

Galaxy Software Services

2023 ESG Report

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About This Report

This is the 3rd Sustainability Report (hereinafter "this Report") issued by Galaxy Software Services (hereinafter "GSS" or "the Company"). Structured around seven chapters: "Sustainability Management," "Corporate Governance," "Innovative Services," "Partnerships," "Employee Care," "Green Environment," and "Social Responsibility," this Report presents GSS's vision and strategies for sustainable development in the areas of corporate governance, economy, environment, and society. It addresses stakeholders' concerns regarding GSS's sustainable development efforts and demonstrates the Company's ongoing commitment to sustainability.

Reporting Boundary and Disclosure Scope

With the exception of financial performance, which is based on the consolidated financial statements, this Report covers GSS's operational activities. The disclosure primarily focuses on operations in Taiwan, with some data including information from the Shanghai office. Any inconsistencies in scope will be specifically noted within the report. All financial figures are presented in New Taiwan Dollars (NTD). Units for environmental safety and social participation are primarily based on internationally recognized standards.

Reporting Period

The data and content in this Report primarily cover the 2023 fiscal year (2023/01/01 to 2023/12/31).

Report Writing Principles and Guidelines

This report is prepared in accordance with the 2021 GRI Standards, published by the Global Reporting Initiative (GRI), and transparently discloses management policies and performance information regarding material sustainability topics.

Report Management Process

Data Collection and Compilation	Data is collected and compiled by various departments within GSS.
Internal Review	This report has been reviewed by GSS senior management and approved by the Board of Directors before its public release.
External Audit	The financial data disclosed in this report is derived from the audited financial statements by KPMG
External Assurance	This report has undergone external assurance by Ernst & Young (EY) in accordance with Assurance Standard 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information." Four customized indicators were subject to limited assurance, and the accountant's limited assurance report is included in the appendix of this report.

Report Publication Date

GSS will publish a sustainability report annually, available on the company's official website and ESG digital platform. This report was published in August 2024.

聯絡資訊

If you have any questions or suggestions regarding the content of this report, please contact us using the following information.

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Message from the Chairman

Since its establishment in 1987, GSS, as its English name suggests, has focused entirely on software and related services. We established the following Core Ideology in 1995:

- Pursue the mutual growth of employees, customers, and the company, while giving back to the community.
- Provide information technology and services to solve problems and enhance convenience of work and life.
- Pursue profits honestly and ethically, while insisting that profits must come from work that benefits society.

To ensure the company's stable and sustainable development, we have long emphasized research and development and methodologies in areas such as talent cultivation and succession, software development mechanisms, and system architecture and design. We have consistently identified new technologies and business models requiring investment amidst the rapidly evolving digital landscape.

In 2023, GSS continued to grow under the wave of AI technology, achieving record highs in both revenue and profit, with earnings per share (EPS) reaching 6.14. In addition to pursuing profits and operational performance, based on the spirit of sustainable management, GSS personnel consistently observe environmental changes and issues of concern to our clients. Through mature software engineering, project management, and excellent system architecture, we develop systems that have earned praise from clients in finance, government, healthcare, telecommunications, and manufacturing.

Regarding the environment, in response to the global net-zero carbon emissions target and adhering to our core ideology that profits must come from work that benefits society, we continue to leverage our expertise in information services and software development to assist companies in implementing paperless practices and achieving net-zero carbon emission goals. We effectively reduce paper consumption and manage greenhouse gas emissions through digital transformation, promoting sustainable development for both industry and the environment. Since 2022, to meet the needs of corporate self-inventory and long-term energy conservation and carbon reduction management, we launched "Vital NetZero," integrating the certification and management systems of ISO 14064-1 and ISO 50001. In 2023, we further incorporated ISO 14067 to manage carbon footprint data, addressing corporate carbon anxiety

In the social sphere, we consistently contribute our long-standing experience and influence in talent development through industry-academia collaborations, encouraging colleagues to share their experiences through lectures at schools, and hosting school visits to our company. This fosters

adaptability and competitiveness among young students as they transition into the workforce after graduation. Furthermore, we established the Kaohsiung R&D Center in 2023, cultivating Southern Taiwan while providing a superior environment to serve both colleagues and clients.

Moreover, GSS has long been committed to socially beneficial initiatives. Since 2012, we have collaborated with the Boyo Social Welfare Foundation, transforming children's artwork into designs for our company notebooks. These notebooks are used internally and donated to the foundation. Since 2017, we have also organized annual blood donation drives within our community, aiming to consolidate goodwill and demonstrate care for vulnerable groups, integrating social responsibility into our daily lives and making it a core value for GSS employees.

In terms of governance, we focus on establishing an effective corporate governance framework, protecting shareholder rights, strengthening board functions, respecting stakeholder interests, and continuously enhancing information transparency to achieve high-quality corporate governance and effectiveness. In 2023, in addition to maintaining our corporate governance evaluation score within the 6%~20% ranking range, we also achieved a ranking within the 2%~10% range within our industry category (market capitalization under 5 billion NTD). Furthermore, besides maintaining our ISO 27001, 27018, and 27701 certifications, we also obtained the TIPS (Taiwan Intellectual Property Management System) certification in 2023, strengthening our intellectual property management system. Through these certifications, we enhance our personnel's expertise in risk management and operational mechanisms, thereby increasing the trust of clients, partners, and other stakeholders.

Looking ahead, as a member of the global community, RITEK's industry and services are inherently geared towards creating a sustainable future. While actively pursuing operational excellence, we will uphold our original aspirations, continuing to protect the environment, care for society, and sincerely respond to the needs of stakeholders. We aim to bring positive influence to society, practicing a sustainable business model that fosters the shared prosperity of the economy, environment, and society.

Pei-Yung Chang (Chairman/CEO)

Ch1 Sustainability Management

1.1 About GSS

Company Profile

Established in 1987, Galaxy Software Service Corp. is a leading information software company in Taiwan and a regional provider of information software and cloud SaaS services. Since our inception, we have introduced leading global brand software tools and continuously integrated information governance and information security management tools. Through mature software engineering, advanced collaboration, mobile communication, and cloud information technology, RITEK has developed various process e-transformation and innovative application systems. In 2008, we launched a Japanese version of our knowledge management system, entering the Japanese market. Today, GSS serves over 2,000 clients, including enterprises, public sectors, and hospitals, as well as tens of thousands of cloud users, earning widespread recognition and trust

GSS's core operational philosophy is the pursuit of mutual growth for employees, customers, and the company, while contributing back to the community. We provide information technology and services to solve problems and enhance convenience of work and life, while pursuing profits honestly and ethically. We insist that profits must come from socially beneficial work, upholding the commitment to "Quality, Value, and Promises Fulfilled." To attract talent and expand service reach, we established the Kaohsiung office in 2010. In 2020, we were listed on the Emerging Stock Market and subsequently listed on the OTC market in December of the same year.

To ensure the quality of GSS's technology and services, we have obtained numerous domestic and international certifications over the years, including ISO 9001 Quality Management System, ISO 27001 Information Security Management System, and ISO 27018 Cloud Service Personal Information Protection System, as well as CMMI Maturity Level 3 appraisal and CNS 15190 appraisal in Taiwan. We have also received numerous domestic innovation and R&D awards, demonstrating our commitment to the highest management standards and developing cutting-edge services to meet customer needs.

▼ GSS Milestones

1987	<ul style="list-style-type: none"> Galaxy Software Service Corp. Established
1995	<ul style="list-style-type: none"> Launched "B.E.S.T. Financial Industry Strategy and Management System" for the banking industry
1998	<ul style="list-style-type: none"> Passed ISO 9001 Quality Management System Certification Launched the "S.P.E.E.D. Document Management System"
2000	<ul style="list-style-type: none"> Launched the "Heart Customer Relationship Management System" "B.E.S.T. Financial Industry Strategy and Management System" won the Outstanding Information Application and Product Award.
2002	<ul style="list-style-type: none"> Won the 10th Ministry of Economic Affairs Industrial Technology Development Award - Award of Excellence
2003	<ul style="list-style-type: none"> Launched the "Vitals Knowledge Management System" Management System for Controlling Organizational Role Rights" obtained Republic of China Invention Patent No. 196584.
2005	<ul style="list-style-type: none"> Ranked 244th in Return on Assets in the Business Weekly Top 1000 Service Industry Survey Won the 13th Ministry of Economic Affairs Industrial Technology Development Award - Excellent Innovative Enterprise Award
2007	<ul style="list-style-type: none"> Passed CMMI Level 3 Maturity Appraisal Launched the "Heart-ITSM Information Service Management System"
2008	<ul style="list-style-type: none"> Launched the Japanese version of the "Vitals/KM V3.0 Knowledge Management System", expanding into the Japanese market
2009	<ul style="list-style-type: none"> Launched teamKube, a platform for meetings, task assignments, and event management Vitals/KM Knowledge Management System won the 18th Taiwan Excellence Award
2010	<ul style="list-style-type: none"> Established Kaohsiung office.
2011	<ul style="list-style-type: none"> Vis-a-Vis cloud service won the Merit Award in the Centennial Cloud Innovation Application Awards.
2012	<ul style="list-style-type: none"> Launched "teamLife Enterprise Information Portal and Collaborative Service Platform Service" Launched "Videgree Customer Engagement - Cloud Customer Relationship Maintenance Service" and won the Merit Award in the Cloud Innovation Awards
2013	<ul style="list-style-type: none"> Obtained ISO 27001 Information Security Management System certification, becoming the first SaaS cloud software service provider in Taiwan to achieve this certification Passed the CNS 15190 evaluation by the Bureau of Standards, Metrology and Inspection Vital/KM Knowledge Management System shortlisted for the "Asia Pacific ICT Alliance Awards (APICTA)" in the Sustainable Management category.
2014	<ul style="list-style-type: none"> Vitals/KM renamed to Vitals ESP and won the 23rd Taiwan Excellence Award.
2015	<ul style="list-style-type: none"> Won the Ministry of Economic Affairs 2015 Excellent SME Award Launched the "Vital Cloud Service Family" Cloud service system and cloud service method obtained invention patent No. I471734 from the Intellectual Property Office, Ministry of Economic Affairs.
2016	<ul style="list-style-type: none"> Vital Cloud Service Family recognized with the Cloud Logistics Innovation Award by the Taiwan Cloud IoT Industry Association. Launched the "Tracko Case Tracking Management System"
2017	<ul style="list-style-type: none"> Won the 5th National Industrial Innovation Award from the Ministry of Economic Affairs Vital CRM and Vital Knowledge cloud service products jointly won the 26th Taiwan Excellence Award. Selected as the only Taiwanese representative in Gartner's 2017 Global CRM Vendor Guide Launched the "QuEye Software Automated Continuous Integration Platform", "Vitals ESP PSMS Problem Analysis and Resolution System", and "AP/AR Accounts Payable/Receivable System" within the Vital Cloud Service Family
2018	<ul style="list-style-type: none"> Launched the "iota Enterprise Instant Messaging Platform", "Vital TTC IoT Passenger" and "Vital HAS Healthcare Information Analysis System" within the Vital Cloud Service Family
2019	<ul style="list-style-type: none"> Launched "Vital LCA Long-Term Care Facility Evaluation" within the Vital Cloud Service Family Approved by the Financial Supervisory Commission as a public company

2020	<ul style="list-style-type: none"> • Launched the "iota C.ai Dialogue Service Platform" and "AVC Application System Vulnerability Integration Platform" • Listed on the Emerging Stock Market and listed on the OTC market in December
2021	<ul style="list-style-type: none"> • Launched the Vital Cloud Family Service product "Vital HCM Human Resource Management" • Ranked fifth in the computer software service industry in the TOP5000 of large enterprises in Taiwan by the China Credit Information Service • iota C.ai Dialogue Service Platform won the 30th Taiwan Excellence Award. • Entered the Tainan Shalun Smart Green Energy Science City, connecting the green energy industry ecosystem
2022	<ul style="list-style-type: none"> • Achieved the third tier in the first corporate governance evaluation after listing on the OTC market (out of eight tiers) • Launched "Vital NetZero Zero Carbon Cloud" to assist enterprises in carbon emission inventory • Established the Chuangfu R&D Center in the Taipei Shilin Technology Park
2023	<ul style="list-style-type: none"> • Obtained the world's first ISO 30401 Knowledge Management certification for the information service industry from SGS • Corporate governance evaluation system achieved the second tier (6%~20%) • Established the Kaohsiung R&D Center, cultivating Kaohsiung and accumulating software R&D capabilities • Ranked sixth in the computer software service industry in the "2023 Edition of TOP5000 Large Enterprises in Taiwan" by the China Credit Information Service • iota C.ai Dialogue Service Platform won first place in the Smart Application category of the "2023 Young Generation - Golden Young Award". • "iota C.ai Dialogue Service Platform" and "Vitals KPIM" received the 25th SNQ National Quality Mark certification. • "Vitals ESP Enterprise Knowledge Collaboration Platform" won the 32nd Taiwan Excellence Award. • Passed Taiwan Intellectual Property Management System (TIPS) Level A Certification

Operational Locations

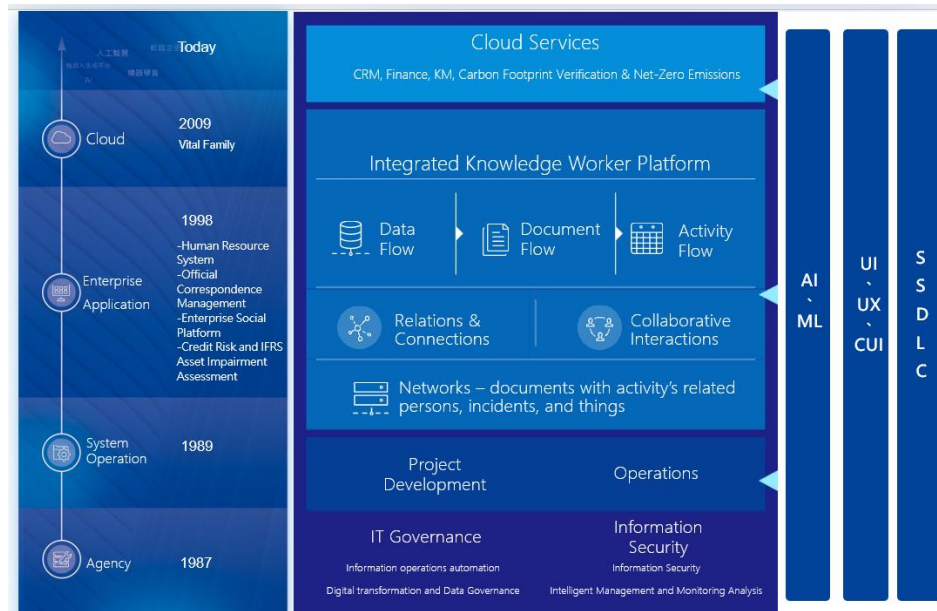
Taipei Headquarters Address: 5F, No. 9, Dehui Street, Zhongshan District, Taipei City.
Chuangfu Office Address: 8F, No. 120, Section 6, Chengde Road, Beitou District, Taipei City.
Kaohsiung R&D Center Address: 3F, No. 91, Zhongshan 2nd Road, Qianzhen District, Kaohsiung City.
Shanghai Office Address: Room 709, Building 29, No. 96, Lane 1333, Xinlong Road, Minhang District, Shanghai.

Currently, GSS's service locations include Taipei, Kaohsiung, and an overseas office in Shanghai, with operations spanning Taiwan, China, Hong Kong, and Japan. To penetrate the Japanese market, coinciding with the Ministry of Economic Affairs' Industrial Development Bureau's initiative to promote Taiwan-Japan business exchanges and cooperation, we have added two partners and three distributors, gradually expanding GSS's Vitals/KM channels.

Main Services

GSS's product lines can be mainly divided into the following categories: "Enterprise e-Transformation Application Software," "Information Governance and Information Security," "Cloud Services," and "Cloud and Big Data Services." The following diagram summarizes the current business areas and the key capabilities that differentiate them.

GSS's services cover the development of application system software and the stability and security tools required for information system operation. The company and its subsidiaries design and service enterprise e-transformation application software, utilizing mature software engineering, advanced collaboration, mobile communication, and cloud information technology to develop process e-transformation and innovative applications for government, finance, healthcare, manufacturing, distribution, and other industries. We also meet client operational needs by providing services ranging from system planning, design, and development to overall project management, consulting, integrated information system services, and cloud services.



▲ An Overview of the Main Services of GSS

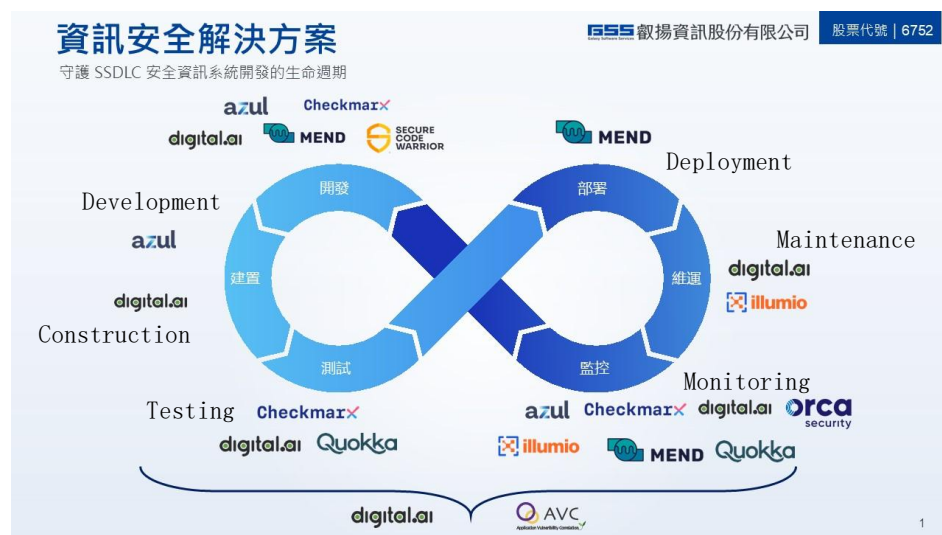
Enterprise e-Transformation Application Software

Management systems that bring greater efficiency to business operations are included, such as HR systems for talent selection, utilization, training, retention, and performance analysis; document management systems that support cross-browser and mobile devices, making document creation and approval processes transparent and paperless; and enterprise knowledge community platforms that retain and facilitate the sharing and exchange of internal knowledge, enhancing organizational knowledge flow.

Additionally, there are application system dialogue robot development and operation platforms, providing integrated solutions for internal corporate messaging platforms and dialogue robot construction engines. This addresses the frequent need for companies to develop mobile apps for different application systems, thereby improving operational efficiency. In response to the increasing diversification of banking products, our company also launched a financial industry credit, loan, and risk management solution, providing an online bank review process to meet fast loan approval needs, comprehensively collecting corporate business data to prevent risks, and introducing intelligent logic applications, integrating end-to-end operating processes and system platforms to enhance the quality, efficiency, and productivity of banks' credit operations.

Information Governance and Information Security

In terms of information governance, GSS provides tools and services for optimizing system operation management, such as cross-platform system batch processing and data exchange automation, system performance monitoring and optimization tools, and the construction of open service ecosystem application programming interface (API) management. We also offer information security control and services, including code vulnerability scanning, mobile app anti-tampering, and secure code writing consulting services.



▲ Information Security Solutions

Operation and Maintenance Services

Information systems are constantly changing and updating, and information and communication technology is continuously advancing. Coupled with the rise of internet applications, the information services of government departments and enterprises have rapidly expanded from simple customer service and maintenance to strategic planning, design, construction, operation, maintenance, and transformation of the information service lifecycle management. However, internal information departments within enterprises and governments may face staffing shortages, making it difficult to maintain complex and technologically diverse application systems in the long term. As a large-scale and reliable vendor, GSS undertakes client operation and maintenance tasks to help clients avoid problems arising from application system management. In addition to stable operation and maintenance services, we also provide various professional consulting services and the construction of business operation systems, while transferring technology to clients to achieve

mutually beneficial goals. For some core or special operations, we provide system development services through projects, and when necessary, we provide GSS's highly qualified team to work with the client's internal personnel to promptly resolve problems and additional needs arising during operation and maintenance.

Cloud and Big Data Services

GSS's cloud services are comprehensive e-solutions designed primarily for small and medium-sized enterprises (SMEs). Through an online self-service procurement and provisioning platform, unrestricted by geography or time zone, we provide SMEs with the e-services they need for growth or digital transformation, including customer relationship management, Internet of Things (IoT) customers, smart forms, collaborative knowledge management, official document management, human resource management, and accounting and financial management, effectively enhancing client productivity and strengthening corporate competitiveness.

Big data services provide big data analysis solutions, conducting architectural design for massive data processing and planning and developing big data application systems, and establishing interactive data analysis through visualization tools. The medical information analysis system developed with this service is a prime example: based on the hospital's operational and medical quality management framework, it collects various data and plans a complete database, providing real-time in-depth queries and exploration through visualization and interactive query modes, improving the hospital's decision-making efficiency.

1.2 Operational Performance

Financial Performance

GSS's overall operating profit in 2023 continued to grow compared to the previous year, and its financial performance exceeded previous years. Recent industrial changes are significant, with most companies focusing on digital transformation and the implementation of information services. The substantial increase in demand for generative AI, information security, cloud services, and carbon accounting has positively contributed to the company's revenue growth. In 2023, the consolidated revenue of GSS and its subsidiaries was NT\$1.589 billion, an 11.39% increase compared to 2022, and revenue has grown positively for the past five years. Gross profit was NT\$832 million, a 19.24% increase compared to 2022. Operating profit was NT\$231 million, a 20.38% increase compared to the previous year. The above financial data demonstrates the company's excellent financial performance in 2023. Please refer to the 2023 annual report for detailed information.

Item	2021	2022	2023
Operating Revenue	1,181,294	1,427,388	1,589,956
Gross Profit	580,961	697,533	831,773
Operating Profit	142,539	192,117	231,270
Profit Before Tax	156,380	198,821	239,378
Net Profit for the Period	134,772	173,035	200,256
Earnings Per Share (NT\$)	4.43	5.32	6.14

Note: Due to the capitalization of capital reserves in both 2023 and 2022, earnings per share for 2022 and 2021 have been retrospectively adjusted.

Government Subsidies

In 2022, our company applied for the "A+ Enterprise Innovation R&D Refinement Program - Encouraging Domestic Enterprises to Establish R&D Centers in Taiwan" project under the Ministry of Economic Affairs' Technology Research and Development Program. We will focus on artificial intelligence and intelligent conversational robots, and conduct technology research and development and innovation in three areas: "R&D of Natural Language Processing Technology Based on Deep Learning," "R&D of Image Processing Technology Based on Deep Learning," and "R&D of Intelligent Conversational Robot Generation Platform Tools." We will also apply new technologies to new products and services to help customers and industries enhance their productivity and soft power through new technologies and products. This project is ongoing. At the same time, to address GSS's need for practical digital talent and to subsidize practical training for personnel to take the Industry Professional Assessment System (iPAS) exam, our company applied for funding in 2022 under the "Subsidy Program for Cultivating Practical Digital Talent in Enterprises for Industry Professional Assessment" promoted by the Industrial Development Bureau, Ministry of Economic Affairs. In addition to enhancing employees' professional capabilities, this further strengthens the company's external competitiveness. In 2021, our company also applied for funding under the "Thematic R&D Subsidy Program for

Digital Cloud Services" from the Industrial Development Bureau, Ministry of Economic Affairs, for the "Smart Appliance Store Digital Cloud Platform." This platform is a business platform that connects customers, brand owners, and maintenance distributors of electrical appliance products for real-time communication and data collection.

Date	Subsidy Item	Subsidy Amount (Unit: New Taiwan Dollar)
2022/07/01~2024/06/30	"A+ Enterprise Innovation R&D Enhancement Program - Encouraging Domestic Enterprises to Establish R&D Centers in Taiwan" applied to the Ministry of Economic Affairs' Technology Research and Development Project.	8,562,000
2022/03/01~2022/9/30	"Subsidy for Practical Training of Digital Talents in Enterprises with Industrial Technology Intelligence Qualification and Assessment (iPAS)" applied to the Industrial Development Bureau (formerly Industrial Bureau), Ministry of Economic Affairs' Industry-Academia Collaboration Program for Cultivating Innovative Talents.	846,709
2021/06/01~2022/11/30	"Smart Appliance Store Digital Cloud Platform" applied to the Industrial Development Bureau (formerly Industrial Bureau), Ministry of Economic Affairs' "Thematic R&D Subsidy Program for Digital Cloud Services"	1,300,000

Tax Policies

GSS has consistently upheld its core principle of "honestly and ethically pursuing profit" since its establishment. Therefore, the company is committed to information transparency, fulfilling its social responsibilities, and paying taxes as stipulated. GSS strictly adheres to all tax policies of our country. In daily operations, if there are any ambiguities in the application of laws and regulations, we will proactively discuss with the tax collection authority and cooperate with the provision of documents for business tax and corporate income tax audits. The table on the right shows the tax information of the company and its subsidiaries for the past two years. For detailed information, please refer to GSS's 2023 Consolidated Financial Report.

▼ Tax Information for the Past Two Years (Unit: Thousands of New Taiwan Dollars)

		2022	2023	Average
Profit Before Tax		198,821	239,378	219,100
Income Tax Expense	Current Income Tax	29,757	34,958	32,358
	Deferred Income Tax	(3,931)	4,164	117

Effective Tax Rate (%)	12.97%	16.34%	14.82%
Income Tax Paid	22,294	32,575	27,435

Participation in Public

To strengthen GSS's technical learning and cooperation with peers, and to engage in extensive exchanges and active interactions with various organizations to obtain cooperation opportunities, promote knowledge sharing, and expand business scope, our company participates in various professional organizations and activities both domestically and internationally, and uses collective strength to promote sustainable industry development.

Category	Organization
Information and Network Technology Organizations	Taipei Computer Association (TCA)
	Taipei Computer Association AI Alliance (TCA)
	Computer Society of R.O.C
	Chinese Open Systems Association (COSA)
	Information Service Industry Association of R.O.C
	Digital Economy and Industry Development Association (DTA) (formerly: Taiwan Technology Service Association)
	Information Software Association of R.O.C
	Digital Taiwan Roundtable
	Chief Knowledge Officer Exchange Forum
	Taiwan Association for Artificial Intelligence
	Chinese Information Software Association (CISA)
	Taiwan Digital Governance Association (DGA)
	Taiwan Digital Enterprise Association
	Taiwan Internet and E-Commerce Industry Development Association
	Asia Pacific Marketing Digital Transformation Alliance Association
	Association of Quality Managers
	Taiwan Electrical and Electronic Manufacturers' Association
Information Security Organizations	Association of Cyber Forensics and Digital Evidence (ACFD) Taiwan
	Security Platform as a Service
	Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC)
	Taiwan Electrical and Electronics Manufacturers' Association

Category	Organization
Organizations for Industry, Management, and International Business Cooperation	Japan Information Technology Trading Association (JIET)
	Textile Industry Technology Research Institute
	National Association of Small & Medium Enterprises
	National Innovation and Entrepreneurship Association
	Taiwan Business Leaders Council
	Taiwan Silk and Filament Weaving Industrial Association
	Taipei NeiHu Technology Park Development Association
	Taiwantrade
	Taiwan Electrical and Electronic Industries Association (TEEIA)
	Taipei Machinery Trade Association
	Taiwan Chain Stores and Franchise Association (TCFA)
	Global Logistics Community of Taiwan (GLCT)
	Taiwan Chemical Industry Association (TCIA)
	Digital Empowerment and ESG Sustainable Innovation Industry-Academia Alliance (NCCU)
	Taiwan Machine Tool & Accessory Builders' Association
	Thailand ESG Carbon Neutral Alliance Association
	Chinese Human Resource Management Association
	TAITRA - New Southbound Countries Entrepreneurs Association
	Business Weekly Entrepreneur Association
medical related organizations	Institute for Biotechnology and Medicine Industry

▲ An Overview of GSS's Participation in External Organizations

1.3 Sustainability Strategy and Vision

As a leading Taiwanese information software company, GSS offers various enterprise application management systems and cloud services, enhancing work convenience, promoting efficient resource utilization, and enabling real-time communication and paperless offices for businesses and government clients, contributing significantly to their sustainable development.

Recognizing the challenges faced by local SMEs in pursuing sustainable operations, including resource disparities, outdated information systems, traditional and complex management processes, inefficient human resource utilization, and accounting difficulties, GSS implements information service applications for diverse SMEs, aiding society's collective progress towards sustainability. Leveraging extensive knowledge management expertise, GSS continuously refines its knowledge management mechanisms, aligning with international standards, aiming to provide comprehensive and professional solutions that help businesses build digital intelligence and establish a foundation for sustainable growth.

Our company's sustainable development framework is driven and implemented by the CEO's office. The ESG Committee, established in 2023, is authorized to plan and coordinate cross-departmental implementation. The committee reports its progress to the Board of Directors at least annually, and the Board supervises environmental, social, and governance (ESG) issues related to sustainable development.

Sustainable Vision and Goals

Code	Slogan	SDGs Projects	Vision	2023 Achievements	Short-Term Goals (2024)	Medium-Term Goals (2025-2027)	Long-Term Goals
E	Enterprise e-Transformation Environment Optimization	SDG 7 - Affordable and Clean Energy: Ensure access to affordable, reliable, sustainable, and modern energy for all.	1、Utilize information technology and services to assist various enterprises in digital transformation and effectively solve operational problems, working with business partners towards sustainable development goals.	1、Green procurement spending reached a record high, increasing by 201% compared to 2021, and the company received the "Promoting Green Procurement Plan for Private Enterprises and Groups" Performance Excellence Award from the Taipei City Government Environmental Protection Bureau for the second consecutive year.	1、Formulate various energy and waste management policies. 2、Continue the greenhouse gas inventory project, conducting Scope 3-6 greenhouse gas inventories. 3、Plan for ISO 14064-1 certification. 4、Continue to provide cloud-based digital tools, offering sustainable operation digital solutions for various types of enterprises.	1、Obtain ISO 14064-1 certification. 2、Plan for ISO 50001 certification. 3、Explore the use of Type 1 green electricity and plan to increase the use of zero-carbon energy year by year. 4、Leverage corporate expertise to continuously launch digital tool solutions, creating sustainable competitiveness for clients.	1、Net-zero carbon emissions by 2050. 3、Leverage corporate expertise to continuously launch digital tool solutions, creating sustainable competitiveness for clients.
		SDG 12 - Responsible Consumption and Production: Promote a green economy and ensure sustainable consumption and production patterns.	2、Recognize the impact of climate change, regularly identify related risks, plan and manage risk reduction, adaptation capabilities, and post-disaster recovery capabilities to respond to and mitigate the effects of climate change.	2、In 2022, to meet the needs of corporate self-inventory and long-term energy conservation and carbon reduction management applications, we launched "Vital NetZero," integrating the "ISO 14064-1 Greenhouse Gas	5、Offer packaged training courses for ISO 14064-1 certification, enhance system implementation consulting capabilities, and utilize the "Vital NetZero" digital tool to assist enterprises in		
		SDG 13 - Climate Action: Take urgent action to combat climate change and its impacts through enhanced mitigation and adaptation efforts.	3、Implement green procurement and responsible consumption to promote green economic development. 4、Commit to the management and efficient use of resources, energy, and waste, and promote the development of an environmentally conscious corporate identity, continuously striving for ecological development and the global environment.				

Code	Slogan	SDGs Projects	Vision	2023 Achievements	Short-Term Goals (2024)	Medium-Term Goals (2025-2027)	Long-Term Goals
				Inventory" and "ISO 50001 Energy Management System" international standards certification and management systems; in 2023, "ISO 14067 (Product Carbon Footprint)" was incorporated to manage carbon footprint data and address corporate carbon concerns.	accelerating the acquisition of various international certifications and addressing carbon concerns.		
S	Fulfill Responsibilities and Give Back to Society	SDG 3 - Good Health and Well-being: Ensure healthy lives and promote well-being for all at all ages.	1、Implement employer responsibilities, diligently manage employee relations, care for employees' physical and mental health, and create a safe and appropriate workplace.	1、Diverse talent training courses, a total of 70 internal training sessions were held, totaling 312 hours, with a total participation of 4,772 people.	1、ER Plan: EAP plan launches. 2、Implement employee skills enhancement and retraining to maintain corporate competitiveness.	1、Continue employee care programs to improve new employee retention rates.	1、全體員工離職率降低。 Reduce overall employee turnover rate.
		SDG 4 - Quality Education: Ensure inclusive, equitable, and quality education, and promote lifelong learning opportunities for all.	2、Value the right to education and employment for all groups, achieve diversity, inclusion, and equality across groups and genders, promote maternity policies, and support and provide employees with maternity care and assistance.	2、Employee satisfaction reached 9.09 points (out of 10). 3、Continued to hold 28 campus lectures with 1,700 participants, 3 company visits, and 22 campus recruitment events.	3、Employee satisfaction reaches 8 points (out of 10). 4、Expand diverse channels, cultivate campus relationships, actively participate in	2、ER Plan: Improve employee relations to reduce turnover rates. 3、Employee satisfaction reaches 8 points (out of 10). 4、Expand diverse channels, cultivate campus	2、Implement human rights protection, with no major violations. 3、Expand diverse channels, cultivate campus relationships, actively participate in campus recruitment,

Code	Slogan	SDGs Projects	Vision	2023 Achievements	Short-Term Goals (2024)	Medium-Term Goals (2025-2027)	Long-Term Goals
		SDG 5 - Gender Equality: Achieve gender equality and empower all women and girls.	3 、 Uphold the principle of pursuing mutual growth for employees, customers, and the company, continue to give back and contribute to the community, collaborate with all three parties, actively participate in community development, fulfill the vision of Ruian people and society progressing together, fully utilize positive energy, and create greater social benefits. 4 、 Through activities such as talent cultivation, innovation, industry-academia collaboration, and public welfare partnerships, we fulfill our corporate social responsibility, give back to society, benefit those in need, and cultivate corporate values.	4 、 Implemented human rights protection, with no major violations. 5 、 Co-organized blood donation drives with community businesses twice.	campus recruitment, industry-academia collaboration, and organize company visits. 5 、 Implement human rights protection, with no major violations. 6 、 Continue to give back to society by annually co-organizing blood donation drives with community businesses. 7 、 Emphasize workplace safety, regularly promote occupational safety and health education, and conduct disaster prevention drills.	relationships, actively participate in campus recruitment, industry-academia collaboration, and organize company visits. 5 、 Implement human rights protection, with no major violations. 6 、 Actively participate in public welfare activities to fulfill corporate social responsibility.	industry-academia collaboration, and organize company visits. 4 、 Actively participate in public welfare activities to fulfill corporate social responsibility.
		SDG 8 - Decent Work and Economic Growth: Promote inclusive and sustainable economic growth, employment, and decent work for all.					
		SDG 10 - Reduced Inequalities: Reduce inequality within and among countries.					
		SDG 17 - Partnerships for the Goals: Strengthen the means of implementation and revitalize the global partnership for sustainable development.					

Code	Slogan	SDGs Projects	Vision	2023 Achievements	Short-Term Goals (2024)	Medium-Term Goals (2025-2027)	Long-Term Goals
G	Together, Moving Forward to Create Sustainability	SDG 8 - Decent Work and Economic Growth: Promote inclusive and sustainable economic growth, employment, and decent work for all.	1、With the corporate philosophy of "Pursue profits honestly and ethically, while insisting that profits must come from work that benefits society," we uphold the commitment of "Quality, Value, and Promises Fulfilled," establish an effective corporate governance framework, protect shareholder rights and interests, strengthen the functions of the board of directors, respect the rights and interests of stakeholders, continuously improve information transparency to achieve corporate governance quality and effectiveness, strengthen the literacy of company personnel in risk management and operating mechanisms, and implement legal compliance. At the same time, we attach importance to the rights and interests of stakeholders, listen to insights from all aspects, respond to needs, and grow with stakeholders. 2、Implement responsible consumption, formulate appropriate supplier	1、Record high revenue. 2、Expanded the scope of ISO 27001 implementation to the entire company, and trained employees to obtain Lead Auditor certifications in response to the 2022 revision of ISO 27001. 3、Passed the Taiwan Intellectual Property Management System (TIPS) A-level verification. 4、Strengthened the corporate philosophy of integrity management and regularly conducted integrity management promotion 5、The average score of the corporate governance evaluation has increased, and the	1、Continue to invest in research and development to increase profit targets. 2、Continue to pass the Taiwan Intellectual Property Management System (TIPS) verification and maintain the second tier in corporate governance evaluation, while improving governance evaluation indicators. 3、Develop a detailed implementation plan for personal information security measures and continue to strengthen privacy information and information security protection. 4、Possessing diverse learning paths and the largest training	1、Continue to pass the Taiwan Intellectual Property Management System (TIPS). 2、Continue to verify the ISO 27701 Privacy Information Management System. 3、Increase the completion rate of integrity management promotion. 4、Maintain the corporate governance evaluation indicators for listed companies at 6~20%, continue to improve the average score, and strengthen the evaluation indicators. 5、Increase revenue and profits. 6、Formulate supplier corporate social responsibility related policies	1、Continuously maintain certification under the Intellectual Property Management System (TIPS). 2、Continuously implement and achieve certification in various international information security standards: ISO 27001, 27017, 27018, 27701. 3、Develop more protective tools in conjunction with ISO international standards. 4、Disclose a report on climate-related risks and opportunities (TCFD). 5、Improve corporate governance evaluation indicators to the top 5%.
		SDG 12 - Responsible Consumption and Production: Promote sustainable consumption and production patterns, and foster a green economy.					
		SDG 16 - Peace, Justice, and Strong Institutions: Promote peaceful and inclusive societies, ensure access to justice for all, and build effective, accountable, and inclusive					

Code	Slogan	SDGs Projects	Vision	2023 Achievements	Short-Term Goals (2024)	Medium-Term Goals (2025-2027)	Long-Term Goals
		institutions at all leve	<p>management policies, and promote sustainable development of the supply chain.</p> <p>3、Carefully observe environmental changes and issues of concern to customers. Through mature software engineering, project management, and excellent system architecture, we develop new technologies and business models in rapidly changing digital technology to continuously create stable revenue growth.</p> <p>4、Use information technology and services to assist SMEs in digital growth and move towards the goal of sustainable development.</p>	<p>ranking remains in the 6~20% range.</p> <p>6、No major illegal incidents or whistleblowing incidents occurred.</p>	<p>resource library, continuously launching information security courses, investing resources in training more information security professionals, and enhancing information security capabilities.</p> <p>5、Increase the completion rate of ethical business conduct promotion.</p> <p>6、Establish a risk management organization overseen by the audit committee.</p>	<p>and specific norms.</p> <p>7、Plan to introduce a report on climate-related risks and opportunities (TCFD).</p>	

1.4 Stakeholder Communication and Materiality Analysis

Stakeholder Identification

Regarding stakeholder communication and materiality analysis, given the similar survey results in 2021 & 2022, and no significant changes in the external environment and trends in 2023, after thorough discussion with senior management, the 2022 survey results will continue to be used, and the relevant investigation and identification procedures will be conducted again in 2024. Details of the 2022 stakeholder and materiality survey procedures are described in this chapter.

To identify stakeholders and understand their concerns and perspectives, GSS refers to the AA1000 Stakeholder Engagement Standard, using "Dependency," "Responsibility," "Proximity," "Influence," and "Frequency of Communication" as criteria. GSS continued to use the results of 24 stakeholder questionnaires from each department in 2021 to calculate the weight and ranking of each stakeholder in 2022, confirming that the primary stakeholders of GSS are seven categories: employees, clients, suppliers, government agencies, shareholders/investors, community/non-profit organizations, and media.



▲ GSS Stakeholders

Materiality Identification and Assessment Process

Following the GRI Universal Standards 2021, and referencing domestic and international sustainability guidelines, relevant regulatory trends, and industry issues, GSS established its 2022 sustainability topic options, ensuring alignment with sustainable development contexts and effectively addressing stakeholder expectations.

GSS then conducted a materiality assessment survey to investigate stakeholder and internal management perspectives on the "positive/negative impact and probability of occurrence on GSS operations" and the "positive/negative impact on the economy, environment, and people (including human rights)." The results were used to prioritize GSS's 2022 material topics, effectively managing critical issues that substantially impact the company and meeting stakeholder expectations.

▼ Materiality Identification Process

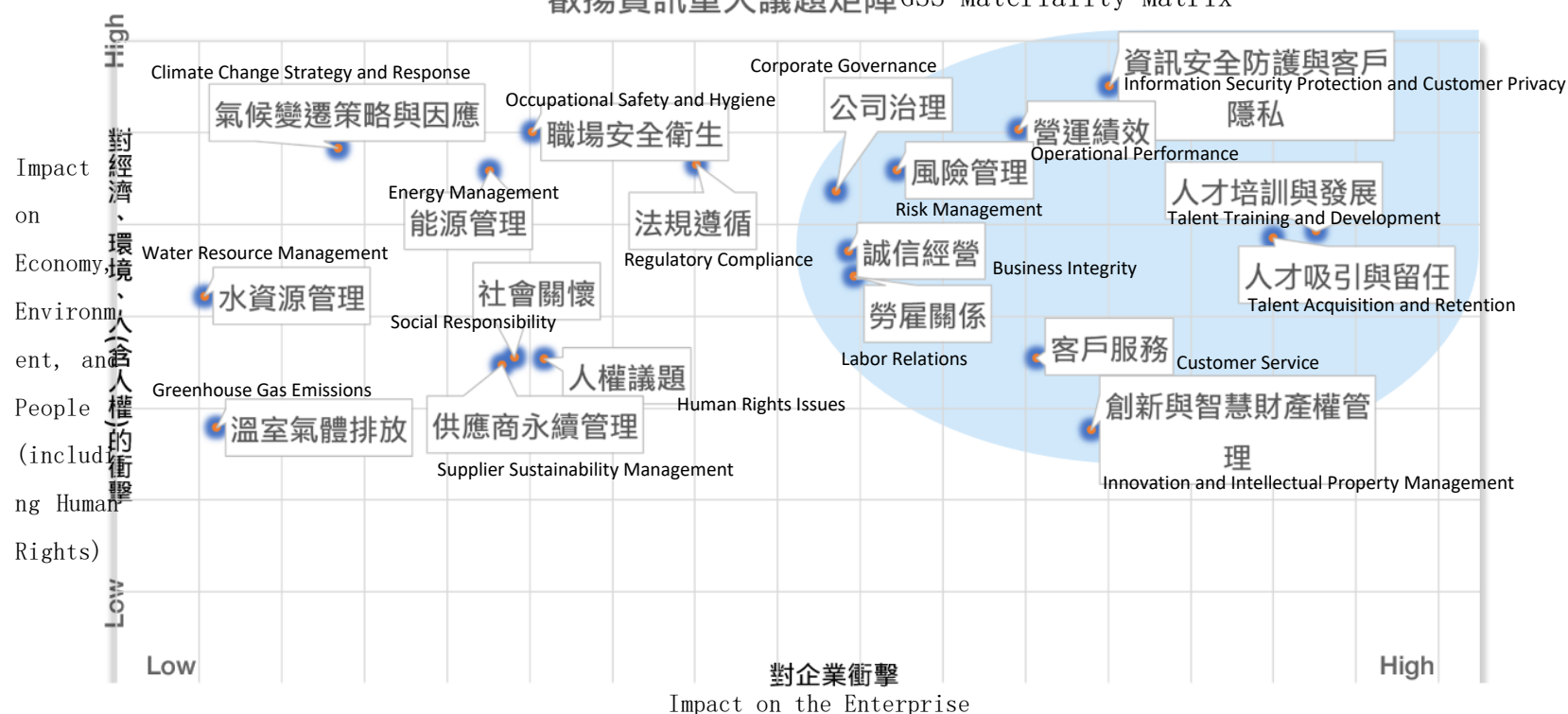
Design	Collect	Identify	Output
Referencing international sustainability trends and peer benchmarks, GSS designed a materiality assessment questionnaire focusing on the "actual and potential positive/negative impact and probability of occurrence on GSS operations" and "the positive/negative impact on the economy, environment, and people (including human rights)."	The materiality assessment questionnaire was distributed to GSS's internal and external stakeholders, including managers from various departments, employees, clients, suppliers, government agencies, shareholders/investors, communities/non-profit organizations, and media.	A total of 56 questionnaires were collected, including 1 invalid questionnaire and 55 valid questionnaires. The results were analyzed to generate a materiality matrix.	Senior management reviewed and discussed the identified materiality matrix, defining GSS's material topics for 2022.

Materiality Assessment Results

GSS identified 10 material topics for 2022 based on their "positive/negative impact and probability of occurrence on GSS operations" and "positive/negative impact on the economy, environment, and people (including human rights)." These are detailed in the materiality analysis matrix and the prioritized sustainability topics list below.

This report primarily discloses information on these material topics, presenting relevant management approaches and sustainability performance as required by the GRI Standards. For completeness, secondary topics are also included, focusing on GSS's management achievements and future goals.

觀揚資訊重大議題矩陣 GSS Materiality Matrix



▲ Materiality Matrix

Material Issues	Non-Material Issues
Social Aspects Talent Training and Development, Talent Acquisition and Retention, Customer Service, Labor Relations Governance Aspects Information Security and Customer Privacy Protection, Operational Performance, Innovation and Intellectual Property Management, Risk Management, Corporate Governance, Business Integrity	Social Aspects Occupational Safety and Hygiene, Human Rights Issues, Social Responsibility Governance Aspects Regulatory Compliance, Supplier Sustainability Management Environmental Aspects Energy Management, Climate Change Strategy and Response, Water Resource Management, Greenhouse Gas Emissions

▼ 2022 GSS Sustainability Issues Overview

2022 Sustainability Issues Prioritization			
Prioritization	Materiality	Prioritization	Materiality
1	Talent Training and Development	11	Regulatory Compliance
2	Talent Acquisition and Retention	12	Occupational Safety and Hygiene
3	Information Security and Customer Privacy Protection	13	Energy Management
4	Operational Performance	14	Human Rights Issues
5	Innovation and Intellectual Property Management	15	Social Responsibility
6	Customer Service	16	Supplier Sustainability Management
7	Risk Management	17	Climate Change Strategy and Response
8	Corporate Governance	18	Water Resource Management
9	Business Integrity	19	Greenhouse Gas Emissions
10	Labor Relations	-	-

Materiality Management Policy and Value Chain

● Direct Impact ○ Indirect Impact ▲ Business Relationship

Materiality	GRI Index	Value Chain Impact Boundary							Corresponding Section
		Internal	External						
		Employee	Shareholder/Investor	Client	Supplier	Government Agency	Community/ Non-Profit Organization	media	
Talent Training and Development	GRI 3-3 Materiality Management Approach 2021, GRI 404-1, 404-3 Training and Education 2016	●							5.1 Talent Acquisition and Retention 5.2 Talent Training and Development
Talent Acquisition and Retention	GRI 3: Materiality 2021, GRI 401-1, 401-2 Employment 2016	●					○		5.1 Talent Acquisition and Retention 5.3 Employee Welfare and Rights
Information Security and Customer Privacy Protection	GRI 3: Materiality 2021, GRI 418 Customer Privacy 2016	●		●	▲				4.1 Customer Service
Operational Performance	GRI 3: Materiality	●	●		○		○		1.2 Operational Performance

Materiality	GRI Index	Value Chain Impact Boundary							Corresponding Section
		Internal	External						
		Employee	Shareholder/Investor	Client	Supplier	Government Agency	Community/ Non-Profit Organization	media	
	2021, GRI 201-4 Economic Performance 2016								
Innovation and Intellectual Property Management	GRI 3: Materiality 2021	●	○	●			○		3.1 Innovation and R&D
Customer Service	GRI 3: Materiality 2021	●		●					4.1 Customer Service
Risk Management	GRI 3: Materiality 2021	○	●	●	●		●		2.3 Risk Management
Corporate Governance	GRI 3: Materiality 2021	●	●	○	○	○	○		2.1 Governance Framework
Business Integrity	GRI 3: Materiality 2021	●	●	●	○				2.2 Business Integrity
Labor Relations	GRI 3: Materiality 2021, GRI 405-	●					○		2.1 Governance Framework

Materiality	GRI Index	Value Chain Impact Boundary							Corresponding Section
		Internal	External						
		Employee	Shareholder/Investor	Client	Supplier	Government Agency	Community/ Non-Profit Organization	media	
	1 Diversity and Equal Opportunity 2016								5.1 Talent Acquisition and Retention

▼ Materiality Management Policy and Performance

Materiality	Impact Description	Policies and Commitments	Operation Plans	2023 Performance
Talent Training and Development	Talent has always been GSS's most important asset. Through a meticulous talent development system, we accumulate the professional talent needed for growth and cultivate the ability to support and strengthen each other across different business areas. Cultivating more sustainable professional talent has a positive impact on all aspects.	To enhance employees' professional and technical skills, improve work efficiency, and emphasize product quality, GSS continues to conduct internal and external talent training to strengthen the professional capabilities of employees in various functional departments.	<ol style="list-style-type: none"> 1. Continuously provide colleagues with external training courses in different knowledge domains. 2. Conduct regular employee training. 	Total external training hours reached 1,176 hours, and total internal physical and online training hours reached 13,821.5 hours.
Talent Acquisition and Retention	The current substantial growth in information software demand has led to a corresponding increase in the need for technical personnel. Taiwan currently faces a slight shortage of software professionals, making talent retention and development increasingly challenging,	GSS continuously improves its methodologies to increase productivity, strengthens employee benefits, and refines its compensation system to attract outstanding talent. Furthermore, through industry-academia collaboration programs with universities, we	<ol style="list-style-type: none"> 1. Provide competitive salaries and benefits. 2. Conduct performance reviews and salary/promotion adjustments every six months. 	Recruited 158 new full-time employees, with a new hire rate of 21.76% Note: 158 new employees and 103 interns

Materiality	Impact Description	Policies and Commitments	Operation Plans	2023 Performance
	coupled with rising labor costs. Therefore, GSS is committed to recruiting highly skilled individuals to enhance our competitiveness.	are establishing a dedicated training academy to cultivate technical professionals tailored to GSS's needs.		
Information Security and Customer Privacy Protection	<p>Emphasizing information and communication security and personal data protection, we diligently manage clients' critical private data. Driven by our commitment to providing secure enterprise e-transformation software solutions and cloud services, we have established an information security management system.</p> <p>Implementing comprehensive control measures, we established a security office and trained technical personnel to obtain security management and technical certifications. This fulfills our mission of jointly constructing an information security protection network with clients and industry partners, positively impacting both the economy and human rights.</p>	GSS has established an information security policy to prevent the misuse, damage, or alteration of data due to human error or natural disasters in the information services we provide. We are committed to providing secure application system solutions and cloud services that meet clients' security requirements based on national information and communication security regulations. At the same time, we continuously adhere to and are certified by the ISO 27001 standard to strengthen our control and protection capabilities. In response to the "Personal Data Protection Act" and its enforcement rules, GSS has established "Personal Data Protection Management Measures" and is committed to protecting customer privacy and sensitive data, preventing leaks during commissioned operations.	<ol style="list-style-type: none"> 1. Establish an Information Security Committee reporting directly to the Board of Directors. 2. Maintain information security and privacy protection using the PDCA management cycle model. 3. Continuously comply with various international standards. 	<ol style="list-style-type: none"> 1. Maintained certifications for the ISO 27001, ISO 27018, and ISO 27701 international standards 2. Trained 58 employees to obtain the ISO 27001:2022 Lead Auditor certification

Materiality	Impact Description	Policies and Commitments	Operation Plans	2023 Performance
Operational Performance	GSS continuously invests in research and development, prioritizing profitability and enhancing corporate value and sustainability, thereby giving back to our employees, shareholders, and society.	GSS's operational strategy focuses on steady growth, aiming for a growth rate exceeding the industry average. Adhering to the principle of continuous improvement and evolution upon our existing foundation, we maintain healthy growth and provide diverse, high-quality services and software products that meet customer needs.	Dedicated to expanding our product offerings in "Enterprise e-Transformation Application Software," "Information Governance and Information Security," "Unify Services," "Cloud and Big Data Services," driving continuous improvement in operational performance.	Achieved a revenue growth rate of 11.39%
Innovation and Intellectual Property Management	The rapid evolution of information technology and the market necessitates continuous improvement in GSS's R&D capabilities, fostering the development of new key deep and innovative technologies, and transferring these technological achievements to various product lines for integrated application to maximize value.	GSS has established an intellectual property management policy to prevent infringement of patents, trademarks, and trade secrets, and continues to invest in the development of new products and technologies to ensure and enhance the company's competitive advantage.	Invest in R&D of AI technologies such as natural language processing and image recognition, and integrating them into existing product lines.	<ol style="list-style-type: none"> 1. Established the "Kaohsiung R&D Center" in Kaohsiung 2. Passed the Taiwan Intellectual Property Management System (TIPS) Class A verification, becoming the first information software and cloud SaaS service provider to do so
Customer Service	Based on actual customer needs and after-sales feedback, continuously strengthen and improve product functions, enhance market competitiveness, and further develop products that are closer to customer needs, improve end-user benefits, increase company profits, and	GSS always adheres to the insistence of "Quality and Value, Commitment Must Be Fulfilled," and has established customer service complaint channels and a customer service center to handle customer dissatisfaction or complaint cases. Through maintaining smooth	Distribute customer satisfaction questionnaires to understand and grasp customer satisfaction with business and project implementation results, and set a target satisfaction score of 8.5.	Customer satisfaction reached 9.11.

Materiality	Impact Description	Policies and Commitments	Operation Plans	2023 Performance
	achieve sustainable business philosophy.	communication channels with customers, we maintain stable and long-term cooperative relationships.		
Risk Management	Establish risk management policies and internal audit systems to effectively manage operations and respond to risks.	GSS has established a "Risk Management Operation Scope" to mitigate potential operational risks, ensure the continuous and stable development of the company's business and overall operations, weigh risks to prevent potential losses, and protect the maximum interests of stakeholders such as employees and shareholders, ensuring the achievement of sustainable business objectives.	Establish a "Risk Management Operation Scope" as a guideline for implementing risk management.	Regularly reported risk management operations to the Board of Directors
Corporate Governance	Emphasizing corporate governance, we have established corporate governance policies, with the Board of Directors serving as the highest decision-making body. Also, we engage external independent professional institutions to conduct board performance evaluations, ensuring the effective operation of the corporate governance system and positively enhancing the economic impact.	Based on Corporate Governance 3.0 - Sustainable Development Blueprint, we continue to strengthen the five main axes: "Strengthening Board Functions, Enhancing Corporate Sustainable Value," "Increasing Information Transparency, Promoting Sustainable Operation," "Strengthening Stakeholder Communication, Creating Good Interaction Channels," "Integrating with International Standards, Guiding Due	Establish a Corporate Governance Officer role to implement and strengthen corporate governance, ensuring sustainable business development.	Achieved the second tier (6~20%) in the 10th Corporate Governance Evaluation for OTC companies, ranking in the top 2% to 10% among companies with a market capitalization of less than 5 billion.

Materiality	Impact Description	Policies and Commitments	Operation Plans	2023 Performance
		Diligence Governance," and "Deepening Corporate Sustainable Governance Culture, Providing Diversified Products."		
Business Integrity	GSS adheres to honest, transparent, and responsible business practices, establishing a corporate culture of ethical operations and deeply embedding legal compliance awareness within its employees, emphasizing that all business activities must comply with regulations to ensure stable growth and sustainable operations.	Operating with integrity is the foundation of GSS's stable development. Since its establishment, it has upheld honest, transparent, and responsible business practices, establishing a corporate culture of ethical operations and implementing a corporate management model of ethical operations	Establish regulations such as the "Code of Conduct for Business Integrity," "Operating Procedures and Behavioral Guidelines for Business Integrity," "Code of Ethics," and "Regulations for the Prevention of Insider Trading," clearly stipulating the relevant laws and regulations that all GSS personnel should abide by.	All employees completed integrity training.
Labor Relations	Emphasizing two-way interaction and communication between labor and management, holding regular labor-management meetings to ensure maximum consensus between both parties, positively impacting human rights.	Establishing diverse communication channels to enable effective communication between labor and management, enhancing employee satisfaction and enabling stable and sustainable development of the company.	Hold regular quarterly labor-management meetings in Taipei and Kaohsiung offices respectively, seeking maximum consensus and benefits for both labor and management.	A total of 8 labor-management meetings were held in Taipei and Kaohsiung.

Stakeholder Communication

In addition to maintaining interaction with stakeholders through various methods in daily operations, GSS has established diverse and rich communication channels for stakeholders to build dialogue bridges with GSS and discuss various important issues. The communication channels, frequency, implementation status, and major issues of concern for GSS and its stakeholders in 2023 are as follows.

Category	Stakeholder Importance	Issues of Concern	Communication Channels	Communication Frequency	2023 Operation Status	Corresponding Section
Employee	Employees are GSS's most important asset, and their professional skills and abilities are inextricably linked to the company's competitiveness.	<ul style="list-style-type: none"> Information Security and Customer Privacy Protection Climate Change Strategy and Response Energy Management 	Training	Irregular	4,772 participants in training, totaling 13,821.5 hours (excluding external training)	2.3 Risk Management 2.4 Information Security 4.1 Customer Service 6.3 Impact of Green Products 6.2 Environmental and Energy Management
			Employee Suggestion Box.	Real-Time/Irregular.	0 complaint letters received	
			Employee Satisfaction Survey	Annually	All departments achieved the target threshold of 8 points (out of 10)	
			Labor-Management Meeting	Quarterly	A total of 8 labor-management meetings were held in Taipei and Kaohsiung.	
			Individual and Group Meetings	Irregular.	Understood employee work situations through interviews and promote the relationship between supervisors and employees	

Category	Stakeholder Importance	Issues of Concern	Communication Channels	Communication Frequency	2023 Operation Status	Corresponding Section
Client	GSS adheres to the core value of "Quality, Value, and Promises Fulfilled". Provide customers with the highest quality service, conduct research and development and control based on customer needs, and establish a stable and long-term relationship with customers.	<ul style="list-style-type: none"> Climate Change Strategy and Response Risk Management Operational Performance 	Customer Service Mailbox	Real-Time/Irregular.	The number of customer complaints shall not exceed 24; there were 7 in 2023.	1.2 Operational Performance 2.2 Business Integrity 2.3 Risk Management 4.1 Customer Service 6.2 Environmental and Energy Management
			Customer Satisfaction Survey	Irregular.	Customer satisfaction reached 8.5 points. If clients have suggestions, they are tracked and responded to through the system.	
			Ethical Conduct Reporting Mailbox	Irregular.	0 reports received.	
Supplier	Follow internal and procurement procedures to establish good cooperative relationships with suppliers and achieve mutually beneficial goals.	<ul style="list-style-type: none"> Talent Acquisition and Retention Operational Performance Corporate Governance 	Supplier Evaluation	Annually	100% Supplier evaluation pass rate: 100%	1.2 Operational Performance 2.1 Governance Framework 2.2 Business Integrity 5.1 Talent Acquisition and Retention 5.3 Employee Welfare and Rights
			Supplier Delivery Management	Irregular.	Through irregular communication, we prevented losses caused by product delivery delays or quality issues.	
			Ethical Conduct Reporting Mailbox	Irregular.	0 reports received.	

Category	Stakeholder Importance	Issues of Concern	Communication Channels	Communication Frequency	2023 Operation Status	Corresponding Section
Government Agency	Focus on technology development, regulatory revision trends, and government industrial plans to review our own compliance with the latest regulatory requirements.	<ul style="list-style-type: none"> Information Security and Customer Privacy Protection Corporate Governance Regulatory Compliance 	Telephone, email communication, meetings, and field audits	Irregular.	Clarified tax issues, provided documents, and cooperated with government subsidy audits	2.1 Governance Framework 2.2 Business Integrity 2.3 Risk Management 2.4 Information Security 4.1 Customer Service
			External seminars		Kept abreast of regulatory changes and ensured compliance	
Shareholder/Investor	Shareholders and investors are crucial drivers of sustainable business operations and social well-being.	<ul style="list-style-type: none"> Business Integrity Corporate Governance Regulatory Compliance Information Security and Customer Privacy Protection Customer Service 	Market Observation Post System (MOPS) and official website performance announcements	Annually/Quarterly	Regularly disclosed important information, financial and operational information through MOPS and the company website.	2.1 Governance Framework 2.2 Business Integrity 2.3 Risk Management 2.4 Information Security 4.1 Customer Service
			Investor conferences and shareholder meetings	At least annually	<ul style="list-style-type: none"> Investor conferences held in March and August. Shareholder meeting held in May. 	
Community/Non-Profit	Collaborating to drive innovative development,	<ul style="list-style-type: none"> Energy Management 	Campus Recruitment.	Irregular.	15 campus recruitment	2.1 Governance Framework

Category	Stakeholder Importance	Issues of Concern	Communication Channels	Communication Frequency	2023 Operation Status	Corresponding Section
Organization	we promote talent cultivation through industry-academia partnerships and actively participate in various public welfare and non-profit organization activities, fostering shared prosperity between the company and society.	<ul style="list-style-type: none"> Water Resource Management Business Integrity 			presentations were held.	2.2 Business Integrity 6.3 Impact of Green Products 6.2 Environmental and Energy Management 7.0 Social Responsibility
			University Practical Courses	Irregular.	Collaborated with National Taipei University of Technology to offer 12 online courses	
			Hackathon Competition	Annually	2023 GSS AI Chatbot Hackathon	
			Public Welfare Activities	Irregular.	Social welfare investment exceeded NT\$500,000.	
			Participation in External Public Associations	Irregular.	Joined 18 information and network technology organizations and 3 information security organizations	
Media	The media's coverage of our company has a significant impact on our reputation. Therefore, it is essential to maintain friendly and open communication channels to avoid misunderstandings	<ul style="list-style-type: none"> Corporate Governance Business Integrity Talent Training and Development Labor Relations Occupational Safety and Hygiene 	Telephone and email communication.	Real-Time/Irregular.	We uniformly released media news and updated the latest information to the official website of GSS.	2.1 Governance Framework 2.2 Business Integrity 2.3 Risk Management 4.1 Customer Service
			Press Conference and Press Release			

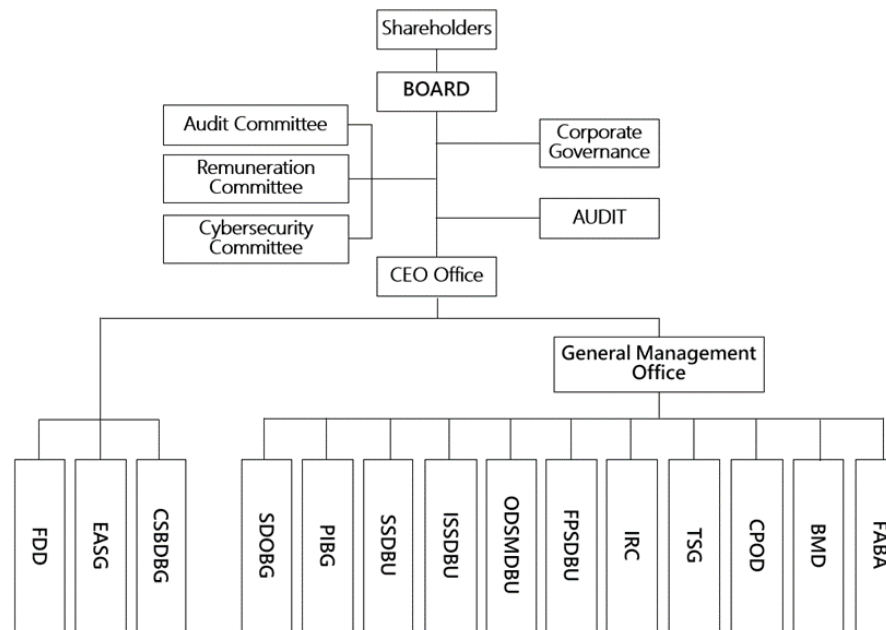
Category	Stakeholder Importance	Issues of Concern	Communication Channels	Communication Frequency	2023 Operation Status	Corresponding Section
	caused by information gaps.					5.1 Talent Acquisition and Retention 5.2 Talent Training and Development 5.3 Employee Welfare and Rights 5.4 Employee Health and Safety

Ch2 Corporate Governance

2.1 Governance Framework

GSS, upholding the belief in sustainable development, has established a complete corporate governance structure and system to ensure the company's effective operation. We protect shareholder rights and interests, strengthen the board of directors' functions, maximize the effectiveness of each functional committee, respect stakeholder rights and interests, and enhance information transparency. This approach ensures stable and long-term operations, implements the principles of corporate governance, strengthens the company's competitiveness, and maximizes shareholder value.

To sufficiently protect shareholder rights and interests and enhance the leadership and management capabilities of the board of directors and functional committees, GSS approved the establishment of a Corporate Governance Officer position in 2020. This position was subsequently filled by the head of the company's Finance, Accounting, and Business Analysis Department in 2021.



Board

The Board of Directors is responsible for the overall operation and development of the company and is the highest decision-making and governance team. To ensure that the director election process is completely fair, just, and open, and that the composition of the Board of Directors is diverse and possesses the knowledge, skills, and qualities required to perform their duties, the company has established the "Director Election Measures" to regulate the nomination system for the election of all directors. The company also requires the Board of Directors to possess relevant competencies as stipulated in the "Corporate Governance Best Practices," ensuring the independence and diversity of the Board.

GSS's 13th Board of Directors consists of 9 diverse and experienced directors, including 3 independent directors with expertise in law, accounting, and information technology. Furthermore, all of the company's functional committees are composed entirely of independent directors, responsible for discussing critical issues such as economic, environmental, information security, and risk matters. This ensures that the committees' decisions and recommendations are objective and forward-looking, effectively implementing independent oversight and checks and balances. Additionally, during Board discussions, directors recuse themselves from matters involving conflicts of interest with either themselves or the legal entities they represent. Certain issues are also reported to and discussed at the shareholders' meeting in accordance with the law, ensuring alignment with the best interests of stakeholders.

Detailed information regarding the educational and professional backgrounds, diverse expertise, and concurrent positions of our directors is published on the company's official website and in the 2023 annual report. To enhance operational efficiency and decision-making, three directors currently hold concurrent positions as employees or managers, including Chairman Chang, Pei-Yung, who also serves as CEO due to the division of labor with the General Manager. Moreover, the three independent directors possess specialized expertise in finance, accounting, and legal affairs, effectively fulfilling their supervisory roles. The company will gradually implement professional specialization to further strengthen corporate governance.

The company places significant emphasis on gender equality in the composition of the Board of Directors. The current Board includes 1 female director, representing 11.11%, and 8 male directors, representing 88.89%. In terms of age distribution, 8 directors are between 61 and 70 years old, and 1 director is over 70 years old. According to the company's "Corporate Governance Best Practices," the Board of Directors should convene at least once per quarter. In 2023, 5 board meetings were held, with an overall director attendance rate of 93.33%.

Name	Gender	Age		Accounting	Finance	Legal	Business	Information Technology	Operations Management	Investment and M&A
		61~70	71~80							
Chang, Pei-Yung	Male	O			O		O	O	O	O
Chen, Shih-An	Male	O			O		O	O	O	O

Name	Gender	Age		Accounting	Finance	Legal	Business	Information Technology	Operations Management	Investment and M&A
		61~70	71~80							
Chen, Chih-Hsiung	Male	O			O		O	O	O	O
Chien, Chin-Tu	Male		O		O		O		O	O
Chen, Shu-Ching	Female	O						O	O	O
Kuo, Hung-Chang	Male	O			O		O	O	O	O
Lin, Moun-Rong	Male	O			O		O	O	O	O
Yang, Kang	Male	O				O	O		O	O
Lu, Ching-Hsiung	Male	O		O	O				O	O

▼ Board Diversity Situation

The 9 Members of Board of Directors	The proportion of female directors is 11.11%.	The attendance rate of the Board of Directors is 93.33%.
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To implement corporate governance and enhance the functionality of the Board of Directors, performance objectives have been established to strengthen operational efficiency. Referencing the "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies," the company has formulated board performance evaluation procedures. Annual self-assessments are conducted for the entire board, individual directors, and functional committees, with results reported to the Board of Directors the following year. The company also mandates an external evaluation by an independent professional institution or a team of external experts and scholars at least every three years. The 2023 self-assessment results indicate that the company's Board of Directors and functional committees are operating effectively.

The company's overall corporate governance performance is outstanding, with excellent results in corporate governance evaluations. The evaluation score remains in the second tier (top 6% to 20%) among the eight tiers of TPEX listed companies, and achieved a ranking in the top 2% to 10% for companies with a market capitalization of less than NT\$5 billion, indicating that the company performs exceptionally well within its market capitalization peer group. Regarding key ESG issues and communication with stakeholders, reports are submitted to the Board of Directors at least annually. The 2023 report was presented to the Board of Directors on December 27, 2023.

▼ Board Performance Evaluation Objectives

Board Structure	Board Members	Processes and Information
<ul style="list-style-type: none"> · The structure and composition of the Board of Directors are suitable for the business and scale requirements, covering all areas that the Board needs to focus on, particularly in audit, compensation, risk management, and nominations. · The roles, responsibilities, reporting processes, and operating mechanisms of each functional committee are clearly defined. The committees operate appropriately and fulfill their duties as assigned by the Board. · The Board comprises members with diverse backgrounds, possessing the professional knowledge, skills, and experience necessary for decision-making. 	<ul style="list-style-type: none"> · The Board embraces core values of sustainable development in the company's strategy and clearly defines all strategic objectives. · The Board has established rigorous procedures for director selection and succession planning. · The Board operates with a culture of openness and integrity, allowing directors to freely raise questions and express opinions. 	<ul style="list-style-type: none"> · The company maintains appropriate written documentation clearly recording the professional skills, knowledge, and ethical conduct of Board members, utilized in director selection, performance evaluation, and training program planning. · The Board has sufficient resources, structure, and policy support to effectively assess and oversee existing and potential risks. · The Board ensures the format and content of information presented to directors and the Board are appropriate, and the management team provides the Board with the necessary information for decision-making.
Result: Advanced	Result: Advanced	Result: Advanced

In 2023, the average training hours per director at our company were 6 hours, in accordance with regulatory recommendations. When planning courses for the Board of Directors, we arranged training on topics related to insider trading and ethical business practices, such as "Information Disclosure and Prevention of Insider Trading." Additionally, in response to emerging trends, we arranged continuing education courses on risk management, including "How Directors Can Oversee Corporate Risk Management and Crisis Handling." Through a diverse range of courses, we aim to enhance the directors' professional capabilities across various fields.

▼ Continuing Education Courses Attended by Directors / Dates and Hours

Course Name	Course Date	Trainees	Number of Trainees	Hours	Total Hours
How the Board Supervises the Company's Enterprise Risk Management and Crisis Handling	2023/06/06	Directors, Corporate Governance Officer	10	3	30
Information Disclosure and Insider Trading Prevention	2023/08/22	Directors, Corporate Governance Officer	10	3	30

Remuneration Policy

Directors' Remuneration

Our directors' fixed remuneration is handled according to the "Directors' and Managers' Remuneration Policy" approved by the Board. Furthermore, director remuneration is paid in accordance with the company's Articles of Incorporation. If the company is profitable in a given year, up to 3% of the profit is allocated as remuneration for the directors, taking into account the overall Board performance, company operating performance, future operations, and risk appetite, in order to provide reasonable compensation.

Management Remuneration

The remuneration of our General Manager and Deputy General Managers consists of a fixed monthly salary and variable components such as year-end bonuses, other bonuses, and employee compensation. The fixed monthly salary is set to maintain the company's average competitive level within the industry, while the variable components are awarded based on a comprehensive assessment of both the company's performance and individual contributions. The assessment indicators for variable items include: 1. Financial performance indicators: based on the company's management reports, the contribution of each business division to the company's revenue and profit, target achievement rates, etc; 2. Non-financial indicators: such as talent development, quality, and risk management, are also considered for operational management capacity. Employee remuneration is paid according to the company's articles of incorporation, which stipulate that no less than 5% of profits should be allocated for employee compensation if the company is profitable for the year.

All compensation-related matters are submitted to the Remuneration Committee for review and then to the Board of Directors for approval. The company continuously monitors global economic conditions, the international financial environment, and changes in the industry climate. We also assess the company's future operational development, profitability, operational risks, and relevant regulatory changes, adjusting the remuneration system as needed to balance sustainable operations with effective risk management.

Audit Committee

To strengthen the responsibilities of the Board of Directors and enhance management mechanisms, GSS established an Audit Committee in December 2019, in accordance with the Securities and Exchange Act, to replace the supervisors. The Audit Committee is composed entirely of independent directors, with at least one member possessing accounting or financial expertise. The Audit Committee's primary supervisory responsibilities include overseeing risk management mechanisms, ensuring the proper presentation of the company's financial statements, appointing and dismissing certified public accountants and ensuring their independence and performance, effectively implementing the company's internal controls, ensuring the company's compliance with relevant laws and regulations, and controlling existing and potential risks. The committee also communicates monthly internal audit reports and annual audit plans with the internal audit supervisor, and discusses financial statement audit procedures with the certified public accountants.

The Audit Committee convened at least once per quarter, holding a total of 5 meetings in 2023, with 100% attendance by all members. Detailed meeting minutes and related information are disclosed on the company's official website and in the 2023 Annual Report.

Remuneration Committee

To refine the director and manager remuneration system, GSS established the Remuneration Committee in September 2019, composed entirely of independent directors. The committee's purpose is to objectively and professionally evaluate the company's director and manager remuneration policies and systems, and to provide recommendations to the Board of Directors for decision-making. Its primary responsibilities are to establish and regularly review the policies, systems, standards, and structure for director and manager performance evaluation and remuneration, and to regularly evaluate and determine director and manager remuneration.

The Remuneration Committee should convene at least two meetings annually. In 2023, four meetings were held, with 100% actual attendance by all members.

Information Security Committee

The Information Security Committee was newly established and approved by the Board of Directors of GSS on December 29, 2021, aiming to strengthen the control and supervision of information security risks, protect corporate assets, enhance the company's constitution, and reinforce the functions of the Board of Directors. This committee is composed of all independent directors, with at least one member possessing a professional background in information technology. Its primary responsibilities include reviewing information security management policies, formulating the information security management framework and organizational functions, regularly reviewing the development, implementation, and results of the company's overall

information security management mechanism, reviewing the information security management mechanism for new businesses, reviewing the annual information security promotion plan, approving reviews and response measures for losses from major information security incidents, and reviewing matters stipulated by regulatory authorities, the Board of Directors, and various information security policies that require reporting to the Board of Directors.

The Information Security Committee should convene at least one meeting annually. In 2023, two meetings were held, with 100% actual attendance by all members.

2.2 Business Integrity

Business Integrity

Integrity is the foundation of GSS's stable development. To establish a corporate culture of ethical operations and implement ethical management, GSS upholds the principles of integrity, transparency, and accountability. To solidify this culture, we have established the "Code of Integrity Management," "Integrity Management Operating Procedures and Behavioral Guidelines," "Code of Ethics," and "Regulations for the Prevention of Insider Trading." These regulations clearly stipulate that all GSS personnel must comply with relevant laws and regulations, act with integrity when dealing with stakeholders, and prevent unethical behavior. The CEO Office is responsible for promoting the integrity policy, including the formulation and supervision of prevention plans. The CEO Office reports to the Board of Directors annually, regularly reviews implementation results and improvement plans to enhance the effectiveness of integrity.

GSS Integrity Policy

- Assist in integrating business integrity and ethical values into the company's business strategies, and formulate procedures and guidelines to ensure the integrity of business operations and behavioral guidelines.
- Analyze and assess the risks of unethical behavior within the scope of business operations, and formulate and update ethical operation procedures and behavioral guidelines.
- Promotion and coordination of integrity policy awareness training
- Plan and establish a reporting system, ensuring its effectiveness.
- Assist the Board of Directors and management in auditing and evaluating the effectiveness of the integrity measures implemented, and regularly prepare reports on the assessment of compliance with relevant business processes.

We encourage internal and external personnel to report any illegal or unethical behavior that violates the Code of Ethics. To ensure the effectiveness of reporting and enforcement, a reporting channel for integrity has been established in the shareholder section of the company's official website. Internal and external personnel can report directly through the reporting mailbox: integrity@gss.com.tw or the reporting hotline: (02)2586-7890#10376. To ensure the effectiveness of this Code and the reporting channel, we allow anonymous reporting and guarantee the complete confidentiality of the reporter's identity and the content of the report. We also protect both the reporter and the subject of the report from unfair treatment or infringement of their legitimate rights. Upon receiving a report, we will assign a dedicated personnel or unit to conduct an investigation. After the investigation is complete, follow-up measures will be taken based on the severity of the violation, which may include reporting to the relevant authorities or referring the case to the judicial authorities if necessary.

If a major violation or potential for significant damage to the company is discovered during an investigation, a report should be immediately prepared and submitted in writing to the independent directors. Violations of the integrity management policy will be handled in accordance with the company's management rules and complaint procedures. Information such as the violator's job title, name, date of violation, and details of the incident will be disclosed on the company's internal website. Upon verification, as of December 31, 2023, no violations of the integrity management policy were found, and no related complaints were received.

To enhance the ethical and integrity-related norms and trade secret knowledge of all company personnel, in addition to requiring new employees to sign the "Personal Information Processing and Confidentiality Consent Form," "Integrity and Honesty Commitment Letter," and "Confidentiality and Intellectual Property Agreement." The company conducts at least one legal awareness session related to integrity management for directors, executives, and employees every year to convey the importance of integrity. Additionally, integrity management is incorporated into the employee performance evaluation, with a clear and effective reward and punishment system in place.

The company's "Regulations for the Prevention of Insider Trading" clearly stipulate that the company's directors, managers, employees, and individuals specified in Article 157-1 of the Securities and Exchange Act, upon obtaining significant information affecting stock prices, may not, directly or indirectly, buy or sell the company's stock or other equity-based securities during the period between the clarification and its public disclosure, or within 18 hours after public disclosure. These regulations also stipulate that insiders, such as directors, may not trade their stock during the closed period of 30 days before the announcement of annual financial reports and 15 days before the announcement of quarterly financial reports. The company has already sent emails and messages before the closed period of financial reporting to prevent directors and related insiders from inadvertently violating these regulations.

▼ Promotion of Business Integrity-Related Courses

Course Name	Course Date	Trainees	Number of Trainees	Hours	Total Hours
Business Integrity Promotion (Including Insider Trading)	2023/02	Employees	758	1	758
Information Disclosure and Prevention of Insider Trading	2023/8/22	Directors, Corporate Governance Supervisors	10	3	30

Regulatory Compliance

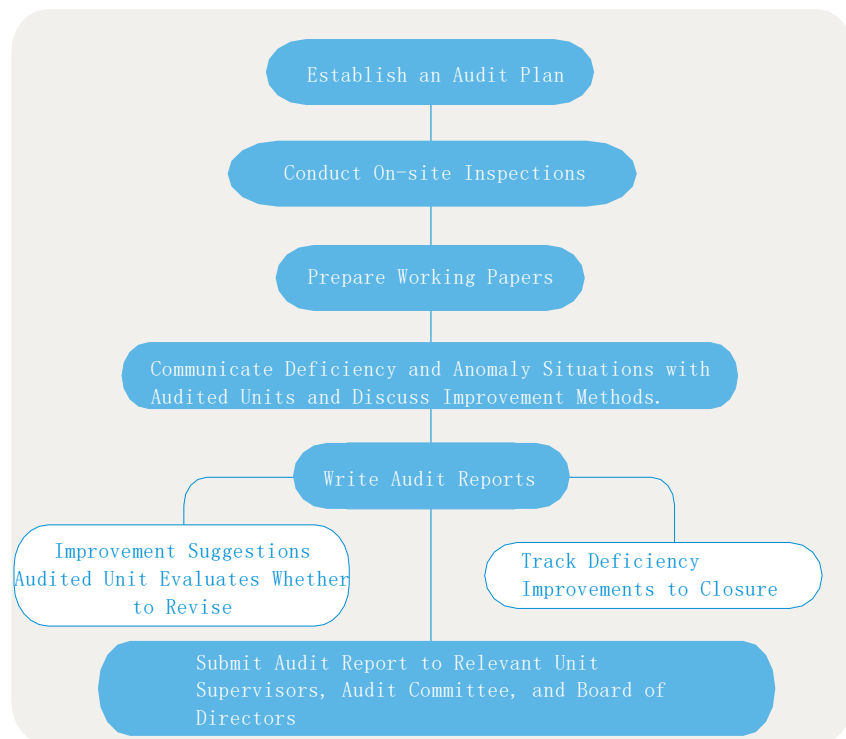
Since its establishment, GSS has upheld the principles of integrity and honesty, and regards regulatory compliance as the most fundamental and primary requirement. Since its public offering in 2019, it has complied with relevant laws and regulations for publicly issued companies, formulated various internal operating procedures. After listing on the OTC market, the company promptly tracked and revised internal regulations based on updates to the Company Act, the Securities Exchange Act, and other regulations related to corporate governance or overall operations. Our Code of Conduct requires all company personnel to strengthen compliance with the Securities Exchange Act and other laws and regulations, and also encourages employees to report violations of laws and regulations or this Code, while striving to protect the safety of whistleblowers. In 2023, the Company did not experience any violations of environmental or social laws and regulations.

▼ Promotion of Regulatory Compliance-Related Courses

Course Name	Course Date	Trainees	Number of Trainees	Hours	Total Hours
Information Disclosure and Prevention of Insider Trading	2023/8/22	Directors	9	3	27

Internal Control and Audit

To assist the Board of Directors and managers in inspecting and reviewing deficiencies in internal control systems and measuring operational effectiveness and efficiency, and to provide timely improvement suggestions, GSS has established an Audit Office dedicated to internal audit work. We have also formulated "Internal Control Audit Implementation Rules" to ensure the effective implementation of the internal control system, and use internal audit results as the basis for reviewing and revising the internal control system. The focus of the company's internal audit is conducted in accordance with the relevant regulations of the "Regulations Governing the Establishment of Internal Control Systems by Public Companies." Based on the annual audit results and the identified risk levels of each cycle, the next year's audit plan is formulated, approved by the Board of Directors, and then implemented. Project audits are also conducted as needed based on operational needs. The current internal audit methods are implemented on a regular and irregular basis according to the audit plan and operation cycle established by the competent authority and risk assessment.



▲ Internal Audit Flowchart

▼ 2023 Audit Personnel Training Courses

Course Name	Course Date	Trainees	Hour
Enhance Corporate Sustainable Value, Improving Risk Management System	2023/08/10	Audit Supervisor	6
"Self-Compiled Financial Reports" and "Sustainability Reports" Policy Analysis and Key Points of Internal Audit and Internal Control Practice	2023/10/20	Audit Supervisor	6
Risk-Oriented Internal Audit Methods and Practices	2023/11/16	稽核主管 Audit Supervisor	6

Internal Control Self-Assessment

Through the annual internal control self-assessment, the company requires all departments and subsidiaries to conduct self-reviews of their work items, including awareness of laws, regulations, and code of conduct, as well as assessment of potential risks. They also adjust the design and implementation of the internal control system to implement a self-monitoring mechanism. The internal audit reviews and consolidates the self-inspection results of each department, reports them to the Board of Directors, and uses them as the basis for evaluating the effectiveness of the overall internal control system and issuing the statement of internal control. Internal control self-assessment is conducted annually to ensure the effectiveness of internal management processes.

The Audit Office uses the company's own product, "Vitals ESP Enterprise Knowledge Collaboration Platform," to set permissions based on functional division of labor, centrally manage internal control audit documents and supporting documents for internal control self-assessment through the system, and conduct online reviews. At the same time, the system is used to generate internal control self-assessment forms and internal control self-assessment deficiency improvement forms, which are provided to responsible units for review and the Audit Office for review to improve operational efficiency.

2.3 Risk Management

Risk Management Policy

To mitigate operational risks and ensure sustainable and stable business development, GSS has established a "Risk Management Operational Scope." This guideline strikes a balance between risk prevention and potential losses, protecting the interests of stakeholders, including employees and shareholders, while achieving sustainable operational goals. In alignment with the "Corporate Social Responsibility Best Practice Principles for Listed and Over-the-Counter Companies," the company regularly discusses environmental, social, and governance (ESG) risks in cross-departmental meetings and develops risk management plans and policies based on materiality. A dedicated risk management organization, led by the General Manager, oversees the planning and implementation of risk management. Each department evaluates the likelihood and impact of risks within their scope, formulates necessary measures, and executes them to manage risks effectively.

To effectively supervise, plan, and execute risk management, the company divides the risk management process into three levels: the organizing unit level, which manages risks within their scope; the review unit level, which conducts review meetings and assessments; and the audit and review unit level, which, through regular and irregular audits, reports risks to the Board of Directors for review and approval, thereby implementing the risk management process. The corresponding responsibilities are as follows.

1. Board of Directors: The highest decision-making body of the company, responsible for reviewing risk management policies.
2. Audit Office: Develops annual audit plans based on risk assessment results and conducts regular and irregular audits of departmental operations.

3. Various Management Meetings

- **Management Meeting:** Held monthly by the General Manager with senior executives to review and confirm company operational goals, strategies, and directions. Through reports on operational results, financial status, and key performance indicators (KPIs), potential risks are examined, and corresponding adjustments are made to address them.
- **Operations Meeting:** Held monthly by the Chairman, General Manager, and business unit managers to review operational plans, accounts receivable, manage and supervise operational performance, and analyze and assess changes in laws, policies, and markets, taking various measures to mitigate operational risks.
- **Strategy Meeting:** Held regularly in the fourth quarter to formulate medium- and long-term development directions and strategies, plan future development blueprints, and update them mid-year as needed.

4. Finance and Business Analysis Department: Assesses various financial and investment risks.

5. Information Security Management Committee: Makes decisions and manages information security-related matters.

6. Each Business Unit: Responsible for frontline risk management, analyzing and monitoring the relevant risks of their respective departments.



▲ Risk Management Process Levels

Risk management assessment

GSS's primary risk aspects are categorized into three types: operational risks, financial risks, and information security risks. After each functional unit identifies the risk sources and factors it may face in the current year as defined in the table below, appropriate response plans are formulated as risk management countermeasures.

▼ Risk sources and categories

Market risk	Includes the impact on the company's finances and business, as well as its financial assets and liabilities, resulting from domestic and international economic, technological, and industrial changes (including both on- and off-balance sheet assets and liabilities). It also covers the effects of fluctuations in market and business risk factors (such as interest rates, exchange rates, stock prices, and commodity prices), which can lead to changes in value and potential losses.
Investment risk	Includes fluctuations in the market value of short-term investments such as high leverage, derivatives trading, and financial management, as well as the operational management of long-term equity investee companies.
Credit risk	Refers to the risk of loss due to customers, suppliers, and counterparties failing to fulfill their agreements or responsibilities
Liquidity risk	Refers to the risk of not being able to realize assets or obtain sufficient funds to fulfill due obligations (funding liquidity risk), or market price fluctuation risks faced due to overall economic changes (market liquidity risk).
Procedural risk	Refers to the risk of direct or indirect losses due to improper or erroneous internal operations, personnel, and systems, or external events.
Legal risk	Refers to potential losses incurred due to non-compliance with relevant regulations, contracts lacking legal effect, unauthorized actions, omissions in clauses, or inadequate measures, leading to contract invalidity.
Environmental risk	Refers to natural disasters or environmental change risks that significantly impact business operations, such as typhoons, volcanic eruptions, landslides, dust storms, global warming, and epidemics.
Other risks	Refers to risks not listed above that could cause significant losses to the company.

The company's 2023 risk management operations were reported to the Board of Directors on December 27, 2023. Risks were identified across three risk dimensions, and corresponding responses and monitoring measures were implemented for each risk factor.

▼ 2023 Risk Management Operations

Risk Dimensions	Risk Factors	Response Measures
Operational Risk	Market Risk	<ul style="list-style-type: none"> ·Regular management and operational meetings are held monthly to review the company's operational objectives, strategies, and performance. ·Strategic meetings with each business unit were convened from October to November to formulate the company's medium- to long-term development direction.
	Legal Risk	<ul style="list-style-type: none"> ·Implement and pass the Taiwan Intellectual Property Management System (TIPS) and reported the implementation status of intellectual property management to the Board of Directors. ·Control special clauses in each contract (for example, if a contract contains penalty clauses, strengthen the promotion of integrity-related regulations to team members).
	Procedural Risk	<ul style="list-style-type: none"> ·Each department should consult with members of the internal control team regarding matters needing attention in the execution of internal operations to prevent losses due to improper operations.
Financial Risk	Market Risk	<ul style="list-style-type: none"> ·In response to changes in the domestic and international economic situation, continuously monitor fluctuations in exchange rates and interest rates. If necessary, adjust asset allocation to prevent losses caused by changes in value.
Information Security Risk	Procedural Risk	<ul style="list-style-type: none"> ·Maintain and expand the ISO 27001 certification scope: Include all service departments, business units, and administrative representatives. Expand the implementation scope to cover the entire company in preparation for the certification. ·Maintain ISO 27018 cloud service certification: Vital CRM, Vital BizForm, Vital HCM. ·Introduce and pass ISO 27701 Privacy Information Management System certification. ·Hold training sessions regularly and promote new knowledge of information security and personal data management. ·Conduct major information security incident drills.

In 2024, our company will review and update the current "Risk Management Operation Scope" based on the latest "Risk Management Best Practices for Listed and OTC Companies." This review, conducted by the risk management organization, will cover aspects from policy and procedures to supervision

and review. This aims not only to comply with the latest laws and regulations but also to refine risk management strategies and assessment methods to protect stakeholder rights, implement corporate governance, and achieve sustainable business objectives.

2.4 Information Security

Information Security

GSS is a leading Taiwanese information software company. With its expertise in software engineering and advanced technologies in collaboration, mobile communication, and cloud computing, it has gained the trust and recognition of clients across various industries, as well as tens of thousands of cloud users. Through the services provided by the Company, it safeguards and organizes a large amount of confidential information within client organizations. Therefore, the Company attaches great importance to information security, considering it a pressing issue. As early as 2013, it passed the ISO 27001 information security management system certification, becoming the first SaaS cloud software service provider in Taiwan to achieve this certification. In recent years, with the increasing focus on privacy information protection and personal data issues, the Company has placed great emphasis on protecting client privacy and personal data of project clients. From 2021 to 2022, it successively passed the ISO 27018 Cloud Service Personal Data Protection Management System and ISO 27701 Privacy Information Security Management System certifications, further strengthening the client cloud service privacy protection operating environment and project personal data management mechanisms to enhance the trust of clients, partners, and other stakeholders.

In December 2021, the Company established an Information Security Committee, reporting directly to the Board of Directors, responsible for reviewing information security management policies, formulating the information security management framework and organizational functions, and regularly reviewing the development of information security strategies, system establishment and implementation results, as well as the overall information security promotion mechanism, including risk management for major information security incidents; the committee is composed of three independent directors, one of whom has expertise in information technology, meeting the professional capabilities required by the committee.

To effectively promote information security strategies and implement management systems, the Company has established the "Information Security Management Committee," which is composed of senior executives from various business units and led by the Chief Information Security Officer, who also serves as the convener of the committee. The committee reports the annual work plan and results to the Board of Directors twice a year. Under the committee, the "Information Security Office" is responsible for coordinating the company's information security protection efforts, and is divided into the Information Security Implementation Team and the Emergency Response Team. The Information Security Implementation Team is made up of information security officers appointed by each business unit, all of whom hold ISO 27001 Lead Auditor certifications. They assist business units in

promoting and implementing various information security management operations to build a robust information security management environment, effectively forming an information security shield for the company.

The Company adopts the PDCA management cycle—Plan (P), Do (D), Check (C), and Act (A)—to plan and operate information security and privacy information protection management systems, ensuring the achievement and continuous improvement of information security policies and objectives. The specific implementation and management measures in each stage are explained below:

- Planning Stage (Plan) : In line with international information security trends and the Company's information security development strategy, we focus on information security and personal information risk management, addressing information security threats, and planning measures for information security and privacy protection. We use impartial third parties to obtain ISO 27001, ISO 27018, and ISO 27701 international standard certifications, thereby building an information security and privacy protection management environment that is recognized by stakeholders.
- Execution Stage (Do) : In order to effectively promote the Company's information security and privacy information protection operating mechanism, the information security execution team is composed of information security officers assigned by each business division. Information security team monitoring meetings are held regularly to discuss information security management systems, information security technology sharing and compliance with laws and regulations and other issues, and promote company-wide information security-related personnel training.
- Audit Stage (Check) : Regularly conduct internal audits to review and analyze the progress of annual cybersecurity goals and the effectiveness of management system implementation. Additionally, organize cybersecurity drills to simulate cyberattacks, ensuring effective emergency response management in the event of an incident.
- Action Stage (Act) : Continuously monitor significant domestic and international information security intelligence to stay abreast of information security threats. Align with the annual information security development strategy, continuously improving and optimizing information security protection measures, including management systems and incident response handling. Implement supervision and auditing corrections to ensure the effectiveness of the system.

Referencing ISO 27001, ISO 27701, and domestic information security regulations, the company has established a comprehensive emergency response mechanism. When anomalies or security incidents occur, they are clearly categorized, and the "Security Incident Management Procedure" and "Information Security Operation Reporting and Response Process," established by the information security management system, are followed. Corresponding control measures within the security defense architecture are then implemented.

▼ Information Security Incident Classification Standards

Level	分級標準
0	<ul style="list-style-type: none"> Information security incidents caused by customer issues.
1	<ul style="list-style-type: none"> Minor leakage of non-critical business information. Minor tampering with non-critical business information.
2	<ul style="list-style-type: none"> Severe leakage of restricted information or non-critical business information. Severe tampering with non-critical business information. Non-critical business operations halted, unable to recover within the tolerance time.
3	<ul style="list-style-type: none"> Leakage of sensitive data or minor leakage of critical business information. Minor tampering with critical business information. Critical business system operations impacted or halted, restored to normal operation within the tolerable interruption time. The personal data held by the company is classified in the "Personal Data Risk Assessment Management Procedure" under the "Personal Data Impact Assessment Table." Personal data with a "Personal Data Scope Assessment Value" of 3 points refers to situations where personal data is stolen, leaked, altered, or otherwise compromised.
4	<ul style="list-style-type: none"> Leakage of confidential data or severe leakage of critical business information. Severe tampering with critical business system information. Critical business system operations impacted or halted, unable to recover within the tolerable interruption time. The personal data held by the company is classified in the "Personal Data Risk Assessment Management Procedure" under the "Personal Data Impact Assessment Table." Personal data with a "Personal Data Scope Assessment Value" of 4 points refers to situations where personal data is stolen, leaked, altered, or otherwise compromised, resulting in a higher level of impact or risk.

▼ 2023 Information Security Promotion Plan and Implementation Status

2023 Information Security Promotion Plan	2023 Implementation Status
Maintain ISO 27001, ISO 27018, and ISO 27701 international standard certification	<ul style="list-style-type: none"> • All service business units, sales departments, and administrative department representatives of the company maintained ISO 27001:2013 certification. • Vital CRM, Vital BizForm, and Vital HCM, three cloud service products, maintained ISO 27018:2019 certification. • S.P.E.E.D. online document approval management system and associated marketing, sales, and contract activities to project development, maintenance, and customer service maintained ISO 27701:2019 certification.
Expand the scope of ISO 27001 implementation to the entire company, and in response to the ISO 27001:2022 revision, employees were trained and obtained Lead Auditor certifications.	<ul style="list-style-type: none"> • In addition to the original scope of business and administrative departments, the Company's non-implemented business units, administrative departments, and R&D center were incorporated into the ISO 27001 system without involving certification. • Two personal certification revision training sessions were held in April and July 2023, and a new certification training session was held in May, and total of 58 employees obtained ISO 27001:2022 Lead Auditor certifications.
Improve response measures and processes for major incidents	<ul style="list-style-type: none"> • Established "Information Security Incident Loss Assessment / Major Message Release Template" • Conducted information security incident simulation drills in selected administrative departments.

In addition to the information security, cloud services, and privacy information protection management systems, the company strengthens cybersecurity efforts by implementing mechanisms driven by the Chief Information Security Officer (CISO), alongside the involvement of professional cybersecurity personnel and investment in security equipment and resources. Key initiatives also include enhancing cybersecurity awareness for new hires and all employees, continuously acquiring cybersecurity professional certifications, and regularly conducting email-based social engineering exercises, all of which are prioritized cybersecurity activities for the company.

The company maintains a strong focus on information security and personal information protection. We not only adhere to international standards such as ISO 27001, ISO 27018, and ISO 27701, but also implement various control measures and obtain certifications to enhance our company's and products' competitive advantages. In response to the ISO 27001:2022 revision, we successfully completed the company-wide implementation of the ISO 27001 management mechanism in 2023. Additionally, we have evaluated and implemented more user-friendly security equipment and tools based on the requirements of the new version, which will contribute to the effective promotion and protection of our information security, cloud services, and privacy information protection operations.

Ch3 Innovative Services

GSS is a leading Taiwanese information software company and a regional provider of information software and cloud SaaS services. Through mature software engineering and advanced collaborative, mobile, and cloud information technologies, we have developed innovative process automation and application systems, earning the trust of over 2,000 clients in finance, government, healthcare, and manufacturing, as well as over 10,000 cloud users. Currently, most of our business comes from existing clients and referrals, demonstrating our excellent reputation in the industry.

Innovation is the key driving force behind the company's progress. Through continuous refinement, deepening, and expanding R&D results, we can keep pace with the times, cater to the diverse needs of different enterprises, and gain customer trust. We have invested in AI technology R&D for over a decade, encompassing areas such as natural language processing and image recognition. We have gradually integrated these technologies into our existing product lines, including official document systems, HR systems, and knowledge management systems. This technology has also been successfully applied to the automatic dispatching of the 1999 Citizen Hotline and the automatic classification of patents for the Intellectual Property Office, Ministry of Economic Affairs.

Additionally, we are developing AIOT smart dyeing and finishing applications for the textile industry. Through AI deep learning and big data analysis, combined with equipment, we can automatically determine color differences in dyed fabrics, predict equipment maintenance schedules, and analyze component lifespans. Our self-developed AI chatbot generator, the "iota C.ai Dialogue Service Platform," allows users to design interactive scripts in a graphical interface without writing code. This platform caters to the needs of various business units, such as customer service and HR management.

In 2021, we applied to the Ministry of Economic Affairs for the "Program to Encourage Domestic Enterprises to Establish R&D Centers in Taiwan," and in 2022, we officially established the "Chuangfu R&D Center" in the Hwa Ku Chuang Fu Building in the Beitou Shilin Technology Park, continuing to invest in R&D capabilities. To further establish our presence in Kaohsiung, we also purchased a new office in Kaohsiung in 2022, planning to establish a Kaohsiung R&D center, which was completed in May 2023, creating a high-quality environment to serve our colleagues and clients.

Currently, we are actively working to meet the diverse needs of the same client with a range of products and services. In the future, we plan to expand into overseas markets, penetrate underserved industries, and continue developing new products and technologies.

3.1 Research and Development

R&D Strategy

Innovative management is a key element for the sustainability of the information software industry. GSS has three major engines for R&D. Through these three engines, innovative concepts are conceived and developed into products that meet customer needs.

▼ The Three Engines of GSS's R&D

1. International Industry Trend Tracking	Track the latest international industry trends, independently explore technical feasibility, and filter out innovative concepts that align with developmental advantages or possess market potential.
2. Technical Personnel Training Planning	Based on the key technologies and talent required for the concepts, comprehensive planning is conducted, with specialized units responsible for technical personnel training and establishing dedicated talent cultivation programs through industry-academia collaboration.
3. Innovative Technology Productization	Each business unit's R&D team will continue to test, strengthen, and improve products to enhance market competitiveness

Every fourth quarter, the Company conducts an in-depth review of the planned R&D content for the next year and holds R&D monitoring and management meetings with relevant departments. This ensures that our products and innovation capabilities maintain a competitive edge in today's highly competitive technological landscape. GSS continues to strive for excellence, and future key development directions will focus on integrating AI (Artificial Intelligence) and Bot (Robot) technologies into existing enterprise e-application systems.

① Enterprise Knowledge Community Platform: The enterprise knowledge community platform continues to optimize intelligent extended reading and bookmarking mechanisms, providing precise information; it also continues to optimize intelligent customer service chatbot functionalities for products and services, helping enterprises enter a new era of AI-powered offices.

② Document Management System: Combining deep image processing, deep text recognition, and Chinese intelligent correction technology to create an intelligent document management system, strengthening system security (based on OTP two-factor authentication mechanism) and document protection mechanisms.

③ Carbon Inventory Cloud Service: Providing cloud services for data collection, energy consumption and carbon emission calculations, energy consumption indicator analysis, and compliance audits and certifications, meeting international standards ISO 50001, ISO 14064-1, and ISO 14067.

④ Continuously optimizing the microservice architecture of the financial industry's credit and loan module to enhance scalability and change management; integrating deep learning text and table recognition (Deep OCR) for financial statement recognition and processing.

In addition, to ensure and enhance competitive advantage, the Company will continue to invest in the development of new products and technologies. The company's R&D expenditure as a percentage of revenue has averaged 10.22% over the past three years, with an average annual investment of 1.43 billion NTD in R&D. In the short term, the company will maintain an annual investment of 10% of operating revenue in R&D to continuously enhance its R&D capabilities.

▼ Recent Trends in Investment in R&D (Unit: NTD Billion)

Year	R&D Expenses	Operating Revenue	Percentage (%)
2016	0.87	7.97	10.85%
2017	0.92	8.18	11.20%
2018	0.92	8.82	10.47%
2019	1.35	9.68	13.92%
2020	1.23	10.91	11.24%
2021	1.11	11.81	9.41%
2022	1.48	14.27	10.35%
2023	1.70	15.89	10.72%

R&D Achievements

In 2023, our company successfully integrated knowledge management and official document management systems with Deep OCR image processing and text recognition, enhancing automation and productivity. We also incorporated artificial intelligence and deep learning technologies into existing enterprise e-transformation application systems, making our products more responsive to industry needs. The successfully developed products in 2023 are listed as follows:

Category	R&D Achievements
Integrated Knowledge Worker Platform	<ul style="list-style-type: none"> Financial Report Intelligent Recognition System New Generation Official Document Management and Collaboration Platform New Generation Vitals ESP Knowledge Management Collaboration Platform New Generation Case Tracking Platform
Software Development Worker Platform	<ul style="list-style-type: none"> Conversational AI Bot Generation Platform Tool V3.0 Security Control Platform for Software Application Systems
Net Zero Carbon Emissions Platform	In response to ESG sustainable net-zero goals, the carbon inventory cloud service, compliant with international standards (ISO 50001 and ISO 14064-1), is designed to support corporate self-inventory and long-term energy saving and carbon reduction management, ultimately helping achieve the goal of net-zero emissions.

As of the end of 2023, the Company has obtained 10 patents and 112 trademarks. We will continue to master cutting-edge technologies to refine, deepen, and expand R&D effectiveness, maximizing the results of R&D. At the same time, actively apply for patents and trademarks, promoting the integration of operations, R&D, and intellectual property management strategies.

智慧財產權管理 Intellectual Property Rights Management

GSS actively leverages its own R&D and external academic knowledge to provide customers with new product solutions based on R&D technology output. These are also integrated into existing products to create new product value. To protect R&D achievements and enhance competitive advantages, our company implemented and passed the Taiwan Intellectual Property Management Standard (TIPS) in 2023, becoming the first domestic information software and cloud SaaS service provider to comply with TIPS.

Based on the TIPS standards, with the principle of low documentation and high integration, we integrated GSS's long-term ISO 9001, 27001, and R&D intellectual property management systems. We re-examined and constructed a comprehensive intellectual property management system, including the "Intellectual Property Right Application and Maintenance Management Procedure Manual," "Patent Incentive Measures," "Intellectual Property

Confidential Document Management Measures," and "R&D Record Writing Operation Measures." Through the promotion of basic intellectual property knowledge, we enhanced employees' understanding of intellectual property concepts and management knowledge. Advanced intellectual property training for R&D personnel was implemented to strengthen R&D and intellectual property rightization management and enhance the output of intellectual property achievements. In compliance with the "Corporate Governance Best Practice Principles for Listed and OTC Companies," the implementation status of the intellectual property management plan was reported to the Board of Directors on August 8, 2023.

Implementation Status of Intellectual Property Management System in the Past 5 Years	
Year	Implementation Status
2019	Established the "Confidential Document Management Measures"
2021	Established the "Intellectual Property Rights Management Measures"
2022	Decided to implement the Taiwan Intellectual Property Management System (TIPS) in 2023
2023	Became the first information software and cloud SaaS service provider to pass TIPS verification

Internal Patent Incentive

To encourage employees to engage in invention and innovation, improve product quality and competitiveness, and accumulate intellectual property, the R&D and intellectual property management system was reviewed and revised during the implementation of TIPS in 2023. This revision significantly enhanced the intellectual property incentive system, which has become one of the key factors driving the company's strong team capabilities and advanced R&D potential.

The company's intellectual property incentive system is divided into four categories: patent proposal, patent approval, intellectual property infringement reporting, and technology licensing. The table below compares the intellectual property incentive issuance before and after the implementation of TIPS in 2023.

Intellectual Property Incentive Category	After TIPS Implementation	Before TIPS Implementation
Patent Proposal Bonus		
New ideas proposed by R&D personnel (or patent proposers) are reviewed and approved by the PDO Committee for patent application.	NT\$5,000 to NT\$20,000 per case	NT\$1,000 to NT\$5,000 per case
Patent Grant Bonus		
Patent Approval Bonus	Up to NT\$60,000 per case	Up to NT\$30,000 per case
Utility Model Patent Grant Bonus	Up to NT\$40,000 per case	Up to NT\$20,000 per case
Design Patent Grant Bonus	Up to NT\$30,000 per case	Up to NT\$10,000 per case

Intellectual Property Incentive Category	After TIPS Implementation	Before TIPS Implementation
Intellectual Property Infringement Reporting Bonus		
Employees who discover any act of infringement of the company's intellectual property rights, and the PDO Committee reviews and confirms the infringement.	<ol style="list-style-type: none"> 1. Infringement Report Approval Bonus: NT\$10,000 per case 2. For infringement identification or other legal actions that result in direct royalty or compensation income for the company, a separate bonus of up to NT\$30,000 per case will be awarded. 	None
Technology Licensing Bonus		
When the technology or intellectual property rights developed by the company's employees are licensed to others or other companies, and direct royalty income is obtained, after review and approval by the PDO Committee, a certain amount of technology licensing bonus will be awarded to the relevant employees.	Undetermined	Undetermined

Note: The bonus is allocated per case per person. If it is jointly proposed by multiple people, the bonus will be distributed after coordinating the distribution ratio.

3.2 Quality Management

For a long time, the company has continuously provided customers with comprehensive and high-quality products through product design and iteration. The company adheres to the quality management principle of "Quality and Value, Commitment to Fulfillment" to maintain high product quality. In the product development process, GSS uses the "Balanced Scorecard" as its product operation strategy and performance management method. In the four dimensions of the Balanced Scorecard, "Customer, Finance, Internal Processes, and Learning and Growth," the company added a new dimension of "Risk Management" as a measurement indicator in 2006.

Quality Management Performance

GSS achieved good results in its overall quality management objectives in 2023. The company's profits from client project products reached the targets set for the year, including:

- Improving project and service quality: Continuing to follow CMMI guidelines and implementing them in project management and software development, with a 99.1% process compliance rate and a 93.4% invoice accuracy rate in 2023.
- Creating valuable products: Under the product R&D and technology R&D committees, all products use the Agile development (Scrum) framework. In the future, the company will continue to strengthen product R&D monitoring and implement high-quality product development procedures.

In addition, the company's understanding and actions regarding quality extend to the entire company. At the beginning of the year, the administrative department planned specific measures and metrics for internal service satisfaction. Through the collaboration of various administrative departments, internal satisfaction survey scores have shown a year-on-year upward trend. The company's Vitals ESP module P.Map (as shown in the figure below) is used to organize and explain the operating procedures of each department, making it easy for internal colleagues to present and connect related operations systematically, effectively reducing learning and communication costs. In summary, the measured targets and actual results are shown in the table below:

Quality Management Objectives	Measurement Items	Actual Value	2023 Actual Results
Enhance project and service quality	Process Compliance Rate	99.1%	Our company consistently adheres to CMMI updates. Regardless of project type, we maintain software development quality through regular process audits and training. Partially adopting the Agile (Scrum) development model strengthens alignment with client needs after confirmation, minimizing discrepancies between detailed design, development, and client expectations.

Quality Management Objectives	Measurement Items	Actual Value	2023 Actual Results
	Invoice Accuracy Rate	93.4%	The accuracy of the invoice issuance rate can be influenced by both client and company factors, leading to discrepancies between estimated and actual invoice dates. We aim to improve this rate annually to enhance our financial soundness.
Develop valuable products	Use Scrum development	All products	We formulate product development plans annually at the beginning of the year, conduct regular product monitoring reports detailing progress and status, and organize events or promote new features to create more valuable products and services.
Improve internal service satisfaction	Internal Satisfaction Survey Score	9.09	To effectively address common employee issues and enhance proactive preventative services, administrative departments have systematized daily tasks into SOPs since 2022. (P.Map) presentation and linking related operations, effectively reducing employee learning and communication costs. The internal employee satisfaction survey score increased from 8.65 in 2022 to 9.09 in 2023 due to continuous SOP refinement and updates.

To implement the quality management philosophy, all departments of GSS have passed the ISO 9001 quality management system certification. The software services department has also passed the Capability Maturity Model® Integration (CMMI Level 3) international certification and continues to be certified under the new version (V 2.1).

Three products, Vital CRM Customer Relationship Management, Vital BizForm Cloud Smart Forms, and Vital HCM Cloud Human Resource Management, have passed the ISO 27018:2019 operational specifications for the protection of Personal Identifiable Information (PII) by public cloud processors. The official document and case management system passed the ISO 27701:2019 Privacy Information Management System (PIMS) operational specifications in September 2022.

To ensure the consistent quality standards of its products, the company conducts internal audits annually and regularly invites SGS Taiwan Ltd. for external audits. The company also updated its ISO 27001 Information Security Management System certification in July 2022 to ensure that its internal security system always complies with international standards.

Our company continuously improves its knowledge management mechanisms and received the world's first SGS ISO 30401:2018 Knowledge Management System certification for the IT service industry in June 2023. We aim to leverage this certification and our extensive experience in knowledge management to provide businesses with a systematic approach to retaining core knowledge.

In December 2023, we became the first information software and cloud SaaS service provider to achieve A-level certification under the Taiwan Intellectual Property Management System (TIPS). Through TIPS, we establish R&D and intellectual property right systems, protect R&D technologies,

accumulate intellectual property achievements, strengthen confidentiality management, and enhance employee awareness of intellectual property protection.



ISO 9001:2015



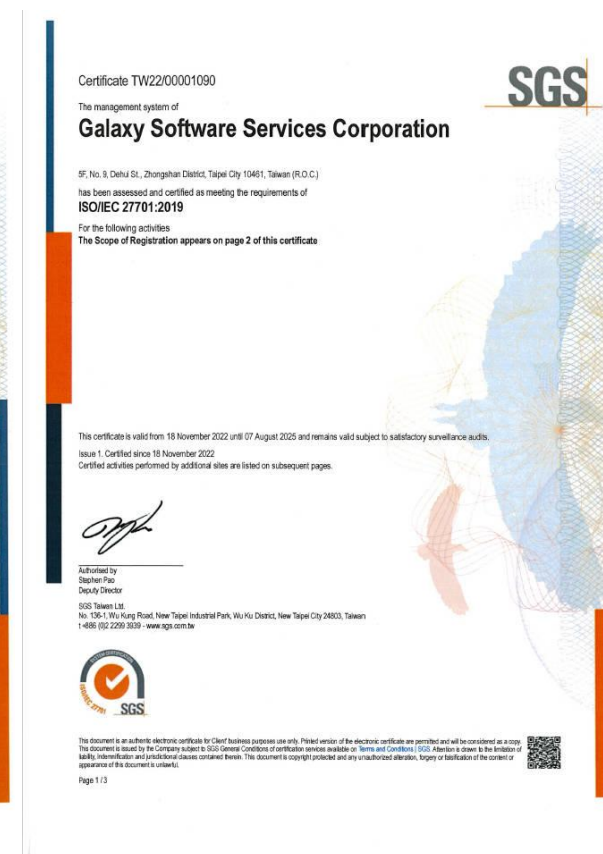
CMMI ML3 V2.0



ISO 27001:2013



ISO 27018:2019



ISO 27701:2019



ISO 30401:2018



TIPS Taiwan Intellectual Property Management
Standards Certification (A Level)

Ch4 Partnerships

4.1 Customer Service Process and Satisfaction Survey

We continuously refine our products to meet customer needs and expectations. Our quality management system includes post-contract satisfaction surveys to gauge customer satisfaction with our team and project execution. Significant dissatisfaction or critical quality incidents are handled by Customer Service. Feedback is logged, and the responsible project manager addresses the concerns. The process is documented, and after satisfactory resolution and product/service testing, Customer Service closes the case.

Customer satisfaction is key to our product improvement. In 2023, we achieved a 9.11 out of 10, exceeding our target of 8.5. Dissatisfaction feedback is addressed and documented by the relevant department to prevent recurrence. Valuing customer feedback, we strive to be a more professional and people-centric company.

Customer Privacy and Rights Protection

Guided by the paramount principles of client privacy and rights, this company pledges to safeguard client privacy information and sensitive data, preventing internal personnel from inadvertently disclosing client privacy due to improper service operations while executing entrusted tasks. Our personnel must also implement stringent control measures when accessing and processing client privacy data, and are prohibited from circumventing client-specified procedures for the sake of convenience.

To implement the aforementioned guiding principles, this company has established "Personal Information Protection Management Measures," encompassing not only the personal information of internal employees but also, more critically, client privacy data, including that which may be accessed during client-commissioned projects. Under this framework, all personnel must strictly adhere to regulations, client specifications, and company management procedures, diligently fulfilling their protection and management responsibilities. This company has also established client service complaint channels and a customer service center to address client complaints. Through smooth and efficient communication channels, we maintain stable and long-term cooperative relationships with our clients. In 2023, there were no substantiated complaints of client privacy violations or data loss.

▼ Client Service Complaint Channels

Item	Mailbox	Extension
Customer Service Center	service@gss.com.tw (Customers) varservice@gss.com.tw (Distributors)	10500
Product and Business Consultation	service@gss.com.tw (Customers) varservice@gss.com.tw (Distributors)	10500
Event Inquiry and Registration, Subscribe to GSS e-Forum, e-Newsletter	pr@gss.com.tw	10168

Security Solutions, System Management Tools	gss_iss@gss.com.tw	10502
S.P.E.E.D. Online Document Approval and Management System	speed@gss.com.tw	10655
Tracko Multi-Source Intelligence Tracking Platform	tracko_service@gss.com.tw	10258
Vitals ESP Enterprise Knowledge Collaboration Platform	vitalsservice@gss.com.tw	10160
Vital Cloud Service	vital@gss.com.tw	(02)2592-6609
Personal Information Service	PIPA@gss.com.tw	10141

To further safeguard client information security and rights, this company has achieved its short-term goal of obtaining company-wide ISO 27001 certification. The medium-term goal involves implementing and acquiring ISO 27701 Privacy Information Management System certification, along with deploying additional protective hardware and software tools. Long-term development will focus on updating, converting versions, and expanding the scope of ISO 27001, 27018, and 27701 certifications. In conjunction with ISO international standards, we will actively deploy more protective tools to maintain information security and client privacy.

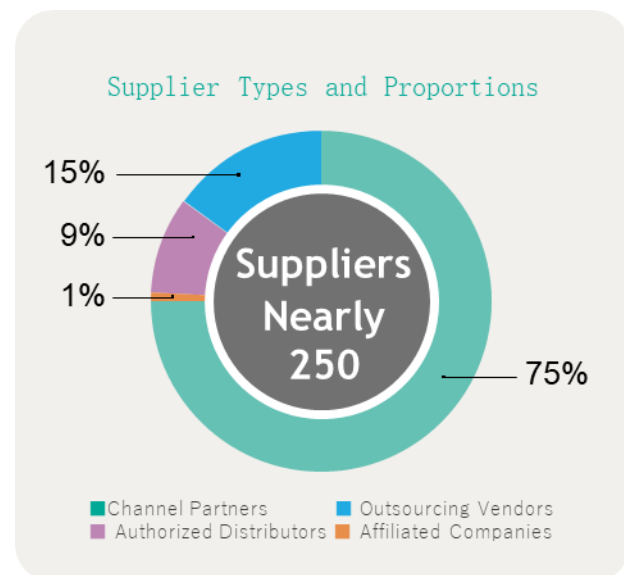
4.2 Supply Chain Management

Supply Chain Management

To fulfill its corporate social responsibility and promote economic, environmental, and social progress, and expecting its suppliers to adopt the same principles and jointly fulfill their corporate social responsibilities, GSS has formulated the "Supplier Code of Conduct" based on the company's "Corporate Sustainable Development Practice Code." This code requires suppliers of GSS and its subsidiaries to comply with the laws and regulations of their operating countries and adhere to this code in all their business activities.

Starting in 2023, suppliers collaborating with Radar are required to sign a "Supplier Commitment Letter," pledging to implement sustainable development policies, including but not limited to compliance with labor rights and human rights, occupational health and safety, environmental protection, ethical business practices, information security and privacy protection, and non-infringement guarantees, to promote balanced and sustainable economic, social, and ecological development.

GSS's clients encompass partners and end-users from various industries, while its upstream supply chain primarily consists of domestic and international platform providers or foreign software vendors. The company has nearly 250 supplier partners, categorized into four types: authorized distributors, outsourced vendors, channel partners, and affiliated companies.



Supplier Selection and Management

Recognizing the potential impact of pursuing economic and operational growth on society, the environment, and the community, GSS invites its supplier partners to co-create an ethical and sustainable business environment. GSS adheres to internal control procedures and procurement guidelines, as stipulated in the "Supplier Management Procedures," to govern supplier engagement, acceptance, and payment processes.

GSS conducts annual supplier evaluations based on financial and management capabilities, product quality, technical and project management proficiency, maintenance and after-sales service, cooperation, pricing, and payment terms. These evaluations are documented and used for future supplier selection. Confidentiality clauses are incorporated into supplier contracts.



Supplier Financial and
Management Capabilities



Technical and Project
Management Capabilities



Product Quality



Cooperation



Maintenance
After-Sales Service



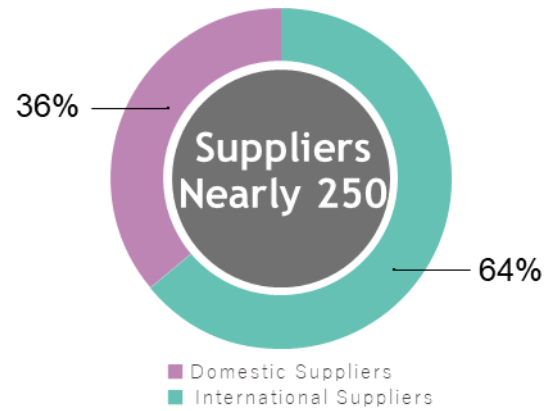
Price and
Payment Terms

▲ Supplier Evaluation Criteria

GSS plans to establish a more comprehensive supplier sustainability management system, formalizing and implementing corporate social responsibility, ethical operations, and sustainable development with our supplier partners, fulfilling our shared social obligations and responsibilities.

Local Procurement

In 2023, local procurement accounted for 36% of GSS's total procurement spending. As a software service provider, GSS's suppliers are primarily international vendors. However, GSS strives to increase local procurement, focusing on computer and office equipment purchases.



▲ Procurement Spending Ratio

Ch5 Employee Care

The growing demand for information software in recent years has led to an increasing need for talent. However, the current domestic software talent pool is somewhat insufficient, making talent retention and development increasingly challenging, and driving up labor costs. With over thirty years of continuous cultivation and accumulated experience, GSS has nurtured numerous outstanding software professionals. This enables employees to support each other across different business areas, strengthening cross-domain capabilities. Furthermore, GSS has developed a unique talent attraction, retention, and development system, providing employees with excellent benefits and a sound reward system under a comprehensive compensation structure. The company offers internal and external training courses to enhance the professional competencies of employees in various functional areas. Simultaneously, GSS is committed to creating a friendly workplace, maintaining workplace diversity and equality, embracing diverse opinions, and creating more positive values.

5.1 Talent Acquisition and Retention

GSS values talent and actively builds a harmonious, fair, and competitive environment. We emphasize personal growth and encourage teamwork, pursuing the common growth of clients, the company, and employees. The company continues to recruit outstanding talent who share our values through diverse channels, working together to create the future of the software industry.

人才結構 Talent Structure

Committed to building a diverse and inclusive workplace, as of the end of 2023, GSS had a total of 770 employees in Taiwan and Shanghai offices, of which 726 were full-time employees, accounting for 94.3% of the total workforce. The majority of employees, 380 people, are aged between 31 and 50, representing 49%. In terms of gender, males account for 53% and females 47%, demonstrating a near 1:1 ratio and reflecting the company's achievements in gender equality.

The company is committed to cultivating local talent and actively recruits Taiwanese employees, including 1 Taiwanese employee hired in the Shanghai office, fulfilling its responsibility to national talent development. GSS upholds the principles of fairness and friendliness in its recruitment practices, regardless of nationality or ethnicity. In 2023, the company hired 4 foreign nationals, 6 indigenous people, and 8 people with disabilities. One of these individuals with disabilities holds a management position, demonstrating GSS's diverse and inclusive work environment, welcoming employees from different backgrounds, and creating mutual prosperity.

To provide higher customer service efficiency, approximately 56 non-employee workers assisted in the execution of company-related operations throughout the year.

▼ 2023 GSS Employee Structure

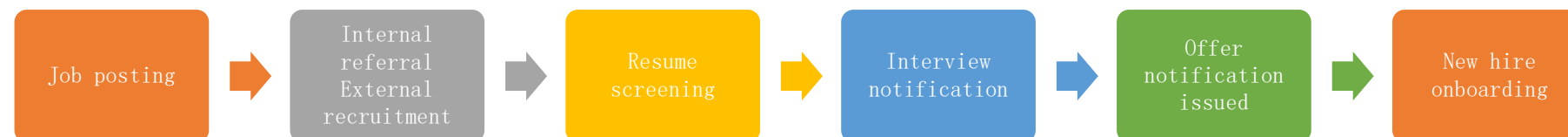
Gender	Type		
	Full-time Employees	Part-time Employees	Contract Employees
Male	392	17	1
Female	334	25	1
Total	726	42	2

Region	Full-time Employees		Part-time Employees		Contract Employees		Total
	Male	Female	Male	Female	Male	Female	
Taiwan	392	333	17	25	1	1	769
China (Shanghai Office)	0	1	0	0	0	0	1

Age	Male	Female	Total	Percentage (%)
Over 51	43	46	89	12%
31-50	208	172	380	49%
Under 30	159	142	301	39%
Total	410	360	770	100%

Talent Recruitment

GSS is eager for talent, with a well-established recruitment system that uses both internal referrals and external recruitment to discover outstanding individuals. For internal referrals, the company offers rewards; once a referral is hired, a referral bonus is awarded, encouraging employees to recommend talented individuals. In 2023, GSS recruited a total of 158 new employees and 103 interns.



▲ GSS Talent Recruitment Process Diagram

New Employee Guidance

GSS has a mentor system, where outstanding employees with a certain level of seniority serve as mentors to help new employees adapt to the company's environment and culture more quickly. With the professional and personal assistance of mentors, new employees can perform at their best and integrate into the company and complete their work more smoothly. The mentorship lasts for three months, after which the mentor is evaluated by their supervisor to ensure the mentorship has achieved the desired results.

Departing employees

In 2023, there were 226 departing employees, including those whose internship training programs ended, and 92 part-time employees. The full-time employee turnover rate was 18.34%, including 10 involuntary departures.

To improve recruitment accuracy and reduce employee turnover, we continue to conduct necessary management training and adjust compensation policies, with significant results. The 2023 turnover rate decreased by 1.89% compared to the previous year.

2023 New Hires and Departing Employees Status

Age	New hires		Departing employees	
	Male	Female	Male	Female
Over 51	2	3	6	4
31-50	30	33	31	26
Under 30	103	90	83	76
Total	135	126	120	106

Compensation and Performance Evaluation System

GSS provides competitive salaries and benefits to attract and retain talent. Salaries are equal for all positions regardless of gender and exceed the legal minimum wage. The average salary ratio between men and women across all job types remains balanced. In 2023, there were 667 full-time non-managerial employees in Taiwan, with a total payroll of NT\$666 million. The average salary was NT\$999,000, and the median salary was NT\$877,000, both showing growth compared to 2022.

GSS provides a fair performance evaluation and improvement system. We regularly review employee performance and career development, considering work performance and ethics, which are reflected in compensation. Non-managerial employees undergo performance reviews and participate in human capital enhancement planning meetings every six months to formulate workforce plans and individual improvement plans. Salary and promotion reviews also occur semi-annually to ensure fair promotion opportunities and competitive, ability-commensurate compensation.

▼Full-Time Non-managerial Employee Salary Distribution in Taiwan (Past Three Years)

	2021	2022	2023	Year-over-Year Change
Full-Time Non-managerial Employees (Headcount)	550	608	667	9.7%
Total Salary for Full-Time Non-managerial Employees (NT\$ Thousands)	536,517	600,914	666,033	10.84%
Average Salary for Full-Time Non-managerial Employees (NT\$ Thousands)	975	988	999	1.11%
Median Salary for Full-Time Non-managerial Employees (NT\$ Thousands)	839	849	877	3.30%

▼Number of Employees in Taiwan Undergoing Regular Performance and Career Development Reviews (Past Two Years)

Job Title	2022			2023		
	Male	Female	Total	Male	Female	Total
Administration	4	45	49	6	40	46
Product / Technology	301	172	473	319	193	512
Sales / Marketing	18	38	56	22	47	69
Management	41	50	91	46	54	100
Total	364	305	669	393	334	727
Percentage (%)	49.59%	41.55%	91.14%	51.04%	43.37%	94.41%

Note:

1. Regular performance evaluations and career development systems apply to full-time employees; however, because the total number includes part-time employees (e.g., participants in internship training programs), the percentages are affected by the number of interns in a given year.
2. For part-time employees, separate performance evaluation methods are established as one of the criteria for promotion to full-time positions. In 2023, 27 part-time employees were promoted to full-time positions.

5.2 Talent Training and Development

Talent Training and Development

GSS is people-oriented and values employee training. We have developed a comprehensive talent training program that aligns with our operational goals and individual employee development. Based on job levels, we offer corresponding diverse learning channels and conduct relevant training courses, encouraging colleagues to engage in lifelong learning in the workplace to enhance individual and organizational competitiveness. With over 30 years of accumulated training experience since our establishment, we formally established the Ruian Academy in 2023, encompassing four major areas: Business Management Academy, Leadership Management Academy, Information Technology Academy, and Sales and Marketing Academy.

Simultaneously, GSS establishes a four-stage, tailored internal talent training system, categorized from foundational to advanced levels: new hires, all employees, junior managers, and middle/senior managers. New hire training focuses on mandatory courses and on-the-job training (OJT). Training for all employees is divided into common courses, general courses, and professional competency courses. Training for junior and middle/senior managers emphasizes enhancing managerial competencies.

To continuously elevate personnel quality and encourage active learning, training transcends regional limitations. Training courses are conducted through both online and in-person formats, with relevant curriculum arranged according to different job functions, standardizing class quality and strengthening learning depth and breadth.

Furthermore, the company regularly holds internal and external lectures to broaden training scope and encourages employee participation in external training to achieve self-learning and lifelong learning goals. In 2023, the total hours of external training courses were 1,176 hours, with a total cost of NT\$108.7 million.



▲GSS Talent Training System Blueprint

Note:

1. In addition to the regular courses offered by GSS Academy each year, various types of courses and lectures are held from time to time based on employee needs and new trends to help individuals and the organization enhance competitiveness.
2. In addition to mandatory courses and on-the-job training (OJT), new employees are assigned a mentor to help them quickly integrate into the company environment and understand the organizational culture.
3. In addition to internal courses, external training course subsidies are provided to encourage employee self-development and assist in self-improvement.

2023 GSS Employee Count and Training Hours

Our company's employee training hours have climbed year by year. In 2023, the total number of training participants was 4,772, with a total of 13,821.5 training hours and an average of 18 hours per person. (External training hours are not included).

Job Title		2023 Number of Employees	2023 Total Training Hours	Average Training Hours
Manager (Manager Level and Above)	Male	46	1,644	35.7
	Female	54	1,732	32.1
Non-Managerial Staff	Male	364	5,319.5	14.6
	Female	306	5,126	16.8



▲ Course Completion



▲ Technical Courses

5.3 Employee Welfare and Benefits

Human Rights Policy

GSS has established a "Human Rights Policy" and is committed to upholding fundamental human rights for employees, complying with relevant labor laws and regulations, supporting and adhering to international human rights conventions, including the United Nations Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the UN Global Compact, and the ILO Core Conventions, to eliminate any acts that infringe upon or violate human rights, establish a workplace environment that respects and protects human rights, and ensure that employees are treated equally and with dignity. The company complies with the Labor Standards Act and the Gender Equality in Employment Act, implements workplace diversity, and does not discriminate based on gender, sexual orientation, race, class, age, marital status, language, thought, religion, political affiliation, place of origin, birthplace, appearance, facial features, or physical or mental disabilities. We are committed to creating a dignified, safe, equal, and harassment-free work environment.

GSS's Commitment to Human Rights Protection Principles:

- Prohibition of Child Labor
- Prohibition of Forced or Compulsory Labor
- Prohibition of Discrimination and Ensuring Equal Employment Opportunities
- Providing a Safe and Healthy Work Environment
- Assisting Employees in Promoting Physical and Mental Health and Work-Life Balance
- Regularly Reviewing and Evaluating Human Rights-Related Policies and Practices

GSS's Human Rights Risk Management Mechanisms and Performance

GSS has identified eight human rights risk items: equal employment, forced labor, discrimination and workplace harassment, sexual harassment, workplace safety, child labor, and labor disputes. We have established risk management mechanisms and taken relevant actions to minimize the occurrence of risks and achieve the goal of eliminating risks. In 2023, the performance of human rights risk management fully complied with regulations, and there were no major occupational injury or death incidents or labor disputes, demonstrating outstanding results.

Sexual Harassment Prevention and Complaint Mechanism

Promotion and Education Training: GSS continues to conduct internal promotions to ensure that colleagues understand sexual harassment prevention measures and complaint mechanisms. Training and promotion for all employees are planned for 2024 to deepen colleagues' attention to sexual harassment issues and protect the rights of every colleague.

Prevention Measures and Complaint Mechanisms: We conduct post-incident reviews based on the causes of incidents and follow up and supervise individual cases to ensure the effective implementation of disciplinary or counseling measures, prevent similar incidents or retaliation, and adjust the workplace environment and systems accordingly.

2023 Human Rights Risk Management Mechanisms and Performance

Risk Items	Risk Management Mechanism Description	Risk Management Performance
Equal Employment Opportunity	<ul style="list-style-type: none"> Recruitment interviews prohibit all forms of discriminatory speech and behavior, and provide fair recruitment. Opportunities with proportional hiring of employees with disabilities and indigenous peoples. Provide a friendly work environment and resource subsidies for people with disabilities. 	<ul style="list-style-type: none"> In terms of gender, males account for 53% and females account for 47%, with a male-to-female ratio of approximately 1:1. Hired 4 foreign employees, 6 indigenous people, and 8 people with disabilities, including 1 person with a disability in a management position, demonstrating Rayton's diverse and inclusive workplace environment. All comply with relevant regulations on equal employment opportunity.
Forced Labor	<ul style="list-style-type: none"> Working rules stipulate that normal working hours shall not exceed 8 hours per day and 40 hours per week in principle. Regularly review overtime status every month. Set up an attendance anomaly system notification to remind supervisors to pay attention to employees' working hours and work status. 	<ul style="list-style-type: none"> For those whose daily working hours exceed 8 hours, employees can apply for and freely choose overtime pay or compensatory leave, with compensatory leave taking precedence in accordance with the Labor Standards Act.
Discrimination, Workplace Harassment	<ul style="list-style-type: none"> Work rules prohibit any form of discrimination and provide an equal workplace environment. Implement the "Prevention Plan for Illegal Infringement on the Performance of Duties." An email channel is available for employees to file complaints and voice their concerns. 	<ul style="list-style-type: none"> No complaints filed.

Risk Items	Risk Management Mechanism Description	Risk Management Performance
Sexual Harassment	<ul style="list-style-type: none"> • Work rules clearly stipulate "Measures for the Prevention and Punishment of Sexual Harassment." • Utilize the office environment and publicity materials to establish employees' awareness of preventing sexual harassment. • Provide confidential complaint channels to protect the rights and interests of complainants. 	<ul style="list-style-type: none"> • One complaint case was filed, and after investigation by the Sexual Harassment Complaint Committee, the investigation concluded that the complaint was unsubstantiated.
Workplace Health	<ul style="list-style-type: none"> • Conduct annual health checkups for all employees every year to help colleagues understand their own health status. • Provide different subsidy programs based on different positions, seniority, and age. • Set up a full-time occupational nurse and contracted occupational physician to provide health consultation services and health topic lectures, and in each office. • Provide blood pressure monitors, thermometers, etc., to help colleagues keep track of their physical condition at any time. • Set up a lactation room to provide a safe and comfortable breastfeeding space. • Conduct an abnormal workload questionnaire survey to check whether employees are overworked. 	<ul style="list-style-type: none"> • Arrange 3 contracted health checkup centers for colleagues to choose from. • Arrange 9 occupational physician lectures.
Workplace Safety	<ul style="list-style-type: none"> • Appoint an occupational safety and health administrator to monitor workplace safety and health matters and conduct annual general labor health education and training. • Promote four plans: Maternal Health Protection Plan, Prevention Plan for Illegal Infringement During Duty, Human Factors Hazard Prevention Plan, and Abnormal Workload-Induced Disease Prevention Plan. 	No major occupational injury or death.
Child labor	<ul style="list-style-type: none"> • Resume screening and personal data review during the recruitment and selection process • ID verification upon new employee onboarding. 	No child labor employment practices.

Risk Items	Risk Management Mechanism Description	Risk Management Performance
Labor disputes	<ul style="list-style-type: none"> Strictly adhere to labor laws and regulations, clearly stipulated in the work rules and related regulations. Regularly hold labor-management meetings to ensure smooth communication channels between labor and management. Provide internal employee email for feedback and suggestions. Conduct legal training for supervisors to help them understand the latest labor laws and regulations and establish correct management concepts. 	No labor disputes.

Communication channels

The company has established employee complaint channels, including "Employee Suggestion Mailbox," "Sexual Harassment Complaint Mailbox," and "Dishonesty Reporting Mailbox," allowing employees to report situations immediately. In the event of sexual harassment, the "Sexual Harassment Prevention Measures and Disciplinary Measures" will be followed. Processing, and a Sexual Harassment Complaint Handling Committee is also established. Specifically handles sexual harassment complaint cases.

In 2023, the Sexual Harassment Complaint Handling Committee established one investigation case, and the investigation result was not established after the investigation.

Complaint Way	Complaint Process	Complaint Channel
Employee Suggestion Mailbox	Complaints are submitted by email, and the HR manager properly handles employee suggestions or complaints and responds to employees as soon as possible. When this channel is unavailable or fails, employees can directly report to senior management.	655@gss.com.tw
Sexual Harassment Complaint Mailbox	The complainant submits a verbal or written complaint to the HR department, and the Sexual Harassment Complaint Handling Committee holds a meeting and makes a decision.	02-2586-7890#10616 gss885@gss.com.tw
Dishonesty Reporting Mailbox	The whistleblower reports concrete evidence by email, and senior management will take disciplinary action according to the relevant laws or personnel regulations depending on the severity of the circumstances.	integrity@gss.com.tw

Employee satisfaction survey

The company also conducts internal employee satisfaction surveys. The annual target score is 8 points (out of 10). In 2023, all departments met the target, with an overall satisfaction score of 9.09. After the survey, employee feedback will be compiled anonymously, and relevant departments will be asked to propose specific improvement plans and actions, which will then be compiled and announced to employees.

Survey topics	2023 Survey Results	Follow-up Improvement Measures and Plans
Employee satisfaction survey	The annual target value is 8 points (out of 10). The opinions of colleagues that need to be strengthened will be anonymously collected. All supporting departments' satisfaction survey results have reached the target, with an overall satisfaction score of 9.09.	The relevant units will be asked to reply on how to improve specific actions, which will be compiled and announced to colleagues.

Labor-Management Meeting

Our company values employee feedback and is committed to effective communication. In addition to the aforementioned channels, we hold regular labor-management meetings each quarter in both Taipei and Kaohsiung offices. Representatives from both labor and management attend these meetings to seek consensus and mutual benefit, fostering a win-win situation. In 2023, four labor-management meetings were held in each of Taipei and Kaohsiung, totaling eight meetings.

Advance notice period for termination

Following Article 16 of the Labor Standards Act and the Worker Adjustment Assistance Act, if GSS experiences significant operational changes impacting employee rights or working conditions, we adhere to local labor laws by providing advance notice before terminating employment contracts to minimize any negative impact. Minimum notice periods: 10 days for employees with 3 months to less than 1 year of service; 20 days for 1 to less than 3 years; and 30 days for 3 years or more. During the reporting period, no significant operational changes occurred.

Employee Benefits

Employees are GSS's most valuable asset. We prioritize their fundamental rights, establishing a comprehensive compensation system that provides competitive salaries and a bonus structure that encourages employees to maximize their potential, enhance performance, and contribute to the company's prosperity. Regarding employee welfare, GSS has established a "Staff Welfare Committee" to actively promote employee benefits and organize internal activities to foster camaraderie, alleviate work stress, and achieve a work-life balance.

GSS safeguards employee workplace rights through a comprehensive benefits system. In accordance with labor regulations, we contribute 3% of the monthly payroll to a dedicated account for employee retirement reserves, managing employee retirement fund payments. We also contribute 6% monthly to individual retirement accounts, ensuring employee benefits. Employees can also choose to contribute 0-6% of their monthly salary to their personal retirement accounts. Upon reaching the legal retirement age, employees can apply to the government for monthly or lump-sum retirement payments. In 2023, GSS contributed NT\$2,491,000 to the plan, protecting employee labor rights.

▼GSS Employee Benefits List

Category	Item
Employee Stock Ownership Trust	<ul style="list-style-type: none"> Based on tenure, employees can contribute a certain percentage of their salary, and the company matches a corresponding percentage of the employee's actual contribution each month.
Bonuses and Allowances	<ul style="list-style-type: none"> Year-end bonuses and performance bonuses are awarded based on individual performance. Wedding, Funeral, and Celebration Allowances Holiday and birthday gifts are provided. An employee referral bonus program is implemented to encourage employees to contribute to the company's talent acquisition. Seniority bonuses are awarded every five years based on tenure. Outstanding Contribution Awards are presented annually.
Vacation Benefits	<ul style="list-style-type: none"> Paid Birthday Leave: Employees can choose one day off in their birth month (better than legal requirements).
Insurance and Care	<ul style="list-style-type: none"> Group Comprehensive Insurance: Provides life insurance, accident insurance, accidental medical coverage, and occupational hazard insurance. Travel Insurance: Domestic and international business trip travel insurance coverage of NT\$6,000,000.
Transportation Benefits	<ul style="list-style-type: none"> Wealth Creation Shuttle Bus: Employees can commute between the office and Zhishan MRT Station. Car Parking Spaces: Rented to employees at below-market rates.
Work-life balance	<ul style="list-style-type: none"> Flexible working hours Subsidies for club activities
Benefits for new employees	<ul style="list-style-type: none"> Mentor System: Each new employee is assigned a mentor, and meal vouchers are provided to both the new employee and the mentor.

Category	Item
	<ul style="list-style-type: none"> • New employee tea party held quarterly
Entertainment benefits	<ul style="list-style-type: none"> • Quarterly birthday afternoon tea party • Annual Software Engineer Day event • Annual Christmas lucky draw • Irregular lucky draw at the end of the year • Employee travel subsidy
Other benefits	<ul style="list-style-type: none"> • Annual employee health check • Coffee Day: Free coffee provided • Winter solstice tangyuan distribution

Bonus and Allowance

GSS values providing substantial rewards to employees and has established a bonus system. Annually, we distribute year-end bonuses, performance bonuses based on individual performance reports, and additional bonuses for senior and outstanding employees. Furthermore, employees can apply for referral bonuses for successfully recommending new hires. In 2023, a total of NT\$109,660,000 in bonuses was distributed, an increase of NT\$12,960,000 (approximately 13.41%) compared to 2022. This demonstrates our commitment to providing tangible rewards to our employees.

Welfare vehicle


Beyond fostering a positive work environment, GSS aims to support employees in caring for elderly family members. In late 2022, we purchased a welfare vehicle for official use, prioritizing access for employees with caregiving needs. This initiative aims to alleviate caregiving burdens and provide a better, more comfortable experience for elderly family members seeking medical care, eliminating anxieties and reluctance associated with mobility challenges.

GSS Coffee Day

With the growing popularity of coffee as a lifestyle choice, and many employees starting their day with a cup, we've integrated this ritual into our employee benefits. The former Monday Coffee Day has been replaced with unlimited coffee provided, fully funded by the company.

GSS Shuttle

GSS established its Chuangfu Office in 2021 and officially moved into the first technology office building in the Taipei Technology Corridor's Beishike Park in May 2022. This office space accommodates approximately 300 people, offering employees more workplace options and a more comfortable environment. To enhance commuting convenience, we provide an Innovation Shuttle with three daily departures, facilitating travel between the office and Zhishan MRT Station.

發車時間 Departure Times	早上 Morning	08:00 – 10:00	
	中午 Noon	12:00 – 13:00	
	下午 Afternoon	18:00 – 20:00	

Employee Engagement Activities

To foster camaraderie and strengthen relationships, we hold quarterly new employee tea parties, facilitating direct communication between managers and new hires regarding career and competency development. On Programmer's Day (the 256th day of the year), following tradition, we distribute green snacks, symbolizing smooth system operation and positive energy for our engineers. Additionally, we organize a Christmas raffle and team-building activities to further enhance interpersonal connections.

Comprehensive Parental Leave System

GSS actively protects employee parental rights, formalizing internal parental leave policies to ensure job security and work-life balance, supporting employees in achieving personal fulfillment. In 2023, three employees took parental leave, with an 83% return-to-work rate and a 100% post-return retention rate.

▼ Parental Leave Statistics for the Past 2 Years

Item	2022			2023		
	Male	Female	Total	Male	Female	Total
Actual Applicants	1	2	3	1	2	3
Total Employees Expected to Return (A)	0	2	2	2	4	6
Total Employees Who Actually Returned (B)	0	1	1	1	4	5
Return Rate (B/A)	-	50%	50%	50%	100%	83%
Total number of employees who returned to work after parental leave in the previous year (C)	0	1	1	0	1	1
Total number of employees who remained employed twelve months after returning to work (D)	0	1	1	0	1	1
Retention rate (D/C)	-	100%	100%	-	100%	100%

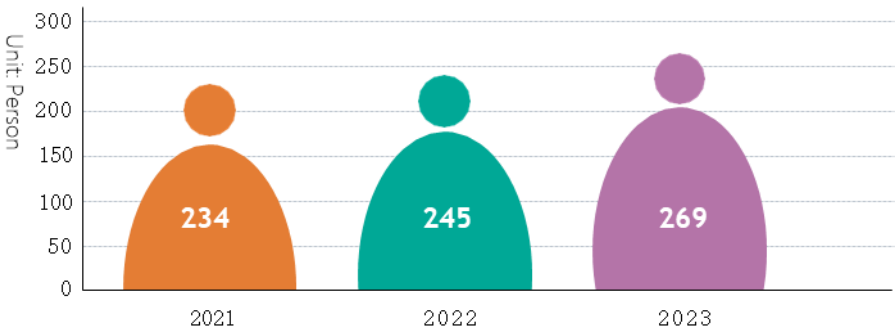
5.4 Employee Health and Safety

Employee Health and Safety

GSS upholds a people-oriented philosophy. To provide a safe and friendly work environment for colleagues, we strictly comply with occupational safety and health regulations and have established internal occupational safety management mechanisms. Our goal is to enhance overall safety and health, and we are committed to continuously improving our performance in this area.

We conduct annual health checkups that exceed regulatory requirements and arrange for nurses to regularly follow up and care for employees' health. Employees can self-assess their health status and decide whether to undergo a health checkup in the current year or accumulate the subsidy for a more comprehensive checkup plan the following year.

Number of people who completed health checkups in the past three years



In 2023, we held 9 lectures related to physical and mental health, promoted online occupational safety and health education and training, and conducted health checkups, achieving zero occupational accidents. Building on the occupational safety and health management achievements of 2023, we have further established occupational safety and health management goals for 2024. We aim to achieve zero occupational accidents and illnesses by providing training courses to our colleagues.

2023 Occupational Safety Management Performance Highlights	2024Occupational Safety Management Objectives
<ul style="list-style-type: none">• Conducted 9 health promotion lectures, with 195 participants.• Promoted employee participation in online safety and health training to enhance awareness of workplace hazards, with 304 participants.• Conducted annual health checkups exceeding regulatory requirements and established a cumulative system for employee health checkup subsidies, completing 269 checkups in 2023.• Zero occupational accidents in 2023	<ul style="list-style-type: none">• We continue to promote courses and awareness campaigns on occupational safety and health, fire safety, and first aid, with a focus on the post-pandemic era. We conduct related courses to guide colleagues in learning self-awareness, cognition, and skills.• Ensure a safe and healthy work environment, aiming for zero occupational accidents.z



▲ High Sensitivity Training and Compassionate Communication Conflict Resolution Course.



▲ 【Occupational Health Lecture】 First Aid Training CPR+AED Course.

Occupational Injury Statistics.

2023 no reportable occupational injuries.

Category.	2023	
	Male	Female
Number of Occupational Injuries	0	0
Total Days Lost Due to Disabling Injuries	0	0
Frequency Rate (FR)	0	0
Severity Rate (SR)	0	0

Note:

1. Occupational injury statistical analysis is based on key indicators published by the Ministry of Labor and the Global Reporting Initiative (GRI Standards): Frequency Rate (FR) and Severity Rate (SR). Traffic accidents are excluded from these statistics.
2. Frequency Rate (FR) = (Total number of disabling injuries × 1,000,000) / Total actual working hours.
3. Severity Rate (SR) = (Total days lost due to disabling injuries × 1,000,000) / Total actual working hours.

Epidemic Management and Response

In view of the severe and unique nature of the COVID-19 pandemic that has swept the globe in recent years, GSS Infotech activated its COVID-19 Epidemic Prevention Team as early as February 2020, clearly defining the responsibilities and response directions of each unit and the highest responsible person, and adjusting internal epidemic prevention measures in real-time according to the epidemic prevention policies issued by the Central Epidemic Command Center. To ensure uninterrupted business operations and protect employees from the risk of infection, we have simulated Level 4 alert response measures and digitized some internal operations, such as internal control self-assessment and audit operations. In May 2022, the Epidemic Prevention Healthcare Mailbox (healthcare) was established, dedicated to internal company confirmed case reporting and risk management control, with the Epidemic Prevention Team, occupational nurses, and occupational safety and health personnel jointly caring for colleagues, providing consultation, and conducting follow-up. Based on the above, our company continues the COVID-19 response plan and establishes epidemic management and response measures.

▼ GSS Infotech Epidemic Response Measures and Plan

Level 1-2 Alert Prevention and Advocacy Measures	<p>1.Awareness and Advocacy</p> <ul style="list-style-type: none"> · Provide all employees with information on the current and future development of the epidemic. · Educate all employees on potentially effective epidemic prevention methods. · Establish the correct mindset among employees and related communities that "cooperating with epidemic prevention measures benefits both oneself and others."
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	<p>2.Reducing the Risk of Infection</p> <ul style="list-style-type: none"> · Minimize visits to crowded or enclosed areas or venues; if unavoidable, take necessary protective measures. · Verify cleaning, sanitation, and disinfection procedures at the company and at home, and ensure that drinking water and food are not contaminated. <p>3.Reducing the Risk of Infecting Others</p> <ul style="list-style-type: none"> · Self-monitor personal and family health conditions. · Minimize visits to high-risk areas and venues; if unavoidable, take necessary protective measures and observe precautions when interacting with family and colleagues. <p>4.Reporting and Control</p> <ul style="list-style-type: none"> · Gather formal and official intelligence and information. · Control access for company employees and visitors. · Analyze relevant intelligence and make control decisions as quickly as possible. · Exchange intelligence and information with the community. · Establish an internal reporting system within the company. · Procure relevant epidemic prevention equipment and supplies.
Level 2 Alert Response Plan	<p>1.Activate the strictest preventive measures; employees conduct daily self-examination and reporting of their and their family members' health status.</p> <p>2. Measure and record body temperature once every morning and evening.</p> <p>3.If an employee or visitor exhibits suspected infection symptoms, immediately contact the Department of Disease Control (1922), notify the supervisor and HR, and follow the Department's instructions for subsequent procedures.</p> <p>4.Conduct a contact tracing investigation for the suspected case, preemptively isolate potential contacts (e.g., those in the same area or office floor), and intensify disinfection efforts in potentially affected areas.</p> <p>5.Address potential reductions or stagnation in work output due to the aforementioned isolation measures and reallocate human resources for key business operations.</p> <ul style="list-style-type: none"> · Implement work-from-home arrangements for key personnel. · Enforce the job delegation system. · Implement a manpower backup plan, and department heads and deputy heads should avoid working on the same floor (or area) as much as possible. <p>6.Ensure offsite data backup by the IT department.</p> <p>7.Evaluate potential business impacts and contingency plans, and re-evaluate and confirm the execution teams for each contingency plan.</p>
Level 3 Alert Emergency Response Plan	<p>1.Effectively isolate potential contacts for 10 to 14 days and strengthen cleaning and disinfection throughout the office area.</p> <p>2.Conduct a safety review and traceability of potentially affected equipment.</p> <p>3.Actively cooperate with the instructions of competent authorities and government health units.</p>

Ch6 Green Environment

Climate change has become a hot topic of discussion in the international community. GSS understands that if we do not actively manage energy and commit to green environmental issues, it may impact the Earth's ecological environment and increase related operating costs. Therefore, the company regards environmental responsibility as one of the important tasks in its operations. Through promoting and implementing measures such as saving electricity, saving water, and properly classifying waste, we strive to minimize the environmental impact of our operations while improving the efficiency of resource utilization.

Furthermore, our company actively optimizes and promotes electronic document systems and has launched "Vital NetZero" and other cloud products that support enterprises in conducting independent inspections and long-term energy conservation and carbon reduction management. Utilizing cloud digital platforms is both environmentally friendly and efficient, enhancing our company's influence on green environmental issues and leaving a more sustainable Earth for future generations.

6.1 Climate-Related Information Implementation Status

Our General Manager's Office is responsible for promoting and implementing sustainable development. We have established an "ESG Committee" with senior executives from various fields to review the company's core operational capabilities, plan, and coordinate the implementation of relevant sustainability action plans across departments. Each quarter, in addition to reporting greenhouse gas inventory and verification status to the Board of Directors, we also regularly report to the Board on the potential risks and opportunities of climate change for the company, both now and in the future, as well as the implementation status of relevant sustainability action plans. The Board of Directors not only listens to reports but also provides advice and supervision, proposing improvement strategies for the implementation units.

Addressing climate change requires identifying potential risks. Short-term impacts include disruptions to company operations, such as business negotiations and supply chain timelines. Management must therefore develop climate change response measures and processes to minimize the scope of impact. Financially, climate risks can affect asset values and changes in domestic and international policies, creating significant risks.

For medium- to long-term impacts, operational risks must be mitigated, and corresponding policies formulated, such as maintaining cooperation with international suppliers, adapting to potential regulatory and policy adjustments, and transforming service mechanisms. Continuous investment in innovation and R&D is essential. Financially, we must plan early for increased investment due to climate impacts. Therefore, it is necessary to actively plan and implement low-carbon targets. Our company's self-operated computer rooms have been gradually centralized to cloud or IDC computer rooms, collaborating with major IDC operators to implement technological carbon reduction and renewable energy use, increasing energy efficiency. We have also invested in the development of multiple cloud systems to assist enterprises in migrating their operating systems to the cloud, reducing the need for self-built computer rooms, and achieving energy conservation and carbon reduction benefits. In response to enterprise needs, we have launched our self-developed carbon inventory cloud service (Vital NetZero). This tool simplifies and accelerates the collection and calculation of relevant data for enterprises, enabling them to set carbon reduction targets and contribute to environmental protection.

Extreme weather events can directly or indirectly impact operations and finances. In response to the potential impacts of climate change, as mentioned above, in addition to implementing internal carbon reduction measures, we continue to leverage our core technologies and capabilities to promote various paperless operations, such as electronic document systems and online approval systems. We also utilize our own carbon inventory product (Vital NetZero) to conduct annual greenhouse gas inventories in accordance with ISO 14064-1 standards. This mitigates financial impacts and simultaneously assists other companies with the products, implementation, and services needed for their transformation processes, generating sustained and stable revenue.

Our company adheres to the "Corporate Sustainability Development Best Practice Principles" and holds monthly ESG committee meetings to assess climate risks and response processes. Following the TCFD framework, we effectively manage climate change risks and opportunities through governance, strategy, risk management, and the establishment of indicators and targets.

6.2 Environmental and Energy Management

As an information service provider, our company does not generate substantial pollution or consume large amounts of energy, nor do we produce physical goods that impact the environment. Furthermore, we have no environmental concerns regarding common raw materials, water resources, potential impacts on local biodiversity, waste generation, or wastewater discharge. In 2023, Ruian GSS had no violations of environmental regulations, nor were there any complaints from the public or relevant authorities resulting in fines.

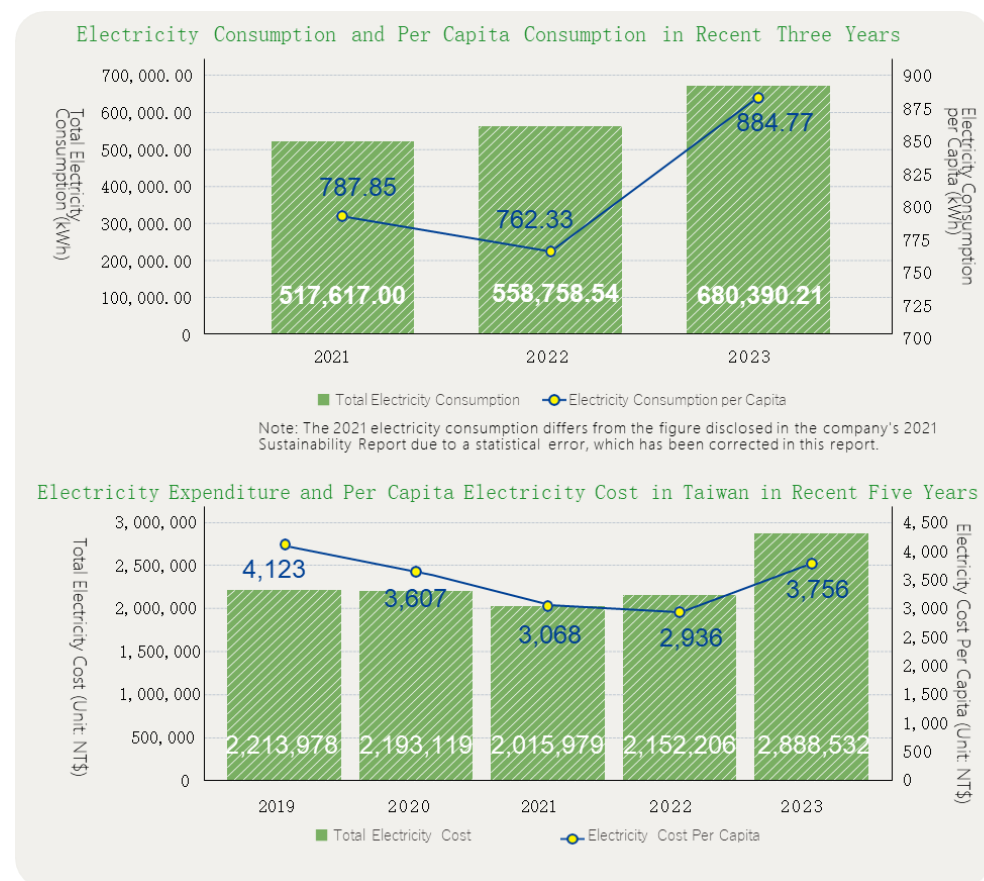
However, as a responsible global citizen, GSS remains committed to contributing to a sustainable environment. We continue to promote environmental awareness in the office, encouraging employees to conserve energy and water, reduce waste, implement paperless operations, choose energy-efficient electronics, and manage air conditioning for an eco-friendly workplace. In 2022, we joined the "Taiwan ICT Sustainability Green Team" established by Microsoft Taiwan, working towards Taiwan's 2050 net-zero emissions vision.



▲ GSS Joins Microsoft Taiwan's "Taiwan ICT Sustainability Green Team"

Energy Management

Due to the pandemic in Taiwan in 2021 and 2022, our total electricity consumption was lower. However, with the stabilization of the pandemic in 2023 and the gradual return of all employees to the office, coupled with the continuous growth in our workforce, our overall electricity consumption reached 680,390.21 kWh, with a total electricity expenditure of NT\$2,888,532. Although this did not achieve our target of a 1% year-on-year reduction in average annual electricity consumption, we remain committed to controlling our electricity usage while expanding our information software business and developing new services. We are also planning and researching the use of green electricity to mitigate the environmental impact of increased electricity consumption.



We regularly send emails promoting energy conservation and carbon reduction to our colleagues, inviting them to join our efforts and promoting relevant concepts. In addition to regular email promotions, we continue to implement internal energy-saving measures and improve the energy efficiency of our

equipment. Lights in the office building are turned off during lunch breaks and after work, and the office temperature is controlled at 26°C to save energy. In the future, GSS will continue to implement relevant promotions, improve energy-saving measures, and purchase products with energy-saving labels to enhance employees' awareness of energy conservation.

Greenhouse Gas Management

Since 2022, our company has voluntarily conducted partial Scope 1 and Scope 2 greenhouse gas inventories in accordance with the ISO 14064-1 standard for organizational greenhouse gas accounting. In 2023, we further expanded to a complete greenhouse gas inventory. Following the "Sustainable Development Roadmap for Listed and OTC Companies" issued by the Financial Supervisory Commission, we plan to complete the inventory for individual companies by 2026. During this reporting period, GSS's total greenhouse gas emissions were 481.2376 metric tons of CO₂e.

▼ GSS's Greenhouse Gas Inventory for the Past Two Years

Item	Unit	2022	2023
Direct Emissions (Scope 1)	Metric Tons CO ₂ e	12.1651	145.1249
Indirect Emissions (Scope 2)	Metric Tons CO ₂ e	276.5983	336.1128
Total Emissions	Metric Tons CO ₂ e	288.7634	481.2376
Greenhouse Gas Emission Intensity (1)	Metric Tons CO ₂ e / Employee	0.3939	0.6258
Greenhouse Gas Emission Intensity (2)	(Metric Tons CO ₂ e / Million NTD Revenue)	0.2064	0.3084

Note: 1. Greenhouse gas emission factors are based on the Greenhouse Gas Emission Factors Management Table version 6.0.4, electricity emission factors are based on the 2022 electricity emission factor of 0.495 announced by the Bureau of Energy, and Global Warming Potential (GWP) values are based on the IPCC Sixth Assessment Report (2021).

Note: 2. The 2023 inventory boundary covers GSS's office locations in Taiwan.

Note: 3. 2023 direct emissions (Scope 1) include emissions from official vehicles and related fugitive gases.

Note: 4. 2022 direct emissions (Scope 1) only include official vehicle emissions.

Note: 5. The number of employees in 2023 was 769, and GSS's individual revenue in 2023 was 1,560.25 million NTD.

Item	2021	2022	2023
Electricity (kWh)	517,617.00	558,784.54	680,390.21
Gasoline (Liters)	-	5,172.26	5,749.88
Diesel (Liters)	-	-	469.71
Natural Gas (m ³)	-	-	-

Note: Official vehicles were not included in the 2021 inventory.

Energy Use and Emissions

GSS uses electricity and non-renewable fuels (gasoline and diesel) as energy sources, primarily electricity. Currently, no renewable energy is used. In 2023, electricity consumption was 680,390.21 kWh, gasoline consumption was 5,749.88 liters, and diesel consumption was 469.71 liters. After conversion, the total energy consumption was 2653.56 GJ, and the energy intensity was 1.70 GJ/million NTD of individual revenue.

▼ GSS's Energy Consumption in Recent Three Years

Item	Unit	2021	2022	2023
Electricity Consumption	GJ	1,863.42	2,011.53	2,449.40
Gasoline Consumption for Vehicles	GJ	-	168.78	187.65
Diesel Consumption	GJ	-	0	16.51
Total Energy Consumption	GJ	1,863.42	2,180.31	2,653.56
GSS's Individual Revenue	Million Dollars	1149.65	1399.09	1560.25
Energy Intensity (Total Energy Consumption / GSS's Individual Operating Income)	GJ / Million Dollars	1.62	1.56	1.70

Note: 1. In 2021, official vehicles (gasoline and diesel) were not inventoried. At the end of 2022, a welfare vehicle (diesel) was purchased for colleagues with care needs. Therefore, diesel was added to the energy use items starting in 2023.

Note: 2. The conversion coefficients for various energy calorific values are sourced from the "2024 Energy Statistics Handbook" published by the Bureau of Energy, Ministry of Economic Affairs.

Electricity 1kWh = 3,600KJ, the calorific value of electricity consumption is unified at 3,600KJ for international comparison.

Vehicle gasoline 1L = 32,635.2KJ (7,800kcal)

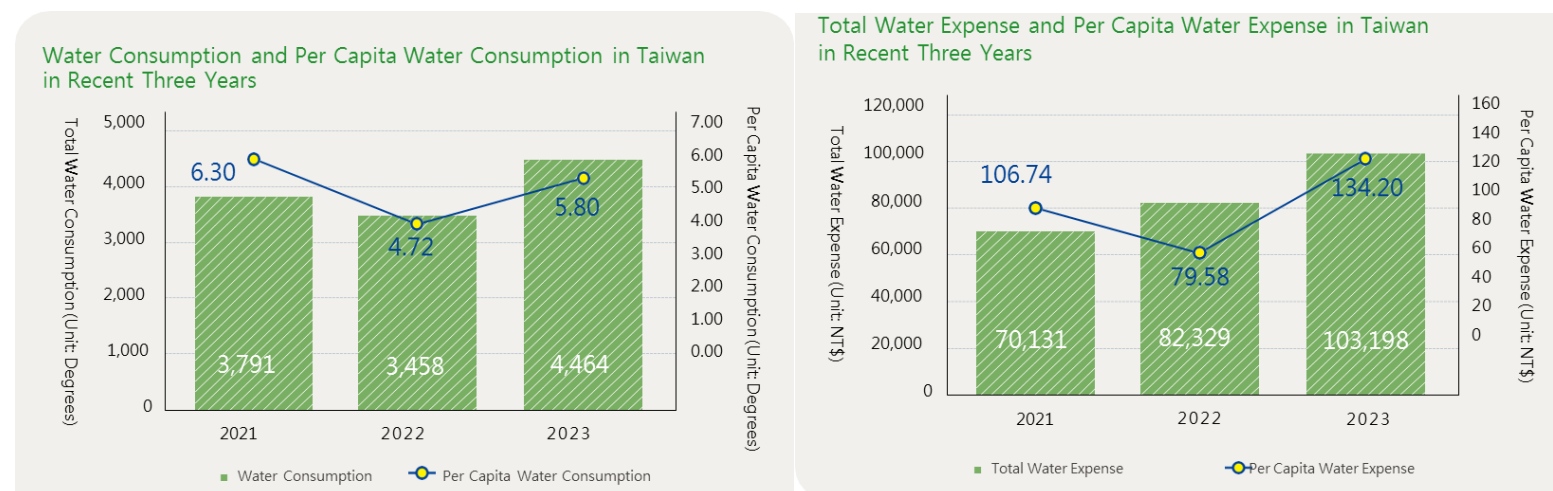
Diesel 1L = 35,145.6KJ (8,400kcal)

1 Gigajoule (GJ) = 10⁹ Joules (J) = 10⁶ Kilojoules (KJ) 1 kcal = 4.184kJ

Water Resource Management

Proper utilization of water resources and avoiding waste is a social responsibility that enterprises should fulfill. Our company's water supply comes entirely from the Taiwan Water Corporation, with no groundwater or other sources. During operations, apart from domestic water usage, no additional polluted wastewater is generated or discharged.

In 2023, the total water consumption of offices in Taiwan was 4,464.54 degrees, and the total water expense was NT\$103,198. This represents an increase compared to 2022, primarily due to the fact that in 2022, many employees worked from home due to the pandemic. Additionally, in 2023, water consumption increased slightly due to the new decoration and relocation cleaning of the Kaohsiung office, and the increase in the number of employees was also a contributing factor. However, our company still attaches great importance to water resource issues and continues to promote the importance of water conservation. We post water-saving slogans near water equipment to cultivate employees' water-saving habits.



Note: The water consumption in 2022 is different from the figures disclosed in our 2022 Sustainability Report due to a statistical error, which has been corrected in this report.

Waste Classification and Reduction

GSS does not produce or manufacture physical products. Therefore, no toxic waste is generated during operations, and there is no significant pollution or impact on the environment. However, to reduce resource waste and implement resource recycling, our company actively promotes waste reduction and recycling measures to achieve the vision of sustainable resource utilization. We also actively promote paperless operations in current work processes, replacing traditional paper application forms with electronic forms.



Paper, plastic bottles,
kitchen waste, etc.

Sorted and handled uniformly
by the building management
center.



Batteries

Collected by the General Affairs
Department and donated to the
Tzu Chi Foundation or sorted
for recycling at supermarkets.



Old furniture, monitors

Donated by the General
Affairs Department to the Tzu
Chi Foundation or other
charitable organizations.

▲ Waste and Disposal Methods

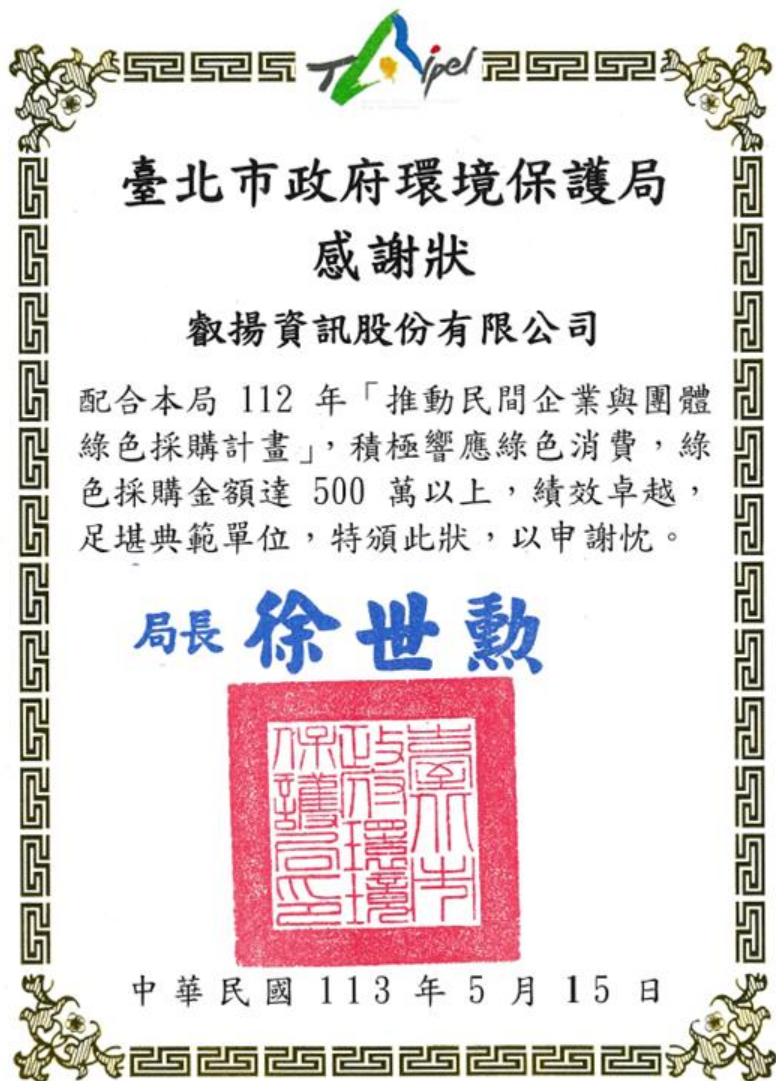
Green Procurement

GSS actively supports environmental and sustainability principles by prioritizing the procurement of goods certified by domestic and international standard organizations or government agencies for environmental protection and energy conservation. Examples include purchasing appliances with energy-saving labels for the office, selecting vehicles with environmental protection labels for new official vehicles, leasing environmentally friendly multifunction printers and their color toner cartridges and drum cartridges, and choosing FSC-certified paper products.

In 2023, the total amount of green procurement reached a record high of NT\$16,625,714, a 201% increase compared to NT\$5,517,717 in 2021. For two consecutive years, GSS has received the "Outstanding Performance Award for Promoting Green Procurement in Private Enterprises and Organizations" from the Taipei City Government Department of Environmental Protection. In the same year, 99% of the purchased laptops had environmental protection labels. This means that 99 out of 100 employees use laptops that meet the goals of reducing environmental impact and improving energy efficiency in the procurement process.

In addition to regular office equipment, the company prioritizes the procurement of materials and equipment with environmental protection labels, energy-saving labels, water-saving labels, and green building material labels for office renovations. We request that vendors procure materials that comply with green building material labels or are environmentally friendly, and use formaldehyde-free and non-toxic materials.

Year	Green Procurement Amount (Unit: New Taiwan Dollar)
2023	16,625,714
2022	16,034,064
2021	5,517,717
2020	451,712



▲Promoting Green Procurement Plan for Private Enterprises and Groups" 2023 Certificate of Appreciation



▲ Taipei City Government Environmental Protection Bureau 2023 Recognition Ceremony

6.3 Product Green Impact

Paperless Digital Development Balancing Efficiency and Environmental Protection

GSS's services are closely integrated with people's daily lives, assisting clients in digitizing paper-based operations, reducing paper usage, preserving forests, and consequently reducing carbon emissions, achieving both industrial and environmental sustainability, and balancing efficiency with environmental protection.

S.P.E.E.D. Online Document Approval and Management System

GSS's enterprise e-application product, S.P.E.E.D. Online Document Approval and Management System, through its four key features - Smart Assistant, Seamless Integration, Anytime & Anywhere Access, and Fast & Simple Operation, provides numerous enterprises, government agencies, and schools with a digital transformation solution for fast and efficient document processing. In addition to significantly reducing internal paper needs and carbon emissions generated during document transmission, it also helps clients improve office efficiency. For 30 years, nearly 2,000 government agencies, financial institutions, and schools have adopted the document system, saving the planet over 4.4 billion sheets of paper, equivalent to a stack taller than 874 Taipei 101s, and reducing 31.68 million kilograms of CO2 emissions.

Nearly 2,000 Government agencies, financial institutions, and schools have adopted the document system	Saving the planet over 4.4 billion sheets of paper
Equivalent to a stack taller than 874 Taipei 101s	Reducing 31.68 million kilograms of CO2 emissions

Note: Carbon reduction calculation is based on the Taiwan Product Carbon Footprint Information Network of the Environmental Protection Administration, with each pack of 500 sheets of A4 paper having a carbon footprint of 3.6kg CO2e.

Vital BizForm Cloud Smart Form

Vital BizForm Cloud Smart Form is an emerging cloud service launched by GSS for enterprises. Through visualized form design, diverse templates and functional fields, and integration of form creation, filling, tracking, archiving, and data collection, it not only makes online approvals more flexible and convenient, significantly improving document approval efficiency, but also saves enterprises a substantial amount of paper, bringing excellent benefits in both governance and environmental aspects.

Enterprises adopt Zero Carbon Cloud to implement dual digital and zero-carbon transformation.

As the impact of global warming intensifies risks to corporate sustainability, and under global regulatory oversight, businesses are universally developing ESG sustainability strategies and action plans, beginning with the primary task of carbon accounting. The international standards and methods for corporate net-zero emissions, how to collect and utilize carbon accounting data, and how to formulate emission reduction plans based on data analysis are current challenges and pain points for most businesses, leading to "carbon anxiety." Businesses should establish sustainability departments and appoint Chief Sustainability Officers, train specialized carbon managers, and implement and complete third-party verification of ISO 14064-1 (Greenhouse Gas Accounting - Quantification of total emissions), ISO 14067 (Carbon Footprint - Product-specific emissions), and ISO 50001 (Energy Management Systems - Equipment-specific accounting and reduction management). Adopting a digital carbon management tool system that combines data and document management is the optimal solution for corporate "carbon anxiety."

In 2022, GSS developed "Vital NetZero Zero Carbon Cloud" using its own technology, fully supporting enterprises' daily carbon inventory and net-zero emission management activities. It provides two cloud service modules: "KPIM-N Data Management" and "CMP-N Certification Management." These modules address both ISO 50001, ISO 14064-1, and ISO 14067 international standard compliance items and the core "Plan-Do-Check-Action" management operation cycle activities and Record document management operations. Combined with data management operations such as "Inventory - Calculation - Management - Reporting," they can help enterprises simplify carbon inventory and carbon reduction management operations, achieving greenhouse gas reduction targets.

To achieve the key mission of digital × zero-carbon dual-axis transformation, we provide online digital tools and cloud service solution combinations to implement daily carbon management activities across enterprise departments, continuously review and improve greenhouse gas emissions, and achieve net-zero emission targets and milestone commitments.

Ch7 Social Care

7.1 Industry-Academia Collaboration Program

Talent is GSS's most important asset. Over thirty years, GSS has cultivated countless top software talents, and it is fortunate to have these talents that the company has grown to its current scale. Faced with the rapid development of global technology, the demand for talent in the information software industry has also greatly increased. As a mediator connecting industry, government, and academia, how to recruit high-potential talents and formulate talent training plans so that newcomers can smoothly contribute to society and find self-worth are among the company's concerns.

Internship Training Program

The company actively conducts industry-university cooperation program briefing sessions at various universities and colleges. In 2023, a total of 22 briefing sessions were held at major universities and colleges, with a total of over 500 participants, and 250 students submitted resumes. In 2023, after the completion of the internship program for 69 interns, excluding those who left due to further education plans, the conversion rate of interns to full-time employees was as high as 57%.

Our company has established three main objectives for the internship program to enhance intern work efficiency and learning experience. The first five weeks of the internship program will include rigorous basic skills training, provided by a dedicated training department. After completing five weeks of intensive training, interns will participate in product development and projects within various departments.

Internship Program Objectives	
Learning through internship with great enjoyment	<ul style="list-style-type: none">• Applying knowledge to the workplace• Early exposure to the industry, preparing for the future• Upon graduation, direct employment is possible if the company culture is embraced and performance is recognized.
Solid training connected to the future	<ul style="list-style-type: none">• Providing complete and robust training in basic skills for new employees and team integration.• Whether through direct participation or observation, interns can experience the complete software development lifecycle.
Care, interaction, and sharing	<ul style="list-style-type: none">• Mentor mechanism• Team building interaction moments, shortening the distance between each other, and accelerating ice-breaking• Intern monthly luncheon meetings: development experience sharing, problem reporting and discussion, and fostering camaraderie• Senior colleagues share their experiences: career guidance

Internship Program Schedule		
Schedule	Item	Description
Week 1 to Week 5	New Employee Basic Skills Training, Product Line Integration Training	<ul style="list-style-type: none"> • Development Tool and Guideline • SQL • Front End Basic • .NET_MVC • Front End Advanced • Back End • Product Line Integration Training
Week 5 to End of Internship or Conversion to Full-Time	Department Internship	Company product line project/product development, maintenance, testing
Irregular	General Training Courses	<ul style="list-style-type: none"> • Personal Information Protection Act Training Course • ISMS Training Course
	Personnel Care	Gatherings
	Career Planning Interviews	Face-to-face sharing and problem-solving



▲ Team Building

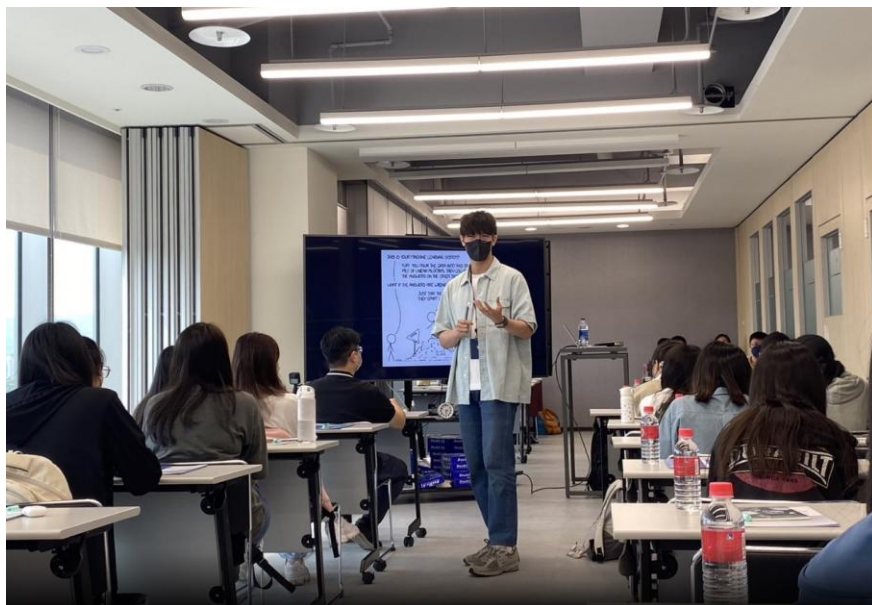
In addition, our company collaborates with the Kaohsiung City Government Youth Bureau's "Dagang Youth Internship Station" program, offering internships to local Kaohsiung youth and students from local schools. The 2023 internship program ran from July 3, 2022, to August 1, 2023, training one intern and providing 160 hours of training and practical learning. The internship is currently ongoing.

Campus lectures

In 2023, our company was invited to an average of two campus lectures per month, bringing the corporate stage into universities. Senior managers and above served as lecturers, using easily understandable language to teach students about big data analysis, information security, and future trends in the software industry. In 2023, we were invited to a total of 28 lectures, with approximately 1,700 attendees. GSS uses these lectures to help students understand our company culture and industry trends, enabling them to plan their careers early. We value and require managers and above to give at least one lecture at a university annually, with lecture time considered work time.

Company visits

In 2023, GSS hosted approximately 80 students from three university departments – "National Taipei University of Education, Department of Mathematics and Information Education," "Taipei Medical University, Graduate Institute of Medical Informatics," and "Hand Architecture" – for company visits. Through our colleagues' open sharing of practical experience, students gained insights into industry trends and future developments, facilitating early career planning. The exchange also sparked new ideas among our colleagues, maximizing the value of the company visits.



Campus Courses

From March to June 2023, GSS collaborated with National Taipei University of Technology and National Formosa University to organize application system development micro-learning programs.

A total of 10 online and physical courses were offered. In addition to teaching system development techniques, the courses also focused on cultivating the professional qualities of IT personnel. Teaching was combined with practical exercises and supplemented by Code Review to verify learning outcomes, aiming to facilitate student learning and growth. In 2023, a total of 25 students participated, and 2 students, recognizing GSS's expertise and corporate culture, joined the company's internship program.

University Summer Hackathon Competition

In 2023, GSS expanded its university summer hackathon competition. A total of 104 teams, comprising 367 participants from 100 departments across 57 universities in Taiwan, competed. Through instructional classes and dedicated Q&A sessions, participants learned to operate and compete using the company's Iota C.ai dialogue service platform. Combined with GSS's core AI technologies, such as NLP, NLU, and Q&A sets, and direct interaction with experts, students gained an in-depth understanding of Chatbot principles, mechanisms, and diverse applications, sparking numerous creative ideas. Projects covered a wide range of areas, including campus life, dining, pets, entertainment, gourmet food, financial management, recipes, and psychological tests.

The GSS Summer Hackathon helps university students develop professional skills and understand industry trends. Students not only learn about industry technologies and products but also gain insights into the operational mechanisms of Chatbots through various application scenarios, such as brand marketing, internal enterprise use, and government agencies. They can then conceptualize their own Chatbots, enabling them to learn new knowledge from home and enhance their competitiveness.



校園組

參賽對象

- 大學或研究所在校學生 (包含碩博等學生)，每人限參加一組
- 主辦單位對於獲獎的團隊將提供在內的在學資格，若資格不符將取消得獎資格

報名方式

- 報名日期：即日起至 2023 年 5 月 31 日 (三)
- 報名人數：每組限 2 人 (含) 以上方可報名參加
- 線上報名：請掃描 QRCode 填寫報名資料

競賽獎項

獎項	獎金 / 禮品 / 名額
冠軍	NT\$ 20,000 1
亞軍	NT\$ 10,000 1
季軍	NT\$ 6,000 1
人氣獎	NT\$ 3,000 1
人氣獎	NT\$ 1,000 4
團隊獎	NT\$ 3,000 1
實用獎	NT\$ 3,000 1

完賽證明 1 張 + 精美禮品 1 份

賽程資訊

項目	日期
報名時間	即日起至 5/31 (三)
報名結果公告	6/2 (五)
競賽課程 (線上)	6/29 (四) - 6/30 (五)
競賽開始	6/29 (四) - 6/30 (五)
作品提交截止	6/30 (五)
評審結果公佈	6/31 (六)
頒獎典禮	7/3 (三)

GSS 歡揚資訊



T Ambassador Program

In response to the digital era and the development of various digital technologies, the Ministry of Digital Affairs (MODA) launched the fourth "T Ambassador - Future Maker" program in 2023. Through practical exercises and implementation in real-world work environments, the program helps young students about to enter the workforce understand the spirit of digital transformation.

Since the first "T Ambassador" program, GSS has used the Vital Cloud Service Family as a tool to lead T Ambassadors in assisting small and medium-sized enterprise (SME) clients with digital transformation. To date, it has successfully trained numerous T Ambassadors and ignited the spark of digital transformation in many SMEs. Within the 20-week program, GSS guides young people in understanding the concepts of digital transformation, the use of digital tools, workplace etiquette, meeting minute-taking, and more. By leading these young individuals in assisting SME clients, GSS has also gradually adjusted and grown through this program.

In practical implementation settings, GSS's mentors accompany T Ambassadors to SMEs, leveraging GSS's extensive experience in information services to work with the T Ambassadors. Collaboration assists SMEs in digital transformation. During implementation, SME operators reported that T Ambassadors possess open mindsets, utilize digital tools flexibly, often provide unique digital perspectives, and offer practical advice on digital transformation practices, demonstrating commendable performance.

GSS has long been committed to cultivating outstanding IT professionals, not only collaborating with universities on software engineer internships but also nurturing non-engineering professionals through the "T Ambassador" program. In this fourth "T Ambassador" program, GSS trained 9 individuals from diverse fields and successfully retained 3 "T Ambassadors," discovering excellent talent for GSS.



▲ Group photo of the 4th T Ambassadors and GSS mentors

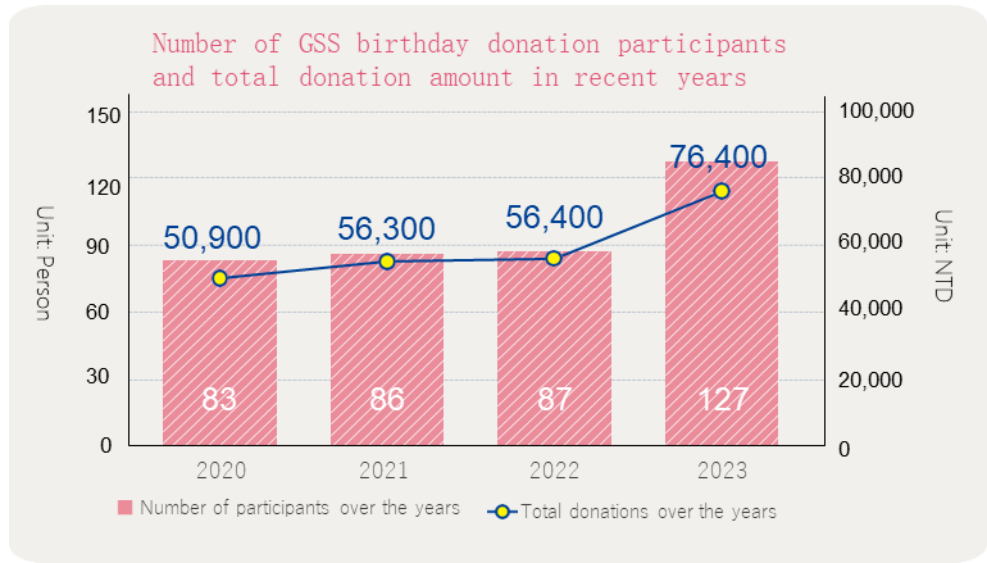
7.2 Social Welfare

GSS hopes to gather benevolent forces, encouraging employees to contribute through donations, caring for rural education, and other means, demonstrating care for vulnerable groups, integrating public welfare participation into daily life, and fostering a new lifestyle.

Charitable Birthday Donations

GSS has been committed to supporting social welfare organizations. To further expand our impact, we launched the corporate birthday donation program. This program encourages our employees to voluntarily donate their company-provided birthday gifts during their birthday month to support various social welfare activities.

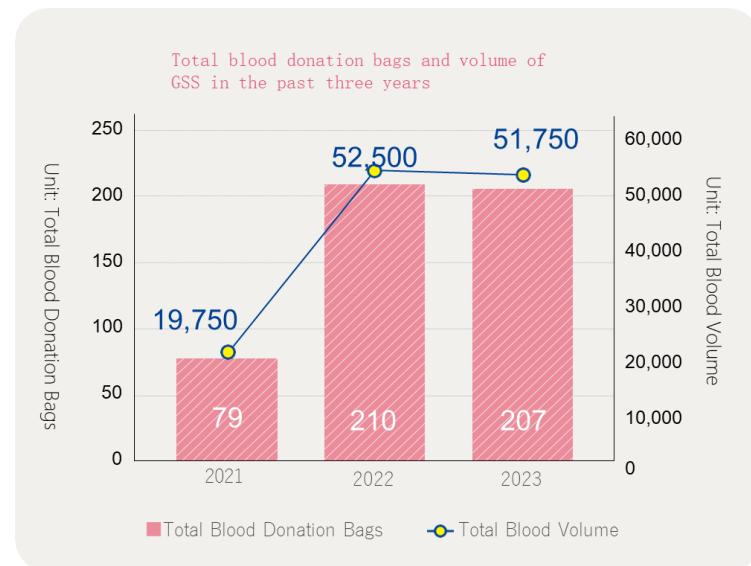
In 2023, a total of 127 employees participated in the corporate birthday donation program, raising NT\$76,400. This amount will be donated to public welfare organizations that GSS has long supported: the Bowen Social Welfare Foundation, the Taiwan Fund for Children and Families, the 1919 Food Bank, the Taitung County South Link Health Promotion and Care Association, and the Mustard Seed Mission.



Donate Blood

GSS actively invests in human resources and regularly responds to blood donation campaigns, connecting internal staff and partners to exert a positive social impact. In 2023, we expanded the scope of regions and partners, holding four blood donation events at the Dehui office, the Fortune Creation office, and the Kaohsiung office, collecting a total of 207 bags of blood, and striving to dedicate the warmth of our employees to society.

GSS will continue to cooperate with blood donation centers to organize blood donation activities, encouraging employees to actively participate in blood donation through convenient and safe services.



Public procurement

Upholding its commitment to corporate social responsibility, GSS actively participates in public welfare initiatives to promote social development and sustainable operations. Over the past year, we have focused on supporting local communities and groups in need through ethical procurement practices.

In 2023, GSS purchased 50 boxes of seasonal fruits from local small-scale farmers, including pineapples from Tainan and pineapple sugar-apples from Taitung. These fruits not only represent the high quality of Taiwanese agricultural products but also symbolize our support for local farmers and contribution to the local economy.



Through GSS's public welfare purchase program, we procured local fruits and donated them to several organizations, including Wu-Jia Sheltered Workshop, Pingtung Christian Children's Home, DeLan Center for the Intellectually Disabled, Yongfu Home, and Wenshan Foundation. These organizations are dedicated to helping vulnerable groups, and we hope that through these acts of kindness, we can provide them with continuous support and care. We firmly believe that such actions not only achieve business value but also exert a positive influence on society and the environment. GSS looks forward to contributing more resources to social development and public welfare initiatives through methods such as ethical procurement.



Purchased
seasonal
fruits from
local small
farmers in
2023

50 boxes



7.3 Tech for Good

As a leading information software provider, GSS not only brings convenient e-application software services and various cloud management systems to domestic enterprises, but also dedicates itself to leveraging information technology as its core competency to give back to society, assisting NPOs in their digital transformation and enhancing their public welfare capabilities.

Intersoft Co., Ltd., a subsidiary of GSS, is committed to addressing the many challenges faced by non-profit organizations (NPOs) during digital transformation. These challenges include a lack of relevant application software and IT professionals, unstable internet services, data security concerns, and insufficient market appeal to attract professional internet companies to invest resources. Therefore, Intersoft Co., Ltd., provides software and internet-related services to NPOs at near-cost prices, effectively enhancing their efficiency in online services such as financial flows and websites. Intersoft Co., Ltd., also utilizes various development software to reduce labor intensity and improve efficiency, serving all non-profit groups and creating a win-win situation, enabling them to serve more vulnerable groups in society through the systems provided.

Appendix

Appendix 1. GRI index

GRI standard disclosure

Statement	GSS has reported content from January 1, 2023 to December 31, 2023 in accordance with GRI guidelines.
GRI 1	GRI 1: Basics 2021
Applicable GRI Industry Code	N/A

GRI guidelines	Disclosure	Corresponding Chapters	Note
General disclosures			
GRI 2: 2021	2-1 Organizational details	ABOUT THIS REPORT 1.1 About Galaxy Software Services	
	2-2 Entities included in the organization's sustainability reporting	1.1 About Galaxy Software Services 1.2 Operational Performance	
	2-3 Reporting period, frequency and contact point	ABOUT THIS REPORT	
	2-4 Restatements of information		No restatements were made during the reporting period
	2-5 External assurance	ABOUT THIS REPORT Appendix 4. Verification Statement / Certificate	
	2-6 Activities, value chain and other business relationships	1.1 About Galaxy Software Services 4.2 Supply Chain Management	No significant changes during the reporting period
	2-7 Employees	5.1 Talent Acquisition and Retention	There is no such situation this year.

GRI guidelines	Disclosure	Corresponding Chapters	Note
	2-8 Workers who are not employees	5.1 Talent Acquisition and Retention	
	2-9 Governance structure and composition	2.1 Governance Framework	
	2-10 Nomination and selection of the highest governance body	2.1 Governance Framework	
	2-11 Chair of the highest governance body	2.1 Governance Framework	
	2-12 Role of the highest governance body in overseeing the management of impacts	2.3 Risk Management	
	2-13 Delegation of responsibility for managing impacts	1.3 Sustainability Strategy and Vision	
	2-14 Role of the highest governance body in sustainability reporting	ABOUT THIS REPORT	This report was reviewed and approved by the Board of Directors.
	2-15 Conflicts of interest	2.1 Governance Framework	
	2-16 Communication of critical concerns	2.3 Risk Management	
	2-17 Collective knowledge of the highest governance body	2.1 Governance Framework	
	2-18 Evaluation of the performance of the highest governance body	2.1 Governance Framework	
	2-19 Remuneration policies	2.1 Governance Framework	
	2-20 Process to determine remuneration	2.1 Governance Framework	
	2-21 Annual total compensation ratio		Due to confidentiality considerations and restrictions of internal management (sensitive information), the information will not be disclosed for the time being.
	2-22 Statement on sustainable development strategy	Message from the Chairman	
	2-23 Policy commitments	5.3 Employee Welfare and Rights	

GRI guidelines	Disclosure	Corresponding Chapters	Note
	2-24 Embedding policy commitments	5.3 Employee Welfare and Rights	
	2-25 Processes to remediate negative impacts	2.2 Business Integrity 5.3 Employee Welfare and Rights	
	2-26 Mechanisms for seeking advice and raising concerns	2.2 Business Integrity 5.3 Employee Welfare and Rights	
	2-27 Compliance with laws and regulations	2.2 Business Integrity	
	2-28 Membership associations	1.2 Operational Performance	
	2-29 Approach to stakeholder engagement	1.4 Stakeholder Communication and Materiality Analysis	
	2-30 Collective bargaining agreements		GSS has no trade union organization.
Material topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	1.4 Stakeholder Communication and Materiality Analysis	
	3-2 List of material topics	1.4 Stakeholder Communication and Materiality Analysis	
	3-3 Management of material topics	1.4 Stakeholder Communication and Materiality Analysis	
Talent Training and Development			
GRI 3: Material Topics 2021	3-3 Management of material topics	1.4 Stakeholder Communication and Materiality Analysis	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	5.2 Talent Training and Development	
	404-3 Percentage of employees receiving regular performance and career development reviews	5.1 Talent Acquisition and Retention	
Talent Acquisition and Retention			
GRI 3: Material Topics 2021	3-3 Management of material topics	1.4 Stakeholder Communication and Materiality Analysis	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	5.1 Talent Acquisition and Retention	

GRI guidelines	Disclosure	Corresponding Chapters	Note
	401-3 Parental leave	5.3 Employee Welfare and Rights	
Information Security and Customer Privacy Protection			
GRI 3: Material Topics 2021	3-3 Management of material topics	1.4 Stakeholder Communication and Materiality Analysis	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	4.1 Customer Service	
Operational Performance			
GRI 3: Material Topics 2021	3-3 Management of material topics	1.4 Stakeholder Communication and Materiality Analysis	
GRI 201: Economic Performance 2016	201-4 Financial assistance received from government	1.2 Operational Performance	
Innovation and Intellectual Property Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	1.4 Stakeholder Communication and Materiality Analysis	3.1 Research and Development
Customer Service			
GRI 3: Material Topics 2021	3-3 Management of material topics	1.4 Stakeholder Communication and Materiality Analysis	4.1 Customer Service
Risk Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	1.4 Stakeholder Communication and Materiality Analysis	2.3 Risk Management
Corporate Governance			
GRI 3: Material Topics 2021	3-3 Management of material topics	1.4 Stakeholder Communication and Materiality Analysis	2.1 Governance Framework
Business Integrity			
GRI 3: Material Topics 2021	3-3 Management of material topics	1.4 Stakeholder Communication and Materiality Analysis	2.2 Business Integrity
Labor Relations			
GRI 3: Material Topics 2021	3-3 Management of material topics	1.4 Stakeholder Communication and Materiality Analysis	2.1 Governance Framework 5.1 Talent Acquisition and Retention
General Topic			

GRI guidelines	Disclosure	Corresponding Chapters	Note
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	4.2 Supply Chain Management	
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	5.4 Employee Health and Safety	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	2.1 Governance Framework	

GRI Independent disclosures

GRI guidelines	Disclosure	Corresponding Chapters	Note
Independent disclosures			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	1.2 Operational Performance	
	201-2 Financial implications and other risks and opportunities due to climate change	2.3 Risk Management	
	201-3 Defined benefit plan obligations and other retirement plans	5.3 Employee Welfare and Rights	
	201-4 Financial assistance received from government	1.2 Operational Performance	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	-	Due to confidentiality considerations and restrictions of internal management (sensitive information), the information will not be disclosed for the time being.
	202-2 Proportion of senior management hired from the local community	5.1 Talent Acquisition and Retention	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	-	not applicable
	203-2 Significant indirect economic impacts	6.1 Implementation of Climate-Related Information Organization 7.3 Tech for Good	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	4.2 Supply Chain Management	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	2.2 Business Integrity	
	205-2 Communication and training about anti-corruption policies and procedures	2.2 Business Integrity	
	205-3 Confirmed incidents of corruption and actions taken	2.2 Business Integrity	There is no such situation this year.
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-	There is no such situation this year.
GRI 207: Tax 2019	207-1 Approach to tax	1.2 Operational Performance	

GRI guidelines	Disclosure	Corresponding Chapters	Note
	207-2 Tax governance, control, and risk management	1.2 Operational Performance 2.3 Risk Management	
	207-3 Stakeholder engagement and management of concerns related to tax	1.2 Operational Performance	
	207-4 Country-by-country reporting	Appendix 1. GRI index	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	-	not applicable
	301-2 Recycled input materials used	-	
	301-3 Reclaimed products and their packaging materials	-	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	6.2 Environmental and Energy Management	
	302-2 Energy consumption outside of the organization	6.2 Environmental and Energy Management	
	302-3 Energy intensity	6.2 Environmental and Energy Management	
	302-4 Reduction of energy consumption	6.2 Environmental and Energy Management 6.3 Impact of Green Products	
	302-5 Reductions in energy requirements of products and services	6.3 Impact of Green Products	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	6.2 Environmental and Energy Management	
	303-2 Management of water discharge-related impacts	-	The water used by GSS is office and domestic water, and water intake and drainage comply with local government regulations.
	303-3 Water withdrawal	6.2 Environmental and Energy Management	
	303-4 Water discharge	-	Here is no production process water within the company's business scope, so no industrial water is discharged. All office and domestic water is collected

GRI guidelines	Disclosure	Corresponding Chapters	Note
			and discharged into the government-designated sewer system, so there is no statistics on drainage and water consumption.
	303-5 Water consumption	-	Here is no production process water within the company's business scope, so no industrial water is discharged. All office and domestic water is collected and discharged into the government-designated sewer system, so there is no statistics on drainage and water consumption.
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	-	GSS's operating sites, operations, and products have no significant impact on biodiversity.
	304-2 Significant impacts of activities, products and services on biodiversity	-	
	304-3 Habitats protected or restored	-	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	-	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	6.2 Environmental and Energy Management	
	305-2 Energy indirect (Scope 2) GHG emissions	6.2 Environmental and Energy Management	
	305-3 Other indirect (Scope 3) GHG emissions	6.2 Environmental and Energy Management	
	305-4 GHG emissions intensity	6.2 Environmental and Energy Management	
	305-5 Reduction of GHG emissions	6.2 Environmental and Energy Management	

GRI guidelines	Disclosure	Corresponding Chapters	Note
	305-6 Emissions of ozone-depleting substances (ODS)	-	There is no such situation this year.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	6.2 Environmental and Energy Management	
	306-2 Management of significant waste-related impacts	6.2 Environmental and Energy Management	
	306-3 Waste generated	6.2 Environmental and Energy Management	
	306-4 Waste diverted from disposal	6.2 Environmental and Energy Management	
	306-5 Waste directed to disposal	6.2 Environmental and Energy Management	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	4.2 Supply Chain Management	
	308-2 Negative environmental impacts in the supply chain and actions taken	4.2 Supply Chain Management	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	5.1 Talent Acquisition and Retention	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.3 Employee Welfare and Rights	
	401-3 Parental leave	5.3 Employee Welfare and Rights	
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	5.3 Employee Welfare and Rights	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	5.4 Employee Health and Safety	
	403-2 Hazard identification, risk assessment, and incident investigation	5.3 Employee Welfare and Rights	
	403-3 Occupational health services	5.4 Employee Health and Safety	

GRI guidelines	Disclosure	Corresponding Chapters	Note
	403-4 Worker participation, consultation, and communication on occupational health and safety	5.4 Employee Health and Safety	
	403-5 Worker training on occupational health and safety	5.4 Employee Health and Safety	
	403-6 Promotion of worker health	5.4 Employee Health and Safety	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.4 Employee Health and Safety	
	403-8 Workers covered by an occupational health and safety management system	5.4 Employee Health and Safety	
	403-9 Work-related injuries	5.4 Employee Health and Safety	
	403-10 Work-related ill health	5.4 Employee Health and Safety	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	5.2 Talent Training and Development	
	404-2 Programs for upgrading employee skills and transition assistance programs	5.2 Talent Training and Development	
	404-3 Percentage of employees receiving regular performance and career development reviews	5.1 Talent Acquisition and Retention	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	2.1 Governance Framework 5.1 Talent Acquisition and Retention	
	405-2 Ratio of basic salary and remuneration of women to men	-	Due to confidentiality considerations and restrictions of internal management (sensitive information), the information will not be disclosed for the time being.
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	5.3 Employee Welfare and Rights	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	-	There is no such situation this year.

GRI guidelines	Disclosure	Corresponding Chapters	Note
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	5.3 Employee Welfare and Rights	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.3 Employee Welfare and Rights	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	-	not applicable
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	-	There is no such situation this year.
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	-	There is no such situation this year.
	413-2 Operations with significant actual and potential negative impacts on local communities	-	There is no such situation this year.
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	4.2 Supply Chain Management	
	414-2 Negative social impacts in the supply chain and actions taken	4.2 Supply Chain Management	
GRI 415: Public Policy 2016	415-1 Political contributions	Appendix 1. GRI index	There is no such situation this year.
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Appendix 1. GRI index	not applicable
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Appendix 1. GRI index	There is no such situation this year.
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	-	not applicable
	417-2 Incidents of non-compliance concerning product and service information and labeling	-	There is no such situation this year.
	417-3 Incidents of non-compliance concerning marketing communications	-	There is no such situation this year.

GRI guidelines	Disclosure	Corresponding Chapters	Note
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	4.1 Customer Service	

Appendix 2. SASB index

TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASURE	Corresponding Chapters
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	6.2 Environmental and Energy Management
	TC-SI-130a.2	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic metres (m ³), Percentage (%)	6.2 Environmental and Energy Management
	TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data centre needs	Discussion and Analysis	NA	6.2 Environmental and Energy Management
Data Privacy & Freedom of Expression	TC-SI-220a.1	Description of policies and practices relating to targeted advertising and user privacy	Discussion and Analysis	NA	2.4 Information Security
	TC-SI-220a.2	Number of users whose information is used for secondary purposes	Quantitative	Number	There is no such situation this year
	TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	Quantitative	Presentation currency	There is no such situation this year
	TC-SI-220a.4	(1) Number of law enforcement requests for user information, (2) number of users whose information was requested, (3) percentage resulting in disclosure	Quantitative	Number, Percentage (%)	There is no such situation this year
	TC-SI-220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	Discussion and Analysis	NA	There is no such situation this year
Data Security	TC-SI-230a.1	(1) Number of data breaches, (2) percentage that are personal data breaches, (3) number of users affected	Quantitative	Number, Percentage (%)	There is no such situation this year

TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASURE	Corresponding Chapters
	TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Discussion and Analysis	NA	2.4 Information Security
Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.1	Percentage of employees that require a work visa	Quantitative	Percentage (%)	(1) $4/770 = 0.0052\%$ (2) $1/770 = 0.0013\%$
	TC-SI-330a.2	Employee engagement as a percentage	Quantitative	Percentage (%)	5.3 Employee Welfare and Rights
	TC-SI-330a.3	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees, and (d) all other employees	Quantitative	Percentage (%)	5.1 Talent Acquisition and Retention
Intellectual Property Protection & Competitive Behaviour	TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations	Quantitative	Presentation currency	There is no such situation this year
Managing Systemic Risks From Technology Disruptions	TC-SI-550a.1	Number of (1) performance issues and (2) service disruptions; (3) total customer downtime	Quantitative	Number, Days	There is no such situation this year
	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	Discussion and Analysis	NA	2.3 Risk Management

Appendix 3. TCFD index

Category	TCFD Number	TCFD Recommendations	Corresponding Chapters
Governance	TCFD 1(a)	Describe the board's oversight of climate-related risks and opportunities.	6.1 Implementation of Climate-Related Information Organization
	TCFD 1(b)	Describe management's role in assessing and managing climate-related risks and opportunities.	6.1 Implementation of Climate-Related Information Organization
Strategy	TCFD 2(a)	Describe the climate-related risks and opportunities identified by the organization over the short, medium, and long term.	6.1 Implementation of Climate-Related Information Organization
	TCFD 2(b)	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	6.1 Implementation of Climate-Related Information Organization
	TCFD 2(c)	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	6.1 Implementation of Climate-Related Information Organization
Risk Management	TCFD 3(a)	Describe the organization's processes for identifying and assessing climate-related risks.	6.1 Implementation of Climate-Related Information Organization
	TCFD 3(b)	Describe the organization's processes for managing climate-related risks.	6.1 Implementation of Climate-Related Information Organization
	TCFD 3(c)	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	Currently, the ESG Committee regularly discusses and evaluates, but it has not yet been integrated into the risk management system.
Metrics and Targets	TCFD 4(a)	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	6.2 Environmental and Energy Management
	TCFD 4(b)	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and related risks.	6.2 Environmental and Energy Management
	TCFD 4(c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	6.2 Environmental and Energy Management 6.3 Impact of Green Products

Verification Statement/Certificate

Convinced report



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會計師有限確信報告

歐揚資訊股份有限公司 公鑒

確信範圍

本會計師接受歐揚資訊股份有限公司（以下簡稱歐揚資訊）之委任，對2023年度永續報告書中所選定之永續績效資訊（以下稱「標的資訊」），執行財團法人中華民國會計研究發展基金會所發布之確信準則所定義之「有限確信案件」並出具報告。

標的資訊及其適用基準

有關歐揚資訊之標的資訊及其適用基準詳列於附件一。

管理階層之責任

歐揚資訊管理階層之責任係依據適當之基準編製標的資訊，包括參考全球永續性報告協會 (Global Reporting Initiatives, GRI) 所發布之 GRI 準則 (GRI Standards)，歐揚資訊管理階層應選擇所適用之基準，並對標的資訊在所有重大方面是否依據該適用基準報導負責，此責任包括建立及維持與標的資訊編製有關之內部控制、維持適當之記錄並作成相關之估計，以確保標的資訊未存有導因於舞弊或錯誤之重大不實表達。

本會計師之責任

本會計師之責任係依據所取得之證據對標的資訊作成結論。

本會計師依照財團法人中華民國會計研究發展基金會所發布之確信準則3000號「非屬歷史性財務資訊查核或核閱之確信案件」之要求規劃並執行確信工作，以發現標的資訊在所有重大方面是否有未依適用基準編製而須作修正之情事，並出具有限確信報告。本會計師依據專業判斷，包括對導因於舞弊或錯誤之重大不實表達風險之評估，以決定確信程序之性質、時間及範圍。

本會計師相信已取得足夠及適切之證據，以作為表示有限確信結論之基礎。

會計師之獨立性及品質管理

本會計師及所隸屬組織遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

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本事務所遵循品質管理準則1號「會計師事務所之品質管理」，該品質管理準則規定組織設計、付諸實行及執行品質管理制度，包含與道德職業道德規範、專業準則及適用之法令規範相關之政策或程序。

所執行程序之說明

有限確信案件中執行程序之性質及時間與適用於合理確信案件不同，其範圍亦較小，因此，有限確信案件中取得之確信程度明顯低於合理確信案件中取得者。本會計師所設計之程序係為取得有限確信並據此作成結論，並不提供合理確信必要之所有證據。

儘管本會計師於決定確信程序之性質及範圍時曾考量歐揚資訊內部控制之有效性，惟本確信案件並非對歐揚資訊內部控制之有效性表示意見。本會計師所執行之程序不包括測試控制或執行與檢查資訊科技(IT)系統內資料之彙總或計算相關之程序。

有限確信案件包括進行查詢，主要係對負責編製標的資訊及相關資訊之人員進行查詢，並應用分析及其他適當程序。

本會計師所執行之程序包括：

- 與歐揚資訊人員進行訪談，以瞭解歐揚資訊之業務與履行永續發展之整體情況，以及永續報導流程；
- 透過訪談、檢查相關文件，以瞭解歐揚資訊之主要利害關係人及利害關係人之期望與需求，雙方具體之溝通管道，以及歐揚資訊如何回應該等期望與需求；
- 與歐揚資訊相關人員進行訪談，以瞭解用以蒐集、整理及報導標的資訊之相關流程；
- 檢查計算標準是否已依據適用基準中概述的方法正確應用；
- 針對報告中所選定之永續績效資訊進行分析性程序；蒐集並評估其他支持證據資料及所取得之管理階層聲明；如必要時，則抽選樣本進行測試；
- 閱讀歐揚資訊之永續報告書，確認其與本會計師取得關於永續發展整體履行情況之瞭解一致。

先天限制

因永續報告中所包含之非財務資訊受到衡量不確定性之影響，選擇不同的衡量方式，可能導致績效衡量上之重大差異，且由於確信工作係採抽樣方式進行，任何內部控制均受有先天限制，故未必能查出所有業已存在之重大不實表達，無論是導因於舞弊或錯誤。

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結論

依據所執行之程序及所取得之證據，本會計師未發現標的資訊有未依照適用基準編製而須作重大修正之情事。

使用限制

本確信報告出具後，歐揚資訊對任何確信標的或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

安永聯合會計師事務所

會計師：呂倩雯

呂倩雯



民國一一三年八月十五日

編號	章節標題	內文標題	標的資訊						適用基準																								
1	5.2 人才培訓與發展	人才培訓與發展	<div>2023 歐揚資訊員工平均受訓時數</div> <table><tr><th>職類</th><th>女</th><th>男</th><th colspan="3">總計</th></tr><tr><td>非管理職</td><td>16.8</td><td>14.6</td><td colspan="3">15.6</td></tr><tr><td>管理職</td><td>32.1</td><td>35.7</td><td colspan="3">33.8</td></tr><tr><td>總計</td><td>19.1</td><td>17.0</td><td colspan="3">18.0</td></tr></table>						職類	女	男	總計			非管理職	16.8	14.6	15.6			管理職	32.1	35.7	33.8			總計	19.1	17.0	18.0			GRI 404-1 每名員工每年接受訓練的平均時數。 報導組織應報導以下資訊： 就下列劃分，組織員工在報導期間內接受訓練的平均時數： i. 性別； ii. 員工類別。
職類	女	男	總計																														
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2	2.1 治理架構	董事會	<table><tr><th>課程名稱</th><th>課程日期</th><th>受訓人員</th><th>受訓人數</th><th>時數</th><th>總時數</th></tr><tr><td>董事如何督導公司做好企業風險管理及危機處理</td><td>2023/06/06</td><td>董事、公司治理主管</td><td>10</td><td>3</td><td>30</td></tr><tr><td>資訊公開與防範內線交易</td><td>2023/08/22</td><td>董事、公司治理主管</td><td>10</td><td>3</td><td>30</td></tr></table>	課程名稱	課程日期	受訓人員	受訓人數	時數	總時數	董事如何督導公司做好企業風險管理及危機處理	2023/06/06	董事、公司治理主管	10	3	30	資訊公開與防範內線交易	2023/08/22	董事、公司治理主管	10	3	30	自訂指標一。 歐揚資訊 2023 年度董事所參與之進修課程日期及時數統計。											
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董事如何督導公司做好企業風險管理及危機處理	2023/06/06	董事、公司治理主管	10	3	30																												
資訊公開與防範內線交易	2023/08/22	董事、公司治理主管	10	3	30																												
3	6.2 環境暨能源管理	溫室氣體管理	<table><tr><th>項目</th><th>2023</th></tr><tr><td>電力(度)</td><td>680,390.21</td></tr><tr><td>汽油(公升)</td><td>5,749.88</td></tr><tr><td>柴油(公升)</td><td>469.71</td></tr><tr><td>天然氣(公升)</td><td>-</td></tr></table>	項目	2023	電力(度)	680,390.21	汽油(公升)	5,749.88	柴油(公升)	469.71	天然氣(公升)	-	自訂指標二。 歐揚資訊 2023 年度能源使用情形統計。																			
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編號	章節標題	內文標題	標的資訊	適用基準
4	2.2 誠信經營	法規遵循	2023 年度，本公司並無發生任何環境或社會法規之違法事件。	<p>GRI 2-27 法規遵循。</p> <p>報導組織應報告以下資訊：</p> <p>a. 報導報導期間發生的重大違反法規事件總數，並按以下方式細分：</p> <p>i. 被罰款的事件；</p> <p>ii. 非金錢制裁的事件；</p> <p>b. 報導在報導期間內支付違反法規罰款的總數和金額，並按以下方式細分：</p> <p>i. 在當次報導期間內發生違反法規行為事件的罰款；</p> <p>ii. 在先前的報導期間內發生違反法規行為事件的罰款；</p> <p>c. 描述重大違規事件；</p> <p>d. 描述組織如何判定重大違規事件。</p>