

Galaxy Software Services

2024 ESG Report

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About This Report

This Sustainability Report (hereinafter referred to as "the Report") is issued by GSS Information Technology Co., Ltd. (hereinafter referred to as "GSS Information Technology" or "the Company"). The Report is structured around seven major chapters: "Sustainable Management," "Corporate Governance," "Innovative Services," "Partnership," "Employee Care," "Green Environment," and "Social Concern." It presents GSS Information Technology's vision and strategy for sustainable development across the corporate governance, economic, environmental, and social dimensions. It also responds to the issues of sustainable development that stakeholders are concerned about regarding GSS Information Technology, demonstrating the Company's continuous efforts toward sustainability.

Reporting Boundary and Disclosure Scope

The reporting boundary and disclosure scope are defined as follows: Financial Performance: Financial performance data is provided based on the scope of the consolidated financial statements. Other Disclosures: The remaining content is based on the operational activities of GSS Information Technology, with the primary reporting scope covering relevant operations in the Taiwan region. Scope Exceptions: Some data includes information from the Shanghai office. Any instances of scope inconsistency will be clearly noted within the Report. Currency Unit: All financial figures in this Report are calculated in New Taiwan Dollars (NTD). Environmental, Safety, and Social Metrics: Calculation units for environmental safety and social engagement metrics mainly follow internationally customary units.

Reporting Period

The data and content in this Report primarily cover the 2024 fiscal year (from January 1, 2024, to December 31, 2024).

Report Writing Principles and Guidelines

< Report Management Process >


This Report is prepared in accordance with the GRI Standards 2021 edition issued by the Global Reporting Initiative (GRI). It transparently discloses information regarding management approaches and performance results for all material sustainability topics.

| | |
|---------------------------------|--|
| Data Collection and Compilation | Data is collected and compiled by various units of GSS Information Technology. |
| Internal Review | The Report is reviewed by the senior executives of GSS Information Technology and publicly released only after approval by the Board of Directors. |
| External Assurance | The financial data disclosed in this Report is based on the financial statements audited by KPMG (KPMG Certified Public Accountants). |

| | |
|--------------------|--|
| External Assurance | <ol style="list-style-type: none"> 1. This Report has undergone limited assurance by Ernst & Young (EY) Certified Public Accountants, in accordance with Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (SSAE 3000). The assurance covered four specific self-defined indicators. The Independent Assurance Report from the CPAs is appended in the Appendix of this Report. 2. The greenhouse gas (GHG) inventory data disclosed in this Report is based on the reasonable and limited assurance report audited or reviewed by KPMG (KPMG Certified Public Accountants). Further details can be found in the Appendix of this Report. |
|--------------------|--|

< Report Publication Date>

GSS Information Technology will regularly publish the Sustainability Report annually in the future, which will be released on the Company's official website and the Market Observation System (MOPS). The publication date of this Report is August 2025.

| | |
|---|---|
|  | <p>Should you have any questions or suggestions regarding the content of this Report, please contact us using the information below:</p> <ul style="list-style-type: none"> • Contact Window: GSS Information Technology Co., Ltd. Sustainable Development Promotion Office • Address: 5F, No. 9, Dehui St., Zhongshan Dist., Taipei City 10452, Taiwan (R.O.C.) • Phone: +886-2-2586-7890 • Company Website: https://www.gss.com.tw/ |
|---|---|

Chairman's Statement

Since its founding in 1987, GSS Information Technology (GSS) has focused entirely on software and related services, as reflected in our English company name. In 1995, we established the following Core Ideology:

- Pursue the common growth of employees, customers, and the company, and give back and contribute to the community.
- Provide information technology and services to solve problems and improve the convenience of work and life.
- Pursue profit with honesty and integrity, while insisting that profit must come from work that is beneficial to society.

To ensure the Company's stable and sustained development, we have long placed great emphasis on research and development, along with methodologies, in areas such as talent cultivation and succession, software development mechanisms, and system architecture and design. We are always able to timely identify the new technologies and business models required amid rapid changes in digital technology.

In 2024, GSS Information Technology continued to grow amidst the AI technology wave, achieving record-high revenue and profit. Our Earnings Per Share (EPS) reached NT\$6.14. Beyond pursuing profitability and operational performance, and based on the spirit of sustainable management, GSS employees diligently observe environmental changes and issues of concern to our customers. The systems we develop—through mature software engineering, project management, and superior system architecture—have earned acclaim from clients in the finance, government, hospital, telecom, and manufacturing sectors.

Environmental aspect in response to the global net-zero carbon emission goal, and adhering to our core principle that profit must come from work that benefits society, we continually leverage our expertise in information services and software development to assist various enterprises in achieving paperless operations and net-zero carbon emission targets. Through digital transformation, we effectively reduce paper consumption and manage greenhouse gas emissions, thereby achieving industry and environmental sustainability.

To meet the demands for enterprise self-inventory and long-term energy-saving and carbon reduction management applications, we launched "Vital NetZero Carbon Cloud," which incorporates three international standards—ISO 14064, ISO 50001, and ISO 14067—to resolve enterprises' "carbon anxiety." GSS also completed the organizational carbon inventory for the parent company in 2025 using Vital NetZero and obtained ISO 14064-1 assurance.

Since its establishment, GSS has been dedicated to the dual transformation of digital and ESG sustainability. Through innovative practice and comprehensive planning, we won the Silver Award in the "2024 Golden Constant Awards," which serves as motivation for us to continue deepening the implementation of digital and ESG sustainable transformation, promoting innovative solutions, and collaborating with more enterprises to collectively move toward a new milestone of global sustainability.

Social aspect In the social dimension, we actively contribute our years of experience and influence in talent cultivation through industry-academia collaboration, encouraging colleagues to give campus lectures to share their experience, or accepting school visits to the Company. This enhances young students' adaptability and competitiveness when entering the workplace after graduation. Since 2022, we have established R&D centers in Beishike (Taipei) and Kaohsiung, continuously investing in R&D capacity to provide more forward-looking and quality customer services.

Furthermore, GSS information technology has a long-term commitment to actions that benefit society. Since 2012, we have continuously cooperated with the Boyo Social Welfare Foundation, turning children's paintings into designs for the Company's small notebooks. Besides internal use, these notebooks are donated to the Foundation. Starting in 2017, we also organize an annual community-wide blood donation drive, aiming to pool the power of goodwill, actively care for disadvantaged groups, and integrate giving back to society into daily life, making compassion an ingrained part of the GSS culture.

Governance aspect in terms of governance, we focus on establishing an effective corporate governance framework, safeguarding shareholders' rights, strengthening the Board's functions, respecting stakeholders' interests, and continuously enhancing information transparency to improve the quality and effectiveness of corporate governance.

In 2024, in addition to maintaining a ranking in the 6%–20% range in the Corporate Governance Evaluation, we were also named to Forbes' "2024 Asia's Best Small and Mid-Sized Companies" list, highlighting the resilience and innovation of Taiwanese enterprises. We also continue to maintain cybersecurity certifications, including ISO 27001, 27018, and 27701, and validation under the TIPS (Taiwan Intellectual Property Management System) guidelines. This strengthens the Company's intellectual property management system and, through these various certifications, enhances the risk management and operational mechanism literacy of our personnel, boosting the trust of stakeholders, including customers and partners.

Future outlook looking ahead, as a member of the global community, the industry GSS Information Technology is in and the services we provide create possibilities for sustainability. While actively pursuing operational performance, we will uphold our

original intention, continue to protect the environment, care for society, and sincerely respond to the needs of stakeholders. We hope to bring positive influence to society and practice the sustainable business path of co-existence and co-prosperity for the economy, environment, and society.

| |
|-------------------------|
| Pei-Yung Chang Chairman |
| Signature |

Chapter1 Sustainable Management

1.1 About GSS

1.1.1. Company Profile

GSS Information Technology Co., Ltd. (GSS) was established in 1987. It is a leading vendor in Taiwan's information software industry and a regional provider of information software and Cloud SaaS (Software as a Service) solutions.

Since its inception, the Company has introduced tool software from global leading brands and continuously brought in tools for Information Governance and Information Security Management. Leveraging mature software engineering, advanced collaborative, mobile communication, and cloud information technologies, GSS Information Technology has developed various systems for process identification and innovative applications. In 2008, we launched a Japanese version of our knowledge management system, marking our entry into the Japanese market. Today, GSS Information Technology has served over 2,000 corporate, public sector, and hospital clients, along with tens of thousands of cloud users, earning high 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 | Galaxy Software Service Corp. Established |
| 1995 | 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 | 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 | 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 | Established Kaohsiung office. |
| 2011 | 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 "Vldegree 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 | 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 |
| 2024 | <ul style="list-style-type: none"> • GSS Information Technology won the 2024 Kwoh-Ting Li Sustainable Development Award. • GSS Information Technology received the Chunghwa Telecom Gold-level Supplier honor, demonstrating outstanding ESG achievements. • GSS Information Technology won the Silver Award in the Golden Constant Awards, achieving excellent results in the dual transformation. • GSS Information Technology won the SGS "Privacy and PII Management Excellence |

| | |
|--|---|
| | <p>Award," deepening the practice of information security and privacy protection.</p> <ul style="list-style-type: none"> • GSS Information Technology was named to the Forbes "2024 Asia's Best Small and Mid-Sized Companies" list. • GSS Information Technology won the Ministry of Finance's "Outstanding Business Entity for Uniform Invoice Usage (2024)." • Vitals KPIM Indicator Management System won an Honorable Mention in the Smart Application Group at the Golden Young Awards. • GSS passed the TIPS (Taiwan Intellectual Property Management System) validation, strategically planning for future technologies. • "Vitals ESP Enterprise Knowledge Collaboration Platform" won the 32nd "2024 Taiwan Excellence Award." |
|--|---|

1.1.2. 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, Lane 1333, Xinlong Road, Minhang District, Shanghai, China. |

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.

1.1.3. Main Services

GSS's product lines are primarily categorized into the following groups: "Enterprise e-Transformation Application Software," "Information Governance and Cybersecurity," "Operations and Maintenance Services," and "Cloud and Big Data Services." The following diagram (which is not provided here) generally summarizes the business segments and the key differentiating capabilities nurtured within each segment.

GSS's services encompass the application system software development and the stability and security tools required for information system operation. The Enterprise e-Transformation Application Software designed and serviced by the Company and its subsidiaries, along with the process e-Transformation and innovative applications developed by integrating mature software engineering, advanced collaboration, mobile communication, and cloud technologies, are provided to various industries, including government, finance, healthcare, manufacturing, and distribution. Further

more, to meet clients' operational demands, the service scope covers system planning, design, development, overall project management, consulting services, integrated information system services, and operations and maintenance services.



▲ An Overview of the Main Services of GSS

1. 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.

2. 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

3. 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 ne

eds arising during operation and maintenance.

4. 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.



▲ Vital Cloud Service Solutions

1.2 Operational Performance

1.2.1. Financial Performance

GSS's overall operating profit in 2024 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 2024, the consolidated revenue of GSS and its subsidiaries was NT\$17.35 billion, an 9.18% increase compared to 2023, and revenue has grown positively for the past five years. Gross profit was NT\$ 9.08 million, a 9.11% increase compared to 2023. Operating profit was NT\$2.55 million, a 10.16% increase compared to the previous year. The above financial data demonstrates the company's excellent financial performance in 2023. Please refer to the 2024 annual report for detailed information.



GSS Annual Report 2024

Unit: NT\$ Thousand

| Item | 2022 Year | 2023 Year | 2024 Year |
|---------------------------|-----------|-----------|-----------|
| Operating Revenue | 1,427,388 | 1,589,956 | 1,735,871 |
| Gross Profit | 697,533 | 831,773 | 907,573 |
| Operating Profit | 192,117 | 231,270 | 254,765 |
| Profit Before Tax | 198,821 | 239,378 | 258,075 |
| Net Profit for the Period | 173,035 | 200,256 | 216,940 |
| Earnings Per Share (NT\$) | 5.32 | 5.68 | 6.14 |

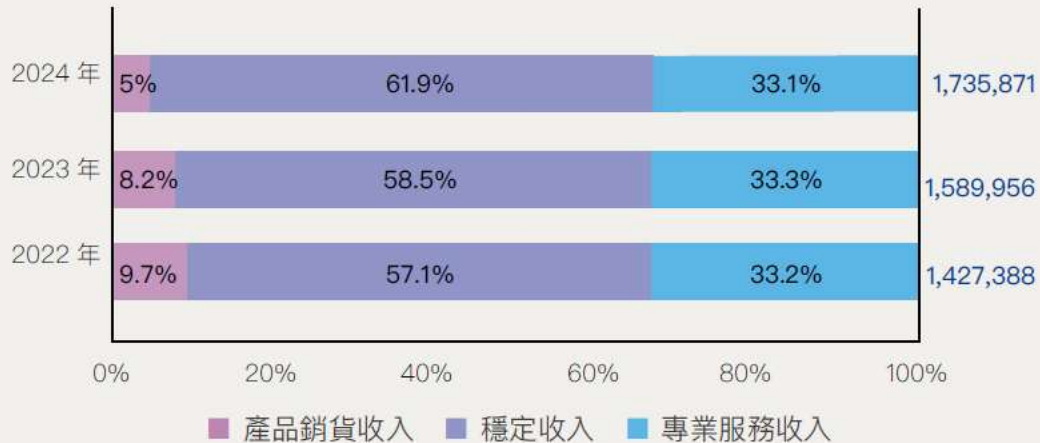
Note: Due to the capitalization of capital reserves in both 2024 and 2023, earnings per share for 2023 and 2022 have been retrospectively adjusted.

近三年業務佔營收比重

收入模式分為

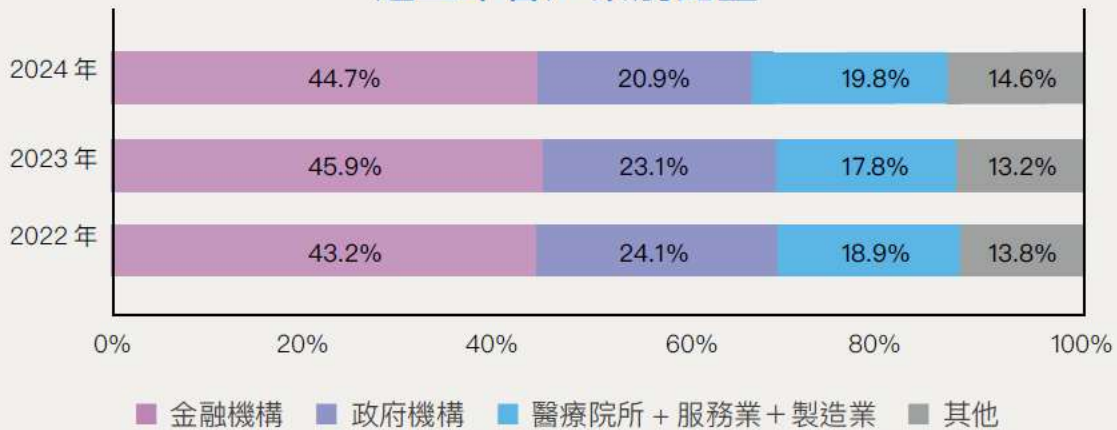
1. 產品永久授權 + 維護模式
2. 訂閱模式（經銷產品期間授權、雲端服務）

單位：新台幣仟元



註：(1) 穩定收入包含產品期間授權（訂閱式）收入、維護收入與委外服務收入
 (2) 產品銷貨收入模式逐漸轉為期間授權

近三年客戶業別比重



▲ Proportion of Revenue by Business Segment in 2024 / ▲ Proportion of Customers by Industry Sector in 2024

1.2.2. Government Subsidies

In 2022, our company applied for the Ministry of Economic Affairs' Technology Development Program through the "A+ Enterprise Innovation R&D Refinement Program – Encouraging Domestic Enterprises to Establish R&D Centers in Taiwan." We are committed to deepening our expertise in Artificial Intelligence (AI) and Intelligent Conversational Robots. Our technical research and innovation will focus on three key areas: Research and development of Natural Language Processing (NLP) technology based on Deep Learning. Research and development of Image Processing technology based on Deep Learning. Development of a platform tool for Intelligent Conversational Robot generation. Beyond these R&D efforts, we will apply the new technologies to create new products and services, assisting our clients and the industry in enhancing productivity and soft power through novel technologies and offerings. Furthermore, in 2024, to cultivate outstanding IT talent, our company applied for subsidies under the "Subsidies for Practical Training of Digital Corporate Talent through Industry Talent Capability Assessment," promoted by the Industrial Development Administration (IDA) of the Ministry of Economic Affairs. This initiative aims to help students deepen their information security awareness and skills.

| 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 |
| 2024/05/01~2024/10/31 | The company applied for the Industry Innovation Talent Value-Added Promotion Program administered by the Industrial Development Administration (IDA) of the Ministry of Economic Affairs, utilizing the "Subsidies for Practical Training of Digital Corporate Talent through Industry Talent Capability Assessment (iPAS)." ." | \$432,805 |

1.2.3. 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 i

information of the company and its subsidiaries for the past two years. For detailed information, please refer to GSS's 2024 Consolidated Financial Report.



2024 Consolidated Financial Report

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

| Fiscal Year | | 2023 | 2024 | Average |
|------------------------|---------------------|---------|---------|---------|
| Profit Before Tax | | 239,378 | 258,075 | 248,727 |
| Income Tax Expense | Current Income Tax | 34,958 | 47,395 | 41,177 |
| | Deferred Income Tax | 4,164 | (6,260) | (1,048) |
| Effective Tax Rate (%) | | 16.34% | 15.94% | 16.14% |
| Income Tax Paid | | 32,575 | 55,680 | 44,128 |

1.2.4. 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.

▼ An Overview of GSS's Participation in External Organizations

| 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) |

| Category | Organization |
|--|--|
| | Information Software Association of R.O.C |
| | Digital Taiwan Roundtable |
| | Knowledge Management Practice Conference(KMPC) |
| | Taiwan Association for Artificial Intelligence |
| | Chinese Information Software Association (CISA) |
| | Taiwan Digital Governance Association (DGA) |
| | Taiwan Digital Enterprise Association |
| | Asia-Pacific Martech Transformation Alliance Association(AMT) |
| | Association of Quality Manager(AQM) |
| | Taiwan Internet and E-Commerce Industry Development Association |
| Information Security Organizations | Association of Cyber Forensics and Digital Evidence (ACFD) Taiwan |
| | Security Platform as a Service |
| Organizations for Industry, Management, and International Business Cooperation | Taiwan Electrical and Electronic Manufacturers Association (TEEMA) |
| | Japan Information Technology Trading Association (JIET) |
| | Taiwan Textile Research Institute |
| | National Association of Small & Medium Enterprises R.O.C |
| | National Association of Small & Medium Enterprises R.O.C- The 5th Extraordinary General Assembly Social Club |
| | National Innovation and Entrepreneurship Association |
| | Taiwan Business Leaders Council |
| | Taiwan Silk and Filament Weaving Industrial Association |
| | Taiwantrade |
| | TAITRA - New Southbound Market Networking |
| | 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) |
| | Chinese Human Resource Management Association (CHRMA) |
| | Taiwan Machine Tool & Accessory Builders' Association(TMBA) |
| | Importers and Exporters Association of Taipei(IEAT) |
| | Taiwan Printed Circuit Association(TPCA) |
| | Business Weekly Entrepreneur Association |
| Operating and Managing International Business Cooperation Organizations | Thai-Chinese Business and Economic Association |
| | Taiwan Listed Companies Association |

| Category | Organization |
|-------------------------------|--|
| medical related organizations | Institute for Biotechnology and Medicine Industry |
| ESG Sustainability | Thailand ESG Carbon Neutrality Association |
| | ESG SERVICE CORPORATION TRADE ASSOCIATION |
| | ESG Corporate Member of the Global Citizen Dual Transformation |
| | ESG World Citizens & Digital Governance Foundation (ESGWD) |
| | Green Industry Association |
| | Net-zero Supply Chain Alliance for Resilience(OSCAR) |

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.

In 2023, the Company established the "ESG Committee" to drive and execute its sustainable development initiatives, with reporting accountability to the President (General Manager). In 2025, this structure will be reorganized into the "Sustainable Development Promotion Office," reporting directly to the CEO. This office will be responsible for planning and coordinating the execution of relevant sustainability action plans across different departments. The Company submits a quarterly report to the Board of Directors detailing the progress of key initiatives, such as Greenhouse Gas (GHG) inventory and assurance. Furthermore, at least one annual meeting is arranged to report the achievements of the sustainable development efforts to the Board, which provides supervision and guidance on environmental, social, and corporate governance (ESG) issues.

Sustainable Vision and Goals

| Code | Slogan | SDGs Projects | Vision | 2024 Achievements | Short-Term Goals (2025 年) | Medium-Term Goals (2026-2028 年) | Long-Term Goals |
|------|--|---|--|---|---|---|--|
| E | Enterprise e-Transformation & Environment Optimization | <p>SDG7 : Affordable and Clean Energy: Ensure access to affordable, reliable, sustainable, and modern energy for all.</p> <p>SDG 12 : Responsible Consumption and Production: Promote a green economy and ensure sustainable consumption and production patterns.</p> <p>SDG 13 : Climate Action: Take urgent action to combat climate change and its impacts through enhanced mitigation and adaptation efforts.</p> | <p>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.</p> <p>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.</p> <p>3 、 Implement green procurement and responsible consumption to promote green economic development.</p> <p>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.</p> | <p>1 、 For three consecutive years, the total amount of our Green Procurement has earned the "Certificate of Appreciation for Outstanding Performance in Promoting Green Procurement by Private Enterprises and Organizations," awarded by the Taipei City Government Department of Environmental Protection.</p> <p>2 、 Utilizing our proprietary cloud product, Vital NetZero, we completed the organizational carbon inventory for the parent company, successfully obtaining verification compliant with ISO 14064-1.</p> <p>3 、 Vitals/GSS was honored with the Silver Award at the '2024 Golden Perpetual Award' (金恆獎) in recognition of its achievements in the digital transformation of Digitalization and ESG Sustainability, realized through innovative practices and comprehensive planning</p> <p>4 、 We implemented energy conservation and carbon reduction measures, resulting</p> | <p>1 、 Develop various policies for energy and waste management.</p> <p>2 、 Continue the GHG inventory program, aiming to secure verification for the individual entity's greenhouse gas inventory, and plan to disclose the GHG inventory data for subsidiaries within the consolidated financial statements.</p> <p>3 、 Continuously provide cloud-based digital tools to offer sustainable operational digital solutions for enterprises across various industries.</p> <p>4 、 Maintain continuous focus on environmental sustainability issues, and plan training sessions covering environmental conservation and biodiversity, starting from the core belief to deepen Vitals/GSS employees' awareness of environmental sustainability.</p> | <p>1 、 Plan for ISO 50001</p> <p>2 、 plan to utilize Tier 1 Green Power (or Category 1 Renewable Electricity) and aim to progressively increase the use of zero-carbon energy year over year.</p> <p>3 、 Leveraging our corporate expertise, we continuously launch digital tool solutions to create sustainable competitiveness for our clients.</p> | <p>1. Net-zero carbon emissions by 2050.</p> <p>2 、 Leveraging our corporate expertise, we continuously launch digital tool solutions to create sustainable competitiveness for our clients.</p> |

| Code | Slogan | SDGs Projects | Vision | 2024 Achievements | Short-Term Goals (2025 年) | Medium-Term Goals (2026-2028 年) | Long-Term Goals |
|------|---|--|--|--|--|--|--|
| | | | | g in a reduction of approximately 8% in total electricity consumption for the 2024 fiscal year compared to the previous year. 5、The Vital NetZero team (Zero Carbon Cloud Team), comprising over 20 professionals, successfully obtained the ISO 14064 certification, thereby enhancing our consulting capabilities for system implementation. | | | |
| 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. SDG 4 - Quality Education: Ensure inclusive, equitable, and quality education, and promote lifelong learning opportunities for all. SDG 5 - Gender Equality | 1、Implement employer responsibilities, diligently manage employee relations, care for employees' physical and mental health, and create a safe and appropriate workplace. 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. 3、Uphold the principle of pursuing mutual growth for employees, customers, a | 1、We offered diversified talent training courses, totaling 63 internal training sessions with 268 hours of instruction, and a total participation of 7,363 attendees. 2、Employee satisfaction reached 9.1 points (out of 10). 3 Continued to host 25 campus lectures with 1,200 participants, 9 corporate visits, and 18 campus recruitment events. 4、Launched the Employee Assistance Program (EAP) to care for and support employees' physical and mental w | 1、Implement employee skills enhancement and retraining to maintain corporate competitiveness 2、Employee satisfaction reaches 8 points (out of 10) 3、To secure talent, we utilize various approaches, including intensive campus outreach. We proactively engage in campus recruitment events, drive industry-academia partnerships, and host company tours. 4、Implement human rights protection; no major violation cases recorded. | 1、Continue employee care programs to improve new employee retention rates 2、Employee satisfaction reaches 8 points (out of 10). 3、Employee satisfaction reaches 8 points (out of 10). 4、To secure talent, we utilize various approaches, including intensive campus outreach. We proactively en | 1、A reduction in the overall employee turnover rate. 2、Implement human rights protection; no major violation cases recorded. 3、To secure talent, we utilize various approaches, including intensive campus outreach. We proactively engage in campus recruitment events, drive industry-academia partnerships, and host company tours. 4、Actively participate in public welfare collaborations and other activities t |

| Code | Slogan | SDGs Projects | Vision | 2024 Achievements | Short-Term Goals (2025 年) | Medium-Term Goals (2026-2028 年) | Long-Term Goals |
|------|--------|---|---|---|--|--|--|
| | | <p>y: Achieve gender equality and empower all women and girls.</p> <p>SDG 8 - Decent Work and Economic Growth: Promote inclusive and sustainable economic growth, employment, and decent work for all.</p> <p>SDG 10 - Reduced Inequalities: Reduce inequality within and among countries.</p> <p>SDG 17 - Partnerships for the Goals: Strengthen the means of implementation and revitalize the global partner</p> | <p>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.</p> <p>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.</p> | <p>well-being.</p> <p>5 、 Ensured the protection of human rights with zero major violations.</p> <p>6 、 Co-organized blood donation drives with community businesses twice.</p> | <p>5 、 Continuously contribute to society by annually organizing a blood donation drive, inviting local community businesses to participate.</p> <p>6 、 Prioritize workplace safety by regularly promoting occupational health and safety education and conducting disaster prevention drills.</p> | <p>engage in campus recruitment events, drive industry-academia partnerships, and host company tours.</p> <p>5 、 Implement human rights protection; no major violation cases recorded.</p> <p>6 、 Actively participate in public welfare collaborations and other activities to fulfill our corporate social responsibility (CSR).</p> | <p>to fulfill our corporate social responsibility (CSR).</p> |

| Code | Slogan | SDGs Projects | Vision | 2024 Achievements | Short-Term Goals (2025 年) | Medium-Term Goals (2026-2028 年) | Long-Term Goals |
|------|---|--|---|---|---|--|---|
| | | ship for sustainable development. | | | | | |
| G | Together, Moving Forward to Create Sustainability | <p>SDG 8 - Decent Work and Economic Growth: Promote inclusive and sustainable economic growth, employment, and decent work for all.</p> <p>SDG 12 - Responsible Consumption and Production: Promote sustainable consumption and production patterns, and foster a green economy.</p> <p>SDG 16 - Peace, Justice, and Strong Institutions: Promote peaceful and inclusive societies, ensure access to justice</p> | <p>1、Our Corporate Philosophy is to pursue profit with honesty and integrity, ensuring that such profit is derived from work that benefits society. This philosophy is upheld by our commitment to "Quality and Value; Commitment Delivered." To realize this commitment, we establish an effective corporate governance framework that focuses on: Protecting Shareholder Rights: Ensuring the rights and equitable treatment of all shareholders. Strengthening Board Functions: Enhancing the effectiveness and independence of the Board of Directors. Respecting Stakeholder Interests: Valuing the rights and interests of all stakeholders. Improving Information Transparency: Continuously elevating the quality and transparency of our disclosures to enhance governance efficacy. Strengthening Risk Manage</p> | <p>1、Record high revenue.</p> <p>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.</p> <p>3、Maintain continuous certification with ISO 27001, 27018, 27701, and other related information security standards.</p> <p>4、Passed the Taiwan Intellectual Property Management System (TIPS) A-level verification.</p> <p>5、Strengthen the corporate philosophy of integrity management by regularly conducting integrity management awareness campaigns.</p> <p>6、The average score of the corporate governance evaluation has i</p> | <p>1、Maintain sustained investment in Research and Development (R&D) to enhance profitability targets.</p> <p>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.</p> <p>3、Develop a detailed implementation plan for personal information security measures and continue to strengthen privacy information and information security protection.</p> <p>4、Possessing diverse learning paths and the largest training</p> <p>5、Increase the completion rate</p> | <p>1、Continue to pass the Taiwan Intellectual Property Management System (TIPS).</p> <p>2、Continue to verify the ISO 27701 Privacy Information Management System.</p> <p>3、Increase the completion rate of integrity management promotion.</p> <p>4、Maintain the corporate governance evaluation indicators for listed companies at 6~20%, continue to improve the average score, and strengthen the evaluation indicators.</p> <p>5、Enhance revenue and profitability.</p> <p>6、Formulate supplie</p> | <p>1、Continuously maintain certification under the Intellectual Property Management System (TIPS).</p> <p>2、Continuously maintain certification under the Intellectual Property Management System (TIPS).</p> <p>3、Develop more protective tools in conjunction with ISO international standards.</p> <p>4、Disclose a report on climate-related risks and opportunities (TCFD).</p> <p>5、Improve corporate governance evaluation indicators to the top 5%</p> |

| Code | Slogan | SDGs Projects | Vision | 2024 Achievements | Short-Term Goals (2025 年) | Medium-Term Goals (2026-2028 年) | Long-Term Goals |
|------|--------|---|---|---|--|--|-----------------|
| | | <p>e for all, and build effective, accountable, and inclusive</p> | <p>ment: Developing the literacy of our personnel in risk management and operational mechanisms to ensure robust compliance.</p> <p>Stakeholder Engagement: Prioritizing the rights of stakeholders, actively listening to diverse insights, responding to their needs, and growing together with them.</p> <p>2、Implement responsible consumption, formulate appropriate supplier 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 technol</p> | <p>increased, and the ranking remains in the 6~20% range.</p> <p>7、Named to the Forbes Asia's Best Under A Billion list for 2024.</p> <p>8、No major illegal incidents or whistleblowing incidents occurred.</p> | <p>of ethical business conduct promotion.</p> <p>6、Establish a risk management organization overseen by the audit committee.</p> | <p>corporate social responsibility related policies Formulate supplier corporate social responsibility related policies</p> <p>7、Plan to introduce a report on climate-related risks and opportunities (TCFD).</p> | |

| Code | Slogan | SDGs Projects | Vision | 2024 Achievements | Short-Term Goals (2025 年) | Medium-Term Goals (2026-2028 年) | Long-Term Goals |
|------|--------|---------------|---|-------------------|---------------------------|---------------------------------|-----------------|
| | | | ogy and services to assist SMEs in digital growth and move towards the goal of sustainable development. | | | | |

1.4 Stakeholder Communication and Materiality Analysis

1.4.1. Stakeholder Identification

Regarding stakeholder communication and identification and analysis of material issues, in view of the similar survey results for two consecutive years in 2021 and 2022, considering that there have been no significant changes in the external environment and trends in the past two years, the survey results of 2022 will continue to be used after sufficient discussion with senior executives. The investigation procedures and explanations for stakeholders and material issues in 2022 are detailed in this section.

To identify our stakeholders and understand their concerns and priorities, we have referenced the AA1000 Stakeholder Engagement Standard (AA1000 SES). The identification criteria were based on five dimensions: Dependence, Responsibility, Proximity, Influence, and Representation (or Communication Frequency).

In 2024, GSS continued to utilize the results from the 24 departmental stakeholder surveys conducted in 2022. By calculating and ranking the weighting of each stakeholder group, GSS confirmed its primary stakeholders as the following seven categories: Employees, Customers, Suppliers, Government Agencies, Shareholders/Investors, Communities/Non-profit Organizations, and Media.



▲ GSS Stakeholders

1.4.2. 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.

| 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. | discussed the identified materiality matrix, defining GSS's material topics for 2022. |

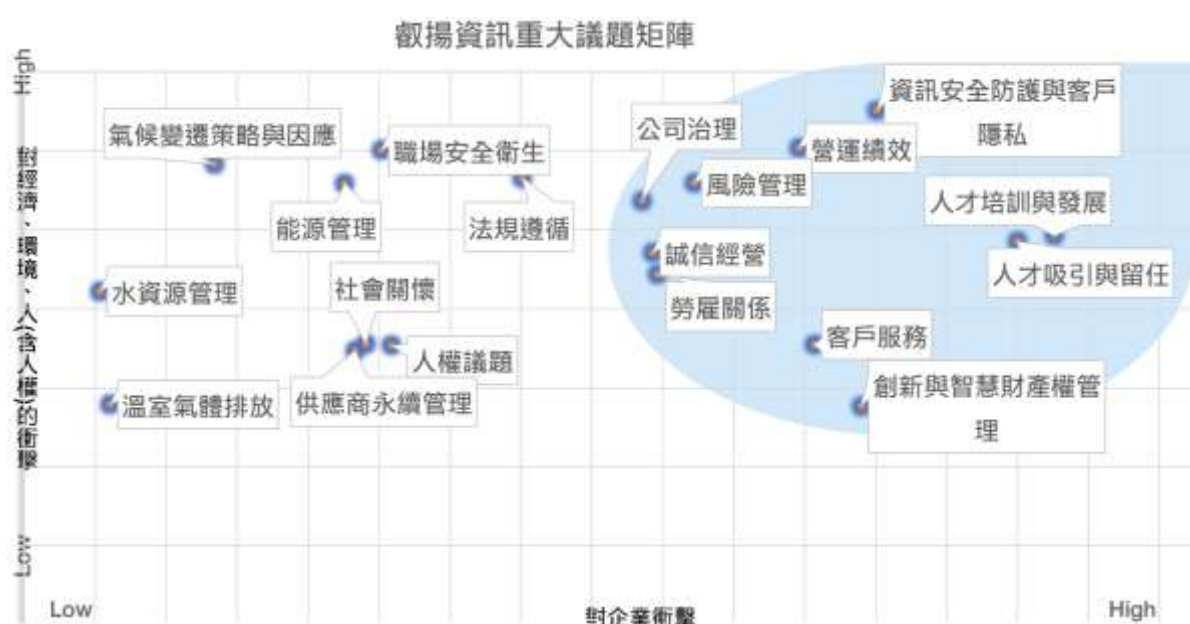
▼ Materiality Identification Process

| 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. |

1.4.3. 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.



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

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 | ● | | | | | | | 5.1Talent Acquisition and Retention 5.2 Talent Training and Development |
| Talent Acquisition and Retention | GRI 3: Materiality 2021, GRI 401-1, 401-2 Employment 2016 | ● | | | | | ○ | | 5.1Talent 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 2021, GRI 201-4 Economic Performance 2016 | ● | ● | | ○ | | ○ | | 1.2 Operational Performance |
| Innovation and Intellectual Property Management | GRI 3: Materiality 2021 | ● | ○ | ● | | | ○ | | 3.1 Innovation and R&D 3.2 Intellectual Property Rights |
| 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 |

| Materiality | GRI Index | Value Chain Impact Boundary | | | | | | | Corresponding Section |
|--------------------|---|-----------------------------|----------------------|--------|----------|-------------------|-----------------------------------|-------|--|
| | | Internal | External | | | | | | |
| | | Employee | Shareholder/Investor | Client | Supplier | Government Agency | Community/Non-Profit Organization | media | |
| Business Integrity | GRI 3: Materiality 2021 | ● | ● | ● | ○ | | | | 2.2 Business Integrity |
| Labor Relations | GRI 3: Materiality 2021, GRI 405-1 Diversity and Equal Opportunity 2016 | ● | | | | | ○ | | 2.1 Governance Framework 5.1 Talent Acquisition and Retention |

1.4.4. Materiality Management Policy and Performance

| Materiality | Impact Description | Policies and Commitments | Operation Plans | 2024 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. | <ul style="list-style-type: none"> Continuously provide colleagues with external training courses in different knowledge domains. Conduct regular employee training. | <ul style="list-style-type: none"> Total external training hours reached 1,521 hours. Total internal physical and online training hours reached 17,152.5 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 | GSS continuously improves its methodologies to increase productivity, strengthens employee benefits, and refines its compensation system to attract outstanding talent. | <ul style="list-style-type: none"> Provide competitive salaries and benefits. Conduct performance reviews and salary/promotion adjustments every six months. | <ul style="list-style-type: none"> Recruited 157 new full-time employees, with a new hire rate of 21.63% ° Note: 157 new employees and 108 interns |

| Materiality | Impact Description | Policies and Commitments | Operation Plans | 2024 Performance |
|--|---|---|---|---|
| | talent retention and development increasingly challenging, coupled with rising labor costs. Therefore, GSS is committed to recruiting highly skilled individuals to enhance our competitiveness. | Furthermore, through industry- academia collaboration programs with universities, we are establishing a dedicated training academy to cultivate technical professionals tailored to GSS's needs. | | |
| Information Security and Customer Privacy Protection | 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. 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. | 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 | <ul style="list-style-type: none"> Establish an Information Security Committee reporting directly to the Board of Directors. Maintain information security and privacy protection using the PDCA management cycle model. Continuously comply with various international standards. | <ul style="list-style-type: none"> All of our service, business, and administrative departments continue to maintain ISO 27001:2013 certification. Our three cloud service products—Vital CRM, Vital BizForm, and Vital HCM—continue to maintain ISO 27018:2019 certification. The S.P.E.E.D. official document online approval and management system, including its related marketing, sales, contracting, project development, maintenance, and customer service activities, continues to maintain ISO 27701:2019 certification. The ISO 27001:2022 transition project was initiated in October 2024, simultaneously beginning the implementation of the ISO 27017 management system. We are revising the material |

| Materiality | Impact Description | Policies and Commitments | Operation Plans | 2024 Performance |
|-------------------------|--|---|---|--|
| | | established "Personal Data Protection Management Measures" and is committed to protecting customer privacy and sensitive data, preventing leaks during commissioned operations. | | <p>information assessment procedures in alignment with the amended verification and public disclosure process for material information of TPEx-listed companies.</p> <ul style="list-style-type: none"> • Leveraging the fundamental framework of the ISO 27701 standard, and complying with the regulations on the security and maintenance of personal data files for digital economy-related industries issued by the Ministry of Digital Affairs, we are refining implementation methods and adding new templates to effectively drive company-wide compliance with legal requirements. • The Company maintains Enterprise Cyber Security Insurance to mitigate the risk of organizational business interruption caused by cybersecurity incidents. • Our Vital Cloud Services family is covered by Professional Liability Insurance to fulfill and assume project performance and contractual obligations. |
| Operational Performance | GSS continuously invests in research and development, prioritizing profitability and | GSS has established an intellectual property management policy to | Dedicated to expanding our product offerings in "Enterprise e-Transformation Application Software," | <ul style="list-style-type: none"> • Achieved a revenue growth rate of 9.18% ° |

| Materiality | Impact Description | Policies and Commitments | Operation Plans | 2024 Performance |
|---|---|--|---|---|
| | enhancing corporate value and sustainability, thereby giving back to our employees, shareholders, and society. | 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. | "Information Governance and Information Security," "Unify Services," "Cloud and Big Data Services," driving continuous improvement in operational performance. | |
| 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. | <ul style="list-style-type: none"> Invest in R&D of AI technologies such as natural language processing and image recognition, and integrating them into existing product lines. | <ul style="list-style-type: none"> We continued to maintain the Taiwan Intellectual Property Management System (TIPS) Grade A certification in 2024, positioning us as the first information software and cloud SaaS service provider to achieve this designation. |
| 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 achieve sustainable business philosophy. | 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 | <ul style="list-style-type: none"> 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. | <ul style="list-style-type: none"> Achieved a Customer Satisfaction Score of 9.31 in 2024. |

| Materiality | Impact Description | Policies and Commitments | Operation Plans | 2024 Performance |
|----------------------|--|---|--|---|
| | | 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. | <ul style="list-style-type: none"> Establish a "Risk Management Operation Scope" as a guideline for implementing risk management. | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> Establish a Corporate Governance Officer role to implement and strengthen corporate governance, ensuring sustainable business development. | <ul style="list-style-type: none"> Recognized in the 11th Corporate Governance Evaluation as being in the second quartile (6% to 20%) for TPEx-listed companies. |

| Materiality | Impact Description | Policies and Commitments | Operation Plans | 2024 Performance |
|--------------------|--|--|---|--|
| | | Good Interaction Channels," "Integrating with International Standards, Guiding Due 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. | <ul style="list-style-type: none"> 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. | <ul style="list-style-type: none"> A total of 8 labor- management meetings were held in Taipei and Kaohsiung. |

1.4.5. Stakeholder communication

In addition to maintaining interaction with stakeholders through various methods in daily business, GSS also has diverse and rich communication channels for stakeholders to establish dialogue bridges with GSS and discuss various important issues. In 2024, GSS and stakeholders will have the following communication channels, frequency, implementation status, and major issues of concern:

| category | Stakeholder Importance | Concerned issues | Communication channels | Communication frequency | Implementation status in 2024 | Response section |
|-----------|--|--|--|-------------------------|---|---|
| Employees | Employees are the most important asset of GSS, and their professional skills and abilities are inseparable from the company's competitiveness. | <ul style="list-style-type: none"> • Information security protection and customer privacy • Climate change strategies and responses • Energy management | Education and training | Irregular | In 2024, a total of 7,363 people participated in education and training, with a total of 17,152.5 hours of course hours | 2.3 Risk management 2.4 Information Security 4.1 Customer Service 6.1 Implementation of climate-related information 6.2 Energy management |
| | | | Employee feedback mailbox | Instant/irregular | 0 complaints in 2024 | |
| | | | Employee satisfaction surveys | Once a year | In 2024, all departments will meet the target value of 8 out of 10 | |
| | | | Labor-management meetings | Once a quarter | In 2024, Peking High School held a total of 8 labor-management meetings | |
| | | | Individual interviews and group meetings | Irregular | Through interviews, we can understand the work status of colleagues and promote the relationship between supervisors and colleagues | |
| Customers | GSS adheres to the core values of "quality and value, | • Climate change strategies and responses | Customer service mailbox | Instant/irregular | The number of customer complaints shall not exceed 24, with a total of 5 cases in 2024 | 1.2 Operational Performance |

| category | Stakeholder Importance | Concerned issues | Communication channels | Communication frequency | Implementation status in 2024 | Response section |
|---------------------|---|--|---|-------------------------|---|---|
| | promise to be fulfilled", provides customers with the highest quality services, and conducts research and development and control based on customer needs to establish a stable and long-term relationship with customers | <ul style="list-style-type: none"> • Risk management • Operational performance | Customer satisfaction surveys | Irregular | The customer satisfaction rate in 2024 reached 9.31 points | 2.2 Integrity management 2.3 Risk management |
| | | | Ethical management reporting mailbox | Irregular | 0 letter reports in 2024 | 4.1 Customer Service 6.1 Implementation of climate-related information |
| suppliers | Standardize according to internal and procurement procedures, establish good cooperative relationships with suppliers, and achieve the goal of mutual benefit and win-win results | <ul style="list-style-type: none"> • Talent attraction and retention • Operational performance • Corporate governance | Supplier evaluation | Once a year | The 2024 supplier evaluation pass rate is 100%. | 1.2 Operational Performance |
| | | | Vendor delivery management | Irregular | Through irregular communication, we can avoid delays in product delivery or loss due to quality issues | 2.1 Governance Structure 2.2 Integrity management |
| | | | Ethical management reporting mailbox | Irregular | 0 reports in 2024. | 5.1 Talent attraction and retention 5.3 Employee benefits and rights |
| government agencies | Pay attention to technological developments, regulatory revision trends, and government industry plans, and | <ul style="list-style-type: none"> • Information security protection and customer privacy • Corporate | Telephone, email communication, meetings, field inspections | Irregular | Clarify tax issues, cooperate with the provision of documents, and cooperate with the audit of government subsidy cases | 2.1 Governance Structure 2.2 Integrity management 2.3 Risk management |
| | | | External workshops | | Stay up-to-date on regulatory | 2.4 Information Security 4.1 Customer Service |

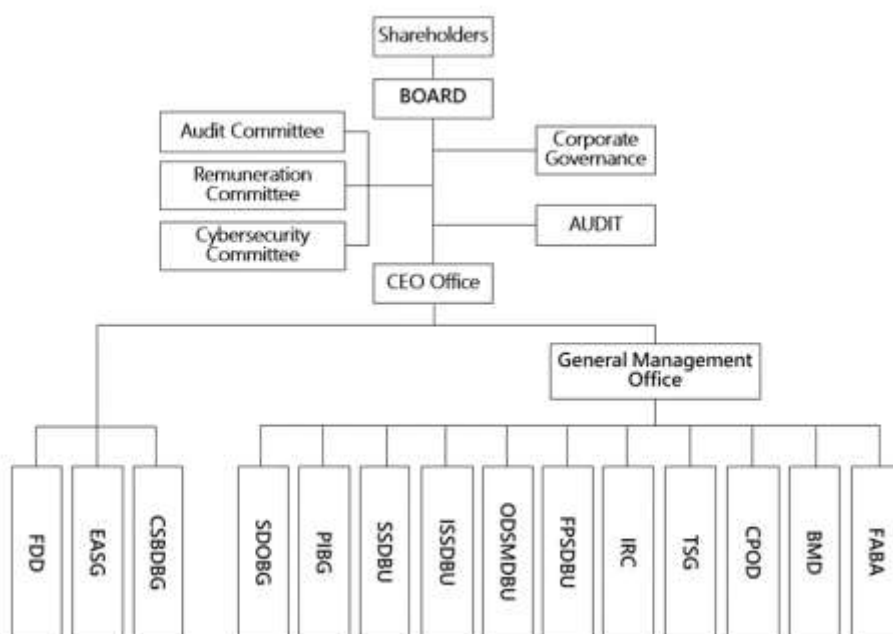
| category | Stakeholder Importance | Concerned issues | Communication channels | Communication frequency | Implementation status in 2024 | Response section |
|----------------------------|--|---|--|-------------------------|---|---|
| | then review whether you meet the latest regulatory requirements | governance •Regulatory compliance | | | changes and applicable compliance | |
| Shareholders/ investors | Shareholders and investors are important drivers of sustainable business operation and social well-being | <ul style="list-style-type: none"> • Integrity management • Corporate governance • Regulatory compliance • Information security protection and customer privacy • Customer service | public information observatory and official website operation performance announcement | Once a year/quarterly | Regularly announce material information, financial and operation-related information through the public information observatory and the company's website | 2.1 Governance Structure 2.2 Integrity management 2.3 Risk management 2.4 Information Security 4.1 Customer Service |
| | | | legal conference, shareholders' meeting | At least once a year | Legal conferences will be held in March and November 2024. A shareholders' meeting will be held in May 2024. | |
| Community/Nonprofit | Jointly pursue innovative development, promote the cultivation of outstanding talents through industry-academia cooperation, and invest in various public welfare activities and non-profit organization | <ul style="list-style-type: none"> • Energy management • Water Resources Management • Integrity management | Campus recruitment | Irregular | In 2024, 11 campus recruitment briefings will be held | 1.2 Operational Performance 2.1 Governance Structure 2.2 Integrity management 6.2 Energy management 6.3 Water resources management 7.0 Social Care |
| | | | University Practical Courses | Irregular | In 2024, it collaborated with Ming Chuan University and collaborated with National Cheng Kung University to launch an online career coaching program | |
| | | | Information application service innovation competition for | Irregular | In 2024, he co-organized the 29th "Information Application Service Innovation Competition for Colleges and Universities" | |

| category | Stakeholder Importance | Concerned issues | Communication channels | Communication frequency | Implementation status in 2024 | Response section |
|----------|---|--|--|-------------------------|--|--|
| | activities to promote the common prosperity of enterprises and society | | colleges and universities | | | |
| | | | Public welfare activities | Irregular | In 2024, the social welfare investment funds exceeded NT\$500,000 | |
| | | | Participate in external public associations | Irregular | In 2024, GSS has joined 16 information and network technology organizations and 2 information security organizations | |
| media | The content of media reports on the company significantly affects the company's reputation, so it is necessary to maintain friendly and open communication channels to avoid misunderstandings caused by information gaps | <ul style="list-style-type: none"> • Corporate governance • Integrity management • Talent training and development • Labor and employment relations • Workplace safety and health | Telephone and email communication Press conferences, press releases | Instant/irregular | The company will uniformly release media news and update the latest information to the company's official website | 1.2 Operational Performance 2.1 Governance Structure 2.2 Integrity management 2.3 Risk management 5.1 Talent Attraction and Retention 5.2 Talent training and development 5.3 Employee Benefits and Benefits 5.4 Employee Health and Safety |

Chapter2 Corporate governance

2.1 Governance Framework

GSS adheres to the belief of sustainable development and establishes a complete corporate governance structure and system to ensure the effective operation of the Company, protect the rights and interests of shareholders, strengthen the functions of the Board of Directors, give full play to the effectiveness of various functional committees, respect the rights and interests of stakeholders, and enhance information transparency, achieve stable and long-term operation, implement the spirit of corporate governance, and strengthen the Company's competitiveness and maximize shareholders' rights. In order to fully protect the rights and interests of shareholders and improve the leadership and management capabilities of the board of directors and functional committees, the Company approved the establishment of the position of corporate governance officer in 2020.



2.1.1. 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 of the company. In order to ensure that the election process of directors must be completely fair, impartial and open, and that the composition of the board of directors must be diverse and have the knowledge, skills and literacy required to perform their duties, the Company has established the "Election Regulations for Directors" to regulate the nomination system for all directors and the relevant competencies that the board of directors as a whole should possess in accordance with the Company's "Code of Practice on Corporate Governance", so as to ensure the independence and diversity of the board of directors.

The 13th board of directors of GSS is composed of 9 knowledgeable and diverse directors, including 3 independent directors, with expertise in law, accounting, and information technology. In addition, all functional committees of the Company are composed of all independent directors who are responsible for the discussion of important issues such as economy, environment, information security, risks, etc., so that the committee's decisions and recommendations are objective and forward-looking, and the effective implementation of independent supervision and checks and balances mechanisms. At the same time, the discussion of various proposals by the board of directors will be avoided if there are interested parties involving the directors themselves or the legal persons they represent, and some proposals will also be submitted to the shareholders' meeting for discussion in accordance with the law, which is in the best interests of the stakeholders.

The detailed academic experience, diverse professional fields and concurrent positions of the Company's directors have been announced on the Company's official website and in the 2024 annual report. Based on the consideration of improving operational efficiency and decision-making power, the company currently has three directors who concurrently serve as employees or managers, of which Chairman Zhang Peiyong concurrently serves as CEO due to the division of labor with the general manager.

The Company attaches great importance to gender equality in the composition of the Board of Directors, and the current board of directors includes 1 female director, accounting for 11.11%, and 8 male directors, accounting for 88.89%. In terms of age distribution, 8 directors are between 61~70 years old and 1 director is over 70 years old. According to the Company's "Code of Practice on Corporate Governance", the Board of Directors shall meet at least once a quarter, and a total of 5 Board meetings will be held in 2024, with an actual attendance rate of 100% for all directors.

| 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 |
| 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 |

Note 1: Director Jian Jintu resigned as a director on 113/10/24, and the vacancy was re-elected at the 114th shareholders' meeting

▼ 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%. |
|-------------------------------------|---|--|

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 2024 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 2024 report was presented to the Board of Directors on December 26, 2024.

▼ Performance evaluation objectives of the board of directors

| Board of Directors | Board of Directors | Functional Committee |
|---|---|---|
| <ul style="list-style-type: none"> • degree of participation in the operation of the Company • Improve the quality of board decision-making • Composition and structure of the board of directors • Election and continuing education of directors • Internal controls | <ul style="list-style-type: none"> • Grasp the company's goals and tasks • Awareness of directors' responsibilities • degree of participation in the operation of the Company • Internal relationship management and communication • professional and continuing education of directors • Internal controls | <ul style="list-style-type: none"> • degree of participation in the operation of the Company • Functional committee responsibilities awareness • Improve the quality of decision-making by functional committees • Functional Committee Composition and Membership Election |
| The result: Excellent | The result: Excellent | The result: Excellent |

In 2024, 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.

| Course Name | Course dates | trainees | Number of trainees | hours | Total hours |
|--|--------------|--|--------------------|-------|-------------|
| Outlook for the global economic situation in the second half of 2024 | 2024/06/11 | Director, Head of Corporate Governance | 10 | 3 | 30 |
| How directors and supervisors supervise the company to do a good job in enterprise risk management and crisis management (including gender equality) | 2024/09/10 | Director | 9 | 3 | 27 |

2.1.2. Remuneration Policy

1. 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.

2. 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.

2.1.3. 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.



GSS's 2024 annual report

2.1.4. 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 2024, four meetings were held, with 100% actual attendance by all members.

2.1.5. 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 2024, two meetings were held, with 100% actual attendance by all members.

2.2 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 Management Strategy

| GSS Integrity Policy |
|---|
| <ul style="list-style-type: none"> • 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. |

The Company encourages internal and external personnel to report any illegal or illegal improper conduct under the Code of Ethical Management, and in order to implement the effectiveness of reporting and implementation, there has been a reporting channel for ethical management in the shareholders' section of the company's official website, and internal and external personnel can report directly through the reporting mailbox: integrity@gss.com.tw or the reporting hotline: (02) 2586-7890#10376. In order to implement the functions of this Code and the reporting channel, the Company allows personnel to report anonymously and ensures that the identity and content of the report are completely confidential, while protecting the whistleblower and the counterparty from improper handling or infringement of legitimate rights and interests due to the report.

If a report letter is received, the Company will assign a dedicated person or unit to investigate, and after the investigation of the reported case is completed, follow-up measures will be taken according to the severity of the circumstances, and if necessary, it will be reported to the competent authority or transferred to the judicial authority for investigation. If a major violation is found after investigation or the company is likely to suffer significant damage, a report shall be made immediately and notified in writing to the independent directors. The complaint system for violations of ethical management will be handled in accordance with the company's management rules and complaint operation regulations, and information such as the title, name, date and circumstances of the

violators will be disclosed on the company's internal website. After auditing, as of December 31, 2024, the Company has not found any violations of ethical management and has not received any relevant report letters.

In order to enhance the integrity, ethics, and trade secret knowledge of all employees of the Company, in addition to requiring new employees to sign the "Personal Information Processing and Confidentiality Consent Form", "Integrity and Integrity Commitment", and "Confidentiality and Intellectual Property Rights Agreement", the Company conducts legal publicity related to ethical management to directors, managers, and employees at least once a year to convey the importance of integrity, and incorporates ethical management into employee performance appraisals, establishing a clear and effective reward and punishment system.

The "Administrative Regulations for the Prevention of Insider Trading" stipulated by the Company clearly stipulate that directors, managerial officers, employees, and persons subject to Article 157-1 of the Securities and Exchange Act shall not buy or sell the Company's shares or other equity-related securities on their own or in the name of others when they become aware of news that materially affects stock prices, and stipulate that directors and other insiders shall not trade their shares during the closed period 30 days before the announcement of the annual financial report and 15 days before the announcement of the quarterly financial report. The Company has sent letters and message reminders before the financial reporting closure period to prevent directors and relevant insiders from accidentally violating the regulations.

▼ Promotion of Business Integrity-Related Courses

| Course Name | Course dates | Trainees | Number of Trainees | Hours | Total Hours |
|--|--------------|----------------------------|--------------------|-------|-------------|
| Business Integrity Promotion (Including Insider Trading) | 2024/04 | Employees | 726 | 1 | 726 |
| Preventing insider trading promotion | 2024/07 | All executives + directors | 119 | 1 | 119 |

2.2.1. Internal Control and Audit

Since its establishment, GSS has adhered to the concept of integrity and integrity, and also regards regulatory compliance as the most basic and primary condition. Since its public offering in 2019, it has complied with the relevant laws and regulations of public companies, formulated various internal operating regulations of the Company, and immediately tracked updates to the Company Act, the Securities and Exchange Act, and other regulations related to corporate governance or overall operations. The Company's "Code of Ethical Conduct"

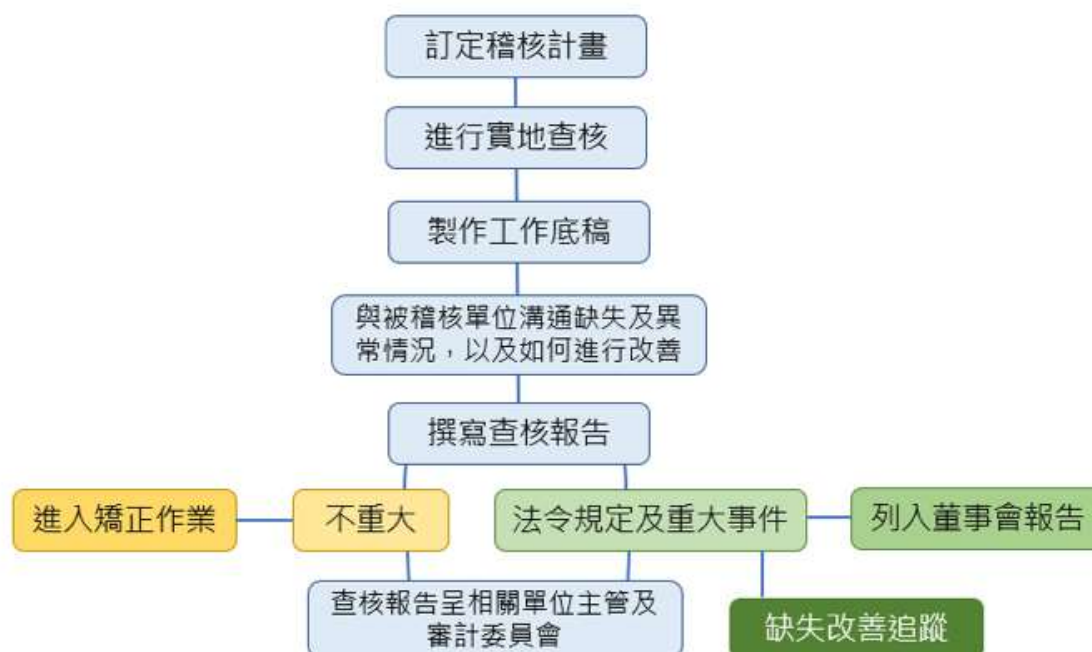
requires all employees of the Company to strengthen compliance with the Securities and Exchange Act and other laws and regulations and also encourages employees to report violations of laws and regulations or these Regulations, and strive to protect the safety of reporters. In FY2024, the Company did not have any violations of environmental or social regulations.

▼ Promotion of Regulatory Compliance-Related Courses

| Course Name | Course dates | Trainees | Number of Trainees | Hours | Total Hours |
|--|-------------------|----------|--------------------|-------|-------------|
| Information Disclosure and Prevention of Insider Trading | 2024/02 ~ 2024/04 | Director | 9 | 1 | 9 |

2.2.2. Regulatory compliance

In order to assist the board of directors and managers in inspecting and reviewing the deficiencies of the internal control system, measuring the effectiveness and efficiency of operations, and providing timely improvement suggestions, GSS has established an audit office dedicated to internal audit work, and has established the "Internal Control System Audit Implementation Rules" to ensure the effective implementation of the internal control system, and uses the internal audit results as the basis for reviewing and revising the internal control system. Based on the annual audit results and identifying the risk level of each cycle, the company formulates an audit plan for the next year, and implements it after being approved by the board of directors, and conducts special audits as needed. The current internal audit method is based on the audit plan and operation cycle set by the competent authority and risk assessment, and regular and irregular audit operations are carried out.



▲ Internal Audit Flowchart

▼ 2024 Auditor Training Course

| Course Name | Course Date | Trainees | Hour |
|---|-------------|------------------|------|
| Under the wave of technology, the trends and challenges of enterprise information security governance | 2024/9/9 | Audit Supervisor | 6 |
| New challenges for internal auditors - analysis of sustainability information disclosure and management policies and related audit points | 2024/10/28 | Audit Supervisor | 6 |

2.2.3. Internal control self-assessment operations

Through the annual internal control self-assessment, the Company requires all units and subsidiaries to conduct self-examination of their operational items, including compliance with laws and regulations, awareness of professional ethics and possible risk assessment, and adjust the design and implementation of the internal control system to implement the self-supervision mechanism. After the internal audit review and compilation of the results of each unit's self-inspection, it shall be submitted to the board of directors as the basis for evaluating the effectiveness of the overall internal control system and issuing an internal control system statement. Conduct internal control self-assessment every year 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 according to the division of functions, centrally manage internal control audit documents and internal control self-assessment supporting data in the system, and conduct online audits. At the same time, the system is used to generate internal control self-evaluation forms and internal control self-assessment deficiency improvement forms, which are provided for the review of the responsible unit and the audit office to improve operational efficiency.

2.3 Risk Management

2.3.1. Risk Management Policy

In 2024, in accordance with the "Regulations for the Establishment of Internal Control Systems for Public Companies" promulgated by the Financial Supervisory Commission, the "Code of Practice for Risk Management of Listed and OTC Listed Companies" jointly formulated by the Taiwan Stock Exchange Corporation and the Taipei Exchange of the Republic of China, and referred to ISO 31000 risk management system structure, adjusting the risk governance and management organizational structure, reviewing and revising and publishing the "Risk Management Policies and Procedures" (formerly the "Risk Management Operation Scope"), conducting risk management education and training, implementing risk management procedures, etc., to effectively promote the implementation of risk management operations in all units of the Company to protect stakeholders, implement corporate governance, and achieve sustainable business goals.



▲ 2024, promote the implementation of the company-wide risk management planning mechanism

1. Risk governance and management organizational structure

The company has established a comprehensive risk governance and management structure, and through the participation of the board of directors, functional committees, and senior management, risk management is linked to the company's strategy and goals.

The Company's risk governance and management organization is divided into board of directors and executive levels.

(1) Board of Directors: The highest decision-making body of the company, responsible for reviewing risk management policies.

(2) Execution level

A. Risk Management Executive Committee

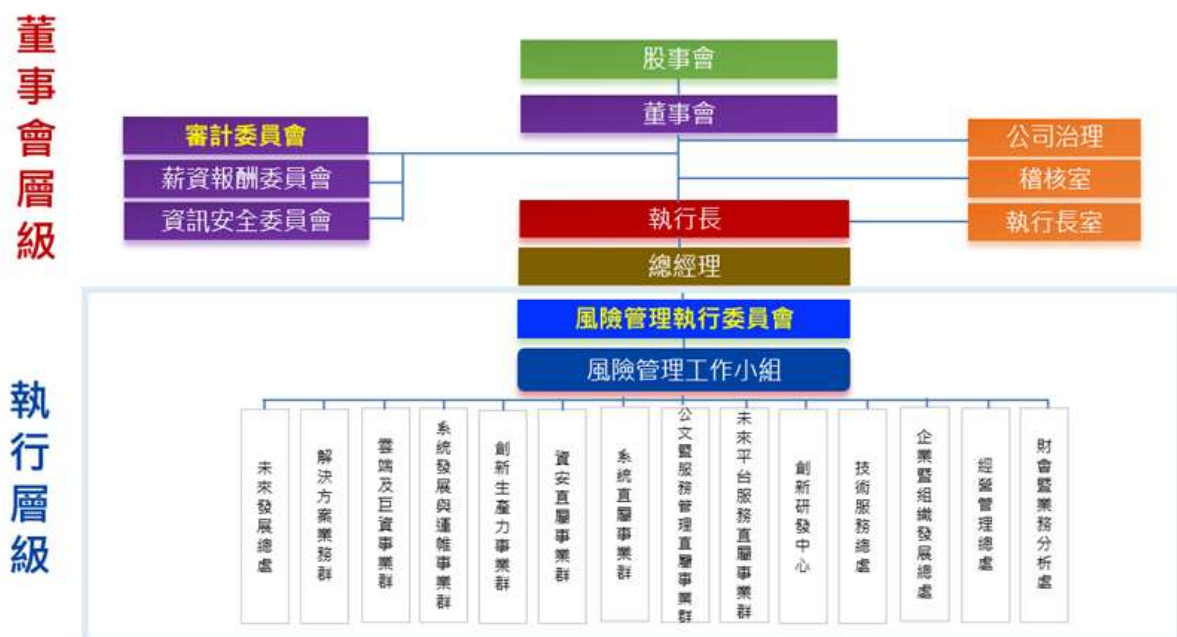
The general manager of the Company and the top executives of business, marketing and administration of each business group and business unit, as well as the general manager serves as the convener, coordinates cross-unit interaction and communication of risk management operations, and supervises the implementation of risk management activities of each unit.

B. Risk Management Working Group

The Risk Management Executive Committee assigns personnel from each unit to handle the tasks assigned by the Risk Management Executive Committee and assist in the establishment, promotion, operation and maintenance of risk management mechanisms.

C. Audit room

Conduct audits in accordance with risk management policies and procedures, and regularly report audit results to the board of directors to ensure the effective implementation of the company's risk management mechanism.



▲ Risk governance and management organizational structure

2. Risk Management Policies and Procedures

In accordance with the requirements of the "Code of Practice for Risk Management of TPEX Listed Companies", the Company implemented the "Risk Management Policies and Procedures" after being approved by the Board of Directors on May 7, 2024, which covers risk management objectives, risk governance and culture, risk management organizational structure and responsibilities, risk management procedures, risk reporting and disclosure, etc

3. Risk management education and training

In order to strengthen the importance of risk management among senior executives and professional managers, two education and training sessions (risk management system and assessment methods, legal risks that enterprises should be aware of) will be held in 2024 to help effectively promote the integration of all employees into daily decision-making and operational activities, and to form a comprehensive enterprise risk management culture.

2.3.2. Risk management assessment

GSS's risk management procedures follow the requirements of the "Code of Practice for Risk Management of Tex Listed Companies", which includes risk identification, risk analysis, risk assessment, risk response, supervision and response. Assess various risks that affect the achievement of operational goals and implement risk management strategies and operations by integrating risk management into operations and daily routine business operations to achieve the goals of improving management efficiency, providing reliable information, and allocating resources, and achieving operational goals. The execution instructions for each operation are as follows:

1. Risk identification

Based on seven aspects: strategy, operation, finance, information security, legal compliance, climate change, and infectious diseases, the Company identifies potential risk events that may lead to failure to achieve the Company's operational objectives, resulting in losses or negative impacts for the Company, or positive opportunities for operational expansion and development.

2. Risk analysis

The likelihood of occurrence (probability) of 26 risk assessment factors and the positive or negative impact (impact impact) caused by the occurrence of the event are evaluated.

3. Risk assessment

Based on the risk analysis and assessment results, it is compared with the company's risk appetite (risk tolerance, see the risk distribution matrix table) to determine the risks that need to be prioritized or opportunities worth investing

in.

4. Risk response

Plan and execute action plans for pending risks or opportunities worth investing in.

5. Oversight and Review

- (1) The Risk Management Working Group regularly reports the implementation status to the Risk Management Executive Committee to supervise the implementation of risk management activities of each unit.
- (2) The Risk Management Executive Committee reports the results of implementation to the Board of Directors and the Audit Committee at least once a year to ensure the implementation of the Company's sustainable development goals.

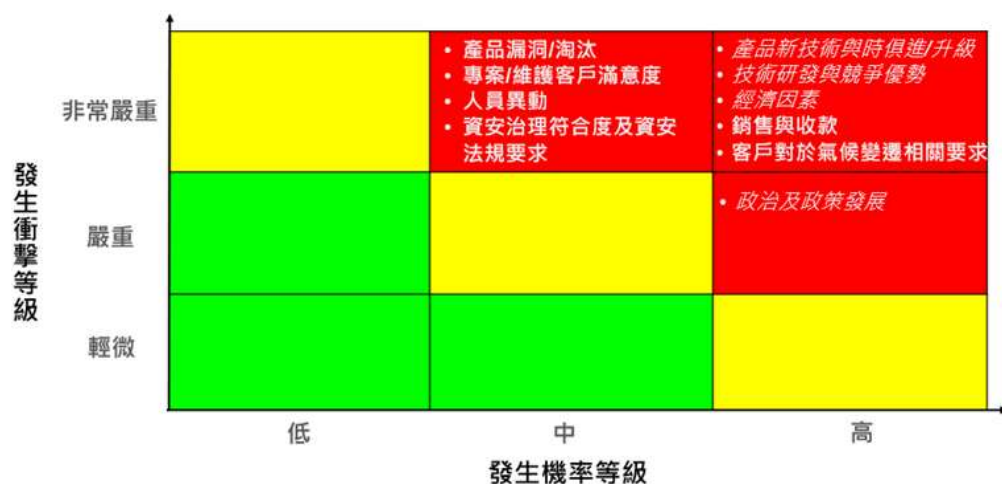


▲ Risk identification and analysis

▼ Risk opportunity distribution matrix table

| 風險機會分布矩陣表 | | | |
|------------|------------|------------|------------|
| | 發生機率等級 | | |
| 發生衝擊等級 | 可能性低 (1) | 可能性中 (2) | 可能性高 (3) |
| 非常嚴重 (3) | 中 (3) | 高 (6) | 高 (9) |
| 嚴重 (2) | 低 (2) | 中 (4) | 高 (6) |
| 輕微 (1) | 低 (1) | 低 (2) | 中 (3) |

Note: The risk assessment factor, the impact level* probability of occurrence is 6 or 9, which is used to determine the risk of priority treatment or the opportunity item worth investing in



▲ Risk analysis and assessment results

The figure shows the results of the 2024 risk analysis assessment, with "opportunity" in italics, and the risk and opportunity factors adopt the approach of improvement and refinement, and regularly track the progress of implementation improvement and refinement in quarterly progress meetings.

2.3.3. 2024 Risk Management Implementation Report

In order to comply with the "Code of Practice on Risk Management for TPEx Listed and OTC Listed Companies", the implementation of risk management was reported to the board of directors on December 26, 2024.



2024 Risk Management Implementation Report

2.4 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.

(Organizational structure of the Information Security Management Committee, see the implementation level in the figure below)



▲ Organizational structure of the Information Security Committee (board level) and the Information Security Management Committee (executive level)

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:

- (1) 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.

- (2) 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.
- (3) 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.
- (4) 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.



▲ Information security and privacy information protection management system operates in the PDCA management cycle mode

▼ 運用 NIST 資安防禦架構對應資安與隱私資訊保護管理措施示意架構圖



▲ Schematic architecture diagram of using the NIST information security defense framework to correspond to information security and privacy information protection management measures

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 | Grading criteria |
|-------|--|
| 0 | <ul style="list-style-type: none"> Information security incidents arise due to customer issues |
| 1 | <ul style="list-style-type: none"> Non-critical business information was slightly leaked Non-critical business information was slightly tampered with |
| 2 | <ul style="list-style-type: none"> Restriction level data or non-business-critical information is seriously leaked Non-critical business information has been severely tampered with Non-critical business operations are suspended and cannot be recovered within the tolerance time |
| 3 | <ul style="list-style-type: none"> Sensitive data is compromised or business-critical information is slightly compromised Critical business information was slightly tampered with Critical business system operations are impacted or shut down and resume normal operations within a tolerable interruption time The personal information held by the company is stolen, leaked, tampered with, or |

| Level | Grading criteria |
|-------|--|
| | otherwise infringed upon in the "Personal Information Impact Table" of the "Personal Information Risk Assessment Management Manual" |
| 4 | <ul style="list-style-type: none"> Confidential data is compromised or critical business information is seriously compromised Critical business system information has been severely tampered with Critical business systems are impacted or shut down and unable to return to normal operation within a tolerable disruption timeframe The personal information held by the company is stolen, leaked, tampered with, or otherwise infringed upon in the "Personal Information Impact Scale Table" of the "Personal Information Risk Assessment Management Procedure" |

▼ 2024 Information Security Promotion Plan and Implementation Status

| 2024 Information Security Promotion Plan | Implementation status in 2024 |
|---|--|
| Continue to pass ISO 27001 & ISO 27018 & ISO 27701 international standard certification, and start the ISO27001:2022 transition project and ISO27017 implementation | <ul style="list-style-type: none"> Representatives of all service divisions, business divisions and administrative departments of the company continue to pass 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. The official document online sign-off management system and the associated marketing, sales and contract activities to project development, maintenance and customer service continue to pass ISO 27701:2019 certification. In October 2024, the ISO 27001:2022 transition project was launched, and the ISO27017 management system was introduced simultaneously. |
| Improve information security and personal data operations to comply with legal compliance requirements | <ul style="list-style-type: none"> In line with the revision of the verification and disclosure procedures for material information of TPEX listed companies, the revision of the re-information evaluation operation was carried out. Through the ISO 27701 standard infrastructure and in accordance with the regulations of the Ministry of Digital Development on the Security Maintenance and Management of Personal Data Files in Digital Economy-related Industries, we have refined our promotion practices and added templates to effectively promote the company's compliance with legal requirements. |
| Purchase information security insurance to enhance the rights and interests of stakeholders and enhance information security management commitments | <ul style="list-style-type: none"> The company insured enterprise network information security insurance to reduce the risk of organizational operation interruption caused by information security incidents. The Vital Cloud Service family is insured by professional liability insurance to fulfill and assume the responsibility for project performance. |

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.



▲ Information security measures to promote implementation results

2024年社交工程演練成果



▲ 2024 social engineering drill results



▲ Thumbnail of personal information promotion newspaper clippings (taking December 2024 as an example)



▲ 2024 information security education and training results

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 2024.

023. 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.



ISO 27001:2013 資訊安全管理系統 ISO 27018:2019 雲服務個人資料保護 ISO 27701:2019 隱私資訊管理系統

▲ ISO 27001:2013 Information Security Management System ISO 27018:2019 Cloud Service Personal Information Protection ISO 27701:2019 Privacy Information Management System

In addition, in response to the transition to ISO 27001:2022, the Company has launched activities to adjust the ISO 27001 management mechanism in 2024 and introduced more convenient information security equipment or tools to meet the requirements of the new version, which will facilitate the effective promotion and protection of the Company's information security, cloud services, and privacy information protection operations.

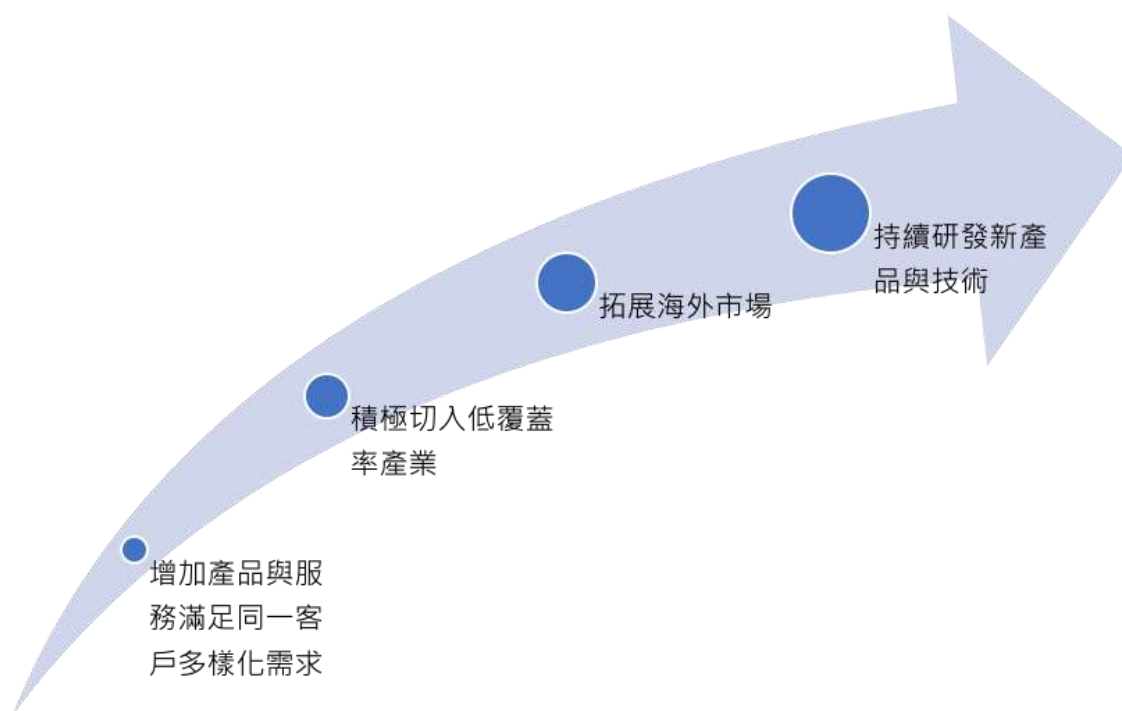
Chapter3 Innovative Services

GSS is a leading manufacturer in Taiwan's information software industry, and is also a service provider for regional and information software and cloud SaaS. Through mature software engineering, advanced collaboration, mobile communication, cloud and other information technologies, it has developed innovative process e-based and innovative application systems, which have won the recognition of more than 2,000 customers and more than tens of thousands of cloud users in the financial industry, government, hospitals, and manufacturing. At present, most of the business comes from old customers and old customer introductions, which shows that the company has a good reputation in the industry.

Innovation is the most important driving force for the company's progress, and through continuous refinement, deepening, and expansion of R&D results, the company can keep pace with the times, take care of the needs of different enterprises, and gain the trust of customers. The company has invested in the research and development of AI technology for more than ten years, including natural language processing, image recognition and other technologies, and has successively introduced this technology into existing product lines such as official document systems, human resources systems, and knowledge management. In addition, the company is also developing AIOT's intelligent dyeing and finishing application in the textile industry, using AI deep learning and big data analysis, combined with equipment, to automatically determine whether there is color difference in dyed fabrics, predict the maintenance time of the equipment, and analyze the life of parts. The self-developed AI chatbot generator "iota C.ai Conversational Service Platform" allows users to design interactive scripts on the graphical interface without writing programs, which can respond to the needs of different business units such as corporate customer service and human resource management.

In 2021, the company also applied to the Ministry of Economic Affairs for the "Program to Encourage Domestic Enterprises to Set Up R&D Centers in Taiwan", and in 2022, it officially established the "Wealth Creation R&D Center" in the "Huagu Chuangfu Building" in Beitou Shilin Science and Technology Park, continuing to inject R&D capabilities. At the same time, in order to continue to take root in Kaohsiung, it also purchased a new Kaohsiung office in 2022, planned to establish a Kaohsiung R&D center, and completed the settlement in May 2023 to create a high-quality environment for colleagues and customers.

At this stage, the company actively meets the diverse needs of the same customer with a variety of products and services. In the future, the company will look forward to overseas markets and enter low-coverage industries, and continue to develop new products and technologies.



3.1 Innovative research and development

3.1.1. R&D strategy

Innovation management is a key element in the sustainable operation of the information software industry, and GSS has three engines in innovation and research and development, through which innovative concepts are conceived and then developed into products that meet customer needs.

▼ GSS Innovation and R&D three major engines

| | |
|---|--|
| 1. International industry trend tracking | Track the latest international industry trends, try technical feasibility on your own, and screen out new ideas that meet development advantages or have market potential |
| 2. Technical talent cultivation plan | According to the key technologies and talents required in the concept, the technical talent training is carried out by the dedicated unit, and an exclusive talent cultivation farm is established through industry-academia cooperation plans |
| 3. Commercialization of innovative technologies | The R&D teams of each business unit will continue to test, strengthen, and improve products to enhance their market competitiveness |

In the fourth quarter of each year, the Company will conduct an in-depth inventory of the expected R&D content for the next year, and hold R&D monitoring and management meetings with relevant departments to ensure that the Company's products and innovation capabilities still have a place in today's highly competitive technological environment. GSS continues to strive for excellence, and it is expected that the important direction of development in the future will focus on AI (Artificial

Intelligence; artificial intelligence) and Bot (robot) technology are implanted 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 to provide accurate information; Continue to optimize the functional mechanism of intelligent customer service chatbots for products and services to help enterprises enter a new era of AI office.

② Official document management system: Combining deep image processing, deep text recognition, and Chinese intelligent correction technology, we create an intelligent official document management system that strengthens system security (OTP-based two-factor authentication mechanism) and document protection mechanism.

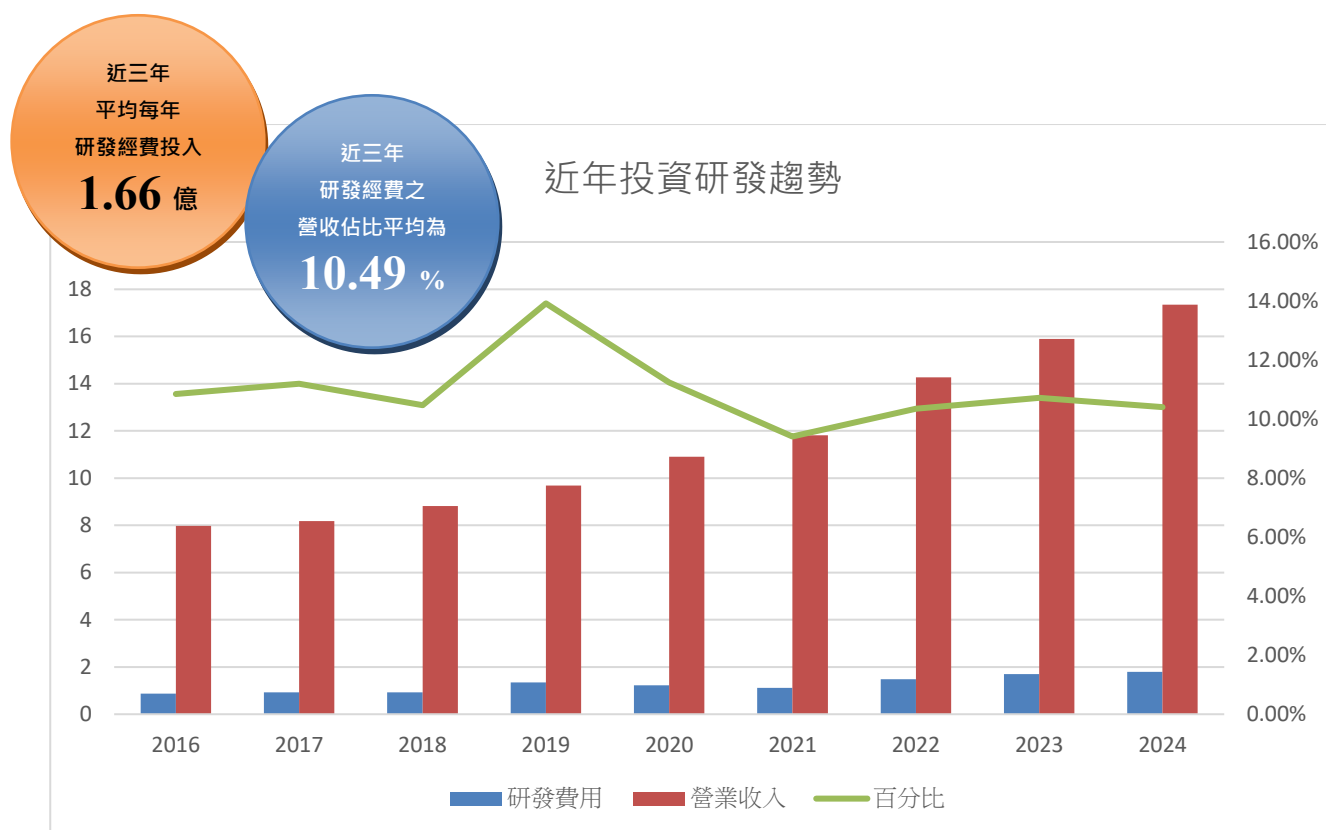
③ Carbon Inventory Cloud Service: Provides cloud services for data collection, energy consumption and carbon emission calculation, energy consumption index analysis, and compliance audit and certification, in line with international standards ISO 50001, ISO 14064, and ISO 14067.

④ Continuously optimize the microservice architecture of the credit application module in the financial industry to enhance scalability and change management; Integrate deep learning text and table recognition (Deep OCR) into the recognition and processing of financial statements.

In addition, in order to ensure and enhance competitive advantages, the company will continue to invest in the development of new products and technologies. The company's R&D expenditure accounted for an average of 10 in the past three years49%, with an average annual investment of NT\$16.6 billion R&D funds. In terms of short-term goals, we will maintain 10% of our annual operating income as R&D expenses to continuously improve our R&D capacity.

▼ 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% |
| 2024 | 1.80 | 17.35 | 10.40% |



▲ Chart, trend chart of investment in R&D in recent years

3.1.2. R&D Achievements

In 2023, the company successfully integrated knowledge management and official document management systems with Deep OCR image processing and text recognition to improve the level of automation and productivity, and also implanted artificial intelligence and deep learning technologies into existing enterprise e-application systems, making the products developed by the company more in line with the needs of the industry.

Successful products developed in 2024:

| category | R&D results |
|---|--|
| An integrated knowledge worker platform | 1. A new generation of knowledge management platform powered by large language models (Vitals ESP) 2. A new generation of official document management platform (SPEED) empowered by large language models 3. NetZero Carbon Emission Management Platform (NetZero) launches a new version of large-scale customer needs and improves ISO 14064-1 4. AI Financial Statement Identification System |
| Software developer platform | 1. Large language models empower a new generation of conversational robot generation platform tools (C.ai) 2. Next-generation data governance platform (DMP) that supports intelligent analysis 3. Support DevSecOps software development management platform (AVC application vulnerability integration platform) |

As of the end of 2024, the Company has obtained 13 patents and 118 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.

3.2 Intellectual Property Rights Management

GSS is the first provider of information software and cloud SaaS services in China that complies with TIPS regulations, and provides customers with new product solutions through self-research and development and the power of external academic knowledge, and integrates existing products to create new product value, in order to protect R&D results and enhance competitive advantages. The company introduced and passed the Taiwan Intellectual Property Management Regulations (TIPS) for the first time in 2023, actively strengthened its intellectual property management capabilities in 2024, and passed the A-level certification of the TIPS management standards again in 2024.

Continuing the spirit of TIPS management standards, we will continue to handle the following matters in accordance with the company's operation and R&D direction, as well as the needs of stakeholders:

- (1) Review and set annual intellectual property management policies and goals at least once a year, as well as irregular new intellectual property volumes, and announce them to all employees through the internal knowledge management platform.
- (2) Working groups are held from time to time to confirm that the promotion of various intellectual property implementation matters is in line with the original annual intellectual property goals.
- (3) Plan training courses for R&D and intellectual property personnel to enhance the professional knowledge of R&D and intellectual property personnel, with the aim of achieving consistency between R&D and intellectual property distribution.
- (4) Continuously review the implementation of the system and improve the management system, such as formulating the "R&D Record Writing Operation Method" to effectively accumulate R&D knowledge and experience; The "Regulations for the Management of Confidential Intellectual Property Documents" have been revised to strengthen the management of confidential documents to meet the needs of the company's intellectual property management.
- (5) In order to comply with the provisions of the "Code of Practice on Governance of Listed and OTC Listed Companies", the implementation of the intellectual property management plan was submitted to the board of directors on August 6, 2024.



2024 Intellectual Property Management Plan Implementation

- (6) In 2024, a total of six patent incentives (including patent proposals and patent approvals) will be issued, totaling NT\$61,000.
- (7) In 2024, a total of 13 new trademark applications (6 were approved); 4 patents (3 approved).

| The implementation of the intellectual property management system has been promoted in recent years | |
|---|---|
| Year | Promote implementation |
| 2019 | Formulate the "Confidential Documents Management Measures" |
| 2021 | Formulation of "Intellectual Property Rights Management Regulations" |
| 2022 | Taiwan Intellectual Property Management System, 簡稱 TIPS) |
| 2023 | Became the first information software and cloud SaaS service provider to pass TIPS certification |
| 2024 | <ul style="list-style-type: none"> Formulate the "R&D Record Writing Operation Method" to effectively accumulate R&D knowledge and experience Revise the "Regulations for the Management of Confidential Intellectual Property Documents" to strengthen the management of confidential documents Continue to apply and pass TIPS's A-level certification |

In addition, through the introduction and promotion of TIPS, we will comprehensively enhance the basic awareness of intellectual property of all employees, strengthen the R&D team's ability to innovate R&D technology and intellectual property application layout, and integrate the requirements of ISO 9001, ISO 27001 and TIPS management regulations to implement internal benefits such as confidential management requirements for documents, personnel, equipment, and environment. Effectively promote operational development strategies and protect the organization's core value assets, while continuing to integrate the forces of all parties through industry-academia cooperation to promote the commercialization of intellectual property.

3.2.2. Internal patent awards

In order to encourage our employees to engage in invention and creation to improve product quality and competitiveness, and to accumulate intellectual property, when we introduced TIPS in 2023, we reviewed and revised the intellectual property reward system, which is one of the key factors why our

company has such deep team strength and R&D capabilities.

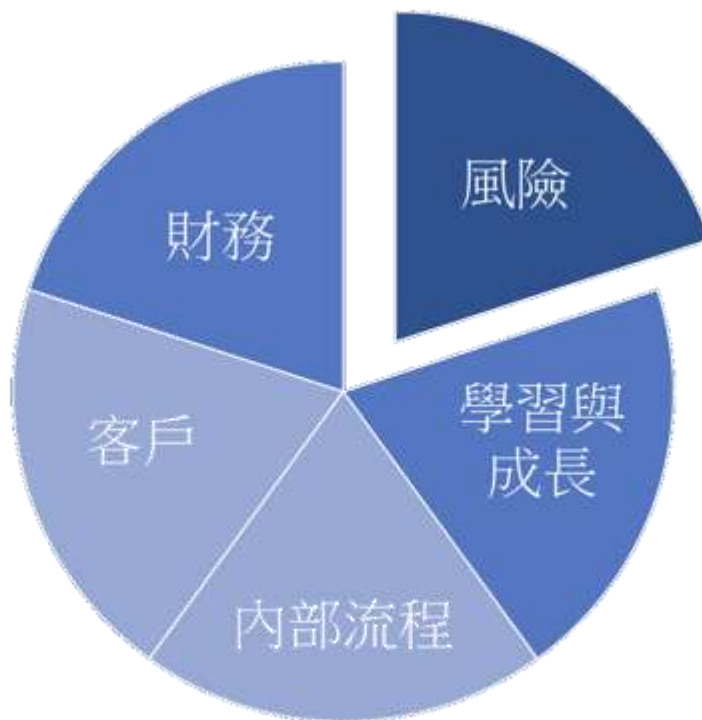
The company's intellectual property reward system is divided into four categories: patent proposal, patent approval, intellectual property infringement report, and technology licensing, and its issuance conditions and amounts are detailed in the table below:

| Reward issuance type | Conditions for award issuance | The amount of the award issued |
|---|---|---|
| Patent proposal bonus | The new idea proposed by the R&D personnel (or patent proposer) shall be reviewed and approved by the PDO Proposal Review Committee to submit a patent application | NT\$5,000 to NT\$20,000 per case |
| The patent was granted | Invention approval bonus | The maximum limit is NT\$60,000 per case |
| | New type of approved bonus | The maximum amount for each case is NT\$40,000 |
| | Design approval bonus | The upper limit is NT\$30,000 per case |
| Intellectual property infringement report | Employees discover that others have infringed on any intellectual property rights of the company, and the PDO Proposal Review Committee deliberates and approves that it is an infringement | 1. Bonus for approval of infringement reporting proposals: NT\$10,000 per case 2. Infringement of appraisal or other legal acts, causing the Company to directly obtain royalties or compensation income, and a separate maximum of NT\$30,000 per case will be issued |
| Technology License | When the technology or intellectual property rights developed by employees are licensed to others or other companies and directly receive royalty income, a certain amount of technology licensing bonuses will be awarded to the relevant employees after review and approval by the PDO Proposal Review Committee | The PDO Proposal Review Committee reviewed and approved |

Note: The bonus is allocated by a single person per case, and if it is proposed by multiple people, the bonus will be distributed after coordinating the distribution ratio

3.3 Quality control

For a long time, the company has continued to provide customers with comprehensive and high-quality products through product design and iteration. The company takes "quality and value, promises must be fulfilled" as the quality management principle to maintain the high quality of products. In the product development process, GSS uses the "Balanced Scorecard" as the product's operational strategy and performance management method. In 2006, the Company added a new dimension of "risk management" as one of the measurement indicators in the four major dimensions of the Balanced Scorecard: "Finance, Customers, Internal Processes, Learning and Growth".



▲ GSS Balanced Scorecard Strategy

3.4 Quality management effectiveness

GSS maintained good results in achieving its overall quality management goals in 2024. The company's profit from customer project products has reached the targets set for the current year, including:

- (1) Improve project and service quality: Continuously follow CMMI's guidelines and regulations, and implement project control and software development, achieving 99.1% process compliance and 93.1% invoice issuance rate in 2024.
- (2) Creating valuable products: Under the product development and technology research and development committee, all products use the Agile Development (Scrum) framework, the company continues to

strengthen product research and development monitoring, implement high-quality product development procedures, and instruct the core technology research department not only to focus on core forward-looking technology research and support the application scope of the product department, but also to take into account the aspect of intellectual property rights and submit patent applications in a timely manner.

In addition, the company's awareness and actions on quality have been extended to the entire company, and the administrative department plans specific measures and measurement indicators for internal service satisfaction at the beginning of the year, and through the collaboration of various administrative departments, the internal satisfaction survey score has a trend of increasing year by year, and the company's Vitals ESP P.Map module (as shown in the figure below) is used to organize the operation process descriptions of each department, and systematically connect the relevant operation processes, effectively reducing the learning and communication costs of internal colleagues.

Based on the above, the measurement goals and actual results are as follows:

| Quality management objectives | Measure item | Actuals | Actual results in 2024 |
|---------------------------------------|-------------------------------------|--------------|---|
| Improve project and service quality | Process adherence | 99.1% | The company continues to follow the changes of CMMI, regardless of the type of project, through regular process audits and training, to meet a certain level of software development quality, and some processes adopt the Agile Development (Scrum) model to strengthen the degree of compliance with customer requirements after confirmation, so as to reduce the cognitive gap between detailed design and development and customer needs |
| | Invoice approval rate | 93.1% | The accuracy of the invoice issuance rate may be due to customer factors or company factors, which may cause a difference between the estimated invoice issuance date and the actual invoice issuance date, and the company expects that the approval rate can be increased year by year to make the company's finances more sound. |
| Make valuable products | Develop with Scrum | All products | At the beginning of each year, a product research and development plan is formulated, and a product monitoring report is regularly conducted to explain the progress and status of the research and development plan, and activities or new functions are held in a timely manner to create more valuable products and services. It is expected to open a special class for agile management enterprises in 2025 to help executives and product developers become more familiar with and implement agile development techniques, and obtain the CSM (Certified Scrum Master) certificate. |
| Improve internal service satisfaction | Internal satisfaction survey scores | 9.10 | Since 2023, each administrative department has organized daily work into SOPs, which are systematically presented (P.Map) and connected related tasks, effectively reducing the cost of learning and communication among colleagues. |



▲ P.Map function diagram

In order to implement the concept of product management, all departments of GSS have passed the ISO 9001 quality management system certification. In addition, the software service department has passed the international verification of the Software Capability Maturity Model® Integration (CMMI Level 3) and continues to be verified with new versions.

Coupled with the implementation of the quality system, colleagues have already developed the habit of proactively proposing proposals for process improvement, with about 10 proposals every year to reinforce the perfection and smoothness of the process from various angles.

In June 2023, the company continued to improve its knowledge management operation mechanism and was awarded the world's first SGS Information Services Industry ISO30401:2018 Knowledge Management System Certificate. In December 2023, it became the first information software and cloud SaaS service provider to pass the Taiwan Intellectual Property Management System (TIPS) A-level certification, establishing a R&D and intellectual property rights system through

TIPS to protect R&D technology, accumulate intellectual property achievements, strengthen confidentiality management, and enhance employees' awareness of intellectual property protection.

| | |
|---|--|
|  <p>Certificate TW0402208</p> <p>The management system of Galaxy Software Services Corporation (Rt. No. 9, Daxue St., Taipei, Taiwan)</p> <p>Has been assessed and certified as meeting the requirements of ISO 9001:2015</p> <p>For the following activities: Provision of various computer software including consulting, design, development, implementation, maintenance, testing, cloud services, big data and network management activities.</p> <p>This certificate is valid from 27 August 2022 until 27 August 2025 and remains valid subject to satisfactory surveillance audits. Issued & Certified since 27 August 2020.</p> <p>Authorized by </p> <p>SGS United Kingdom Ltd Business Services Pk., Riverside Pk., Chester, CH43 3EP, UK +44 (0)1244 363 600 - www.sgs.com</p> <p> </p> <p>This document is an electronic certificate for client business purposes only only. Printed version of the electronic certificate is provided with written consented as a copy. This document is issued by the Company subject to the relevant conditions of certification services available on Terms and Conditions (T&C). Member is aware in the behavior of safety, confidentiality, data protection, privacy and other matters. This document is confidential and any unauthorized disclosure, copying or distribution of the content or appearance of the document is prohibited.</p> <p>Page 1 / 1</p> |  <p>Galaxy Software Services Corporation 數揚資訊股份有限公司 Software Development Services (軟體開發服務) is hereby recognized as being appraised at</p> <p>Maturity Level - 3 [Defined]</p> <p>by satisfying all of the applicable Practice Areas at Maturity Level 3, in the CMMI Development V2.0 model, conducted by Process Works Consulting Inc., concluding with the final findings briefing on February 23, 2022 against no: 21209.</p> <p>Approved Upon Request Appraisal Expiration Date: 02/23/2025</p> |
| <p>ISO 9001:2015 Quality management system</p> | <p>CMMI ML3 V2.0</p> |



ISO 30401:2018 Knowledge Management System



TIPS Taiwan Intellectual Property Management Regulations Verification Certificate (Grade A)

Chapter4 Partnerships

4.1 Customer service

4.1.1. Customer service processes and satisfaction surveys

The company continues to improve its products in order to meet the needs and expectations of customers. After the contract is executed, the company's internal quality management system will issue satisfaction questionnaires to customers to understand and grasp the customer's satisfaction with business colleagues and the overall project execution results. If the customer's feedback is very dissatisfied or unsatisfactory, and it is a major quality incident or quality defect incident, it will be handed over to the customer service department for follow-up handling. After recording customer feedback in the company's system, the dedicated personnel will convey the situation to the project supervisor, who will understand the customer's opinions and provide care, and record the processing process in the system.



▲ GSS customer service process

Customer satisfaction is an important metric that we use to improve our products. In 2024, the company's overall customer satisfaction score was 9.31 out of 10, indeed achieving the target satisfaction score of 8.5. If we receive feedback from customers who are not satisfied with our services and products, the relevant departments of the feedback will handle and respond to it in the future, and record it in the internal system to prevent similar problems from happening again.

Customers are the foundation of business operations, GSS attaches great importance to customers' real use of products, and through a perfect customer feedback mechanism, the company continues to move towards a more professional and people-oriented company vision.

4.1.2. Customer privacy and rights protection

As the highest guiding principle to ensure customer privacy and rights, the company is committed to protecting customer privacy information and sensitive data to prevent internal colleagues from leaking customer privacy information and sensitive data due to personal improper service operations when performing

entrusted tasks. Therefore, all employees must follow the company's strict and perfect information security and personal data protection control measures, contact and process customer privacy information and sensitive data, and do not allow the processing of data without customer operating regulations and the company's control procedures.

In order to implement the above guiding principles, the Company has established a complete and compliant personal data management and protection framework in accordance with the Personal Data Protection Act and its enforcement rules, as well as relevant laws, regulations, regulations and international standards such as the Personal Data Protection Act and its enforcement rules, the Regulations for the Security Maintenance and Management of Personal Data Archives in Digital Economy-related Industries, ISO27001, ISO 27701, and international standards. Fulfill the responsibility of protection and management.



▲ Improve and comply with the personal data management and protection framework



▲ Security regulations and documents for personal data outsourcing operations

The company also has customer service complaint channels and customer service centers to handle customer complaints. With smooth and efficient communication channels, we maintain stable and long-term cooperative relationships with customers. In 2024, there were no confirmed complaints of customer privacy violations or loss of customer data.

| Customer service hotline | Email | Extension |
|---|--|---------------------|
| Customer Service Center | service@gss.com.tw (customer) varservice@gss.com.tw (Distributors) | 10500 |
| Product business consulting | service@gss.com.tw (customer) varservice@gss.com.tw (Distributors) | 10500 |
| Event inquiries to register and subscribe to the Ruiyang e-forum and e-newsletter | pr@gss.com.tw | 10168 |
| Information security solutions, system management tools | gss_iss@gss.com.tw | 10502 |
| S.P.E.E.D. Official document online sign-off management system | speed@gss.com.tw | 10655 |
| Tracko multi-source intelligent tracking platform | tracko_service@gss.com.tw | 10258 |
| Vitals ESP Enterprise Knowledge Collaboration Platform | vitalsservice@gss.com.tw | 10160 |
| Vital cloud services | vital@gss.com.tw | Dial (02) 2592-6609 |
| Personal information service mailbox | PIPA@gss.com.tw | 10141 |

In order to further protect the information security and rights of customers,

the company has achieved the short-term goal set by passing ISO 27001 certification. In terms of medium-term goals, it is planned to introduce and obtain ISO 27701, ISO 27017, and ISO27018 certifications, as well as build more protective hardware equipment and software tools. In terms of long-term development, we will continue to plan and implement ISO 27001, ISO 27017, 27018, and 27701 conversion certifications, and will actively build more protection tools in line with the requirements of ISO international standards to maintain information security and customer privacy.

4.2 Supply chain management

In order to implement corporate social responsibility, GSS actively introduces sustainable concepts into supply chain management, hoping to establish positive, stable and responsible partnerships with suppliers to jointly promote positive economic, environmental and social development. To this end, the Company has established the Supplier Code of Conduct in accordance with the "Corporate Sustainability Code of Practice", requiring the Company and its subsidiaries' suppliers to comply with local laws and regulations in their business activities, and to comply with the responsibility standards and codes of conduct set forth in these Codes.

Starting from 2023, suppliers are required to sign a "Supplier Commitment" before cooperating, indicating that they will cooperate with the company's sustainable development policy and practice corporate ethics and social responsibility. Furthermore, starting from 2024, GSS will encourage suppliers to fill out the "Supplier ESG Self-Assessment Form" to initially understand the establishment of their sustainability management systems. The self-assessment focuses on the following five aspects: information security and personal data protection, environmental awareness and environmental management measures, labor rights and occupational safety and health management, intellectual property protection and integrity system, sexual harassment prevention and workplace equality education and training. Through this mechanism, companies can grasp the readiness and potential risks of suppliers on sustainability issues as one of the basis for subsequent selection and cooperation.

GSS has about 225 cooperative suppliers, mainly divided into four types: distributors, outsourcing manufacturers, channel manufacturers and affiliated companies. The upstream of the supply chain covers domestic and foreign platform suppliers and foreign software manufacturers, and the customer base is widely distributed in diverse industries such as government, public sector, healthcare, education, and enterprises.

In the future, the company will continue to optimize the supply chain sustainability management system, gradually introduce management measures such as supplier risk scoring and on-site audits, improve the responsibility

governance capabilities of the entire supply chain, and implement the goals of sustainable supply chain.



▲ssupplier type and ratio

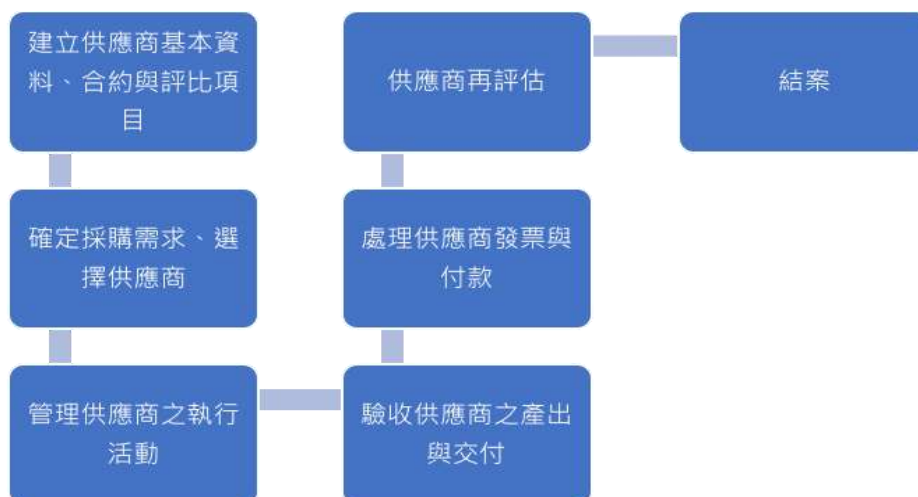
4.3 Supplier selection and management

GSS understands that the pursuit of win-win goals of economic income and operational growth is very likely to have a serious impact on society, the environment, and the community, so the company invites supplier partners to jointly establish an industry environment for ethical management. For suppliers' related work delivery, acceptance, and payment operations, the company has formulated the "Supplier Management Procedures" in accordance with internal and procurement related control procedures, and requires internal colleagues to comply with them.

The company will evaluate suppliers every year, including the supplier's financial and management capabilities, product quality, technical and project management capabilities, maintenance and after-sales service, cooperation, price and payment terms, etc., and record the evaluation results in the supplier evaluation form as a reference for future supplier selection, and will also agree on confidentiality clauses in the supplier contract.



▲ Supplier Evaluation Criteria

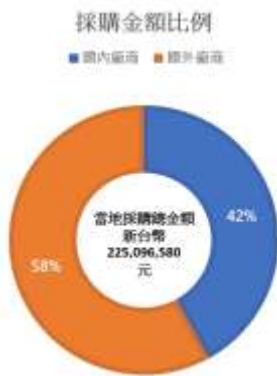


▲ Supplier management process

The company plans to establish a more complete supplier sustainability management system in the future, institutionalize and implement the concepts of corporate social responsibility, ethical management, and supplier sustainable development, and jointly assume the company's obligations and responsibilities to the society with supplier partners.

4.4 Local sourcing

In 2024, the company's local procurement amount accounted for 42% of the total procurement amount, compared to 36% in 2023, an overall increase of 6%.



▲ Proportion of purchase amount

Chapter5 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.

5.1.1. Talent Structure

Committed to building a diverse and inclusive workplace environment, as of the end of 2024, the total number of employees in the Taiwan and Shanghai offices reached 829, including 775 full-time employees, accounting for 93.5% of the total number of employees. The age of employees is 31~50 years old, with 407 people, accounting for 49%; In terms of gender, 52% are male and 48% are female, with a male-to-female ratio of approximately 1:1, fully demonstrating the company's effectiveness in gender equality.

The company takes the cultivation of local talents as its own responsibility and

actively hires Taiwanese employees, including one Taiwanese employee hired by the Shanghai office, to fulfill its responsibility for national talent cultivation through talent promotion. In 2024, the company hired 5 foreign employees, 4 indigenous people, and 8 people with disabilities, including 1 person with a disability who held a management position in the company, demonstrating GSS's diverse and inclusive workplace environment, friendly acceptance of employees from different backgrounds, and creating common prosperity.

In order to provide higher customer service efficiency, about 62 non-employee workers assisted in the company's related business execution throughout the year.

▼ 2024 GSS Employee Structure

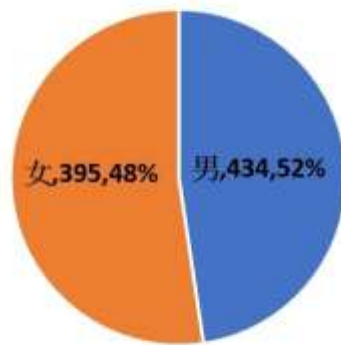
| Labor type/gender | Types of labor | | |
|-------------------|----------------|-----------------------|----------|
| | Full-time | Partial working hours | contract |
| male | 411 | 21 | 2 |
| Female | 360 | 33 | 2 |
| Total | 771 | 54 | 4 |

| Types of labor | Full-time employees | | Part-time employees | | contract | | Total |
|--------------------------------------|---------------------|--------|---------------------|--------|----------|------|-------|
| | Male | Female | Male | Female | Female | Male | |
| Taiwan region | 411 | 359 | 21 | 33 | 2 | 2 | 828 |
| Chugoku region (Shanghai office). | 0 | 1 | 0 | 0 | 0 | 0 | 1 |

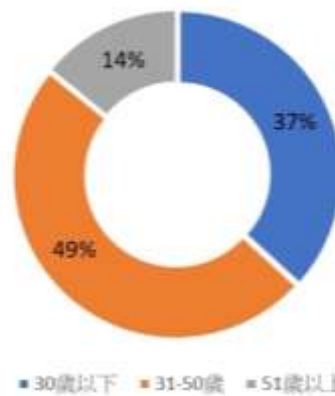
▼ 2024 GSS employee age distribution

| Age/gender | Male | Female | Total | proportion |
|--------------------------|------|--------|-------|------------|
| 51 years of age or older | 61 | 56 | 117 | 14% |
| 31 - 50 years old | 216 | 191 | 407 | 49% |
| Under 30 years old | 157 | 148 | 305 | 37% |
| Total | 434 | 395 | 829 | 100% |

叡揚資訊員工組成

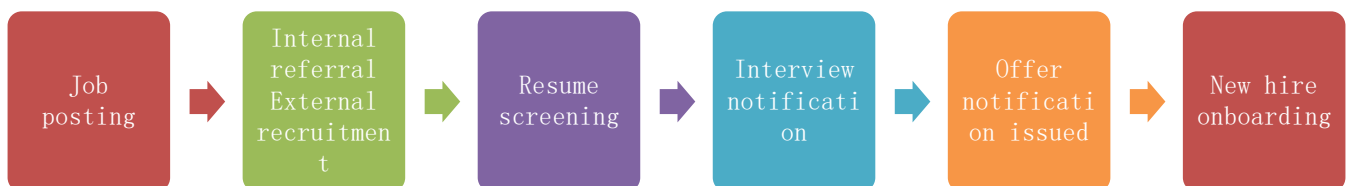


2024 年叡揚資訊員工年齡分布



5.1.2. Talent recruitment

GSS is eager for talents, and the recruitment system is perfect, and it discovers outstanding talents through internal recommendation and external recruitment methods. In terms of internal recommendation channels, the company provides relevant incentives, and once recommended and appointed, it will issue talent promotion bonuses to encourage employees to recommend outstanding talents. GSS recruited a total of 157 new employees and 108 interns in 2024.



▲ GSS Talent Recruitment Process Diagram

5.1.3. New Employee Counseling

GSS has a mentor system, which is served by excellent colleagues with a certain number of years of experience to help new employees adapt to the company's environment and culture faster, and with the professional and life assistance of the counselors, new employees can give full play to their best strengths and integrate into the company and complete their work more smoothly. The term of office of the counselor is three months, and after the counseling task is completed, it must be evaluated by the unit supervisor to ensure that the counseling task achieves the expected results.

5.1.4. Former employees

In 2024, a total of 196 employees left the company, including 73 part-time employees due to the expiration of the intern training program, and the turnover rate of full-time employees was 15.95%; Among them, 8 involuntarily left their jobs.

To improve the accuracy of talent recruitment and reduce employee turnover,

we continue to conduct management education and training and adjust our compensation policy, which has achieved remarkable results. The turnover rate in 2024 decreased by 2.39% compared to last year.

▼ New and former employees in 2024

| Gender | New recruits | | Former employees | |
|--------------------------|--------------|--------|------------------|--------|
| | Male | Female | Male | Female |
| 51 years of age or older | 6 | 3 | 5 | 6 |
| Ages 31-50 | 27 | 31 | 39 | 29 |
| Under 30 years old | 93 | 105 | 55 | 62 |
| Total | 126 | 139 | 99 | 97 |

2024年新進人員狀況



2024年離職人員狀況



5.1.5. Salary and Appraisal System

employees in non-executive positions in Taiwan, with a total salary of NT\$696 million, an average salary of NT\$1,010 thousand, and a median salary of NT\$873 thousand, all of which are higher than in 2023 except for the median salary.

GSS provides employees with a reasonable performance appraisal and improvement system, regularly reviews the performance and career development of all employees, and comprehensively considers employees' work performance, morality, etc., which are reflected in employee compensation. Non-supervisory colleagues are required to conduct performance appraisals and participate in manpower improvement plan meetings every six months to formulate manpower plans and employee improvement plans. In addition, the promotion and salary adjustment review of employees is also conducted every six months to ensure that the company provides fair and equitable promotion channels and competitive compensation that matches the capabilities of employees.

| | In 2022 | In 2023 | In 2024 | Annual variance |
|--|---------|---------|---------|-----------------|
| Non-supervisory full-time employees (persons) | 608 | 667 | 689 | 3.30% |
| Total salary of full-time employees who are not supervisors (NT\$thousand) | 600,914 | 666,033 | 695,721 | 4.46% |

| | | | | |
|---|-----|-----|-------|--------|
| Average salary of full-time employees who are not supervisors (NT\$ thousand) | 988 | 999 | 1,010 | 1.10% |
| Median salary of full-time employees who are not supervisors (NT\$ thousand) | 849 | 877 | 873 | -0.46% |

▼ Taiwan who received regular performance and career development reviews

| year | In 2023 | | | In 2024 | | |
|---|---------|--------|------------------------|---------|--------|------------------------|
| Job Category/Gender | Male | Female | Total number of people | Male | Female | Total number of people |
| Administrative/Logistics | 6 | 40 | 46 | 9 | 60 | 69 |
| Product/Technology | 319 | 193 | 512 | 338 | 210 | 548 |
| Business/Marketing | 22 | 47 | 69 | 20 | 47 | 67 |
| managers | 46 | 54 | 100 | 55 | 57 | 112 |
| Total | 393 | 334 | 727 | 422 | 374 | 796 |
| Percentage of total employees in the current year | 51.04% | 43.37% | 94.41% | 53.02% | 46.98% | 96.02% |

Remarks:

1. The regular performance evaluation and career development system applies to full-time employees, and the percentage will be affected by the number of employees who have worked part of the work hours (such as participants in the internship training program) due to the denominator of the total number of employees.
2. For part-time employees, a performance evaluation method has been formulated as one of the evaluation criteria for colleagues to be promoted to full-time employees, and a total of 27 part-time employees were promoted to full-time employees in 2024.

5.2 Talent training and development

In line with the company's operational goals and the personal development of employees, GSS provides corresponding multiple learning channels according to their ranks, organizes relevant education and training courses, encourages colleagues to learn for life in the workplace, and enhances personal and organizational competitiveness.

At the same time, Ruiyang also divides the internal talent training system into four stages, from basic to senior, divided into newcomers, all colleagues, grassroots supervisors, and middle and senior executives. New employee training focuses on compulsory courses and on-the-job training for new employees, while all employee training is divided into common courses, general courses, and professional functional courses for learning, while training courses for junior managers and middle and senior executives pay more attention to improving the management functions of supervisors.

At the same time, in order to continuously improve the quality of personnel, encourage colleagues to actively learn, and cultivate to break regional restrictions,

training courses are conducted in both online and physical ways, and relevant course training is arranged according to the work points of different positions, homogenizing the classroom and strengthening the depth and breadth of learning.

In addition, the company also regularly holds internal and external lectures to increase the breadth of training courses and encourage employees to participate in external training to achieve the goal of self-learning and lifelong learning, with a total of 1,521 hours of training hours in 2024, with a total amount of NT\$113.6.



▲ GSS Talent Training System Blueprint

Remarks:

1. In addition to the regular courses offered by Ruiyang College every year, various types of courses and lectures are held from time to time according to the needs of colleagues and new trends to help individuals and organizations enhance their competitiveness.
2. In addition to compulsory courses and on-the-job training, new employees are assigned an additional counselor to help colleagues quickly integrate into the company environment and understand the organizational culture.
3. In addition to internal courses, in order to encourage self-development of employees, we provide subsidies for external training courses to help employees improve themselves.

5.2.1. 2024 GSS employee training number and hours

The total number of training hours of the Company's employees in 2024 was 7,363, with a total of 17,152.5 hours of training and an average of 20.7 hours of training. (The above hours do not include external training).

| Occupation | Gender | 2024 Employee Numbers | Total training hours in 2024 | Average training hours |
|--------------------------------------|--------|-----------------------|------------------------------|------------------------|
| Supervisor (manager level and above) | Male | 56 | 1482.5 | 26.5 |
| | Female | 58 | 1678.5 | 28.9 |
| Non-supervisory positions | Male | 378 | 7083 | 18.7 |
| | Female | 337 | 6908.5 | 20.5 |



▲ External training for supervisors



▲ Technical courses

5.3 Employee benefits and rights

5.3.1. Human rights policy

International Labour Organization Convention. The company complies with the requirements of the Labor Standards Act and the Gender Equality in Employment Act, and implements workplace diversity, and does not discriminate against or discriminate in any form on the basis of gender, sexual orientation, race, class, age, marriage, language, ideology, religion, political party, place of origin, place of birth, appearance, facial features, or physical or mental disability, and is committed to creating a dignified, safe, equal, and free from harassment work environment.

- GSS is committed to the following principles for human rights protection:

- Child labor is prohibited
- Forced or compulsory labor is prohibited
- Prohibit discriminatory practices and ensure equal job opportunities
- Provide a safe and healthy working environment
- Assist employees in promoting physical and mental well-being and work-life balance
- Regularly review and evaluate human rights-related policies and actions

▼ 叢揚資訊承諾人權保障之原則



- 禁止雇用童工
- 禁止強迫或強制勞動
- 禁止歧視行為並確保工作機會平等



- 提供安全健康的工作環境
- 協助員工促進身心健康並平衡工作與生活
- 定期檢視及評估人權相關政策及作為

1. GSS's human rights risk management mechanism and effectiveness

GSS has identified eight human rights risk items, namely work equality, forced labor, discrimination and illegal workplace infringement, sexual harassment, workplace safety, child labor, labor disputes, etc., and has established a risk management mechanism and taken relevant actions to minimize the incidence of risks, thereby achieving the goal of eliminating risks. In 2024, the effectiveness of human rights risk management was fully in line with regulations, and there were no major occupational accidents, deaths, labor disputes, or other incidents, indicating outstanding results.

2. Sexual harassment prevention and complaint mechanism

(1) Advocacy and education and training

We continue to conduct relevant publicity internally to ensure that employees understand sexual harassment prevention measures and grievance mechanisms, and plan training and advocacy for all employees in 2024 to deepen employees' attention to sexual harassment issues and protect the rights and interests of each colleague.

(2) prevention and control measures and grievance mechanisms

Conduct post-incident reviews on the causes of the case, track and supervise the case, ensure the effective implementation of disciplinary or counseling measures, and avoid the occurrence of the same incident or retaliation, and adjust the workplace environment and system accordingly.

▼ Human rights risk management mechanism and effectiveness in 2024

| Risk items | Risk management mechanism description | risk management effectiveness |
|---|--|---|
| Equality at work | <ul style="list-style-type: none"> Recruitment interviews prohibit all kinds of discriminatory speech and provide fair recruitment opportunities Employees with disabilities and indigenous people are hired in proportion to the number of people Provide disability-friendly working environment and resource subsidies | <ul style="list-style-type: none"> In terms of gender, men account for 52% and women account for 48%, with a male-to-female ratio of about 1:1 5 foreign employees, 4 indigenous people, and 8 people with disabilities were hired, including 1 person with a disability who held a management position in the company, demonstrating the diverse and inclusive workplace environment of GSS All comply with relevant regulations on work equality |
| Forced labor | <ul style="list-style-type: none"> The principle of normal working hours is no more than 8 hours a day and no more than 40 hours a week Check overtime regularly every month Set up attendance abnormal system notifications to remind supervisors to pay attention to colleagues' working hours and work conditions | <ul style="list-style-type: none"> If the daily working hours exceed 8 hours, the employee can apply for overtime pay or compensatory leave freely, and compensatory leave is better than the Labor Standards Act |
| discrimination, illegal infringement in the workplace | <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 in the Execution of Duties" There is an email channel for employees to voice their grievances | <ul style="list-style-type: none"> No complaint case |

| Risk items | Risk management mechanism description | risk management effectiveness |
|-------------------|---|---|
| sexual harassment | <ul style="list-style-type: none"> • Work rules clearly stipulate "Sexual Harassment Prevention Measures and Disciplinary Measures" • Use the office environment and publicity to establish employees' awareness of sexual harassment prevention • Provide confidential appeal channels to protect the rights and interests of complainants | <ul style="list-style-type: none"> • No complaint case |
| Workplace health | <ul style="list-style-type: none"> • Annual health check-ups for all employees are conducted every year to help employees keep track of their own health status • Different subsidy programs are provided according to different positions, seniority and age • Full-time occupational nurses and special occupational doctors are set up to provide health consultation services and lectures on health issues, and blood pressure monitors and thermometers are installed in each office to help colleagues keep track of their physical condition at any time • A breastfeeding room is set up to provide a safe and comfortable breastfeeding space • Conduct an abnormal workload questionnaire to check whether employees are overworked | <ul style="list-style-type: none"> • Arrange three special health check-up centers to provide employees with choices • Arrange 8 occupational doctors' lectures |
| Workplace safety | <ul style="list-style-type: none"> • Occupational safety and health administrators are appointed to monitor the safety and health of the | <ul style="list-style-type: none"> • There were no major occupational accident casualties |

| Risk items | Risk management mechanism description | risk management effectiveness |
|-----------------------|---|--|
| | <p>working environment</p> <ul style="list-style-type: none"> • General labor health education and training shall be implemented every year • Promote four major plans: maternal health protection plan, prevention plan for illegal infringement in the performance of duties, human-caused hazard prevention plan, and abnormal workload promoted disease prevention plan | |
| Child labor | <ul style="list-style-type: none"> • The recruitment and selection process is for resume screening and personal information review • Check your ID when you check in | <ul style="list-style-type: none"> • Do not employ child labor |
| Labor disputes | <ul style="list-style-type: none"> • Strictly comply with labor laws and regulations, which are clearly stipulated in work rules and related rules and regulations • Regularly organize labor-management meetings to ensure smooth communication channels for labor-management dialogue • An internal employee email address is set up to provide feedback and feedback from colleagues • Organize legal publicity for supervisors to help supervisors understand the latest labor laws and regulations and establish correct management concepts | <ul style="list-style-type: none"> • There are no labor dispute cases |

5.3.2. Communication channels

The company has set up employee complaint channels, namely "Employee Opinion Mailbox", "Sexual Harassment Complaint Mailbox", and "Dishonesty Reporting Mailbox" so that employees can respond to the situation immediately. In the event of sexual harassment incidents, they will be handled in accordance with the "Sexual Harassment Prevention Measures and Disciplinary Measures", and a Sexual Harassment Complaint Handling Committee will be established to handle sexual harassment complaint cases. **No cases will be established in 2024.**

| How to appeal | Grievance process | Appeal channels |
|--|---|-------------------------------------|
| Employee feedback mailbox | The complainant submitted it by email, and the human resources manager will properly handle the colleagues' suggestions or complaints and respond to the colleagues as soon as possible. When this channel is not working or failing, colleagues can report directly to senior management | 655@gss.com.tw |
| Sexual harassment complaint mailbox | The complainant submits the complaint to the human resources department in words or writing, and the Sexual Harassment Complaint Handling Committee meets and makes a decision | 02-2586-7890#10616gss885@gss.com.tw |
| Dishonest reporting mailbox | The whistleblower reports specific evidence by email, and the senior management will take action in accordance with relevant laws and regulations or personnel regulations, depending on the severity of the circumstances | integrity@gss.com.tw |

1. Employee satisfaction surveys

The company also conducted a satisfaction survey among internal colleagues, with an annual target score of 8 out of 10, and all departments met the standard in 2023, with an overall satisfaction rate of 9.09. After the investigation, colleagues' opinions will be compiled anonymously, and relevant units will be asked to propose specific improvement plans and actions, and then compiled and announced to colleagues.

| Investigate topics/aspects | 2023 survey results | Follow-up improvement measures and plans |
|--|---|--|
| Internal employee satisfaction survey | The annual target value is 8 out of 10, and the satisfaction survey results of all support departments have reached the target, with an overall satisfaction rate of 9.09 | Colleagues will mention the opinions that need to be strengthened, and ask relevant units to respond to specific actions on how to improve in an anonymous manner, and announce them to colleagues after compilation |

2. Labor-management meetings

In addition to the above communication channels, the company regularly holds labor-management meetings in Taipei and Kaohsiung offices every quarter, and both labor and management send personnel to attend to seek the greatest consensus and interests of both parties and create a win-win situation. In 2024, Taipei and Kaohsiung will hold four labor-management meetings each, for a total of eight.

3. Severance notice period

In accordance with Article 16 of the Labor Standards Act and the Mass Dismissal Labor Protection Act, if there are major changes in operations, affecting employees' employment rights and changes in various labor conditions, GSS will strictly comply with local labor laws and regulations, and give notice before terminating the labor contract to avoid or mitigate any form of negative impact as much as possible. Minimum notice period: For those who have worked for more than three months but less than one year, 10 days in advance; those who have worked for more than one year but less than three years shall give notice 20 days in advance; those who have worked for more than three years shall give 30 days' notice. During the Reporting Period, the Company did not undergo any material operational changes.

5.3.3. Employee benefits

The company attaches great importance to the basic rights and interests of employees, not only establishes a complete compensation system and gives employees generous salaries, but also encourages employees to give full play to their talents and improve performance through the bonus system, creating common prosperity between employees and the company. In terms of employee welfare, GSS has established the "Employee Welfare Committee" to actively strive for employee-related benefits and organize internal activities to promote friendship among employees, relieve work pressure, and achieve a work-life balance.

GSS protects the rights and interests of employees in the workplace by establishing a complete rights protection system. In accordance with labor-related laws and regulations, the company allocates 3% of the total monthly salary to the employee retirement reserve to be stored in a special account for employee pension payment. 6% of the pension is allocated monthly and stored in the personal account of the labor pension to protect the rights and interests of employees. Employees can also choose to contribute 0-6% of their monthly salary to their personal pension accounts. Once employees reach the statutory retirement age, they can apply for a monthly pension or a one-time pension from

the government. In 2024, GSS has allocated NT\$2,613 thousand to the employee retirement reserve plan to protect employees' labor rights.

| category | project |
|-------------------------|--|
| Shareholding trust | According to the length of service, employees can contribute a certain percentage of the amount themselves, and the company will make a relative contribution ratio based on the actual amount of the employee every month |
| Bonus allowance | <ul style="list-style-type: none"> ● year-end bonuses and performance bonuses will be issued based on individual performance ● Wedding and funeral allowances ● Distribute holiday gifts and birthday gifts ● Promote the talent introduction bonus system and encourage employees to jointly promote talents for the company ● senior employee bonuses are paid every five years according to seniority ● Outstanding contribution bonuses are awarded annually |
| Vacation benefits | <ul style="list-style-type: none"> ● Paid birthday leave: Employees can choose any day off in the month of their birthday (preferably by law). ● Public holiday for health checkups: Better than the law provides half-day public leave every year |
| Insurance care | <ul style="list-style-type: none"> ● Group comprehensive insurance: Provides group insurance such as life insurance, accident insurance, accident medical accident, and occupational accident ● Travel insurance: The amount of domestic and foreign business trip safety insurance is 600 |
| Transportation benefits | <ul style="list-style-type: none"> ● Wealth Creation Shuttle Bus: Colleagues can travel back and forth between the office and MRT Zhishan Station ● Car parking space: rented to colleagues at a below-market price |
| Work-life balance | <ul style="list-style-type: none"> ● Flexible commuting times ● Subsidies for club activities |
| Newcomer benefits | <ul style="list-style-type: none"> ● Counselor system: Each new colleague will be assigned a counselor and meal coupons will be provided to new colleagues and counselors ● A tea party for newcomers is held every season |
| Entertainment benefits | <ul style="list-style-type: none"> ● Birthday afternoon tea parties are held every season ● The Software Engineer Day event is held every year ● A Christmas raffle is held every year ● Irregular lottery event at the end of the year ● Employee travel subsidies |
| Other benefits | <ul style="list-style-type: none"> ● Annual employee health check-ups ● Coffee Day: Coffee is provided for free ● Winter solstice glutinous rice balls are distributed |

1. Reward allowances

GSS attaches great importance to giving substantive feedback to employees and establishes a bonus system. The company pays a fixed year-end bonus at the end of each year, and regularly pays performance bonuses based on individual performance reports, as well as bonuses for senior and outstanding colleagues. In addition, assist the company in discovering outstanding talents to be hired, and can also apply for a referral bonus from the company. In 2024, a total of NT\$116.78 million in bonuses were distributed, an increase of approximately NT\$7,123,819 compared to 2023, an increase of approximately 6.5%.

2. Welfare vehicle

In addition to creating a friendly workplace environment, Ruiyang also hopes to assist colleagues in taking care of the elders at home, purchasing a welfare vehicle for official use at the end of 2022, and providing priority registration and borrowing for colleagues with care needs. It is hoped that this will reduce the pressure of colleagues' care, and also allow the elders in the family to have a better and more secure medical experience, so that they no longer have to seek medical attention or feel heavy due to mobility difficulties and many obstacles.

3. Ruiyang Coffee Day

In recent years, the trend of drinking coffee has become increasingly popular and has even become a lifestyle, and more and more employees start their day with "a cup of coffee", so the company has linked employees' sense of ritual to employee welfare, and changed the original Monday coffee day to unlimited coffee, which the company will pay for in full.

4. GSS Wealth Creation Shuttle Bus

In May 2022, GSS officially settled in the first technology office building in the North Shike Park of the Taipei Science and Technology Corridor, with an office space of about 300 people, providing employees with more choice of work locations and a more comfortable working environment. In order to increase the convenience of employees' commuting to and from work, the company has set up a wealth creation shuttle bus that departs three times a day to meet the connection needs of colleagues between the office and MRT Zhishan Station.

| Departure time | |
|----------------|------------------------|
| Morning | 8 o'clock ~ 10 o'clock |
| Noon | 12~13 o'clock |
| Afternoon | 18~20 o'clock |

5. Employee exchange activities

In order to promote colleague interaction and deepen friendship, the company regularly holds tea parties for new employees every quarter, allowing supervisors and new colleagues to have close dialogue and discuss career and functional development. Software Engineer Day is the 256th day (28th) of each year, and on the day of the festival, inheriting the tradition, the company will distribute green obedience to pray for the green light for the system and the soul of engineers; In addition, a lucky draw was held on Christmas Day to deepen the relationship between each other during group recreation activities.

6. Perfect parental leave system

GSS actively protects employees' reproductive rights, institutionalizes internal parental leave to protect employees' right to work, achieves a balance between work and family, and assists employees in achieving self-realization. In 2024, a total of 6 people applied for parental leave, with a 100% reinstatement rate and a 100% retention rate after reinstatement. The following table is a statistical table of parental leave in the past 3 years.

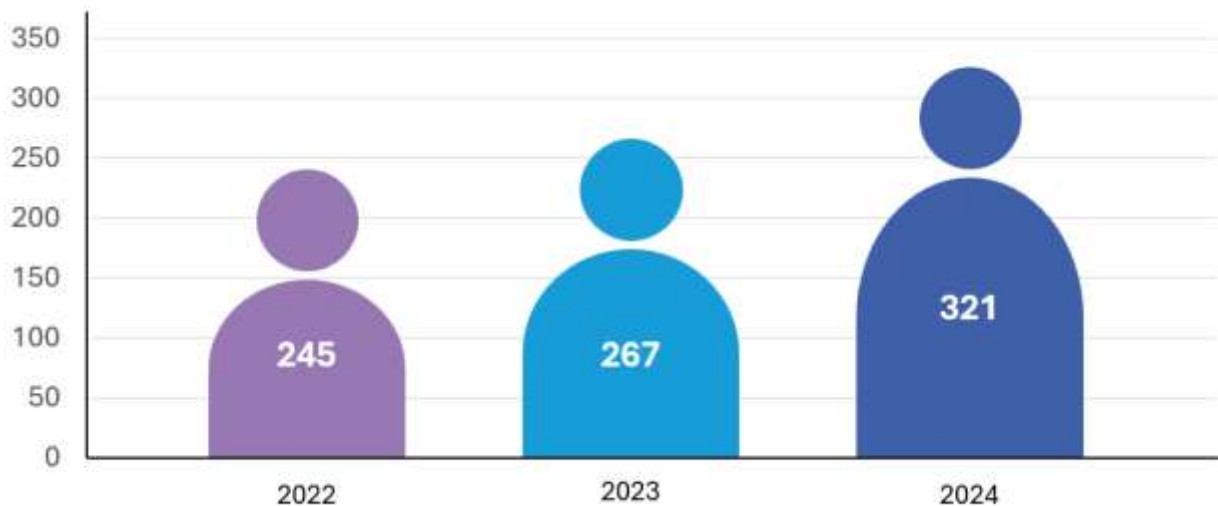
| project | 2022 | | | 2023 | | | 2024 | | |
|---|------|--------|-------|------|--------|-------|------|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Actual number of applicants | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 5 | 6 |
| The total number of employees who should be reinstated after parental leave (A). | 0 | 2 | 2 | 2 | 4 | 6 | 0 | 1 | 1 |
| Total number of employees who actually returned to work after parental leave (B). | 0 | 1 | 1 | 1 | 4 | 5 | 0 | 1 | 1 |
| Reinstatement Rate (B/A) | - | 50% | 50% | 50% | 100% | 83% | - | 100% | 100% |

| project | 2022 | | | 2023 | | | 2024 | | |
|--|------|--------|-------|------|--------|-------|------|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Total number of employees who returned to work after taking parental leave in the previous year (C). | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 4 | 5 |
| Total number of employees who remained in service twelve months after reinstatement (D). | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 4 | 5 |
| Retention rate (D/C). | - | 100% | 100% | - | 100% | 100% | 100% | 100% | 100% |

5.4 Employee health and safety

GSS adheres to the people-oriented spirit, and in order to provide a safe and friendly workplace environment for colleagues, the company strictly abides by occupational safety and health-related laws and regulations, and establishes an internal occupational safety management mechanism to improve overall safety and health, and is committed to continuously improving the effectiveness of safety and health work.

Employee health check-ups that exceed regulations are conducted every year, and nurses are arranged to regularly track and care for employees. Employees can assess their own health status and decide to conduct health checkups in the current year or accumulate subsidies to the following year for further health checkups.



▲ The number of people who have completed health checkups in the past three years

In 2024, 8 lectures on physical and mental health related matters will be held, online workplace safety and health education and training will be promoted, health check-ups will be held, and in order to provide a safe and healthy working environment and comply with laws and regulations, office carbon dioxide concentration monitoring will be conducted every six months, illuminance testing will be conducted annually, and fire education and training and drills will be regularly arranged to familiarize colleagues with fire response and escape operations, and qualified first responders will be assigned to respond to emergencies, aiming to achieve the goal of zero occupational accidents. Continuing the effectiveness of occupational safety management in 2024, the company has further set occupational safety management goals for 2025, looking forward to achieving the goal of zero occupational accidents and illnesses by providing training courses for employees.

▼ 2024 occupational safety management performance and 2025 occupational safety management goals

| 2024 Occupational Safety Management Highlight Performance | 2025 Occupational Safety Management Goals |
|---|--|
| <ul style="list-style-type: none"> • A total of 8 lectures related to promoting health promotion were held, with 158 participants. • Encourage employees to participate in online safety and health education and training, and enhance employees' awareness of the dangers of workplace safety, with 838 participants. • Annual health checkups are held regularly every year, and an accumulation system for annual health checkup subsidies is established for employees, with 321 employees completed in 2024. • Conduct office carbon dioxide concentration monitoring every six months and illuminance testing every year. • Regularly arrange fire education training and drills. • 16 qualified first aid personnel were appointed. • Zero occupational accidents in 2024. | <ul style="list-style-type: none"> • Continue to promote courses and publicity on workplace safety and health, fire safety, and first aid, and focus on the post-epidemic era, conducting relevant courses to guide colleagues to learn self-awareness and skills. • Ensure a safe and healthy working environment in the workplace, with the goal of zero occupational accidents. |



▲ [Occupational Medical Lecture] Office workers often suffer from soreness caused by poor posture



▲ [Body and Mind Lecture] Stress Relief Aromatherapy



▲ Fire occurrence and response course

5.4.1. Occupational injuries

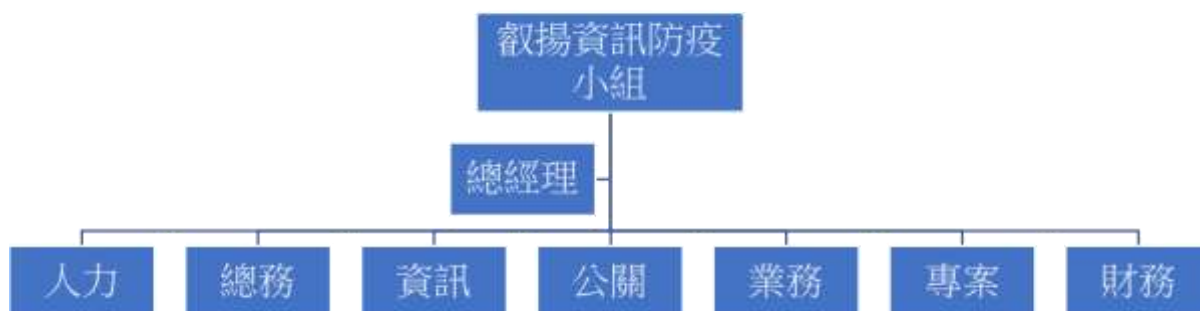
Occupational injuries that were not reported in 2024.

▼ Occupational injury statistics

| category | 2024 | |
|--|------|--------|
| | male | Female |
| Number of occupational injuries | 0 | 0 |
| The total number of days lost for disabling injuries | 0 | 0 |
| Disabling Damage Frequency (FR) | 0 | 0 |
| Disabling Injury Severity Rate (SR) | 0 | 0 |
| 1. Statistical analysis of occupational injuries is based on the important indicators published by the Ministry of Labor and the Global Sustainability Reporting Indicators (GRI Standards): the frequency of disabling injuries (FR) and the severity rate of disabling injuries (SR), and the statistical data do not include traffic accidents. | | |
| 2 Disabling injury frequency (FR) = (total number of disabling injuries ×1,000,000) / total actual attendance working hours | | |
| 3 Disabling injury severity rate (SR) = (total number of days lost from disabling injury ×1,000,000) / total number of hours actually worked in attendance | | |

5.4.2. Epidemic management and response measures

In view of the COVID-19 severe and specific infectious pneumonia that has swept the world in recent years, GSS launched the 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 policy issued by the Central Epidemic Command Center. In order to ensure uninterrupted company operations and protect employees from the risk of infection, the four-level alert response method has been simulated and some internal operations have been digitized, such as internal control self-assessment and audit operations. In May 2022, an epidemic prevention health care mailbox (HEALTHCARE) was set up to be responsible for the company's internal diagnosis notification and risk control, and the epidemic prevention team, occupational care, and occupational safety and health jointly care for colleagues, provide consultation, and follow-up. Continuing from the above, the Company continues the COVID-19 response plan and establishes epidemic management and response measures.



▼ 叡揚資訊防疫小組組織架構圖



▲ GSS Epidemic Prevention Team Organizational Structure Chart

▼ Work description of the epidemic prevention team

| By function | unit | Position |
|------------------------------|--|---|
| Chief of Epidemic Prevention | Head of Human Resources Department | <ul style="list-style-type: none"> coordinate and command emergency response operations, and set up an epidemic prevention team to coordinate relevant epidemic prevention matters |
| Manpower | Human Resources Department | <ul style="list-style-type: none"> Keep abreast of the latest central epidemic information policies and related laws and regulations Report on the company's epidemic situation and issue internal epidemic prevention announcements In accordance with the laws and policies formulated by the competent authority, provide epidemic prevention-related leave |
| | Workplace nurses, occupational safety and health personnel | <ul style="list-style-type: none"> Employee infection risk reporting, recording and follow-up care Daily employee health survey Epidemic prevention knowledge promotion |
| General affairs | General Affairs and Business Support Department | <ul style="list-style-type: none"> Procurement of epidemic prevention materials The office environment is cleaned and disinfected, and partitions are installed Visitor epidemic investigation and real contact |

| By function | unit | Position |
|-------------|---|---|
| | | system |
| information | Systems Engineering Department | <ul style="list-style-type: none"> Establish a remote office mechanism, VPN home office drill, and online meeting mechanism Software equipment and network settings for remote work and home work |
| | Application System Development Department | <ul style="list-style-type: none"> Create online forms and the approval process online |
| PR | Marketing Department, Spokesperson | <ul style="list-style-type: none"> External information release Perform risk assessments before large-scale events |
| business | Business of each business division | <ul style="list-style-type: none"> Customer anomaly report Explain the company's epidemic situation and epidemic prevention measures to customers |
| project | Information Security Group, Operation and Quality Management Office, Technical Service Headquarters | <ul style="list-style-type: none"> Ensure the performance of technical services |
| Finance | Accounting and Business Analysis Division | <ul style="list-style-type: none"> Fund scheduling to ensure the safety of funds |

▼ GSS Epidemic Response Measures and Plans

| | |
|--|---|
| Level 1 to 2 alert prevention and publicity measures | <ol style="list-style-type: none"> Awareness and advocacy <ul style="list-style-type: none"> Provide all employees with information on current and future epidemic developments Promote all employees on possible effective methods for epidemic prevention Establish the correct mentality of employees and related communities to "cooperate with epidemic prevention measures and benefit themselves and others" Reduce the chance of getting infected <ul style="list-style-type: none"> Reduce the number of people entering and leaving crowded or confined areas or places, and if it is unavoidable, necessary protective measures shall be taken Confirmation of cleaning, sanitation, and disinfection operations in the company and home environment, as well as confirmation of opportunities for drinking water and food to be contaminated Reduce the chance of infecting others <ul style="list-style-type: none"> Self-examination of the physical condition of individuals and family members Reduce access to areas and places with a high probability of infection, and if it is unavoidable, take necessary protective measures and precautions when coming into contact with family members and colleagues Notification and control <ul style="list-style-type: none"> Collection of official or official intelligence and information |
|--|---|

| | |
|---------------------------------------|---|
| | <ul style="list-style-type: none"> • intelligence and information exchange of the community or community • control of the entry and exit of company employees and visitors • Establishment of the company's internal reporting system • Research and judgment of relevant information and complete control decisions in the shortest time • Procurement of relevant epidemic prevention equipment and equipment |
| Level 2 alert response plan | <ol style="list-style-type: none"> 1. Initiate the strictest preventive measures, and employees self-check and report on the health status of individuals and their families every day 2. Measure body temperature once a day in the morning and evening and record it 3. If an employee or visitor is found to have symptoms of suspected infection, they should immediately call 1922 Health Bureau and the CDC and notify the supervisor and HR to follow the instructions of the CDC for follow-up treatment plans 4. Complete the possible contact investigation of suspected cases, first isolate potential contact personnel (such as the same area or the same floor office), and strengthen disinfection of the possible contact area 5. In response to the above-mentioned quarantine actions, there may be a reduction in work output, stagnation, and reallocation of manpower for key business tasks <ul style="list-style-type: none"> • Key personnel work from home • Implement the job agency system • Manpower backup plans, department chiefs and deputy heads try to avoid working in the same building (floor). 6. Information department data storage in different places 7. Assess possible business impacts and contingency countermeasures, and re-review and confirm each contingency countermeasure implementation team |
| Level 3 alert emergency response plan | <ol style="list-style-type: none"> 1. Personnel who may come into contact are effectively isolated for 10 to 14 days, and the entire office area is strengthened cleaning and disinfection 2. Safety review and traceability of equipment that may come into contact with it 3. Actively cooperate with the instructions of the competent authority and government health units |



▲ Ruiyang office counter is set up with alcohol, and each conference room is equipped with alcohol

Chapter6 Green environment

Climate change has become a hot topic of discussion in the international community. GSS understands that if we do not actively engage in energy management and devote ourselves to green environmental issues, it may have a negative impact on the global ecological environment and related operating costs increase. Therefore, the company regards environmental responsibility as one of the important tasks in the company's operations, and is committed to minimizing the impact on the environment in the company's operations while improving the efficiency of various resource use through measures such as saving electricity, water, and waste sorting. In addition, the company actively optimizes and promotes the electronic official document system, and launches the "Vital NetZero Zero Carbon Cloud" and other cloud products that support enterprises to conduct independent inventory and long-term energy conservation and carbon reduction management.

6.1 Climate-related information implementation

In 2024, the Company established an "ESG Committee" to promote and implement sustainable development, and report to the General Manager. In 2025, it was reorganized into the "Sustainability Promotion Office", which reports directly to the CEO and works with senior executives from different fields to review the company's core operational capabilities, and is responsible for planning and coordinating the implementation of relevant sustainability action plans across departments. In addition to reporting to the board of directors on the implementation status of greenhouse gas inventory and assurance every quarter, it also regularly reports to the board of directors based on the potential risks and opportunities of climate change on the company now and in the future, as well as the implementation of relevant sustainable action plans. In addition to listening to reports, the board of directors will also provide suggestions and supervision, and at the same time propose policies that should be strengthened and improved for the reference of the promotion and implementation units.

In the face of climate change, it is necessary to identify possible risks, including short-term impacts on company operations, such as business contact and conduct, and disruptions in supply and demand schedules with suppliers. On the financial side, climate risks may affect asset values and change domestic and foreign policies, resulting in considerable risks.

For medium- to long-term impacts, it is necessary to reduce operational risks and formulate corresponding policies, such as maintaining cooperation with foreign manufacturers, responding to possible regulatory and policy adjustments, and transforming service mechanisms, and continuously investing in innovation and research and development. Therefore, it is necessary to actively plan and implement low-carbon goals, such as the company's own computer rooms have

gradually concentrated in the cloud or IDC computer rooms, and work with major IDC computer room operators to implement technological carbon reduction and the use of renewable energy to increase energy efficiency. In response to the needs of enterprises, it has launched its own carbon inventory cloud service (Vital NetZero), which can simplify and accelerate the collection and calculation of relevant data collections and calculations, and set carbon reduction goals, and jointly contribute to the environment.

If faced with extreme weather, it may directly or indirectly cause operational and financial impacts. In response to the possible impact of climate change, as mentioned above, in addition to implementing carbon reduction internally, we continue to utilize the company's core technology and capabilities to promote various paperless operations, such as electronic document systems and online sign-off systems. It also uses its own carbon inventory product (Vital NetZero) to conduct annual greenhouse gas inventory in accordance with ISO 14064-1 regulations. Reduce the financial impact and simultaneously assist other companies in the transformation process of the products, implementations, and services required, resulting in consistent and stable revenue.

The Company adheres to the "Corporate Sustainable Development Code of Practice", holds regular meetings to assess and respond to climate risks, and follows the TCFD to effectively manage climate change risks and opportunities through governance, strategy, risk management, and setting indicators and goals.

6.1.1. Environmental and Energy Management

As an information service industry, GSS is well aware that although it is not a highly polluting and energy-consuming industry, there are no physical products that will have a direct impact on the environment. However, in the face of the grand proposition of the planet's sustainable development, we firmly believe that every business, regardless of size or industry, shoulders an unshirkable responsibility. We believe that even in the digital world, we can contribute to the environment. In 2024, GSS will abide by all environmental laws and regulations without any violations or complaint fines, which is not only our respect for the law, but also a positive demonstration of our self-transcendence and positive demonstration of environmental responsibility.

Since the establishment of the ESG Executive Team, GSS has regarded digital technology as the core driving force for corporate sustainable development. We use our self-developed intelligent system to fully digitize and go paperless in administrative and operational processes, which not only greatly improves internal efficiency but also effectively reduces resource consumption and reduces the burden on the planet. We actively invest in internal carbon inventories and have formulated meticulous carbon reduction plans accordingly, deeply embedding sustainability concepts in every aspect of our operations. We understand that our

people are at the heart of driving sustainable transformation. To this end, we continue to enhance the awareness and participation of all employees in sustainable development through internal education and training and policy advocacy, and actively create a respectful and open corporate culture, making green thinking the common DNA of Ruiyang people.

As a member of the earth, GSS has always been committed to contributing to a sustainable environment. We continue to promote environmental protection in our offices, encouraging employees to start from their daily lives and practice a series of environmentally friendly measures such as energy and water conservation, waste reduction, paperless operations, the selection of energy-saving electronic products, and air conditioning control. These seemingly small actions come together to form the most direct love for the earth. Winning the Silver Award of the Golden Heng Award this time is a great encouragement for GSS and the driving force for us to continue to move forward. We will take this opportunity to continue to deepen the practice of digitalization and ESG sustainable transformation, continuously promote innovative green solutions, and look forward to working with more companies to jointly move towards a new milestone in global sustainability. Let us continue to work together for the health of the earth and create a green future!



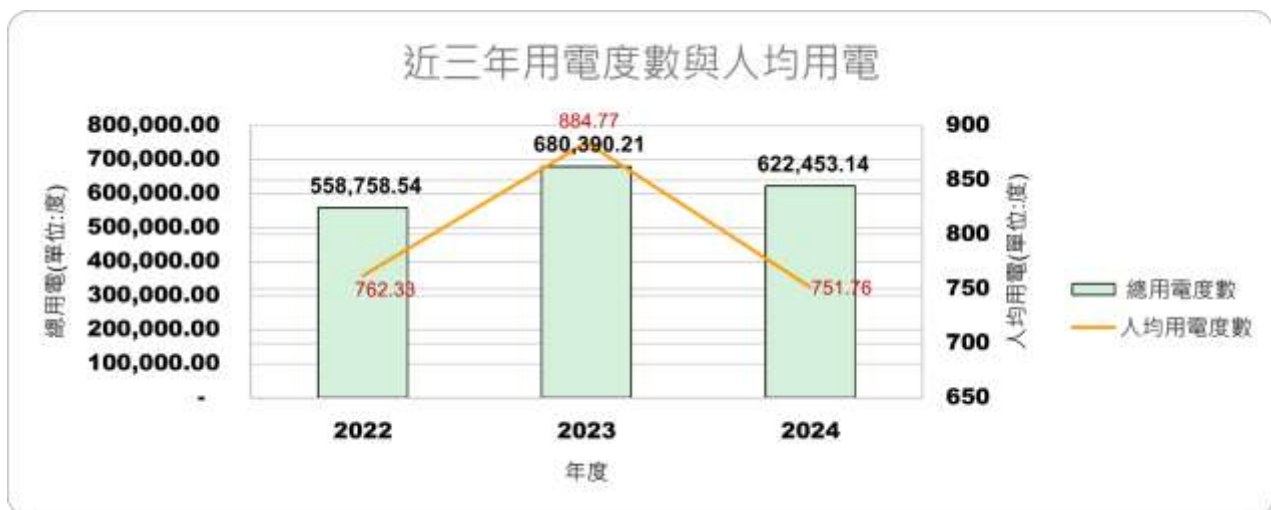
▲ GSS won the silver medal of the "2024 Golden Heng Award"

6.2 Energy management

In fiscal 2024, the Company's total electricity consumption was 622,453.14 kWh, and the corresponding total electricity bill expenditure was NT\$2,512,197.

Based on the analysis of energy consumption trends in the past three years (2022-2024), the Company's total electricity consumption peaked at 680,390.21 kWh in FY2023, and subsequently showed a significant decrease in FY2024. According to accounting, the total power consumption in 2024 decreased by approximately 8% compared to 2023, mainly due to the company's internal implementation of power equipment inventory operations, and the gradual migration of high-energy-consuming equipment to professional hosting centers according to the plan to reduce direct energy consumption at the company's premises. In order to improve energy efficiency, the company is also actively replacing and updating old equipment.

The Company adheres to the responsibility of implementing energy management at the same time as business development. The reduction in energy consumption in FY2024 initially demonstrates the effectiveness of the Company's implementation of energy-saving measures. Looking ahead, the Company will continue to improve the monitoring and management of energy efficiency, and actively evaluate and introduce energy solutions that comply with sustainable development principles, such as green electricity procurement, in order to effectively reduce the potential impact of its operational activities on the environment and move towards a more sustainable business model.



▲ Electricity consumption and per capita electricity consumption in the past three years



▲ Electricity expenditure and per capita electricity bill in Taiwan in the past five years

The company understands the importance of energy conservation and carbon reduction and regards it as part of its corporate social responsibility. In order to unite our colleagues' environmental awareness and action, we regularly send energy conservation and carbon reduction promotional information to all colleagues, and sincerely invite everyone to respond and integrate green concepts into their daily lives.

At the institutional and practical levels, the company also continues to improve various energy-saving and resource recycling measures, striving to improve overall energy efficiency. Specifically, we implement the following measures:

- (1) **Lighting Management:** Office buildings implement lighting switch-off during lunch breaks and after hours to reduce unnecessary energy consumption.
- (2) **Air conditioning management:** The room temperature in the office area is strictly controlled at the recommended 26°C, effectively saving air conditioning electricity while ensuring comfort.
- (3) **Waste Management:** We actively promote waste reduction and strictly implement resource classification and recycling to minimize environmental burden.
- (4) **Green Living Promotion:** We encourage colleagues to develop the habit of bringing their own shopping bags and eco-friendly tableware, and practice environmentally friendly actions from the details of life. Looking forward to the future, GSS will continue to strengthen the publicity and education of energy conservation and carbon reduction, and actively seek more effective energy-saving solutions. We are committed to prioritizing the procurement of products that meet the energy-saving label, supporting the green industry with practical actions,

and looking forward to working together with all colleagues to create a more sustainable and better working environment and society.

6.2.2. Greenhouse gas management

Since 2022, the Company has independently conducted some Scope 1 and Scope 2 greenhouse gas inventories with reference to the ISO 14064-1 organizational greenhouse gas inventory standard, and gradually carried out a complete greenhouse gas inventory in 2023, and plans to complete the inventory of individual companies by 2026 in accordance with the "Sustainable Development Roadmap for Listed and OTC Companies" issued by the Financial Supervisory Commission. During the reporting period, Ruiyang's total greenhouse gas emissions totaled 775.4981 metric tons of CO₂e, and Category 1 and Category 2 were reasonable assurances in accordance with ISO 14064-1 and Category 3 and Category 4 limited assurances, as detailed in Appendix 5, Greenhouse Gas Statement Assurance Report, and Appendix 6, 2024 GSS Greenhouse Gas Inventory Report.

| 項目 | 單位 | 2022 | 2023 | 2024 |
|------------------|-----------------------------|----------|----------|----------|
| 直接排放 (範疇一) | (噸CO ₂ e) | 12.1651 | 145.1249 | 36.1913 |
| 間接排放 (範疇二) | (噸CO ₂ e) | 276.5983 | 336.1128 | 295.0427 |
| 運輸產生之間接排放 (範疇三) | (噸CO ₂ e) | - | - | 379.3848 |
| 組織使用商品間接排放 (範疇四) | | - | - | 64.8793 |
| 排放量小計 | (噸CO ₂ e) | 288.7634 | 481.2377 | 775.4981 |
| 溫室氣體排放密集度(一) | (噸CO ₂ e/員工人數) | 0.3939 | 0.6258 | 0.9366 |
| 溫室氣體排放密集度(二) | (噸CO ₂ e/百萬元營業額) | 0.2064 | 0.3084 | 0.4549 |

Note 1: The greenhouse gas emission coefficient is based on version 6.0.4 of the Greenhouse Gas Emission Factor Management Table, the electricity emission factor is based on the 111 annual electricity emission factor of 0.495 announced by the Energy Bureau, and the global warming potential (GWP) is based on the IPCC Sixth Assessment Report (2021).

Note 2: The 2024 inventory boundary is the base of GSS's Taiwan office.

Note 3: Direct emissions (Scope 1) in 2024 include emissions from official vehicles and related fugitive gases.

Note 4: 2024 is the base year for GSS's greenhouse gas inventory.

Note 5: The number of employees of the Company in Taiwan in 2024 was 828, and the individual turnover of Ruiyang in 2024 was 1,704.672 million.



| 項目 | 2022 | 2023 | 2024 |
|---------|------------|------------|------------|
| 電力(度) | 558,784.54 | 680,390.20 | 622,453.14 |
| 汽油(公升) | 5,172.26 | 5,749.88 | 5,773.42 |
| 柴油(公升) | | 469.71 | 435.83 |
| 天然氣(m3) | | | |

6.2.3. Energy use and emissions

The energy items used by GSS are electricity and non-renewable fuels (gasoline and diesel), of which electricity is the main energy used, and no renewable energy is currently used. In 2024, the electricity consumption was 622,453.14 kWh, the gasoline consumption was 5,733.42 liters, and the diesel consumption was 435.83 liters, with a total energy consumption of 2444.57GJ and an energy intensity of 1.43GJ/individual turnover of one million yuan.

| 項目 | 單位 | 2022 | 2023 | 2024 |
|----------------------------------|---------|----------|----------|----------|
| 電力使用量 | GJ | 2,011.53 | 2,449.40 | 2,240.83 |
| 車用汽油用量 | GJ | 168.78 | 187.65 | 188.42 |
| 柴油用量 | GJ | 0 | 16.51 | 15.32 |
| 能源總消耗量 | GJ | 2,180.37 | 2,653.56 | 2,444.57 |
| 觀揚個體營業額 | 百萬元 | 1399.09 | 1560.25 | 1704.672 |
| 能源密集度 (能源總消耗量 / 觀揚個體營業額) | GJ /百萬元 | 1.558 | 1.7007 | 1.4340 |

Remarks:

1. At the end of 2022, welfare vehicles (diesel) were purchased for employees with care needs to borrow, so diesel was added to energy use projects from 2023
2. The source of the conversion coefficient of various energy energy is the "112 Energy Statistics Manual of the Energy Administration of the Ministry of Economic Affairs",
1kWh = 3,600KJ of electricity, and the calorific value of electricity consumption is uniformly

3,600KJ to facilitate international comparison.

Gasoline 1L = 32,635.2KJ (7,800kcal) and

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

3. 1 千兆焦耳(GJ)=10⁹ 焦耳(J)=10⁶ 千焦耳(KJ)

1kcal=4.184kJ

6.3 Water Resources Management

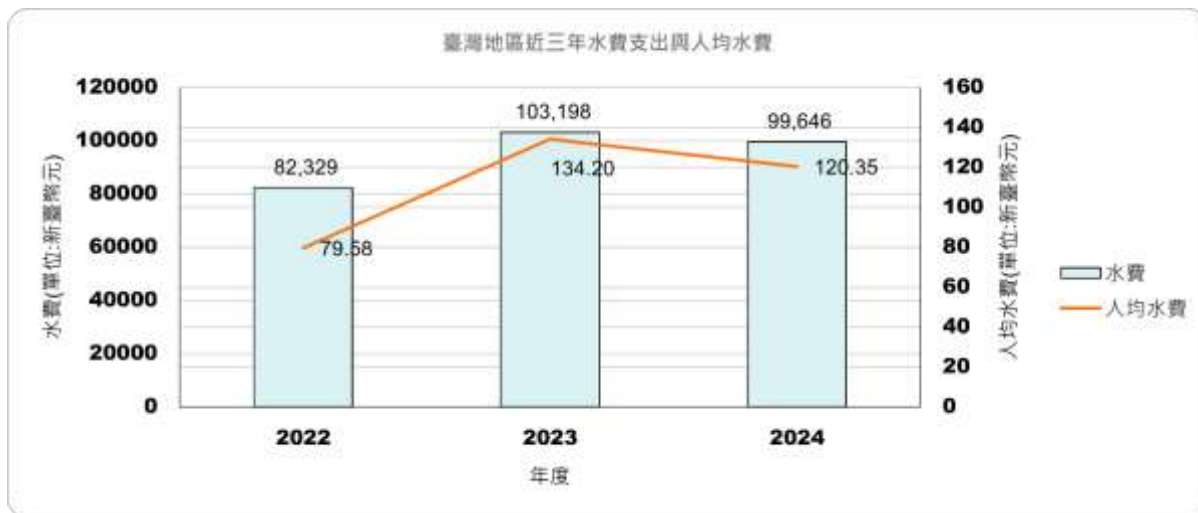
The sustainable use of water resources is one of the important social responsibilities that enterprises should fulfill. We understand its value and manage the use of water resources with prudence. Currently, the water required for the Company's operations comes from the supply system of Taiwan Water Supply Co., Ltd., and no groundwater or other alternative water sources are used. During the operation process, except for the water used for people's livelihood in the office, there are no processes or other activities that generate and discharge any additional polluting wastewater, which meets the requirements of relevant environmental protection regulations.

In FY2024, the total water consumption of the Company's office in Taiwan was 4,414.19 kWh, and the total water bill expenditure was NT\$99,646. Compared to FY2023, it is worth noting that the Company's total water consumption and per capita water consumption showed a slight downward trend, demonstrating our great emphasis on water resources issues and management effectiveness.

In order to further enhance the awareness and action of employees to save water, the company continues to actively advocate the importance of water conservation, through flexible persuasion methods such as posting water conservation slogans near water equipment, and has gradually introduced water-saving devices to encourage employees to develop good habits of cherishing water resources. In the future, we will continue to pay attention to water efficiency and evaluate more specific water-saving plans, hoping to contribute to the sustainable use of water resources together with all colleagues.



▲ Water consumption and per capita water consumption in Taiwan in the past three years



▲ Water expenditure and per capita water bill in Taiwan in the past three years

6.4 Waste classification and reduction

However, in order to reduce resource waste and implement the recycling and reuse of resources, the company still actively promotes waste reduction and recycling measures to achieve the vision of sustainable use of resources.

| project | How to deal with it |
|---|--|
| paper, plastic bottles, food waste, etc | After classification, it will be handled uniformly by the building management center |
| battery | The general affairs department will donate it to the Tzu Chi Foundation or organize it into supermarkets for recycling |
| Old furniture, screens | The general affairs department will donate to the Tzu Chi Foundation or other public welfare organizations |



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

6.5 Green procurement

GSS supports the concept of environmental conservation and sustainable development with practical actions, giving priority to the purchase of laptops, projectors, and peripheral equipment with environmental labels or energy-saving labels, and implementing the reduction of energy consumption and carbon emissions from the user side. At the same time, we rent office machines with environmental labels and their various toner cartridges, drum cassettes, etc., purchase photocopying paper, and select photocopying paper that meets FSC (Forest Stewardship Council) certification to support the sustainable development of forests, taking into account operational needs and environmental conservation.

The total amount of green procurement in 2024 was NT\$12,204,921, and it was awarded a certificate of appreciation for the "Promoting Green Procurement Program for Private Enterprises and Organizations" from the Environmental Protection Bureau of the Taipei City Government for three consecutive years. In addition, 99% of the laptops purchased in the year had environmental labels, which is equivalent to 99 out of 100 employees in the company using laptop equipment, achieving the goal of reducing environmental impact and improving energy efficiency in the procurement process.

In summary, GSS will continue to optimize internal operations and conduct internal education to enhance employees' awareness and cooperation with green procurement policies, expand the scope of application of green procurement, and jointly achieve low-carbon transformation and sustainability goals.

| year | Green procurement amount (Unit: New Taiwan Dollars) |
|---------|--|
| In 2024 | 12,204,921 |
| In 2023 | 16,625,714 |
| In 2022 | 16,034,064 |
| In 2021 | 5,517,717 |
| In 2020 | 451,712 |



▲ Taipei City Government Environmental Protection Bureau_113 Commendation Conference



▲Taipei City Government Environmental Protection Bureau's "Promotion of Green Procurement Program for Private Enterprises and Organizations"_113 Certificate of Appreciation

6.6 Product green impact

6.6.1. Paperless digital development Efficiency and environmental protection coexist

The services provided by GSS are closely related to people's daily lives, helping customers digitize paper operations, reduce paper consumption, maintain forest trees, thereby reducing relative carbon emissions, and achieving industrial and environmental sustainability, efficiency and environmental protection.

1. S.P.E.E.D. official document online sign-off management system

GSS's enterprise e-application product S.P.E.E.D. official document online sign-off management system provides many enterprises, government agencies, and schools at all levels with a digital transformation solution for fast and effective processing of official documents through four major features - Smart intelligent assistant, seamless integration, Anytime & Anywhere, and Fast & Simple to get started. In addition to significantly reducing the carbon emissions generated during the internal paper requirement and document delivery process, it can also help customers improve office efficiency. Over the past 30 years, nearly 2,000 government agencies, financial industries, and schools have adopted the official document system, saving more than 4.4 billion sheets of paper for the planet, which is equivalent to saving more paper than 874 Taipei 101s, and reducing carbon dioxide emissions by 3,168 kilograms.

| | |
|--|--|
| Nearly 2,000 government agencies, financial industries and schools have adopted the official document system | In total, it saves more than 4.4 billion sheets of paper for the earth |
| Higher paper than 874 Taipei 101 | Reduced CO2 emissions by 31,680,000 kg |

Note: The carbon reduction is calculated based on the Environmental Protection Agency's Taiwan Product Carbon Foot print Information Network, and the carbon footprint of each pack of 500 A4 sheets is 3.6kg CO2e.

< Focus Instance >

Save 800 in the first year of introduction! Dawn Project uses Vital OD to create amazing results in digitizing official documents

With the growth of the scale of operations, efficiency issues have also begun to arise in existing operating processes, especially the time-consuming and laborious sending and receiving of paper official documents, which is one of the factors affecting employee productivity. To solve the problem, Liming Engineering Consulting Company and GSS introduced the cloud service of Vital OD official document management, saving at least 800 yuan in costs and 3.5 manpower per year, allowing engineers to focus more on engineering business.

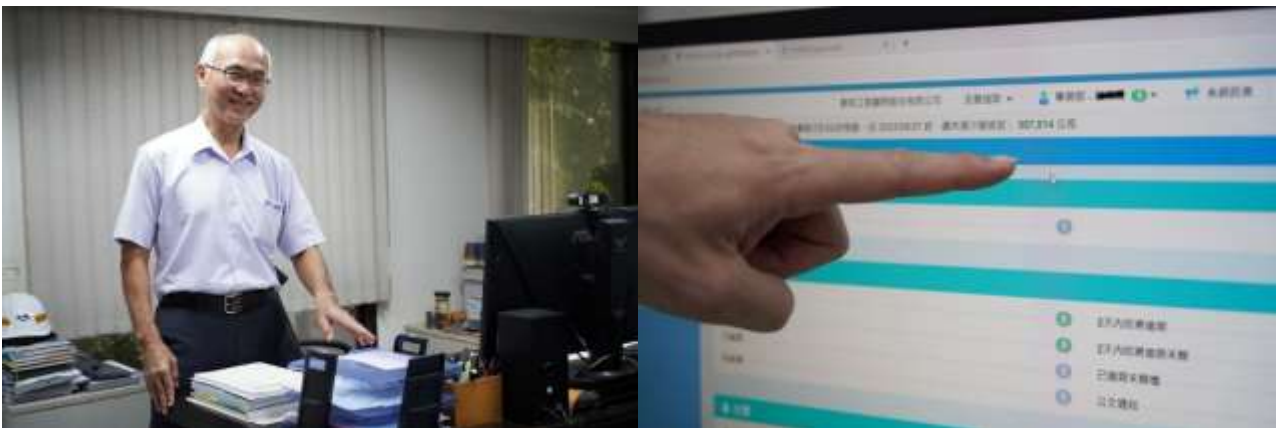
Huang Zhenkai, general manager of Liming Engineering Consulting Company, further

explained that the traditional paper operation process has four main problems, including difficult tracking, cumbersome operations, time-consuming, and space-occupied.

The preservation of paper official documents takes up a lot of space. According to the regulations, the official documents of the Dawn Project must be kept for at least 10 years, so a basement space of 15 square meters has been specially planned to store paper official documents, which is not only a waste of space.

In terms of time reduction, [Vital OD](#) eliminates many unnecessary processes, such as eliminating the need for administrative colleagues to actively receive documents from the WebjAgent system and the need to repeatedly convert official documents into paper or electronic files, etc., which saves a lot of work time and keeps up with ESG trends. General Manager Huang Zhenkai shared that colleagues used to work overtime for 2 hours every day, but now they can leave work on time at 17:30, allowing colleagues to balance work and life through digital technology, which is in line with the spirit of ESG emphasizing the importance of employees.

In terms of cost reduction, including manpower, hardware construction and maintenance, space to store paper documents, etc., "[Vital OD](#) saved 800 yuan in costs in the first year of implementation! It is estimated that it can save 200 yuan per year in the future." Quality Control Department IT Su Zhewei emphasized. In terms of reducing carbon emissions, the [Vital OD](#) system provides carbon saving data, which can reduce carbon emissions by an average of 10 kilograms per day, fully responding to today's green trend and fulfilling corporate social responsibility for the sustainability of the earth.



2. Vital BizForm 雲端智慧表單

Vital BizForm Cloud Smart Form is an emerging cloud service launched by GSS for enterprises, through visual form design, providing a variety of templates and functional fields, and integrating the creation, filling, tracking, and archiving of forms to the final data collection, which not only makes online sign-off more flexible and convenient for enterprises, greatly improves the efficiency of document sign-off, but also saves a large amount of form paper for enterprises, bringing excellent benefits to enterprises in terms of governance and environment.

< Focus Instance >

Circular economy and digital transformation go hand in hand, and the 40-year-old Hailu Jiahe wants to build a century-old enterprise foundation

With the introduction of digitalization, Hailu Jiahe has carried out a comprehensive transformation from product technology, operation process to organizational culture. The petrochemical industry has attracted much attention due to ESG trends, and Hailu Jiahe not only optimizes product processes, but also focuses on waste reduction. Zeng Huanlong has now integrated legal cleaning and transportation processors and waste lubricant recycling manufacturers, and plans to apply for a recycling plant to provide customers with one-stop services from manufacturing to waste oil treatment, and develop towards a circular economy.

In the process of digital transformation, many companies think that as long as the system is introduced, there will be results, but they ignore that the premise of transformation is that organizational behavior must first change. In order to allow organizational behavior to slowly change, the Hailu Jiahe team reorganized the process and thought about how to change everyone's behavior.

Fan Simin, special assistant to the general manager, took the implementation of Ruiyang's Vital BizForm smart form as an example, the financial unit is the department that uses the most internal documents, and there are still many accounts that need to be signed. In recent years, most of the questions faced by teams are, "Colleagues don't know why they are importing? Or why use such a tool?" However, through small-scale testing and continuous communication, from early phone orders to customer usage scenarios, Hailu Jiahe gradually introduced digital tools to continuously improve, and has now become a corporate culture. Currently, Hailu Jiahe uses Vital BizForm to design a variety of online forms, including recruitment needs, education and training records, expense applications, meeting minutes, printing applications, contract quotation approvals, and external customer satisfaction surveys. Finance Specialist Wu Jialing said that after the introduction of Vital BizForm, the required documents can be quickly found through the system without having to rummage through a large amount of paper data, and the approval process and records can be traced, saving a lot of time for repeated confirmation.

Previously, if the general manager was on a business trip, it would take at least 5 to 7 working days to sign off, but now even if people are abroad, they can sign online, **which not only shortens the work process but also significantly reduces the use of paper by about 70%.**

Zeng Huanlong believes that by introducing GSS's Vital Knowledge collaborative knowledge management system, Hailu Jiahe has been able to retain the knowledge and experience of employees in the company, and when new employees or other units need to learn, they can directly search for it in the knowledge management system. In terms of data retrieval, in the past, when the business inquired about oil information outside, it had to call the assistant, and the assistant would request it from the relevant supervisor, which took at least 30-40 minutes. However, after the introduction of **Vital Knowledge, businesses can log in to the page through their mobile phones to query and find files in just 3 minutes.**



3. Vital NetZero

In response to the increasing sustainability risks of global warming, under global regulations, companies have launched ESG sustainability strategies and action plans, and have begun to conduct carbon inventory, which is the top priority. What methods should be adopted to meet publicly recognized international standards for net-zero emissions, how to inventory, collect and use carbon inventory data, and how to formulate carbon reduction plans through data analysis are the thresholds and pain points that most companies cannot easily overcome for a while, forming the so-called "carbon anxiety". At this time, companies should set up a sustainability department and chief sustainability officer to train dedicated carbon managers to introduce and complete third-party verification of ISO 14064-1 greenhouse gas inventory (total emissions inventory), ISO 14067 carbon footprint inventory (product-specific emission component inventory), and ISO 50001 energy management system (equipment-specific inventory and reduction management). At the same time, adopting a two-pronged carbon management digital tool system that combines data management and document management will be the best solution to enterprises' "carbon anxiety". As shown below.





▲ solution to the "carbon anxiety" of enterprises with net-zero emissions

In 2022, GSS developed the "Vital NetZero Zero Carbon Cloud" with its own technology to fully support the daily management activities of enterprise carbon inventory and net-zero emissions, providing two cloud service modules, "KPIM-N Data Management" and "CMP-N Certification Management", which are two-pronged, and meet the compliance items of international standards such as ISO 50001, ISO 14064, and ISO 14067, as well as the core "Plan-Do-Check-Action" Management cycle activities and record document management operations, as well as data management operations such as "accounting-calculation-management-reporting", can help companies streamline carbon inventory and carbon reduction management operations to achieve greenhouse gas reduction goals.

In order to achieve the key task of digital x zero-carbon dual-axis transformation, we provide a combination of online digital tools and cloud service solutions, implement cross-unit daily carbon management activities, continuously review and improve greenhouse gas emissions, and achieve net-zero emission goals and milestone commitments.



▲ Vital NetZero Zero Carbon Cloud - Two System Modules and Main Operating Functions

inventory process, involving different categories, different emission sources, corresponding to different carbon emission coefficients, unit conversion, and carbon emission calculation formulas, and get rid of the risks that may lead to mistakes and personnel changes and difficulties in the inheritance of traditional manual use of spreadsheets.

"Vital NetZero Carbon Cloud" is the only carbon inventory and carbon management system on the market that integrates three ISO international standards: ISO 50001, ISO 14064, and ISO 14067 at the same time.

- (1) ISO 50001 (Energy Management System): Enterprise users can use the CMP-N certification management ISO 50001 version and the KPIM-N data management ISO 50001 version to collaborate on the system online, develop ISO documents for the energy management system, and use the system to collect and calculate equipment energy usage inventory data, and can be externally integrated and automatically collect EMS energy IoT smart meter data and combine equipment energy-saving control, supporting enterprise users from establishing energy management policies, Determine goals and objectives, analyze and identify Significant Energy Unit (SEU) decisions, establish baselines, record, measure and compare the results before and after energy use improvement, and implement the goal of improving energy efficiency. In the process, it also enables organizations and managers to more effectively record and exchange energy

inventory data and energy equipment improvement measures, involve office and manufacturing or service site department personnel together, adopt a digital system and implement the energy management system in a consistent way, and implement the energy management system based on the energy inventory data details, analyze and identify major energy users, and carry out energy conservation and carbon reduction target management and continuous improvement, so as to achieve the annual energy conservation and carbon reduction targets.

- (2) ISO 14064-1 (Greenhouse Gas Emissions Quantification and Reporting): Enterprise users use KPIM-N Data Management ISO 14064 version, for the preparation of the new year's greenhouse gas inventory report, the system provides default standard chapter templates, or management consulting companies, users, etc. can set their own report chapters, edit the content of each chapter of the report online, and the chart part is automatically compiled by the system, embedded in the designated chapter position of the report, and generate an inventory report with one click, improving the efficiency of report writing. After that, the system's online dashboard can display the emission calculation results of each plant and provide various analysis charts of emission sources for supervisors to gain insight into greenhouse gas reduction opportunities. In addition, the system provides dedicated, standardized, and self-expandable inventory tables, public carbon emission factors (GSS Maintenance) and private customized (enterprise user maintenance) carbon emission factors, which can meet the carbon emission calculations of various emission sources, and can centrally manage and consolidate the calculation results of emissions inventory across years, units, supply chains, and group subsidiaries.
- (3) ISO 14067 (Product Carbon Footprint): KPIM-N Data Management ISO 14067 version provides a graphing tool for companies to formulate and declare greenhouse gas emission activities in the product life cycle and product manufacturing process, and develop a product-specific emission inventory to inventory the activity data of each product life cycle stage and calculate and allocate greenhouse gas emissions, including collecting emissions from upstream and downstream raw material acquisition, transportation, and manufacturing processes. In response to the problem that domestic enterprises generally face the difficulty of obtaining raw material emission

factors, GSS has also actively introduced credible carbon footprint database authorizations from both domestic and foreign countries, providing enterprise users with flexible selection and single purchase emission factors, thereby reducing the data cost of carbon footprint inventory.

Chapter7 Social care

GSS adheres to the original intention of pursuing the common growth of employees, customers, and the company, and works together with three parties to continue to give back and contribute to the community, actively participate in community building, carry forward the vision of common good with the society, and create positive social benefits. The company also implements corporate social responsibility and deepens corporate value through activities such as talent cultivation, innovation, industry-academia cooperation, and public welfare sponsorship.

7.1 Software talent cultivation

7.1.1. Industry-Academia Cooperation Program

Talent is the most important asset of GSS, and for more than 30 years, GSS has cultivated countless top software talents, and fortunately, with these talents, our company has been able to thrive to today's scale. In the face of the rapid development of global technology, the demand for talents in the information software industry has also increased significantly, as a medium that connects industry, government, and academia, how to recruit talents with high potential and formulate talent training plans so that fresh people can smoothly contribute to society and find self-worth, which is one of the issues that the company is concerned about.

7.1.2. Internship training program

In 2024, the company held a total of 11 briefings at various colleges and universities, with a total of more than 580 participants. After the end of the internship program for 43 interns in 2024, if interns who left due to further education plans are not included, the rate of interns becoming full-time employees after the internship program ends is as high as 76%.

| | |
|---|--|
| A total of 19 interns will become full-time in 2024 | The internship conversion rate reached 76% in 2024 |
|---|--|

The company has set three main axes of intern-centered goals to improve interns' work efficiency and enhance their learning experience. The first five weeks of the internship program will include solid basic skills training, with a dedicated new training department to provide interns to learn. After completing five weeks of solid training, you will go to the front line to actually participate in product development and projects in various departments.

| The main objectives of the internship program | |
|---|--|
| Isn't it fun to learn and "practice"? | <ul style="list-style-type: none">• Apply what you have learned and apply what you have learned in the workplace• Get early exposure to the industry and prepare for the future |

| The main objectives of the internship program | |
|---|---|
| | <ul style="list-style-type: none"> If you agree with the company's culture and your performance is also recognized, you can directly become a regular after graduation |
| Solid training to keep up with the future | <ul style="list-style-type: none"> Provide complete and solid basic skills training for newcomers and team connection training Whether directly participating or observing, internships can expose you to the full software development lifecycle |
| Care, interact, share | <ul style="list-style-type: none"> Mentor mechanism Team Building interaction moments, shorten the distance between each other, and speed up the icebreaking Intern lunch meeting: develop experience sharing, problem response and discussion, and cultivate friendship Senior sister experience sharing: career puzzles |

| Internship plan schedule planning | | |
|--|---|--|
| Schedule planning | project | Description |
| Week 1 to Week 5 | <ul style="list-style-type: none"> Basic skills training for newcomers, product line connection training | <ul style="list-style-type: none"> Development Tool and Guideline SQL Front End Basic .NET_MVC Front End Advanced Back End Product line articulation training |
| <p>The fifth week arrives</p> <p>The internship program ends or becomes a regular employee</p> | <ul style="list-style-type: none"> Department internship | <ul style="list-style-type: none"> The company's various product line projects/product development, maintenance, and testing |
| Irregular | <ul style="list-style-type: none"> General education training courses | <ul style="list-style-type: none"> Personal Information Law Training Course ISMS training courses |
| | <ul style="list-style-type: none"> Personnel care | <ul style="list-style-type: none"> Dinner |
| | <ul style="list-style-type: none"> Career planning interview | <ul style="list-style-type: none"> Face-to-face sharing and clarification |



▲ Intern course

7.1.3. iPAS incubation program

Ruiyang participated in the iPAS program for the first time in 2021, providing high-quality job vacancies and training resources to interns from colleges and universities, helping them understand the industry ecology more quickly, and guiding them to obtain the "Information Security Engineer" certificate. The number of talents who joined the program in 2024 has expanded to 28, and 15 have also been admitted, demonstrating a proven strength that is better than the national average.

"In this era of great shortage of workers, if you have one more major, you can have a more advantageous workplace competitiveness." After all, there will be many practical problems that are difficult to reach in the classroom on the front line of the enterprise, coupled with the leadership of industry mentors and the company of experienced seniors, the speed and magnitude of progress must be very impressive; In addition, Ruiyang also provides Secure Code Warrior (an online security programming training platform) for information security majors, through 20 consecutive days (15~20 minutes per day) of self-study, as well as multiple training methods such as problem solving, games, and competition modes, which greatly improves students' information security knowledge and information security awareness.

Judging from the overall data of the implementation of the plan in 2024, it originally took an average of 8 hours to complete a dispatch order, but after about 2 months of training, it was shortened to 5.1 hours, and the work efficiency increased by 36%.



▲iPAS Information Security Engineer Course

7.1.4. Campus lectures

In 2024, the company will be invited to give an average of two campus lectures per month, bringing the corporate stage to major campuses. Lecturers at the supervisory level and above will personally teach topics related to big data analysis, information security, and future trends in the software industry to students on campus in an easy-to-understand manner. In 2024, a total of 25 lectures were invited, with approximately 1,200 participants. GSS will practice through lecture tours to let students understand the company's culture and industry trends, and make career plans in advance. The company attaches great importance to and requires supervisors above the managerial level to give a speech at the school once a year, and the teaching time is regarded as working time.

| | |
|---|--|
| A total of 25 lectures were invited in 2024 | In 2024, the number of participants in the seminar reached 1,200 |
|---|--|

7.1.5. Corporate visits

In 2024, GSS provided 9 schools and departments, and about 400 people came to GSS for corporate visits, sharing practical experiences through the company's colleagues without concealment, so that students can understand industry trends and future development in the process, and make career plans in advance. The exchange process also allowed colleagues to stimulate new ideas and maximize the value of corporate visits.



7.1.6. Campus Courses

From February to May 2024, GSS has joined hands with Ming Chuan University and National Cheng Kung University to offer a total of 7 online and physical courses, covering topics such as technical teaching, career development, and cross-domain applications, hoping to help young students deepen their professional abilities and expand their career horizons.

In the courses in collaboration with Ming Chuan University, the content focuses on system development technology and combines financial technology applications to help students in information related departments understand the

practical needs and application fields of the industry. Through the combination of course teaching and project practice, students not only learn technical skills but also understand the actual operation and cooperation mode of front-end systems in financial services, strengthening their future employment capabilities.

The "National Cheng Kung University Career Coaching Program Course" in collaboration with National Cheng Kung University focuses on cross-domain learning and career exploration, designing four inspiring courses for college students.

7.1.7. Information application service innovation competition for colleges and universities

1. Deeply cultivate industry-academia cooperation and cultivate intelligent and innovative talents

GSS has long been committed to promoting industry-academia cooperation and digital talent cultivation, and co-organized the 29th "College Information Application Service Innovation Competition" in 2024 to actively support young students in implementing innovative ideas. The event attracted a total of 78 students and 17 instructors from 12 universities and 8 high schools across Taiwan, forming 16 teams to participate.

Among them, the "Ruiyang Smart Field Innovation Application Group" takes "smart field" as the core concept and encourages participating teams to use the company's own digital service tools, including Iota C.ai dialogue service platform, Vital CRM, Vital BizForm, and Secure Code Warrior - to develop innovative projects applied to campus management, business operations, urban governance, customer service, and smart healthcare. The competition emphasizes cross-domain integration and practical application, and expects students to respond to the diverse needs of society through technological innovation.

During the competition, GSS provided professional technical lectures and expert Q&A consultations to help students gain a deeper understanding of AI core technologies and actually operate the Iota C.ai platform to complete practical and creative Chatbot projects. Through practical interaction with industry teachers, students not only strengthen their technical capabilities and project experience, but also expand their understanding of industry application trends and enhance their future employment competitiveness.



2. T-Ambassador Program

In response to the digital era and the development of various digital technologies, the Ministry of Digital Development will promote the 5th "T Ambassador - Future Maker" program in 2024 to help young students who are about to enter the workforce understand the spirit of digital transformation through exercises and practices in actual workplaces.

Since the first "T Ambassadors", GSS has used the Vital cloud service family as a tool to lead T Ambassadors to assist small and medium-sized enterprise customers in digital transformation. From the only 20-week program period, guide young people to familiarize themselves with the concept of digital transformation, the use of digital tools, various workplace etiquette, meeting minutes writing... etc., to leading young people to assist small and medium-sized enterprise customers, Ruiyang has also slowly adjusted and grown through this plan.

In the actual implementation field, Ruiyang's industry teachers will accompany the T Ambassador to small and medium-sized enterprises, using Ruiyang's long-term experience in information services to cooperate with the T Ambassador to help small and medium-sized enterprises carry out digital transformation. During the implementation process, some SME operators reported that T Ambassadors have a more open mind, can flexibly use digital tools, often provide them with unique digital perspectives, and provide practical suggestions on digital transformation practices, which is remarkable.

GSS has long invested in cultivating outstanding information talents,

not only cooperating with colleges and universities for software engineer internships, but also by participating in the "T Ambassador" program to cultivate non-engineer talents.



▲ 5th T Ambassador and GSS Industry Teacher

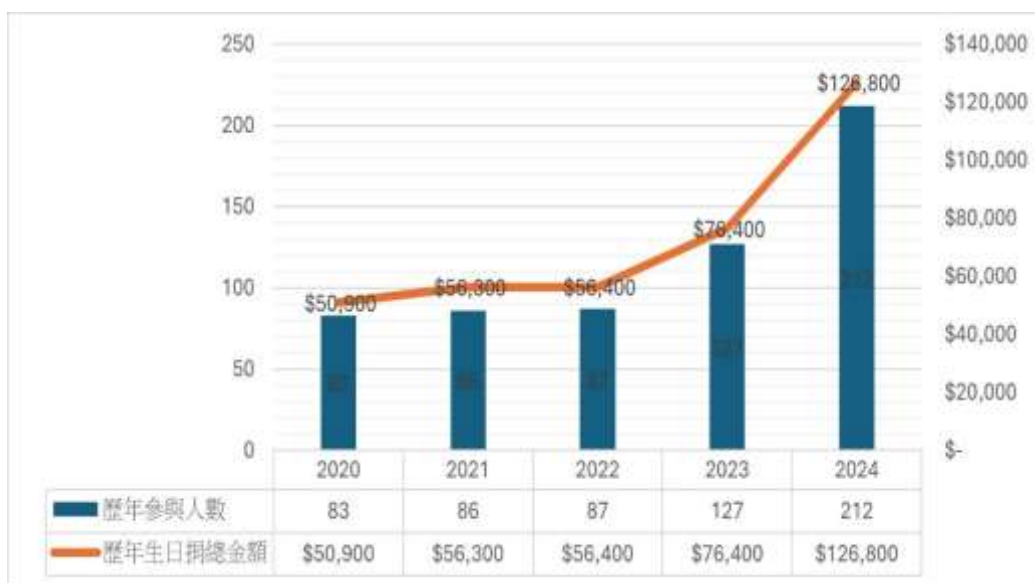
7.2 Social welfare

GSS hopes to gather the power of goodness, encourage colleagues to exert their own strength through donations, care for rural education, donations, etc., and take action to care for the disadvantaged, infiltrating the elements of public welfare participation into daily life and becoming a new lifestyle.

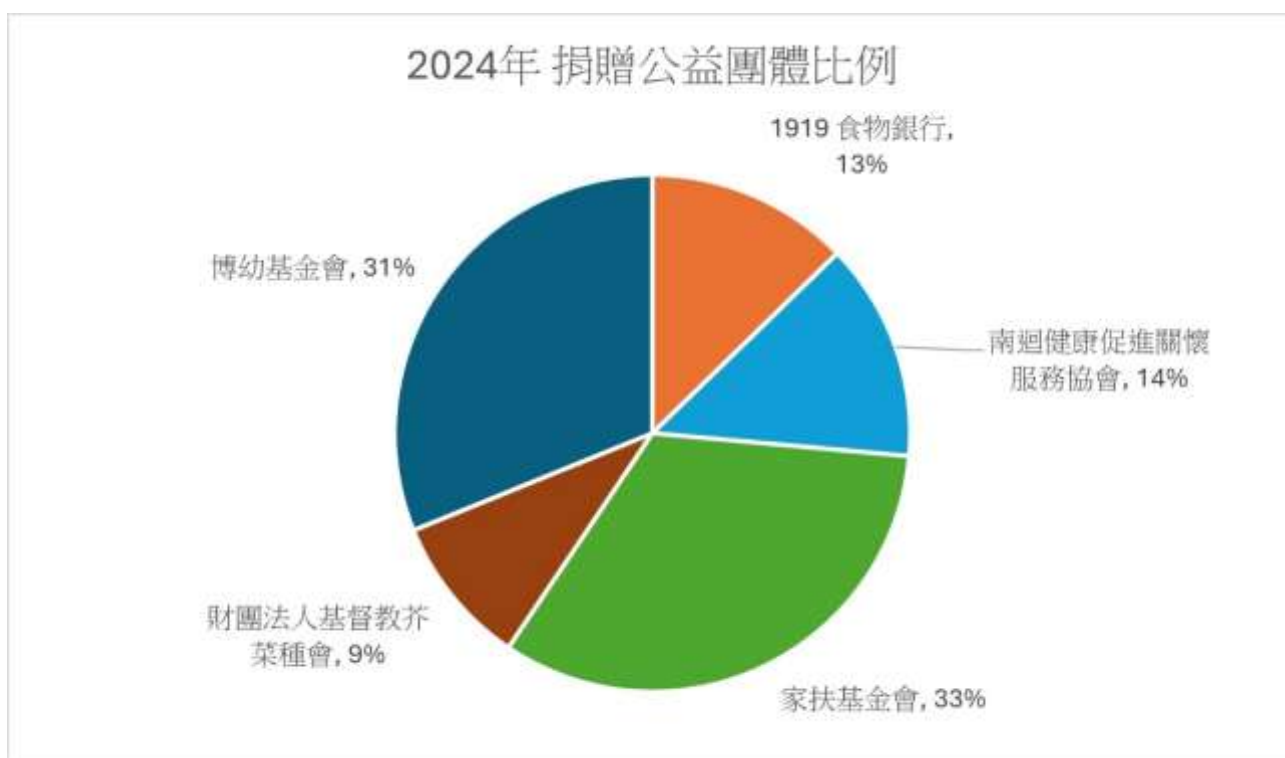
7.2.1. Love birthday donation

Ruiyang has always been committed to supporting social welfare organizations, and in order to further expand its influence, we have specially launched a corporate birthday donation program. This program encourages our employees to voluntarily respond and choose to donate the company's birthday gifts to support various social welfare activities during their birthday month.

In order to increase employees' participation in birthday charity donations, Ruiyang promotes the concept of public welfare to colleagues through internal activities and video promotions. A total of 212 colleagues participated in the 2024 corporate birthday donation, raising a total of 126,800 yuan, which will be donated to public welfare organizations that Ruiyang has supported for a long time: Boyou Social Welfare Foundation, Taiwan Children and Family Support Foundation, 1919 Food Bank, Taitung County Nanhui Health Promotion and Care Association, and Christian Mustard Seed Association.



▲ The number and amount of birthday donors in 2024



▲ The proportion of donations to public welfare organizations in 2024

歡迎支持「GSS生日捐」的活動，
本活動與五大公益團體合作，一起造福更多的弱勢族群！

與叢揚攜手

讓愛與希望細水長流

五大公益團體介紹

| | | |
|--|--|--|
| 博幼基金會 教育脫貧 終止貧窮世襲 長年在台灣偏鄉地區為弱勢兒童提供免費課後輔導、免費課外教材 | 南迴協會 從愛生出希望 夢想起飛 以慈善捐助、關懷弱勢、促進健康及提升醫療品質為宗旨 | 芥菜種會 芥力使力 用愛串聯 投入社福工作十年，以自助互助、共享共好為願景，建構社區互助網絡。 |
| 家扶基金會 哪裡有需要 家扶就在那裡 致力於貧困家庭的兒童生活扶助、保護受虐及有特殊需求的兒童 | 1919食物銀行 食食來相助 餐餐有飯吃 賑濟因天災、重大意外而陷入經濟困境的急難家庭及經濟弱勢的家庭 | |

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② 運動毛巾



③ 龍年擺背棒



④ GSS Polo 衫



⑤ 雨傘



⑥ 小獸頭枕



⑦ 旅行六件組 & 行李束帶



⑧ 日常實用圍裙

禮品數量有限，送完即止，數量以實際為準

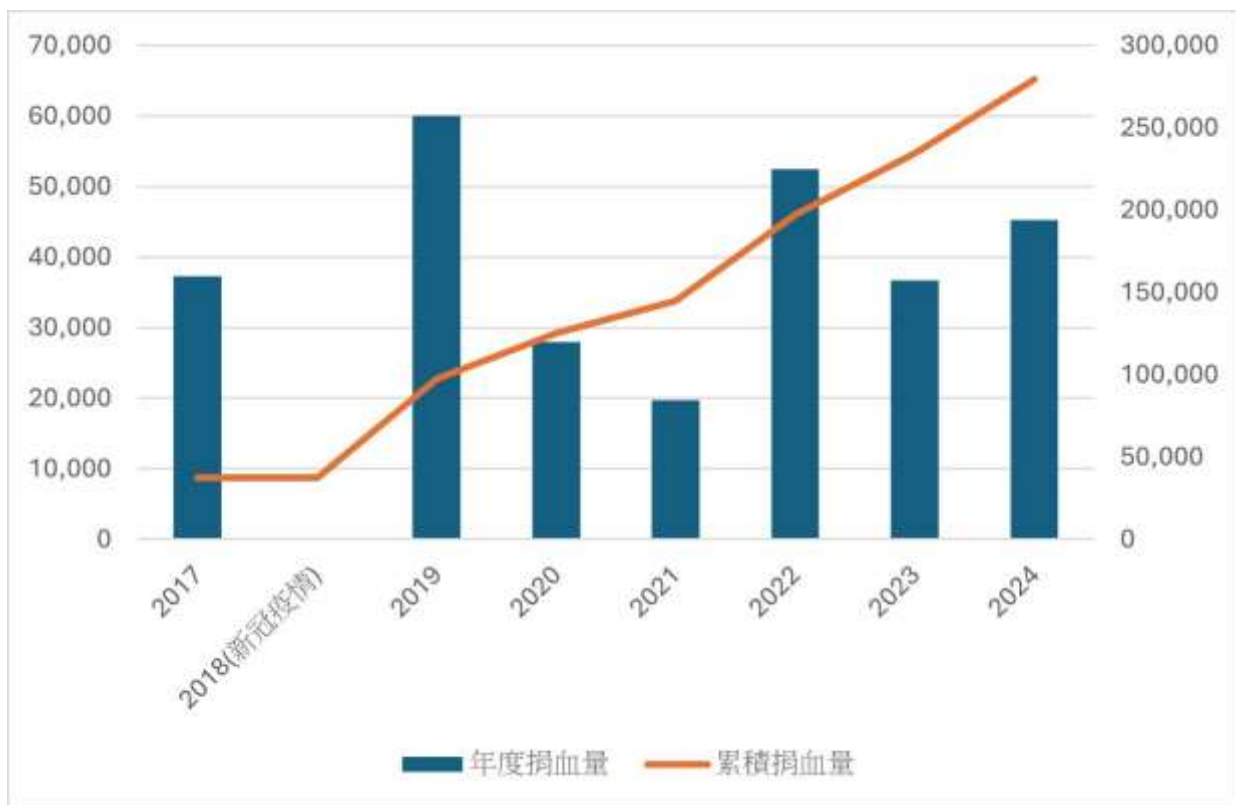
7.2.2. Roll up your sleeves and donate blood

GSS actively invests in human resources and regularly responds to blood bank fundraising activities, connecting the company with partners to exert a good social influence. Ruiyang continues to work with community partners, inviting Wan Jiaxiang, Datong University, Taipei Gyeongbokgung Palace, and the Taiwan Institute of Economic Research, as well as the offices of the mayors of Yuanshan, Qingguang, and Xinxili to jointly publicize the response. In 2024, two blood donation activities were held at the Dehui office, and 181 blood donation bags were collected, with a total of 142 people responding, raising a total of 279,500ml of blood over the past 8 years, and is committed to dedicating the warmth of the company's employees to the society.

Ruiyang will continue to cooperate with blood donation centers to organize blood donation activities and encourage employees to actively participate in blood donation activities with convenient and safe services.

▼ 2017-2024 blood donation activities

| Blood donation action | Number of blood donation bags per year | Total blood donation (c.c.) | Accumulate blood donation |
|------------------------|--|-----------------------------|---------------------------|
| 2017 | 149 | 37,250 | 37,250 |
| 2018 (Corona Epidemic) | - | - | 37,250 |
| 2019 | 240 | 60,000 | 97,250 |
| 2020 | 112 | 28,000 | 125,250 |
| 2021 | 79 | 19,750 | 145,000 |
| 2022 | 210 | 52,500 | 197,500 |
| 2023 | 147 | 36,750 | 234,250 |
| 2024 | 181 | 45,250 | 279,500 |



▲ Blood donation volume over the years





7.2.3. Second-hand donation clothes

GSS has long been committed to the practice of corporate social responsibility, actively exerting corporate influence and caring for the society with practical actions. In 2024, we called on our employees to participate in the second-hand clothing drive, culminating in a total of 14 boxes of clothing, all of which were donated to the Eden Social Welfare Foundation, which has been serving the underprivileged for a long time.

Established over 40 years ago, the Eden Foundation has long been committed to providing diversified social services for people with disabilities, the elderly, and disadvantaged children, with a comprehensive resource integration and social welfare network. The donated clothing will be effectively distributed to individuals and families in real need through the foundation, providing them with substantial support and opportunities to improve their lives.

Ruiyang is committed to integrating the spirit of care into the corporate culture, connecting the goodwill of employees with the actual needs of society, and continuing to promote more systematic social care and sustainable development actions.



7.2.4. Corporate Volunteer Day

GSS adheres to the emphasis on environmental sustainability, investing in measures such as resource management, energy efficiency improvement, and waste reduction for a long time, and integrating ecological conservation into its corporate culture. In 2024, Ruiyang joined hands with the Taipei Wild Bird Society to organize a volunteer service activity at the Zhishan Ecological Green Park, with a total of 28 colleagues and their families participating, participating in the removal of exotic plants, helping to maintain the habitat environment around the Wild Bird Rescue Center, and actively supporting local biodiversity conservation actions.

The event combines environmental education guided tours and hands-on experiences, allowing employees to gain a deeper understanding of the current status and challenges of wild bird conservation, and strengthen their understanding and concern for ecosystem vulnerabilities. Through this on-site action, participants not only improved their environmental literacy but also internalized environmental responsibility into their daily practices for individuals and businesses.





7.2.5. Public welfare procurement

Create influence through procurement and support the disadvantaged to be self-reliant and common good

GSS firmly believes that every procurement choice of enterprises has the opportunity to become a cycle of goodness. In 2024, we invested a total of NT\$222,800 in public welfare procurement and purchased canvas bags and gift boxes, including two units that have long been concerned about the livelihood and employment empowerment of disadvantaged groups: the Christian Mustard Seed Association and the "Skin-Playing Master Workshop" established by the Tainan City Rehabilitation Youth Encouragement Association.

Ruiyang hopes to support the sustainable operation of public welfare organizations through procurement actions and impactful consumption choices, and substantially empower service recipients to cultivate employment skills and self-reliance. Support these groups with impactful procurement to continue to provide training and job opportunities, so that more people can turn their lives around on their own.

In the future, GSS will continue to deepen its public welfare procurement strategy, giving priority to social enterprises and disadvantaged support organizations, combining corporate procurement power and public welfare mission, maximizing the efficiency of resource utilization, and practicing the core spirit of "common good and sustainability".



7.3 Science and technology do good

7.3.1. Support the digital transformation of rural areas and deepen the influence of science and technology for public welfare

GSS has long been concerned about the development needs of the disadvantaged in society and continues to invest in public welfare technology actions with its core capabilities. In 2024, the company actively responded to the "Rural Digital Enhancement Plan" promoted by the Digital Industry Administration of the Ministry of Digital Development to assist non-profit organizations in introducing digital operation models, improving their administrative efficiency and service quality through process optimization and system construction, and substantially improving the resource gap in rural areas.

| Object | KM Knowledge manageme nt | HCM Human Resource Management | FROM Official document manageme nt |
|--|-----------------------------------|-------------------------------------|--|
| Taitung County Nanhui Health Promotion Care Service Association | ● | ∞ | ○ |
| Eastern Office of the Child Care Association of China Childcare Institutions | -- | ● | ● |
| Pingtung County Private Christian Muen House is attached to Adam Academy | -- | ∞ | ● |
| The Dajima Social Welfare Foundation is attached to the private Zhenlan Children's Home in Taichung City | -- | -- | ● |
| Taiwan Ningai Care for the Disadvantaged | -- | -- | ● |
| ● Indicates that the cloud system tools of GSS are expected to be introduced this time ○ Indicates that the cloud system tool of GSS has been introduced before ∞ Indicates that the system tools of other vendors are already used within the case -- It means that the internal consideration of the implementation capacity on the case side is not yet planned to be implemented in this plan | | | |

In this project, GSS provides its Vital series of products (including Vital Knowledge Knowledge Management System, Vital HCM Personnel Management System, and Vital OD Official Document Management System) to assist non-profit organizations in implementing digital tools, and a team of professional consultants also provides customized guidance and education and training to ensure the on-the-job operation and practical application benefits of the system. To meet the diverse needs of our organization, we adapt our processes flexibly to ensure that technology tools truly align with local service practices.

This year's assistance targets include: Taitung County Nanhui Health Promotion and Care Association, China Childcare Institution Children's Care Association Eastern Office, Dajima Social Welfare Foundation affiliated with Taichung City Private Zhenlan Children's Home, Pingtung County Private Christian Muen Home attached to Adam Academy, and Taiwan Ningai Care for the

Disadvantaged Association. Many of these units are located in remote or under-resourced areas, and the implementation of the system has effectively improved manpower allocation and daily operational efficiency, further strengthening their service capacity and sustainable development potential.

| Number of Uses (Unit: Times) | Vital Knowledge | Vital HCM | Vital OD |
|--|-----------------|-----------|----------|
| Taitung County Nanhui Health Promotion and Care Association | 242 | -- | -- |
| Eastern Office of the Child Care Association of China Childcare Institutions | -- | 4,688 | 2,172 |
| The Dajiama Social Welfare Foundation is attached to the private Zhenlan Children's Home in Taichung City | -- | -- | 75 |
| Pingtung County Private Christian Muen House is attached to Adam Academy | -- | -- | 212 |
| Taiwan Ningai Care for the Disadvantaged | -- | -- | 27 |

In addition to the funds originally planned, GSS has invested NT\$100 resources to extend the system service period and continue to provide follow-up technical support and consulting assistance, in order to steadily promote and continue to deepen the digital application of non-profit organizations. By reducing access costs and barriers to implementation, nonprofits can achieve digital transformation more painlessly by providing flexible and easy-to-use digital tools, thereby improving their organizational governance and service effectiveness. GSS hopes that through this project, it will become an important driving force for the digital upgrading of local public welfare organizations and implement the company's commitment to social sustainability with practical actions.

Chapter8 Appendix

8.1 Appendix 1 GRI Standards Content Index Table

8.1.1. GRI Standard Disclosure

| | |
|------------------------------------|--|
| Statement of Use | GSS has reported content from January 1, 2024 to December 31, 2024 in accordance with GRI standards. |
| GRI 1 used | GRI 1: Fundamentals 2021 |
| Applicable GRI industry guidelines | N/A |

| GRI Standards | Disclosure of the project | corresponding chapters | page | Note |
|--------------------------------|------------------------------------|---|---|---|
| General disclosure | | | | |
| GRI 2: General Disclosure 2021 | Organizing and reporting practices | | | |
| | 2-1 | Organization details | About this report 1.1 About Ruiyang | |
| | 2-2 | Entities included in the organization's sustainability coverage | 1.1 About Ruiyang 1.2 Operational performance | |
| | 2-3 | Reporting period, frequency and contact person | About this report | |
| | 2-4 | Information recompilation | | No re-edits were made during the reporting period |
| | 2-5 | External assurance/assurance | Appendix to this Report : Statement of Verification / Certificate | |
| | Activities and workers | | | |
| | 2-6 | activities, value chains, and other business relationships | 1.1 About Ruiyang 4.2 Supply chain management | There were no major changes during this period |
| | 2-7 | Employees | 5.1 Talent attraction and retention | The company did not have employees without guaranteed hours during the reporting period |
| | 2-8 | Non-employee workers | 5.1 Talent attraction and retention | |
| | governance | | | |
| | 2-9 | Governance structure and composition | 2.1 Governance Structure | |
| | 2-10 | Nomination and selection of the highest governance unit | 2.1 Governance Structure | |
| | 2-11 | The chairman of the highest governance unit | 2.1 Governance Structure | |
| | 2-12 | The role of the highest governance unit in | 2.3 Risk management | |

| GRI Standards | Disclosure of the project | | corresponding chapters | page | Note |
|---------------|-------------------------------|--|--|------|--|
| | | overseeing impact management | | | |
| | 2-13 | The person in charge of shock management | 1.3 Sustainability Strategy and Vision | | |
| | 2-14 | The role of the highest governance authority in sustainability reporting | About this report/report management process | | This annual report has not been reviewed by the board of directors, but only by the chairman and other senior executives |
| | 2-15 | Conflict of interest | 2.1 Governance Structure | | |
| | 2-16 | Communicate key major events | 2.3 Risk management | | |
| | 2-17 | The collective intelligence of the highest governance unit | 2.1 Governance Structure | | |
| | 2-18 | Performance evaluation of the highest governance unit | 2.1 Governance Structure | | |
| | 2-19 | Remuneration policy | 2.1 Governance Structure | | |
| | 2-20 | Compensation Determination Process | 2.1 Governance Structure | | |
| | 2-21 | annual gross remuneration ratio | | | Due to confidentiality considerations and restrictions in internal management (sensitive information), the information will not be disclosed for the time being. |
| | Strategy, Policy and Practice | | | | |
| | 2-22 | Statement of Sustainability Strategy | Chairman's Words | | |
| | 2-23 | Policy commitments | 5.3 Employee Benefits and Benefits | | |
| | 2-24 | Incorporate policy commitments | 5.3 Employee Benefits and Benefits | | |
| | 2-25 | Procedures to remedy negative shocks | 2.2 Integrity management 5.3 Employee Benefits and Benefits | | |
| | 2-26 | Mechanisms for seeking advice and raising concerns | 2.2 Integrity management 5.3 Employee Benefits and Benefits | | |
| | 2-27 | Regulatory compliance | 2.2 Integrity management | | |
| | 2-28 | Membership in the association | 1.2 Operational performance | | |
| | Stakeholder agreement | | | | |

| GRI Standards | Disclosure of the project | | corresponding chapters | page | Note |
|--|---------------------------|--|--|------|--|
| | 2-29 | Stakeholder Agreement Policy | 1.4 Stakeholder communication and analysis of major issues | | |
| | 2-30 | collective agreement | | | GSS did not establish a trade union organization |
| Major topics | | | | | |
| GRI 3: Material Topics 2021 | 3-1 | The process of deciding on material topics | 1.4 Stakeholder communication and analysis of major issues | | |
| | 3-2 | List of major topics | 1.4 Stakeholder communication and analysis of major issues | | |
| | 3-3 | Major topic management | 1.4 Stakeholder communication and analysis of major issues | | |
| Talent training and development | | | | | |
| GRI 404: Training and Education 2016 | 404-1 | The average number of hours each employee receives training per year | 5.2 Talent training and development | | |
| | 404-3 | Percentage of employees who receive regular performance and career development reviews | 5.1 Talent Attraction and Retention | | |
| Talent attraction and retention | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Major topic management | 1.4 Stakeholder communication and analysis of major issues | | |
| GRI 401: Labor Relations 2016 | 401-1 | New and former employees | 5.1 Talent Attraction and Retention | | |
| | 401-2 | Benefits provided to full-time employees (excluding temporary or part-time employees). | 5.3 Employee Benefits and Benefits | | |
| Information security protection and customer privacy | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Major topic management | 1.4 Stakeholder communication and analysis of major issues | | |
| GRI 418: Customer Privacy 2016 | 418-1 | Confirmed complaints of invasion of customer privacy or loss of customer data | 4.1 Customer Service | | |
| Operational performance | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Major topic management | 1.4 Stakeholder communication and analysis of major issues | | |
| GRI 201: Economic Performance 2016 | 201-4 | Obtained from government financial subsidies | 1.2 Operational Performance | | |
| Innovation and Intellectual Property Management | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Major topic management | 1.4 Stakeholder communication and analysis of major issues | | |
| Customer service | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Major topic management | 1.4 Stakeholder communication and analysis of major issues | | |
| Risk management | | | | | |

| GRI Standards | Disclosure of the project | | corresponding chapters | page | Note |
|--|---------------------------|--|---|------|------|
| GRI 3: Material Topics 2021 | 3-3 | Major topic management | 1.4 Stakeholder communication and analysis of major issues | | |
| Corporate governance | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Major topic management | 1.4 Stakeholder communication and analysis of major issues | | |
| Integrity management | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Major topic management | 1.4 Stakeholder communication and analysis of major issues | | |
| Labor and employment relations | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Major topic management | 1.4 Stakeholder communication and analysis of major issues | | |
| General topics | | | | | |
| GRI 204: Procurement Practices 2016 | 204-1 | Proportion of procurement spend from local suppliers | 4.2 Supply Chain Management | | |
| GRI 403: Occupational Health and Safety 2018 | 403-6 | Workers' health promotion | 5.4 Employee Health and Safety | | |
| GRI 405: Employee Diversity and Equal Opportunity 2016 | 405-1 | Diversity of governance units and employees | 2.1 Governance Structure 5.1 Talent Attraction and Retention | | |

8.1.2. GRI self-disclosure

| GRI Standards | Disclosure of the project | | corresponding chapters | page | Note |
|-----------------------------------|---------------------------|---|----------------------------------|------|------|
| Self-disclosure | | | | | |
| GRI201: Economic Performance 2016 | 201-1 | The direct economic value generated and distributed by the organization | 1.2 Operational Performance | | |
| | 201-2 | financial impacts of climate change and other risks and opportunities | 2.3 Risk management | | |
| | 201-3 | Determine benefit system obligations and other retirement plans | 5.3 Employee benefits and rights | | |
| | 201-4 | financial assistance from the government | 1.2 Operational Performance | | |

| GRI Standards | Disclosure of the project | corresponding chapters | page | Note |
|--|---------------------------|--|--|---|
| GRI202: Market Position 2016 | 202-1 | The ratio of the standard salary to the local minimum wage for grassroots workers of different genders | Not applicable | Due to confidentiality considerations and restrictions in internal management (sensitive information), the information will not be disclosed for the time being |
| | 202-2 | The proportion of local residents who are employed as senior management | 5.1 Talent attraction and retention | |
| GRI203: Indirect Economic Impacts 2016 | 203-1 | The development and impact of infrastructure investment and support services | Not applicable | |
| | 203-2 | significant indirect economic shocks | 6.6 Green impact of products 7.3 Technology for good | |
| GRI204: Procurement Practice 2016 | 204-1 | Proportion of procurement spend from local suppliers | 4.2 Supply Chain Management | |
| GRI205: Anti-Corruption 2016 | 205-1 | Operational bases where corruption risk assessments have been conducted | 2.2 Integrity management | |
| | 205-2 | Communication and training on anti-corruption policies and procedures | 2.2 Integrity management | |
| | 205-3 | Corruption incidents confirmed and actions taken | 2.2 Integrity management | There is no such thing this year |
| GRI206: Anti-Competitive Conduct 2016 | 206-1 | Legal actions for anti-competitive conduct, antitrust and monopolistic conduct | Not applicable | We currently have no cases under investigation for violations of fair competition |
| GRI207: Taxation 2019 | 207-1 | Tax policy | 1.2 Operational Performance | |
| | 207-2 | tax governance, control and risk management | 1.2 Operational Performance 2.3 Risk Management | |

| GRI Standards | Disclosure of the project | corresponding chapters | page | Note |
|---------------------------------|---|---|------|--|
| | 207-3 Stakeholder engagement and management of tax-related issues | 1.2 Operational Performance | | |
| | 207-4 CbC reports | Appendix I GRI Index | | |
| GRI Standards | Disclosure of the project | corresponding chapters | page | Note |
| Self-disclosure | | | | |
| GRI301: Materials 2016 | 301-1 The weight or volume of the material used | Not applicable | | |
| | 301-2 Use recycled materials | Not applicable | | |
| | 301-3 Recycled products and their packaging materials | Not applicable | | |
| GRI302: Energy 2016 | 302-1 Energy consumption within an organization | 6.2 Energy management | | |
| | 302-2 Energy consumption outside the organization | 6.2 Energy management | | |
| | 302-3 Energy intensity | 6.2 Energy management | | |
| | 302-4 Reduce energy consumption | 6.4 Waste Classification and Reduction 6.5 Green Procurement 6.6 Product green impact | | |
| | 302-5 Reduce the energy requirements of products and services | 6.6 Product green impact | | |
| GRI303: Water and effluent 2018 | 303-1 The mutual impact of shared water resources | 6.3 Water Resources Management | | |
| | 303-2 Management of drainage-related shocks | The water used by GSS is office and domestic water, and the water intake and drainage are in line with local government regulations | | |
| | 303-3 Water withdrawal | 6.3 Water Resources Management | | |
| | 303-4 Displacement | Not applicable | | There is no production process water in the business scope of GSS, so there is no discharge of industrial water, and all office and domestic water is discharged into the government-designated sewer system, so |

| GRI Standards | Disclosure of the project | corresponding chapters | page | Note |
|---------------------------|---------------------------|---|-----------------------|--|
| | | | | there are no statistics on drainage and water consumption |
| | 303-5 | Water consumption | Not applicable | There is no production process water in the business scope of GSS, so there is no discharge of industrial water, and all office and domestic water is discharged into the government-designated sewer system, so there are no statistics on drainage and water consumption |
| GRI304: Biodiversity 2016 | 304-1 | The organization's owned, leased, or managed operations or adjacent areas are located in environmental reserves or other areas of high biodiversity value | Not applicable | |
| | 304-2 | activities, products and services have a significant impact on biodiversity | Not applicable | |
| | 304-3 | Protected or rehabilitated habitat | Not applicable | |
| | 304-4 | Habitats affected by operations have been listed on the IUCN Red List and the National Conservation List | Not applicable | |
| GRI 305: Emissions 2016 | 305-1 | Direct (Scope 1) greenhouse gas emissions | 6.2 Energy management | |
| | 305-2 | Indirect (Scope 2) greenhouse gas emissions from energy | 6.2 Energy management | |
| | 305-3 | Other indirect (Scope 3) greenhouse gas emissions | 6.2 Energy management | |
| | 305-4 | Greenhouse gas emissions intensity | 6.2 Energy management | |
| | 305-5 | Reduction of greenhouse gas emissions | 6.2 Energy management | |

| GRI Standards | Disclosure of the project | corresponding chapters | page | Note |
|--|---------------------------|--|--|------|
| | 305-6 | Ozone layer depleting substances (ODS) emissions | Not applicable | |
| | 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant gas emissions | Not applicable | |
| GRI306: Waste 2020 | 306-1 | Waste generation has a significant impact on waste | 6.4 Waste Classification and Reduction | |
| | 306-2 | Management of significant waste-related impacts | 6.4 Waste Classification and Reduction | |
| | 306-3 | waste generation | 6.4 Waste Classification and Reduction | |
| | 306-4 | Disposal and transfer of waste | 6.4 Waste Classification and Reduction | |
| | 306-5 | Direct disposal of waste | 6.4 Waste Classification and Reduction | |
| GRI308: Supplier Environmental Assessment 2016 | 308-1 | Screen new suppliers 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 Standards | Disclosure of the project | corresponding chapters | page | Note |
| Self-disclosure | | | | |
| GRI401: Employment Relations 2016 | 401-1 | New and former employees | 5.1 Talent Attraction and Retention | |
| | 401-2 | Benefits provided to full-time employees (excluding temporary or part-time employees). | 5.3 Employee Benefits and Benefits | |
| | 401-3 | Parental leave | 5.3 Employee Benefits and Benefits | |
| GRI402: Labour/Management Relations 2016 | 402-1 | Minimum notice period for operational changes | 5.3 Employee Benefits and Benefits | |
| GRI403: | 403-1 | Occupational | 5.4 Employee Health | |

| GRI Standards | Disclosure of the project | corresponding chapters | page | Note |
|-------------------------------------|---------------------------|--|-------------------------------------|------|
| Occupational Safety and Health 2018 | | safety and health management system | and Safety | |
| | 403-2 | hazard identification, risk assessment and accident investigation | 5.3 Employee Benefits and Benefits | |
| | 403-3 | Occupational health services | 5.4 Employee Health and Safety | |
| | 403-4 | Worker participation, consultation, and communication related to occupational safety and health | 5.4 Employee Health and Safety | |
| | 403-5 | Worker training related to occupational safety and health | 5.4 Employee Health and Safety | |
| | 403-6 | Workers' health promotion | 5.4 Employee Health and Safety | |
| | 403-7 | Prevent and mitigate the impact of occupational safety and health directly related to business relationships | 5.4 Employee Health and Safety | |
| | 403-8 | workers covered by the occupational safety and health management system | 5.4 Employee Health and Safety | |
| | 403-9 | Occupational injuries | 5.4 Employee Health and Safety | |
| | 403-10 | Occupational diseases | 5.4 Employee Health and Safety | |
| GRI404: Training and Education 2016 | 404-1 | The average number of hours each employee receives training per year | 5.2 Talent training and development | |
| | 404-2 | Enhance staff functions and | 5.2 Talent training and development | |

| GRI Standards | Disclosure of the project | corresponding chapters | page | Note |
|---|--|--|------|---|
| | transition assistance programs | | | |
| | 404-3 Percentage of employees who receive regular performance and career development reviews | 5.1 Talent Attraction and Retention | | |
| GRI 405: Employee Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance units and employees | 2.1 Governance Structure 5.1 Talent Attraction and Retention | | |
| | 405-2 The ratio of women's basic salary to men's basic salary to compensation | GSS may not disclose this item due to confidentiality considerations and restrictions in internal management | | |
| GRI 406: Non-Discrimination 2016 | 406-1 incidents of discrimination and actions taken to improve the organization | 5.3 Employee Benefits and Benefits | | |
| GRI 407: Freedom of Association and Group Consultation 2016 | 407-1 Operating sites or suppliers that may be at risk of freedom of association and collective bargaining | Not applicable | | |
| GRI 408: Child Labor 2016 | 408-1 significant risks to the use of child labor by operating sites and suppliers | 5.3 Employee Benefits and Benefits | | |
| GRI 409: Forced or Compulsory Labor 2016 | 409-1 Sites and suppliers with significant risk of forced or forced labor incidents | 5.3 Employee Benefits and Benefits | | |
| GRI410: Security Practices 2016 | 410-1 Security personnel are trained in human rights policies or procedures | Not applicable | | |
| GRI 411: Indigenous Rights 2016 | 411-1 Incidents involving violations of the rights of indigenous peoples | Not applicable | | During the reporting period, GSS did not infringe on the rights of indigenous peoples |

| GRI Standards | Disclosure of the project | corresponding chapters | page | Note |
|---|---------------------------|---|-----------------------------|--|
| GRI413: Local Communities 2016 | 413-1 | Operational activities through local community engagement, impact assessment and development plans | Not applicable | |
| | 413-2 | Operational activities that have a significant actual or potential negative impact on local communities | Not applicable | |
| GRI414: Supplier Social Assessment 2016 | 414-1 | Use social criteria to screen new suppliers | 4.2 Supply Chain Management | |
| | 414-2 | Negative social impacts in the supply chain and actions taken | 4.2 Supply Chain Management | |
| GRI415: Public Policy 2016 | 415-1 | Political donations | Appendix I GRI Appendix | During the reporting period, GSS did not participate in political donations |
| GRI416: Customer Health and Safety 2016 | 416-1 | Assess the health and safety impacts of product and service categories | Appendix I GRI Appendix | The products and services provided by GSS to customers have no significant impact on Jiankang and safety |
| | 416-2 | Violations of health and safety regulations regarding products and services | Appendix I GRI Appendix | During the reporting period, there were no violations of health and safety regulations regarding products and services |
| GRI417: Marketing and Labeling 2016 | 417-1 | Requirements for product and service information and labeling | Not applicable | |
| | 417-2 | Incidents of non-compliance with regulations related to product and service information and labeling | Not applicable | |
| | 417-3 | Incidents that do not comply | Not applicable | |

| GRI Standards | Disclosure of the project | | corresponding chapters | page | Note |
|-------------------------------|---------------------------|---|------------------------|------|------|
| | | with marketing communication s-related regulations | | | |
| GRI418: Customer Privacy 2016 | 418-1 | Confirmed complaints of invasion of customer privacy or loss of customer data | 4.1 Customer Service | | |

8.2 Appendix II SASB Sustainability Accounting Standards Board Cross Form

8.2.1. SASB Material Topics Management Policy

| Topic | indicator code | Indicator name | Disclosure method | Unit of measurement | corresponding chapters | page |
|--|----------------|---|---------------------|---|---|------|
| Environmental footprint of hardware infrastructure | TC-SI-130a.1 | (1) Total energy consumption (2) Proportion from the grid (3) Proportion from renewable energy | quantification | Gigajoules (GJ), Percentage (%) | 6.2 Energy management | |
| | TC-SI-130a.2 | (1) Total water withdrawal (2) Total water consumption and percentage in areas of high or extreme water stress | quantification | Thousand cubic metres (m³), Percentage (%) | 6.2 Energy management 6.3 Water resources management | |
| | TC-SI-130a.3 | Explain how to integrate environmental considerations into your data center's strategic planning | Describe or analyze | ON | 6.2 Energy management | |
| Information privacy and free expression | TC-SI-220a.1 | Describe policies and practices related to behavioral advertising and user privacy | Describe or analyze | ON | 2.4 Information Security | |
| | TC-SI-220a.2 | The number of users whose information is used for secondary purposes | quantification | Number | This is not the case this year; No information is used for secondary purposes | - |
| | TC-SI-220a.3 | Financial losses caused by the processing of legal proceedings related to user privacy | quantification | Presentation currency | This is not the case this year; There is no financial loss caused by the processing of legal proceedings related to user privacy | - |
| | TC-SI-220a.4 | (1) Number of requests for user information by law enforcement agencies, (2) Number of users who have been requested for user information, (3) Proportion of incidents in which user information has been disclosed | quantification | Number, Percentage (%) | This is not the case this year; There were no incidents of user information being disclosed or law enforcement agencies requesting user information | - |
| | TC-SI-220a.5 | A list of countries where core products or services are monitored, blocked, filtered or censored by government requests | Describe or analyze | ON | This is not the case this year; A list of countries where no core products or services are monitored, | - |

| Topic | indicator code | Indicator name | Disclosure method | Unit of measurement | corresponding chapters | page |
|--|----------------|---|---------------------|------------------------|---|------|
| | | | | | blocked, filtered or censored by government requests | |
| Information security | TC-SI-230a.1 | (1) Number of data breaches (2) Percentage of personally identifiable information (PII) involved (3) Number of users affected | quantification | Number, Percentage (%) | This is not the case this year; No data leakage | - |
| | TC-SI-230a.2 | Describe ways to identify and address data security risks, including the use of third-party cybersecurity standards | Describe or analyze | ON | 2.4 Information Security | |
| Recruit and manage a diverse and skilled workforce worldwide | TC-SI-330a.1 | (1) and (2) percentage of overseas employees | quantification | Percentage (%) | (1) 6/829 = 0.7237% (2) 1/829 = 0.1206% | |
| | TC-SI-330a.2 | Employee engagement percentage | quantification | Percentage (%) | 5.3 Employee Benefits and Benefits | |
| | TC-SI-330a.3 | (1) Management, (2) Technical personnel, (3) Other employees, gender and racial group ratio | quantification | Percentage (%) | 5.1 Talent attraction and retention/talent structure | |
| Intellectual property protection and competitive conduct | TC-SI-520a.1 | financial losses caused by legal proceedings related to anti-competitive conduct | quantification | Presentation currency | This is not the case this year; There are no financial losses caused by legal proceedings related to anti-competitive conduct | - |
| Manage systemic risk from technology outages | TC-SI-550a.1 | (1) Number of performance issues, (2) Number of service interruptions, (3) Number of customer service interruptions | quantification | Number, Days | This is not the case this year; There are no performance issues or service interruptions | - |
| | TC-SI-550a.2 | Describe the business continuity risks associated with the disruption of operations | Describe or analyze | ON | 2.3 Risk management/risk management assessment | |

8.3 TCFD

8.3.1. TCFD Comparison Table

| TCFD number | TCFD Recommendation | corresponding chapters | Corresponding page number |
|----------------------|--|--|---------------------------|
| governance | | | |
| TCFD 1(a) | Describe the board's oversight of climate-related risks and opportunities | 6.1 Implementation of climate-related information | |
| TCFD 1(b) | Describe the role of management in assessing and managing climate-related risks and opportunities | 6.1 Implementation of climate-related information | |
| Strategy | | | |
| TCFD 2(a) | Describe the short, medium, and long-term climate-related risks and opportunities identified by the organization | 6.1 Implementation of climate-related information | |
| TCFD 2(b) | Describe the impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning | 6.1 Implementation of climate-related information | |
| TCFD 2(c) | Describe the organization's strategic resilience and consider different climate-related scenarios (including 2°C or more severe scenarios) | 6.1 Implementation of climate-related information | |
| Risk management | | | |
| TCFD 3(a) | Describes the organization's process for identifying and assessing climate-related risks | 6.1 Implementation of climate-related information | |
| TCFD 3(b) | Describes the organization's management process for climate-related risks | 6.1 Implementation of climate-related information | |
| TCFD 3(c) | Describe how the identification, assessment, and management processes for climate-related risks are integrated into an organization's overall risk management system | Currently, it is regularly discussed and evaluated by the ESG Committee, but it has not yet been integrated into the risk management system. | - |
| Indicators and goals | | | |
| TCFD 4(a) | Disclose the metrics used by the organization to assess climate-related risks and opportunities in | 6.2 Energy management | |

| TCFD number | TCFD Recommendation | corresponding chapters | Corresponding page number |
|-------------|--|---|---------------------------|
| | accordance with its strategy and risk management processes | | |
| TCFD 4(b) | Disclosure of Scope 1, Scope 2 and Scope 3 (where applicable) greenhouse gas emissions and associated risks | 6.2 Energy management | |
| TCFD 4(c) | Describe the goals used by the organization to manage climate-related risks and opportunities, and how well they are implementing them | 6.2 Energy management 6.6 Product green impact | |

8.4 Appendix 4 Statement of Verification / Certificate



安永聯合會計師事務所

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會計師有限確信報告

叡揚資訊股份有限公司 公鑒

確信範圍

本會計師接受叡揚資訊股份有限公司(以下簡稱叡揚資訊)之委任，對2024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

有關叡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

叡揚資訊管理階層之責任係依據臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」、財團法人中華民國證券櫃檯買賣中心「上櫃公司編製與申報永續報告書作業辦法」之規定，以及參考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2021年GRI 準則(GRI Standards)，叡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。

本事務所之責任

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」之要求規劃並執行有限確信工作，以對標的資訊是否存有重大不實表達出具有限確信報告。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。

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，包含與遵循職業道德規範、專業準則及適用之法令規範相關之政策或程序。

所執执行程序之說明

有限確信案件中執执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叡揚資訊內部控制之有效性，惟本確信案件並非對叡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：

- 透過查詢、檢查相關文件，以瞭解叡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；
- 透過查詢、檢查相關文件，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；
- 閱讀叡揚資訊之2024年度永續報告書，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。

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，叡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



民國一十四年八月十五日

附件一：

| 編號 | 章節標題 | 標的資訊 | 適用基準 | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------|----------------|---|------------|--------|-----------|------------|--------|-----------|-----------------|------------|-----------|------|---|----|----------------------------|------------|------|---|-----|------|--|---|-----|--------|------|---|
| 1 | 5.2 人才培訓與發展 | <p>2024 飢渴資訊員工平均受訓時數</p> <p>本公司員工受訓時數逐年攀升，2024 年受訓總人數共 7,363 人次，受訓總時數共 17,152.5 小時，平均受訓時數 20.7 小時。（以上時數不包含外訓）</p> <table><tr><th>職別</th><th>性別</th><th>2024 員工人數</th><th>2024 受訓總時數</th><th>平均受訓時數</th></tr><tr><td rowspan="2">主管(經理級以上)</td><td>男</td><td>56</td><td>1482.5</td><td>26.5</td></tr><tr><td>女</td><td>58</td><td>1678.5</td><td>28.9</td></tr><tr><td rowspan="2">非主管職</td><td>男</td><td>378</td><td>7083</td><td>18.7</td></tr><tr><td>女</td><td>337</td><td>6908.5</td><td>20.5</td></tr></table> | 職別 | 性別 | 2024 員工人數 | 2024 受訓總時數 | 平均受訓時數 | 主管(經理級以上) | 男 | 56 | 1482.5 | 26.5 | 女 | 58 | 1678.5 | 28.9 | 非主管職 | 男 | 378 | 7083 | 18.7 | 女 | 337 | 6908.5 | 20.5 | <p>GRI 404-I</p> <p>教育與訓練</p> <p>報導組織應報告以下資訊：</p> <p>a. 就下列劃分，組織員工在報導期間內接受訓練的平均時數：</p> <p>i. 性別；</p> <p>ii. 員工類別。</p> |
| 職別 | 性別 | 2024 員工人數 | 2024 受訓總時數 | 平均受訓時數 | | | | | | | | | | | | | | | | | | | | | | |
| 主管(經理級以上) | 男 | 56 | 1482.5 | 26.5 | | | | | | | | | | | | | | | | | | | | | | |
| | 女 | 58 | 1678.5 | 28.9 | | | | | | | | | | | | | | | | | | | | | | |
| 非主管職 | 男 | 378 | 7083 | 18.7 | | | | | | | | | | | | | | | | | | | | | | |
| | 女 | 337 | 6908.5 | 20.5 | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 2.1 治理架構 | <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>2024下半年全球經濟情勢展望</td><td>2024/06/11</td><td>董事、公司治理主管</td><td>10</td><td>3</td><td>30</td></tr><tr><td>董監如何指導公司做好企業風險管理及危機處理(含性平)</td><td>2024/09/10</td><td>董事</td><td>9</td><td>3</td><td>27</td></tr></table> | 課程名稱 | 課程日期 | 受訓人員 | 受訓人數 | 時數 | 總時數 | 2024下半年全球經濟情勢展望 | 2024/06/11 | 董事、公司治理主管 | 10 | 3 | 30 | 董監如何指導公司做好企業風險管理及危機處理(含性平) | 2024/09/10 | 董事 | 9 | 3 | 27 | <p>GRI 2-17</p> <p>最高治理單位的群體智識</p> <p>組織應：</p> <p>a. 報導為提升最高治理單位在永續發展上的群體智識、技能及經驗所採取的措施。</p> | | | | | |
| 課程名稱 | 課程日期 | 受訓人員 | 受訓人數 | 時數 | 總時數 | | | | | | | | | | | | | | | | | | | | | |
| 2024下半年全球經濟情勢展望 | 2024/06/11 | 董事、公司治理主管 | 10 | 3 | 30 | | | | | | | | | | | | | | | | | | | | | |
| 董監如何指導公司做好企業風險管理及危機處理(含性平) | 2024/09/10 | 董事 | 9 | 3 | 27 | | | | | | | | | | | | | | | | | | | | | |

| 編號 | 章節標題 | 標的資訊 | 適用基準 | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|----------|---|--|----------|----------|----------|------|-------|----|----------|----------|----------|--------|----|--------|--------|--------|------|----|---|-------|-------|--------|----|----------|----------|----------|--|
| 3 | 6.2 能源管理 | 彙揚資訊使用之能源項目為電力與非再生燃料（汽油及柴油），其中以電力為主要使用能源，目前無使用再生能源。2024 年電力使用量為 622,453.14 度、汽油使用量為 5,733.42 公升、柴油使用量為 435.83 公升，經換算後能源總消耗量為 2,437.13GJ，能源密集度為 1.4297GJ/個體營業額百萬元。 | GRI 302-1 組織內部的能源消耗量 報導組織應報導以下資訊： 以焦耳或其倍數為單位之組織內部所使用的非再生能源之燃料類別及總消耗量。 b. 以焦耳或其倍數為單位之組織內部所使用的再生能源之燃料類別及總消耗量。 以焦耳、瓦時或其倍數說明以下種類的能源消耗總量： i. 電力消耗 ii. 供熱消耗 iii. 製冷消耗 iv. 蒸汽消耗 c. 以焦耳、瓦時或其倍數說明以下種類的能源消耗總量： i. 出售的電力 ii. 出售的供熱 iii. 出售的製冷 iv. 出售的蒸汽 d. 以焦耳、瓦時或其倍數說明以下種類的能源消耗總量： i. 出售的電力 ii. 出售的供熱 iii. 出售的製冷 iv. 出售的蒸汽 e. 以焦耳或其倍數為單位的能源消耗總量。 f. 使用的標準、方法學、假設、及/或計算工具。 g. 所用之轉換係數的來源。 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <table><tr><th>項目</th><th>單位</th><th>2022</th><th>2023</th><th>2024</th></tr><tr><td>電力使用量</td><td>GJ</td><td>2,011.53</td><td>2,449.40</td><td>2,239.74</td></tr><tr><td>車用汽油用量</td><td>GJ</td><td>168.78</td><td>187.65</td><td>181.65</td></tr><tr><td>柴油用量</td><td>GJ</td><td>0</td><td>16.51</td><td>15.74</td></tr><tr><td>能源總消耗量</td><td>GJ</td><td>2,180.37</td><td>2,653.56</td><td>2,437.13</td></tr></table> | 項目 | 單位 | 2022 | 2023 | 2024 | 電力使用量 | GJ | 2,011.53 | 2,449.40 | 2,239.74 | 車用汽油用量 | GJ | 168.78 | 187.65 | 181.65 | 柴油用量 | GJ | 0 | 16.51 | 15.74 | 能源總消耗量 | GJ | 2,180.37 | 2,653.56 | 2,437.13 | |
| | | 項目 | 單位 | 2022 | 2023 | 2024 | | | | | | | | | | | | | | | | | | | | | | |
| | | 電力使用量 | GJ | 2,011.53 | 2,449.40 | 2,239.74 | | | | | | | | | | | | | | | | | | | | | | |
| | | 車用汽油用量 | GJ | 168.78 | 187.65 | 181.65 | | | | | | | | | | | | | | | | | | | | | | |
| | | 柴油用量 | GJ | 0 | 16.51 | 15.74 | | | | | | | | | | | | | | | | | | | | | | |
| | | 能源總消耗量 | GJ | 2,180.37 | 2,653.56 | 2,437.13 | | | | | | | | | | | | | | | | | | | | | | |
| 2. 各類能源熱值轉換係數來源為《經濟部能源署 113 年能源統計手冊》 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ● 電力 1kWh=3,598.24KJ (860kcal)，電力消費面熱值統一以 3,598.24KJ，以利國際比較。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ● 車用汽油 1L=31,463.68KJ (7,520kcal) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ● 柴油 1L=36,103.74KJ (8,629kcal) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| 編號 | 章節標題 | 標的資訊 | 適用基準 |
|----|----------|-------------------------------|---|
| 4 | 2.2 誠信經營 | 2024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> |



Annex 1 : Assurance indicator information summary

| EMISSIONS | tonnes CO ₂ e |
|---|--------------------------|
| Category 1: Direct GHG emissions and removals | 36.1913 |
| Category 2: Energy indirect emissions | 295.0427 |
| Total Category 1 and 2 | 331.2340 |
| Category 3: Emissions from transportation | 379.3848 |
| Employee commuting | 327.3712 |
| Business travel | 52.0136 |
| Category 4: Products used by an organization | 64.8793 |
| Emissions from the disposal of solid and liquid waste | 64.8793 |
| Total | 775.4981 |