

# SUSTAINABLE BY CONNECTION

2023 Environmental, Social,  
and Governance Report





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## About This Report

**Version:** First Edition, September 2024

This report discloses relevant information provided by various units after approval by their respective managers. The information is compiled and edited by our company's Sustainability Development Group. The initial draft is discussed and reviewed by the Sustainability Report Editorial Team, revised accordingly, and then undergoes a multi-level review process following administrative procedures. After final approval by the Chairman, the report is finalized and published. It is hoped that through the disclosure of relevant information, we can address stakeholders' expectations and concerns regarding Giant's sustainability efforts, establish a communication bridge with stakeholders, and promote social welfare to achieve the company's sustainability goals.

## Reporting Period and Guidelines

The information disclosure period for this report is from January 1, 2023 to December 31, 2023. It is published annually and is prepared in accordance with the GRI Sustainability Reporting Standards (GRI Standards) issued by the Global Reporting Initiative (GRI).

## Contact Information

If you have any suggestions or questions on this report, please feel free to contact us.

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## Reporting Scope

The organizational boundaries of this report cover the relevant operational activities of Giant Heavy Machinery Service Corporation, including Hsinchu head office, Taichung and Kaohsiung office, with a focus on management policies and performance in major economic, environmental and social aspects.

- (1) **Hsinchu head office:** 9F.-2, No. 21, Huanke 1st Rd., Zhubei City, Hsinchu County 302047, Taiwan (R.O.C.)
- (2) **Taichung office:** Lingang Road, Qingshui District, Taichung City
- (3) **Kaohsiung office:** No. 26-4, Yanhai 3rd Rd., Xiaogang District, Kaohsiung City

## External Assurance

Our company has engaged Annie & Lin CPAs Company to provide limited assurance (ISAE 3000) on specific key performance information. The assurance report is included in the appendix of this report.

# ESG

## Chairman and President's Message

Facing global extreme climate challenges, various countries have set net-zero emission targets. Taiwan is actively responding by incorporating the 2050 net-zero transformation into its national goals. In March and December of 2022, the government announced the "Taiwan's Pathway to Net-Zero Emissions in 2050" and supplemented by an action plan of "12 Key Strategies". In January 2023, the "2023-2026 plan" was approved. Emphasizing the goal for 2050, Taiwan aims for renewable energy generation to reach a proportion exceeding 60%, with solar photovoltaic (PV) and offshore wind power being key driving forces. The targets are to achieve a cumulative installed capacity of 40-80 GW for solar PV and 40-55 GW for offshore wind power.

Recent climate anomalies have made us deeply realize that the path to the net-zero emissions is an urgent challenge. On this journey, wind power plays a crucial role in the development of green energy and the realization of net-zero emissions targets in Taiwan. Giant specializes in onshore wind farm projects, offshore wind farm projects, power plant projects, technology industries, rail transit, and petrochemical industries, offering comprehensive transportation and lifting or relocation services for super-large or special cargo in various industries in Taiwan as its primary business items. We are proud to contribute our professional services in response to the government's environmental policies

and net-zero targets, supporting Taiwan's path towards net-zero emissions. This is a matter of great honor for us and a significant driving force for our continuous progress!

Giant is dedicated to social services and giving back, not only advocating for environmental protection but also committed to safeguarding our cherished island land that nourishes and sustains our growth. At the same time, Giant also strengthens corporate governance, solidifying our operational capacity and capabilities. Our work is based on thorough and professional engineering calculations and planning, enabling us to diligently execute each task, overcome challenges, and fulfill all the missions entrusted to us by our clients.

Looking to the future, Giant will continue to uphold the management philosophy of "integrity, innovation, safety, and sustainability" to consolidate our operations and actively participate in environmental protection and implementation of social responsibility. We will continue to devote ourselves to environmental protection and, through the establishment and realization of sustainability goals, cultivate sustainable capabilities for long-term growth. Together with all stakeholders, we will face challenges and strive to create a friendly, inclusive, and mutually beneficial sustainable future.




Chairman  
Ken Chang

Looking to the future, Giant will continue to uphold the management philosophy of

**Integrity • Innovation**  
**Safety • Sustainability**

to consolidate our operations and actively participate in environmental protection and implementation of social responsibility. We will continue to devote ourselves to environmental protection and, through the establishment and realization of sustainability goals, cultivate sustainable capabilities for long-term growth.



President  
Charlie Chien



# Company Profile and Core Value

"Lifting your dream, Transport your loading, Installing your achievement" is the core value of Giant. Aiming to be a pioneer in Taiwan's heavy machinery engineering. We aspire to become a benchmark in heavy machinery transportation and engineering, always adhering to the principles of "Sincerity, Integrity and Expertise" in serving our clients and partners as crucial assets for the sustainable development of the enterprise.



- 1.1 About Giant
- 1.2 Key Products and Service Chain
- 1.3 Organizational Structure
- 1.4 Business Overview

## Company Profile and Core Value

**On the path to sustainable operations, Giant not only aspires to become the most respected and trusted comprehensive integrator of heavy machinery engineering in Asia but also aims to create social value and contribute to society and the environment.**

In response to global "2050 Net-Zero Emissions" initiative and "Taiwan's Net-Zero Emissions in 2050", Giant is actively involved in the transportation and comprehensive installation technology of offshore wind turbines, aligning with the government's key strategies and goals for renewable energy development. With continuous development to date, offshore wind power equipment transportation and overall projects planning have become important business operations and development goals of Giant. We also foresee that the demand for professional installation and lifting services in wind power construction will become increasingly important in the future, as well as the high-tech requirements for related engineering operations. Guided by the spirit of sustainable development and with integrity, we prioritize engineering safety, promote green energy, and adopt environmentally friendly practices. We continuously improve our professional skills and implement sustainable goals.

Cultivating human capital is a core operating principle of Giant, and we spare no effort in developing the professional skills of our talent, which is an indispensable part of the company's competitive edge. In 2020, we successfully obtained the "Talent Quality-management System" (TTQS) certification from the Workforce Development Agency, MOL, not only affirming our unwavering efforts but also highlighting Giant's commitment to talent development and professional growth. We actively engage in social responsibility initiatives and enhance our company operations, striving for excellence in our core business while giving back to society and caring for our partners who work alongside us.



### Sincerity

We provide customized, professional services by empathizing with our clients and offering comprehensive turnkey engineering solutions. We enhance employee education and training to cultivate professional talent, taking care of every member of the Giant family with sincerity and patience, supporting the growth and development of each employee.



### Integrity

We strive to fulfill our commitments to customers, shareholders, and partners with a steadfast and diligent work ethic, building trust in the company, safeguard shareholder interests and enhancing our integrity and brand value.



### Expertise

We continuously delve into the operation methods for transporting and lifting heavy machinery, providing ongoing professional and technical training for our employees, with a strong emphasis on ensuring the safety of engineering operations. We sustainably uphold the values of high quality, high efficiency, and high professionalism.



## 1.1 About This Report



# 2013

**Giant officially established**

Giant Heavy Machinery Service Corporation was officially established in 2013, entering the field of special heavy machinery transportation and lifting installation engineering. Actively participating in various major construction and engineering projects for both national and private enterprises, we continuously improve our technology and strive for excellence, laying a solid foundation for Giant's development.

With the advancement of industrial construction and technology, clients' demands for transportation have evolved beyond simple cargo flow. They now require safe, fast, high-precision transportation, and professional installation engineering. Giant, driven by the goal and ideal of sustainable operations, provides comprehensive turnkey engineering transportation services. This includes investigation, planning, feasibility assessments, detailed design, and the planning of economical and effective operational methods. Our professional team and advanced lifting and transportation equipment ensure the safe and reliable completion of every task, earning the trust of our clients.

In recent years, with the rise of power generation projects in Taiwan, Giant has not only secured a significant market share in offshore wind power transportation and installation but has also been involved in the construction of new units for Taiwan Power Company's thermal power plants. Utilizing our own large-scale professional lifting equipment and heavy machinery transportation equipment, Giant has established a leading position in the industry with our know-how, providing integrated turnkey logistics and installation services. The numerous offshore and onshore wind turbines standing tall along Taiwan's western coast, as well as the multiple combined-cycle units in the northern, central, and southern regions of Taiwan Power Company, are testaments to our professional expertise and Giant's contribution to the development of the nation's clean energy industry.

**Giant is headquartered in Hsinchu, with business operations established in Taichung and Kaohsiung**

# 3

**Business  
Locations**

# 3

**Site in  
Taichung**

# 2




**Site in  
Kaohsiung**



**Kaohsiung Office** .....

**Taichung Office** .....

**Hsinchu  
Head Office** .....

-  Head Office and Major Locations
-  Taichung Site Distribution
-  Kaohsiung Site Distribution

## 1.2 Key Products and Service Chain

Giant is committed to providing project-customized services, ensuring that our clients' missions are accomplished. We strive to offer engineering-based design, research and development, and resource integration services. By leveraging innovative heavy machinery technology and equipment, we focus on creating customized solutions that meet safety standards and offer economic benefits. Our business scope includes heavy equipment transportation, lifting and positioning project engineering, equipment rigging and installation, and comprehensive turnkey engineering logistics and lifting services.

Our main business projects encompass the installation and maintenance of wind turbines, lifting and transportation of power generation equipment, transportation and lifting of gas equipment, logistics transportation, unpacking, positioning, rental of high-altitude work vehicles and cranes, lifting and transportation of precision equipment for electronics factories, special lifting and suspension engineering, and marine and offshore engineering.



### 1 Wind Farm Projects

Giant has extensive experience in the design and construction of onshore wind farm projects, undertaking various wind turbine equipment lifting, positioning, and storage base planning. With Giant's ingenious analysis and planning, all kinds of rugged and challenging terrains can be transformed into safe passageways for oversized equipment. As the scale of offshore wind farms continues to expand, the experience in design and construction becomes particularly crucial in addressing the various constraints associated with the transportation and storage of large wind turbines and foundations. Supported by a top-notch technical team, Giant's professional capabilities and outstanding performance have been widely recognized by both domestic and international clients.

### 2 Heavy Transport

Transporting colossal and extraordinary cargo is our specialty, mastering the movement of massive industrial machinery, construction materials, equipment, marine vessels, and key components for major public infrastructure. Our team meticulously examines each cargo's technical details to seamlessly merge theoretical calculations with real-world solutions, ensuring an unparalleled blend of precision and efficiency in every transport operation.

### 3 Rigging & Installation

The operation of relocating and positioning heavy equipment is like using softness to overcome strength. In situations where factory floors or confined spaces present numerous limitations, through professional engineering design and the use of various specialized equipment such as gantry cranes or push-pull devices, as well as overhead lifting equipment. These tools allow us to precisely and safely move extra-large and heavy cargo, such as generators or transformers in a 3d indoor space to their designated installation locations.

### 4 Heavy Lifting

Heavy lifting is not just about power - It is about method design, control, attention to detail, and problem-solving skills. We deliver absolute quality from start to finish. Making us the first choice in Taiwan.

### 5 Logistics Management

Giant possesses professional project management capabilities and has sufficient equipment resources. We can also coordinate with partners to tailor logistics solutions for all kinds of goods. Through efficient planning, we execute, move, and store goods, with our comprehensive solutions covering planning, tracking, warehousing handling and transportation activities. With our highest-quality and professional services, we ensure the safe and timely arrival of the valuable cargo entrusted to us by our clients. We transform the most toughest challenges into successful stories, becoming the unsung heroes who repeatedly accomplish the impossible.



## Case Studies



### Project 1

#### Changfang and Xidao Offshore Wind Power Project 2023

Commissioned by the Copenhagen Infrastructure Partners (CIP), Giant undertook the heavy equipment transportation for the CFXD Offshore Wind Power Project. In the Taichung Port area, we assisted in the transportation of the domestically produced blades for the Vestas V174-9.5MW wind turbines. Each blade measures 85 meters in length (approximately 26 stories high). We executed nighttime transportation and other heavy equipment transportation operations, delivering the machinery to the designated storage area for positioning.

01



### Project 2

#### Offshore Wind Power Foundation Construction 2020~2024

Giant assisted Sing Da Marine Structure Corporation (a subsidiary of China Steel Corporation) at the Kaohsiung Qiding Plant in the manufacturing of offshore wind power jacket foundations (with individual finished products weighing over 1,000 tons). We supported the prefabrication, assembly, lifting of semi-finished and finished products, heavy component transportation, and ship handling operations. This project aligns with the government's policy of localizing foundation production.

02

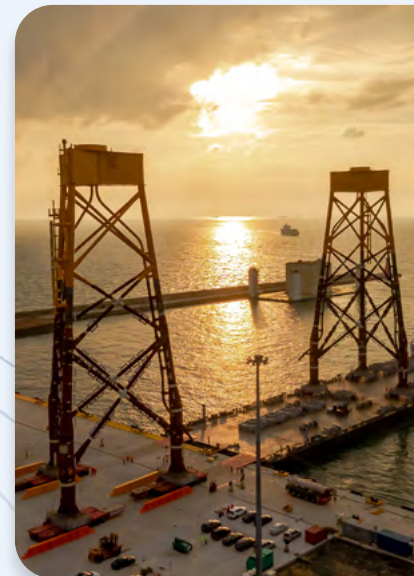


### Project 3

#### Navy Domestic Ship/Submarine Transportation 2023

Utilizing Self-Propelled Modular Transporters (SPMTs), Giant assisted in the transportation of domestically built naval vessels and related heavy equipment within the shipyard.

03



### Project 4

#### Taipei Port South Wharf Pin Pile and Foundation Construction 2020~2023

Giant assisted Century Wind Power Co., Ltd. at the Taipei Port South Wharf facility, utilizing Self-Propelled Modular Transporters (SPMTs) to facilitate the manufacturing and transportation of pin piles and jacket foundations in coordination with the plant's production processes and schedules.

04

## Case Studies



### Project 5

#### Transportation and Lifting of Coldbox and Storage Tank 2022~2023

Giant assisted Air Products San Fu Co., Ltd. and Air Liquide Far Eastern Ltd. in the construction of industrial gas plants in the Hsinchu and Kaohsiung Science Parks. We conducted the planning, design, transportation, and lifting operations of oversized Coldbox units and storage tanks.

05



### Project 6

#### Installation of Gas Turbine Generator at Sun Ba Power Plant 2022~2023

Giant assisted with the land transportation, installation and positioning of gas turbine generators at the Sun Ba Power Plant in Tainan.

06



### Project 7

#### Green Jade Critical Component Offloading and Transportation Operations 2022

Giant undertook the offloading and transportation of critical imported components for the 4,000-ton Green Jade, Taiwan's first locally built large offshore wind turbine installation vessel with a 360-degree rotating crane, at the Port of Kaohsiung. Despite the strict port controls during the COVID-19 pandemic, we efficiently planned and completed the offloading and transportation work.

07



### Project 8

#### Transportation of Wind Turbines for Siemens Gamesa at the Taichung Hub Factory 2022

Giant assisted Siemens Gamesa Renewable Energy in the transportation of wind turbine nacelles from their Taichung plant. This included land transportation, loading and unloading of ships, and barge transportation. We facilitated the transportation of heavy equipment to designated storage areas. The Taichung nacelle plant supplies turbines for Greater Changhua 1 & 2a offshore wind farms.

08



## Case Studies



### Project 9

#### Zhong Neng Offshore Wind Farm Marine Engineering 2022~2023

Giant assisted China Steel Power Corporation in the transportation, lifting, and loading of pin piles for the Zhong Neng Offshore Wind Farm. Utilizing specialized lifting equipment (MTC-15), we conducted the lifting operations of oversized equipment at the Kaohsiung Port, where the berth's load-bearing capacity was insufficient.

09



### Project 10

#### Greater Changhua 1 & 2a Offshore Wind Farms

Giant assisted with the Greater Changhua 1 & 2a Offshore Wind Farms, including the geotechnical improvement civil engineering works at the wind farm marshalling port. The scope of work included the installation of pile storage saddles and the transportation, loading and unloading of a total of 333 pin piles.

10



### Project 11

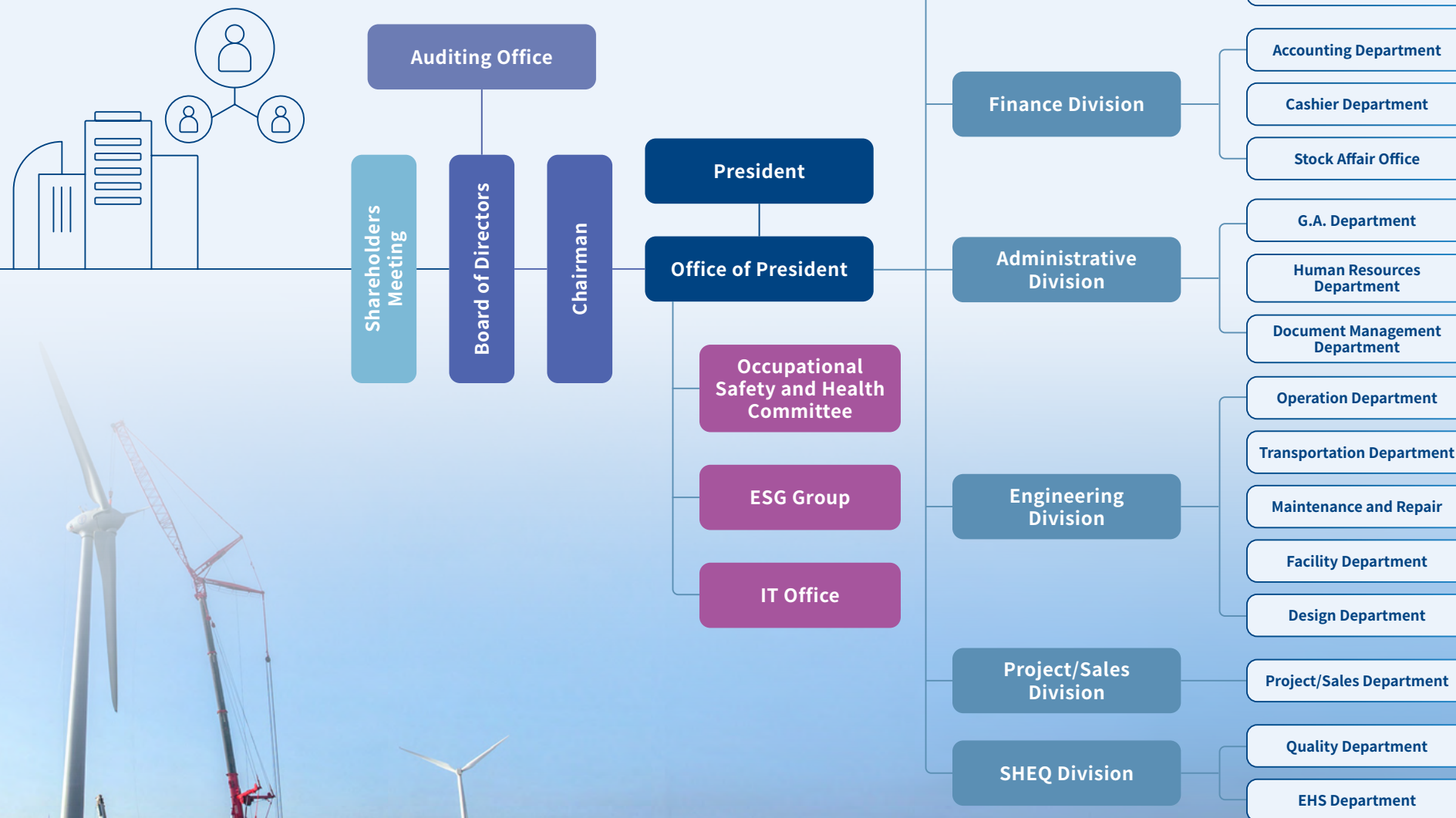
#### Yunlin Offshore Wind Farm

Giant assisted in the construction of the Yunlin Offshore Wind Farm, focusing on the monopile foundations. At the Tainan Anping wind farm marshalling port storage area, we conducted geotechnical improvement civil engineering works, including the installation of foundation storage saddles. Additionally, we performed the loading and unloading operations for the monopile foundations, each weighing over 2,000 tons, using barges for transportation.

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## 1.3 Organizational Structure





## 1.4 Business Overview

### 1.4.1 Business Scope and Professional Engineering Services

Business Type	2023		
	Completion (Cases)	In Construction (Cases)	Total Amount in Construction (NT\$ thousand)
Wind Power	69	8	288,557
General Industry	142	6	372,368
Others	15	0	0
Total	226	14	660,925
Cancellation of Fossil Fuel-Related Projects in Construction		0	0

Low-Carbon and Environmental Engineering	2023
Number of Low-Carbon and Environmental Engineering Projects <sup>1</sup>	77 Cases
Ratio of Low-Carbon and Environmental Engineering Projects	32.08%

Note 1: Includes projects related to renewable energy, water reclamation plants, wastewater treatment, air pollution improvement, and public transportation.

### 1.4.2 Key Operational Performance

Aspects	Items	2023	
Economy	Total Assets	1,877,348	NT\$ thousand
	Debt-to-Asset Ratio	29.4	%
	Return on Assets (ROA)	23.4	%
	Earnings per Share (EPS)	9.86	NT\$
	Capital	455,620	NT\$ thousand
	Revenue	1,217,280	NT\$ thousand
	Pre-Tax Net Income	437,775	NT\$ thousand
	Income Tax Expense (Benefit)	71,218	NT\$ thousand
	Greenhouse Gas Emissions (Scope 1 and Scope 2)	797.9673	Metric tons CO <sub>2</sub> e
Society	Greenhouse Gas Emissions (Scope 3)	293.5160	Metric tons CO <sub>2</sub> e
	Information Security Expenditure	686	NT\$ thousand
	Total Employee Training Hours	2,511	HR
	Total Employee Training Expenditure	1,075	NT\$ thousand
	Total Employee Benefits Expense	292,952	NT\$ thousand
	Social Welfare Expenditure	89	NT\$ thousand
	Ocean Beach Cleanup and Waste Collection	495	KG

## 1.4.3 International Certifications and Awards



**ISO 9001:2015**  
Quality Management Systems



**ISO 14001:2015**  
Environmental  
Management Systems



**ISO 45001:2018**  
Occupational Health  
and Safety Management Systems

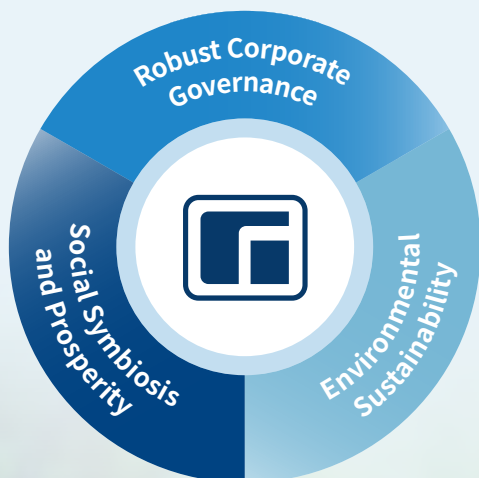
# Sustainable Operations and Management

With a professional engineering approach, we translate the concept of sustainability into concrete actions. Through our actions, we demonstrate our commitment to environmental stewardship. By implementing effective corporate systems, we ensure robust corporate governance. Simultaneously, we actively engage in community and social activities, striving to promote social harmony and prosperity. With a consistently pragmatic attitude, Giant aims to achieve business development while practicing sustainability, and to contribute to the sustainable development of our land.

- 
- A large-scale photograph of a wind turbine under construction. A red lattice boom crane is positioned at the base of the turbine, lifting a large white blade into place. The turbine's nacelle and other blades are visible against a clear blue sky with scattered white clouds. The ground is a flat, grassy field with some distant hills and another wind turbine visible on the horizon.
- 2.1 Policies and Guidelines
  - 2.2 Giant Aligning with Global Sustainable Development <sup>SDG</sup>
  - 2.3 Stakeholder Communication
  - 2.4 Material Sustainability Issues



## 2.1 Policies and Guidelines



### 2.1.1 ESG Sustainability Policy

Integrating sustainable development into our corporate culture, Giant views it as an indispensable part of our company. By combining our core corporate values of "sincerity, integrity, and expertise" with the United Nations Sustainable Development Goals (SDGs), we have developed an enterprise management philosophy that merges business concepts with sustainable missions.

On the path to practicing sustainability, Giant pragmatically promotes three key areas of "Robust Corporate Governance," "Social Symbiosis and Prosperity" and "Environmental Sustainability" to continuously drive sustainable development. With a professional and practical engineering approach, Giant translates these concepts into concrete actions, steadily

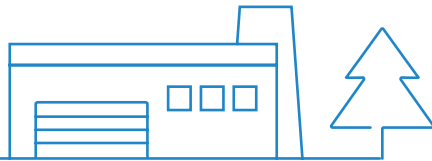
achieving our sustainable management goals. Additionally, by aligning with the UN SDGs and our industry characteristics, we continuously implement and promote sustainable actions across multiple dimensions, including economics, environment, human rights, and ethical business practices.

Giant's sustainability actions are not only focused on operational changes. In addition to ongoing internal reforms in line with sustainable operation guidelines, Giant emphasizes close interaction and communication with suppliers, partners, and stakeholders. Through deep collaboration with suppliers, partners, and the value chain, Giant creates more value for its stakeholders in areas such as environment, society, and corporate governance.



## 2.1.2 Sustainability Promotion Unit

Giant firmly believes in the value of sustainable development and established the Sustainability Development Group (ESG Group) in 2023. This group is primarily responsible for formulating Giant's sustainability policies, systems, or related management guidelines and specific promotion plans. The Board of Directors serves as the supervisory management unit, with the President acting as the convener. The President's Office is the governing body. Under this group, sub-groups focused on climate change risk management, sustainable development, energy conservation and carbon reduction, carbon neutrality, social responsibility, and employee care are established. These sub-groups collectively execute corporate social responsibility and sustainable development operations. The group members include colleagues from various professional fields such as administration, finance, procurement, engineering, project/sales, and SHEQ, which facilitates cross-departmental communication and coordination.



In 2023, the Giant ESG Group has been actively promoting community service and social contribution activities, as well as collecting information on the company's sustainable development. The group has assisted in formulating corporate sustainable management policies and guidelines. In terms of corporate governance, Giant emphasizes transparency, integrity, and risk management policies, establishing a robust corporate operating structure. In addition to efforts in social sustainability and corporate governance, the group members have also been actively promoting environmental protection practices, organizing employee beach cleaning activities, and taking action to respond to environmental protection. Giant, through the ESG Group, continuously arranges internal corporate sustainability education and training courses. This year, the company has initiated the organizational greenhouse gas inventory (ISO 14064-1:2018) to reduce global warming. In collaboration with professional consulting firms, Giant has conducted an in-depth analysis of the

company's significant greenhouse gas emissions, identified major emission sources, and formulated climate risk management policies and net-zero emission promotion measures and targets.

Through the efforts of ESG Group, Giant is steadily and progressively advancing its corporate sustainability goals, integrating policies such as reducing greenhouse gas emissions, minimizing environmental impact, strengthening corporate governance, and promoting social welfare into its daily operations. These initiatives are being implemented through concrete actions to realize our sustainability objectives. By deeply integrating sustainability concepts with corporate development, Giant aims to establish a corporate culture and ecosystem that harmonizes environmental, social, and business operations.

## 2.2 Giant Aligning with Global Sustainable Development (SDGs)

In accordance with Giant's sustainability policies and management philosophy, and through the efforts of ESG Group, Giant is taking concrete actions to fulfill our sustainability mission. We are also aligning with the United Nations' "Sustainable Development Goals (SDGs)" by incorporating the SDGs into Giant's corporate sustainability policy blueprint, and diligently planning and implementing sustainability objectives.



### SDG 3 GOOD HEALTH AND WELL-BEING

#### ENSURE HEALTHY LIVES AND PROMOTE WELL-BEING FOR ALL AT ALL AGES

In modern society, individual physical and mental health has become an issue that cannot be overlooked. Giant advocates for the enhancement of overall societal health without being affected by their disadvantaged status of economic, social or others. Giant is committed to providing material and economic support to vulnerable populations and organizes community blood donation activities to encourage employee and local resident participation, thereby enhancing the health and well-being of local communities.



### SDG 4 QUALITY EDUCATION

#### ENSURE INCLUSIVE AND EQUITABLE QUALITY EDUCATION AND PROMOTE LIFELONG LEARNING OPPORTUNITIES FOR ALL

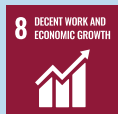
Education is the cornerstone of human societal development, and Giant strongly supports initiatives aimed at enhancing educational quality, promoting equal access to education, and advocating for lifelong learning. Giant collaborates with various academic institutions to co-organize professional competitions, rewarding innovation, research, and technical expertise among university students. Additionally, through assistance to disadvantaged children, Giant promotes the ideals of social equity and educational equality.



### SDG 7 AFFORDABLE AND CLEAN ENERGY

#### ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL

Giant is committed to promoting affordable clean energy, providing high-quality, reasonably priced services in the transportation and installation of wind turbines, and collaborate with numerous international partners to promote the wind power industry and energy greening initiatives in Taiwan. We are dedicated to contributing to the flourishing development of the green energy sector.



### SDG 8 DECENT WORK AND ECONOMIC GROWTH

#### PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL

Giant advocates for providing a friendly, safe working environment, reasonable compensation and benefits, and employment opportunities for young people. Through training, management, and the implementation of occupational health and safety measures, as well as other employee compensation and benefits initiatives, Giant is committed to creating a safer, more professional, and friendlier workplace environment. This enables employees to work with peace of mind and in good health.



### SDG 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

#### BUILD RESILIENT INFRASTRUCTURE, PROMOTE INCLUSIVE AND SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION

The achievement of SDG9 contributes to economic growth, the practical application of technology, and social development. Giant, through continuous research and development and innovative technologies, is committed to providing low-environmental-impact, reliable, and sustainable construction. We strive to contribute to the sustainable development of social industries and infrastructure.



### SDG 11 SUSTAINABLE CITIES AND COMMUNITIES

#### MAKE CITIES AND HUMAN SETTLEMENTS INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE

Establishing cities and villages with disaster resilience and overall resilience in various aspects is indispensable in the face of future climate change scenarios. Giant aims to contribute to the transformation and development of Taiwan's towns and cities into more sustainable and resilient communities through our efforts in green energy and sustainable industries.



### SDG 12 RESPONSIBLE CONSUMPTION AND PRODUCTION

#### ENSURE SUSTAINABLE CONSUMPTION AND PRODUCTION PATTERNS

Giant advocates for promoting green and sustainable production methods, aiming to achieve a green and sustainable business operating model in the future by increasing energy and resource efficiency, reducing waste in engineering projects, and developing low-environmental-impact technologies.



### SDG 13 CLIMATE ACTION

#### TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS

The impacts of climate change have increasingly affected human life in recent years, making mitigation and adaptation actions imperative. Giant aims to reduce the harm caused by climate change through the management and reduction of greenhouse gas emissions, climate-related risk management, and support for the renewable energy industry. By taking these actions, we strive to mitigate and adapt to potential climate-related risks, becoming a sustainably operated enterprise.



### SDG 14 LIFE BELOW WATER, SDG 15 LIFE ON LAND

#### CONSERVE AND SUSTAINABLY USE THE OCEANS, SEAS AND MARINE RESOURCES FOR SUSTAINABLE DEVELOPMENT

#### PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS

A significant portion of the resources used in human development is derived from nature. Preserving biodiversity and safeguarding natural ecosystems is not only crucial for the preservation of biological and natural environments but also for ensuring the sustainability of human development. Giant expresses its support for ecological conservation through activities such as beach cleanups and beach adoption programs. We also aspire to contribute more to the conservation of marine and terrestrial ecosystems in the future.



## 2.3 Stakeholder Communication

While implementing and planning the company's sustainability policies and goals, Giant continuously listens to and considers the opinions of its stakeholders. We are committed to ongoing communication with stakeholders and place a strong emphasis on their interests. Through communications between company department members and stakeholders, and the collection of diverse communication opinions by the ESG Group, we compile and prepare this report. Communication is conducted through various methods, including but not limited to questionnaire surveys, telephone calls, in-person meetings, video conferencing, and email, to understand the concerns of stakeholders and respond to relevant issues.

### 2.3.1 Stakeholder Identification

Giant, through the efforts of the ESG Group, has its members refer to industry best practices and invites various departments within the company to identify stakeholders who are affected by or have an impact on Giant. Based on the AA1000 Stakeholder Engagement Standard (AA1000 SES), the company identifies its primary stakeholders by considering the characteristics of dependency, responsibility, influence, diversity, and concern. The company then addresses the key issues raised by these stakeholders. The primary stakeholders identified by Giant include employees, shareholders, suppliers or contractors, customers or trading partners, banks and insurance companies, and collaborating personnel.

### 2.3.2 Stakeholder Communication Channels and Effectiveness

Giant establishes open and direct communication channels to effectively engage with stakeholders and fully incorporate diverse opinions. Giant continuously engages regular and ad-hoc communication with stakeholders to better understand their needs and concerns regarding sustainability issues. The ESG Group compiles these opinions and provides feedback to senior management. Through continuous communication with stakeholders, the key issues of concern to primary stakeholders become an important basis for Giant's overall sustainability strategy.





## Employee



## Shareholder



## Suppliers & Contractors

Issues of Concern	Communication Channels/Frequency	Key Communication Achievements in 2023
<ul style="list-style-type: none"> <li>1.4 Business Overview</li> <li>5.1 Talent Development and Employment</li> <li>5.2 Workplace Safety and Health Management</li> <li>5.3 Workplace Happiness and Employee Care</li> <li>5.4 Labor Equality</li> </ul>	<ul style="list-style-type: none"> <li>Employee Performance Evaluation / Annually</li> <li>Company Intranet / Irregularly</li> <li>Employee Welfare Committee / Irregularly</li> <li>Occupational Safety and Health Committee / Quarterly</li> <li>Company Mailbox / Irregularly</li> <li>Employee Education and Training / Irregularly</li> </ul>	<p>To ensure the safety of employees in the workplace, the Occupational Safety Committee conducts educational training and safety drills on an irregular basis.</p> <p>This year, a total of 234 employee training sessions were conducted, amounting to 2,511 hours.</p> <p>To care for employee welfare and rights, the Employee Welfare Committee also organizes related welfare activities. This year, the total expenditure on employee welfare amounted to NT\$ 292,952,000.</p>

Issues of Concern	Communication Channels/Frequency	Key Communication Achievements in 2023
<ul style="list-style-type: none"> <li>1.4 Business Overview</li> <li>4.1 Climate Change Response</li> <li>4.2 Energy and Emissions</li> <li>5.1 Talent Development and Employment</li> <li>5.2 Workplace Safety and Health Management</li> <li>5.3 Workplace Happiness and Employee Care</li> <li>5.4 Labor Equality</li> </ul>	<ul style="list-style-type: none"> <li>Company Website / Irregularly</li> <li>Annual General Meeting of Shareholders / Annually</li> <li>Financial Report / Annually</li> <li>Extraordinary General Meeting of Shareholders / Irregularly</li> </ul>	<ul style="list-style-type: none"> <li>Company Financial Statements and Annual Reports</li> <li>Shareholder Meetings</li> </ul>

Issues of Concern	Communication Channels/Frequency	Key Communication Achievements in 2023
<ul style="list-style-type: none"> <li>1.4 Business Overview</li> <li>4.1 Climate Change Response</li> <li>4.2 Energy and Emissions</li> <li>5.1 Talent Development and Employment</li> <li>5.2 Workplace Safety and Health Management</li> <li>5.3 Workplace Happiness and Employee Care</li> <li>5.4 Labor Equality</li> </ul>	<ul style="list-style-type: none"> <li>Company Website / Irregularly</li> <li>Business Discussions / Irregularly</li> <li>Organization of Workshops / Irregularly</li> <li>Occupational Safety Sharing Activities / Irregularly</li> <li>Meetings with Partner Organizations / Irregularly</li> </ul>	<p>Implementation and coordination of site safety and health management, labor occupational safety and health management regulations, control of mechanical equipment entry, control of operating personnel, emergency evacuation methods and training, etc.</p>





## Customers or Trading Partners



## Banks and Insurance Companies



## Collaborating Personnel

Issues of Concern	Communication Channels/Frequency	Key Communication Achievements in 2023
<ul style="list-style-type: none"> <li>• 1.4 Business Overview</li> <li>• 4.1 Climate Change Response</li> <li>• 4.2 Energy and Emissions</li> <li>• 5.1 Talent Development and Employment</li> <li>• 5.2 Workplace Safety and Health Management</li> <li>• 5.3 Workplace Happiness and Employee Care</li> <li>• 5.4 Labor Equality</li> </ul>	<ul style="list-style-type: none"> <li>• Company Website / Irregularly</li> <li>• Business Discussions / Irregularly</li> <li>• Organization of Workshops / Irregularly</li> <li>• Occupational Safety Sharing Activities / Irregularly</li> </ul>	<p>This year, several Safety Community occupational safety activities were held at client sites to ensure the safety of operations at client sites.</p>

Issues of Concern	Communication Channels/Frequency	Key Communication Achievements in 2023
<ul style="list-style-type: none"> <li>• 1.4 Business Overview</li> <li>• 4.1 Climate Change Response</li> <li>• 4.2 Energy and Emissions</li> <li>• 5.1 Talent Development and Employment</li> <li>• 5.2 Workplace Safety and Health Management</li> <li>• 5.3 Workplace Happiness and Employee Care</li> <li>• 5.4 Labor Equality</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Report / Annually</li> <li>• Company Website / Irregularly</li> <li>• Correspondence / Irregularly</li> </ul>	<p>Company Financial Statements and Related Banking Business Communications</p>

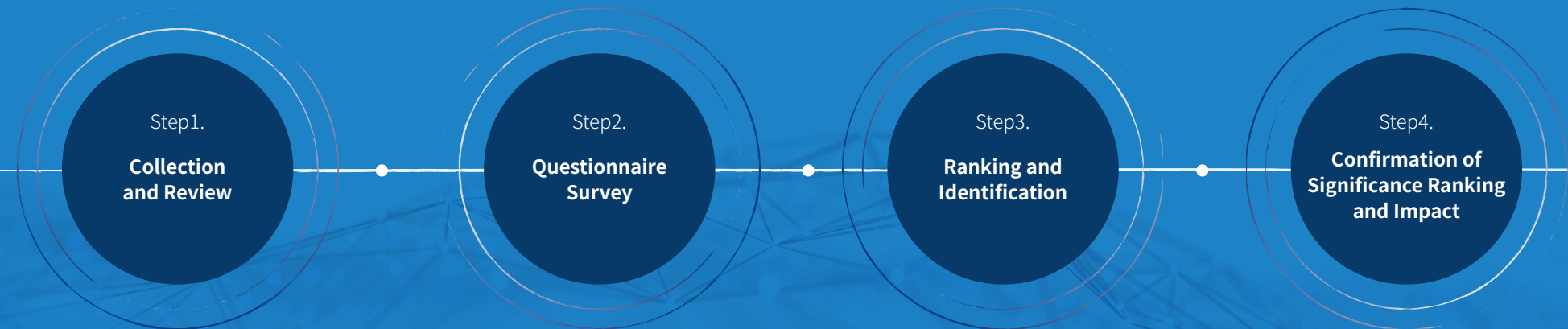
Issues of Concern	Communication Channels/Frequency	Key Communication Achievements in 2023
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## 2.4 Material Sustainability Issues

### 2.4.1 Materiality Identification Process <sup>GRI</sup>

Referencing the GRI Standards and listening to the opinions of internal and external experts, Giant compiles and develops a library of important and relevant sustainability issues. Through questionnaire communication, we understand the primary concerns of stakeholders regarding Giant's sustainability issues. By comprehensively analyzing the impact of various sustainability issues on the company's operations and analyzing the 358 questionnaires completed by stakeholders, we created a materiality matrix. This process identified the company's key sustainability issues, which include "Occupational Health and Safety," "Labor Relations," "Training and Education," "Labor/Management Relations," "Economic Impacts of Climate Change," "Forced or Compulsory Labor," "Economic

Performance," and "Air Pollution Management." Given the nature of our industry, the issue of "Air Pollution Management" is not applicable. After assessing the company's actual operating situation and the implementation of sustainability development goals and policies, "Energy Management" was included as a key sustainability issue. In total, 8 key sustainability issues were identified for 2023. To enhance the quality of sustainability information disclosure, Giant will conduct annual reviews and adjust the key sustainability disclosure issues to align with international sustainability trends and the company's operating conditions.



Referencing the GRI Standards and combining Giant's development vision and operational status, we compiled a sustainability issue library focusing on economic, environmental, and social sustainability issues. This resulted in a list of 34 sustainability issues.

We conducted a questionnaire survey among internal stakeholders to evaluate their level of concern for each sustainability issue.

A total of 358 questionnaires were collected from internal and external stakeholders. The analysis of significant issues was conducted using weighted calculations based on stakeholder importance.

Based on the analysis results, a materiality matrix was created to rank the significance of sustainability issues. Considering the company's industry characteristics and international trends, relevant issues were excluded or added. This process identified a total of 8 significant sustainability disclosure topics.



## Giant's Sustainability Issues List



### Economic

1. Economic Performance
2. Economic Impacts of Climate Change
3. Market Presence
4. Indirect Economic Impacts
5. Procurement Practices
6. Anti-Corruption
7. Anti-Competitive Behavior
8. Tax



### Environmental

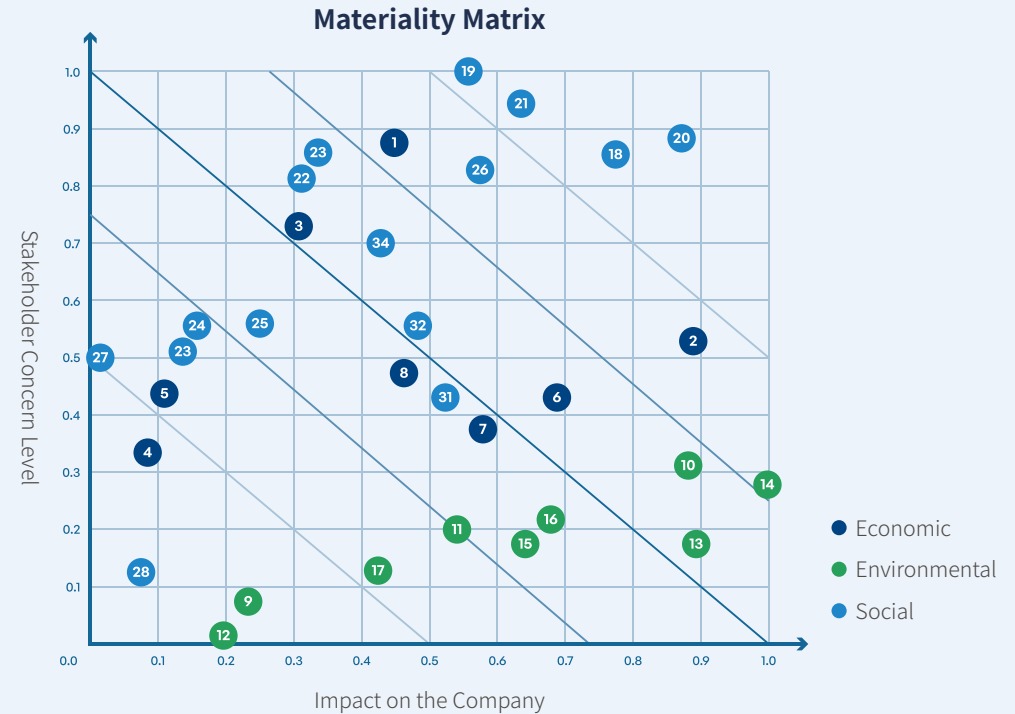
9. Materials Management
10. Energy Management
11. Water Management
12. Biodiversity
13. Climate Change Adaptation
14. Air Pollution Management
15. Wastewater
16. Waste Management
17. Supplier Environmental Assessment



### Social

18. Labor Relations
19. Labor/Management Relations
20. Occupational Health and Safety
21. Training and Education
22. Employee Diversity and Equal Opportunity
23. Non-Discrimination
24. Freedom of Association and Collective Bargaining
25. Child Labor
26. Forced or Compulsory Labor
27. Security Practices
28. Indigenous Rights
29. Local Communities
30. Supplier Social Assessment
31. Public Policy
32. Customer Health and Safety
33. Marketing and Labeling
34. Customer Privacy

## Identified Material Sustainability Issues



## Giant's 8 Material Issues



Economic Impacts of Climate Change



Occupational Health and Safety



Labor Relations



Energy Management



Labor/Management Relations



Forced or Compulsory Labor



Economic Performance







Training and Education

## 2.4.2 Material Issues and Value Chain GRI

### Category - Governance

▲ Actual Impacts ○ Potential Impacts

Item	Major Topic	Measures for Actual/Potential Impacts	Scope of Value Chain Impact	SDGs	GRI	Response Sections/ Management Policies
1	Economic Performance	Our company closely serves the energy-related industries, facing the ever-evolving construction technologies and precise advanced construction demands of the energy sector. Giant continuously enhances its professional capabilities, introducing the most advanced international construction technologies and equipment, and providing the latest and customized heavy-duty transportation and lifting services to maintain the company's leading market position.	▲	 	GRI 201	1.2 Key Products and Service Chain 1.4 Business Overview
2	Climate Economic Impact	Giant conducts regular carbon emission assessments to quantify the company's overall greenhouse gas emissions, control carbon emissions, and strive to reduce environmental burdens. At the same time, the company actively invests in green economic development to create sustainable corporate value.	○	 	GRI 201	4.1 Climate Change Response

### Category - Environment

▲ Actual Impacts ○ Potential Impacts

Item	Major Topic	Measures for Actual/Potential Impacts	Scope of Value Chain Impact	SDGs	GRI	Response Sections/ Management Policies
3	Energy Management	Through greenhouse gas audits, we identify emission hotspots, find opportunities for carbon reduction, and aim to adopt environmentally friendly equipment and vehicles, promote energy efficiency improvements, and even use alternative energy sources (such as biofuels or electric equipment) to reduce corporate carbon emissions and enhance energy use efficiency.	○	 	GRI 302	4.2 Energy and Emissions

## Category - Social

▲ Actual Impacts ○ Potential Impacts

Item	Major Topic	Measures for Actual/Potential Impacts	Scope of Value Chain Impact	SDGs	GRI	Response Sections/ Management Policies
4	Labor Relations	Facing an increasingly challenging labor market, Giant chooses to invest in cutting-edge fields, continuously attracting talent, and serving the market with the most advanced and customized construction technologies. We provide colleagues with the most professional and innovative technical training, establishing a comprehensive personnel training system to ensure a complete career experience for employees and continuously recruiting professional talent. At the same time, the company provides relevant employee welfare policies to care for the physical and mental well-being of personnel, cultivate human capital, and lead the company forward.	▲		GRI 401	5.1 Talent Development and Employment 5.3 Workplace Happiness and Employee Care 5.4 Labor Equality
5	Labor-Management Relations	The company complies with the Labor Standards Act and related labor laws, providing employees with comprehensive professional protection. Additionally, we offer relevant welfare policies and career training to ensure that, beyond basic labor law compliance, we can care for the physical and mental well-being of employees and create a more friendly and equal workplace environment, safeguarding employee rights.	○		GRI 402	5.1 Talent Development and Employment 5.3 Workplace Happiness and Employee Care 5.4 Labor Equality
6	Occupational Health and Safety	Giant is meticulous in ensuring safety in construction and workplace health, establishing comprehensive systems and education and training policies. Through the Environmental and Occupational Safety and Health (EOSH) management system, we have established an accident reporting mechanism and regularly review workplace safety conditions to ensure the safety of the working environment. We also conduct occupational safety and health education and training to enhance employees' ability to respond to emergencies. Additionally, we periodically organize Safety Community activities, working together with various work partners to strengthen occupational safety and health and environmental protection training on construction sites.	○	 	GRI 403	5.2 Workplace Safety and Health Management 5.3 Workplace Happiness and Employee Care
7	Training and Education	To maintain market competitiveness, employee skill training is indispensable. Giant is committed to cultivating human capital through policies and objectives. From training new employees to developing leadership cadres, and from professional skills to leadership ability training, Giant offers a series of educational training programs to enhance personnel capabilities. In the field of heavy-duty transportation, we continuously improve, aiming for the most advanced, best, and leading construction technologies and quality, and continuously provide our most customized services in the energy industry.	○	  	GRI 404	5.1 Talent Development and Employment 5.2 Workplace Safety and Health Management
8	Forced or Compulsory Labor	Compliance with regulations and continuous improvement are major commitments of Giant's occupational safety and health management. We establish management policies to prevent illegal labor practices and, through internal employee training, eliminate illegal workplace violations. This helps prevent illegal activities and ensures workplace equality and employee welfare.	○		GRI 409	5.2 Workplace Safety and Health Management



# Corporate Governance

"Integrity: We strive to fulfill our commitments to customers, shareholders, and partners with a steadfast and diligent work ethic. By doing so, we build trust in the company, strengthen our integrity in operations, and enhance our brand value."

- 3.1 Strengthening the Role of the Board of Directors
- 3.2 Ethical Corporate Management
- 3.3 Information Security Management
- 3.4 Risk Management Policy

## 3.1 Strengthening the Role of the Board of Directors

### 3.1.1 Effectiveness of Board Operations

**3** Directors   **2** Supervisors   **6** Board of Directors Meetings

As of the end of 2023, the current fifth term of the Board of Directors is composed of 3 directors, and the company has appointed 2 supervisors who actively participate in meetings and perform their supervisory duties. The Board of Directors holds regular meetings to hear reports on the operational status of various units and to make decisions on important operational policies and decisions. In 2023, a total of 6 Board of Directors meetings were held.

During 2023, Giant experienced both the fourth and fifth terms of the Board of Directors. In 2023, the fourth term of the Board of Directors held three meetings, with a 100% attendance rate for directors and an 83.3% attendance rate for supervisors. The fifth term of the Board of Directors held three meetings, with a 100% attendance rate for directors and a 66.7% attendance rate for supervisors. All board members attended all meetings, demonstrating the practical implementation of the board's functions and the company's solid management.

The evaluation of the Board of Directors' performance is conducted in accordance with Giant's "Rules for Performance Evaluation of Board of Directors". Giant conducts an internal evaluation of the Board of Directors annually, with the evaluation scope covering the entire Board of Directors and individual directors.

**Board Meeting Attendance**

4th		5th	
Directors	Supervisors	Directors	Supervisors
100%	83.3%	100%	66.7%

The evaluation methods include self-assessment by the Board of Directors, self-assessment by individual directors, peer evaluation, and the appointment of external professional institutions and experts to conduct evaluations using questionnaires. The evaluation results are presented in the annual report and serve as a reference for the selection, nomination, and compensation of directors. The relevant evaluation procedures should be disclosed on the company's website, and the performance evaluation indicators are as follows.





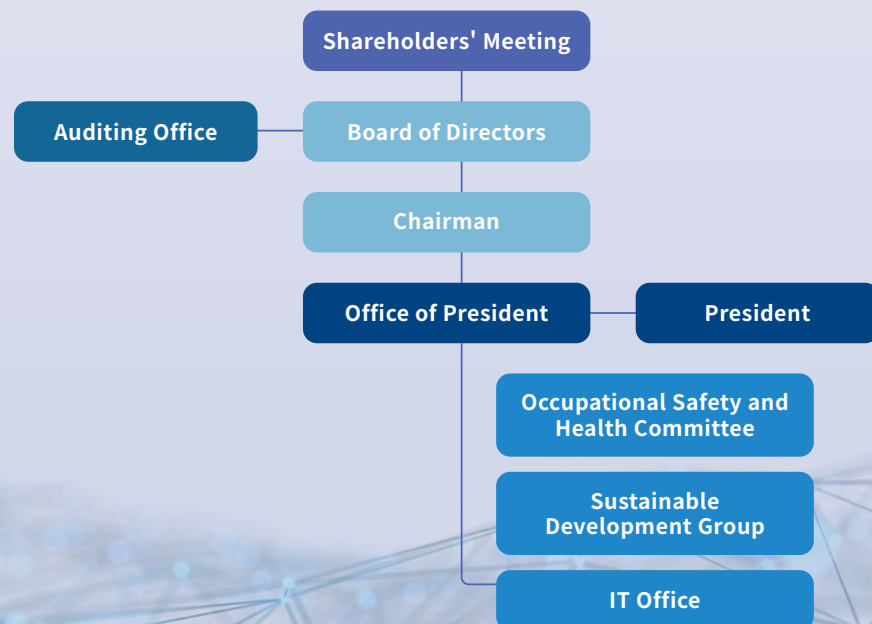
## 3.1.2 Diversity and Professionalism of the Board of Directors

The current members of Giant's Board of Directors possess extensive backgrounds in transportation and engineering, along with relevant board leadership experience and capabilities. The board members have deep expertise in their respective fields, with professional backgrounds covering: onshore and offshore wind power industries, offshore wind power foundation construction, transportation of oversized and overweight equipment, container transportation, maritime transportation, semiconductors, panel and cleanroom precision instrument transportation, large-scale public infrastructure projects, petrochemical/refinery energy industries, nuclear/thermal power plant construction, and renewable energy development. With their diverse expertise and experience, the board members bring a variety of perspectives and insights to Giant's business development, sustainable operations planning, and future sustainability pathways. The board members' deep professional capabilities and leadership experience enable Giant to continue growing and developing in a sustainable, stable, diverse, and specialized manner.

## 3.1.3 Corporate Governance Structure and Functional Committees

To strengthen corporate governance, the company has established an Internal Audit Department to effectively monitor and review the effectiveness of internal control processes, thereby enhancing sustainable operational capabilities. The department also provides timely recommendations for optimizing internal control systems, ensuring a comprehensive corporate governance structure and capabilities. Additionally, the company has established an Occupational Safety and Health Committee, responsible for addressing safety and health issues, proposing solutions, arranging internal and external training for occupational safety, and conducting safety education courses. This committee plays a crucial role in enhancing workplace safety and the safety of construction sites, serving as the overarching unit for employee safety and operational security. Workplace and operational safety are fundamental to the company's sustainable development and stable growth.

### Composition and Responsibilities of Functional Committees



Department	Composition	Departmental Responsibilities	Meeting Frequency
<b>Auditing Office</b>	Auditing and evaluating the effectiveness of internal control systems in various departments, and providing improvement recommendations based on potential deficiencies identified during the inspection and review process. Continuously inspecting and reviewing internal control measures to serve as the basis for the company to revise relevant internal control regulations, thereby becoming an essential capability for the company's sustainable operations.		
<b>Occupational Safety and Health Committee</b>	<ol style="list-style-type: none"> <li>1. Occupational Safety and Health Personnel</li> <li>2. Managers, Supervisors, and Directors of Various Departments</li> <li>3. Engineering and Technical Personnel Related to Occupational Safety and Health</li> <li>4. Medical Personnel Providing Health Services for Workers</li> <li>5. Worker Representatives</li> </ol>	To provide suggestions on the company's proposed safety and health policies, and to review, coordinate, and recommend matters related to safety and health.	Quarterly



## 3.2 Ethical Corporate Management

### 3.2.1 Ethical Corporate Management Philosophy

Giant upholds the corporate philosophy and spirit of "integrity" in its operations, striving to provide comprehensive and professional services. We fulfill our customers' requirements with integrity and diligence, offering safe construction operations, satisfactory service quality, and reasonable pricing standards to achieve Giant's ethical corporate management. We maintain a zero-tolerance policy towards corruption, bribery, and other illegal activities. Within the company, we have established integrity principles and related regulations to ensure that organizational members adhere to ethical standards in their daily business activities. Through internal control system principles, compliance with legal regulations, Giant's procurement ethics principles, occupational safety and health management regulations, and employee behavior guidelines, we ensure that all business operations are transparent and lawful.

In terms of ethical corporate management policies, Giant clearly prohibits the acceptance of bribes, kickbacks, and other improper benefits. We emphasize the protection of confidential information and prohibit the disclosure of confidential procurement and technical information for personal gain, thereby preventing unfair competition and unethical transactions.

Giant also carefully selects its partners, choosing to collaborate with reputable individuals and suppliers or contractors, and strives to prevent any illegal activities during the cooperation period to eliminate corruption and other malpractices. Not only do we continuously strengthen the awareness of integrity among our employees, but Giant also extends this culture to our external partners, requiring them to adhere to ethical standards in every aspect of our cooperation. In selecting partners and suppliers or contractors, Giant values their construction quality, timeline planning, coordination and communication abilities, reasonable pricing, and project safety and health standards. This selection process helps us choose the most suitable suppliers or contractors and partners, ensuring that Giant and its partners can operate with integrity. This is an essential element for Giant to enhance project quality and fulfill customer quality commitments.

### 3.2.2 Compliance with Laws and Regulations

In terms of compliance with laws and regulations, Giant did not encounter any incidents of violating environmental protection laws, labor laws, or gender equality in employment laws that resulted in warnings or fines from regulatory authorities in 2023. Additionally, during the reporting period, the company experienced 4 occupational safety incidents, as detailed in the attached occupational safety incident records. These incidents were appropriately handled in accordance with relevant environmental, health, and safety policies and response measures. Company management showed concern for the recovery of affected employees and strengthened internal communication to prevent future occupational safety hazards.

Occupational Safety Incident Statistics Table	2023
Total Working Hours <sup>⑦</sup>	<b>301,648 Hours</b>
Number of Fatalities <sup>①⑧</sup>	<b>0 Men</b>
OSHA Total Recordable Case	<b>4 Cases</b>
Fatality Rate <sup>③</sup>	<b>0 %</b>
Serious Injury Frequency Rate <sup>④</sup>	<b>0.66 %</b>
OSHA Total Recordable Case Rate (TRCR) <sup>⑤</sup>	<b>2.65 %</b>
Lost Time Incident Rate (LTIR) <sup>⑥</sup>	<b>2.65 %</b>

#### NOTES:

- ① Type of Fatal Accident (A: Collision / B: Fall, Roll / C: Falling Object)
- ② Type of Recordable Accident (B: Fall, Roll 0 / C: Falling Object 1 / D: Cut, Laceration 0 / E: Caught, Crushed 2 / F: Road Traffic Accident During Commute 1)
- ③ Fatality Rate: (Number of Fatalities) \* 200,000 / Total Working Hours
- ④ Serious Occupational Injury Frequency: (Number of Serious Occupational Injuries: Excluding fatalities and disabling injuries that cannot be recovered within six months) \* 200,000 / Total Working Hours

- ⑤ OSHA Total Recordable Case Rate (TRCR): (Total Number of Recordable Incidents, including fatalities, disabling injuries, restricted work, and medical treatment) \* 200,000 / Total Working Hours
- ⑥ Lost Time Injury Rate (LTIR): (Number of Lost Time Injuries, including fatalities and disabling injuries) \* 200,000 / Total Working Hours
- ⑦ Total Working Hours: Calculated based on the number of employees at the end of each month multiplied by the number of statutory working days per month and the standard working hours (8 hours per day)
- ⑧ Number of Casualties: 0

## 3.3 Information Security Management

To prevent unauthorized access, use, control, disclosure, destruction, alteration, or other misuse of the company's information or information systems, and to ensure their confidentiality, integrity, availability, and compliance, while implementing information system security to safeguard Giant's internal data and customer data, in 2023, Giant aimed to obtain ISO 27001 certification. The company actively introduced ISO 27001 information security standards as the policy direction for Giant's information security management. An "Information Security Policy" and related procedural guidelines were established for all employees to follow.

In 2023, Giant did not experience any major security incidents. However, in the promotion and implementation of information security management, the company primarily relied on the establishment of the Information Security Management System (ISMS) and related mechanisms. This involved various aspects such as organizational structure, education and training, asset management, and risk management to manage and protect the company's critical information.

### Information Security Promotion Guidelines

#### Information Security Responsible Unit

In 2023, Giant established the "Information Security Promotion Committee" as the dedicated unit responsible for information security. This committee is tasked with formulating Giant's information security objectives, strategies, and management procedures to enhance the effectiveness of information security management systems. Overall, the Information Security Promotion Committee is responsible for the planning and implementation of all information security activities, including coordination, management, and supervision. The committee is led by the President, who serves as the "Chief Information Security Officer" (CISO), and includes the "Information Security Officer" and members of the "Information Security Audit Team." The CISO is also responsible for appointing members to the "Information Security Execution Team" and the task-oriented "Emergency Response Team." These three teams are responsible for auditing, promoting, executing, and advocating for Giant's information security management system, as well as handling and responding to security incidents. They are indispensable components of Giant's information security management framework.

#### Software and Hardware Control

All computers, servers, and other information equipment used by Giant employees are installed with antivirus software, and regular updates are ensured for operating system patches and virus definitions. The installation and use of unauthorized or non-business-related software are prohibited. The disposal and repair of information equipment and storage media must comply with relevant backup and information destruction regulations. Access to server rooms and information security control areas is subject to access control and item entry/exit regulations.

#### Information Security Incident Reporting Procedure

Giant employees are required to promptly report any security incidents to the responsible unit. The unit will assess whether the incident is a security issue and decide whether to report the findings to the discoverer or escalate the matter to the Chief Information Security Officer. Incidents are classified into four levels based on their severity and the impact on the company. Depending on the severity, the "Business Continuity Plan" may be activated, or the incident may be handled through standard procedures. After the incident is resolved, relevant regulations and operational procedures are reviewed to prevent similar incidents from recurring. Regular statistics and analysis of security incidents are conducted to reduce the frequency and impact of future incidents.

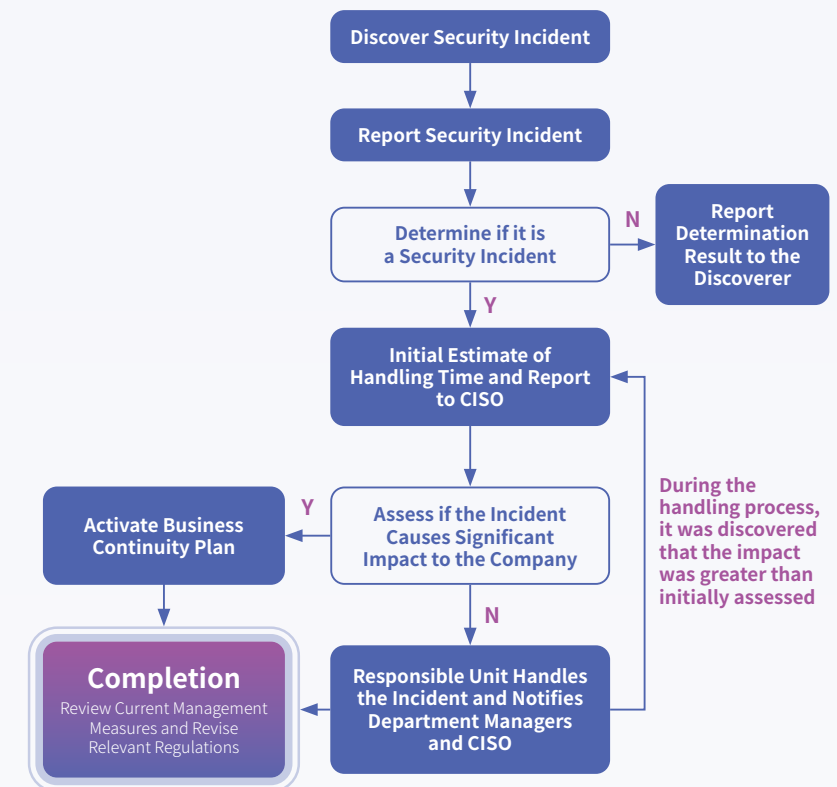
#### Information Security Risk Management

To effectively manage the risks associated with Giant's Information Security Management System (ISMS), the company established the "Risk Assessment and Management Procedure" in 2023. Giant's information assets are identified and classified by the relevant asset management units. The value of these assets is assessed based on their confidentiality, integrity, and availability. A "Risk Assessment Table" is then created to evaluate potential risk events for each type of information asset. Risk values are calculated based on the "Information Asset Value," "Risk Occurrence Probability," and "Impact Level." The acceptable risk values for Giant's information assets are adjusted according to the organization's situation and reviewed by the Information Security Officer before being presented to the Information Security Promotion Committee. Items with risk values exceeding the acceptable level are managed and tracked by the "Information Security Execution Team."

#### Information Security Education and Training

Giant's information security education and training activities are planned by the "Information Security Execution Team." Both internal and external personnel are required to participate in relevant training based on their job responsibilities. In 2023, Giant established the "Personnel Security and Education Training Procedure," which outlines the content, frequency, required training hours, and evaluation standards for information security training courses. The company is actively planning the implementation of these training programs.

### Information Security Incident Reporting and Response Process



## 3.4 Risk Management Policy

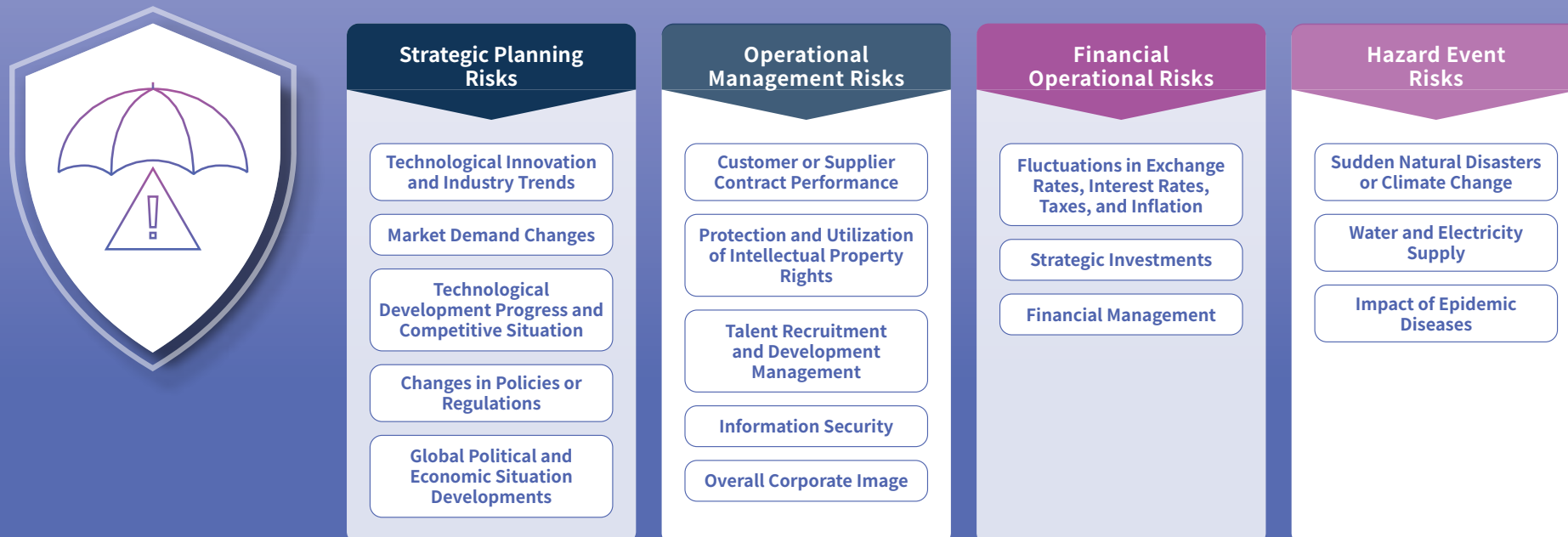
Giant has always upheld the principles of stable operations and sustainable development, recognizing that risk management is a crucial element in ensuring the company's long-term success. To strengthen corporate governance and ensure operational stability, Giant has established the "Risk Management Policy" which serve as the guiding principles for managing various types of risks. This not only represents a commitment to shareholders but also enables the efficient and optimal allocation of the company's operational resources.

### Risk Management Organizational Structure and Responsibilities

In Giant's risk management organizational structure, the Board of Directors plays the role of the highest authority in risk management. The Board not only aims to comply with laws and regulations but also actively promotes and implements overall operational risk management to ensure a clear understanding of the risks faced by the company, thereby safeguarding the effectiveness of risk management. Meanwhile, the Office of President is responsible for organizing and planning the company's overall risk management. The Auditing Office, as an independent unit directly under the Board, is responsible for internal audits to assist the Board and management in examining and reviewing the deficiencies and efficiency of internal control systems, and providing timely improvement suggestions. The responsible departments act as the first line of defense in daily operations, analyzing, monitoring, and preventing risks within their respective areas of responsibility to ensure the effective execution of risk control mechanisms and procedures.

### Scope of Risk Management

The scope of risk management is broad and diverse, and Giant is well aware of its importance. Giant not only carefully addresses strategic planning risks, including technological innovation, industry trends, technological development progress, competitive situations, market demand changes, changes in policies and regulations and global political and economic situation developments, but also focuses on operational management risks, such as customer or supplier contract performance, talent recruitment and development management, , protection and utilization of intellectual property rights, and information security. Additionally, Giant cautiously evaluates and handles financial operational risks, including fluctuations in exchange rates, interest rates, taxes, inflation, strategic investments, and financial management risks. In terms of hazard event risks, Giant is concerned about the potential impact of sudden natural disasters or climate change, water and electricity supply, and epidemic diseases. Giant also pays particular attention to other risks not covered in the aforementioned categories but which could still cause significant losses to the company.





## Risk Management Procedures

Giant has established clear and orderly execution procedures for risk management. The first step in Giant's risk management process is risk identification, where members of each responsible department are tasked with identifying potential risks within their scope of authority. This is followed by risk assessment, where each responsible department must develop appropriate assessment methods to provide a foundation for subsequent risk management processes. Risk monitoring then requires each responsible department to closely monitor potential risks in their respective areas of business. If the assessed risk level is deemed likely to cause damage, response strategies must be proposed and reported to the management committee. Risk response involves measures taken in response to potential risks, where each responsible department

must evaluate and summarize risks and implement appropriate response measures, such as clarifying risk identification, executing evaluation reports, and implementing contingency control plans. Finally, risk reports are prepared and disclosed, with periodic reports on risk status submitted to the Board of Directors for reference in operational management. This is a crucial step in ensuring the effective execution of risk management procedures and guaranteeing that these procedures are Regularly reviewed and improved. This series of procedures forms Giant's risk management mechanism, ensuring that the company can operate normally under controllable risks, flexibly handle various uncertainties in the environment, and achieve continuous growth and sustainable operations.

### Risk Management Process Flowchart



The risk management execution procedures are divided into three levels: responsible departments, management committee, and the Board of Directors. Each responsible department identifies potential risks within its scope of authority, conducts assessments, formulates response and control plans, and reports them. The management committee, chaired by the General Manager or relevant managers, is responsible for the risk assessment and contingency planning of operational plans and projects. Finally, the Board of Directors serves as the highest decision-making body for risk management, approving the company's risk management policies, structure, and establishing a risk management culture within the company.

In response to uncertain factors that may threaten corporate operations or sustainable development, we will have the responsible units collaborate with relevant departments and, if necessary, consult external professional advisors to evaluate risks, propose preventive measures, and take management actions.

The Risk Management Policy, once approved by the Board of Directors, will be formally implemented and continuously revised to ensure the stable practice of the company's sustainable development. The implementation of related risk management measures helps the company prevent potential losses, effectively warn against relevant risks, and formulate effective response measures. The risk management policy effectively assists the company in stabilizing operations, strengthening corporate governance, clarifying the company's operational policies, and providing a clear and effective guideline for resource allocation.



# Environment and Energy Management

In addressing sustainability risks, Giant also seeks transformation opportunities, directly confronting sustainability risks and future challenges and uncertainties. The company evaluates sustainability development trends and explores the possibilities for future operational transformation.

- 4.1 Climate Change Adaptation and Management
- 4.2 Energy and Emissions



## 4.1 Climate Change Adaptation and Management

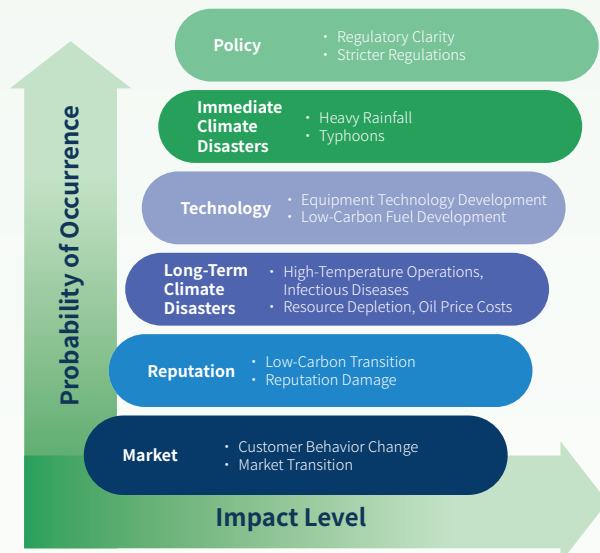
### 4.1.1 Risk and Opportunity Management (TCFD)

#### Climate Governance

Facing extreme climate change, Giant established a ESG Group in 2023 to ensure the company can sustainably and steadily develop in the face of climate change challenges. This also makes climate management policies easier to execute and monitor, while ensuring that climate governance goals align with the company's core values.

#### Climate-Related Risks

Giant also introduced the Task Force on Climate-related Financial Disclosures (TCFD) framework in 2023 to identify operational risks and opportunities through climate risk identification. By referring to international industry sustainability policies, internal discussions, and external expert recommendations, an initial TCFD risk identification process was established. This process reviews the impact of climate change on operations, including risks related to technology, market, government policies, and short-term and long-term climate disasters.



#### Climate Risk Identification

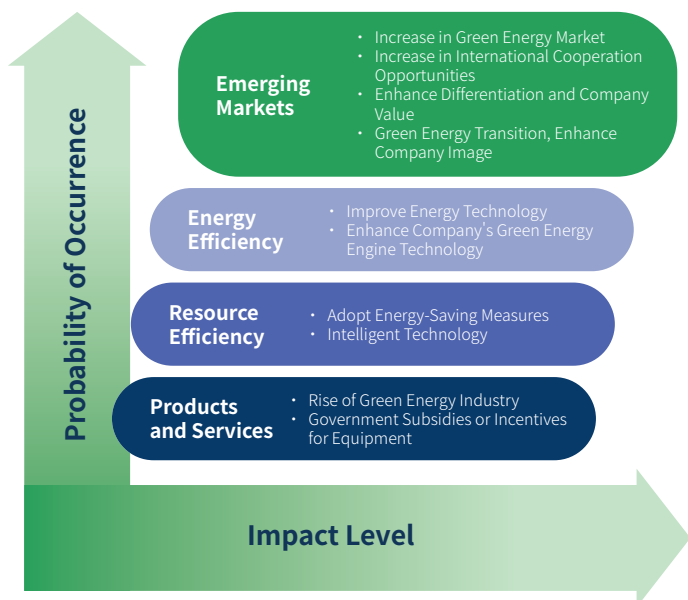
Type	Climate-Related Risk	Potential Impact Description
Transition Risk	Technology <ul style="list-style-type: none"> <li>Low-Carbon Equipment Procurement</li> <li>Use of Low-Carbon Fuels</li> </ul>	<ol style="list-style-type: none"> <li>Fuel-powered equipment faces the risk of being phased out and decommissioned, resulting in asset losses.</li> <li>Purchasing new electric or other low-carbon equipment requires financial investment and evaluation of equipment suitability. Currently, there is no best technology for energy-saving equipment. Future technological breakthroughs may necessitate the replacement of already purchased equipment, posing a risk.</li> </ol>
	Market <ul style="list-style-type: none"> <li>Customer Behavior Change</li> <li>Increase in Raw Material Costs</li> </ul>	<ol style="list-style-type: none"> <li>Changes in customer demand, with owners requiring suppliers/partner vendors to have low-carbon policies and services, reducing dependency.</li> <li>Increased cost of using petroleum-based fuels for fuel-powered equipment. Currently, the use of electricity as an energy source for heavy equipment is not widespread.</li> </ol>
	Government Policy <ul style="list-style-type: none"> <li>Climate Change Regulations</li> </ul>	<ol style="list-style-type: none"> <li>Future regulatory targets, although based on national NDCs, lack clear detailed supporting measures, making it difficult to comply and adapt to the transition.</li> <li>On the other hand, updated climate regulations are more stringent than before, and management systems are becoming more comprehensive, restricting the direction of corporate transformation and lacking flexibility in transition.</li> <li>Future reduction in the use and demand for fuel-powered vehicles. If there is a requirement to use electric vehicles or procure renewable energy, there is a risk of increased costs.</li> <li>Professional carbon reduction workforce requirements, audit requirements, think tank fees, etc.</li> </ol>
	Reputation <ul style="list-style-type: none"> <li>Reputation Damage from Transition Failure</li> </ul>	<ol style="list-style-type: none"> <li>To maintain reputation and meet customer needs, a budget for low-carbon transition, such as green engineering costs, must be allocated.</li> <li>Climate disasters or instability leading to extended project timelines, increasing operating costs, and simultaneously affecting reputation, resulting in reduced revenue.</li> </ol>
	Immediate <ul style="list-style-type: none"> <li>Typhoons, Floods, Extreme Weather</li> </ul>	<ol style="list-style-type: none"> <li>Disasters disrupting services, with climate impacts affecting the number of construction service days, increasing engineering, service, and time costs, indirectly affecting equipment redeployment and distribution, increasing risk.</li> <li>Floods causing equipment damage and asset decommissioning losses.</li> <li>Climate change affecting weather, increasing construction days, elevating risks, raising insurance premiums, making it difficult to insure some equipment.</li> </ol>
Physical Risk	Long-Term <ul style="list-style-type: none"> <li>Long-Term Rainfall, Strong Winds, High-Temperature Extreme Weather</li> </ul>	<ol style="list-style-type: none"> <li>Service (such as wind power projects) construction, with strong winds and long-term rainfall not meeting regulatory construction standards, causing project delays and increasing service costs.</li> <li>Long-term high temperatures increasing the burden on personnel working environments, making working conditions harsh, leading to short-term illnesses such as heatstroke and long-term reduction in employee retention intentions.</li> </ol>
	<ul style="list-style-type: none"> <li>Infectious Diseases</li> </ul>	The occurrence of infectious diseases is usually accompanied by the implementation of government control policies, which will limit personnel operations, affecting work efficiency and increasing the cost of labor and equipment conversion rates.





## Climate-Related Opportunities

In addressing sustainability risks, Giant also seeks transformation opportunities, facing sustainability risks and future challenges and uncertainties. The company evaluates sustainability development trends and explores the possibilities for future operational transformation. By adopting principles of flexibility, innovative thinking, and proactive action, Giant identifies climate transition pathways and solutions within various risks. The climate-related opportunities that Giant values include emerging markets, energy efficiency, resource efficiency, and products and services, which will guide the future direction of the net-zero transition.



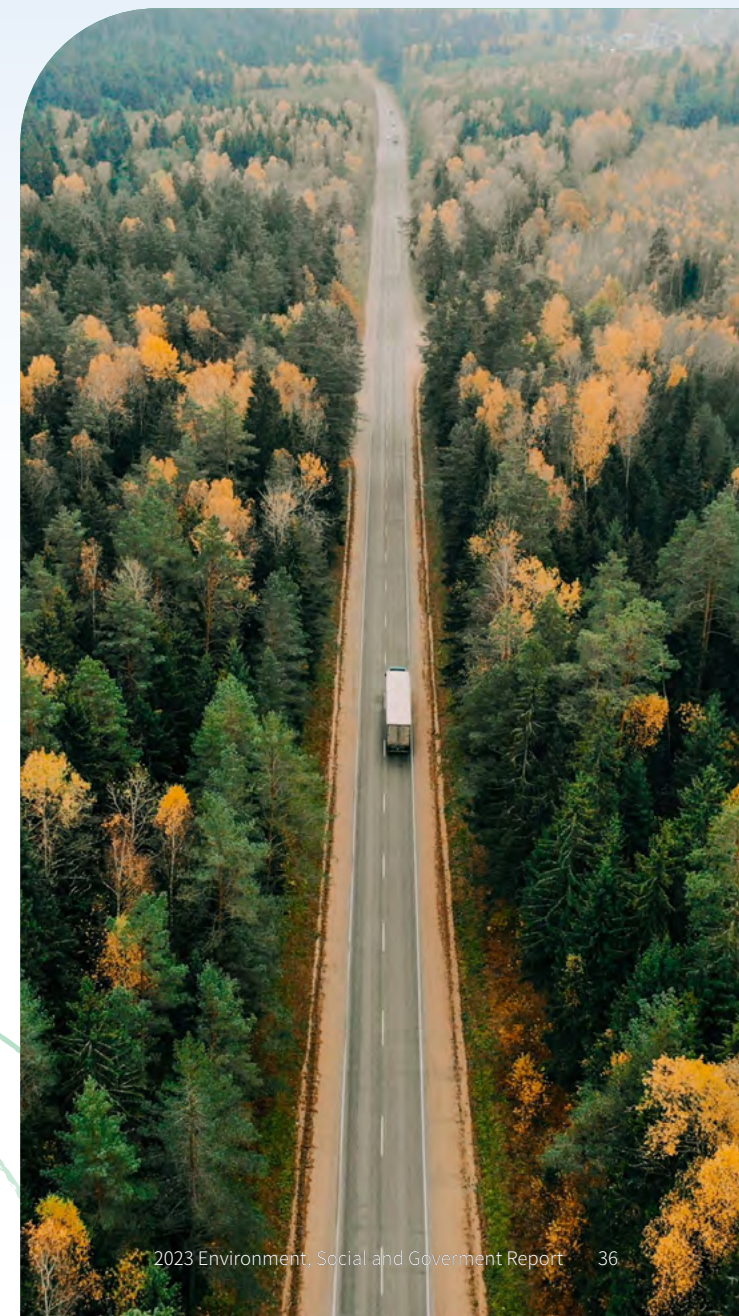
## Climate-Related Opportunities Identification

Type	Climate-Related Opportunity	Potential Opportunity Description
Market	Diversified Transformation Opportunities	<ol style="list-style-type: none"> <li>1. Increase in wind and green energy projects, enhancing the company's image and job opportunities.</li> <li>2. Significant increase in market client sources, expanding cooperation opportunities with European and American clients.</li> <li>3. Differentiate from other industries, enhancing the company's value and demand.</li> <li>4. Pursue green energy and sustainable development, enhancing the company's image.</li> </ol>
Resource Efficiency	Adoption of More Efficient Transportation Methods	<ol style="list-style-type: none"> <li>1. Implement energy-saving measures, including reducing equipment idle time, reasonably controlling equipment workload, and selecting energy-efficient equipment models to lower energy consumption and reduce costs.</li> <li>2. Utilize intelligent technology and data analysis tools to monitor and optimize equipment performance. Real-time monitoring of equipment operation status, predicting potential failures, and performing preventive maintenance.</li> </ol>
Energy Source	Use of Low-Carbon Energy Use of New Technology	<ol style="list-style-type: none"> <li>1. Reduce the use of fossil fuels and switch to electric or hybrid equipment.</li> <li>2. Invest in/procure low-carbon energy equipment and vehicles.</li> <li>3. Select equipment and devices with higher energy efficiency. Prioritize energy-efficient models to reduce energy consumption and greenhouse gas emissions.</li> </ol>
Products and Services	Development/Increase of Low-Carbon Services	<ol style="list-style-type: none"> <li>1. Increased market demand for low-carbon services, such as wind and solar energy projects, leading to more service opportunities.</li> <li>2. Train employees to raise their awareness of energy conservation and energy management. Encourage the reasonable use of equipment and resources, and promote participation in energy-saving activities and advocacy.</li> <li>3. Cross-industry cooperation model, collaborating with low-carbon and energy-efficient enterprises. Cooperate with different low-carbon enterprises in various operational tasks, such as transportation services with low-carbon vehicle rental companies and marine operations with low-carbon ship rental companies.</li> </ol>

## 4.1.2 Climate Management Strategies

Based on the identification of the aforementioned climate risks and related opportunities, further clarification of environmental performance is necessary to ensure that the company's climate management measures can generate substantial benefits. To this end, the company regularly evaluates greenhouse gas emissions to quantify the greenhouse gases emitted by its operations. This ensures that the company's carbon emissions are controlled, reducing the environmental burden, and assesses the company's environmental risks. Simultaneously, it opens up new business opportunities and achieves green development. This fulfills the company's commitment to sustainable development and actively seeks opportunities to create sustainable value in the face of climate change challenges.

Item	Response Strategy	Goal
Low-Carbon Equipment	Prioritize replacing fuel-powered company vehicles with hybrid or electric vehicles in cooperation with vehicle rental companies.	Gradually replace existing fuel-powered company vehicles with low-carbon vehicles.
	Continuously seek transformation opportunities, gradually replacing general fossil fuel equipment with biofuels.	Evaluate the feasibility of using biofuels in equipment, expanding the scope and number of equipment using biofuels.
Greenhouse Gas Inventory	Conduct a comprehensive inventory of the company's greenhouse gas emissions and reduce Scope 1 and 2 emissions by gradually replacing energy-efficient appliances and equipment.	Develop an energy-saving plan to gradually reduce Scope 1 and 2 greenhouse gas emissions (per unit emission), achieving energy conservation and environmental protection.
Customer Response to Climate Change Requirements	Promote sustainable transformation, enhance customer sustainability and social value, and serve customers in driving sustainable transformation. Additionally, increase solar photovoltaic and wind power project business to enhance the company's sustainability capabilities.	Increase solar photovoltaic and wind power project business to enhance the company's sustainable image.



## 4.2 Energy and Emissions

Our company operates in the field of heavy machinery transportation and comprehensive lifting services. The heavy equipment and operational vehicles used in our services primarily rely on fossil fuels for energy. Compared to the manufacturing sector in our country, our emissions are relatively small, with the majority of emissions falling under Category 1, primarily from fuel consumption. In line with international trends, the COP 28 Climate Summit has resolved to "transform the energy system and move away from fossil fuels." Currently, the international sustainability situation for fuel is under significant pressure. Therefore, in 2023, Giant conducted a comprehensive inventory of the energy and greenhouse gas emissions generated by our operations. After understanding the current operational situation, we are actively working to reduce carbon emissions and are making efforts to plan for future carbon neutrality.

### Energy Consumption

Category	Item	2023 Usage (GJ)
Direct Energy	Natural Gas	17.9410
	Diesel	4269.6812
	Gasoline	4634.9600
Indirect Energy	Purchased Electricity	865.4420

Note 1: The energy value of electricity is converted as 1 kWh = 0.0036 GJ.

Note 2: The conversion factors are based on the Environmental Protection Agency's Emission Factors Management Table 6.0.4 for calculating fuel heat values. The heat values are as follows: gasoline 7,800 kcal/L; diesel 8,400 kcal/L; natural gas 8,000 kcal/M3; 1 kcal = 4.184 KJ.

### Greenhouse Gas Inventory (Scopes 1-3)

In 2023, Giant completed its greenhouse gas inventory. Following the ISO 14064 (2018) framework, the company conducted an organizational inventory and identified key emission sources through a materiality assessment. This analysis allowed Giant to identify the main sources of greenhouse gas emissions and develop targeted improvement measures, marking the starting point for the company's sustainability policies.

In 2023, Giant's greenhouse gas emissions were primarily from the use of fuel in machinery and vehicles, accounting for approximately 62.23%. Direct emissions from electricity were mainly from office electricity usage, accounting for approximately 10.88%. Additionally, based on the materiality analysis, Scope 3 emissions included employee commuting, business travel, emissions from purchased goods, and emissions from capital goods, totaling approximately 26.89%. To ensure the accuracy and reliability of the disclosed data, Giant commissioned an environmental verification company (DNV Business Assurance Co., Ltd.) on June 28, 2023, to conduct an external verification of its greenhouse gas emissions. This verification confirmed the actual emissions of Giant's greenhouse gases, clarifying the company's sustainability development concept and direction.

Greenhouse Gas Emissions (Unit: Tonnes CO <sub>2</sub> e)	2023	Proportion (%)
Direct Emissions (Scope 1)	679.2094	62.23%
Indirect Emissions from Purchased Energy (Scope 2)	118.7579	10.88%
Other Indirect Emissions (Scope 3) Total	293.5160	26.89%
Total Emissions	1091.4832	100.00%

Greenhouse Gas Emissions (Unit: Tonnes CO <sub>2</sub> e)	2023	Proportion (%)
<b>Category 3</b> Emissions from Transportation	Employee Commuting	57.5128
	Business Travel	39.9640
<b>Category 4</b> Emissions from Use of Organizational Products	Emissions from Purchased Goods	192.9980
	Emissions from Capital Goods	3.0411
Other Indirect Emissions (Scope 3) Total	293.5160	100%

Greenhouse Gas Emission Intensity (Unit: kg CO <sub>2</sub> e/Revenue - Thousand NTD)	2023
Direct Emissions (Scope 1)	0.56
Indirect Emissions from Purchased Energy (Scope 2)	0.10
Total Emissions (Scope 1+2)	0.66



# Workplace Friendliness

**Expertise:** We continuously delve into the operation methods for transporting and lifting heavy machinery, providing ongoing professional and technical training for our employees, with a strong emphasis on ensuring the safety of engineering operations. We sustainably uphold the values of high quality, high efficiency, and high professionalism.

**Sincerity:** We provide customized, professional services by empathizing with our clients and offering comprehensive turnkey engineering solutions. We enhance employee education and training to cultivate professional talent, taking care of every member of the Giant family with sincerity and patience, supporting the growth and development of each employee.

5.1 Talent Development and Employment

5.2 Workplace Safety and Health Management

5.3 Employee Welfare and Support

5.4 Labor Equality

## 5.1 Talent Development and Employment

### 5.1.1 Employee Structure

The company structure and human resources data of Giant as of the end of 2023 are presented below. These figures reflect Giant's talent configuration and organizational characteristics. Giant has a total of 149 employees, the vast majority of whom are full-time employees, with only 1 non-regular employee. Giant's operational locations are distributed in Hsinchu, Taichung, and Kaohsiung. Due to the nature of the industry, male employees make up the majority, with 118 employees, accounting for 79.19%; female employees number 31, accounting for 20.81%. In terms of age distribution, employees under 30 years old number 52, accounting for 34.9% of the total; employees aged 31 to 49 number 82, accounting for 55.03%; employees aged 50 and above number 15, accounting for 10.07%, indicating a young employee composition at Giant. Additionally, Giant employed 1 foreign national in 2023, enhancing the company's multicultural exchange and international perspective.

Item		Base-Level Employees		Base-Level Managers		Mid-Level Managers		Senior-Level Managers	
Work Location	Hsinchu	21	19.1%	1	8.3%	8	61.5%	7	77.8%
	Taichung	74	63.5%	8	66.7%	3	23.1%	1	11.1%
	Kaohsiung	20	17.4%	3	25.0%	2	15.4%	1	11.1%
Gender	Male	89	77.4%	11	91.7%	11	84.6%	7	77.8%
	Female	26	22.6%	1	8.3%	2	15.4%	2	22.2%
Age	30 and Below	50	43.5%	1	8.3%	1	7.7%	0	0%
	31-49	60	52.2%	9	75.0%	9	69.2%	4	44.4%
	50 and Above	5	4.3%	2	16.7%	3	23.1%	5	55.6%
Total		115	100%	12	100%	13	100%	9	100%

### New Hires and Departures

In 2023, Giant employed 51 new employees, of which 37 were male (approximately 72.5%) and 14 were female (approximately 27.5%). Compared to the overall gender ratio of employees, the proportion of female new hires has increased, demonstrating Giant's continuous efforts in workplace gender equality. Among the new employees, 25 were under 30 years old, accounting for 49%; 24 were between 31 and 49 years old, accounting for 46.2%; and 2 were over 50 years old, accounting for 3.8%.

In terms of departures, a total of 49 employees left in 2023, of which 44 were male (approximately 89.8%) and 5 were female (approximately 10.2%). Among the departing employees, 18 were under 30 years old, accounting for 37.5%; 30 were between 31 and 49 years old, accounting for 60.4%; and 1 was over 50 years old, accounting for 2.1%. Notably, all departures were voluntary, with the main reasons for leaving being career planning, family factors, and health factors.

Item		Employees at Beginning of Year	Employees at End of Year	New Hires		Departures	
Work Location	Hsinchu	38	39	16	41.6%	9	23.4%
	Taichung	84	85	29	34.3%	38	45%
	Kaohsiung	30	26	7	25%	2	7.1%
Gender	Male	124	119	37	30.5%	44	36.2%
	Female	28	31	15	50.8%	5	16.9%
Age	30 and Below	49	52	26	51.5%	18	35.6%
	31-49	85	82	24	28.7%	30	35.9%
	50 and Above	18	16	2	11.8%	1	5.9%
Total		152	150	52	34.4%	49	32.5%

Note 1: The hiring rate is calculated as follows: Number of new hires in the year / [(Number of employees at the end of the year + Number of employees at the beginning of the year) / 2]

Note 2: The departure rate is calculated as follows: Number of departures in the year / [(Number of employees at the end of the year + Number of employees at the beginning of the year) / 2]



## 5.1.2 Talent Development and Career Growth

In 2023, Giant provided employees with a rich array of internal and external training programs, totaling over 50 sessions and 2,511 hours, with a total training budget of NTD 1,074,502. The training courses covered a wide range of topics, including professional operation of engineering equipment, occupational safety and health, management and administration, regulations, and the application of technology and software. These trainings not only enriched employees' knowledge base but also enabled them to grasp current trends and professional knowledge, continuously improving their professional skills and abilities. Additionally, these trainings enhanced the company's overall professional capabilities, serving as a crucial foundation for Giant to provide safer and more professional services.

In 2023, a total of 234 employees participated in the company's training programs, with 200 male employees accounting for 85.47% of the total participants, and 34 female employees accounting for 14.52%. This reflects Giant's commitment to gender equality, ensuring that all employees, regardless of gender, have equal access to career development resources and opportunities to excel in their professional roles.

### Giant 2023 Education and Training Overview

Hours/Costs	Internal Training	External Training	Total
Male Employees Trained	68	132	200
Female Employees Trained	6	28	34
Total Employees Trained	74	160	234
Total Training Hours	504 hours	2,007 hours	2,511 hours
Training Costs (NTD)	49,000	1,025,502	1,074,502

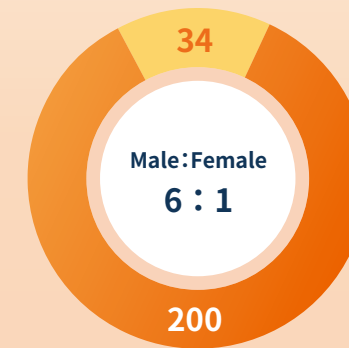
### Education and Training

#### Total

Participants: **234** Hours: **2,511**

Costs: **NTD 1,074,502**

#### Training Participants



● Female ● Male

#### Internal and External Training Hours



● Internal ● External

#### Internal and External Training Participants



● Female ● Male



## Integrity in Procurement Training

Giant upholds the highest standards of integrity and ethical conduct to ensure the utmost quality and overall benefit in procurement tasks. The company has established stringent procurement ethics guidelines that not only regulate the behavior of procurement personnel but also emphasize fair, just, and transparent procurement processes to enhance efficiency and ensure quality. These guidelines continuously evolve to meet the highest standards of integrity and ethical conduct.

In terms of integrity and standards, procurement personnel are subject to both legal requirements and Giant's internal policies, ensuring they work with the highest levels of integrity and ethical standards. Prohibited behaviors include bribery and kickbacks, and violations of these guidelines are subject to review and penalties to ensure the fairness and transparency of all procurement activities. Procurement personnel are strictly prohibited from accepting gifts or entertainment that could be seen as influencing their decisions. Even in exceptional circumstances, the acceptance of gifts or entertainment must comply with the company's relevant standards and be reported to the administrative management department or shared with colleagues.

## New Employee Training and Guidance

Giant recognizes that new employees are key to the company's future development. For new employees, the company provides specially designed training programs to ensure they can quickly adapt to the company culture, understand business processes, and become proficient in their job skills. These trainings focus not only on theoretical knowledge but also on practical applications, allowing new employees to learn progressively from basic to advanced levels. The trainings also emphasize engineering safety and other safety regulations to protect employees throughout their careers.



© New Employee Education and Training

## Management Training and Leadership Development

For employees who are about to take on management roles, Giant plans more professional and comprehensive management training programs. These trainings cover leadership development, talent management, team building, and other core leadership skills, cultivating middle and senior management talent within the company. The goal is to equip relevant personnel with the necessary professional skills and responsiveness to lead their teams effectively in various challenging situations.



## Professional Skill Enhancement

To enhance professional skills, Giant offers various training programs, such as Self-Propelled Modular Transporter (SPMT) operation training and heavy machinery operation training. The objective is to enable employees from different units and professions to undergo retraining according to their professional fields and to progress through basic and advanced levels based on the difficulty of the courses. Through these training programs, employees can enhance their professional hard skills, including the ability to operate specific machinery and equipment. Such education and training not only help improve Giant's overall professional quality but also provide more opportunities for employees' career development.



© Self-Propelled Modular Transporter (SPMT) Operation Training - Basic



© Self-Propelled Modular Transporter (SPMT) Operation Training - Basic



© Self-Propelled Modular Transporter (SPMT) Operation Training - Advanced



© Self-Propelled Modular Transporter (SPMT) Operation Training - Advanced

Through the continuous updating and expansion of these education and training programs, we aim for every member to grow and thrive in a learning environment, cultivating both hard and soft professional skills, and growing together with the company to face challenges. Giant's commitment to nurturing outstanding talent is not only a testament to our dedication to professionalism but also a foundation for the company's stable and sustainable development.



### 5.1.3 Performance Management System

Giant conducts an annual performance review of its employees based on the "Annual Performance Standards." The company places great importance on the annual performance review, considering it a key factor in determining salary increases, bonuses, and other benefits. The company's expectations for employees are not limited to their work capabilities but also emphasize personal integrity and work attitude. When evaluating employees, Giant particularly values and encourages qualities such as honesty, adherence to professional ethics, willingness to take responsibility, and proactive problem-solving.

In terms of work capabilities, accurate understanding, precise execution, effective communication, and attention to detail are also highly valued by Giant. The company's commitment to these qualities ensures that it can provide professional, high-quality services to its clients.

Additionally, employee attendance records, disciplinary records, and supervisor evaluations are important criteria in Giant's employee evaluation process. These records not only help the company understand the

work status of employees but also provide insights into their personal traits. This information is crucial for maintaining internal harmony and effective employee management within the company.

Giant's performance evaluation system is not rigidly based on a single template. Although there are established and fair performance standards, the company adjusts these standards according to the professional capabilities and business scope of different departments. This flexibility demonstrates Giant's advantage in corporate adaptability and the principle of assigning the right person to the right job.

Overall, Giant's comprehensive performance evaluation system reflects its emphasis on the overall qualities of its employees. The system not only focuses on improving business capabilities but also cultivates moral integrity and comprehensive skills. This holistic approach to performance evaluation helps to inspire employees' work enthusiasm, enhance the overall team's execution and cooperation efficiency, and drive the company's continuous progress.





## 5.2 Workplace Safety and Health Management

### 5.2.1 Work Safety System and Culture

Construction and workplace safety are the cornerstones of Giant's engineering quality. We adhere to the "Expertise" corporate philosophy, committed to providing clients with comprehensive and professional services. Simultaneously, we establish a corporate culture focused on reducing energy consumption and conserving resources, building the capacity for sustainable corporate operations.

Employees and contracting partners are valuable assets to Giant. Therefore, during engineering operations, we particularly emphasize the importance of workplace safety and environmental health. We have established strict occupational safety and health management standards and built a trusting and cooperative relationship with our contracting partners to create a safe working environment, providing on-site personnel with a friendly and safe workplace.

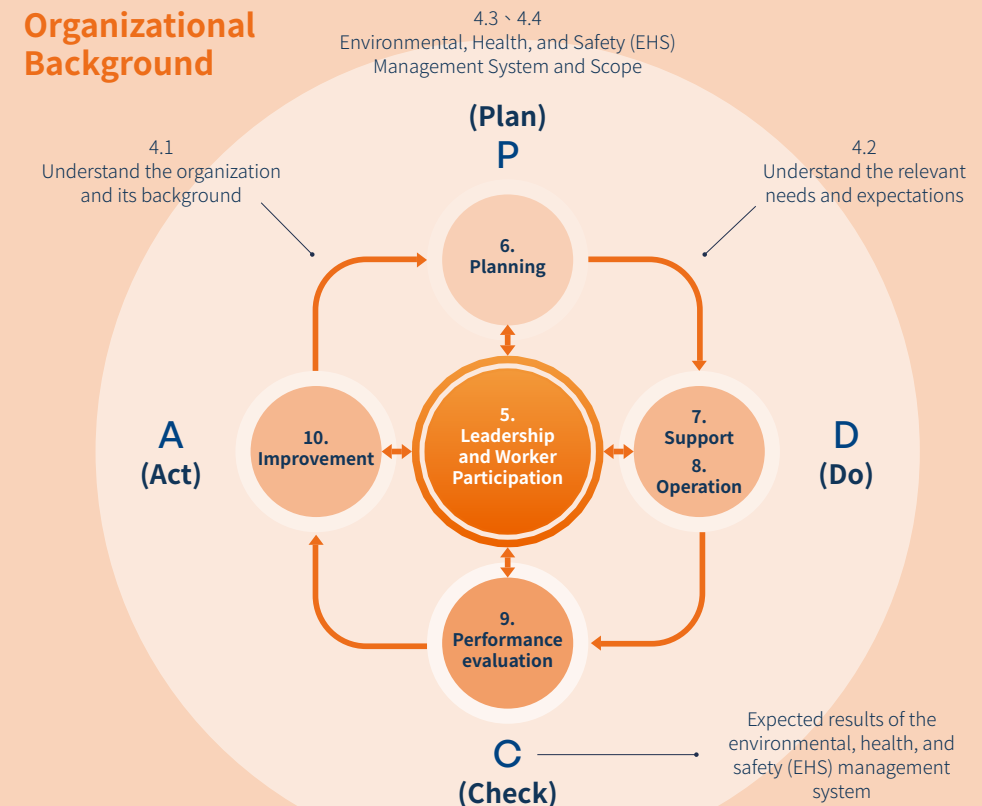
### Giant's Four Commitments to Occupational Safety and Health Management



Additionally, Giant has established an Environmental and Occupational Health and Safety (EHS) management system in accordance with the ISO 14001:2015 and ISO 45001:2018 international standards. Through management and activities, we ensure that our company meets the requirements and regulations for product/service realization processes. This demonstrates our ability to continuously satisfy customers and comply with applicable laws, effectively operating the system, including continuous process improvement, risk reduction, opportunity enhancement, and meeting the basic requirements of corporate social responsibility for sustainable enterprises.

Giant adopts the Environmental, Health, and Safety (EHS) management system based on the Plan-Do-Check-Act (PDCA) framework. The PDCA concept involves continuous cyclical processes to achieve ongoing improvement, applicable to the entire management system and each individual element, as follows:

### Organizational Background



**Plan:** Identify and evaluate EHS risks, opportunities, and other risks and opportunities. Establish the necessary EHS objectives and processes to achieve results consistent with the organization's EHS policy.

**Do:** Implement the planned processes.

**Check:** Monitor and measure activities and processes related to EHS policies and objectives, and report the results.

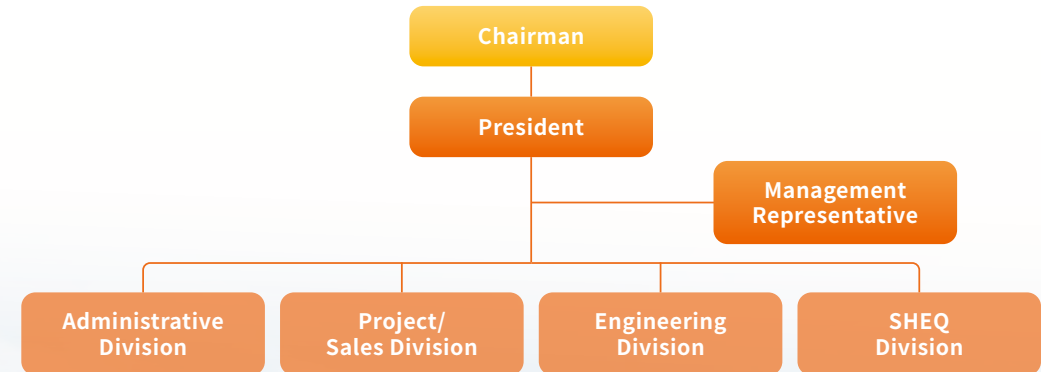
**Act:** Take actions to continually improve EHS performance to achieve expected results.

## 5.2.2 Giant's EHS Management Department

Giant has established a comprehensive management system and organization to ensure the safety and health management of all employees during operations and in the workplace, along with effective communication and reporting mechanisms. In accordance with the Occupational Safety and Health Management Regulations Article 12-1, internal occupational safety and health management regulations have been established. Additionally, relevant organizations and personnel have been set up in accordance with the Occupational Safety and Health Act Article 23.

Led by the Chairman, who oversees the company's safety and health management policies, Giant demonstrates its commitment to workplace safety and environmental protection. This ensures the relevant EHS management capabilities are integrated into the company's operational processes, maintaining effective communication channels and working together with all employees to achieve environmental and safety health goals and sustainable performance.

### EHS Management Structure Diagram



## Responsibilities of EHS Management Units

Role	Responsibilities	Role	Responsibilities
<b>Chairman</b>	<ol style="list-style-type: none"> <li>1. Oversee the company's occupational safety and health management.</li> <li>2. Periodically review the execution status of occupational safety and health affairs in each unit.</li> <li>3. Direct relevant units to promptly address operational hazard factors reported by each unit.</li> </ol>	<b>Employee Representatives (Non-Management)</b>	<ol style="list-style-type: none"> <li>1. Participate in occupational safety and health committee meetings and reflect the opinions of other employees.</li> <li>2. Participate in the development and review of policies and procedures.</li> </ol>
<b>President</b>	<ol style="list-style-type: none"> <li>1. Provide necessary safety and health equipment and environment that meet standards.</li> <li>2. Approve EHS policies and management directions, and assign system management representatives.</li> <li>3. Chair management review meetings.</li> </ol>	<b>Document Management Department</b>	<ol style="list-style-type: none"> <li>1. Assist in the numbering, registration, distribution, receipt management, document and file management, expiration disposal and recovery, registration, and destruction management of EHS-related procedures, regulations, and operational controls.</li> <li>2. Ensure the receipt, accuracy, and maintenance of the latest versions of EHS documents.</li> </ol>
<b>Management Representative</b>	<ol style="list-style-type: none"> <li>1. Review EHS policies, objectives, execution effectiveness, and convene management review meetings.</li> <li>2. Supervise the establishment and operation of the company's EHS management system.</li> <li>3. Promote the participation of all employees in EHS activities.</li> <li>4. Approve proposals from internal and external stakeholders regarding EHS.</li> </ol>	<b>All Employees</b>	<ol style="list-style-type: none"> <li>1. Execute and comply with EHS plans and the requirements of the EHS management system.</li> <li>2. Receive safety and health education and training, and adhere to occupational safety and health work regulations.</li> </ol>
<b>Occupational Safety and Health Committee</b>	<ol style="list-style-type: none"> <li>1. Coordinate and propose occupational safety and health management plans and policies.</li> <li>2. Review the implementation plans for safety and health education and training, workplace environment monitoring operations and results, and adopted measures.</li> <li>3. Review health management, occupational disease prevention, occupational accident investigation reports, health promotion items, and environmental and safety health proposals.</li> <li>4. Evaluate on-site safety and health performance.</li> </ol>	<b>Internal Auditors</b>	<ol style="list-style-type: none"> <li>1. Plan audit activities based on the internal audit plan, inspect the EHS management system of the company, identify areas for improvement, and submit audit reports to the management review meeting for discussion.</li> </ol>
<b>SHEQ Division</b>	<ol style="list-style-type: none"> <li>1. Draft, plan, supervise, and promote environmental and safety health management items, guide relevant departments to implement, and formulate annual occupational safety and health management plans.</li> <li>2. Identify, evaluate, and control workplace environment and operational hazards.</li> <li>3. Manage equipment and facilities, and label hazardous and harmful substances.</li> <li>4. Evaluate the safety of manufacturing processes and construction in hazardous workplaces.</li> <li>5. Investigate and handle occupational accidents and near-miss incidents, and conduct statistical analysis.</li> <li>6. Implement safety and health management records and performance evaluation measures.</li> </ol>	<b>Regulatory Compliance Personnel</b>	<ol style="list-style-type: none"> <li>1. Collect and identify relevant environmental safety and health regulations applicable to the company.</li> <li>2. Responsible for informing department heads about the applicable regulations of the company and periodically evaluating the compliance of the company's applicable regulations.</li> </ol>
<b>Department Heads</b>	<ol style="list-style-type: none"> <li>1. Command and supervise the execution of safety and health management items in their respective departments, coordinate and guide implementation.</li> <li>2. Improve work methods based on safety operation standards and instruct subordinate employees to implement operations.</li> <li>3. Analyze the environmental considerations, environmental impacts, hazard identification, and risk assessment of their responsible units, and evaluate the scores and risk levels of each environmental impact.</li> <li>4. Conduct regular inspections, key inspections, operational checks, and on-site inspections, and execute, assist, and track the progress of various EHS plans, audits, and reviews.</li> </ol>	<b>Emergency Response Team</b>	<ol style="list-style-type: none"> <li>1. Responsible for disaster control, post-disaster handling, and commanding rescue operations.</li> <li>2. Summarize and report the results of losses after a disaster to higher authorities.</li> </ol>



## 5.2.3 Occupational Safety and Health Management and Reporting Process

### Giant's Occupational Safety and Health Management System

Giant adheres to the ISO 45001:2018 standard to establish the company's occupational safety and health management system. Through relevant regulations, we not only fulfill our compliance obligations but also continuously improve and perfect the safety and health requirements in the workplace. This helps us achieve the company's occupational safety and health performance and goals, and provides clients with safe and secure service quality.

We follow international standards and systematic safety standards models, utilizing automatic inspections, disaster reporting, and reward and punishment mechanisms to ensure the effective implementation of safety and health regulations. This further ensures the safety of construction sites and the health of employees.

### Occupational Safety and Health Management System

Management Mechanism	Content
Implementation of Automatic Inspections	Requires Giant's responsible personnel at each workplace to conduct regular inspections of machinery, instruments, and equipment according to the relevant provisions of the Occupational Safety and Health Management Regulations. This includes focused inspections or operational checks. If any hazards to employees are found, the use of the equipment should be immediately stopped and reported to the supervisor to discuss improvement measures. The records of these inspections and checks should be kept to respond to unannounced inspections by local inspection agencies. The EHS Department drafts the automatic inspection plan according to the law, which is approved by the Occupational Safety and Health Committee before implementation to ensure standard execution.
Disaster Reporting	In the event of an occupational disaster at the workplace, it should be immediately reported to the SHEQ Division. The reporting scope includes hospitalizations, injuries to three or more people, fatalities, and other disasters designated by the central competent authority. In the event of a disaster, in addition to taking necessary emergency measures, the scene should not be moved or destroyed without authorization to ensure the effectiveness of disaster response.
Reward and Punishment Mechanism	If workers in the workplace violate the occupational safety and health work regulations, or refuse to undergo health examinations, safety and health education and training, or move or destroy the scene of a disaster without authorization, they will be punished according to the company's employee reward and punishment regulations. Responsible personnel must submit an improvement plan, and if they fail to improve and are fined, they will be responsible for the fine.

Giant requires all employees to strictly comply with the Occupational Safety and Health Law and its related regulations to ensure the safety of the workplace environment and the health of personnel. This includes conducting relevant inspections, reporting, and reward and punishment processes to ensure employee safety and the company's compliance with regulations.

### Accident Reporting Process

For the accident reporting process, we have established a rapid reporting mechanism that requires immediate reporting of occupational accidents to the respective unit managers and the EHS Department. This ensures that the situation can be controlled immediately, and a comprehensive and accurate investigation of the accident's causes can be conducted. Additionally, accident analysis is performed to help the company identify potential safety risks and provide data references for the management level regarding workplace safety. This reporting, investigation, analysis, and recording mechanism lays a solid foundation for achieving occupational safety and sustainable development. We continuously improve workplace safety measures for employees, effectively enhancing the company's occupational safety standards. This enables us to quickly implement appropriate control measures for disasters and accidents faced by the company, minimizing harm, ensuring employee health and safety, and enhancing the company's service quality.

#### 1 Contact and Reporting

**Reporting Process:** Immediate reporting is required upon discovery of an occupational accident, including details of the incident such as who, what, when, where, and why.

**Reporting Recipients:** Reports should be made to the respective unit managers and the Occupational Safety Department.

**Special Reporting Situations:** Fatal accidents, injuries to three or more people, hospitalizations, and other disasters designated by the central competent authority must be reported within eight hours.

**Reporting Methods:** Reports can be made via the internet or telephone to the Occupational Safety Department.

#### 2 Accident Investigation

**Investigation Process:** Upon receiving the "Occupational Accident Reporting and Investigation Form," the Occupational Safety Department, in cooperation with labor representatives, will conduct an investigation of the incident.

#### 3 Accident Statistics and Analysis

**Statistical Content:** The Occupational Safety Department will record the details of occupational accidents as required and submit monthly reports to the occupational accident statistics.

**Reporting Schedule:** The reports must be completed by the 10th day of the following month and submitted online via the designated website. The reports will also be published in the workplace.

#### 4 Record Keeping and Management

**Retention Period:** The "Occupational Accident Reporting and Investigation Form" and "Abnormal Incident Investigation Report" must be retained for at least three years. Reports involving occupational diseases must be retained for at least thirty years.

**Retention Procedure:** The retention of relevant records will be executed in accordance with the "Document Information Management Procedure."

## 5.2.4 Environmental, Health, and Safety Training and Professional Collaboration Activities

### Safety Community

Giant is committed to the spirit of "Expertise," not only striving to provide excellent heavy lifting and transportation services but also fulfilling the important commitment to occupational safety and health and environmental protection. To this end, we collaborate with our partners to organize multiple Safety Community activities. These activities not only enhance professional technical exchanges with our partners but also continuously strengthen training in occupational safety and health and environmental protection. This ensures that every employee works in a safe and healthy environment.

The organization of Safety Community activities not only facilitates professional safety exchanges with our partners but also demonstrates our genuine care and support for our employees. It allows every employee to participate in creating a safe and healthy working environment. Through various collaborative activities and the promotion of shared environmental responsibilities, we ensure that the services provided to our clients are not only professionally excellent but also meet the highest standards in environmental protection and safety. Giant will continue to strive, through collective efforts and care, to create a safer, healthier, and more environmentally friendly future.

#### 1<sup>st</sup> Event

### SDMS Offshore Wind Farm Jacket Foundation Transportation Project Site

Sing Da Marine Structure Corporation (SDMS, a subsidiary of China Steel Corporation) has established an offshore wind farm foundation production plant in the Xingda Port, Kaohsiung. The plant is primary responsible for the production and assembly of offshore wind farm jacket foundations. In the SDMS project site, Giant has successfully collaborated with international teams since 2018, completing various operations, including the transportation by Self-Propelled Modular Transporters (SPMTs), the lifting operations of a 3200-ton rail-type crane (PTC210-DS), and a 750-ton crawler crane. These operations have successfully overcome various challenges, completing the lifting, assembly, transportation, and loading of the jacket foundations.

The first event was held on April 18 at the SDMS project site. After the safety inspection by the participating employees, the team members provided diverse perspectives and suggestions related to environmental and occupational safety and health. These included placing cushions under large lifting steel ropes, storing empty water barrels, handling SPMT oil leaks, implementing 5S in the site, placing safety warnings around workpieces, and placing fire extinguishers in the oxygen cylinder area. After thorough discussions and implementation, the entire team was able to complete tasks safely.

© SDMS Offshore Wind Farm Safety Community Activity



## 2<sup>nd</sup> Event

### CIP Offshore Wind Farm Jacket Foundation Transportation Project Site

The project site is located in the Taipei Port South Terminal Area, mainly supporting the transportation of components for Century Wind Power Co. Ltd.(CWP.) In the process of manufacturing and transporting the jacket foundations for Changfang & Xidao Offshore Wind Farm, the team conducted land transportation of various components within the factory area. Giant collaborated with international teams to use Self-Propelled Modular Transporters (SPMTs) for the transportation of components within the factory area. The team paid special attention to the elevation changes of the roads and carefully adjusted the height of the SPMT platforms. During the loading and unloading of cargo onto ships, the team performed precise calculations, including the weight of the cargo, the elements of the ship, tidal changes, wind speed, and the use of a linkspan as a temporary bridge. Under strict monitoring, the team successfully completed the professional tasks.

For potential unsafe environments within the project site, timely safety inspections were conducted to identify deficiencies, accurately report them, and implement improvements. Only by improving the working environment and eliminating potential hazards can the safety of the entire team be ensured.

© CFXD Offshore Wind Farm Safety Community Activity



## 3<sup>rd</sup> Event

### Zhong Neng Offshore Wind Farm Pin Pile Transportation Project Site

The project site is located at the Kaohsiung Port Wharf no. 111, commissioned by China Steel Power Corporation to CTCI Machinery Coporation (CTCIM) and CSBC-DEME Wind Engineering Co., Ltd. (CDWE) for the production and transportation of offshore wind farm pin piles. Giant's task, in collaboration with international teams, was to complete the loading and transportation of 93 pin piles for CDWE. To perform the loading and transportation, the team used Self-Propelled Modular Transporters (SPMTs) to transport the pin piles to the wharf. Using a special crane capable of heavy lifting operations on general commercial wharves, the team performed the lifting operations, loading six pin piles onto a barge at a time. The barge then transported the pin piles to the offshore wind farm construction area, where they were installed by an offshore construction vessel. Each pin pile lifting and loading operation took 1.5 to 2 hours.

Despite the hot weather in southern Taiwan on the day of the activity, the participating employees enthusiastically participated in the inspections, recorded their findings, and provided valuable feedback. The Wharf no. 111 project site will continue to ensure the safety of the working environment, allowing employees to complete their tasks safely and comfortably.

© Zhong Neng Offshore Wind Farm Safety Community Activity



## 4<sup>th</sup> Event

### Yunlin Offshore Wind Farm Monopile Foundation Transportation Project Site

Giant collaborated with international teams on the Yunlin offshore wind farm project, responsible for planning the transportation of monopile foundations within the temporary storage area at the Anping Port in Tainan. The team used Self-Propelled Modular Transporters (SPMTs) to transport the monopile foundations. Over the past three years, the team has assisted in transporting monopile foundations (MPs) to various work vessels and has completed multiple special land-based operations for the project owner, Yunneng Wind Power Co., Ltd.. The team has made significant contributions to the completion of various stages of the Yunlin offshore wind farm project.

The fourth Safety Community activity was held on September 13 at the Tainan Anping Port. After the safety briefing and operation introduction, everyone participated in the site inspection. The feedback from the employees was positive and encouraging. Through the care and feedback from everyone, the employees can continue to work on the various tasks of the offshore wind power project in a safe environment.

© Yunlin Offshore Wind Farm Safety Community Activity





## 5.3 Employee Welfare and Support

### 5.3.1 Remuneration System

#### Remuneration and Retirement Benefits

Giant is committed to providing professional technical services and continuously recruiting outstanding talent. We offer competitive compensation policies that comply with the Labor Standards Act and the Labor Pension Act. All employees at Giant are enrolled in the new retirement pension system, where the company contributes 6% of each employee's monthly salary to their individual retirement pension account, ensuring that every employee's retirement pension is deposited according to the law, safeguarding their post-retirement life. Additionally, if business changes lead to the termination of employment contracts, the company will notify or compensate employees according to the legally defined notice period.

To enhance the rationality of the company's compensation structure and strengthen the performance evaluation of senior management, Giant has established a Remuneration Committee. This committee aims to improve corporate compensation policies and clarify performance evaluation mechanisms, attracting outstanding talent, motivating employees, and enhancing corporate governance quality and system integrity.

#### Average and Median Salaries for Full-Time Employees

Year	2022	2023	Growth Rate
Number of Full-Time Employees (excluding managers)	114	115	0.88%
Average Salary (NTD)	59,579	79,068	32.71%
Median Salary (NTD)	52,050	64,406	23.74%

#### Annual Compensation Ratio and Compensation Percentage for Full-Time Employees

	Yearly Compensation Ratio <sup>1</sup>	Yearly Compensation Change Percentage <sup>2</sup>
Ratio Value	16.59	53.27

Note 1: Yearly Compensation Ratio = Ratio of the highest individual annual income in Taiwan to the median annual income of other employees.

Note 2: Yearly Compensation Change Percentage = Percentage change in the increase (or decrease) in the highest individual annual income compared to the median annual income increase (or decrease) of all other employees in Taiwan.



### 5.3.2 Employee Benefits Policy

Giant is committed to promoting a diverse range of employee benefits to enhance the physical and mental health of our employees and to achieve a better work-life balance. Through the planning and implementation of activities and benefits by the Employee Benefits Committee, we not only cater to the needs of our employees but also care for their families, ensuring that our employees feel the company's care and support. Compared to the previous year, the company's expenditure on employee benefits in 2023 increased by nearly 50%, demonstrating our commitment to employee welfare and strengthening team cohesion through various activities.

### Employee Benefits Expenditure Table

Unit: Thousand NTD	2022	2023	Growth Rate
Employee Benefits Expenses	211,135	292,952	38.75%
Average Benefits Expenditure per Employee	1,456	1,966	35.03%

### Caring for Employees and Promoting Work-Life Balance

Giant is committed to caring for its employees and building a strong human capital base. Each employee is a valuable asset to the company. We provide a rich array of benefits to ensure that every employee can maintain a healthy work-life balance and enjoy moments of joy and warmth in their lives. Regular employee gatherings are organized to allow employees to build stronger connections and share good times in a relaxed and enjoyable atmosphere.

This year, the Mid-Autumn Festival event not only celebrated the joy of reunion with employees but also invited their families to participate, making it a family gathering. This event not only cared for employees but also invited their spiritual support, their families, to share this joy and happiness, celebrating the Mid-Autumn Festival together.

The year-end banquet is an important moment of gratitude for Giant. During this event, we express our thanks to each employee for their hard work over the past year and look forward to future goals together. We also warmly welcome employees' families to participate and share in this joy and emotion.



© Employee Dinner



© Mid-Autumn Festival Banquet



© Year-End Banquet



At Giant, employees are not just work colleagues; they are members of our big family. Through these benefit activities, Giant not only expresses gratitude for the employees' hard work over the year but also cares for and shares in the joyous moments of their families, creating a warm and harmonious work environment. We hope that every member of the Giant family can achieve a harmonious balance between career and family in this atmosphere.

## Benefits and Subsidies

Giant also hopes to share in the important moments of each employee's life, providing various benefit measures to express the company's deep support and care for employees' lives, and to build a harmonious corporate culture in daily work. By providing these diverse benefits, Giant strives to create a work environment where employees feel warmth and are valued, enhancing employee job satisfaction and happiness, and promoting team cohesion. Giant hopes that this care and support will inspire every employee to achieve the goals of mutual progress and success.



## Giant's Benefits and Subsidies Policy

### Marriage Gifts

The family life of employees is the foundation of their career success. The marriage gift system not only congratulates employees on their important life events but also supports and blesses their new marital life, demonstrating Giant's respect for family values. This caring measure not only brings employees closer to the company but also strengthens the family-friendly atmosphere in the corporate culture. Through this support, employees can better balance their careers and family life, thereby increasing job satisfaction and quality of life.

### Birth Gifts

Giant has also established a birth gift system. This system not only celebrates the arrival of new life for employees but also supports and blesses the expansion of their families, demonstrating Giant's emphasis on the balance between work and family life, and promoting the harmonious development of work and family.

### Condolence Allowance

The departure of a loved one is a difficult time in life. When employees experience the loss of a close relative or spouse, Giant expresses its deepest condolences and concern. To show care and support for employees, Giant has established a condolence allowance system. We hope that this benefit system will help alleviate the financial burden on employees during this difficult time and convey Giant's companionship and support during their time of need.

### Festival Gifts (Dragon Boat Festival, Mid-Autumn Festival, Labor Day, etc.)

During important festivals, Giant not only celebrates with employees but also expresses sincere gratitude for their hard work through festival gifts. During the Dragon Boat Festival, Mid-Autumn Festival, Labor Day, and other important festivals, the company distributes festival gifts. While celebrating the festive atmosphere, the company also acknowledges and thanks employees for their contributions. This motivates employees' initiative and loyalty and promotes the establishment of corporate culture. Giant celebrates festivals with employees, deepening the emotional connection between the company and employees, and forming a culture of mutual growth.

### Birthday Gifts

Giant takes the opportunity of employees' birthdays to express sincere blessings and gratitude. By distributing birthday gifts, not only does the company provide a small token of appreciation for employees' lives, but it also allows the company to participate in employees' joyous moments. This enhances employees' sense of belonging to the company and creates a more warm and cohesive work atmosphere. This caring measure makes employees feel valued and respected by the company and demonstrates Giant's commitment to humanized management.

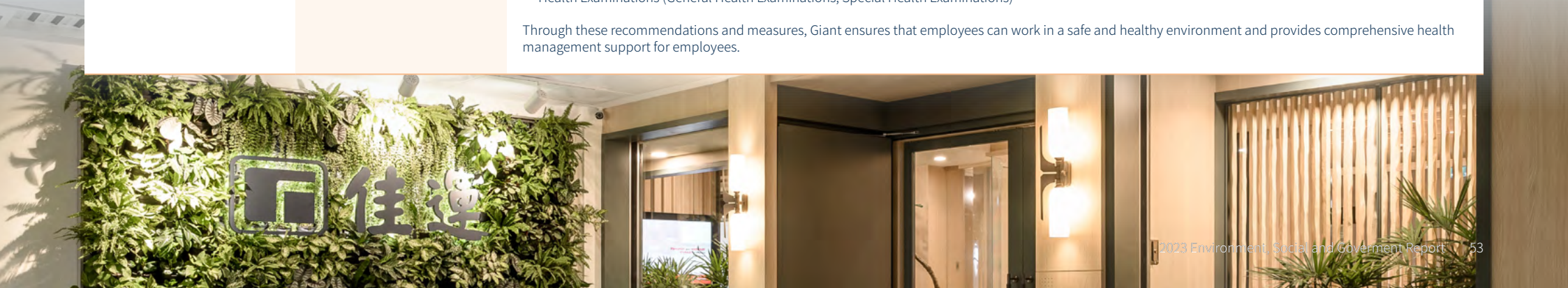


### 5.3.3 Employee Health Care and Occupational Safety Training

#### Employee Health Promotion

Giant prioritizes the safety and health of its employees and has established the "Abnormal Workload-Induced Disease Prevention Procedure" and the "Ergonomic Hazard Prevention Procedure" to plan and implement employee health protection measures. The aim is to safeguard the health and well-being of workers, prevent health risks associated with abnormal workloads, ensure a reasonable and safe working environment, and prevent ergonomic hazards and related occupational injuries. The company provides necessary support and assistance to help employees maintain good physical and mental health in the workplace. Additionally, Giant has established a "Health Management Procedure" to ensure that all employees receive comprehensive physical and health examinations, preventing diseases and enhancing the overall health and well-being of employees, thereby creating a healthy work environment.

Program Name	Applicable Scope	Content Description
Abnormal Workload-Induced Disease Prevention Procedure	All employees within the company's management system	Giant has established this prevention procedure to comprehensively care for the physical and mental health of employees. The specific measures include assessing the risks of abnormal workloads, implementing corresponding safety and health measures, ensuring a reasonable and safe working environment, and aiming to safeguard the health risks associated with shift work, night work, and long working hours. Giant provides necessary support and assistance and emphasizes providing appropriate rest opportunities to reduce work stress and prevent employees from experiencing poor physical and mental health due to irregular work schedules, frequent business trips, work environments (abnormal temperature environments, noise, time differences), and accompanying psychological stress.
Ergonomic Hazard Prevention Procedure		As a heavy machinery engineering company, Giant provides comprehensive project services, including lifting operations and component transportation. To safeguard the health and well-being of workers and prevent ergonomic hazards and repetitive strain injuries, Giant has established the Ergonomic Hazard Prevention Procedure. This procedure aims to prevent and reduce musculoskeletal injuries caused by work, ensuring that every worker can operate in a safe environment during lifting operations and component transportation.
Health Management Procedure		<p>To ensure the safety and health of Giant's employees, the company has implemented a Health Management Procedure to prevent occupational injuries and enhance the physical and mental health of employees, while creating a healthy work environment. The detailed management measures are as follows:</p> <p>Special Hazardous Health Operations: Establish comprehensive management procedures for high-risk environments and specific chemical substances. Includes risk assessment, protective measures, and contingency plans to ensure that employees have appropriate protection and guidance when performing special hazardous operations.</p> <ul style="list-style-type: none"> <li>Physical Examinations (General Physical Examinations, Special Physical Examinations)</li> <li>Health Examinations (General Health Examinations, Special Health Examinations)</li> </ul> <p>Through these recommendations and measures, Giant ensures that employees can work in a safe and healthy environment and provides comprehensive health management support for employees.</p>



## Employee Safety and Health Protection Training

Giant primarily engages in heavy lifting, transportation, crane operations, machinery relocation, and loading/unloading operations. Although the company has established relevant construction safety measures and professional protective measures, these operations still involve potential risks. During the work process, employees may face risks such as falling from heights, collisions, cuts, and pressure injuries during machinery operation. The transportation of heavy objects may also pose risks such as falling objects or crane failures. Additionally, the noise and vibrations from machinery operations, as well as pollution at the work site, may lead to occupational diseases. Outdoor construction work, particularly in high-temperature environments, requires heat hazard prevention measures to ensure the safety and health of employees.

To ensure the safety and health of employees and prevent related occupational hazards, the company has established relevant health promotion programs and policies. Furthermore, Giant has organized a series of safety and emergency response training sessions aimed at equipping employees with the necessary skills to handle emergencies in the workplace. The training content covers methods for dealing with various potential risks, thereby enhancing employees' awareness of workplace safety and self-protection. Through practical course resources, Giant not only strengthens measures to protect employee safety but also equips employees with more knowledge and skills to handle potential risks, creating a more secure work environment.

Training Program Name	Training Units	Number of Participants	Duration	Location
CPR and AED Emergency Response Training	Engineering Division, Project/Sales Division	10	1 hour	Giant Taichung Office
	Various Departments	10	1 hour	Giant Hsinchu Office
Heat Hazard Prevention Safety and Health Training	Engineering Division, Transportation Department	9	1 hour	Giant Taichung Office



© CPR and AED Emergency Response Training - On-Duty Personnel



© CPR and AED Emergency Response Training - Administrative Personnel



© Heat Hazard Prevention Safety and Health Training

## Workplace Safety and Health Training

Project	Number of Participants	Duration (Hours)	Participating Roles	Content Description
Occupational Safety and Health Business Manager Safety and Health On-the-Job Training (Refresher)	4	6	Occupational Safety and Health Business Manager	<ol style="list-style-type: none"> <li>1. Safety and Health Concepts</li> <li>2. Occupational Safety Management Practices</li> </ol>
Construction Industry Occupational Safety and Health Business Manager Safety and Health On-the-Job Training (Refresher)	6	6	Occupational Safety and Health Business Manager	<ol style="list-style-type: none"> <li>1. Explanation of Occupational Safety and Health Regulations</li> <li>2. Discussion of Occupational Accident Cases in the Construction Industry</li> <li>3. Overview of Occupational Disease Prevention in the Construction Industry</li> <li>4. Other Related Knowledge on Occupational Safety and Health in the Construction Industry</li> </ol>
Occupational Safety and Health Management Personnel On-the-Job Training (Refresher)	2	12	Occupational Safety and Health Management Personnel	<ol style="list-style-type: none"> <li>1. Topics on Related Occupational Safety and Health Regulations and Cases, Disease Prevention, and Worker Health Protection</li> <li>2. Other Related Knowledge on Occupational Safety and Health, Gender Equality Awareness, Management Professional Trends, and Newly Amended Laws and Regulations</li> </ol>
General Safety and Health Training for the Construction Industry (Initial)	18	6	Engineering Division and Project/Sales Division Employees	<ol style="list-style-type: none"> <li>1. Introduction to Duty Rosters and Standard Operating Procedures, Automatic Inspections Before, During, and After Operations</li> <li>2. Concepts of Occupational Safety and Health and Work Regulations, Summary of Laws and Regulations, and Safety and Health Knowledge Related to Labor Operations</li> <li>3. Fire Safety and Emergency Response Common Sense, Drills, and Emergency Incident Handling</li> </ol>
General Safety and Health Training for the Construction Industry (Refresher)	14	3	Engineering Division and Project/Sales Division Employees	<ol style="list-style-type: none"> <li>1. Exploration of Related Regulations and Cases</li> </ol>
First Aid Personnel Safety and Health Training	4	17	SHEQ Division	<ol style="list-style-type: none"> <li>1. Bandages and Bandaging, Wound Care and Hemostasis, Bone and Muscle Injuries, Patient Care and Transportation (Including Practical Training)</li> <li>2. Shock, Burns and Scalds, Poisoning, Asphyxia</li> <li>3. First Aid Overview (Including Emergency Treatment Principles, Implementation of Emergency Equipment, Introduction to Human Anatomy)</li> <li>4. Cardiopulmonary Resuscitation (CPR) and Automated External Defibrillator (AED) (Including Practical Training)</li> </ol>

**Total 302 Hours**



## 5.4 Labor Equality

### 5.4.1 Diverse Workplace Environment

Building a strong human capital is a core value of Giant, upholding the spirit of "diversity and inclusion" and "workplace equality." Giant has established a diverse and non-discriminatory work environment that promotes employees' international perspectives and creates an equal and comfortable workplace. A strong talent base is the foundation for the company's sustainable development. In 2023, we hired 2 foreign employees, encouraging outstanding talents from various countries to join us. This fosters multicultural exchanges and broadens employees' perspectives, strengthening the company's international business development and cross-national soft power. We actively engage in technical exchange activities with foreign engineering teams to deepen our technical expertise and strengthen our exchange with overseas green engineering technologies. Our goal is to become a leader in professional lifting engineering technology, embracing a global vision while enhancing local applications.

### Prevention Program for Unlawful Harassment During Work Duties

With this philosophy, we are committed to providing a safe, healthy, and harmonious work environment, with zero tolerance for physical, psychological, verbal violence, and sexual harassment. Giant has established the "Prevention Program for Unlawful Harassment During Work Duties." The company encourages employees to actively report incidents and provides a complaint mechanism for employees to express their opinions confidently. The program aims to evaluate, manage, and prevent abuse, threats, or attacks, ensuring the safety and health of employees in the workplace.

Program Name	Applicable Scope	Content Description
Prevention Program for Unlawful Harassment During Work Duties	All employees within the company's management system	Unlawful harassment during work duties, also known as "workplace violence," involves evaluating, managing, and preventing incidents of abuse, threats, or attacks to avoid harm to employees during their duties. Giant is committed to creating a safe, healthy, and harmonious work environment, with a particular focus on employees' mental health and work safety. To prevent disputes among colleagues and workplace bullying incidents, and to effectively deter unlawful harassment, Giant has established the Prevention Program for Unlawful Harassment During Work Duties. Additionally, Giant strongly emphasizes a zero-tolerance policy towards physical, psychological, verbal violence, and sexual harassment, encouraging employees to actively report incidents and providing mechanisms for employees to express their opinions confidently.

### Workplace Harassment Complaint Channels

Moreover, to combat and prevent workplace bullying, Giant has issued a statement prohibiting workplace bullying. The statement emphasizes Giant's zero-tolerance policy and clearly outlines the procedures for stopping and handling workplace bullying incidents. We aim to create a respectful and harmonious work environment with our employees, safeguarding their rights and welfare, and emphasizing Giant's commitment to fairness, respect, and cooperation. Employees are encouraged to actively report any incidents of attacks or threats and assist in tracking them. If employees encounter unlawful harassment in the workplace, they can report it through the company's complaint channels.



### Reporting and Handling Process for Workplace Harassment

Encourage employees to actively report all incidents of attacks or threats and assist in tracking. Employees who encounter workplace harassment can report it through the company's complaint channels.

## Workplace Harassment Prevention Program

In addition to the aforementioned policies and reporting channels for unlawful harassment, Giant has implemented a workplace harassment prevention education program to enhance employees' awareness of workplace safety and self-protection. This program provides practical course resources to strengthen employees' ability to identify and protect themselves from unlawful behaviors, making them more vigilant and equipped with the knowledge and skills to handle potential risks effectively. This initiative underscores Giant's commitment to workplace equality and employee welfare.

Training Program Name

**Workplace Harassment  
Prevention Training**

Location

**Giant Hsinchu Office**

Training Units

**SHEQ Division,  
Administrative Division**

Number of  
Participants

**6**

Duration

**1 hour**



© Workplace Harassment  
Prevention Training

## 5.4.2 Female-Friendly Workplace

To establish a caring and supportive corporate culture that promotes work-life balance, Giant is committed to creating a happy work environment where employees can achieve a balance between their careers and family life. Giant will continue to strive to create an employee-centric corporate culture where every member feels loved and supported.

### Maternal Health Protection Management Program

The company has established the "Maternal Health Protection Management Program" to safeguard the physical and mental health of employees during pregnancy, postpartum, and breastfeeding periods. By formulating and implementing maternal health protection measures, we ensure that pregnant employees receive appropriate support, allowing them to find a balance between work and family life and to engage in their work with peace of mind.

Program Name	Applicable Scope	Content Description
Maternal Health Protection Management Program	All female employees within the company's management system	The program aims to protect the health of female employees during pregnancy, postpartum, and breastfeeding periods by implementing necessary safety and health measures to ensure their physical and mental well-being. Maternal Health Protection: Measures taken for female employees engaged in work that may pose risks to maternal health, including hazard assessment and control, physician consultations, risk-level management, work suitability arrangements, and related measures. Maternal Health Protection Period: From the day the employer is informed of the employee's pregnancy until one year after childbirth.

### Parental Leave

In addition to the Maternal Health Protection Management Program, the company also has related parental leave policies. Giant hopes that employees can balance their work and family life. We understand the significance and importance of the birth of a new life to each family. Giant aims to provide sufficient companionship and support to every member of the company during this important time and to assist employees in returning to work smoothly after adequate rest. Therefore, Giant provides comprehensive parental leave policies in accordance with the "Gender Equality in Employment Act," allowing employees to have sufficient time to accompany and care for their newborns, promoting close relationships among family members, and achieving the goal of work-life balance. The company also provides maternity gifts to express its support and blessings for the expansion of employees' families, sharing in this joyous occasion.



# CSR

Giant not only actively participates in environmental protection but also exerts significant efforts in promoting multiculturalism and social integration. These caring activities enhance the cohesion among employees and foster a stronger connection between the company and the community through love. We hope that this love will continue to spread and grow within society.

6.1 Social Contribution

6.2 Community Engagement



## 6.1 Social Contribution

### 6.1.1 Xinfeng Coastline Adoption and Beach Cleanup / Environmental Protection

Giant organized a beach cleanup event at Xinfeng Mangrove Nature Reserve in Hsinchu, on November 25, 2023. This purpose not only involved the removal of litter from the coastline but also improve to heighten public awareness of environmental protection. The event not only helps improve local environment but also dedication to sustainable development. In addition to the cleanup activity, Giant has applied to adopt a 500.03782116075-meter stretch of the coastline, taking on the responsibility of protecting and managing this area. This adoption program will continue until November 30, 2024. Through long-term participation, Giant aims to continuously protect the local natural environment, contribute to the sustainable development of the community, and promote social integration, building stronger ties between the company and the community.

© Cleanup Activity



© Cleanup Activity





## 6.1.2 Green Energy Innovation for Net-Zero Implementation Competition / Education and Innovation

The Department of Mechanical Engineering at Southern Taiwan University of Science and Technology organized the "Southern Taiwan Wind Power Cup – Green Energy Innovation for Net-Zero Implementation Competition." This competition focus on encouraging university students to engage in hands-on projects within the field of green energy innovation. By participating in this competition, students are inspired to design creative solutions for net-zero green energy production by participating in this competition. This event encourages students to combine innovation with practicality, designing green energy generation systems that have industrial application value. To support this competition, which holds promising potential for the future of energy development, Giant sponsored the event, demonstrating its commitment to green energy innovation and its recognition of the creativity of university students. This initiative reflects Giant's commitment to the sustainable development of the green energy field, promotes industry-university cooperation and encourages college students showing their creativity and strength in the field of green energy creation. We hopes that such activities will inspire more students to participate in green energy innovation, contributing to the cultivation of talent in Taiwan's energy sector. By injecting fresh talent into the industry, Giant aspires to engage the younger generation in the pursuit of environmental sustainability, making a meaningful contribution to the protection of the environment and the innovative development of green energy for the future.

Southern Taiwan Wind Power Cup – Green Energy Innovation for Net-Zero Implementation Competition:  
[https://my.stust.edu.tw/board.php?courseID=57478&f=news\\_show&newsID=3455315](https://my.stust.edu.tw/board.php?courseID=57478&f=news_show&newsID=3455315)



## 6.1.3 Social and Cultural Engagement / Cultural Advocacy

Giant is not only actively involved in environmental protection but also deeply committed to promoting cultural diversity and social inclusion. Through event sponsorship and the participation of its employees, Giant engaged in the Harvest Festival organized by the Malan Tribe in Taitung, showing support for the preservation and promotion of indigenous culture. This involvement provided Giant's team members with the opportunity to experience the unique cultural activities of Taiwan's indigenous communities firsthand. By encouraging employee participation, the company has deepened its understanding of local tribal traditions and cultural celebrations. Moreover, this participation highlights the company's support for cultural diversity and support for social inclusion. Engaging in traditional cultural events strengthens the connection between the company and local communities and offers a precious opportunity for the company to integrate into the local cultural system. Participating in the Harvest Festival not only promotes the celebration and development of multiculturalism but also demonstrate Giant's respect for the land and environment. By engaging in local cultural activities, the company enhances its understanding of social and cultural dynamics, contributing to the development of more socially inclusive and sustainable business strategies.



© Harvest Festival from Malan Tribe in Taitung

## 6.2 Community Engagement

### 6.2.1 Blood Donation Drives / Social Welfare

Members of Giant actively participate in social welfare activities, demonstrating their commitment to compassion and community care by took part visiting Taichung Blood Donation Center and the bloodmobile donation in Kaohsiung. Though the act of donating blood is simple, but it is a practical action of cherishing and caring for life. Each donated bag of blood symbolizes a gift of love and could play a crucial role in saving someone's life, ensuring that love and life continue to thrive in society. Through their participation in these blood donation activities, Giant's employees contribute a warm and caring force to the community, while also encouraging others to join in this meaningful cause. Such acts of kindness strengthen the bond among employees and plant seeds of compassion in the relationship between the company and the community. Giant hopes that love can continue to extend in society.

### 6.2.2 Charitable Goods Donation / Social Welfare

#### St. Teresa Children Center

St. Theresa's Children Center, also located in Hsinchu County like Giant, primarily houses children from families experiencing difficulties. The center creates a homely atmosphere, providing a safe and loving environment for these children and adolescents. In center, children are able to benefit from educational resources and a warm development environment, allowing them to grow up securely and learn joyfully under the attentive care and guidance.

Through donation of essential living supplies, supports the center by providing necessary items for the children's daily needs. This is not only the practice of Giant's commitment to social corporate responsibility, but also hopes to contribute to social care. We hope that this act of kindness will bring smiles and warmth to the children at the center, offering them blessings and care on their journey of growth.

Donation List for Taitung Children's Heart Association		
Raincoats	20 pcs	To ensure the children have appropriate protection during outdoor activities on rainy days.
Down Jackets	24 pcs	To provide additional warmth and protection for the children during cold weather, ensuring they stay warm and comfortable in chilly conditions.
Computer Mice	10 pcs	To provide necessary tools for computer learning, promoting the children's development in a digital learning environment.



© Blood Donation Activity with Blood Donation Center in Taichung



© Blood Donation Activity with Blood Donation Center in Kaohsiung



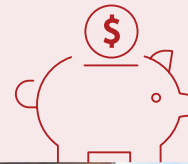
© Visit St. Theresa's Children Center



## The Catholic Hua-kuang Social Welfare Foundation

The Catholic Hua-kuang Social Welfare Foundation is a non-profit organization dedicated to caring for people with intellectual disabilities from poor and disadvantaged families. Since these special residents cannot receive adequate care and guidance from their original families, Hua-kuang becomes their home. The center is responsible for the education and care of individuals with physical and mental disabilities, providing a stable residence and a warm care environment.

Giant hopes to give back to various places of the local community through practical actions. By donating essential daily supplies actively supports Hua-kuang. These supplies not only meet the daily needs of the residents but also represent Giant's heartfelt care and compassion. Through this kind donation, we express our deep concern and love for the disadvantaged groups in society.



© Visit Hua-kuang Social Welfare Foundation

### Donation to Catholic Hua-kuang Social Welfare Foundation



### Letter of Appreciation from Catholic Hua-kuang Social Welfare Foundation





# Appendices

- 7.1 Assurance Report
- 7.2 Sustainability Accounting Standards Board (SASB) Correspondence Table
- 7.3 Sustainable Development Goal (SDG) Correspondence Table
- 7.4 Global Reporting Initiative (GRI) Correspondence Table

## 7.1 Assurance Report

### 會計師有限確信報告

佳運重機械工程股份有限公司 公鑒：

本會計師接受佳運重機械工程股份有限公司（以下簡稱佳運公司）之委任，對其民國112年度（2023年度）永續報告書中所選定之永續績效資訊執行確信程序並出具有限確信報告。有關佳運公司所選定之標的資訊及其適用基準，詳附件一。

#### 管理階層之責任

公司管理階層之責任係依據全球永續性報告協會（Global Reporting Initiatives, GRI）發布之 GRI 準則（GRI Standards）編製永續報告書，並應設計、執行及維護與報告編製相關之內部控制，以蒐集並揭露本報告書內容，並確保本報告書所報導之特定績效指標未存有導因於舞弊或錯誤之重大不實表達。

#### 會計師之責任

本會計師係依照確信準則 3000 號「非歷史性財務資訊查核或相關之確信案件」之要求規劃並執行有限確信工作，對上開永續報告書中所選定之標的資訊是否存在重大不實表達出具有限確信報告。另，有限確信案件所執行程序之性質及時間與適用合理確信案件不同，其範圍相對較小，故有限確信程序取得之確信程度明顯較合理確信為低。

本會計師針對上開永續報告書所述之確信標的資訊依專業判斷執行有限確信程序，以獲取相關標的資訊之有限確信證據，且任何內部控制均受先天限制，因此未必能查出所有業已存在之重大不實表達，本會計師主要執行之確信程序包括：

- 取得佳運公司民國 112 年度（2023 年度）永續報告書，並閱讀其內容；
- 與佳運公司之管理階層及相關員工進行訪談，以瞭解佳運公司編製永續報告書有關之政策及程序；
- 針對報告中所選定之確信標的資訊進行分析性程序；必要時抽選樣本核對相關文件，以獲取足夠及適切之有限確信證據。

#### 品質管制與獨立性

本會計師及所隸屬之事務所遵從品質管理準則「會計師事務所之品質管理」之規範，建立並維護充備之品質管制制度，包含選錄職業道德規範、專業準則及所適用法令規範相關之政策或程序，亦遵從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、專業能力及盡專業上應有之注意、保密及專業態度。

### 先天限制

因永續報告書中所涉及之非財務資訊，相較於財務資訊之確信存在更多先天性之限制，對於該資訊之揭露內容可能涉及佳運公司管理階層之重大判斷、假設及解釋，故不同利害關係人可能對於該等資訊有不同之解讀。

### 有限確信結論

依據本會計師執行之確信程序及所獲取之證據，並未發現佳運公司民國 112 年度（2023 年度）永續報告書中所選定之確信標的資訊在所有重大方面未有未遵循其適用基準編製而須作修正之情事。

### 其他事項

本確信報告出具後，貴公司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。

林燕從聯合會計師事務所

會計師 林冠志

林冠志

中華民國一一年九月五日

附件一

編號	確信標的資訊	對應章節	適用基準
1	佳運 2023 年教育訓練概況(2023 年總訓練時數)合計 2,511 小時。 ● 公司各單位內訓總時數 504 小時；外訓總時數 2,007 小時，合計 2,511 小時。	5.1.2 人才培訓與職涯發展	GRI 404-1:2016
2	員工的可記錄事故率與死亡率(比率) ● 2023 年可記錄工安事件頻率 (TRCR): 2.65 ● 死亡率: 0 ● 嚴重職業傷害頻率: 0.66	3.2.2 法規遵循	SASB IF-EN-320a.1
3	佳運持續投入學術、環境、文化及公益活動，厚植佳運企業社會責任聲量，積極回饋社會，與地方學術單位合作，參與環境保育工作及其他公益行動等。2023 年佳運號召公益捐血 2 場，公益捐助金額約 89,440 元。	6. 社會共融	佳運重點營運績效統計
4	直接(範疇一)溫室氣體排放	4.2 能源和排放	GRI 305-1:2016
5	能源間接(範疇二)溫室氣體排放	4.2 能源和排放	GRI 305-2:2016
6	其他間接(範疇三)溫室氣體排放	4.2 能源和排放	GRI 305-3:2016
7	溫室氣體排放強度	4.2 能源和排放	GRI 305-4:2016



## 7.2 Sustainability Accounting Standards Board (SASB) Correspondence Table

SASB Code	Accounting Metric / Measurement Unit		Corresponding Section	Page
IF-EN-320a.1	Employee Recordable Incident and Fatality Rates (Ratio)	3.2.2	Compliance with Laws and Regulations	29
IF-EN-000.A	Compliance with Laws and Regulations	1.4.1	Business Scope and Professional Engineering Services	13
IF-EN-000.B	Number of Completed Projects (Absolute Quantity)	1.4.1	Business Scope and Professional Engineering Services	13
IF-EN-000.C	Value of Projects Under Construction (Monetary Value)	1.4.1	Business Scope and Professional Engineering Services	13

## 7.3 Sustainable Development Goal (SDG) Correspondence Table

Category	SDGs		Corresponding Section	Page
Social	SDG 3 GOOD HEALTH AND WELL-BEING	5.3	Employee Welfare and Support	50
		5.4	Labor Equality	56
		6.1	Social Contribution	59
		6.2.1	Blood Donation Drives	61
		6.2.2	Charitable Goods Donation	61
	SDG 4 QUALITY EDUCATION	6.1.2	Green Energy Innovation for Net-Zero Implementation Competition	60
Economic	SDG 7 AFFORDABLE AND CLEAN ENERGY	1.4.1	Business Scope and Professional Engineering Services	13
	SDG 8 DECENT WORK AND ECONOMIC GROWTH	5.	Workplace Friendliness	45
	SDG 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	1.4.1	Business Scope and Professional Engineering Services	13
Social	SDG 11 SUSTAINABLE CITIES AND COMMUNITIES	6.1.1	Xinfeng Coastline Adoption and Beach Cleanup	59
		6.2	Community Engagement	61
Economic	SDG 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	4.1.2	Climate Management Strategies	36
Environmental	SDG 13 CLIMATE ACTION	4.1	Climate Change Adaptation and Management	34
	SDG 14 LIFE BELOW WATER	6.1.1	Xinfeng Coastline Adoption and Beach Cleanup	59

## 7.4 Global Reporting Initiative (GRI) Correspondence Table

### GRI 2 General Disclosures

Title	Disclosure			Corresponding Section	Page
The organization and its reporting practices	2-1	Organizational details	1.1	About Giant	7
	2-2	Entities included in the organization's sustainability reporting		About This Report	3
			1.1	About Giant	7
	2-3	Reporting period, frequency and contact point		About This Report	3
	2-4	Restatement of information		-	
Activities and workers	2-5	External assurance		About This Report	3
	2-6	Activities, value chain and other business relationships	1.2	Key Products and Service Chain	8
	2-7	Employees	5.1.1	Employee Structure	39
Governance	2-8	Workers who are not employees	5.1.1	Employee Structure	39
	2-9	Governance structure and composition	3.1.2	Diversity and Professionalism of the Board of Directors	28
			3.1.3	Corporate Governance Structure and Functional Committees	28
	2-10	Nomination and selection of the highest governance body	3.1.2	Diversity and Professionalism of the Board of Directors	28
	2-11	Chair of the highest governance body	3.1.1	Effectiveness of Board Operations	27
	2-12	Role of the highest governance body in overseeing the management of impacts		Chairman and President's Message	4
			2.4.1	Materiality Identification Process	22
			3.1.1	Effectiveness of Board Operations	27
	2-13	Delegation of responsibility for managing impacts	3.1.1	Effectiveness of Board Operations	27
	2-14	Role of the highest governance body in sustainability reporting	2.1.2	Sustainability Promotion Unit	17
	2-15	Conflicts of interest	3.2	Ethical Corporate Management	19
	2-16	Communication of critical concerns	2.3.2	Stakeholder Communication Channels and Effectiveness	19
	2-17	Collective knowledge of the highest governance body	3.1.2	Diversity and Professionalism of the Board of Directors	28
	2-18	Evaluation of the performance of the highest governance body	3.1.1	Effectiveness of Board Operations	27
	2-19	Remuneration policies	5.3.1	Remuneration System	50
	2-20	Process to determine remuneration	5.3.1	Remuneration System	50
	2-21	Annual total compensation ratio	5.3.1	Remuneration System	50

Title		Disclosure		Corresponding Section	Page
Strategy, policies and practices	2-22	Statement on sustainable development strategy		Chairman and President's Message	4
			2.1.1	ESG Sustainability Policy	16
	2-23	Policy commitments	2.1.1	ESG Sustainability Policy	16
	2-24	Embedding policy commitments	2.1.1	ESG Sustainability Policy	16
			2.1.2	Sustainability Promotion Unit	17
	2-25	Processes to remediate negative impacts	2.4.2	Material Issues and Value Chain	24
			4.1.2	Climate Management Strategies	36
	2-26	Mechanisms for seeking advice and raising concerns	2.1	Policies and Guidelines	16
			3.2	Ethical Corporate Management	29
	2-27	Compliance with laws and regulations	3.2.2	Compliance with Laws and Regulations	29
	2-28	Membership associations		-	
Stakeholder engagement	2-29	Approach to stakeholder engagement	2.3	Stakeholder Communication	19
	2-30	Collective bargaining agreements			

## GRI 3 Material Topics

	Title		Disclosure		Corresponding Section	Page
	Material Topics	3-1	Process to determine material topics	2.4.1	Materiality Identification Process	22
		3-2	List of material topics	2.4.1	Materiality Identification Process	22
		3-3	Management of material topics	2.4.1	Materiality Identification Process	22
Economic	302 Energy	201-1	Direct economic value generated and distributed	1.4.2	Key Operational Performance	13
		201-2	Financial implications and other risks and opportunities due to climate change	4.1	Climate Change Adaptation and Management	34
Environmental	305 Emission	305-1	Direct (Scope 1) GHG emissions	4.2	Energy and Emissions	37
		305-2	Energy indirect (Scope 2) GHG emissions	4.2	Energy and Emissions	37
		305-3	Other indirect (Scope 3) GHG emissions	4.2	Energy and Emissions	37
		305-4	GHG emissions intensity	4.2	Energy and Emissions	37



Title		Disclosure		Corresponding Section		Page
Social	401 Employment	401-1	New employee hires and employee turnover	5.1.1	Employee Structure	39
		401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.3.2	Employee Benefits Policy	51
		401-3	Parental leave	5.4.2	Female-Friendly Workplace	57
	402 Labor/Management Relations	402-1	Minimum notice periods regarding operational changes	5.3.1	Remuneration System	50
	403 Occupational Health and Safety	403-1	Occupational health and safety management system	5.2.1	Work Safety System and Culture	44
				5.2.2	Giant's EHS Management Department	45
		403-2	Hazard identification, risk assessment, and incident investigation	5.2.1	Work Safety System and Culture	44
				5.2.3	Occupational Safety and Health Management and Reporting Process	47
		403-3	Occupational health services	5.2.1	Work Safety System and Culture	44
				5.3.3	Employee Health Care and Occupational Safety Training	53
		403-4	Worker participation, consultation, and communication on occupational health and safety	3.1.3	Corporate Governance Structure and Functional Committees	28
		403-5	Worker training on occupational health and safety	5.2.4	Environmental, Health, and Safety Training and Professional Collaboration	48
				5.3.3	Activities Employee Health Care and Occupational Safety Training	53
		403-6	Promotion of worker health	5.3.3	Employee Health Care and Occupational Safety	53
				5.3.2	Training Employee Benefits Policy	51
		403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.2.4	Environmental, Health, and Safety Training and Professional Collaboration Activities	48
		403-8	Workers covered by an occupational health and safety management system	5.2.2	Giant's EHS Management	45
				3.1.3	Department Corporate Governance Structure and Functional Committees	28
		403-9	Work-related injuries	3.2.2	Compliance with Laws and Regulations	29
		403-10	Work-related ill health	3.2.2	Compliance with Laws and Regulations	29
	404 Training and Education	404-1	Minimum notice periods regarding operational changes	5.1.2	Talent Development and Career Growth	40
		404-2	Programs for upgrading employees skills and transition assistance programs	5.3.1	Remuneration System	50
		404-3	Percentage of employees receiving regular performance and career development reviews	5.1.3	Performance Management System	43
	409 Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	2.4.2	Material Issues and Value Chain	24
				5.2.1	Work Safety System and Culture	44



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