plans were formulated and implemented based on the employee engagement survey results:



Management Support

Employee Expectations

Establish a diverse learning and growth environment

GIS Responses

Encourage employees to step out of the Company and participate in industry forums and exhibitions to absorb the latest industry experiences and new trends in technology. In 2025, a total of 18 industry exhibitions were attended.





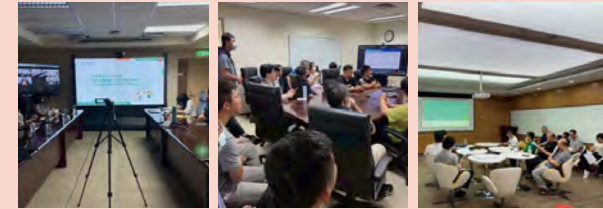
Compensation and Performance

Employee Expectations

Enhance remuneration and benefits

GIS Responses

To strengthen the connection between employees and the Company's long-term operational results, enhance organizational cohesion, and improve talent retention effectiveness, the Taiwan Factories implemented an indirect employee stock ownership plan in 2025. This initiative aims to promote harmonious labor relations and enhance overall operational stability and sustainable competitiveness.



Working Environment

Employee Expectations

Diversified employee activities

GIS Responses

Host cycling team-building activities, launch an "Aerobic Exercise Bar," and promote a healthy lifestyle.



5.2.2 Talent Attraction and Equality in Diversity

Workplace Diversity and Gender Equality Policy

The company has established the "Anti-Discrimination Regulations," which clearly stipulate that company policies and regulations must be formulated in accordance with local laws and contain no discriminatory content or behavior. The company must adhere to non-discrimination policies in recruitment, training, promotion, compensation, and other areas. The company does not permit any form of threatening, abusive, or exploitative behavior, or coercive sexual harassment, including gestures, language, and physical contact, within the workplace and in dormitories and other locations provided to employees.

The company's "Basic Human Resource Recruitment and Employment Management Guidelines" and the "China Factories Level-based Human Resource Recruitment and Employment Management Guidelines" include anti-discrimination provisions: During the recruitment process, no discriminatory actions may be taken based on gender, age, nationality, birthplace, race, language, disability, marital status, pregnancy, sexual orientation, religious beliefs, political affiliation, union membership, social class, or political relations.

GIS provides equal employment opportunities to both employees and job applicants, aiming to foster inclusion and build a diverse and friendly work environment. In 2025, GIS employed a total of 326 ethnic minority employees ^{Note 1} (192 male, 134 female), with no incidents involving violations of their labor or human rights. The specific implementation details by the Company are as follows:

Continuously optimize		Added in 2025
 Breastfeeding room	An independent space provided for use by female employees in need.	Special Feature: Creating a Pregnancy-Friendly Workplace — Upgraded the functionality of the maternity break room and added a dedicated dining area for expectant mothers in the cafeteria.
 Prayer room	Considering the religious beliefs and cultural practices of migrant workers, GIS set up an independent space in their dormitory.	Hosted a Christmas party for migrant workers — Christmas is equivalent to New Year celebrations in the Philippines, fostering workplace diversity.

Starting in 2024, GIS's Taiwan factories initiated several new types of welfare leave for the first time. In addition to establishing Women's Day Leave for female employees, the Company also introduced Filial Piety Leave and School-Opening Leave for employees with elderly parents or young children. In 2025, a total of 384 employees utilized these leaves, amounting to 3,458 hours, with Health Examination Leave and Filial Piety Leave having the highest usage rates. The number of times the welfare leave was used grew by 115%, indicating that the Company effectively enhanced employee awareness and utilization of welfare leave benefits.

Statistics on the Implementation of Welfare Leave at Taiwan Factories in 2025

Leave Type	Description	Total Hours Used	Total Days Used	Total Users	Percentage of Total Employees
Filial Piety Leave	8 hours of leave per year if a parent is aged 70 or above ^{Note 2}	1,477.5	184.7	139	36.2%
Paternity Leave	16 hours of leave from the spouse's first day of pregnancy through the day before delivery	146.5	18.3	16	4.2%
School-Opening Leave	8 hours of leave for each child's first day of kindergarten or first grade	162	20.3	20	5.2%
Women's Day Leave	4.5 hours of leave on March 8 (Women's Day) for female employees ^{Note 3}	0	0	0	-
Health Examination Leave	8 hours of leave are granted within the Company's health examination subsidy cycle.	1,672	209	209	54.4%
Total		3,458	432.25	384	100%

Note:

- "Ethnic minorities" refers to non-Han ethnic groups at the China factories.
- If both parents are aged 70 or above, employees are entitled to a total of 16 hours of leave per year (8 hours per parent).
- March 8, 2025, Women's Day coincides with Saturday, no additional leave given.

Employee Assistance Program (EAP)

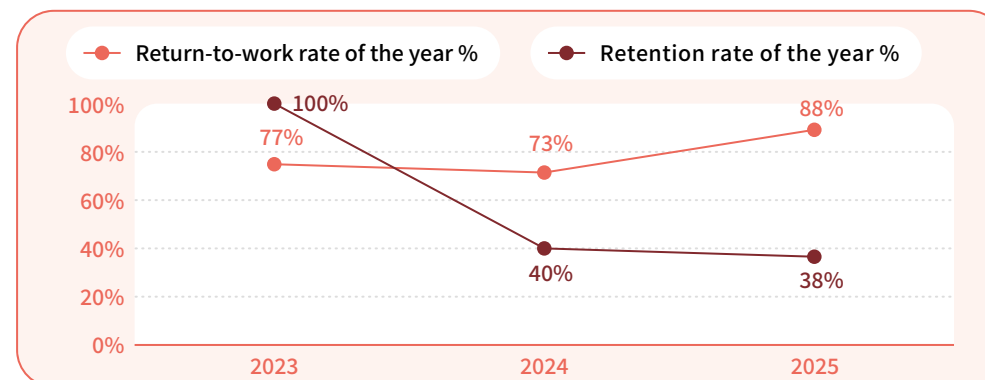
The company sets up psychological consultation rooms, sand table rooms, relaxation rooms, catharsis rooms, and assessment rooms to provide psychological assistance for employees. An "Aerobic Exercise Bar" is also available and equipped with treadmills, spinning bikes, venting dummies, rowing machines, and sit-up aids. The company promotes a healthy lifestyle, encourages colleagues to develop exercise habits, and conducts yoga and mental health courses to comprehensively care for employees' physical and mental health.



Parental Leave

At its Taiwan factories, GIS complies with the Labor Standards Act and other relevant regulations to protect employee rights. In addition, the Employee Welfare Committee provides childbirth subsidies to congratulate families on the arrival of a new member. Employees with childcare needs may apply for unpaid parental leave according to the Company's procedures. In 2025, the return-to-work rate following parental leave at the Taiwan factories was 88%. GIS remains committed to supporting employees with parenting responsibilities, helping to ease childcare pressures and enhance the quality of both work and family life. GIS factories in China provide maternity leave ranging from 178 to 233 days, in accordance with the Population and Family Planning Law of the People's Republic of China and related local regulations, such as the Sichuan Province Population and Family Planning Regulations applicable to the Chengdu Factory, and the Special Provisions on Labor Protection for Female Employees and Guangdong Province Population and Family Planning Regulations applicable to the Shenzhen Factory.

Statistics on Parental Leave at Taiwan Factories over the Past Three Years



Statistics on Parental Leave at Taiwan Factories

Item	2023			2024			2025		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of employees eligible to apply for unpaid parental leave (A)	51	19	70	62	23	85	55	36	91
Number of employees who actually applied for unpaid parental leave in the year (B)	6	8	14	4	13	17	4	13	17
Number of employees expected to return for work from unpaid parental leave in the year (C)	7	6	13	2	9	11	7	10	17
Number of employees who actually returned for work from unpaid parental leave in the year (D)	5	5	10	1	7	8	5	10	15
Number of employees who returned for work from unpaid parental leave in the previous year (E)	0	2	2	5	5	10	1	7	8
Number of employees who remained employed for one year after returning for work from unpaid parental leave in the previous year (F)	0	2	2	3	1	4	1	2	3
Return-to-work rate of the year (%) (D/C)	71	83	77	50	78	73	71	100	88
Retention rate of the year (%) (F/E)	N / A	100	100	60	20	40	100	29	38

Note:

1. Employees eligible for unpaid parental leave are defined as those who have applied for maternity or paternity leave within the past three years.
2. The return-to-work rate in the Year 2025 reached 88%. The retention rate is relatively low due to some employees pursuing other career plans after returning to work.

Statistics on Parental Leave at China Factories in 2025

Item	Interface Technology (ChengDu) Co., Ltd.			Interface Optoelectronics (ShenZhen) Co., Ltd.			Reco Technology (ChengDu) Co., Ltd.		
	Male	Female	Total Number of Days	Male	Female	Total Number of Days	Male	Female	Total Number of Days
Number of employees eligible for parental leave and total number of days eligible in the year (A)	326	287	5,076	103	54	2,061	25	29	431
Number of employees who actually applied for parental leave and total number of days taken in the year (B)	261	202	3,714.17	96	48	1,286.56	19	18	288.7
Application rate in the year (%) (B/A)	80	70	73	93	89	62	76	62	67

Note:

Parental leave is limited to a maximum of 10 days per person per year. At the Chengdu Factory, it is calculated on a calendar-year basis and transitioned to an anniversary-year basis on November 26, 2025. At the Shenzhen Factory, it is calculated on a child's anniversary-year basis (starting from the child's birthday). If an employee has multiple children under the age of three, parental leave days are not duplicated or accumulated, maintaining a maximum limit of 10 days per anniversary year.

Childcare Benefits at China Factories

Juridical Person	Types of Leave and Number of Days
Interface Technology (ChengDu) Co., Ltd.	Prenatal Check-up Leave: 12 days
Interface Advanced Technology (ChengDu)	Maternity Leave: 98 days (normal), incentive leave changes from 60 days to 90 days for the 1st/2nd child starting from 26 November 2025, with an additional 120 days for the 3rd child, +15 days (obstructed labor) +30 days (exclusive breastfeeding)
Reco Technology (ChengDu) Co., Ltd.	Paternity leave: 30 days Parental leave: 10 days (before child turning three years old)
Interface Optoelectronics (ShenZhen) Co., Ltd.	Prenatal Check-up Leave: 12 days Maternity Leave: 98 days (normal) + 80 days (incentive) + 30 days (obstructed labor) Paternity leave: 15 days Parental leave: 10 days (before child turning three years old)



Remuneration and Benefits

Competitive Remuneration

The Company's salary system is determined through a comprehensive evaluation of employees' educational background, professional experience, work history, individual performance, and external market salary trends, establishing consistent, fair, and transparent compensation determination principles. In compensation management, the Company upholds the principles of equality and non-discrimination, ensuring no differential treatment based on gender, race, religion, political affiliation, or marital status, and guarantees equal pay for equal work and fair employment opportunities. The base salary for all employees is higher than the local statutory minimum wage standards.

In addition, actual salary adjustments for employees are differentiated based on factors including length of service, annual performance, job responsibilities and scope of work impact, and future career development potential. This approach strengthens employee retention and incentive mechanisms while ensuring that the remuneration system is aligned with the Company's long-term business strategy and sustainable development goals.

Ratio of GIS Entry-Level Employee Minimum Base Salary to Local Minimum Wage in 2025

Employee Category	Taiwan		China	
	Male	Female	Male	Female
Direct Employees	1.13	1.05	1.14	1.11
Indirect Employees	1.90	1.87	2.58	2.51

Note:

- Base salary refers to the regular fixed salary paid monthly.
- Minimum wage is defined according to applicable statutory regulations for 2025.
- Indirect employees are defined as recent graduates who joined the Company in 2025.
- The statistics are based on employees in service as of December 31, 2025.
- As minimum wage standards vary across different regions in China, the figures reflect the average values in different GIS locations.
- No new engineers joining the Reco Biotek Co., Ltd. in 2025.

Salary Ratio Between Male and Female Employees of Non-Managerial Roles

Job Category	Taiwan Factories		China Factories	
	Male	Female	Male	Female
R&D	1.10	1	1.18	1
Manufacturing	1.60	1	1.08	1
Sales	1.19	1	-	1
Support	1.26	1	1.22	1
Total	1.20	1	1.20	1

Note:

- Salary is calculated based on the total annual salary received.
- Non-managerial positions refer to indirect employees not serving in any management roles in the Company.
- Limited to employees who remained active throughout the entire year of 2025.
- The number of active employees in the sales category at the China factories was zero for the full year of 2025.

Ratio of the Highest Remuneration to the Total Annual Remuneration of Employees in 2025



Note:

- The total annual remuneration calculation excludes employees who worked less than one full year in the year.
- Total Annual Remuneration Ratio = Total annual remuneration of the highest-paid individual / Median of total annual remuneration of all other employees (excluding the highest-paid individual).
- Remuneration Growth Ratio = Annual remuneration increase rate of the highest-paid individual / Median of total annual remuneration increase rate of all other employees (excluding the highest-paid individual).

Incentive Policy

GIS has established a comprehensive performance and competency evaluation system, referencing reasonable salary levels in the talent market. Based on employees' annual performance reviews, the Company implements salary adjustments and incentive bonus programs to enable employees to work with peace of mind, continually contribute their expertise, and grow together with the Company. In addition, GIS annually formulates a talent retention bonus plan to retain key employees over the long term.

The Company's Articles of Incorporation stipulate that if there is a profit for the year, 5% to 7% of the annual profit shall be allocated as employee remuneration, with the actual amount determined by resolution of the Board of Directors. In the event of accumulated losses, an amount sufficient for offsetting such losses must first be reserved. In the 2025 Year, in addition to continuing to implement the critical talent retention bonus program to stabilize core manpower and enhance professional capabilities, the Company will also issue incentive bonuses based on overall operational results and performance. This approach aims to share business results with all employees, highlighting the Company's commitment to valuing employee contributions and value creation. In addition, to improve talent retention rates and maintain competitive compensation within the industry, the Taiwan Factories are also promoting annual salary review processes. These processes involve a comprehensive assessment and adjustment based on competencies, performance, and market salary levels, aiming to establish an attractive and equitable compensation system. Through diversified and institutionalized compensation and reward mechanisms, the Company continues to strengthen employee cohesion and organizational attachment. With talent sustainability at its core, the Company seeks to build a stable and resilient human capital foundation in support of its long-term sustainable development goals.

Meetings with Supervisors

In addition to labor unions and labor-management meetings, GIS provides supplementary communication channels across all sites to increase the frequency of dialogue and ensure smooth communication between labor and management. Employee representatives can raise colleagues' suggestions and feedback on various topics and work with the Company to reach consensus in a timely manner. Meetings with supervisors are held as needed, with a total of three such meetings conducted in 2025.

Robust Insurance Scheme

The Company provides legally compliant social insurance to safeguard the fundamental rights and interests of its employees, and the Company continues to invest in and optimize employee group insurance, which holds significant ESG value and meaning:

Deepen Employee Care

1

Social Aspect

As a core employee care measure of the Company, group insurance effectively strengthens the life security and risk resilience of employees and their families. It fully highlights the Company's core values of "people-oriented, valuing employee welfare" and is a direct manifestation of the Company fulfilling its social responsibility and upholding Employees' Rights and Benefits.

Safeguarding Operational Stability

2

Economic Aspect

When employees face major illnesses or accidents, group insurance can effectively alleviate the financial stress and work-related challenges for their families, assisting in maintaining a stable workforce and ensuring the Company's continued healthy business operations. This move indirectly contributes to stable employment and economic development in society, highly aligning with the concept of ESG sustainability.

Dynamic Optimization in Practice

3

Governance Aspect

The Company will continue to focus on changing employee needs and market protection trends, dynamically optimizing group insurance benefit plans, steadily improving coverage rates and protection levels, and fully demonstrating the Company's continuous improvement capabilities and long-term responsibilities in ESG practices.

Robust Insurance Scheme

Taiwan Factories



All-Encompassing Insurance Scheme

Provide legally compliant social insurance systems, including statutory social insurance for full-time employees employed at Taiwan factories, in accordance with the Labor Insurance Act, the National Health Insurance Act, and relevant regulations, to safeguard the fundamental labor and social security rights and interests of employees. In addition to statutory insurance, the Company also provides group insurance for full-time employees, covering life insurance, critical illness insurance, medical insurance, accident insurance, cancer insurance, and overseas travel accident insurance for business trips, to enhance employees' risk protection in work and daily life. Additionally, to cater to the family needs of employees, the Company provides free medical and accident insurance coverage for employees' dependents (spouses and children), helping employees reduce family caregiving risks, and fostering a secure and supportive workplace environment.

The Company regularly discloses group insurance-related information through internal announcements or briefing channels and introduces basic insurance knowledge to enhance employees' understanding of their rights. This approach implements information transparency and employee care, supporting the Company's sustainable development goals.

China Factories



All-Encompassing Insurance Scheme

The company strictly fulfills its statutory obligations by purchasing the "five social insurances and one housing fund" (pension insurance, medical insurance, work injury insurance, unemployment insurance, maternity insurance, and housing provident fund) for all full-time employees, thereby establishing a solid foundation for employees' career development and living security from a systemic perspective. Employees can access and query through the Company app, Yexin.

On top of the statutory guarantees, the Company has further upgraded its benefits system by uniformly providing group commercial insurance for eligible professional-level employees and their immediate family members (spouses and children). Additionally, specialized travel insurance is offered for employees on business trips.

The group insurance covers a wide range of responsibilities including accidents, critical illnesses, hospitalization, and traffic accidents. As an important supplement to social insurance, it establishes a comprehensive, multi-layered protection network for employees and their families in key scenarios such as medical treatment and accident response.

Comprehensive Retirement System

Employees at Taiwan factories who joined after January 1, 2013, all participate in the individual pension account system (Labor Pension System) in accordance with government regulations. The relevant arrangements are as follows:

a. Estimation of Funding Liabilities

The Company adopts an individual retirement pension account system, where the employer makes monthly contributions to employees' individual accounts. Since each employee's account is independent and managed by the Bureau of Labor Insurance, the Company does not bear any additional retirement pension liability typical of general funds. Liability estimation is primarily based on the monthly contribution amount.

b. Independent Fund Arrangement

- The Company's retirement pension is paid from an individual account fund managed by the government (Bureau of Labor Insurance), with the employer's monthly contribution fixed at 6% of the employees' monthly salary. Therefore, the required asset scope is directly calculated based on the monthly salary.
- Estimation Basis: Calculation of the employer's contribution amount is based on the "Labor Pension Act" and monthly salary data.
- Estimation Timing: The contribution amount is confirmed simultaneously when calculating the monthly salary.

c. Full Contribution Strategy

Since the retirement pension is managed by a government account, the employer's statutory monthly contribution of 6% is sufficient to ensure full deposit, with no additional strategy required.

d. Contribution Rate

The employer contributes 6% of the employees' monthly salary to individual retirement pension accounts, and employees can voluntarily contribute an additional 0-6% according to their personal preference.

e. Retirement Plan Participation

This retirement plan is mandatory for all full-time employees at Taiwan factories; the plan is a statutory system with direct financial impact.

At the China factories, GIS makes monthly contributions to employees' individual pension accounts, in accordance with local laws, with contribution rates ranging from 12% to 19%. After retirement, employees are entitled to benefits such as monthly pensions, disability and sickness allowances, funeral subsidies, and survivor benefits. When employees reach the statutory retirement age, the Company will process their retirement in accordance with the law. The labor union will present each retiring employee with a commemorative gift and organize a farewell party based on actual circumstances to express the Company's gratitude for their contributions. In response to the implementation of the new retirement system, the "Decision on the Implementation of Gradual Delay of Statutory Retirement Age" took effect on January 1, 2025. The description is as follows:

China Factories Statutory Retirement Age Delay Description Table

Category	Old System - Retirement Age	New System - Retirement Age
Female employees	50	The statutory retirement age will be delayed by one month every two months, gradually extending to 55 years.
Female executive	55	The statutory retirement age will be delayed by one month every four months, gradually extending to 58 years.
Male employees/executives	60	The statutory retirement age will be delayed by one month every four months, gradually extending to 63 years.

Severance Protection Plan

To safeguard the basic rights of severed employees, the Company's severance process follows local regulations, providing severance pay as required by law when employees face layoffs. The Company proactively offers resources for local government employment services and related assistance information to reduce the impact on employees during their transition period, fulfilling the corporate commitment to protecting labor rights and social responsibility.

Convenient Dining and Transportation

GIS offers free shuttle buses for commuting and provides an employee cafeteria, along with meal subsidies according to internal policies.

Health and Medical Care

New employees:

Subsidies for onboarding health checkups.

Employees with one year or more of service:

Provision of appropriate health checkup programs based on job grade and position.

Employee health center:

Daily provision of necessary medical services and care to employees.

Diversified Activities

To enhance corporate cohesion, increase employees' sense of belonging, foster a harmonious corporate atmosphere, and showcase corporate culture and employees' spirit, the Company conducts a variety of employee activities, including arts and sports events, skill competitions, symposiums, and birthday celebrations. During holidays such as Lunar New Year, Dragon Boat Festival, and Mid-Autumn Festival, a series of events are organized, accompanied by Festive Care. In 2025, a total of 434 sessions were held, with 95,345 participants. Beyond the above benefits, each factory also implements support for employees in difficulty and provides hardship allowances, medical reimbursements, marriage gifts, maternity bonuses, as well as organizes employee care activities such as family days, departmental gatherings, and retirement farewell parties. In 2025, total disbursements for support and related subsidies amounted to NT\$7,243,859.

Operating site	Category	Activities	Sessions	Number of Participants
General Interface Solution Ltd.	Festive Care	Dragon Boat Festival Activities	15	2,062
	Recreational Activities	Professional-level team building activities		
Interface Technology (ChengDu)Co., Ltd.	Festive Care	New Year / Lunar New Year / Dragon Boat Festival / Mid-Autumn Festival	251	68,574
	Sports	8th Sports Day / Walking / Badminton / Table Tennis / Billiards / Board Games / Jump Rope / Tug of War		
	Specific Groups	Summer Camps / Family Open Day / Disability & Women ' s Care / Professional-level team building activities		
	Other Care Activities	Handicraft DIY / Talent Contest / Birthday Parties / Seminars / New Year Kickoff, etc.		
Interface Optoelectronics (ShenZhen) Co., Ltd.	Festive Care	Lunar New Year / Dragon Boat Festival / Mid-Autumn Festival / Lantern Festival / Mother ' s Day / Women's Day / Thanksgiving	154	21,084
	Sports	Table Tennis / Basketball / Billiards / Fun Competitions / Tug of War / Cycling Marathon		
	Specific Groups	Support for Disabled & Long-Serving Employees / Professional-level team building activities		
	Other Care Activities	Handicraft DIY / Yoga / Talent Contest / Birthday Parties / Seminars / New Year Kickoff Union Committee Service Days, etc.		
Reco Biotek Co., Ltd.	Festive Care	Lunar New Year / Dragon Boat Festival / Mid-Autumn Festival	14	3,625
	Recreational Activities	Sports / Fun Fair / Mid-Autumn Evening Gala / Professional-level team building activities		
	Other Care Activities	Festival Meals (Dragon Boat Festival / Mid-Autumn Festival / Christmas)		
Total			434	95,345

5.1 Human Rights Management 5.2 Human Resource Management
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Festival activities



Sports Day / Family Day



Team building activities



Heartwarming Christmas Employee Activities

Christmas market

To create a warm and joyful festive atmosphere and promote interaction and communication among colleagues, the Houli park has been planning and hosting the "Christmas market" activities for three consecutive years. The activities use Christmas as the theme, featuring unique stalls, gourmet snacks, and live performances by street artists, allowing colleagues to feel the warmth and joy of the festive season amidst their busy work schedules.

The Christmas market invites internal units and partners to participate together, creating a diverse and rich market content. This not only enlivens the factory atmosphere but also provides a platform for colleagues to relax and connect emotionally. Through a relaxed and casual market format, the event bridges the gap between departments, enhances camaraderie among colleagues, and showcases the Company's vibrant, friendly, and people-oriented workplace culture.

In addition, the activities also incorporate environmental protection and sustainability concepts, encouraging the reduction of single-use products to implement the Company's emphasis on social responsibility and sustainable development. The Christmas market at the factory is not only a festival activity but also an important demonstration of the Company's care for employees and the strengthening of corporate cohesion.



Christmas party for migrant workers at the dormitory



To care for migrant worker colleagues and create a warm, diverse, and inclusive living environment, given that Christmas is equivalent to New Year celebrations in the Philippines, the Company hosts a "Christmas party" at the migrant workers' dormitory. Migrant worker colleagues are invited to enjoy the festive season and experience the warmth of the holiday and corporate care. The activities centered around Christmas-themed decorations, combined with raffles, interactive games, and dining exchanges, creating a lively and joyous atmosphere.

The party allowed Filipino colleagues to experience the festive atmosphere in a foreign land through relaxed interactions, promoting cultural exchange and mutual understanding. It showcased the Company's corporate spirit of respecting diversity, valuing human rights, and caring for employees' lives. The activities not only alleviated the homesickness of the migrant workers but also strengthened their sense of belonging and identity with the Company.

The Christmas party for migrant workers at the dormitory is one of the Company's important actions in implementing a friendly workplace and corporate social responsibility. In the future, the Company will continue to promote caring activities to create a safe, respectful, and warm work and living environment.

Reco Biotek Co., Ltd. - Family Day

Reco Biotek Co., Ltd. celebrated its first Family Day with the core spirit of "Family Inclusion, Happiness Connection," inviting employees to participate with their families. This allowed family members to step into the workplace and get acquainted with the Company's corporate culture and working environment. The activities were attended by the Company's management team, showcasing the Company's care and concern for employees and their families, and marking the warm beginning of the first Family Day.



The family day attracted enthusiastic participation from many employees and their families. The activities included a variety of items such as parent-child interactive games, fun competitions, stage performances, and challenge experiences. Through an educational and entertaining approach, family members of all ages were able to enjoy joyful moments together. The atmosphere at the event was lively, not only showcasing the Company's diverse, inclusive, and warm corporate culture but also helping family members better understand and support the employees' work roles.

Through the design of family participation, the activities effectively bridged the gap between colleagues and families, promoted cross-departmental communication and interaction, and strengthened team cohesion and unity. At the same time, Family Day also conveyed the importance of "Work-Life Balance," guiding employees to prioritize health and creating a positive, supportive workplace atmosphere.

In the future, the Company will continue to promote caring activities such as Family Day to deepen the corporate culture and create a happy workplace for the mutual growth of employees, families, and the Company.



Cycling Team Building and Gathering in Songhu, Together, We Move Forward

To alleviate work pressure amidst a busy schedule and create a passionate, responsible, and positive work atmosphere, the Shenzhen Factory specifically organized the "Cycling Team Building and Gathering in Songhu, Together, We Move Forward. The Chairman and President led the Company's managerial staff to Dongguan Songshan Lake for this cycling marathon event. The activity aimed to enrich employees' leisure life, further strengthen team cohesion, enhance team collaboration skills, and convey the Company's cultural values, thereby fostering a deeper understanding and recognition of the Company's philosophy among employees, ultimately creating a more positive and progressive team atmosphere.

The bald cypress in November is the perfect season for cycling. Cycling marathon activities include team presentations, team competitions, and drafting cycling, led by Senior Management. The atmosphere is full of enthusiasm and encouragement. Cross-departmental team cycling builds connections in non-work settings, creating a bridge of friendship for future collaboration at work.

Through this team-building event, we not only gained beautiful scenery and laughter, but also priceless emotions and unforgettable memories. A successful cycling team-building activity is a high-return human capital investment. In the short term, it boosts morale and promotes integration; in the long term, it builds team resilience, fosters a healthy culture, and enhances the Company's reputation. Its benefits will ultimately be reflected in lower employee turnover, higher collaboration efficiency, stronger innovation vitality, and an enhanced corporate image, injecting tangible "Green energy" into the Company's sustainable development.



5.2.3 Talent Development and Cultivation

The Company emphasizes talent development and cultivation, setting different development directions and goals for personnel at each level and conducting targeted training accordingly. Each year in Q4, the HR department conducts written interviews with supervisors of each functional unit based on the Company's development direction for the upcoming year, while simultaneously conducting surveys on individual employee training needs. This process determines the training needs for the next year and summarizes the direction and key focus areas of the annual education and training efforts for the following year. The company's annual training plan consists of corporate training and internal unit training. Among them, corporate training primarily focuses on general and management courses, organized by the functional units or the Company centrally. Unit training, on the other hand, emphasizes improvement in job-specific and professional skills, with courses derived from job knowledge and competencies, customer/system requirements, core departmental business, and new project/product/technology demands. In 2025, GIS invested approximately NT\$6,376,892.2 in education and training.



Optimize the Structure of Talent Development Programs

For key management positions, the Company has a clear succession selection mechanism and systematic development plan. Through executive office experience, leadership training, job rotation, acting roles, and training through practice, the focus is on cultivating the leadership, operational, and management capabilities of succession talent.

01

In 2025, the Board Office Qilin Class was launched, with the first phase training a total of 4 key members. The second phase is currently underway, with further phases to be implemented continuously.

02

The company continues to conduct transformation technology training by introducing industry exhibition learning resources to cultivate the professional perception and business acumen of successor talents. In 2025, a total of 18 industry exhibitions/seminars were introduced, with a total of 155 participants.

03

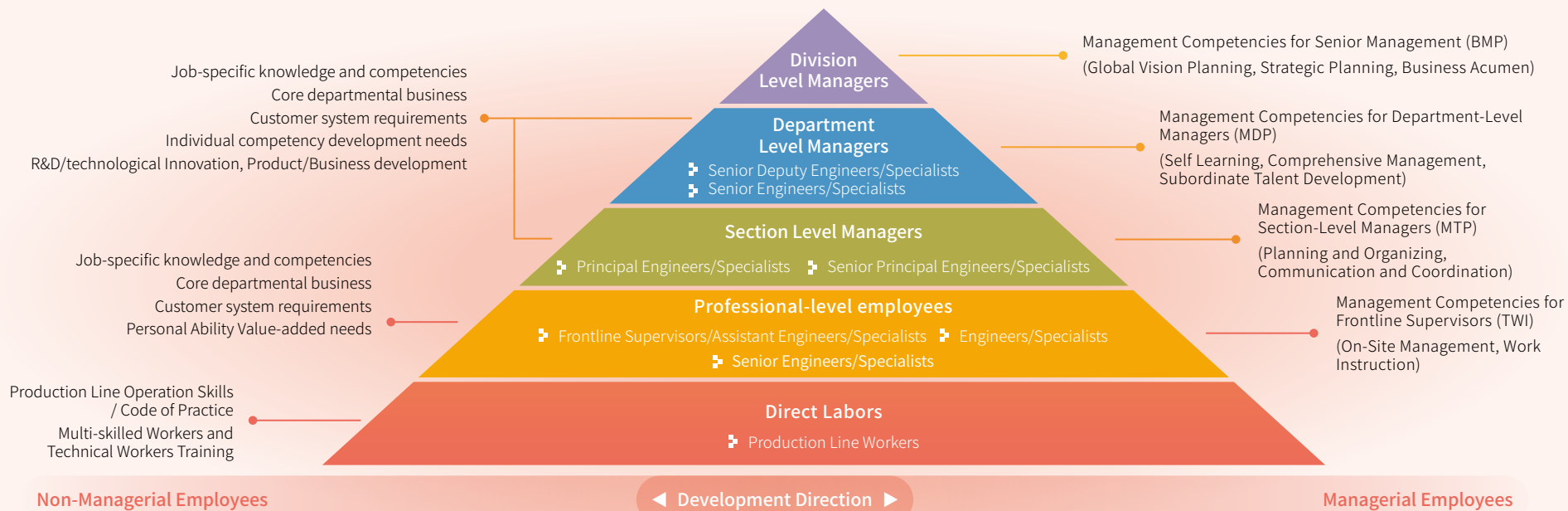
Succession planning: A total of 18 participants at the level of division chief and above have rotated positions, accounting for 49% of the total in that group.

04

A continuous job substitution system is implemented daily, whereby agents exercise job authority within their authorized scope when supervisors are on leave.

05

Arrange for key management personnel to attend high-level strategy meetings, production and sales meetings, staff meetings, workshops, and other management meetings to learn business management and decision-making skills. They are assigned as project item leaders to gain practical experience and growth.



5.1 Human Rights Management **5.2 Human Resource Management** Special Feature: Employee Stock Ownership Plan (ESOP) Special Feature: Diversity and Inclusion - Together as One
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Training Promotion Organization

The company has established an Education and Training Committee, with training officers and executive officers set up on a unit basis to promote the implementation of various education and training activities, and to track the achievement of annual and monthly plans. For education and training, the Company has set clear evaluation indicators and evaluation systems, with commendation announcements made each quarter based on the evaluation results. The committee members of the Education and Training Committee organize work meetings at the end of each quarter to regularly review and assess the operational mechanisms and the execution status of departmental training. During these meetings, each factory shares its training highlights and exchanges training insights, thereby promoting the sharing of learning experiences among organizations to help improve training effectiveness. The company also encourages experienced senior employees to become certified as internal trainers to pass on knowledge and experience within the organization. To enhance instructors' enthusiasm for teaching, the Company conducts an annual internal selection of outstanding instructors, evaluating them based on instructor qualifications, teaching hours, teaching quality, and other dimensions. Outstanding instructor teams and individuals are commended and rewarded.

Education and Training Evaluation Summary Meeting



Outstanding Instructor Selection and Commendation/DIY Activities



Diversified Training Channels for Employees

To cultivate talent from multiple aspects, the Company adheres to a model of both internal and external development. Internally, it enhances employees' professional skills through interactive offline classes, self-directed online learning platforms, internal seminars, hands-on project work, job rotations, extended training programs, and new transformation technologies. Externally, it encourages employees to step out of the Company and participate in industry forums and exhibitions to absorb the latest industry experiences and new trends in technology, converting these into organizational capabilities. In 2025, employees attended a total of 18 industry exhibitions, with 155 participants.

Participation in external exhibitions

ITES Shenzhen Industrial Exhibition



Optical Expo



International General Artificial Intelligence Expo



Optimizing New Employee Training - Sustainable Digital Learning Organization

To implement the concept of a friendly workplace, the company is committed to building a "Sustainable Digital Learning Organization" by conducting technological innovations in training. This includes introducing AI digital human courseware for new employee training and continuously developing AI digital human courseware for routine training. Employees continuously gain the knowledge and skills needed for growth through constantly updated digital content, supporting the development of the enterprise.

AI digital human courseware achieves "equitable accessibility" and "personalized inclusion" in training. Traditional training may be limited by instructor resources, time, and location, whereas digital human courseware can be accessed anytime and anywhere. This ensures that every new employee, regardless of when they join or where they are located, can receive complete and consistent training content, reducing learning gaps caused by unequal resource allocation. At the same time, the course material supports self-paced learning, allowing employees to watch repeatedly according to their own absorption speed, alleviating the psychological pressure that face-to-face training may bring, making it especially friendly for introverted employees or those who need more time to digest information.



1 人员安全管理

2 物品安全管理

3 安全防护系统

4 信息安全管理

5 资安事件举报



Similarly, this approach also highlights the company's emphasis on employees' "physical and mental well-being and development." Through vivid and intuitive digital human explanations, complex workplace regulations and skills are clearly conveyed, reducing the anxiety and frustration new employees may experience due to unfamiliarity with their work. In addition, delegating routine knowledge transfer to AI also frees up the time of internal trainers and experienced colleagues, allowing them to focus more on in-depth coaching, experience sharing, and emotional support, thereby strengthening a culture of team cooperation rather than merely engaging in one-way knowledge transmission.

In 2025, a total of 127 sessions of AI newcomer training courses were held, with approximately 6,830 new employees (including dispatched personnel) completing the AI course training.

In response to the development of the digital learning platform, the Company is actively promoting online learning through methods such as AI digital human courseware, recorded courses, and bite-sized learning, replacing parts of traditional long-duration in-person training. This makes the training content more refined and the learning more flexible and efficient, resulting in a slight decrease in the overall average training hours for colleagues. Additionally, due to the Company's emphasis on employee care, there has been an improvement in employee stability and a reduction in turnover rates, leading to a decreased need for new employee onboarding training. As a result, the Employees' average annual training hours show a downward trend compared to the previous year.

[5.1 Human Rights Management](#) [5.2 Human Resource Management](#) Special Feature: Employee Stock Ownership Plan (ESOP) Special Feature: Diversity and Inclusion - Together as One
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Education and Training Hours of Employees and Workers over three years (General Interface Solution Ltd., Interface Technology (ChengDu) Co., Ltd., and Interface Optoelectronics (ShenZhen) Co., Ltd.)

Item	Gender	2023			2024			2025		
		Total Number of Employees	Total Training Hours	Average Training Hours	Total Number of Employees	Total Training Hours	Average Training Hours	Total Number of Employees	Total Training Hours	Average Training Hours
Senior Management	Male	545	28,836	53	483	29,900	62	506	28,709	57
	Female	124	6,462	52	106	6,605	62	114	6,457	57
Full-time Employees	Male	5,370	192,980	36	4,573	185,656	41	4,423	118,533	27
	Female	3,437	124,936	36	2,988	112,677	38	2,942	82,316	28
Dispatched Workers	Male	1,733	14,885	9	3,892	53,304	14	4,645	119,812	26
	Female	1,121	9,620	9	1,520	17,160.2	11	1,811	53,712	30

Education and Training Hours of Employees and Workers over three years (RECO (Reco Biotek Co., Ltd. and Reco Technology (ChengDu) Co., Ltd.)

Item	Gender	2023			2024			2025		
		Total Number of Employees	Total Training Hours	Average Training Hours	Total Number of Employees	Total Training Hours	Average Training Hours	Total Number of Employees	Total Training Hours	Average Training Hours
Senior Management	Male	138	5,073.5	37	127	2,812.5	22	81	2,072	26
	Female	19	461	24	18	202	11	7	159	23
Full-time Employees	Male	326	8,987.5	28	365	8,224	23	398	6,484	16
	Female	188	4,579.5	24	217	4,750	22	311	4,909	16
Dispatched Workers	Male	98	1,763	18	80	992	12	263	8,489	32
	Female	27	563	21	28	348	12	79	2,459	31

Note:

1. Senior management refers to supervisors above the base level.
2. Average training hours = total training hours for the category / total number of employees in that category at year-end.
3. Due to differing operational strategies, General Interface Solution Ltd., Interface Technology (ChengDu) Co., Ltd., and Interface Optoelectronics (ShenZhen) Co., Ltd. share the same training system, while RECO follows a separate training plan. Therefore, average training hours are presented separately.

AI New Technology Training



Management Level - Transition New Technology Training



Newly Promoted Supervisor - Management Training



Performance Management and Development

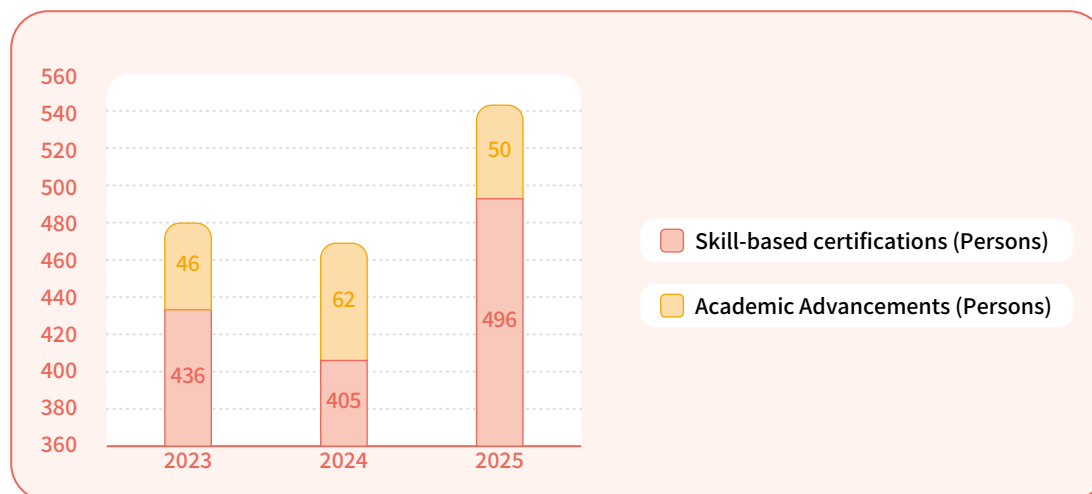
The focus of performance management at GIS is to maximize employees' potential, capabilities, and productivity, ultimately achieving the goal of cultivating talent and placing the right people in the right roles. Annual performance evaluations serve as a vital link between performance management and the Company's overall management system. These evaluations align upward with GIS's mission and vision and are applied downward as a basis for human resource decisions such as employee development, promotions, salary adjustments, and bonus distribution. In 2025, GIS conducted performance evaluations for 100% of employees, excluding only those still in their probationary period or on unpaid leave.

Academic Advancement and Further Education

The company encourages employees to actively advance their education and obtain professional certifications both internally and externally. It vigorously collaborates with local governments, clients, and labor unions to provide outstanding employees with free opportunities for academic advancement and skills training, supporting their professional development and enhancing their sense of belonging and cohesion. In recent years, employees have become increasingly aware of enhancing their self-worth, resulting in a yearly increase in the number of certifications obtained. From 2023 to 2025, the company assisted employees in obtaining 1,495 certifications, in which 1,337 persons gained skill-based certifications and 158 persons gained academic advancement. Obtaining skill-based certifications in 2025: 496 employees, academic advancements: 50 employees (1 from vocational high school, 29 from junior college, 17 from bachelor's, 3 from master's).

[5.1 Human Rights Management](#)
 [5.2 Human Resource Management](#)
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Juridical Person		2023 Participants obtaining certifications			2024 Participants obtaining certifications			2025 Participants obtaining certifications		
		Skill-based certifications	Academic Advancement Certificate	Subtotal	Skill-based certifications	Academic Advancement Certificate	Subtotal	Skill-based certifications	Academic Advancement Certificate	Subtotal
General Interface Solution Ltd	Zhunan	22	0	22	9	0	9	15	0	15
	Houli	/	/	0	6	0	6	88	7	95
Interface Technology (ChengDu) Co., Ltd.		281	8	289	215	8	223	245	18	263
Interface Optoelectronics (ShenZhen) Co., Ltd.		133	38	171	135	41	176	129	18	147
Reco Biotek Co., Ltd.		/	/	0	10	9	19	0	0	0
Reco Technology (ChengDu) Co., Ltd.		/	/	0	30	4	34	19	7	26
Total		436	46	482	405	62	467	496	50	546



In fulfilling its corporate social responsibility and nurturing future talent for the optoelectronics industry, GIS provides scholarships and professional training programs to encourage university students to pursue master's degrees in optoelectronics-related fields. These efforts aim to help students apply their expertise to drive industry progress and contribute to society.

In 2024, General Interface Solution partnered with National Central University to co-organize the Master Program in Electro-Optical Engineering for the Optoelectronics Industry. The Ministry of Education approved additional enrollment quotas for this program, which are not covered by the national education budget. GIS funded the scholarships independently, distributing them in stages over two years. Each recipient was expected to receive a total of NT\$200,000. Five candidates passed the selection process, with the first and second installments, totaling NT\$500,000, were disbursed in January 2025. The third installment, totaling NT\$250,000, was disbursed in September 2025. Upon graduation, recipients are required to work for at least two years at General Interface Solution Ltd. or one of its affiliates.

Special Feature

Employee Stock Ownership Plan (ESOP)

Origin

To strengthen the connection between employees and the company's long-term operational results, enhance organizational cohesion, and improve talent retention effectiveness, GIS Group planned and officially implemented an indirect employee stock ownership plan at the Taiwan Factories in 2025.

Objective

Through the promotion of an employee stock ownership trust plan, it is hoped to enhance employees' sense of recognition towards corporate governance and operational performance, further strengthening their commitment to the organization's long-term development goals, promoting harmonious labor relations, and enhancing overall operational stability and sustainable competitiveness.

Employee Stock Ownership Trust Plan Briefing Session



Approach

- 1** During the planning and execution of the program, the company fully considers relevant legal compliance, corporate governance principles, and the protection of employees' rights and benefits. It establishes clear participation qualifications, contribution rates, shareholding methods, and management regulations to ensure fairness, transparency, and consistency in the operation of the system.
- 2** The plan is based on the principle of voluntary participation, with different levels of participation set according to employees' positions and job attributes. It provides eligible indirect employees with a structured way to participate in company stock ownership, enabling them to share in the company's growth and operational results.
- 3** Participating employees may voluntarily allocate a certain amount within the specified regulations to invest in the stock ownership plan. The company also allocates an equal amount or provides a company contribution higher than the employee's allocation, based on their position, to strengthen the plan's long-term incentive effect and demonstrate the company's commitment to talent investment and retention.

Effectiveness

- 1** Two factory-wide video conferencing briefing sessions were held in September 2025 to ensure employees fully understand the stock trust regulations and operational processes.
- 2** As of the end of 2025, the participation rate in the Employee Stock Ownership Trust has reached 63%, demonstrating employees' strong recognition of the company's long-term value.
- 3** The total amount of bonus allocated for employee shareholders participating in the stock ownership plan in 2025 has exceeded NT\$13 million, effectively increasing employee benefits.
- 4** Data shows that in 2025, the turnover rate among employees participating in the stock ownership plan was significantly reduced by 72% compared to the overall company average turnover rate, effectively enhancing employee stability and cohesiveness.

Special Feature

Diversity and Inclusion - Together as One

Against the backdrop of globalization and the deepening of social responsibility, GIS continues to cultivate the concept of diversity and inclusion, firmly believing that diversity is a key driver of corporate innovation and social harmony. Building on the diverse practices established in 2024, in 2025 the company expanded empowerment from middle and high-level leadership to all employees, actively participating in government and international public welfare activities. This aims to create a more inclusive and warm corporate ecosystem, contributing tangible efforts towards fostering a diverse and inclusive environment.

Honor Record

1

Awarded the "Team Diversity Potential Award" in the 3rd Apple Diverse Talent Empowerment Cup Knowledge Competition, the Individual 2nd Prize in the "Essay Competition," the Team 3rd Prize in the "Sign Language Video Competition," and several other honors

2

Five colleagues were awarded the "Integration Ambassador" certificates presented by Apple Customers, becoming advocates for promoting corporate diversity culture

3

Awarded the "Outstanding Case" 3rd prize and "Disability Inclusive Workplace" Excellence Award at the Foxconn University China Region Integration Competition.

Awareness Promotion

1

Fully promoted the "Diversity Awareness Empowerment for All" plan: Systematically integrated diversity and inclusion knowledge into the training materials for new recruits, achieving 100% coverage of diversity awareness for newcomers.

2

Conducted offline knowledge dissemination activities, with a cumulative number of participants reaching over 7,000 and an employee coverage rate of 70% in 2025.

3

Regularly organized inclusive interactive activities: including activities for employees with and without disabilities, knowledge competitions, essay competitions, etc., to create a friendly atmosphere of mutual learning and appreciation.

Social Participation

1

Actively responded to the government's diversity and inclusion policy, deeply participate in related activities organized by the government, and expand new prospects for government-enterprise cooperation. Invited this Year to participate in the "Inclusive Employment Forum" led by the International Save the Children, GIS was recognized as an exemplary company and shared its experiences in diverse and inclusive practices, receiving high acclaim from international public welfare organizations and universities for the disabled.

2

Continue collaborating with customers such as Apple and external non-profit organizations, participating in diversity and inclusion projects, and adopting forward-thinking international concepts.



Special Feature

Meet at the Farm – Enjoying Rural Life Beyond Work

Origin

Upholding the people-oriented philosophy of Chairman Chou and using innovative thinking to integrate ESG as an entry point, the Chengdu park diligently crafted a Happy Farm over the course of six months, combining "rural experience, ecological sharing, and humanistic care." This project utilizes the creative design of an "edible landscape" to skillfully integrate industrial production with natural vitality, creating a place for employees to connect with the land and relax. It also promotes emotional exchanges among colleagues, enhancing employees' sense of happiness and belonging.

Approach

Employee planting area

2,800 square meters

1

"Return to nature, enjoy farming," the planting area is planned with 384 vegetable plots for employees to cultivate (approximately 5 square meters per person). Here, employees can physically touch the soil, feel the force of seeds breaking through the ground, and experience the entire process from planting to harvest.

Ecological orchard area

2,000 square meters

2

The outer ring of the vegetable field is meticulously crafted into a four-seasons orchard featuring peach trees, plum trees, orange trees, pomelo trees, and grapes, allowing one to fully enjoy the joy of harvest and nature's gifts in the natural rhythm of spring's bloom and autumn's fruition.

Flower-themed check-in area

6,000 square meters

3

The flower area plants different flowers according to the changes of the seasons, allowing for the enjoyment of different sceneries throughout all 4 seasons. Colleagues can take a leisurely stroll among them after work, appreciating the beauty of nature while gaining spiritual healing, achieving a seamless connection between work and life balance.



5.1 Human Rights Management 5.2 Human Resource Management Special Feature: Employee Stock Ownership Plan (ESOP) Special Feature: Diversity and Inclusion - Together as One
 Special Feature: Meet at the Farm – Enjoying Rural Life Beyond Work Special Feature: Creating a Pregnancy-Friendly Workplace 5.3 Occupational Health and Safety 5.4 Common Prosperity in Society
 Special Feature: Sharing Christmas Love with Tanwen Elementary School Special Feature: Science and Enlightenment - Educational Support for Tibetan Communities in Mainland China

Special Feature

Meet at the Farm – Enjoying Rural Life Beyond Work

Effectiveness

This farm not only provides fresh ingredients but has also become a popular social media check-in spot for the company. In their spare time, colleagues gather to check the growth of crops and share planting experiences; they can also appreciate the beauty of the cosmos flower fields, where slender stems support pink and white petals that gently sway in the breeze like a group of elves lifting the hems of their skirts, allowing busy professionals to instantly rediscover the tranquility of nature.

The construction of the farm is not just a plot for planting fruits, vegetables, and flowers, but also a vivid practice of implementing Green and promoting a healthy lifestyle. We hope this farm can become a "Green Station" for everyone to relax and inspire creativity. We also hope it will inject more vitality and warmth into the company's cultural life, and that every member of GIS can find their own pastoral joy here!



Special Feature

Creating a Pregnancy-Friendly Workplace

Origin

Care for employees during pregnancy and maternity in the workplace is a core embodiment of employee welfare in the "Social sector" Thematic Area. The Chengdu campus upgrades the functionality of the pregnancy break room and latation room and adds a "dedicated dining area for expectant mothers" in the cafeteria to build an exclusive care system for pregnant and maternity females, implementing workplace gender equality and ensuring the welfare of special groups.



Approach

Focus on the physiological, psychological, and occupational needs of females during pregnancy and postpartum periods, creating multi-scenario friendly support.

- 1** Upgrade the functionality of the pregnancy break room and latation room: Install a 1.2 meter radius privacy curtain (for an independent breastfeeding space), equip with a dedicated breast milk refrigerator and post a "Usage Guide" to clearly define the management rules of "Breast Milk Labeling & Timely Retrieval," balancing privacy and practicality to address the workplace challenges of breastfeeding and milk storage for pregnant and maternity employees.
- 2** Add a "dedicated dining area for expectant mothers" in the cafeteria: A semi-open independent area equipped with rounded dining tables (to reduce collision Risk) and cushioned seating (to alleviate discomfort from prolonged sitting during pregnancy), featuring bright and soft lighting along with warm decorations.
- 3** Cross-departmental Collaborative Management: A special task force, composed of the General Administration Department (Facility Operations), Human Resources Department (Rights Liaison), and the Union (Employee Feedback), is responsible for daily maintenance and usage audits of facilities. This ensures that resources are prioritized for pregnant and postpartum individuals, avoiding facility vacancies or occupation by non-target groups.
- 4** The maternity break room selects furniture made of formaldehyde-free Environmental Protection boards and uses Low VOC Environmental Protection paint. The cafeteria's "expectant mothers' dining area" employs Energy-saving soft light lighting equipment, avoiding the Impact of harmful substances and strong light on the Health of pregnant and maternity women. The breast milk storage refrigerator is equipped with a model of first-level energy efficiency, achieving a balance between functional requirements and High-efficiency energy use, and also meeting ESG Environment responsibility requirements.

Effectiveness

- 1** Environmental safety aspect: Reducing the risk of accidents during pregnancy through the adaptation of spaces and facilities.
- 2** Psychological experience aspect: Strengthening the sense of care for employees during pregnancy and maternity with "exclusive spaces," and enhancing the sense of belonging to the organization.
- 3** Long-term Value: This commitment to providing thoughtful nutritional and dining support goes beyond meeting employees' immediate dining needs; it also reflects the Company's support for women throughout different stages of their careers. By ensuring that expectant mothers feel respected and cared for during this important stage of life, the initiative also strengthens employees' long-term trust in and loyalty to the Company.

5.3 Occupational Health and Safety

5.3.1 Safety Guardian

ISO 45001 Occupational Health and Safety Management System

GIS has established an occupational health and safety (OHS) management system in accordance with Article 12-2 of the Occupational Health and Safety Management Regulations. In 2013, the Company adopted the ISO 45001 Occupational Health and Safety Management System and conducts internal and external audits annually in compliance with ISO standards. GIS also performs annual ISO 45001-based risk assessments, identifying major risks and environmental factors across all sites, and formulates corresponding control measures. When incidents occur, GIS undertakes investigations to analyze work-related accidents, develop corrective actions, and compile accident statistics. In cases requiring first aid or hospitalization, the Company promptly follows up on the affected individual's condition. GIS also carries out regular special inspections, logging deficiencies into the "Deficiency Inspection System" and requiring responsible units to track and implement corrective actions.

In 2025, six operating sites, including Taiwan and China Factories, completed ISO 45001 certification. The company also completed triennial certification renewal audits, with the verification covering 100% of employees and workers.

Occupational Health and Safety Management System Certificate



Employee Participation, Consultation, and Communication

Each GIS factory has established an Occupational Health and Safety Committee or Safety Production Committee, with the highest-ranking manager of the factory site serving as an ex-officio member, supported by committee members, an executive secretary, and employee representatives. The Taiwan Factories hold Occupational Health and Safety Committee meetings quarterly and Safety Officer Meetings monthly. In 2025, a total of 12 committee meetings and 60 officer meetings were held. At the General Interface Solution Ltd. Zhunan Factory, there were 5 employee representatives, 5 representatives from the Environmental Safety and Health Department, and 5 employer representatives. At the General Interface Solution Ltd. Houli Factory, there were 5 employee representatives, 5 ESH representatives, and 5 employer representatives. At the RECO Houli Factory, there were 5 employee representatives, 5 employer representatives, and 5 ESH representatives. These figures all comply with Paragraph 4, Article 11 of the Occupational Safety and Health Management Regulations, which requires that employee representatives comprise at least one-third of the committee.

The Environmental Safety and Hygiene Engineering Department is responsible for internal audits, coordination, and making recommendations related to environmental safety and hygiene matters within the committee. They appoint corresponding safety production management personnel and consistently convey, discuss, and promote occupational health and safety management tasks during the meetings. China Factories also hold monthly Safety Officer Meetings to execute the aforementioned content. In 2025, GIS had one Occupational Health and Safety-related deficiency, primarily due to the amount of waste generated exceeding the maximum monthly output specified in the industrial waste disposal plan by more than 10%. Regular clean-ups will be conducted to prevent excessive accumulation and abnormalities.

Occupational Health and Safety Technology Application Seminar



GIS ESH personnel actively participate in government-led meetings and activities related to health and occupational safety. In 2025, GIS participated in 56 sessions and strictly complied with regulations and government directives to ensure effective EHS management.

Public Hazardous Materials Review and Security Supervisor Promotion



2025 Government-led EHS Meetings and Activities Attended by GIS

Unit : No. of Events Attended

Item	General Interface Solution Ltd.	Interface Technology (ChengDu) Co., Ltd.	Interface Optoelectronics (ShenZhen) Co., Ltd.	Reco Biotek Co., Ltd.	Reco Technology (ChengDu) Co., Ltd.	Total
Safety Supervision Bureau	27	2	10	4	2	45
Health Bureau/Health Commission	4	0	4	0	2	10
Fire Department	0	0	0	1	0	1
Total						56

Note: The National Health Commission refers to the PRC's central health authority overseeing health and hygiene matters in China.

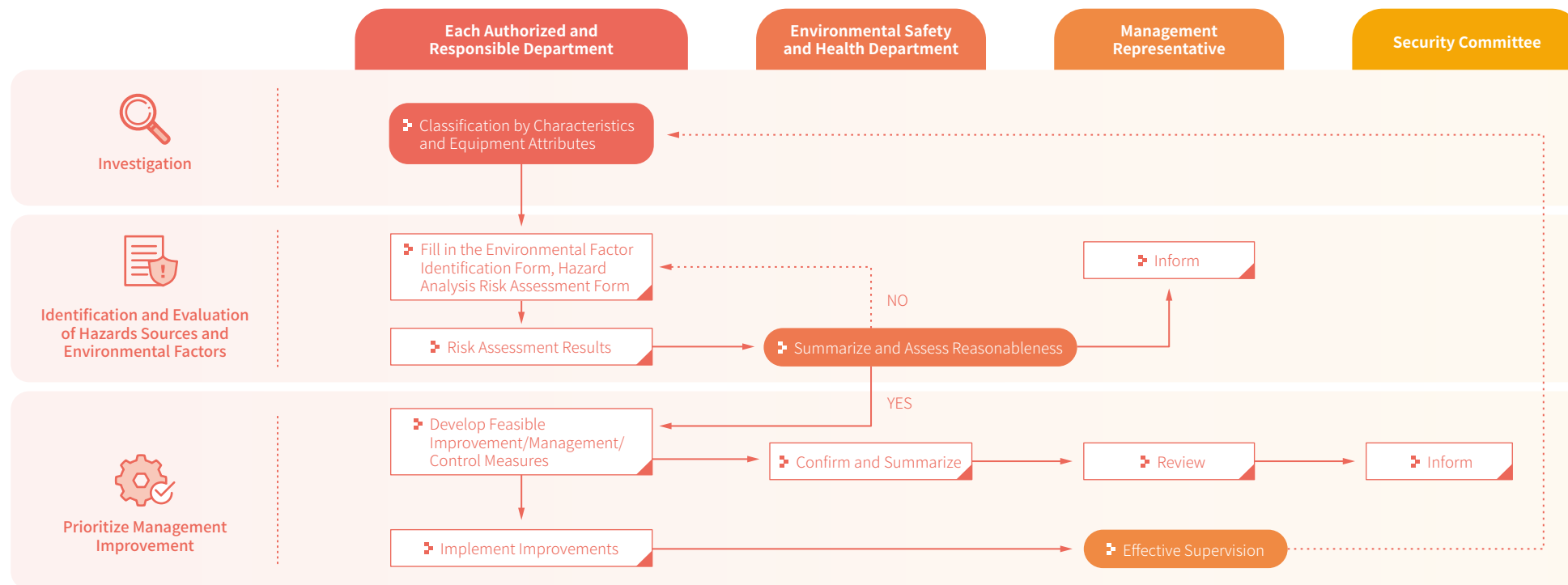
Hazard Identification and Risk Assessment

In accordance with the Occupational Safety and Health Management Regulations and ISO 45001 standards, GIS conducts occupational hazard and risk assessments within the site. The company has established the documentation for the Environmental Health and Safety Hazard and Environmental Factor Identification and Evaluation System. Responsible units are tasked with conducting regular and non-regular operational risk analyses on all machinery, equipment, and personnel (including visitors and contractors) within their domains. The EHS department assists in providing training for environmental factor and hazard risk assessments, and supports various departments in completing risk assessment forms and managing risks. Each responsible unit routinely completes the Hazard Analysis and Risk Assessment Form and Environmental Factor Identification Form annually. If there are changes in the operational area, a re-assessment of the risk in the work area will be conducted. In 2025, GIS identified a total of 4,669 general hazard risks and 94 significant hazard factors. If identified as significant operational or environmental hazards, risk mitigation plans must be developed in coordination with the Environmental Safety and Health Department, and necessary risk control measures must be implemented.

2025 GIS Hazard Identification and Risk Assessment Summary

Item	General Interface Solution Ltd.	Interface Technology (ChengDu) Co., Ltd.	Interface Optoelectronics (ShenZhen) Co., Ltd.	Reco Biotek Co., Ltd.	Reco Technology (ChengDu) Co., Ltd.	Total
General Hazards	3,135	695	434	0	405	4,669
Significant Hazards	49	39	6	0	0	94

Hazard Identification and Risk Assessment Process



Risk Control Measures

To eliminate hazards and reduce operational risks, GIS has established a variety of occupational health and safety management systems. The Company utilizes systematic management processes for construction application approvals and change management, requires responsible units to follow up and correct deficiencies identified during daily safety inspections, and regularly conducts job safety analyses to reduce unsafe behaviors, hazardous environmental conditions, and equipment-related risks. To enhance safety performance across all sites, GIS sets EHS objectives, management plans, and management review procedures at the end of each year, which are implemented in the following year. To enhance EHS performance across all sites, GIS establishes its EHS objectives, management programs, and management review procedures at the end of each year for implementation in the following year. Relevant initiatives include projects aimed at reducing hazards associated with toxic chemicals and dust exposure. Performance evaluations are conducted in accordance with the EHS Performance Measurement and Evaluation Procedures. Through the use of quantitative performance criteria, GIS has established a fair and reasonable reward and disciplinary system to support the effective implementation of its management objectives.

Occupational Health and Safety Related Management/Alert System

System Name	Functions
Construction Application System	Manages construction requests and contractor oversight
Change Management System	Process Hazard Evaluation
Inspection Deficiency System	EHS deficiency items and tracking improvements
Occupational Health Records	One health file per special operations (high-risk position) employee
Occupational Health Examination Abnormality Tracking System	Monitors personnel with abnormal occupational health check results
Employee Departure System	Ensures employees in special operations (high-risk positions) undergo exit medical exams
Accident Reporting System	Handles accident reporting, investigation, and documentation and analysis

Occupational Health and Safety Risk Control Plan

Risk Item	Control Plan	Execution Status
Operations involving toxic substances can pose hazards and risks to human health and the environment.	In response to changes in production processes within the factory, management plans are established to improve risks in areas involving the use of toxic chemicals and dust operations. - To reduce the risk of hazards associated with chlorine operations, chlorine detectors have been installed in the work area. - Formulate an Emergency Response plan. - Assign a dedicated person to receive toxic substances specialist training. - Purchase safety protective equipment and Emergency Response gear in compliance with regulations. - Control personnel access to the operational areas.	Please refer to the section on "Occupational Health and Safety Drills."

Occupational Health Records

GIS maintains occupational health records for personnel engaged in special operations, conducting regular health tracking and disease follow-ups.

Contractor Management

For contractors entering the plant for construction, GIS requires them to sign a Safety, Health, and Environmental Commitment Letter before commencing work. They must commit to complying with the Occupational Health and Safety Act and internal regulations during the construction period, which includes participating in consultative organization meetings, pre-construction safety meetings, and assigning appropriately configured labor for on-site operations. For construction personnel entering the plant, they are required to provide relevant safety and health information, including legally mandated insurance coverage, completion of an external six-hour "General Safety and Health Education and Training" ^{Note}, and participation in GIS's internal hazard communication education, ethics education, and anti-corruption awareness courses. This not only protects the rights of construction personnel but also ensures they possess adequate safety and health knowledge and skills. In addition, a construction risk assessment must be conducted before each project begins, requiring the availability of safety protection facilities and valid training certificates before work can start. During construction, the responsible and EHS departments provide supervision. Violations of safety, health, and environmental protection regulations incur corresponding penalties. Documentation such as the "Contractor Management and Construction Permit Application Guidelines" and "External Supplier Safety Management Standards" has been established for contractor management. In 2025, there were 16,284 construction applications and 1,314 construction inspection deficiencies handled by GIS, with a 100% improvement rate.

Note: The "General Safety and Health Education and Training" course is required for all construction personnel entering the Taiwan Factories and for supervisory personnel in the China Factories.

Inspection Deficiency

To reduce operational risks and prevent accidents, GIS established the EHS Inspection Operation Standards and the EHS Inspection and Deficiency Improvement Standards for China Factories. Regular environmental, health, and safety patrols are conducted based on these documents. Deficiencies are logged into the Inspection Deficiency System, and responsible departments assign personnel to correct them. EHS staff review the improvements and confirm closure. In 2025, GIS identified a total of 7,608 deficiencies in EHS inspections and responsible area inspections, with improvements completed for 7,601 items.

Accident Investigation and Reporting

To ensure timely and effective responses to accidents, minimize losses, and prevent recurrence, GIS established the Accident Reporting and Investigation Guidelines and the Industrial Accident Reporting, Investigation, and Handling Guidelines. These are supported by the Accident Notification System, which standardizes reporting, investigation, analysis, and corrective action procedures. In the event of fires, explosions, earthquakes, or chemical spills, GIS follows its ERT Organization and Emergency Response Procedures and complies with the Occupational Safety and Health Act and the Work Safety Law. Employees have the right to stop work and evacuate to a safe location in the event of imminent danger. The Company shall not dismiss, reassign, suspend wage of any employees during the work halt, or any other unfavorable treatment as a result.

Occupational Health and Safety Education and Training

To strengthen employees' awareness of occupational health and safety and foster a strong health and safety culture, GIS adheres to regulations and operational item requirements by regularly sending staff to external training organized by institutions and holding internal training sessions. These efforts enable employees to understand trends in occupational health and safety regulations. In 2025, GIS organized a total of 41 education and training courses, including in-house training and participation in external training. The courses were divided into four categories: Occupational Health and Safety (such as special operations and chemical management), Health (such as first aid personnel training), Fire Safety (such as ERT line leader firefighting practical training and floor fire emergency response), with a total of 93,776 training hours. The total training expenditure amounted to approximately NT\$583,159.74.

2025 Occupational Health and Safety Education and Training

Course Category	Number of Participants	Person-hours
Occupational Health and Safety	38,740	83,877
Health	849	4,169
Fire Safety	2,948	5,688
Total (Number of Participants)	42,537	93,734

Note: All training figures include employees who later departed during the year.

ERT Training



Occupational Health and Safety Drills

In accordance with the Occupational Safety and Health Act, the Fire Services Act, the Regulation on Emergency Responses to Work Safety Accidents, and GIS internal documents including the Contingency Plan for Work Safety Accidents, Environmental Emergency Response Plan, and ERT Organization Management and Emergency Response Operation Guidelines, the Company regularly performs annual evacuation drills for all employees and non-employees working onsite. Additionally, ERT/on-site emergency response plan drills are carried out specifically for ERT personnel. Through a combination of theoretical instruction and hands-on practice, participants learn the locations of fire escape routes and emergency exits, gain proficiency in emergency response procedures, and develop the ability to react swiftly in the event of an incident. The Company also invites professional firefighting service providers to deliver fire extinguisher training, high-pressure hydrant operation drills, and smoke simulation experiences at factory sites. In 2025, GIS achieved a 100% compliance rate for drills. A total of 11 annual escape and evacuation drills were conducted with 22,729 participants, and 104 ERT/on-site response drills were held with 1,367 participants.

2025 Summary of Safety Drills

Juridical	General Interface Solution Ltd.		Interface Technology (ChengDu) Co., Ltd.		Interface Optoelectronics (ShenZhen) Co., Ltd		Reco Biotek Co., Ltd.		Reco Technology (ChengDu) Co., Ltd.	
Item	Sessions	Participants	Sessions	Participants	Sessions	Participants	Sessions	Participants	Sessions	Participants
Annual Escape and Evacuation Drill	4	675	2	16,715	2	4,326	1	128	2	885
ERT/On-Site Response Drill	4	489	54	397	41	434	0	0	5	47

Note:
ERT/On-Site Response Plan drills are scheduled at the end of each year based on the specific conditions of each factory. Drills for each department are carried out monthly according to the following year's drill schedule.

Company-wide Fire Escape and Evacuation Drill



Smoke Simulation Experiences



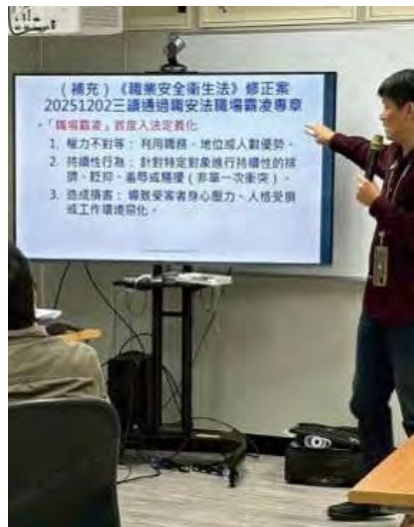
Company-wide Fire Escape and Evacuation Drill



5.1 Human Rights Management 5.2 Human Resource Management Special Feature: Employee Stock Ownership Plan (ESOP) Special Feature: Diversity and Inclusion - Together as One
 Special Feature: Meet at the Farm – Enjoying Rural Life Beyond Work Special Feature: Creating a Pregnancy-Friendly Workplace **5.3 Occupational Health and Safety** 5.4 Common Prosperity in Society
 Special Feature: Sharing Christmas Love with Tanwen Elementary School Special Feature: Science and Enlightenment - Educational Support for Tibetan Communities in Mainland China

Workplace Unlawful Infringement Prevention Awareness Session

In accordance with the Occupational Safety and Health Act, Enforcement Rules of the Occupational Safety and Health Act, and the Guidelines for the Prevention of Unlawful Infringement in the Course of Performing Duties, GIS established internal regulations titled Operating Procedures for the Prevention of Unlawful Infringement in the Course of Performing Duties, aiming to protect employees from physical, verbal, or psychological harm caused by supervisors, colleagues, service recipients, or any individuals encountered during work. Every six months, the highest-ranking executive at each factory signs and publicly announces a statement against unlawful infringement. Annually, risk assessments are conducted targeting workplaces and supervisors, and regular education and training sessions are held for both new hires and current employees to raise awareness of relevant legal knowledge and to establish correct behavioral norms. Additionally, grievance channels are established, including telephone, written submissions, and email. In 2025, GIS issued two public statements on unlawful infringement and conducted 68 training sessions for new hires, one on-the-job training session for all employees, and one training session for supervisors, totaling 70 sessions with 1,038 participants.



5.3.2 Statistics on Occupational Accidents

GIS strictly complies with occupational health and safety regulations, striving for zero major safety incidents and zero occupational diseases to ensure a healthy and safe working environment. In 2025, GIS reported a total of 22 recordable occupational injury cases, including cuts to 2 people, ergonomic injuries to 3 people, mechanical injuries to 1 person, collision injuries to 3 people, and falls or sprains to 12 people. The Disabling Injury Severity Rate (SR) of disabling injuries in the 2025 year was higher than the previous year, primarily due to frequent fall and ergonomic-related occupational injury incidents. The Environmental Safety and Health Department issued relevant announcements and conducted advocacy in hopes of effectively reducing these incidents.

GIS provides equal training and awareness programs on occupational health and safety to both employees and non-employees. Although the Company does not include non-employees in its official occupational injury statistics, injury cases involving non-employees are handled according to the same procedures as those for employees, and their respective contractors are notified for proper follow-up and resolution. According to Article 37, 2 items of the Occupational Health and Safety Act, GIS did not experience any major occupational accidents in 2025. ^{Note}

Note:

The term "major occupational disaster" as referred to in Article 37, 2 items of the Occupational Health and Safety Act, means that when one of the following occupational disasters occurs in the workplace of a business unit, the employer must report it to the labor inspection authorities within 8 hours.

1. Occurrence of a fatal disaster.
2. The number of participants affected by the disaster is 3 or more (including the injured).
3. The number of participants affected by the disaster is 1 or more, and hospitalization is required.
4. Other disasters designated and announced by the central Government Agencies.

Workplace Unlawful Infringement Prevention Training



Employee Occupational Safety Performance over the Past Three Years

Category	2023	2024	2025
Total Working Hours	24,659,634	36,436,766	35,676,380
Number of Recordable Work-Related Injuries	13	17	22
Rate of Recordable Work-Related Injuries	0.39	0.44	0.62
Disabling Injury Frequency Rate (FR)	0.39	0.44	0.62
The Severity Rate (SR)	10	13	31

1. In accordance with Article 6 of the Enforcement Rules of the Labor Inspection Act in Taiwan, which defines the Severity Rate of disabling injuries as the total number of lost workdays due to disabling injuries per million working hours, and the Disabling Injury Frequency Rate as the number of disabling injuries per million working hours, for external disclosure consistency, the "Rate of Recordable Work-Related Injuries" has been presented using the Severity Rate (FR).
2. Statistics do not include commuting traffic accidents.
3. Total working hours are the monthly "Statistics on Occupational Accidents report" hours, representing actual working hours.
4. The number of occupational injury cases is primarily based on the monthly "Statistics on Occupational Accidents report" data.
5. Occupational Injury Fatality Rate = (Number of fatalities / Total working hours) × 1,000,000; None in 2025.
6. Serious Occupational Injury Rate = (Number of serious injuries excluding fatalities / Total working hours) × 1,000,000; None in 2025.
7. A severe occupational injury refers to an injury resulting in permanent disability or the inability to return to the pre-injury health status within six months due to an occupational injury.
8. The total number of disabling injuries is calculated as the total number of participants including fatalities, permanent total disability, permanent partial disability, and temporary total disability.
9. Non-employee workers at GIS (including on-site contractors and other contractors) did not experience any occupational incidents in 2025.

Campaigns for Not Using Mobile Phones While Walking



Ergonomic Hazard Prevention Awareness Campaign



5.3.3 Employee Health Promotion

Health Promotion

To build a positive working environment, enhance employees' identification with the company, and create corporate sustainability, the Taiwan Factories, in addition to hiring occupational physicians to perform labor health services as required by regulations, organize a variety of health promotion activities and campaigns based on employees' health status at each site. These include disease prevention, wellness activities, and health lectures, aimed at improving employees' work efficiency and increasing the company's competitiveness. The 2025 Health Awareness initiatives included 13 items such as heatstroke prevention, epidemic diseases, and awareness on the three highs. Health promotion activities comprise 74 items, including blood donation, Family Day, and team building activities. Health lectures cover 4 items, including topics like diabetes and obesity, immune diseases, and emotional aromatherapy. A total of 91 health promotion activities were held in 2025.

2025 Health Promotion Activities Statistics – Number of Sessions

Item	General Interface Solution Ltd.	Interface Technology (ChengDu) Co., Ltd.	Interface Optoelectronics (ShenZhen) Co., Ltd.	Reco Biotek Co., Ltd.	Reco Technology (ChengDu) Co., Ltd.	Total
Health Awareness	7	2	2	2	0	13
Wellness Activities	44	4	4	19	3	74
Health Lectures	3	0	0	1	0	4
Total	54	6	6	22	3	91

Health Promotion Activity - Blood Donation



Health Lecture - Prevention of Diabetes and the Three Highs



Health Checks

To safeguard employees' physical and mental well-being and prevent occupational diseases, GIS regularly appoints certified labor health service personnel to carry out tasks such as ergonomic hazard prevention, maternity protection programs, job suitability assessments, and interpretation and recommendations of health examination results pursuant to the Occupational Safety and Health Act, the Labor Health Protection Regulations, and the Regulations for Occupational Health Examination Management. In 2025, a total of 24 site visits by occupational physicians were arranged, during which 21 tasks were conducted, including ergonomic hazard assessments, maternity protection programs, job suitability arrangements, and health report reviews. Additionally, three labor health service nurses were employed to be stationed at the factory to carry out labor health protection-related tasks.

Each factory's ESH unit organized legally required physical examinations for new hires and executives, annual general checks, reinstatement exams, and occupational health screenings. Examinations were scheduled according to employee needs, with all costs covered by the Company. In 2025, a total of 12,237 employees underwent health examinations, with 783 abnormal cases identified, at a total cost of NT\$26,704,204. Employees with abnormal examination results were referred for hospital reexamination, and all results were confirmed as normal. The number of recordable occupational disease cases was 0, and the number of fatalities caused by occupational disease was also 0.

Employee Health Exam



Physician On-site Service



2025 Physical Examination Items and Results

Type of Examination	Applicable Employees	Frequency	General Interface Solution Ltd.		Interface Technology (ChengDu) Co., Ltd.		Interface Optoelectronics (ShenZhen) Co., Ltd.		Reco Biotek Co., Ltd.		Reco Technology (ChengDu) Co., Ltd.	
			Total Examinees	Abnormal Cases	Total Examinees	Abnormal Cases	Total Examinees	Abnormal Cases	Total Examinees	Abnormal Cases	Total Examinees	Abnormal Cases
Executive physical examination	Supervisors of Grade 4 and above	Once per year	78	14	396	0	547	0	46	25	75	1
Annual general examination	Regular employees hired before Dec. 31 of the previous year	Once per year	54	12	3,622	96	1,122	273	86	41	142	1
Reinstatement Physical Examination	Returnees from consecutive leave >30 days	Before returning to work	0	0	50	6	0	0	0	0	0	0
Special Health Examinations	Before/during/after performing hazardous role (e.g. reassignment/ departure)	As required	17	0	938	4	663	1	10	4	68	1
pre-employment physical examinations	Newly recruited employees	As required	238	17	297	9	3,700	265	68	13	20	0
Total			387	43	5,303	115	6,032	539	210	83	305	3

Note:

- Executive and annual general examinations are benefits provided by the company. If there are any abnormalities, employees are required to go to the hospital for reexamination on their own.
- Reinstatement physical examinations are currently conducted only at the Chengdu Factory; other factories do not have this requirement.
- Special Examination for Hazardous Operation Types: Operations involving dust exposure and tasks involving ionizing radiation.
- Common abnormalities identified in health examinations include elevated cholesterol, high blood pressure, high LDL cholesterol, high blood sugar, X-ray-detected fibrosis, and thyroid enlargement or nodules.
- If occupational contraindications are identified during occupational health examinations, employees are reassigned to suitable positions.

5.4 Common Prosperity in Society

GIS consolidated the Group's resources and manpower to establish the GIS Social Welfare Foundation (the GIS Foundation) in 2016, under the mission "Love and Care for Our Next Generation". This initiative embodies the philosophy of "people-oriented, fulfilling corporate social responsibility", focusing primarily on disadvantaged and disabled children and youth by providing diverse welfare services. GIS encourages employees' active participation through long-term programs including charity donations, holiday gift box purchases from social welfare organizations, Christmas gift donations to underprivileged children, and related community activities. In 2020, the GIS Foundation established Miaoli County's first privately operated parent-child space, Play Together Parent-Child Space, providing localized, family-like, free access services in the community, with professional social workers engaged to organize activities and offer consultations to ease parental care burdens in Zhunan and Toufen, Miaoli County. This family-centered, community-based initiative serves as a gatekeeper for the social safety net.

Beyond deepening local engagement and giving back to Taiwan, GIS aims to foster medium- and long-term planning for its charitable partners and collaborators to cultivate more sustainable development possibilities. The Company also encourages employees to join charitable projects; through full participation and the support of GIS and its affiliates, resources are more effectively channeled to those in need. In 2025, GIS employees engaged in various charity and community service events, with 1,132 participants altogether and donating a total of NT\$461,000. Details on related charity projects and annual care programs are presented in the table below.



Program 1

GIS Employee Volunteer Service and Sponsorship

GIS encourages employees to volunteer in charitable activities as company representatives, helping them gain deeper insights into diverse social needs and the true purpose of volunteer leave. Through public welfare engagement, the Company promotes sustainable lifestyles and ensures no one is discriminated against based on economic status, age, gender, physical or mental condition, ethnicity, or religion.

a.

Taiwan Factories

- Gift Donations for Children Christmas Wish List Program: 44 employees participated by supporting economically disadvantaged and rural area children assisted by Tanwen Elementary, Miaoli Family Support Center, and Tongyuan District Social Welfare Service Center, delivering a total of 97 Christmas gifts.
- Lunar New Year Gift Boxes: 14 employees ordered 97 gift boxes, of which 32 were donated to the Dahu Social Welfare Center and GIS foundation assisted families.
- Supporting Foundation Activities: Employees served as volunteers for PaPa Lu Tells Stories and summer activities for children and youth - Leopard Cat-Friendly Rice and Gift Donations for Children Christmas Wish List Program at Tanwen Elementary, Miaoli Family Support Center, and Tongyuan District Social Welfare Service Center. A total of 6 sessions were held, with 31 participants.
- Fairtrade Pantry: Employees donate by putting coins in the donation box when they drink a cup of fair trade coffee. In 2025, a total donation of NT\$ 19,127 was made (NT\$13,888 by the GIS Foundation and NT\$5,239 by World Vision International).

b.

China Factories

- Educational Support for Tibetan Communities in Mainland China project: school uniforms, printers and ink toners, science experiment kits, and other supplies were donated by the Chengdu Factory to Yulong Township Central Elementary School in Dege County, Ganzi Prefecture. A total of 9 employees participated, with a total donation amount of NT\$442,000.
- Social Welfare Services: Employees from Chengdu and Shenzhen Factories actively participated in volunteer activities such as "Love on the Road, Civilized Escort," "Love on the Road, Planting Trees with You," "Unleashing Vitality, Leading the Future" Sports Event Order Maintenance, "Love Giving Back to Society '6+1' Series" for Legal Promotion, "School Parent Volunteer Duty," and "Voluntary Blood Donation." A total of 1,101 participants were involved.

GIS Employee Volunteer Service and Sponsorship



Program 2

PaPa Lu Storytelling School Tours

Since 2022, the “PaPa Lu Tells Stories” school tour has been promoting meaningful picture book content in a lively and engaging manner annually to public and private kindergartens and elementary schools across the communities and campuses of Miaoli and Taichung. The objective is to enhance educational quality across various domains, ensuring inclusive, equitable, and high-quality education, while actively addressing gender disparities in education. Meanwhile, the picture book content is linked to the United Nations Sustainable Development Goals (SDGs), with the first half of the year focusing on SDG 2: Zero Hunger, and the second half focusing on SDG 5: Gender Equality. In 2025, PaPa Lu Tells Stories was executed with 20 sessions, and a total of 3,108 in number of participants.

Program 3

Rooted in Community – Play Together Parent-Child Space

In 2025, the first floor was open for a total of 162.5 days, serving 1,920 parents and children; the second floor hosted a total of 54 activities, with 852 parents and children participating; temporary nursery services were provided for 25 days, serving 26 unique households and 81 attendances.

Program 4

Rooted in Community – Northern Region Nursery Resource Center

In 2025, the center recorded 417 sessions for facility use (including breastfeeding rooms) with 10,205 participants, 2,494 for consultation services, 7,554 for book borrowing, 10 parenting education sessions with 206 participants, 205 parent-child activities with 4,171 participants, 42 outreach sessions with 697 participants, 48 community awareness events with 3,506 participants, and 2 educational toy lending station visits with 2,324 participants. Total 724 sessions, 31,157 participants.

Program 5

Rooted in Community – Family Resource Deployment Service Program

Commissioned by the Miaoli County Government in 2025, GIS carried out 63 sessions, reaching 534 participants.

- ❖ Family support groups and activities: 7 sessions, 107 participants.
- ❖ Children's groups and activities: 8 sessions, 55 participants.
- ❖ Community capacity-building (storytelling, baking): 9 sessions, 97 participants.
- ❖ Academic tutoring activities for children and youth: 5 sessions, 38 participants.
- ❖ Supervisory on-the-job training (internal/external supervision): 24 sessions, 97 participants.
- ❖ Housekeeping training: 10 sessions, 140 participants.

PaPa Lu Storytelling School Tours



Rooted in Community – Play Together Parent-Child Space



Special Feature

Sharing Christmas Love with Tanwen Elementary School

Since 2019, company colleagues have participated in the Foundation's Gift Donations for Children Christmas Wish List Program. Over the span of 7 years, a total of 560 employees have participated, and a total of 1,100 gifts have been delivered. For the first time in 2024, we arranged for colleagues to personally deliver gifts to Tai'an Elementary. This year, we received wish cards from Miaoli Family Support Center, Tongyuan District Social Welfare Service Center, and Miaoli County Tanwen Elementary. The wishes included an alarm clock for a child who wants to wake up on their own so that their mother can sleep a bit longer, a warm blanket for winter use, sneakers needed by sports students, and a nightlight for trips to the bathroom at night. These wishes once again ignited the enthusiasm of our colleagues, who fulfilled them in just one week. 10 colleagues, filled with blessings, visited Tanwen Elementary, personally delivering 47 Christmas gifts. Seeing the children's happy smiles as they received their wish gifts, the colleagues felt like volunteering was a spiritual recharge station, turning Christmas into not just a festive holiday, but a memorable and meaningful day!



Special Feature

Sharing Christmas Love with Tanwen Elementary School

1



❖ Opening - Children sing a welcome song enthusiastically.

2



❖ The school presented a certificate of appreciation-Chen Yun-Pei, Director of the GIS Technology Development Division, accepts the certificate of appreciation on behalf of GIS.

3



❖ Gift-Giving Brings Joy

6



❖ Group photo to commemorate the successful conclusion

5



❖ Interactive Time - Diabolo Teaching

4



❖ Giving Back with Gratitude- School Diabolo Team Performance



Employees' Feedback

01

Participating in the Send Love activity for the second year. Each time I saw the children preparing performances to welcome us, I was a little worried if we were disturbing the school. But later I realized these are the sincere intentions of the teachers and children. Learning to give back and show gratitude is also an important lesson for the children. I appreciate the company for organizing these activities; these memories are truly precious!

02

What impressed me deeply was seeing the children eagerly rushing to the court to play with the basketballs they received after class, their faces full of smiles. Seeing their happiness firsthand was truly touching and also healing for me!

Special Feature

Science and Enlightenment - Educational Support for Tibetan Communities in Mainland China

In September 2025, the educational aid team, led by the company's President Tung-Chao Hsu and General Director Cheng-Tao Tsai, once again arrived at Yulong Township Central Elementary School in Dege County, Ganzi Prefecture. Since 2022, under the advocacy of Chairman Hsien-Ying Chou, the educational support project has launched multi-year and diverse forms of educational assistance to remote mountainous areas in the Tibetan region. This year marks the 4th year GIS Group has extended warmth and expressed love to Yulong Primary School.

Unlike previous years, this time we not only brought 124 sets of educational materials, but also carefully prepared a series of fun scientific enlightenment activities. We have completed a heartfelt transition from "material assistance for education" to "empowerment for growth."

The two-day science journey was filled with surprises and laughter: on the first day, we set up a temporary cinema for children who rarely have the opportunity to watch movies, igniting joy with "Ne Zha 2" and seamlessly transforming movie plots into scientific experiment workshops. Through fun experiments with electricity, density, air pressure, and more, mythical scenes were turned into tangible scientific knowledge. On the second day, the science magic show lit up the entire venue, with wonderful demonstrations of flames, dry ice, air cannons, and more, allowing the children to experience the charm of science amidst exclamations. The subsequent science fair transformed the playground into a paradise, with children holding "science passports" to check in at various fun projects, and all 124 participants collected stamps, receiving exclusive science gift packages.



This scientific engagement across an altitude of 4,000 meters not only filled the gap in scientific enlightenment for Tibetan children but also planted the seeds of exploring the world in their hearts. On the 4-year journey of educational assistance, we have always believed that igniting dreams and empowering growth is the most precious gift we can give to the children, rather than material aid.



Appendix



Appendix 1: GRI Content Index

GRI 2: General Disclosures 2021

Statement on Use	GIS has reported in accordance with the GRI Standards (2021 edition) for the period from January 1 to December 31, 2025.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not applicable

GRI Standards	Disclosure	Corresponding Section	Page No.	Omission Reason / Description
The Organization and Its Reporting Practices				
2-1	Organizational details	About This Report Company Overview	02 05	
2-2	Entities included in the organization's sustainability reporting	About This Report Company Overview	02 05	
2-3	Reporting period, frequency and contact point	About This Report	02	
2-4	Restatements of information	About This Report	02	
2-5	External assurance	About This Report	02	
Activities and Workers				
2-6	Activities, value chain and other business relationships	Company Overview 3.1 Innovation and R&D 3.3 Supply Chain Management	05 67 77	
2-7	Employees	5.2.1 Composition of Employees	136	
2-8	Workers who are not employees	5.2.1 Composition of Employees	136	
Governance				
2-9	Governance structure and composition	2.1 Governance Organization	40	

GRI Standards	Disclosure	Corresponding Section	Page No.	Omission Reason / Description
2-10	Nomination and selection of the highest governance body	2.1 Governance Organization	40	
2-11	Chair of the highest governance body	2.1 Governance Organization	40	
2-12	Role of the highest governance body in overseeing the management of impacts	1.1 Sustainable Development Management	16	
2-13	Delegation of responsibility for managing impacts	1.1 Sustainable Development Management	16	
2-14	Role of the highest governance body in sustainability reporting	About This Report 1.1 Sustainable Development Management	02 16	
2-15	Conflicts of interest	2.1 Governance Organization 2.2 Integrity Management and Legal Compliance	40 46	
2-16	Communication of critical concerns	1.2 Stakeholder Engagement	22	
2-17	Collective Knowledge of the highest governance body	2.1 Governance Organization	40	
2-18	Evaluation of the performance of the highest governance body	2.1 Governance Organization	40	
2-19	Remuneration policies	2.1 Governance Organization	40	
2-20	Process to determine remuneration	2.1 Governance Organization	40	
2-21	Annual total compensation ratio	5.2.2 Talent Attraction and Equality in Diversity	143	
Strategy, Policies and Practices				
2-22	Statement on sustainable development strategy	Letter From The Sustainable Development Committee Chairperson	04	
2-23	Policy commitments	1.1 Sustainable Development Management 2.2 Integrity Management and Legal Compliance 5.1.1 Human Rights Policy	16 46 132	
2-24	Embedding policy commitments	2.2 Integrity Management and Legal Compliance 3.3 Supply Chain Management 5.1.2 Human Rights Due Diligence 5.1.3 Human Rights Education and Training for Employees	46 77 133 136	

GRI Standards	Disclosure	Corresponding Section	Page No.	Omission Reason / Description
2-25	Processes to remediate negative impacts	1.2 Stakeholder Engagement	22	
		2.2 Integrity Management and Legal Compliance	46	
		2.4 Risk Management	57	
		5.1.1 Human Rights Policy	132	
		5.1.2 Human Rights Due Diligence	133	
2-26	Mechanisms for seeking advice and raising concerns	1.2 Stakeholder Engagement	22	
		2.2 Integrity Management and Legal Compliance	46	
2-27	Compliance with laws and regulations	2.2 Integrity Management and Legal Compliance	46	
2-28	Membership associations	Company Overview	05	
Stakeholder Engagement				
2-29	Approach to stakeholder engagement	1.2 Stakeholder Engagement	22	
2-30	Collective bargaining agreements	5.2.1 Composition of Employees	136	

GRI Topic-Specific Disclosures: Material Topics

Category/ Topics	GRI Standards Disclosure		Corresponding Section	Page No.	Omission / Note
GRI 3: Material Topics 2021	3-1	Process to determine material topics	1.3 Management of Material Topics	25	
	3-2	List of material topics	1.3 Management of Material Topics	25	
	3-3	Management of material topics	1.5 Sustainable Outcomes and Goals I.Focusing on Sustainability, Co-Creating Value	34 15	
Material Topics : Sustainability Strategy Planning and Practice					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.5 Sustainable Outcomes and Goals I.Focusing on Sustainability, Co-Creating Value	34 15	
Material topics : Economic Performance					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.5 Sustainable Outcomes and Goals I.Focusing on Sustainability, Co-Creating Value II. Operating with Ethics, Managing Responsibly	34 15 39	

Category/ Topics	GRI Standards Disclosure		Corresponding Section	Page No.	Omission / Note
GRI 201: Economic Performance 2016	201-4	Financial assistance received from government	2.3 Financial Performance	53	
Material topics : Governance Operations and Information Transparency					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.5 Sustainable Outcomes and Goals II. Operating with Ethics, Managing Responsibly	34 39	
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	2.2 Integrity Management and Legal Compliance	46	
	205-2	Communication and training about anti-corruption policies and procedures	2.2 Integrity Management and Legal Compliance	46	
	205-3	Confirmed incidents of corruption and actions taken	2.2 Integrity Management and Legal Compliance	46	
Material topics : Information Security					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.5 Sustainable Outcomes and Goals II. Operating with Ethics, Managing Responsibly	34 39	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Information Security	62	
Material topics : Innovation and R&D					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.5 Sustainable Outcomes and Goals III. Innovative Transformation, Advancing Together through Procurement	34 66	
GRI 302: Energy 2016	302-5	Reductions in energy requirements of products and services	3.1 Innovation and R&D	67	
Material topics : Supply Chain Due Diligence Management					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.5 Sustainable Outcomes and Goals III. Innovative Transformation, Advancing Together through Procurement	34 66	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	3.3 Supply Chain Management	77	
	308-2	Negative environmental impacts in the supply chain and actions taken	3.3 Supply Chain Management	77	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	3.3 Supply Chain Management	77	
	414-2	Negative social impacts in the supply chain and actions taken	3.3 Supply Chain Management	77	
Material topics : Quality Management					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.5 Sustainable Outcomes and Goals III. Innovative Transformation, Advancing Together through Procurement	34 66	

Category/ Topics	GRI Standards Disclosure		Corresponding Section	Page No.	Omission / Note
Material topics : Customer Service and Satisfaction					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.5 Sustainable Outcomes and Goals III. Innovative Transformation, Advancing Together through Procurement	34 66	
Material topics : Hazardous Substance Management					
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	3.2 Green Quality	71	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2.2 Integrity Management and Legal Compliance 3.2 Green Quality	46 71	
Material topics : Climate Change Management					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.5 Sustainable Outcomes and Goals IV.Environmental Stewardship, Sharing Prosperity with GIS	34 87	
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	4.1 Climate Change Response	88	
Material topics : Energy and Emissions					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.5 Sustainable Outcomes and Goals IV. Environmental Stewardship, Sharing Prosperity with GIS	34 87	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.2.1 Energy Management	97	
	302-3	Energy intensity	4.1.4 Metrics and Targets	95	
	302-4	Reduction of energy consumption	4.2.1 Energy Management	97	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG Emissions	4.2.2 Greenhouse Gas Management	99	
	305-2	Energy indirect (Scope 2) GHG emissions	4.2.2 Greenhouse Gas Management	99	
	305-3	Other indirect (Scope 3) GHG emissions	4.2.2 Greenhouse Gas Management	99	
	305-4	GHG emissions intensity	4.2.2 Greenhouse Gas Management	99	
	305-5	Reduction of GHG emissions	4.2.2 Greenhouse Gas Management	99	
Material topics : Cleantech Opportunity					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.5 Sustainable Outcomes and Goals V. Building A Safe and Fulfilling Workplace, Advancing Social Well-being	34 130	

Category/ Topics	GRI Standards Disclosure		Corresponding Section	Page No.	Omission / Note
Material topics : Talent Development and Cultivation					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.5 Sustainable Outcomes and Goals V. Building A Safe and Fulfilling Workplace, Advancing Social Well-being	34 130	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	5.2 .3 Talent Development and Cultivation	154	
	404-3	Percentage of employees receiving regular performance and career development reviews	5.2 .3 Talent Development and Cultivation	154	
Material topics : Occupational Health and Safety					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.5 Sustainable Outcomes and Goals V. Building A Safe and Fulfilling Workplace, Advancing Social Well-being	34 130	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	5.3.1 Safety Guardian	166	
	403-2	Hazard identification, risk assessment, and incident investigation	5.3.1 Safety Guardian	166	
	403-3	Occupational health services	5.3.3 Employee Health Promotion	174	
	403-4	Worker participation, consultation, and communication on occupational health and safety	5.3.1 Safety Guardian	166	
	403-5	Worker training on occupational health and safety	5.3.1 Safety Guardian	166	
GRI 403: Occupational Health and Safety 2018	403-6	Promotion of worker health	5.3.3 Employee Health Promotion	174	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3.3 Supply Chain Management 5.3.1 Safety Guardian	77 166	
	403-8	Workers covered by an occupational health and safety management system	5.3.1 Safety Guardian	166	
	403-9	Work-related injuries	5.3.2 Statistics on Occupational Accidents	172	A management system for non-employee workers is planned to be established in 2026 to monitor relevant data, including site entries and working hours. In 2025, 666 work permits were issued; however, no relevant working-hour statistics were available.
	403-10	Work-related ill health	5.3.3 Employee Health Promotion	174	

Category/ Topics	GRI Standards Disclosure		Corresponding Section	Page No.	Omission / Note
Material topics : Human rights management					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.5 Sustainable Outcomes and Goals V. Building A Safe and Fulfilling Workplace, Advancing Social Well-being	34 130	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	2.2 Integrity Management and Legal Compliance 5.1.2 Human Rights Due Diligence 5.2.2 Talent Attraction and Equality in Diversity	46 133 143	
GRI 409 Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	2.2 Integrity Management and Legal Compliance 5.1.2 Human Rights Due Diligence	46 133	
Material topics : Talent Attraction and Equality in Diversity					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.5 Sustainable Outcomes and Goals V. Building A Safe and Fulfilling Workplace, Advancing Social Well-being	34 130	
GRI 201: Economic Performance 2016	201-3	Defined benefit plan obligations and other retirement plans	5.2.2 Talent Attraction and Equality in Diversity	143	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	5.2.1 Employee Profile	136	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.2.2 Talent Attraction and Equality in Diversity	143	
	401-3	Parental leave	5.2.2 Talent Attraction and Equality in Diversity	143	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	5.2.1 Composition of Employees	136	
	405-2	Ratio of basic salary and remuneration of women to men	5.2.2 Talent Attraction and Equality in Diversity	143	

Appendix 2: SASB Index

Technology & Communications / Hardware

Topic	Code	Accounting Metric	Category	Unit of Measure	Response
Product Security	TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products	Discussion and Analysis	None	Not applicable.
Employee Diversity & Inclusion	TC-HW-330a.1	Percentage of gender and racial/ethnic group representation for: (1) management, (2) technical staff, and (3) all others	Quantitative	Percentage (%)	100% of employees are of Asian ethnicity. See Section 5.2 “Human Resource Management” for details.
Product Lifecycle Management	TC-HW-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantitative	Percentage (%)	The percentage of semi-finished products containing IEC 62474 declarable substances by revenue was 0%. See Section 3.2 “Green Quality” for details.
	TC-HW-410a.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT certification or equivalent	Quantitative	Percentage (%)	Not applicable (GIS does not sell end products).
	TC-HW-410a.3	Percentage of eligible products, by revenue, meeting ENERGY STAR® criteria	Quantitative	Percentage (%)	Not applicable (GIS does not sell end products).
	TC-HW-410a.4	Weight of end-of-life products and e-waste recovered through take back programs, percentage recycled	Quantitative	Metric Tons (t) Percentage (%)	(1) 0 metric tons. (2) 0%. No relevant data collected (GIS does not sell end products).
Supply Chain Management	TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	Quantitative	Percentage (%)	(a) 15.4% ◦ (2.4% increase compared with the previous year) (b) Per the “GIS Supplier Management Operating Standards” , materials are classified as critical or non-critical. Currently, only supplier investigations are conducted, with no mandatory audits required. See Section 3.3 “Supply Chain Management” for details.
	TC-HW-430a.2	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances	Quantitative	Rate	Currently, only suppliers that have undergone RBA Validated Audit Process (VAP) are tracked. Non-conformance and corrective action rates are not yet statistically recorded.
Materials Sourcing	TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	None	See Section 3.3 “Supply Chain Management” for details.
Activity Metric	TC-HW-000.A	Number of units produced by product category	Quantitative	Quantity Number	See Section “Company Overview” for details.
	TC-HW-000.B	Area of manufacturing facilities (square feet)	Quantitative	Square feet (ft²)	The total area for manufacturing is considered a trade secret and is not disclosed.
	TC-HW-000.C	Percentage of production from owned facilities	Quantitative	Percentage (%)	100% of GIS products are manufactured in owned facilities.

Appendix 3: Sustainability Disclosure Indicators—Optoelectronics Industry

No.	Indicator	Indicator Type	Unit	Response
一	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy)	Quantitative	Gigajoules (GJ), Percentage (%)	(1) 847,682.82GJ (2) 99.60% (3) 86.10%
二	Total water withdrawn, total water consumption	Quantitative	Thousand cubic meters (m ³)	(1) 1,533.72 (2) 1,045.67
三	Weight of hazardous waste generated and percentage recycled	Quantitative	Metric tons (t), percentage (%)	(1) 264.29 metric tons (2) 39.59%
四	Type of, number of employees in and rate of occupational accidents	Quantitative	Percentage (%), quantity	See Section 5.3 “Occupational Health and Safety” for details
五	Product Lifecycle Management Disclosure: including weights of scraps and electronic waste and percentage recycled	Quantitative	Metric tons (t), percentage (%)	(1) 0 metric ton (2) 0% No relevant data collected (GIS does not sell end products)
六	Description of the management of risks associated with the use of critical materials	Qualitative Description	Not applicable	See Section 3.3 “Supply Chain Management” for details
七	Total amount of monetary loss as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	NTD	None
八	Production of major products by product category	Quantitative	Thousand units	72,699

Appendix 4: TCFD Disclosures

Thematic Area	TCFD Recommended Disclosures	Corresponding Section	Page No.
Governance	Describe the board's oversight of climate-related risks and opportunities.	4.1 Climate Change Response	88
	Describe management's role in assessing and managing climate-related risks and opportunities.		
Strategy	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.		
	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.		
	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario.		
Risk Management	Describe the organization's processes for identifying and assessing climate-related risks.		
	Describe the organization's processes for managing climate-related risks.		
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.		
Metrics and Targets	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.		
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gases (GHG) emissions and the related risks.		
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against those targets.		

Appendix 5: Climate-related Information Disclosures required by the Taiwan Stock Exchange Corporation

Item	Implementation
1. Describe the board of directors' and management' oversight and governance of climate-related risks and opportunities.	4.1 Climate Change Response
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the corporation (short, medium, and long term).	4.1 Climate Change Response
3. Describe the financial impact of extreme weather events and transformative actions.	4.1 Climate Change Response
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	4.1 Climate Change Response
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and major financial impacts used shall be described.	4.1 Climate Change Response
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	4.1 Climate Change Response
7. If internal carbon pricing is used as a planning tool, the basis for setting the price shall be stated.	4.1 Climate Change Response
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or the RECs to be offset should be specified.	N / A
9. Greenhouse gas inventory and assurance status, and reduction targets, strategies, and specific action plans.	In 2025, the GHG inventory check of GHG of the Company (including parent and subsidiaries) had been completed, and has passed external verification

1-1 Greenhouse Gas Inventory and Assurance Status for the Most Recent Two Years

1-1-1 Greenhouse Gas Inventory Information

Describe the emission volume (metric tons of CO ₂ e), intensity (metric tons of CO ₂ e per MNTD million) of greenhouse gases, and scope of data in the most recent two fiscal years.												
Juridical Person	2024						2025					
	Scope 1 (tCO ₂ e)	Scope 2 (tCO ₂ e)	Scope 3 (tCO ₂ e)	Total Emissions (tCO ₂ e)	Revenue (MNTD)	Emission Intensity (tCO ₂ e / MNTD)	Scope 1 (tCO ₂ e)	Scope 2 (tCO ₂ e)	Scope 3 (tCO ₂ e)	Total Emissions (tCO ₂ e)	Revenue (MNTD)	Emission Intensity (tCO ₂ e / MNTD)
General Interface Solution Ltd.	19	7,597	8,128	15,357	1,410	5.401	18.61	7,241.70	9,650.60	16,910.91	1,535.64	4.728
Interface Technology (ChengDu) Co., Ltd.	2,027	0	230,427	232,454	47,902	0.042	713.18	0	258,172.59	258,885.77	43,576.99	0.016
Interface Optoelectronics (ShenZhen) Co., Ltd.	203	0	112,347	112,550	12,650	0.016	215.10	0	86,542.95	86,758.05	11,567.96	0.019
Reco Biotek Co., Ltd.	15	6,585	11,140	27,238	2,915	2.264	13.73	7,817.12	19,563.40	27,394.25	6,108.15	1.282
Reco Technology (ChengDu) Co., Ltd	35	0	16,045	16,080	5,089	0.007	16.48	0	11,491.05	11,507.53	3,995.57	0.004
Total	2,299	14,182	378,087	394,567	69,966	0.236	977.10	15,058.82	385,420.59	401,456.51	66,784.31	0.240

Notes:

1. Intensity = (Scope 1 + Scope 2) / Revenue.
2. In 2024 and 2025, the greenhouse gas emissions of all company sites were inventoried in accordance with ISO 14064-1, with verification certificates issued by SGS in March 2025 and March 2026, respectively.
3. Since 2024, the Company has uniformly adopted the GHG Protocol for compiling its greenhouse gas emissions inventory.

1-1-2 Greenhouse Gas Assurance Information

Describe the assurance status for the most recent two fiscal years up to the publication date of the annual report, including the scope of assurance, assurance body, assurance standards, and assurance opinion.

1. Assurance Scope

In 2024 and 2025, all factories of the Company and its subsidiaries completed the greenhouse gas emissions inventory according to ISO 14064-1 (Scope 3 emissions classified per the GHG Protocol). SGS-CSTC Standards Technical Services Co., Ltd., Shenzhen Branch (SGS) conducted verification in February 2025 and 2026, with the verification certificates obtained in March 2025 and 2026.

2. Assurance Body

SGS-CSTC Standards Technical Services Co., Ltd. (SGS)

3. Assurance Standards used

ISO 14064-3 : 2019

4. Assurance Opinion

No reserved opinions



1-2 GHG Reduction Target, Strategy, and Specific Action Plan

Describe the greenhouse gas reduction base year and its data, reduction targets, strategy, specific action plans, and the progress of the reduction targets achieved.

The Company uses 2022 as the base year, committing to a 42% absolute reduction in Scope 1 (direct emissions) and Scope 3 (upstream and downstream value chain emissions) by 2030, and 100% green power usage by 2030. Compared to 2022, in 2025, Scope 1 emissions decreased by 64.14%, green power usage reached 86.45%, and Scope 3 emissions decreased by 41.97%, meeting SBTi requirements.

To achieve the 2030 goals, the Company will implement active emission reduction strategies within its operations and promote supplier ESG surveys to collaborate on emission reductions with supply chain partners. Current specific measures include:

1. Evaluate and promote electrification of vehicles within the Company's operations
2. Collect and treat methane emissions from septic tanks on site
3. Use low-GWP refrigerants in new air conditioning installations
4. Install self-built solar photovoltaic systems for self-consumption
5. Maintain 100% green power in China factories; evaluate green power procurement in Taiwan factories
6. Promote supplier climate surveys, carbon management, and green power use
7. Expand charging infrastructure to facilitate employee EV use

Appendix 6: Third Party Assurance Statement



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE GENERAL INTERFACE SOLUTION (GIS) HOLDING LIMITED'S ESG REPORT FOR 2025

NATURE AND SCOPE OF THE ASSURANCE
SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by GENERAL INTERFACE SOLUTION (GIS) HOLDING LIMITED (hereinafter referred to as GIS) to conduct an independent assurance of the ESG Report for 2025 (hereinafter referred to as the ESG Report). The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 1 Moderate level during 2025/4/13 to 2025/5/27. The boundary of this report includes GIS Taiwan and overseas operational and production or service sites as disclosed in GIS's ESG Report of 2025. The boundary is the same as GIS's consolidated financial statements. SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT
This Assurance Statement is provided with the intention of informing the stakeholders in GIS's ESG Report of 2025.

RESPONSIBILITIES
The sustainability information in the GIS's ESG Report of 2025 and its presentation are the responsibility of the directors or governing body (as applicable) and management of GIS. SGS has not been involved in the preparation of any of the material included in the ESG Report.
Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE
The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the Accountability Principles (AA1000AP, 2018).
Assurance has been conducted as a type 1 moderate level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA
The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Reporting Criteria Options
1. AA1000 Accountability Principles (2018)
2. GRI (in accordance with)

TWLP-5009 Issue 2601

- AA1000 Assurance Standard v3 Type 1 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018) is conducted at a moderate level of scrutiny, and therefore the reliability and quality of specified sustainability performance information is excluded.
- The evaluation of the report against the requirements of GRI Standards, includes GRI 1, GRI 2, GRI 3, 200, 300 and 400 series claimed in the GRI content index as material and is conducted in accordance with the standards.

ASSURANCE METHODOLOGY
The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, Sustainability committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATION
Financial data drawn directly from independently audited financial accounts, and Task Force on Climate-related Financial Disclosures (TCFD), SASB, The Task Force on Nature-related Financial Disclosures (TNFD) have not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE
SGS affirm our independence from GIS, being free from bias and conflicts of interest with the organization, its subsidiaries and stakeholders.
The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SAS9000, QMS, EMS, BMS, GPMS, CFP, WPP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS
ASSURANCE OPINION
On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 Accountability Principles (2018).
We believe that the organization has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)
INCLUSIVITY
GIS has demonstrated a good commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, supplier, CSR experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. For future reporting, GIS may proactively consider having more direct two-ways involvement of stakeholders during future engagement.

TWLP-5009 Issue 2601

MATERIALITY
GIS has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

RESPONSIVENESS
The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

IMPACT
GIS has demonstrated a process on identify and fairly represent impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. Measurement and evaluation of its impacts related to material topics were in place at target setting with combination of qualitative and quantitative measurements. In addition, the impact analysis results can be continuously integrated with the GIS's risk management mechanism and assess the impact of sustainability action plans.

ADHERENCE TO GRI
The report, GIS's ESG Report of 2025, is reporting with reference to the GRI Universal Standards 2021. The significant impacts were assessed and disclosed in accordance with the guidance defined in GRI 3: Material Topic 2021 and the relevant 200/300/400 series Topic Standard related to the material topics claimed in the GRI content index. The report has properly disclosed information related to GIS's contributions to sustainability development. For future reporting, it is recommended GIS to improve its processes of assessing impacts on the economy, environment, and people as well as the management of significant impacts. In addition, more systematic processes are encouraged for data collection and performance disclosure, and the management practices of material topics in China factories can be more fully disclosed.

Signed:
For and on behalf of SGS Taiwan Ltd.



Stephen Pao
Business Assurance Director
Taipei, Taiwan
15 June, 2026
www.sgs.com



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TWLP-5009 Issue 2601

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