



2024

**Grand Process
Technology Corporation**

Sustainability Report



CONTENTS

About This Report
Message from our Chairman

01	About Grand Process Technology Corporation	1.1 Company Profile	5
		1.2 Management Philosophy	10
		1.3 Awards and Management Systems Standards	11
		1.4 External Organization Engagement	13
02	Stakeholder Engagement	2.1 GPTC Sustainability Committee	15
		2.2 Stakeholder Identification	18
		2.3 Communication and Stakeholder Concern	18
		2.4 Material Topics Analysis and Identification	20
03	Integrity Governance	3.1 Governance Practices	25
		3.2 Risk Management	33
		3.3 Regulatory Compliance	36
		3.4 Financial Performance	37
		3.5 Information Security	39
04	Responsible Production	4.1 Sustainable Supply Chains	43
		4.2 Innovation	47
		4.3 Product Quality	52
		4.4 Product Safety	53
		4.5 Customer Relations	54
05	Green Environment	5.1 Task Force on Climate-related Financial Disclosures	59
		5.2 Raw Material Management	62
		5.3 Energy Management	63
		5.4 Greenhouse Gas Management	66
		5.5 Water Resource Management	68
		5.6 Waste Management	70
06	Social Responsibility	6.1 Employee Overview	74
		6.2 Talent Development and Welfare	80
		6.3 Occupational Safety and Health	89
		6.4 Community Engagement	98
	Appendix	Appendix I. GRI Content Index	101
		Appendix II. SASB Index-Industrial Machinery & Goods	107
		Appendix III. Climate-Related Information of TWSE / TPEX Listed Company	108
		Appendix IV. TCFD Disclosure Index	109

About This Report

Grand Process Technology Corporation (GPTC) issues the 2024 Sustainability Report (hereinafter referred to as "this report") to pursue sustainable business practices and enhance information transparency. Through this report, we explain to stakeholders the measures and performance the company continues to implement in constructing integrity governance, enforcing environmental protection and occupational safety measures, and improving employee compensation and benefits under the goal of sustainable operation. The scope of this report focuses on GPTC, with some sections and tables written from a group perspective. Any content covering different areas will be noted. GPTC hopes that stakeholders will continue to pay attention to us and provide valuable suggestions, enabling the company to advance toward sustainable business practices.

ESG Information Disclosure

Disclosure Category	Coverage Scope
Period	Full year of 2024. For the completeness of disclosed data, if any information overlaps with operations from different years, it will be explained in the text of this report.
Information Revision	- Operational performance data: Updated statistical benchmarks using individual financial reports. - Local procurement ratio: For data accuracy, the figures for 2022 and 2023 have been updated to 58.73% and 67.47%, respectively. - R&D expenses: Updated statistical benchmarks using individual financial report expenses. - Annual water usage: Updated statistical benchmarks; thus, the figures for 2022 and 2023 have been updated to 4.6938 and 4.1570 million liters, respectively. - Average training hours per employee: The denominator for previous report data was total training participants, corrected to total employees per GRI requirements.
Operational Sites	Taiwan facilities (Hsinchu headquarters, Taichung, Tainan, Kaohsiung)
Financial Data	Consistent with individual financial report data.
Environmental, Safety, and Health Data	Hsinchu headquarters
Employee Data	Taiwan facilities (Hsinchu headquarters, Taichung, Tainan, Kaohsiung)

Basis for Writing and Information Verification Method

- This report includes disclosures on sustainability indicators such as corporate governance, economic, social, and environmental aspects. To fully disclose GPTC's sustainability performance and present results of communication with stakeholders, the report is prepared in accordance with the Global Reporting Initiative Standards 2021 (GRI Standards 2021), referencing the Sustainability Accounting Standards Board (SASB), the Task Force on Climate-related Financial Disclosures (TCFD), and the regulations set by government authorities regarding the preparation and submission of sustainability reports by public companies.
- The financial data disclosed in this report has been audited by PwC Taiwan in accordance with International Financial Reporting Standards (IFRS), calculated in TWD thousands. Data related to environmental, social, and occupational safety aspects are self-collected and compiled by responsible departments, confirmed by department heads, and presented using internationally accepted indicators.
- GPTC has established a "Sustainability Report Preparation and Assurance Procedure," where internal responsible departments first review the accuracy of the ESG report disclosures, followed by confirmation from the Sustainability Development Committee that the report comprehensively covers all material topics.
- The 2024 report has not obtained assurance or verification opinions from third-party verification entities.

Frequency of Issuance

This is GPTC's fourth sustainability report. In the future, GPTC will publish a report annually, aiming to enhance the transparency and accessibility of the information disclosed in the report. Previous reports can be downloaded from the GPTC official website.

- Release Date : August 2025.
- Next Release Date : August 2026.

Contact Window

If you have any comments or suggestions regarding the content of this report, please feel free to contact us.

- Grand Process Technology Corporation · Office of the General Manager
- Address : No. 89, Section 6, Zhonghua Road, Xiangshan District, Hsinchu City 300104
- Contact Extension : 2109
- Email : ESG@gptc.com.tw
- Company Website : <https://www.gptc.com.tw/>

Historical Reports



Company Website



Message from our Chairman

As global attention on sustainable development grows, regulatory requirements, industry trends, and customer demands compel businesses to place greater emphasis on social responsibility and environmental protection. Since 2016, GPTC has established a Corporate Social Responsibility Committee to actively promote sustainable development. However, with changing times and evolving needs, we restructured the committee in 2024 to respond more effectively to these changes and drive the company's long-term sustainability.

Upholding our core values of "Integrity, Innovation, and Quality," our sustainability strategy revolves around three main pillars: responsible production, communities engagement, and industry collaboration. Throughout our business operations, we are committed to ensuring that every production process aligns with environmental and social responsibilities, actively supporting community development and promoting collaboration across industries and the entire value chain for mutual benefits.

To protect the environment, we incorporate green thinking into our production processes, including optimizing production workflows, reducing energy consumption, and minimizing waste emissions, as well as implementing water resource recycling and reuse. Additionally, in product design, we actively collaborate with customers to develop more energy-efficient machine components, becoming a responsible supplier.

We recognize that employees are the foundation of our sustainable business. GPTC provides a comprehensive working environment and employee benefits. The company has a health and safety management system to ensure employees work in a safe and healthy environment. Furthermore, we offer diversified employee welfare programs, including regular health checks, employee training, skills enhancement programs, and a welfare committee, along with flexible work arrangements to balance employees' work and life needs.

While pursuing business growth, GPTC also remains committed to fulfilling its corporate citizenship responsibilities, actively participating in various public welfare activities and contributing to society. The company regularly organizes charitable sponsorships, assistance for disadvantaged groups, and community outreach activities, encouraging employees to engage in public welfare and maximize the positive impact of the company.

To gradually solidify our sustainable progress, GPTC has set challenging sustainability goals, promoted collectively by senior management, focusing on environmental (E), social (S), and governance (G) aspects, with regular management and progress tracking. These ambitious goals include reducing carbon intensity by 20% by 2030, achieving 20% energy savings in major product machines by 2030, and increasing the proportion of profits allocated to public welfare annually.

These efforts not only demonstrate our commitment to sustainable development but also reflect our belief that sustainability is a core competitive advantage in the globalized market. We are confident that through such endeavors, we can create long-term value for the company and contribute to a better future for society, the environment, and the next generation.

Chairman of Grand Process Technology Corporation





About Grand Process Technology Corporation

CHAPTER

01

1.1	Company Profile	5
1.2	Management Philosophy	10
1.3	Awards and Management Systems Standards	11
1.4	External Organization Engagement	13

1.1 Company Profile

Grand Process Technology Corporation is a leading brand in Taiwan's semiconductor wet process equipment industry. Since its establishment in 1993, we have steadily expanded, establishing service locations in Northern, Central, and Southern Taiwan. We successfully listed on the Emerging Stock Market in 2009 and on the Taiwan Stock Exchange in 2011. Our manufactured equipment, including metal etching equipment, metal electroless plating, and 8-inch and 12-inch single wafer cleaning equipment, is highly regarded by many renowned technology companies.

To strengthen cross-industry integration, Honsu Group acquired Chemleader Corporation (CLC) in 2013, invested TYNE Systems Corporation in 2018, and acquired Challentech International Corporation in 2019, expanding into areas such as chemical supplies, data analysis, and distributor of measurement equipment, thereby providing comprehensive solutions to customers. Our clientele includes global semiconductor giants in wafer foundry, packaging, and memory.

Company Name

Grand Process Technology Corporation

Industry	1. Emerging Stock Market Category : Other Electronics 2. SASB Industry Classification : Industrial Machinery and Goods
Headquarters Location	No. 89, Section 6, Zhonghua Road, Xiangshan District, Hsinchu City
Capital Amount	292,160 (Unit : New Taiwan Dollars in thousands)
Shareholding Structure ^(Note)	Domestic Corporations 58.31%, Domestic Individuals 30.44%, Foreign Institutions and Individuals 11.25%
Annual Individual Revenue	2,298,019 (Unit : New Taiwan Dollars in thousands)
Number of Employees	Taiwan : 216 people
Operational Locations	Taiwan : Hsinchu, Taichung, Tainan, Kaohsiung
Main Products/Services	Semiconductor Wet Process Equipment
Main Product Output	99 units (including modifications)
Main Product Sales Ratio	Equipment Sales (90.73%), Maintenance (9.27%)
Revenue by Region	Taiwan (100%)

Note : Data is as of August 2024



Company History

1993. 5
Company established

1997. 11
Transition from Limited Company to Corporation

2000. 9
Development of the first fully automatic 12-inch wet wafer cleaning equipment and the first 12-inch single wafer wet cleaning equipment

2002. 3
Achieved ISO 9001 certification from SGS

2006. 8
Development of the first electroless plating machine



2018. 6
Changed English name to Grand Process Technology Corporation

2018. 1
Established corporate identity system and updated logo

2013. 1
Acquired Chemleader Corporation (CLC) becoming a wholly owned subsidiary

2012. 11
Relocated to current address in Hsinchu City

2011. 1
Officially listed on the Taiwan Stock Exchange

2009. 5月
Approved for listing on the Emerging Stock Market, stock code 3131

2018. 11
Invested in TYNE Systems Corporation, acquiring 78% of shares

2019. 1
Achieved ISO 14001 and 45001 certifications from SGS

2019. 3
Acquired Challentech International Corporation becoming a wholly owned subsidiary

2023. 10
Began facility expansion of GPTC

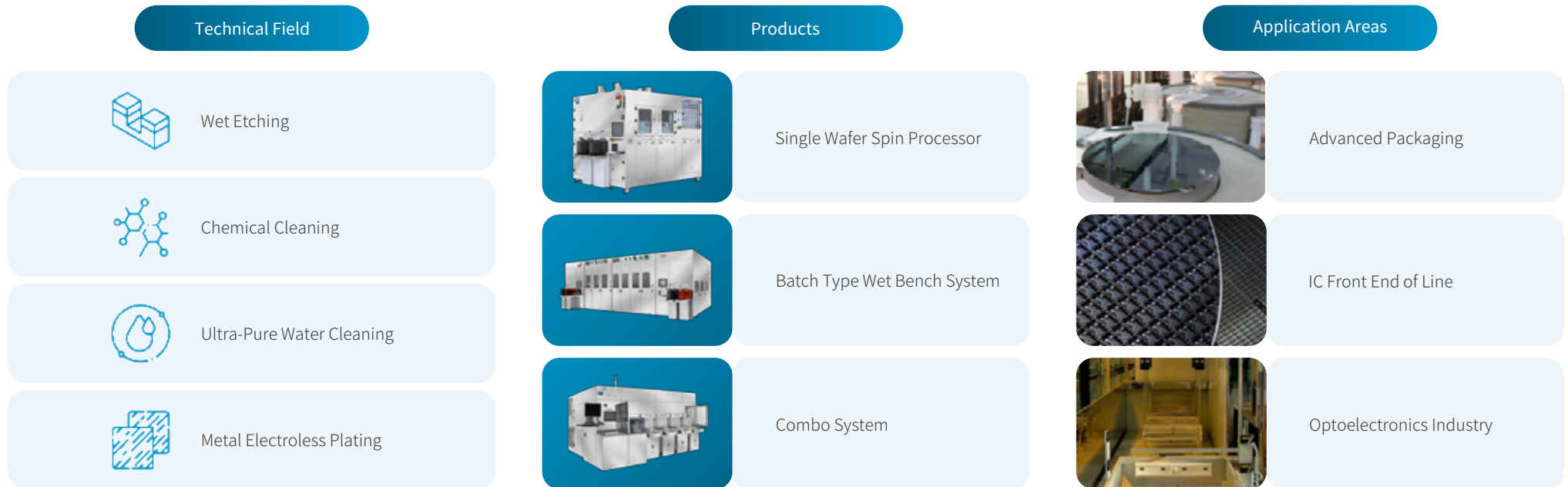
2024. 3
2022 greenhouse gas emission information verified by SGS and obtained ISO 14064-1 certification

2024. 4月
The product carbon footprint of single wafer spin equipment (UFO300 series) verified by SGS and obtained ISO 14067 certification

Upstream and Downstream Overview



GPTC Product Overview



Equipment Single Wafer Spin Processor

Series : UFO-A, UFO, UFO Long type

Introduction

As semiconductor process requirements continue to tighten, achieving process consistency and reproducibility within and between individual wafer substrates has become increasingly critical. The Single Wafer Spin Processor offers automated handling and precise positioning through robotic arms, enabling precise control of chemical reactions within the process chamber via flexible parameter settings to meet process requirements. Additionally, the system boasts a compact footprint and includes features such as chemical recycling system, etch endpoint detector, double-sided cleaning, all of which aid in reducing production costs. It is well-suited for various process applications, including Metal Etch, Silicon Etch, Oxide Etch, PR Strip, Wafer Clean, Mask Clean, and more.



Equipment Batch Type Wet Bench System

Series : VAN, DIO



Introduction

A highly customized model that conducts immersion processes through acid tank configurations, equipped with temperature control, flow circulation, vertical shaking, ultrasonic agitation, mixed acid replenishment mechanisms, and drying functions to optimize process conditions. It offers high output at low cost and can handle various sizes of wafers and substrates, suitable for Metal Etch, Silicon Etch, Oxide Etch, Nitride Etch, PR Strip, RCA Clean, Glass Clean, Electric Plating, Electroless Plating applications and more.

Equipment Combo System

Series : UFO-300C, UFO-150C

Introduction

Regarding the line space shrinking continuously and 2.5D/3D advanced packaging in semiconductor process development, combined multi-functions in one wet process equipment is getting more and more important, we integrate soaking tank and single wafer spin chamber in this combo system to optimize chemical and physical removal force in wet process. This system can apply for various wet processes such as PR Strip, Metal Lift Off, Carrier Recycle and more.



Equipment Panel Level Single Wafer Processor

Series : UFO-500, UFO-600

Introduction

Utilizing rectangular substrates enhances space utilization compared to traditional round substrates, and to reduce costs. Based on CoWoS-L technology, it combines the advantages of CoWoS-S and InFO technologies, featuring multiple LSI (local silicon interconnect) reconstruction interlayers, supporting over 3 times the mask size, used for interconnections and RDL (redistribution layer) power and signal transmission. GPTC's FOPLP equipment is suitable for PR Strip, UBM Etch, Scrubber applications.

GPTC and Honsu Group

GPTC serves as the parent company of Honsu Group, which encompasses several subsidiaries in various fields, including equipment, chemicals, and data analysis. The group is committed to providing diversified products and services to create overall synergy and enhance competitive advantages. The Key associated companies in the Group include: Grand Process Technology Corporation responsible for wet process equipment, Chemleader Corporation supplying wet process chemicals, Challentech International Corporation representing the distributor of advanced packaging testing equipment, and TYNE Systems Corporation focusing on big data analysis. Each company collaborates closely within the group structure, collectively practicing sustainable management principles and continuously improving performance in environmental protection, social responsibility, and corporate governance. The following lists some subsidiaries of the group; please refer to the annual report for the complete consolidated financial statements.

Company	Division Responsibilities	Main Business Items
Grand Process Technology Corporation	Group headquarters, overseeing financial, personnel, and business operations. Responsible for the research, design, and manufacturing of new product applications for self-manufactured equipment, responsible for sales to customers in Taiwan and overseas.	Manufacturing, sales, engineering contracting, and maintenance of semiconductor-related machinery, and self-manufactured equipment applications.
Chemleader Corporation	Wholly owned subsidiary primarily offering industrial-grade chemical etching liquids.	Industrial-grade, reagent-grade, and electronic-grade mixed acids, electroplating solutions, and various chemical repackaging and manufacturing.
Challentech International Corporation	Wholly owned subsidiary primarily engaged in the sales, agency, and after-sales services of testing instruments and equipment.	Sales of testing instruments, analytical laboratory instruments and industrial instrument equipment, and other combination processing businesses, including import and export trade and after-sales maintenance services.
TYNE Systems Corporation	Main service is software sales and installation, with the group holding 78%.	Software sales and installation.

1.2 Management Philosophy

Since its establishment, GPTC has adhered to the management philosophy of "Integrity, Willingness to Share, Courage to Innovate, Efficiency, Quality, and Diligence in Service." In addition to striving to continuously become a leading manufacturer of semiconductor wet process equipment, we also plan to develop specialized wet process equipment to become the best partner for our customers.

Short, Medium, and Long-term Operational Goals

We adopt a dual-track strategy of sales and production planning, strengthening cooperation with existing customers to jointly develop new process machines, aiming for product diversification and actively developing overseas customers. Our collaborations with many domestic clients allow us to deliver and provide process solutions within limited timelines, maintaining our leading position in domestic automated wet process equipment. We aim to acquire more overseas customers, targeting internationalization in the next decade.

1.3 Awards and Management Systems Standards

Our company has obtained the following ISO international standard certifications, demonstrating a strong commitment to quality management and sustainable development.

Management System ISO 9001:2015	Management System ISO 14001:2015	Management System ISO 45001:2018	Management System ISO 14067:2018 (Single Wafer Spin Processor-UFO 300 Series)	Management System ISO 14064-1:2018
Certification Body SGS	Certification Body SGS	Certification Body SGS	Certification Body SGS	Certification Body SGS
Certification Validity 2024.9.7~2027.9.7	Certification Validity 2022.1.28~2025.1.28	Certification Validity 2022.1.28~2025.1.28	Certification Validity 2024.4.1~2026.3.31	Certification Validity The inventory of Greenhouse Gas emissions in year 2024

Awards from Major Customers

2024

tsmc Annual
Contractor ESH
Award



2023

tsmc Excellent
Equipment Contractor
Award



2023

ASE Best Supplier
Award

1.4 External Organization Engagement

GPTC actively fulfills its corporate social responsibility. In addition to focusing on core technologies and continuously improving services, we also proactively participate in several industry-related associations, engaging in dialogue with the industry as members to promote cross-domain knowledge exchange and grasp policy directions and market trends. We firmly believe that through communication and collaboration with stakeholders, we can not only strengthen corporate governance and innovative thinking but also jointly promote the sustainable development of the industry.



Chinese Professional Management Association of Hsinchu
Kevin Shih was awarded the Outstanding General Manager Award in 2020

Member



Taiwan Electronic Equipment Industry Association (TEEIA)

Member



Hsinchu City Industrial Association

Member



SEMI

Member



SEMI Silicon Photonics Industry Alliance

Member



Task Force on Climate-related Financial Disclosures(TCFD)

As global attention on climate change issues increases, companies are driven to take proactive action to address environmental challenges. Starting in 2024, our company responds to the "Task Force on Climate-related Financial Disclosures (TCFD)" initiative, disclosing our strategies and actions planned in light of climate risks and opportunities, demonstrating our commitment to transitioning to a low-carbon economy and fulfilling our social responsibility.

CDP

In 2023 and 2024, we were invited by customers to participate in the CDP (formerly the Carbon Disclosure Project), achieving a B-level score in the climate change questionnaire for 2024.





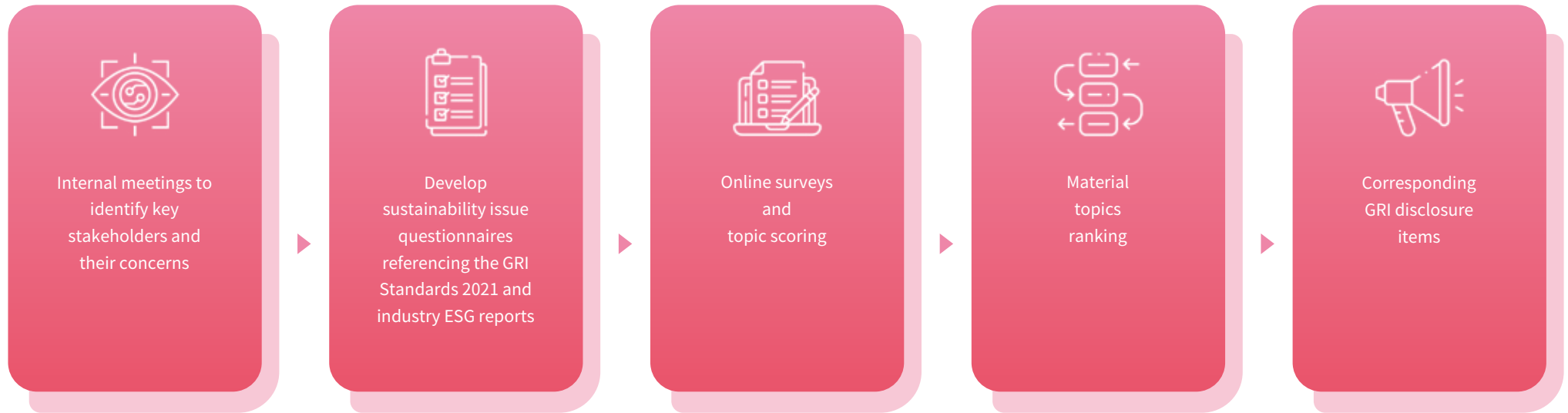
Stakeholder Engagement

CHAPTER

02

2.1	GPTC Sustainability Committee	15
2.2	Stakeholder Identification	18
2.3	Communication and Stakeholder Concern	18
2.4	Material Topics Analysis and Identification	20

Stakeholder and Material Topics Identification Process



2.1 GPTC Sustainability Committee

Grand Process Technology Corporation established its Corporate Social Responsibility Committee in 2016, which was reorganized into the "Sustainability Committee" in 2022. This committee is responsible for promoting and planning GPTC's sustainability activities. In 2024, with approval from the Chairman and senior management, the committee was reorganized, with the Group CEO serving as the chairperson and various functional teams led by department heads. Meetings are held quarterly. Prior to each meeting, the executive secretary issues a notice, and team leaders compile the actions and results from the quarter for discussion and resolution, further strengthening the sustainability development mechanism.

Sustainable development encompasses environmental, social (including human rights), and corporate governance (hereinafter referred to as ESG) aspects. Relevant departments collect stakeholders' concerns regarding environmental protection, occupational safety, supply chain management, labor rights, operational performance, and corporate governance. To respect stakeholders' interests, the company has set up communication channels on its website to facilitate stakeholder engagement and appropriately respond to important sustainability issues. The company has also established internal procedures for the sustainability report, along with an internal auditing system, and submits an annual sustainability report along with the previous year's ESG performance to the board of directors.

The board of directors reviews the performance of the Sustainability Committee in executing sustainability projects each year and urges the company to adjust when necessary, ensuring that the board is substantively involved in the company's ESG practices. When the annual sustainability report preparation process begins, the Sustainability Committee holds an initial meeting and conducts a material topic assessment every two years. Based on the results of stakeholder engagement, the impact and subsequent actions are analyzed, and the committee members jointly confirm the major ESG topics for the year.

GPTC Sustainability Strategy



GPTC Sustainability Strategy

Aim : Responsible Production, Community-Friendly, Win-Win for Industries



Corporate
Governance



Green
Manufacturing



Sustainable
Value Chain



Environmental
Sustainability



Employee
Care

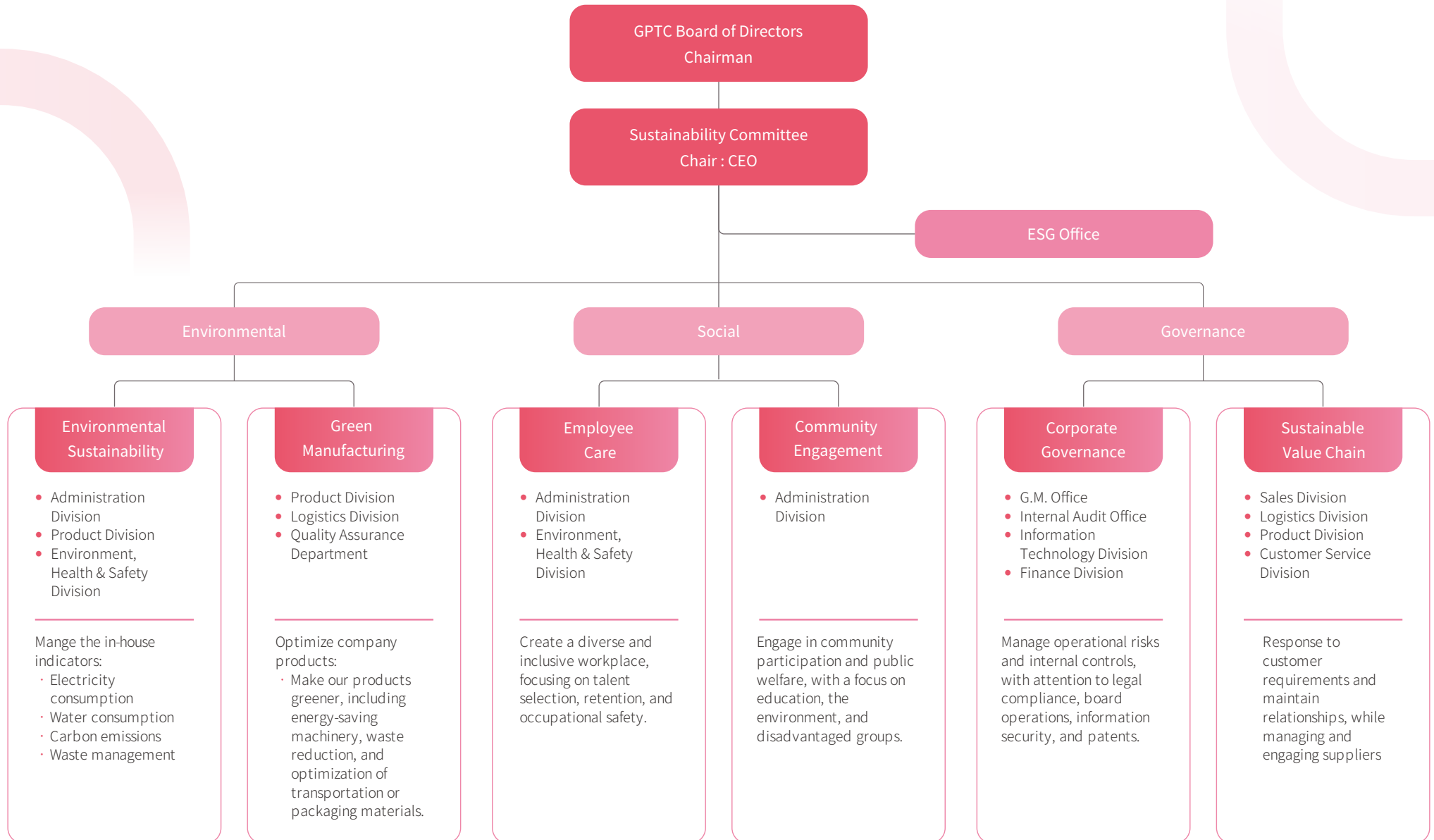


Community
Engagement



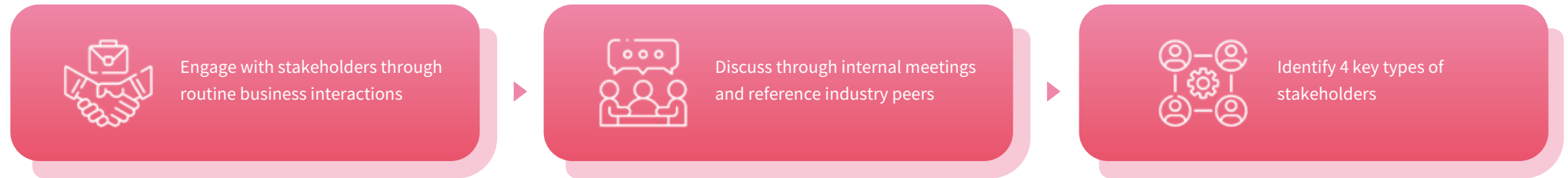
Core Values : Integrity, Innovation, Quality

Organizational Chart of the GPTC Sustainability Committee



2.2 Stakeholder Identification

Identifying Key Stakeholders



Stakeholders are groups that are affected by or can affect GPTC. Each department initially screens relevant types of stakeholders based on daily business interactions. Then, based on the frequency of interaction, degree of mutual influence, and importance, stakeholders are confirmed through internal discussions and referencing industry practices. Ultimately, four categories of key stakeholders critical to the company are determined: shareholders/investors, customers, employees, and suppliers/contractors.

2.3 Communication and Stakeholder Concern

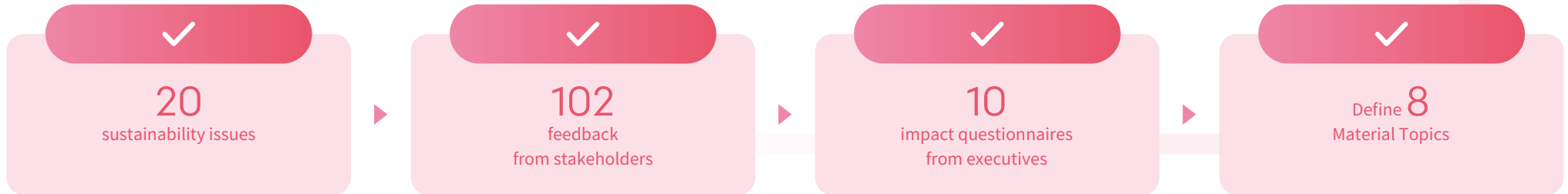
Due to their different identities, GPTC's key stakeholders have varying concerns regarding the company. Each department actively engages in continuous positive interactions with stakeholders through multiple channels, allowing them to stay informed about the company's operational status. At the same time, GPTC can grasp stakeholders' requirements and expectations and respond in a timely manner. The company reports at least once a year to the board of directors on the communication and engagement status with key stakeholders.

Each department collects concerns raised by key stakeholders during routine business interactions, which are then consolidated by the Sustainability Committee. The committee also references the GRI Sustainability Reporting Standards (2021) and industry ESG reports to summarize 20 sustainability issues, covering economic, environmental, and social (including human rights) aspects, ensuring that the sustainability information disclosed by GPTC meets the GRI standards for completeness and diversity.

Key Stakeholder	Importance to GPTC	Issues of Concern	Communication Channels/Frequency	Annual Communication Statistics
 Shareholders/ Investors	Shareholders and investors are one of the most important owners of GPTC. Their investment supports the company's operations and growth. Their opinions and needs significantly influence corporate strategy. GPTC strives to protect shareholders' rights and treats all shareholders fairly, ensuring they are fully informed, involved, and have decision-making rights on major company matters.	- Financial Performance - Water Resource Management - Energy Management - Waste Management - Innovation - Information Security - Customer Service	Contact : Cage Chuang - Tel : 03-5183030 ext.2002 - Email : invest@gptc.com.tw - Shareholders Meeting / Annually - Official Website Investor Section / Monthly - Market Observation Post System / Irregularly	- Annually Shareholder Meeting - Earnings Call : 18 times
 Suppliers/ Contractors	Suppliers and contractors are core resource providers for the company's products and services. They provide essential raw materials, services, and technical support, impacting production efficiency and product quality. Good supply chain management and cooperation can reduce costs and ensure smooth production, enhancing the company's competitiveness.	- Financial Performance - Innovation - Raw Material Management - Customer Service - Information Security	Contact : Logistics Division - Tel : 03-5183030 - Supplier Assessment / Every Six Months - Supplier Evaluation / Irregularly - Phone, E-MAIL / Irregularly	- Supplier Assessment : 2 times - Several Irregular Supplier Audits
 Customers	Customers are the primary source of the company's revenue. Understanding customer preferences and expectations helps GPTC provide products or services that better meet market demand, thereby establishing brand loyalty and enhancing competitive advantage. Continuous customer relationship management is crucial for the company's success.	- Innovation - Customer Service - Ethics and Integrity - Information Security - Sustainable Supply Chain - Product and Service Safety	Contact : Travis Liang - TEL : 03-5183030 ext.2202 - Email : travis_liang@gptc.com.tw Steven Yen - TEL : 03-5183030 ext.2203 - Email : jw_yen@gptc.com.tw - Customer Meetings / Irregularly - Sales Visits / Irregularly - Customer Satisfaction Survey / Annually - Phone, E-MAIL / Daily	Customer Satisfaction Survey once a year
 Employees	Employees are the cornerstone of the company's daily operations. Their job performance directly affects efficiency, innovation, and development. Employees' professional skills, job satisfaction, and corporate culture are closely related, significantly impacting the company's ability to achieve goals and realize long-term growth. The company focuses on employee welfare and career development, providing a good working environment to enhance employee motivation and loyalty.	- Financial Performance - Compensation and Benefits - Innovation - Talent Development - Ethics and Integrity	Contact : Human Resources Department - TEL : 03-5183030 - Phone, E-MAIL / Irregularly - Labor-Management Meetings / Quarterly - Employee Voice Channels / Irregularly	Labor-Management Meetings : 4 times

2.4 Material Topics Analysis and Identification

Material Topic Identification Process

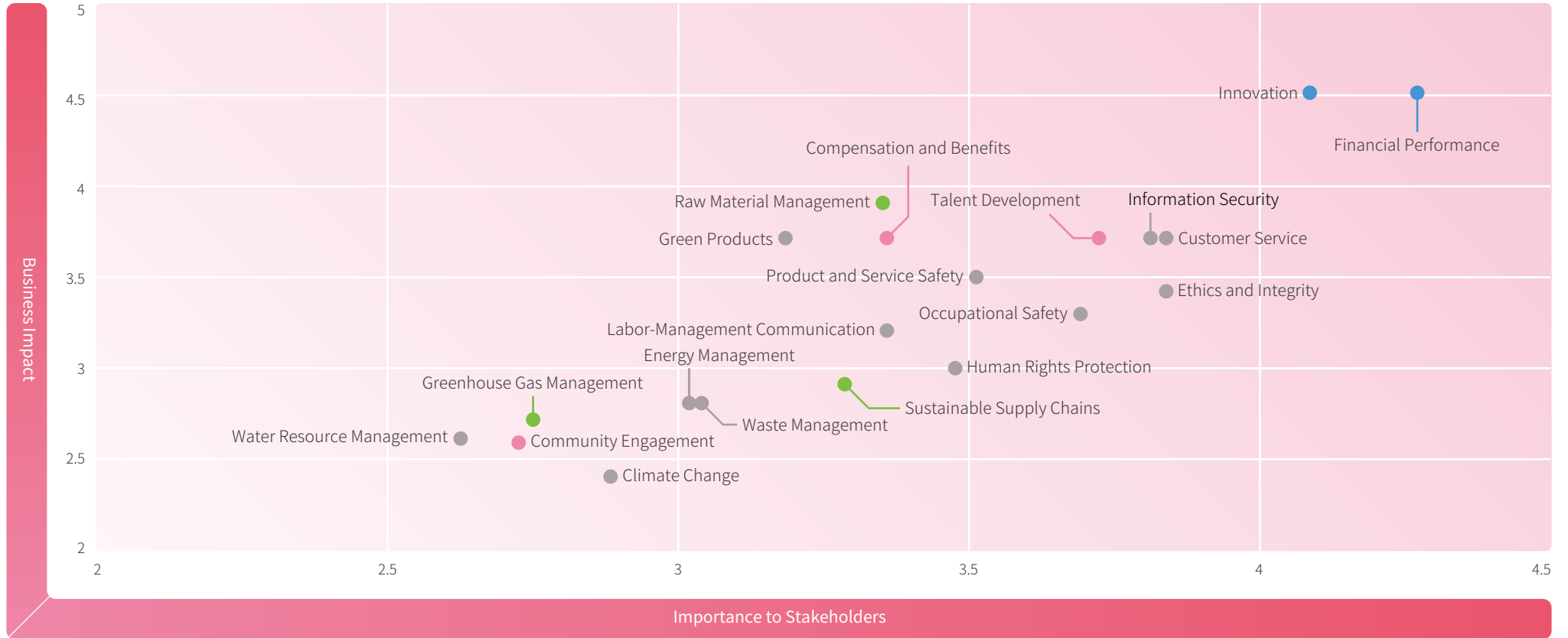


Aspect	Sustainability Issues				
Environmental	- Raw Material Management - Greenhouse Gas Management	- Green Products - Climate Change	- Sustainable Supply Chains - Water Resource Management	Waste Management	Energy Management
Social (including Human Rights)	- Talent Development - Human Rights Protection	- Compensation and Benefits - Community Engagement	Product and Service Safety	Occupational Safety	Labor-Management Communication
Economic (Governance)	Financial Performance	Innovation	Customer Service	Information Security	Ethics and Integrity

The Sustainability Committee of GPTC has proposed 20 sustainability issues and conducted an online survey to assess the impact level of these issues among key stakeholders. A total of 102 valid responses were collected, including 37 from shareholders/investors, 33 from employees, 11 from customers, and 21 from suppliers/contractors, to evaluate stakeholders' concerns regarding sustainability issues. Additionally, 10 executives were invited to fill out the survey to assess the internal and external impacts of each issue. The scores from both sides were consolidated to create a major topic matrix. The results were discussed by the Sustainability Committee, which then selected the top two or three scoring topics from the environmental, social (including human rights), and economic(governance) aspects, confirming the eight material topics for the year: Financial Performance, Innovation, Talent Development, Raw Material Management, Compensation and Benefits, Sustainable Supply Chain, Greenhouse Gas Management, and Community Engagement. These topics represent both the risks and opportunities faced by the company—while pursuing operational performance and meeting shareholder and customer expectations, the company must also prioritize environmental impact and employee welfare to avoid regulatory violations that could harm its reputation. However, effectively managing risks and balancing economic benefits, environmental sustainability, and social prosperity will contribute to the company's continuous growth and long-term sustainable management.

This report will provide detailed explanations of the management policies and related disclosure data for these eight material topics, while other sustainability issues are voluntarily disclosed by the company.

Materiality Matrix



+ Positive - Negative

ESG Aspect	Material Topics (Impact Aspects)		
Environmental	Raw Material Management	Sustainable Supply Chains	Greenhouse Gas Management
Social (including Human Rights)	Talent Development	Compensation and Benefits	Community Engagement
Economic(Governance)	Financial Performance	Innovation	

Report Writing Principles

GPTC prepares its sustainability report based on GRI reporting principles to ensure transparency and completeness of information.



Sustainability Context :

Clearly disclose how the company addresses the economic(governance), environmental, and social (including human rights) impacts of its operations in the local area and surrounding regions to minimize negative impacts or enhance positive benefits.



Clarity :

Ensure that the information is expressed clearly and understandably, making it easy for stakeholders to comprehend and access.



Completeness :

Ensure that the report content adequately reflects the company's significant impacts in economic(governance), environmental, and social (including human rights) aspects.



Comparability :

Disclose ESG information according to international standards, enabling stakeholders to analyze the company's long-term performance.



Accuracy :

Provide detailed and accurate information to facilitate stakeholders' effective assessment of the company's ESG performance.



Timeliness :

Regularly publish sustainability reports to ensure stakeholders receive timely and accurate information for appropriate decision-making.



Balance :

Fairly present the company's positive and negative performance in ESG, allowing stakeholders to make objective evaluations.



Verifiability :

Ensure the authenticity and accuracy of report content through internal and external reviews.

These principles ensure that GPTC's sustainability reports maintain high transparency, credibility, and comparability to meet stakeholders' needs.

Defining Material Topics and Boundaries

Aspect	Material Topic Ranking	Impact Aspect	Scope			Compliance with GRI Standards 2021 Disclosure General Disclosures/Topic Standards	Disclosure Section of Report
			Upstream	Company	Downstream		
			Component Manufacturers		Semiconductor Manufacturing		
 Economic	Financial Performance	⊕ Actual/ Positive	●	●		• Economic Performance(201)	3.4 Financial Performance
	Innovation	⊕ Actual/ Positive		●	●	• Self-developed Topic	4.2 Innovation
 Environmental	Sustainable Supply Chains	⊕ Actual/ Positive	●	●		• Supply Chain ESG Assessment(308-1~414-1) • Supplier ESG Management(308-2~414-2)	4.1 Sustainable Supply Chains
	Greenhouse Gas Management	⊕ Actual/ Positive	●	●	●	• Emissions(305)	5.4 Greenhouse Gas Management
	Raw Material Management	⊖ Potential/Negative	●	●		• Materials(301)	5.2 Raw Material Management
 Social	Compensation and Benefits	⊕ Actual/ Positive		●		• Market Presence(202-1) • Employment(401-2&3)	6.2.1 Compensation and Benefits
	Talent Development	⊖ Potential/Negative		●	●	• Training and Education(404)	6.2.2 Talent Development
	Community Engagement	⊕ Actual/ Positive		●	●	• Infrastructure investments and services supported(203-1)	6.4 Community Engagement

Note : ● indicates impacts on upstream and downstream as well as the company itself.



Integrity Governance

CHAPTER

03

3.1	Governance Practices	25
3.2	Risk Management	33
3.3	Regulatory Compliance	36
3.4	Financial Performance	37
3.5	Information Security	39

3.1 Governance Practices



A sound corporate governance system is the foundation for sustainable operations and competitiveness. By regulating the operation mechanism of the board of directors and the information processing process, it not only helps strengthen internal management and risk control but also protects the rights and interests of shareholders and stakeholders, establishing a culture of open and transparent management.

Grand Process Technology Corporation (GPTC) has established a corporate governance framework centered on integrity and transparency in accordance with the Company Act and Securities and Exchange Act. The board has approved the "Board Meeting Rules" to enhance the operational efficiency and decision-making quality of the board, strengthening its management and supervision functions. Additionally, it has established the "Procedures for Handling Material Inside Information" to prevent insider trading and implement the principle of timely and accurate information disclosure, ensuring market fairness and safeguarding investors' rights.

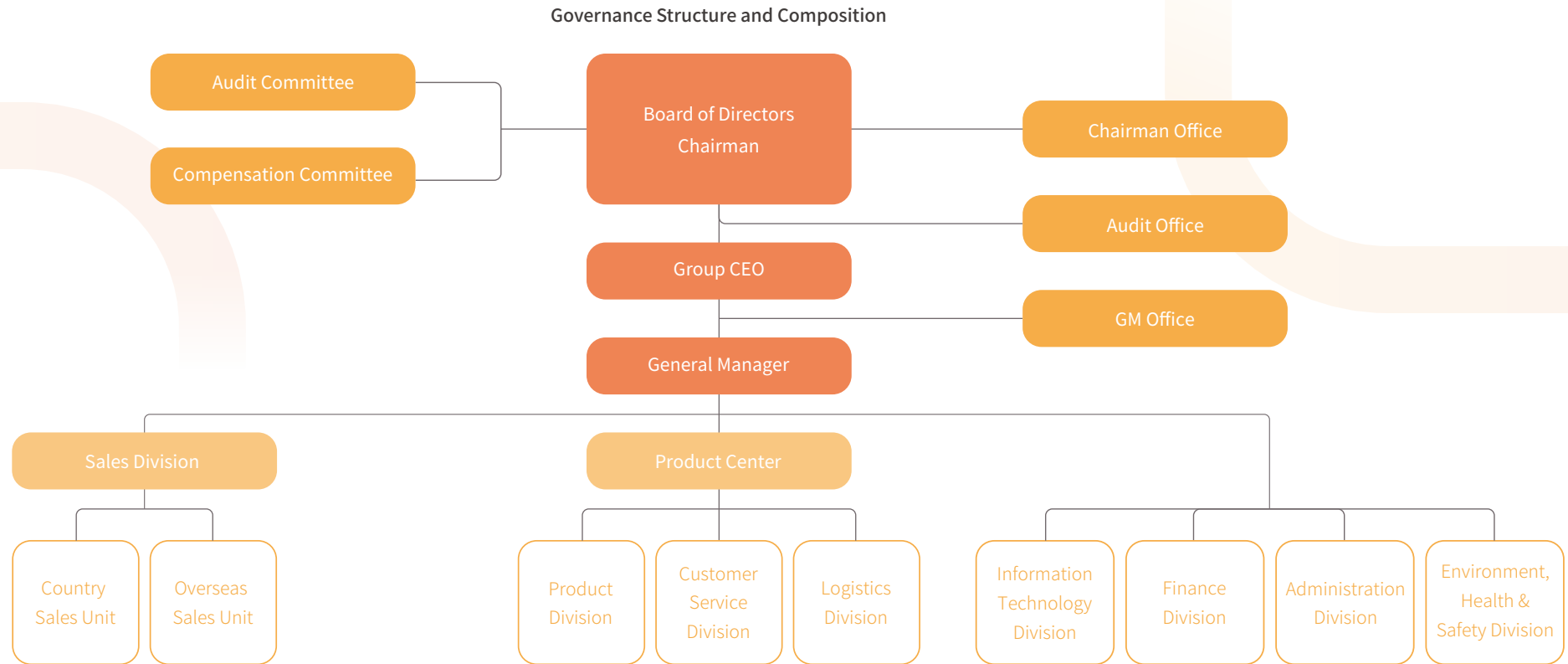
Board Meeting
Rules



Procedures for
Handling Material
Inside Information



3.1.1 Board of Directors



To strengthen the management mechanism of the board, GPTC has established an Audit Committee and a Compensation Committee under the board to enhance the quality of corporate governance. The current board members' terms are from 2022 to 2025, with the Chairman, Group CEO, and General Manager not held by the same person. The board meets at least once each quarter, holding a total of four meetings in the year, with an average attendance rate of 96%. To ensure the independence and diversity of the board, there are three independent directors out of seven members, accounting for 43%, and one female director, demonstrating a commitment to diversity. Each board member has extensive industry experience (in business development, management, international markets, and university teaching) and professional skills (business, law, accounting, risk management), providing strategic guidance and oversight for the company. GPTC encourages and arranges professional development for board members to maintain their core values and professional advantages, with a total of 21 hours of training for all directors in 2024, planning to increase courses related to corporate sustainability in the future.

Title	Name	Other Company Directorships	Industry/ESG Background/Experience
Chairman	Hoton Chang	5	Industry
Director	Kevin Shih	5	Industry
Director	Robin Chang	5	Industry
Director	SetPlus Investment Co., Ltd. Causon Jen	0	Industry
Independent Director	Alex Shih	3	Industry
Independent Director	May Ho	1	Industry
Independent Director	Jack Chen	1	Accounting

Note : For detailed member backgrounds, please refer to the annual report "II. Corporate Governance."

Diversity Statistics/Annual		2022		2023		2024		
		Persons	Percentage	Persons	Percentage	Persons	Percentage	
Director	Gender	Male	6	85.71%	6	85.71%	6	85.71%
		Female	1	14.29%	1	14.29%	1	14.29%
	Age	Under50	0	0.00%	0	0.00%	0	0.00%
		50 ~ 60	5	71.43%	5	71.43%	5	71.43%
		Over 60	2	28.57%	2	28.57%	2	28.57%
	Education	Graduate School	6	85.71%	6	85.71%	7	100%
		College	1	14.29%	1	14.29%	0	0%
		Other	0	0.00%	0	0.00%	0	0.00%

Note : The percentage of female directors = (Number of female directors at year-end / Total number of directors at year-end) * 100%.

Director Nomination and Election

GPTC has established "Director Election Rules" to ensure a fair, just, and open process for selecting directors. The company adopts a candidate nomination system and conducts board elections according to the cumulative voting method, with each share having the same voting rights as the number of directors to be elected, allowing for concentration on one person or distribution among several. The term for directors is three years. To ensure diversity and professionalism, the company considers the following factors in the nomination and selection of directors:

1. Diverse Composition :

Board members cover diverse backgrounds, including gender, age, nationality, culture, professional background, skills, and industry experience to enhance decision-making quality and organizational competitiveness.

2. Stakeholder Perspectives (including shareholders) :

The nomination process should incorporate the opinions of shareholders and other stakeholders to ensure board decisions align with the long-term interests of the company and all stakeholders.

3. Independence :

To maintain the objectivity and fairness of the board, a certain proportion of directors should be independent to strengthen governance mechanisms and reduce potential conflicts of interest.

4. Capability Related to Organizational Impact :

Directors should possess professional knowledge and experience related to the company's business and development strategy, such as law, finance, accounting, technology, marketing, or industry expertise, to effectively respond to market changes and business challenges.

GPTC will continuously improve the director selection mechanism to ensure the board possesses the appropriate professional knowledge, skills, and experience to effectively fulfill its governance responsibilities and enhance sustainable development.

Conflict of Interest

The GPTC board has approved "Board Meeting Rules" that require directors to disclose significant content of their interests in matters related to themselves or entities they represent. If there is a risk of harming the company's interests, they must abstain from discussion and voting. The circumstances of directors' conflict of interest this year can be found in the annual report's corporate governance chapter.

Board and Functional Committee Performance Self-Evaluation

To evaluate the board's annual performance, an internal assessment is conducted for the board, individual directors, and functional committees each year. The board's internal affairs unit assesses the board's performance through self-evaluation, covering participation in company operations, decision-making quality, board composition and structure, director selection and continued education, and internal controls. The results of the board's performance evaluation can serve as a reference for future selections or nominations of directors; individual director performance evaluations can also be used as a reference for determining their individual compensation.

• Board Performance Evaluation :

Participation in company operations, decision-making quality, board composition and structure, director selection and continued education, internal controls.

• Individual Director Performance Evaluation :

Understanding of company goals and tasks, recognition of director responsibilities, participation in company operations, internal relationship management and communication, directors' professionalism and continued education, internal controls.

• Functional Committee Performance Evaluation :

Participation in company operations, recognition of functional committee responsibilities, decision-making quality, functional committee composition and member selection, internal controls.

Board Performance Evaluation Results

Self-Evaluation (Survey)	Year 2022	Year 2023	Year 2024
Board	4.6	4.5	4.5
Audit Committee	4.6	4.5	4.5
Compensation Committee	4.6	4.5	4.5

Note : The minimum score is 1 point, and the maximum is 5 points.

Supervisory Role

The board is responsible for directing the company's future operational direction. The Group CEO, General Manager, and other management levels jointly formulate operational policies, future short-, medium-, and long-term operational goals, and sustainable management strategies, which are reported in the board meeting after the Chairman's approval.

Stakeholders can contact relevant departments through the company's official website or their business counterparts to express their opinions, providing channels such as email, phone, or instant messaging systems for stakeholders to suggest, raise concerns, or report issues. Additionally, the company has an ESG mailbox to accept stakeholder feedback, ensuring every opinion is properly responded to and addressed.

In the event of a negative impact, the company will first initiate a crisis response process, reporting and assessing the event level through relevant units, and deciding on countermeasures. Afterward, based on root cause analysis, accountability, corrective action design, compensation or restitution plans, implementation, and monitoring steps, responsible persons and related actions are set. Furthermore, the company has a sound management approach and processes, with a professional management team and departments responsible for daily risk assessments and vendor due diligence, ensuring all potential risks and issues are timely identified and properly handled. If there are situations that could significantly impact the company's operations, financial status, or reputation, the management team will report relevant information to the board, which will then make appropriate responses or strategic adjustments based on comprehensive analysis and evaluation. The main responsibility of the board is to make necessary decisions upon discovering significant risks or potential major negative events to ensure the company's long-term sustainable development and stable operations. In 2024, there were no significant negative impact events reported between GPTC and its stakeholders, thus there are no records of reports to the board.

To effectively implement risk management and enhance the willingness of professional talents to serve as directors and managers, GPTC ensures the purchase of liability insurance for directors and managers to alleviate concerns while performing their duties. This action also helps reduce and disperse significant risks that may arise from decision-making errors or negligence affecting the company and shareholders. In 2024, GPTC appointed Director of Finance Francis Tseng as the corporate governance supervisor, who completed 18 hours of training in corporate governance-related courses within his first year, in compliance with legal regulations.

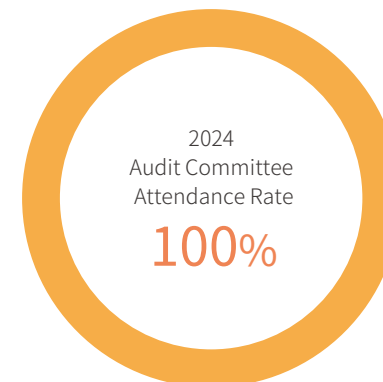
3.1.2 Functional Committees

To enhance supervisory functions and strengthen management effectiveness, the board has established an Audit Committee and a Compensation Committee. Except for matters that must be independently exercised by law, each functional committee is accountable to the board and submits proposals to the board for resolution. For detailed information on functional committees in any given year, please refer to that year's annual report on corporate governance operations.

Audit Committee

GPTC has established the Audit Committee in accordance with the "Regulations Governing the Exercise of Powers by Audit Committees of Public Companies," and the board has passed the "Organization Regulations of the Audit Committee," aimed at strengthening corporate governance and ensuring the authenticity and proper expression of financial reports, as well as supervising the selection, independence, and performance of certified public accountants. Furthermore, the Audit Committee ensures the effective functioning of internal control mechanisms, supervises company compliance with relevant laws and regulations, and assesses and manages existing and potential risks to protect shareholders' rights and enhance corporate transparency and operational stability.

The Audit Committee consists entirely of independent directors, with Independent Director Jack Chen serving as the convener, and at least one member possessing accounting or financial expertise. The committee held four meetings during the year, with a total attendance rate of 100%.



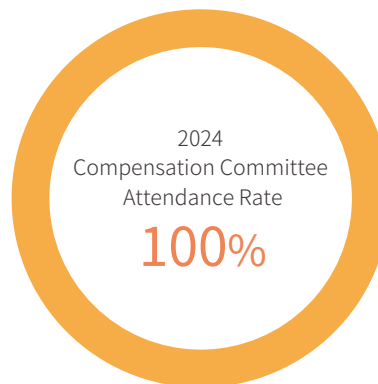
Compensation Committee

GPTC established the Compensation Committee through the board to ensure proper compensation for directors, supervisors, and managers. This committee's function is to evaluate the compensation policies and systems for the company's directors, supervisors, and managers from a professional and objective standpoint and to make recommendations to the board for decision-making.

Committee members are appointed based on professional qualifications and independence, in accordance with the provisions of the Compensation Committee's authority guidelines and resolved by the board. Currently, all three members are independent directors, with Independent Director Alex Shih serving as the convener. The committee held two meetings during the year, with a total attendance rate of 100%. During committee meetings, directors, relevant department managers, internal auditors, accountants, legal advisors, or other personnel may be invited to attend and provide necessary information.

The committee is responsible for regularly reviewing relevant regulations and establishing and evaluating compensation policies, systems, standards, and structures for directors, supervisors, and managers to ensure they align with the company's performance objectives and long-term development direction. The evaluation process will reference industry standards, considering individual responsibilities, performance, the company's financial situation, and risk management principles, avoiding excessive risk-taking behaviors due to compensation incentives. Additionally, short-term performance rewards and variable compensation for directors and senior managers will be adjusted according to the nature of the company's business and industry characteristics. Committee members are not allowed to participate in discussions and voting regarding their own compensation to maintain decision-making fairness and objectivity.

The company's bylaws state that if there are profits in the current year, at least 7.5% should be allocated for employee compensation, which the board will resolve to distribute in stock or cash; eligible recipients may include employees from affiliated companies meeting certain conditions. The board will also resolve to allocate no more than 3% of profits for director compensation. However, if the company has accumulated losses, the amount for compensation must first be reserved for compensation. Employee compensation and director compensation distribution must be resolved by special resolution of the board and submitted to the shareholders' meeting.



Item	Board of Directors	Managers
Fixed Salary and Variable Salary	✓	✓
Signing Bonus or Recruitment Bonus	-	-
Clawback Mechanism	-	-
Retirement Benefits	-	✓

Currently, GPTC is still in the early stages of promoting ESG and has yet to incorporate ESG development goals and performance into the compensation considerations for directors and managers. However, GPTC will continue to pay attention to ESG trends, and as the internal implementation of ESG matures, the Compensation Committee will further discuss and evaluate the development of related measures.

Annual total compensation ratio

Annual total compensation for the organization's highest paid-individual/ Median annual total compensation for all of the organization's employees excluding the highest-paid individual

11.47

Percentage increase in annual total compensation for the organization's highest-paid individual/ Median percentage increase in annual total compensation for all of the organization's employees excluding the highest-paid individual

1.4

Note : Other employees do not include the highest-paid individual.

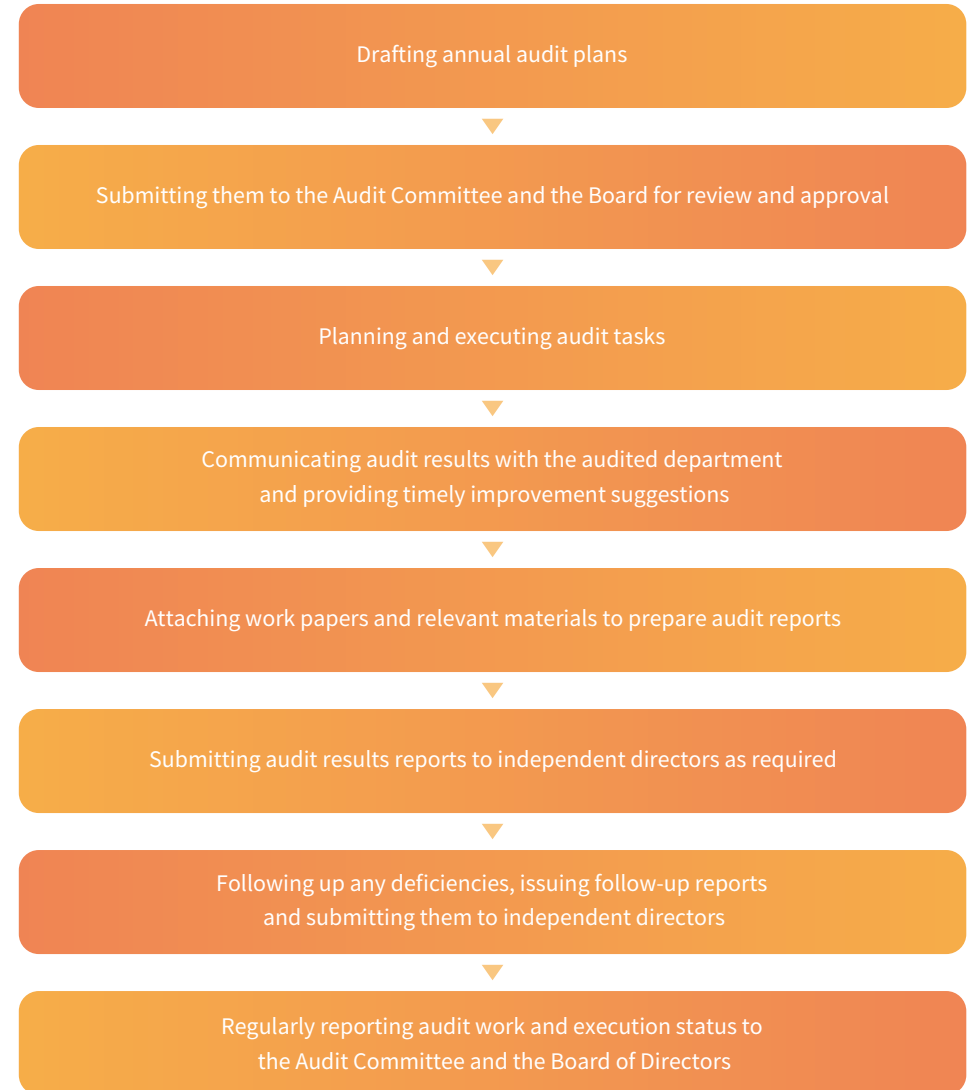
3.1.3 Internal Audit

To enhance financial management, ensure asset security, and audit operational performance and policy implementation, GPTC has established an internal audit office responsible for internal audit work. The core objective of internal audit is to investigate and assess deficiencies in internal control systems, measure operational efficiency, and provide improvement recommendations to ensure that internal control mechanisms continue to operate effectively. At the same time, internal audit serves as an auxiliary function of management, assisting various management levels in optimizing operational processes through independent analysis and evaluation, ensuring that all business activities meet established standards. Internal audits are primarily conducted through sampling, while management levels remain responsible for implementing their control duties.

The design and execution of the company's internal control system aim to promote sound operations and ensure operational efficiency, reliability of financial reporting, and regulatory compliance. In response to changes in internal and external environments, the company conducts annual self-assessments of the internal control system to strengthen its self-monitoring mechanism, ensuring that internal control measures are timely adjusted and effectively operated, further enhancing the quality and efficiency of internal audit evaluations.

In addition to conducting self-assessments of the internal control system, the Audit Committee, in which independent directors participate, regularly reviews the company's audit reports and examines financial operation records, auditing the company's internal control situation annually and understanding the company's financial and business conditions each quarter. Communication between independent directors, the internal audit supervisor, and accountants is carried out via phone, email, or messaging software, allowing for mutual respect for the suggestions of independent directors.

Currently, the company employs a professional auditor with international internal auditing qualifications and has conducted 39 audit items in the current year, achieving a compliance rate of 100%, with no significant non-compliance items, and all non-compliance issues have been resolved within the designated timeframe.



3.1.4 Ethics and Integrity

GPTC views ethics and integrity as the foundation for establishing corporate reputation. Internally, it attracts outstanding talents who share the company's values, fostering long-term cooperative relationships. Externally, ethical behavior towards customers and value chain partners provides a strong trust foundation for business partnerships. Furthermore, ethics and integrity effectively reduce legal risks, preventing lawsuits and negative consequences arising from illegal or unethical conduct, and helping to enhance the company's image and influence in society, maintaining GPTC's competitive advantage and position in the market.

GPTC promotes its integrity management policy through the management department, having established an "Employee Code of Conduct" that adheres to the RBA (Responsible Business Alliance) Code of Conduct. This code includes not only legal compliance but also regulations on business confidentiality, intellectual property protection, prohibition of corruption and fraud, avoidance of conflicts of interest, restrictions on gifts and entertainment, and procurement bidding procedures. This code is implemented after approval by the General Manager, and any revisions are also reported to the board. GPTC firmly believes that honesty, integrity, and fairness are vital assets of the company, and all employees must adhere to the highest ethical and integrity standards, ensuring that GPTC's reputation is not compromised by fraud, disloyalty, or corrupt practices. As of 2024, a total of 216 employees have signed the code, achieving a 100% compliance rate. The Employee Code of Conduct also applies to all subsidiaries of GPTC.

Reporting and Protection

Stakeholders can contact the relevant departments through the company's official website to inquire about integrity policies or provide feedback. To strengthen corporate governance and implement integrity management, GPTC has established "Employee Opinion Complaint and Handling Procedures" to provide a channel for employees' voice. Employees may raise concerns or complaints to management or their direct supervisors, including the General Manager, and these will be investigated and handled by dedicated units. GPTC is committed to protecting the identities of whistleblowers and ensuring confidentiality, preventing any retaliation or adverse treatment against them. If a reported incident is verified to be true and has significant benefits for the company's operations, rewards will be provided according to the company's "Reward and Punishment Regulations"; those who violate company policies will also face penalties according to the regulations. In 2024, there were zero reports made by stakeholders to investigative agencies, and both internal and external audits found no significant deficiencies.



3.2 Risk Management

The Sustainability Committee of Grand Process Technology Corporation (GPTC) identifies material topics related to environmental, human rights, governance, and economic aspects of the company's operations through an online survey based on the principles of ESG materiality. It proposes response strategies for potential negative impacts of these significant topics on GPTC. The company's risk management framework is centered around various responsible departments, which carry out subsequent risk control operations. The Sustainability Committee monitors sustainability-related risks and reports to the board on ESG risk responses as necessary.

GPTC Risk Management Framework

Risk Item	Responsible Department	Risk Management Responsibilities
 Strategic Risk	Chairman's Office	Formulating future operational policies for the company.
 Operational and Market Risk	- General Manager's Office - Sales Division - Other Related Department	Executing product R&D, production, and sales according to company strategy, focusing on production technology improvement to enhance quality and reduce costs for increased profitability.
 Financial and Liquidity Risk	Finance Division	Hedging against interest rates and exchange rates, managing banking limits and relationships.
 Legal Risk	Relevant Departments and External Legal Advisors	Reviewing contracts, company authorizations, and reducing legal risks to protect both tangible and intangible assets.
 Health and Safety Risk	- Environment, Health & Safety Division - Other Related Department	Implementing safety and health management centered on policies addressing potential hazards and specific risk factors in the workplace to enhance management performance.
 Labor Risk	Administration Division	Ensuring compliance with laws, talent retention, smooth communication, and workplace safety to reduce risks and enhance corporate competitiveness and employee satisfaction.

GPTC Risk Management Strategy

Risk Category	Risk Description	Risk Management Strategy
 Sustainable Environment	Greenhouse Gas Management	• Inventory greenhouse gas emissions and set reduction targets. Conduct audits using ISO 14064 standards, monitor carbon hotspots, and aim for a 3% annual reduction in carbon intensity. • Equipment Optimization : Invest in high-efficiency equipment in the new phase of the plant to optimize production processes and reduce carbon emissions. • Renewable Energy Development : Install solar power generation equipment at the plant expansion to help reduce greenhouse gas emissions.
	Extreme Weather	• Climate Risk Assessment : Follow the TCFD framework to manage climate risks, assess potential risks from extreme weather events on business operations, and establish response measures and management goals. • Supply Chain Management : Develop localized production and logistics to reduce dependence on long-distance transportation and mitigate risks from extreme weather. • Attention to Government Policies : Comply with government regulations on climate risks and adjust in accordance with government climate adaptation policies to mitigate risks from policy changes.
 Employee Care	Talent Development	• Above-Industry Compensation and Benefits : Provide compensation and benefits above industry standards, implement employee reward mechanisms to attract professionals and enhance competitiveness. • Comprehensive Training System : Establish a complete employee training system, providing mentorship for new employees to help them quickly integrate into the environment. Encourage participation in external training courses and provide subsidies, as well as organize internal training sessions based on actual needs to enhance employees' skills in professional training, functional training, and leadership management. • Job Rotation : Implement horizontal job transfers to enhance employee skills, increase work experience, promote organizational flexibility, and improve retention rates.

Risk Category	Risk Description	Risk Management Strategy
 Employee Care	Employee Rights	• Transparent Compensation and Benefits System : Ensure fairness and transparency in compensation and benefits policies, regularly conducting market salary surveys to maintain competitiveness. • Employee Feedback Mechanism : Establish a complaint channel for employees to understand their needs and respond promptly. • Compliance Review of Labor Regulations : Regularly check company policies for compliance with local labor laws, ensuring employees enjoy reasonable working hours and overtime pay. • Employee Growth and Development : Focus on employee development and growth, offering education and training, career development planning, and internal promotion opportunities to enhance employee enthusiasm and commitment to work, strengthening the trust between employees and the company, thereby increasing employee loyalty.
	Human Rights Violations (e.g., workplace bullying, sexual harassment, etc.)	• Management Policies : The company has established a "Labor Human Rights Policy" and "Prevention Plan for Illegal Harm in the Course of Duties" to ensure the safety and well-being of all workers. • Education and Training : Conduct internal training and awareness campaigns on preventing workplace violations periodically to enhance employee awareness of human rights and a friendly workplace culture. • Diversity, Equity, and Inclusion : Issue a "Diversity, Equity, and Inclusion (DEI) Workplace Declaration" to uphold the values of diversity, equity, and inclusion, and to foster a healthy workplace culture.
 Financial Performance	Market Volatility	• Technical Collaboration with Clients : Collaborate with international clients to co-design and develop equipment, mitigating risks in product development while lowering costs associated with verification and testing post-development by allowing direct procurement from clients, thus reducing inventory risks. • Integration of Third-Party Manufacturers : Enhance capacity flexibility and resilience by integrating third-party resources and outsourcing production, allowing human resources to focus on R&D and mastering key system integration technologies to strengthen core competitiveness.
	R&D Bottlenecks	• R&D Capacity Reserve : Employ a professional R&D team comprising highly educated and experienced personnel to ensure technological innovation and R&D capabilities. • Increased Funding : Boost R&D funding and continue to increase technological investment to enhance market competitiveness. • Collaborative Development : Work with clients on development projects to ensure alignment between R&D directions and industry needs, maintaining technological leadership over peers.

3.3 Regulatory Compliance

Grand Process Technology Corporation (GPTC) places great importance on compliance with various laws and regulations. All departments collaboratively monitor changes in domestic and international regulations. Each year, the company reaffirms ethical standards related to business ethics, corporate governance, and employee character and conduct, and conducts all business activities based on principles of integrity while adhering to the laws and regulations of the locations in which it operates. All directors and employees of GPTC are required to comply with these regulations.

In terms of corporate governance, the company has appointed a corporate governance officer responsible for assisting the board of directors and providing professional advice, further enhancing the functions and effectiveness of the board. GPTC actively promotes corporate governance in accordance with governance evaluation indicators and the corporate governance practices for listed companies, improving governance mechanisms and fostering awareness of compliance among all employees to elevate the overall governance level of the company.

Regarding personnel management, GPTC requires new employees to sign an "Employee Code of Conduct," clearly specifying that employees must comply with internal regulations and relevant laws. The code emphasizes workplace safety and health, human rights protection, and the safeguarding of business secrets and intellectual property. It strictly prohibits corruption and fraudulent behavior and requires employees to avoid conflicts of interest, thereby strengthening the overall compliance and ethical culture of the company.

In environmental management, GPTC is committed to ensuring that all stages of the product lifecycle comply with environmental protection and occupational safety regulations while effectively operating its environmental and occupational safety management systems. Through a continuous management cycle, the company proactively identifies potential risks and promptly implements appropriate control measures to prevent possible harm, ensuring sustainable and stable operations.

In 2024, there were no significant violations, defined as incidents resulting in fines of NT\$100,000 or more. GPTC aims to maintain a record of zero violations each year. If stakeholders discover any violations that they wish to report, they can submit their complaints through internal audit reports, internal whistleblower mechanisms, or contact points on the company's official website. These submissions will be received and processed by the relevant departments, which will escalate the issues to the audit office, spokesperson, or senior management as appropriate.



Compliance with laws and regulations



Customer and supplier relationships



Information security



Strict prohibition of corruption and fraud



Intellectual property protection



Protection of personal data and business secrets



Appropriate working environment

3.4 Financial Performance

Material Topic Financial Performance

 Importance to the Company	Financial performance is a key indicator of the company's short-term financial health and is the cornerstone for GPTC's long-term sustainable development. Focusing on financial performance helps us ensure resilience and competitiveness in a constantly changing market environment while continuing to create lasting value for stakeholders; through optimized resource utilization, increased efficiency, reduced costs, and minimized negative impacts on the environment and society. Additionally, stable and excellent operational performance contributes to enhancing the company's competitiveness in the market, attracting more investors and trust from value chain partners, thus achieving economic, environmental, and social synergies.	 1. Resources Invested in the Year 2. Results	- Evaluating manpower and facility expansion based on customer-driven capacity needs. - Strengthening investment portfolio : Investing in engineering plastics processing company Maing Chau with 2.5 million shares, acquiring 7.45% equity, expected to increase group revenue.
 Policy/Commitment	- Increasing capacity through additional manpower and upgraded factory equipment in response to customer demand. - Continuously expanding the market. - Integrating group resources to provide complete solutions for customers. - Continuing to strengthen technology development.	 Evaluation Mechanism	- GPTC's revenue for the year grew by 41.3% compared to the previous year. - GPTC's product market share is 1%. - Gross profit margin of 44%. - Net profit margin of 37%. - Earnings per share (EPS) of NT\$29.07.
 Short-term Goals	Actively expanding the market : In addition to serving leading semiconductor customers, product installations have commenced in the USA, Japan, and Malaysia, contributing to increased revenue across various regional markets. Expanding capacity : The facility expansion is expected to begin production in the second half of 2025, anticipating an increase of over 20% in capacity.	 Responsible Department/ Grievance Mechanism	- Responsible Department : Finance Division. - Grievance Mechanism : Central switchboard directs to relevant departments 03-5183030.
 Medium-Long-term Goals	Observing the development direction of major semiconductor customers to pre-arrange to meet customer order demands perfectly.	GPTC focuses on engineering contracting, manufacturing, trading, and maintenance of semiconductor and integrated circuit manufacturing equipment, and is involved in related machinery installation and electronic component agency businesses.	

Competitive Niche

1. High Service Flexibility and Mobility :

With GPTC's close proximity to the domestic market, the company provides prompt and flexible after-sales support. Compared to overseas competitors, GPTC faces fewer barriers in terms of culture and language, allowing for more effective communication and closer customer engagement. In addition to its headquarters in northern Taiwan (Hsinchu), GPTC has established service centers in central Taiwan (Taichung) and southern Taiwan (Kaohsiung and Tainan).

2. Superior R&D Capability :

Since its establishment, GPTC has invested in the R&D of wet processing equipment, being one of the earliest companies in Taiwan to enter this product field. After years of research and development, it has accumulated substantial proprietary intellectual property (IP) and can timely launch new products for customer adoption.

3. Competitiveness of Products :

Compared to international giants in countries like the US and Japan, GPTC's produced equipment has competitive advantages in quality and price, and has received recognition and procurement from industry-leading manufacturers.

4. Highly Integrated Peripheral Team Support :

GPTC collaborates through strategic alliances and industry connections, from acquiring important upstream components to finished product application design, with closely related partners to increase the success rate of market promotion, reduce the risk cost of new product introduction, and enhance overall competitiveness.

5. Government Incentives and Domestic Customer Procurement Strategies :

Localizing semiconductor process equipment is one of the industries actively guided by the government, enjoying multiple favorable measures and funding assistance for specialized projects, while domestic customer procurement strategies have begun to focus on establishing partnerships with domestic process equipment suppliers.

Unit : NT\$ Thousands

Item	Year 2022	Year 2023	Year 2024
Revenue	2,014,757	1,626,367	2,298,019
Operating Costs	1,161,043	864,334	1,283,394
Employee Salaries and Benefits	438,470	346,410	440,342
Payments to Investors	499,914	532,760	473,364
Payments to Government	135,931	78,993	116,048
Community Investments	1,090	120	270
Economic Value Retained	-221,691	-196,250	-15,399

Note 1: Revenue is defined as net sales plus income from self-financing investments and asset sales.

Note 2: Operating costs are defined as including the costs of purchasing raw materials, product parts, facilities, and services paid to external organizations.

Note 3: Employee salaries and benefits are defined as the total salary (including payroll costs and amounts paid to the government for substitute employees) plus total benefits (excluding training, protective equipment costs, or other cost items directly related to employee job responsibilities).

Note 4: Payments to investors include dividends paid to all shareholders, plus interest paid to lenders.

Note 5: Payments to the government include all taxes and penalties paid by the organization according to international, domestic, and local standards. Taxes may include business tax, income tax, and property tax.

Note 6: Community investment includes voluntary donations and funding investments to the broader community, with beneficiaries being non-affiliated entities, such as charitable organizations, non-governmental organizations

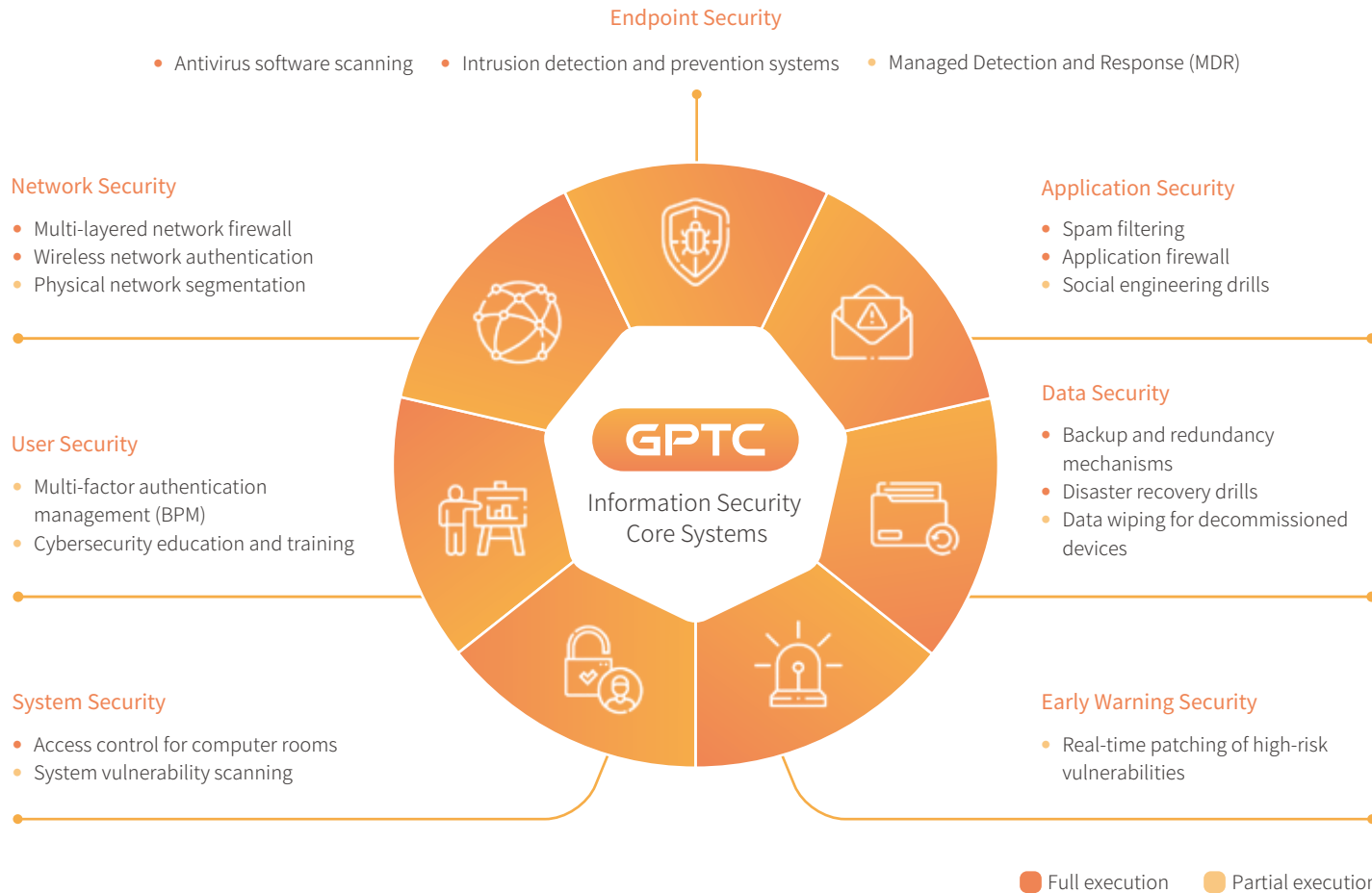
Government Subsidies

Country	Item	Year 2024	Description
Taiwan	Investment Subsidies, R&D Subsidies, and Other Related Subsidies	NT\$11,000,000	Government subsidy income obtained for process equipment development projects.

3.5 Information Security

GPTC has established comprehensive cybersecurity policies and a risk management framework to ensure smooth business operations, preventing unauthorized access, leakage, destruction, or alteration of information and information systems. The focus is on maintaining confidentiality, integrity, and availability.

GPTC Cybersecurity Protection Measures



Three "No" Policy for Cybersecurity

01

Do not access unknown websites.

02

Do not read unknown emails.

03

Do not download or execute unknown files.



Cybersecurity Risk Management Framework

The company has a dedicated IT department reporting to the General Manager, equipped with a cybersecurity officer and two cybersecurity personnel to meet industry characteristics and scale requirements. Additionally, GPTC has established a Cybersecurity Committee, consisting of nine members, including the General Manager, Deputy General Manager, department heads, and cybersecurity specialists. This committee is responsible for overall cybersecurity management and strategic planning, ensuring the company can effectively prevent, monitor, and respond to various information security risks. Meetings are held quarterly to discuss cybersecurity issues.

Cybersecurity Committee Members and Responsibilities

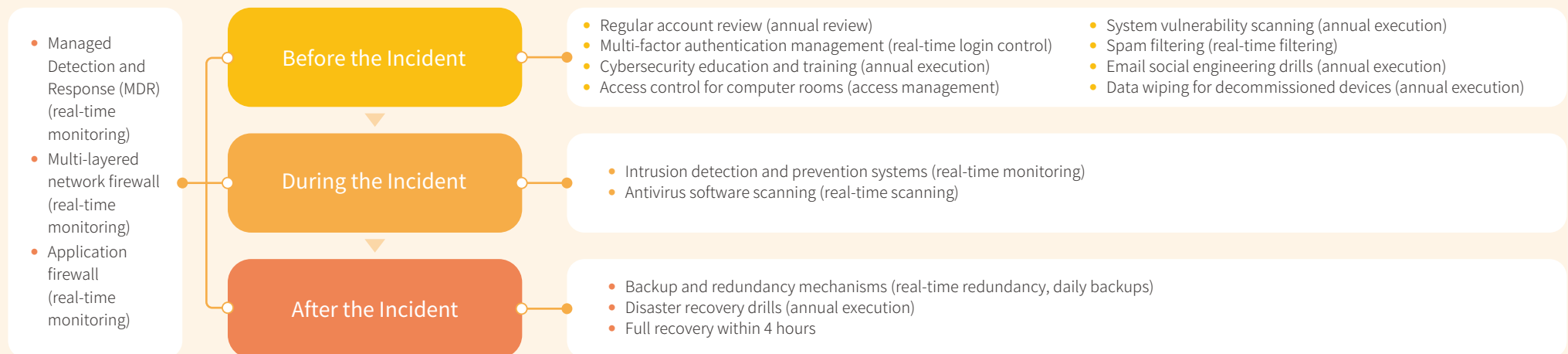
Committee Role	Title	Role Description
Chairperson	General Manager	Decision-making
Convener/Cybersecurity Officer	IT Department Head	Announcement/Publication
Cybersecurity Audit Unit	Audit Manager	Verification
Cybersecurity Management Unit	IT Department Head	Execution/Advocacy
Document Control Unit	Document Control Officer	Document Management
Cybersecurity Promotion Unit	All Departments	Advocacy

Cybersecurity Policies and Management Measures

GPTC has established various information security management policies, including the "Disaster Recovery Policy," "Internet Usage Rules," "Information Security Management Rules," "Information System Access Control Policy," "Computer Software and Hardware Use and Company Website Management Policy," and "Server File Usage Rules." Violations of cybersecurity policies are addressed according to the "Reward and Punishment Regulations." All employees are required to participate in cybersecurity training to raise risk awareness, protect sensitive business information, and ensure the confidentiality and integrity of information systems, preventing unauthorized access and alterations.

Additionally, through cybersecurity protective measures, GPTC ensures multiple layers of safeguards before, during, and after security incidents, maintaining the effectiveness of disaster recovery mechanisms. Internal audits verify policy implementation, and regular third-party cybersecurity assessments ensure compliance and stability in the information environment.

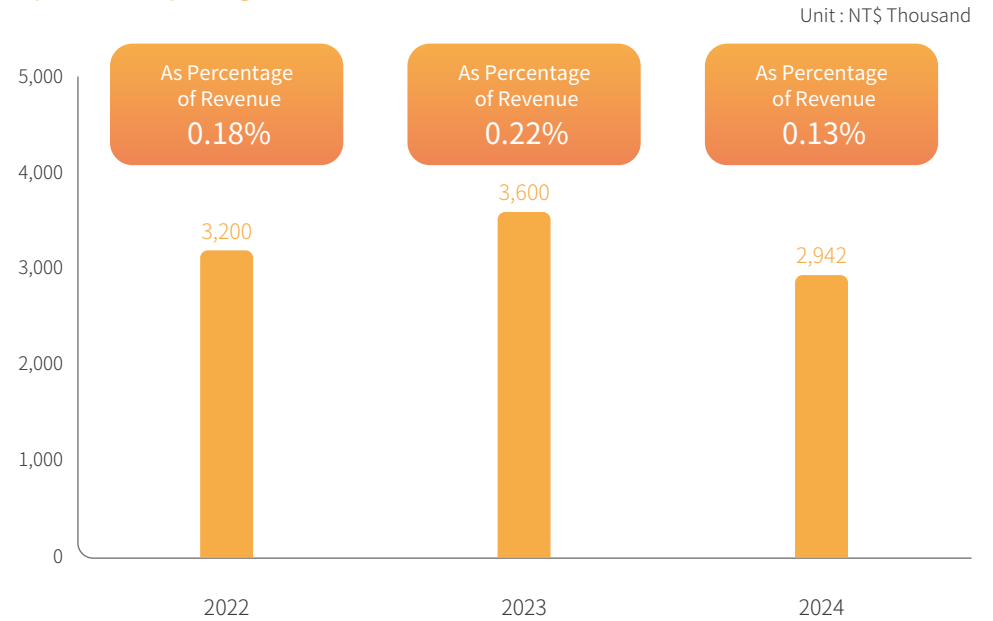
Cybersecurity Protection Measures Before, During, and After Incidents



Cybersecurity Investment and Management Plans

1. The company undergoes annual audits by accounting firms regarding information environments, account control, hardware and software configurations, antivirus software, firewalls, and ERP systems, with appropriate evaluation results.
2. Internal audit personnel conduct regular internal audits, with no significant internal control deficiencies identified in the information environment.
3. IT personnel may attend external cybersecurity training courses as needed, with costs fully covered by the company.
4. Each year, the company signs relevant hardware and software contracts with dedicated cybersecurity vendors, such as maintenance contracts for computer systems, servers, and antivirus software, with investments this year amounting to approximately NT\$500,000 to NT\$1,000,000.
5. The company updated servers, mainframes, and related hardware this year, including hardware for off-site backup projects and email filtering servers, with investments of NT\$3,000,000 to NT\$4,000,000 for the current fiscal year.
6. IT personnel regularly promote the importance of cybersecurity to all employees, emphasizing not to use or install illegal software, to ensure safe internet usage, and to avoid downloading unknown software or programs.

Cybersecurity Budget



Cybersecurity Goals

In the short term, all employees must complete at least 1 hour of cybersecurity training. In the medium to long term, the goal is to ensure that cybersecurity incidents can be reported, responded to, and recovered from swiftly, with significant cybersecurity incidents limited to fewer than one per year.



STANDARD

Responsible Production

CHAPTER

04

4.1 Sustainable Supply Chains	43
4.2 Innovation	47
4.3 Product Quality	52
4.4 Product Safety	53
4.5 Customer Relations	54

4.1 Sustainable Supply Chains

Major Topic Sustainable Supply Chains

 Importance to the Company	As societal and customer attention to sustainability issues increases, Grand Process Technology Corporation (GPTC) not only implements sustainable development internally but also expects to drive the supply chain to execute sustainability, enhancing resilience and long-term competitiveness. We are committed to progressing towards local procurement and strengthening supplier partnerships, gradually communicating GPTC's sustainability plans to suppliers and contractors, thereby raising awareness of sustainability issues among partners and working together to reduce excessive reliance on resources, lower carbon emissions, and improve operational efficiency.	 1.Resources Invested in the Year 2.Results	1. A total of 19 suppliers were assessed through supplier assessment. 2. A total of 30 new suppliers.
 Policy/ Commitment	1. Procurement Amount : 70% of vendors for market purchase and processing have signed a declaration against the use of conflict minerals. 2. All new contractors and processing vendors accept sustainability audit evaluations. 3. All new contractors/processing vendors/market purchase vendors must sign a supplier commitment letter; all new market purchase/processing vendors must sign a declaration against the use of conflict minerals.	 Evaluation Mechanism	1. No major deficiencies found in internal or customer audits. 2. Suppliers cooperating with GPTC have not involved serious adverse impacts on the environment and society during the transaction or cooperation period.
 Short-term Goals	1. Strengthen suppliers' awareness and performance on ESG, requiring new suppliers to sign commitment letters and understand international standards. 2. Invite suppliers to join sustainability initiatives. 3. 70% of vendors for market purchase and processing must sign a declaration against the use of conflict minerals.	 Responsible Department/ Grievance Mechanism	• Responsible Department : Logistics Division. • Grievance Mechanism : Central switchboard directs to relevant departments 03-5183030.
 Medium-Long-term Goals	1. Maintain stable local procurement ratios to promote local development and reduce transportation risks and carbon issues. 2. No major deficiencies in internal and external audits.		

GPTC views suppliers as important strategic partners. In addition to providing products and services that meet customer needs, we value and invite suppliers to jointly practice corporate social responsibility in environmental, social, and management aspects.

To enhance suppliers' sustainable management, GPTC plans to establish a "Supplier Code of Conduct Commitment" starting in 2025, requiring our suppliers to adhere to this commitment in all their business activities and comply with the laws and regulations of their operating countries or regions. GPTC will gradually implement this and work with suppliers to build a supply chain that emphasizes environmental protection, labor rights, safety, social responsibility, and sustainable development.

GPTC is committed to providing customers with products and services that comply with legal standards, high quality, and safety, as well as preventing occupational accidents and ensuring environmental protection and pollution prevention, fulfilling corporate social responsibility. The materials purchased by the company comply with relevant laws and regulations and environmental and safety requirements; to maintain high quality, continuous improvement is carried out in accordance with international management system standards.

GPTC has planned to establish a supply chain management process that incorporates evaluations related to "human rights, environment, and safety systems," monitoring suppliers' management and implementation in these areas. Additionally, we continue to encourage suppliers to value business ethics, protect labor rights, and emphasize labor working conditions and safety, while developing materials and processes to reduce environmental impacts.

4.1.1 Supplier Selection Mechanism

Existing Suppliers

Having reliable and resilient suppliers is crucial for the company's operations. Recognizing that suppliers are important partners for GPTC's continuous growth, we have established the "Supplier Evaluation and Assessment Procedures" to manage the evaluation of new suppliers and the assessment of existing suppliers. The procurement department conducts comprehensive assessments of suppliers based on quality, delivery, cooperation, and service every six months according to the procurement amount, using the "Supplier Assessment Record" for key suppliers. Assessment scores are weighted based on various aspects: a total score above 91 is excellent, 81 to 90 is good, 71 to 80 is acceptable, 61 to 70 is poor, and below 60 results in a suspension of procurement.

In 2024, a total of 19 suppliers were assessed, all of whom passed, achieving a 100% pass rate, with an overall evaluation rate of 5.88%. In addition to the above assessment system, starting in 2025, we will require 70% of vendors for market purchase/processing to sign a declaration against the use of conflict minerals, promoting sustainable supply chain management.

New Suppliers

GPTC values the impact of the supply chain on the environment and society, selecting qualified suppliers based on the "Supplier Evaluation Items Assessment Form." Qualified suppliers are included in the company's approved supplier list for future procurement.

Supplier evaluation activities are led by the procurement department, with the product center and quality unit also involved in the evaluation process, assessing suppliers' quality system certifications, cooperation levels, raw material management, and technical expertise. In 2024, 16 new market purchase suppliers, 1 processing supplier, and 13 engineering suppliers were added, with a 100% selection rate for processing and engineering suppliers.

To further enhance sustainable management of suppliers, the company plans to conduct sustainability evaluations for newly contracted processing suppliers and contractors, incorporating sustainability-related standards into the supplier selection mechanism starting in 2025. All new contractors/processing/market purchase vendors must sign a supplier commitment letter; additionally, all new market purchase/processing vendors must sign a declaration against the use of conflict minerals.

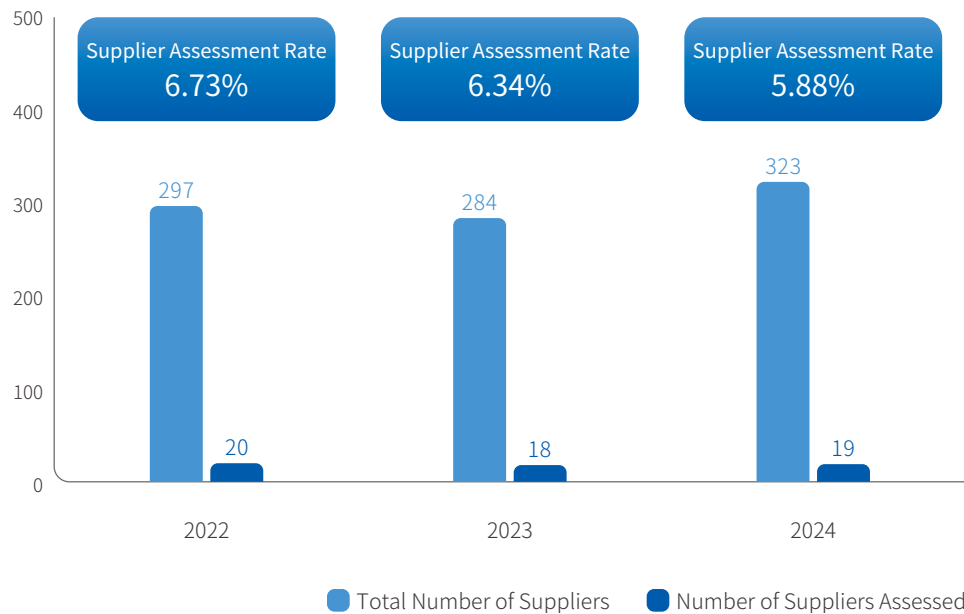
2024
Existing Supplier
Assessment Pass Rate
100%

2024
New Supplier
Screening Rate
100%

4.1.2 Supplier Management Status

GPTC's supplier assessment execution status over the past three years

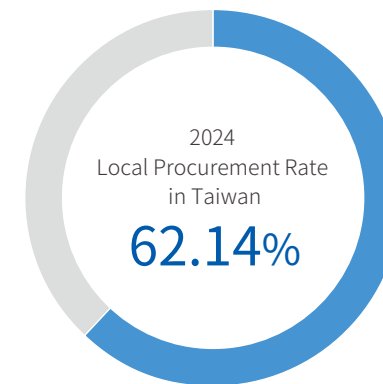
Supplier Assessment	Year 2022	Year 2023	Year 2024
Number of Commercially Available Parts Suppliers	230	213	237
Number of Processed Parts Suppliers	27	33	35
Number of Engineering Parts Suppliers	40	38	51
Total Number of Suppliers	297	284	323
Number of Suppliers Assessed	20	18	19
Supplier Assessment Rate	6.73%	6.34%	5.88%



4.1.3 Procurement Policy

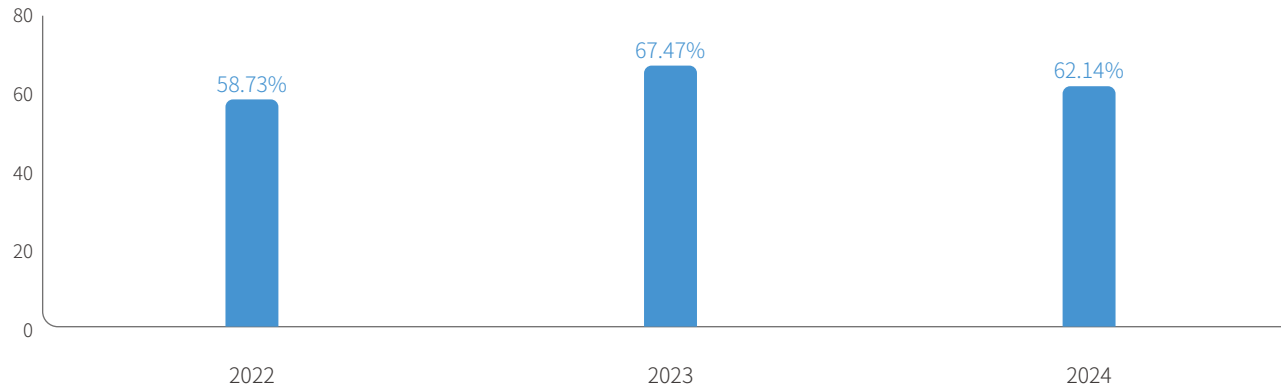
Local procurement contributes to the development of the local economy, providing employment opportunities, generating tax revenue, and supporting community construction while reducing transportation costs and lowering fuel consumption and carbon footprints, thus helping to mitigate negative environmental impacts. GPTC adheres to a local procurement policy, prioritizing local cooperative vendors for all procurement projects. Our main operations are based in Taiwan, with a local supplier expenditure ratio of 62.14% in 2024.

GPTC values long-term cooperation with suppliers, extending the scope of sustainable supply chain management to economic and governance, environmental protection, and social inclusion responsibilities, including labor rights, environmental protection, ethics, and management systems as key criteria for supplier selection and auditing. This establishes risk control measures and identifies high-risk suppliers, formulating improvement measures based on assessment results and assisting suppliers in continuous enhancement, aiming to improve the effectiveness of sustainable supply chain management and reduce operational risks, thus establishing sustainable partnerships. Additionally, local procurement enhances supply flexibility, shortens new product development timelines, and lowers production costs, aiming to reduce overall carbon emissions from supply chain transportation.



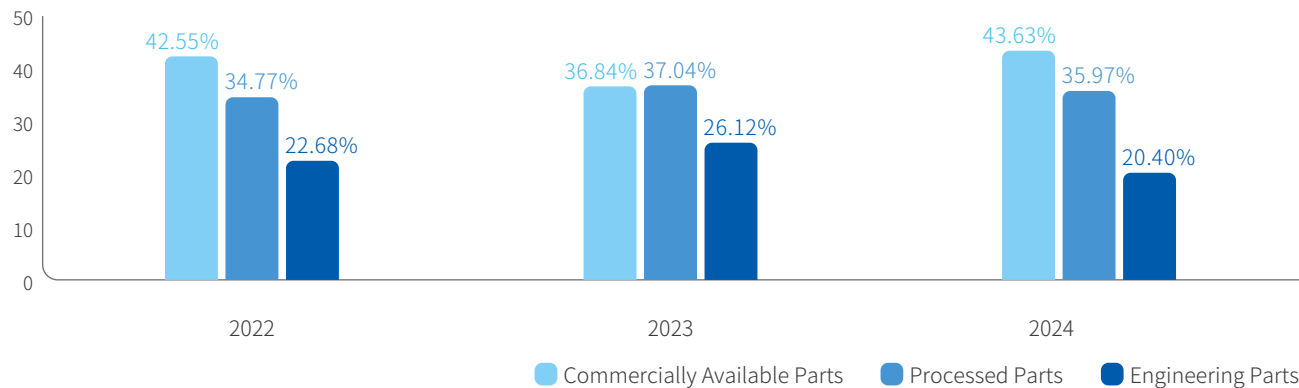
4.1.4 Local Procurement Status

Annual Local Procurement Amount Ratio



Note: 1. Local procurement is defined as raw materials produced, manufactured, or assembled locally, with the point of origin being Taiwan.
 2. Excludes service-type procurement (e.g., bank or photocopier maintenance).
 3. Purchases of overseas raw materials from Taiwanese agents do not count as local procurement.
 4. Local procurement amount ratio = (Amount procured from local suppliers ÷ Total procurement amount) × 100%.

Annual Local Procurement Item Amount Proportion



4.1.5 Supplier Communication

To effectively monitor and supervise supplier operations, GPTC communicates with suppliers through diverse channels.

- Procurement officers connect with different suppliers to track their supply conditions.
- Each responsible unit evaluates suppliers' quality, delivery status, and service quality monthly, recording findings in the supplier assessment records.
- Irregular communication meetings with suppliers and contractors are held to understand their situations.
- When initiating internal social participation projects, suppliers are invited to collaborate to drive positive social change



4.2 Innovation

Material Topic Innovation



Importance to the Company

1. Expand sales areas and increase company revenue.

Through innovation and development, the company can continuously launch technologically advanced and high-performance new products to meet diverse customer needs and further explore domestic and international markets. This not only helps expand sales areas but also stabilizes and increases company revenue, consolidating market leadership.

2. Enhance equipment R&D capabilities and technical layout.

Promote the company's technical capabilities in high-end wet process equipment, laying a solid foundation for future advancement in semiconductor front-end wet process technology. Concurrently, the company actively secures intellectual property rights for 3D-IC processes and equipment to ensure a competitive edge in future technological competition.

3. Reduce dependence on foreign equipment.

The innovative R&D equipment not only meets the technical needs of domestic semiconductor manufacturers but also reduces reliance on foreign equipment. By providing high-performance localized solutions, the company supports the development of the domestic semiconductor industry.

4. Create opportunities in the local semiconductor supply chain.

Developing innovative equipment prompts the company to adopt more local components, thereby driving the development of the domestic supply chain and creating synergistic effects within the industry. Furthermore, the company promotes technological upgrading and market expansion of related domestic industries, achieving the collective development of the overall semiconductor industry.

Innovation and development are key strategies for GPTC to maintain market leadership. They not only enhance the company's technical strength and market competitiveness but also promote the development of the domestic semiconductor supply chain, creating greater industrial value and achieving a win-win situation for both the company and the industry.



Policy/ Commitment

The company centers on innovation, providing stable funding and resources to create a free and innovative environment. Close collaboration with leading customers in wafer foundry and semiconductor packaging/testing facilitates the R&D of 3D-IC technology and industrialization of results to meet market demands and enhance customer satisfaction.



Short-term Goals

1. Launch 2 new products, apply for 6 patents, and complete the annual technology development plan.
2. Continuously collaborate with customers in R&D through advanced semiconductor R&D laboratories.



Medium-Long-term Goals

1. Mid-term :
Conduct 10 customer collaboration plans through GPTC's advanced semiconductor R&D laboratory.
2. Long-term :
Become a global leader in 3D-IC packaging semiconductor equipment, accumulating 250 patents, with products applied in multiple high-tech fields.



1. Resources Invested in the Year 2. Results

1. Resources Invested in the Year
R&D team of 27 people (2 PhDs, 10 Masters, 15 senior engineers), with R&D expenses accounting for 11% of revenue.
2. R&D achievements :
24 patents applied for, 21 granted, and 5 customer collaborations completed.
3. New product :
Modular cleaning etching equipment for eight-chamber, suitable for advanced semiconductor processes.
4. New technology :
Designed stacked modular cleaning etching technology for advanced packaging customer needs.



Evaluation
Mechanism

1. Contribution of new products/technologies to company revenue.

- Contribution analysis :
Through analyzing the impact of new products or technologies on overall company revenue, we assess the commercial value of innovative R&D.
- Key market influence :
Further evaluate whether new technologies expand the company's market share or enter emerging markets, laying a foundation for future revenue growth.

2. Achievement of key performance indicators (KPIs).

- KPI design and monitoring :
The company establishes KPIs for innovation and development, including the number of patent applications, technology conversion rates, and new product launch rates. For example :
 - » Patent applications: Target of 25 patents, achieved 24 in the year, with a success rate of 96%
 - » New product launch rate: Target to launch 3 new products, actually completed 2, with a success rate of 67
 - » Performance feedback: For KPIs not met, the company holds review meetings, identifying deficiencies in resource allocation or execution processes and formulating improvement plans

3. Growth data for patents and technological achievements.

- Patent growth rate :
21 patents granted in the year, a 5% increase from 20 the previous year, indicating continued enhancement of technological innovation capabilities.
A total of 147 valid patents accumulated, a 21% increase from 121 the previous year, reflecting the company's solid positioning in the field of intellectual property.
- Application of technology :
Ensuring that patented technologies are not just theoretical but can be practically applied in product development and market promotion, further enhancing the company's market competitiveness.

4. Number of stakeholder complaints.

- Review of complaint records :
No complaints received from internal or external stakeholders in the year, indicating high transparency and efficient communication in R&D management.
- Continuous improvement mechanism :
Even without complaints, the company maintains open internal communication and reviews to ensure compliance in the R&D process.

5. Customer recognition and improvement in market competitiveness.

- Major customer affirmation :
New technologies launched in the year received high praise from major customers, with significant cost savings due to high-performance characteristics, successfully establishing long-term partnerships.
- Market leadership :
New products or technologies not only meet market demands but also exceed competitors on certain metrics, solidifying the company's technological leadership in the industry. For instance, the cleaning efficiency of the new product is 10% higher than competitors, with energy consumption reduced by 15%.

Through the above indicators, it is evident that GPTC's innovative R&D management measures effectively drive technological advancement and make substantial contributions to revenue growth, customer satisfaction, and market competitiveness. In the future, the company will continue to optimize R&D resource allocation and performance management, ensuring that technological innovation remains a key driver of sustainable development.



Responsible
Department/
Grievance
Mechanism

- Responsible Department :
The Product Department is responsible for innovation and R&D, formulating technical strategies and coordinating resources, and providing a complaints mechanism for quick problem resolution, ensuring team efficiency and harmony.
- Complaints Mechanism :
GPTC has established "Employee Opinion Complaint and Handling Procedures." Any employee with issues or dissatisfaction during the innovation and R&D process can reflect them through the established formal complaint channels. Complaint channels include departmental meetings, internal mailboxes, and regular employee opinion collection meetings. Upon receiving a complaint, the relevant department head will establish a project team within 3 working days for preliminary handling. After investigating the incident, corrective measures will be proposed based on the investigation results, with feedback provided to the complainant on the handling outcomes.

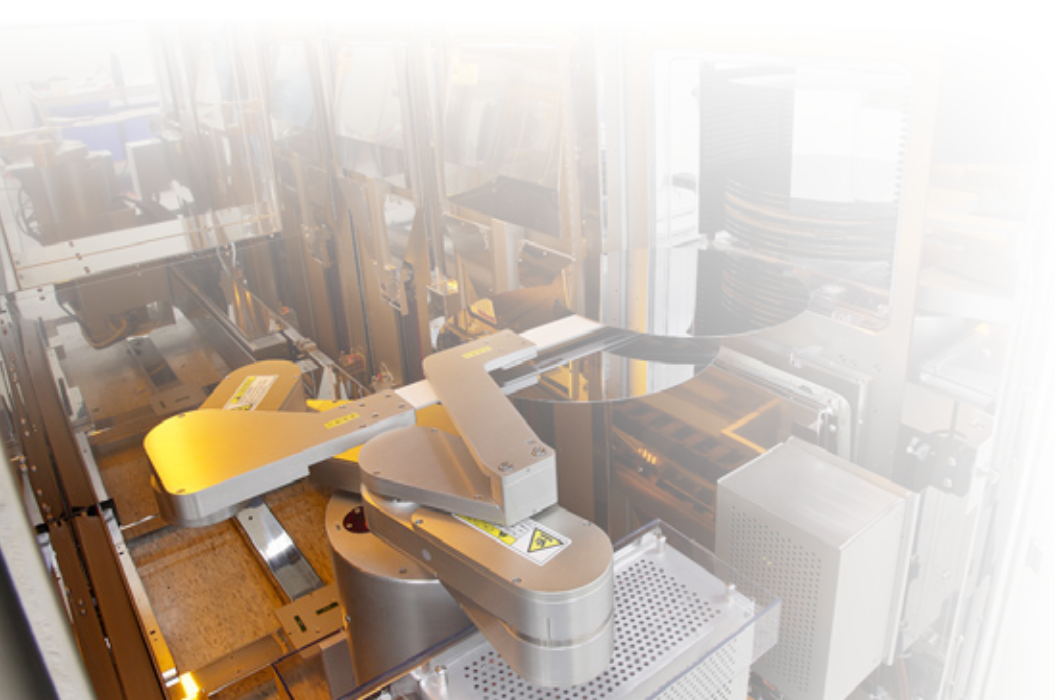
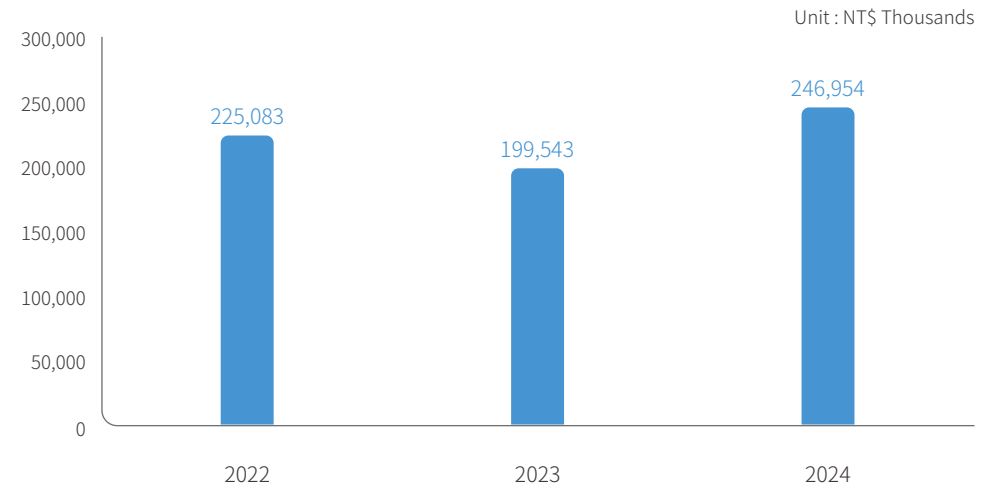
GPTC has focused on the development of wet process equipment since its establishment, being one of the earliest companies to invest in this field in Taiwan. To provide customers with a complete solution for high-end wet process equipment applications, GPTC has invested over NT\$100 million to build an ultra-clean laboratory and continually increase R&D personnel with advanced educational backgrounds. Each year, R&D expenses account for more than 10% of annual revenue, demonstrating the company's emphasis on technological R&D and development. Additionally, GPTC collaborates with companies from Japan, Germany, and other countries, responding quickly to customer needs from design development, system fabrication, assembly, testing, product installation to after-sales service, enhancing product quality and yield, and effectively addressing various wet process challenges. To date, GPTC has consistently grasped trends in the field, winning customer orders and trust while continuing to grow amidst various challenges.

The company's product division and general manager office are responsible for patent applications, establishing key technologies, introducing and developing new technologies, and collecting and managing forward-looking technical data. As of 2024, GPTC has obtained 147 valid process technology patents, covering patents in Taiwan and mainland China, while simultaneously implementing trade secret protection, totaling 4 items.

Recent 3-Year R&D Efforts

	Year 2022	Year 2023	Year 2024
R&D Expenses (Unit : NT\$ Thousands)	225,083	199,543	246,954
R&D/Revenue Ratio	11.17%	12.27%	10.75%
R&D Personnel (Unit : Person)	29	37	37
Ratio of Graduate Degree/R&D Staff	31.00%	27.00%	27.00%

Recent 3-Year R&D Expenses



Successfully Developed Products/Technologies

2024 R&D Project Name (UFO) : Si Via Wet Etching Process Equipment Development

Description

This project develops the Silicon Via wet etching process, using the Via as a support frame to securely fix silicon photonic components onto Silicon, applied in Silicon Photonics technology. To improve the yield of the process, the following conditions must be met: (1) The cleanliness of the wafer after cleaning must allow for fewer than 5 particles larger than 0.1 μ m; (2) The uniformity of the Via etching must be maintained at $\leq 10\%$; (3) Precise control of the etching profile and angle must be between 54° and 55°.



2024 R&D Project Name (UFO) : Frame Wafer Titanium Etching Process and Equipment Development

Description

This project develops a solution for the titanium etching process applicable to SoIC wafer-level packaging technology after the wafer is bonded to the Film Frame. In SoIC packaging technology, the wafer undergoes plasma cutting on the Film Frame. Due to the extreme thinness of SoIC chips, they are prone to damage; therefore, Sputter Ti technology is specifically used to protect the chips, enhancing product yield. After plasma cutting, further titanium layer etching is required to ensure process quality and stability.



2024 R&D Project Name (UFO) : Modular Stacked Cleaning and Etching Equipment Development for Eight Chambers

Description

This project aims to develop modular stacked cleaning and etching equipment for eight chambers, applicable to advanced packaging technologies for customers. Through innovative design of the stacked modular processing chamber structure, efficient configuration of the eight chambers is achieved, effectively reducing the equipment footprint by 27%, significantly enhancing compactness and operational efficiency to meet the stringent requirements for performance and space utilization in advanced processes.



2024 R&D Project Name (UFO) : Equipment Development for Photoresist Removal and Oxide Etching Process for Wafer Heterointegration

Description

This project develops equipment for the "photoresist removal and edge oxide etching process" required for customers developing silicon photonics. The photoresist removal rate must reach 100%, ensuring no residual photoresist remains to maintain the reliability and stability of heterointegration, further enhancing wafer processing precision and process quality to ensure overall equipment performance meets the high-spec application standards required by customers.

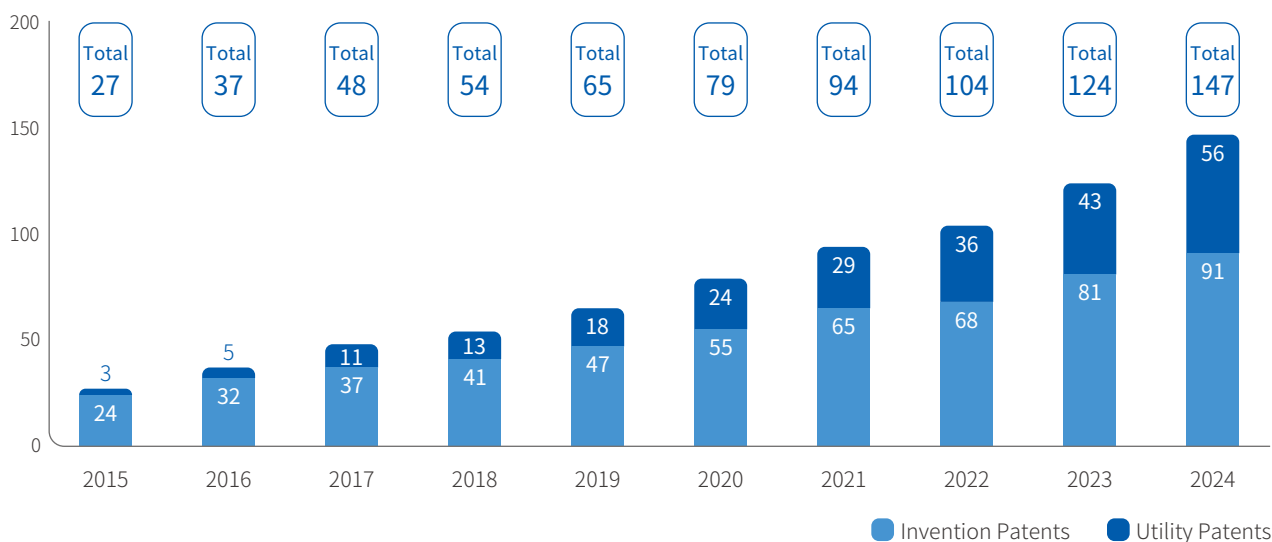


Proportion of Patents by Product Type

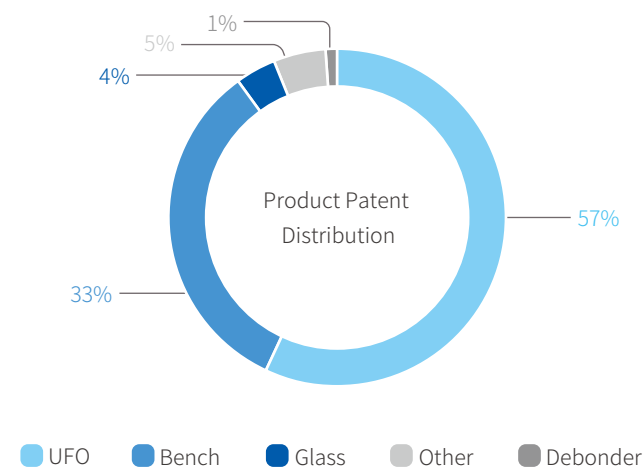
Equipment Category	Patents		
	Invention Patents	Utility Patents	Total
UFO	49	34	83
Bench	27	21	48
Glass	6	0	6
Other	8	0	8
Debonder	1	1	2
Total	91	56	147

Innovation is a crucial cornerstone for maintaining competitiveness, and effective management measures can ensure optimal allocation of R&D resources and maximization of outcomes.

Patent Count



Product Patent Distribution



4.3 Product Quality

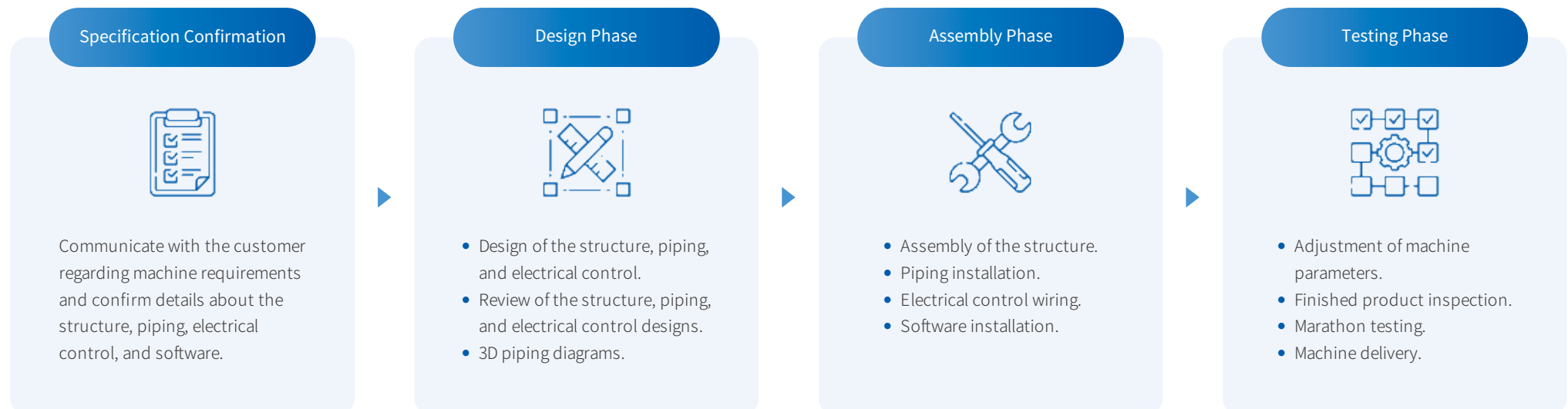
The company adheres to the principle of providing customers with customized and high-quality products. In recent years, the main goal has been to continuously optimize existing equipment, including single-wafer rotation equipment, batch acid tank equipment, and combo equipment. As 3D IC packaging technology develops, the company is committed to developing 3D IC electroless plating equipment that meets international standards equivalent to those of leading manufacturers, as well as investing in the development of integrated fan-out packaging (InFO) and Square Fanout packaging equipment to meet market demands.

To ensure that the wet process of products meets high standards required by customers, the company has passed the ISO 9001 quality management system and maintains a quality management policy of "continuously improving quality, meeting customer needs, and preventing risks." Regular quality-related training is conducted for new personnel each year, and all employees are encouraged to participate in biannual quality training to enhance quality awareness. Additionally, the company regularly reports product-related quality indicators and quality anomaly events to senior management during monthly operational meetings, and reviews the quality status of raw materials provided by suppliers to ensure comprehensive quality management.

GPTC emphasizes finished product inspection, ensuring quality stability through strict oversight from specification confirmation, supplier material selection, R&D design, assembly, testing, to maintenance during product use by customers. Quality management covers non-conformance control, quality procedure management, process quality inspections, key inspections, quality anomaly handling, cause analysis, and improvement tracking, along with the management of measurement tools and customer complaint cases. If any quality anomalies are found, the company will address them immediately and continue to improve to ensure product quality reaches optimal levels.

In 2024, the company experienced a customer complaint due to incorrect internal configuration of the machine. Upon discovering the issue, the company immediately established a project team to review and improve the situation and conducted a detailed report following the 8D process, proposing corrective measures from both human and procedural perspectives, performing comprehensive inspections of the machine, and standardizing relevant improvement measures to ensure similar issues do not recur.

Product Development Process



4.4 Product Safety

To ensure the safety of customers using wet process equipment, GPTC guarantees 100% safety lock function checks before equipment shipment and ensures that some product machines comply with SEMI S2 certification standards based on customer requirements. The main contents of this standard include:

Electrical Safety

Focus on whether the electrical system of the equipment meets relevant safety standards, such as electrical insulation and grounding protection. Product equipment must undergo strict testing to ensure insulation and grounding facilities effectively prevent electrical shock hazards during operator handling.

Hazardous Substance Control

Inspect whether the chemicals used in the equipment comply with environmental and health regulations. This includes testing for harmful substances and requiring a reduction in the use of hazardous materials to minimize potential impacts on the environment and human health.

Mechanical Safety

Assess whether the mechanical structure of the equipment is sufficiently safe and stable, identifying potential risks that may cause harm to users. For example, check whether the protective measures for mechanical components comply with relevant safety standard regulations and whether a safe operating environment is provided for operators.

Electromagnetic Compatibility

Ensure the equipment can operate normally in an electromagnetic environment without interfering with other equipment. This test must confirm the equipment's ability to withstand radiation and resist interference to ensure compatibility with other electronic devices.

In 2024, GPTC did not violate any regulations or voluntary standards related to customer health and safety.

Equipment Name	Etching	Stripper	Cleaner
Safety Certification	SEMI-S2/S6	SEMI-S2/S6	SEMI-S2/S6

4.5 Customer Relations

The company implements procedures under the ISO 9001 system regarding customer rights, including "Customer Satisfaction Survey Procedures," "After-Sales Service Operating Procedures," and "Customer Complaint Management Procedures," to promptly address after-sales service or complaint events and protect customer rights, maintaining good customer relationships.

GPTC enhances customer loyalty and drives revenue growth through positive interaction with customers, while also gaining deeper insights into customer needs and pain points, thus capturing market trends to promote product and service optimization and innovation. The value of customer service extends beyond revenue creation; it is also a key pillar for enhancing brand value and shaping competitive advantages.

Customer Service Policy



Product and Service Innovation :

Continuously innovate products and services based on market demand, and enhance customer service experience through customer feedback.



Proactive Listening to Customer Opinions :

Regularly track on-site machine issues with customers to understand their needs and problems.



Rapid Response and Improvement :

Address customer suggestions and feedback promptly.

GPTC has obtained ISO 9001 quality management system certification to ensure standardized services and provides each customer with a dedicated customer service team, offering 24-hour on-call technical support to ensure issues are addressed promptly. Additionally, after equipment shipment, weekly on-site tracking meetings are held with key customers to gather user needs and feedback issues to the manufacturing unit. By establishing internal system documentation (such as ECR, ECN operations), the company continuously optimizes the checklist for finished product inspection and product design to enhance equipment integrity. Simultaneously, efforts are made with key customers to apply for government technology projects, jointly promoting equipment and technology innovation. Short-term goals focus on accelerating problem-solving efficiency and providing more precise solutions; medium- to long-term strategies emphasize enhancing brand value, deepening customer relationships, and consolidating market positions. In addition to maintaining customer satisfaction above 90 points domestically, efforts will be made to expand into overseas markets, establishing a global marketing and after-sales service network to create long-term win-win partnerships.

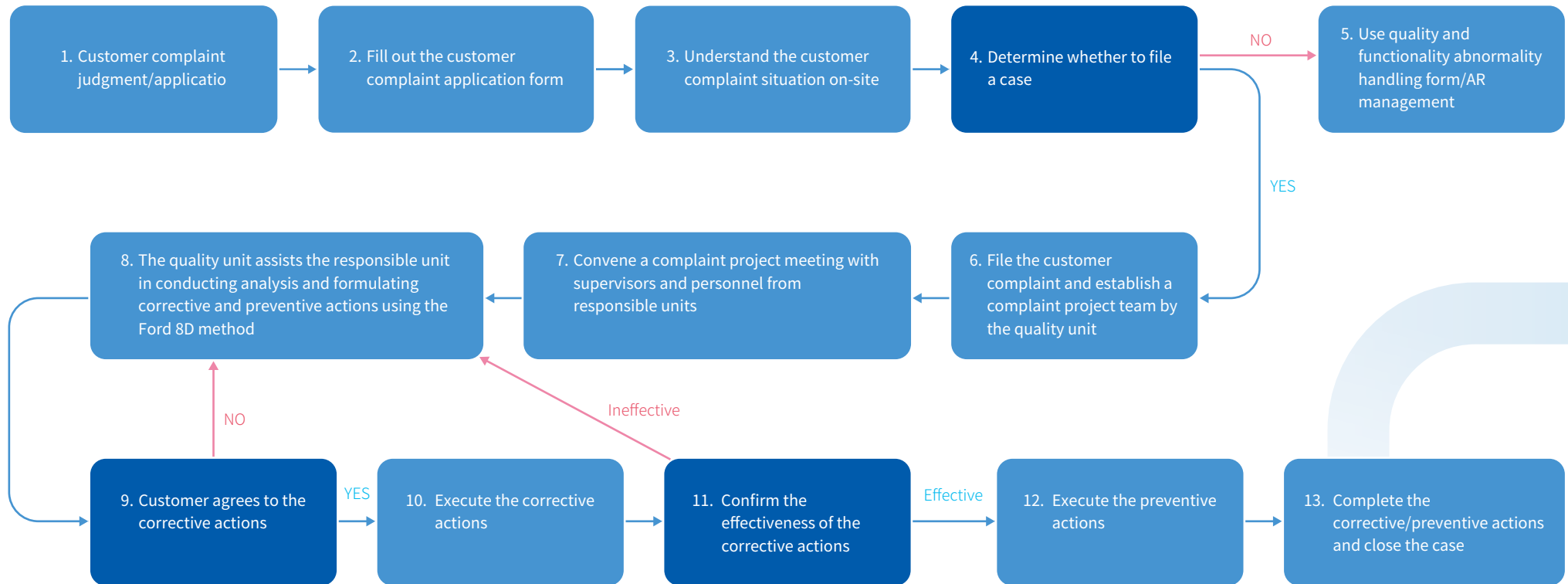
Through these efforts, GPTC's customer satisfaction survey scores have improved year by year, with only one customer complaint in 2024, accounting for less than 1% of total shipments over the past three years, demonstrating high market recognition of quality and service stability. The company has also received multiple industry awards, including the 2024 TSMC Annual Contractor ESH Star Award, the 2024 Tongfu Microelectronics Emergency Support Award, the 2023 ASE Outstanding Supplier Award, and the 2023 TSMC Excellent Contractor Award, showcasing exceptional customer service performance and technical strength. In the future, we will continue to refine customer service, deepen market layout, and strive to provide high-quality and reliable solutions, working hand in hand with customers to create value.

Customer Complaint Handling Process

GPTC conducts daily communication through phone and email, arranging regular on-site or online meetings to promptly discuss and resolve customer issues. To enhance service efficiency, the company has established multiple service points across Taiwan, including Hsinchu, Taichung, Tainan, and Kaohsiung, and assigns dedicated customer service teams based on regions and customer types to ensure rapid and professional technical support.

In handling customer complaints, the sales department is responsible for receiving complaints, while the quality assurance department evaluates the validity of the cases. If validated, a project team will analyze and review the case, proposing corrective and preventive measures to ensure proper resolution of issues, formally closing the case after customer confirmation of satisfaction.

Customer Complaint Management Flowchart

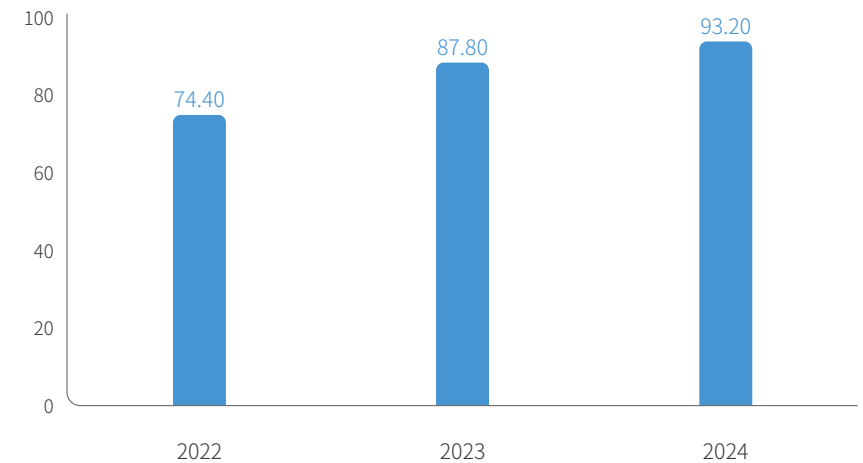


Customer Satisfaction Survey

The sales division conducts annual satisfaction surveys for customers who purchased machines during the year, using a 0-10 point scale (very dissatisfied/dissatisfied/no opinion/acceptable/satisfied/very satisfied) to ensure that service quality and product performance meet customer expectations. The main survey items include:

- Service attitude
- Degree of coordination and cooperation
- Product delivery time
- Product quality
- Occupational health and safety
- Contractor construction attitude and quality
- Maintenance service efficiency
- Maintenance service quality
- Spare parts support
- Professional expertise

Customer Satisfaction Score



Through the survey results, we continuously optimize product design and after-sales service, enhancing overall customer experience. With the efforts of our professional team, we aim to maintain customer satisfaction scores above 90, demonstrating the company's commitment to quality and service while continuously deepening long-term partnerships with customers.





Green Environment

CHAPTER

05

5.1 Task Force on Climate-related Financial Disclosures	59	5.4 Greenhouse Gas Management	66
5.2 Raw Material Management	62	5.5 Water Resource Management	68
5.3 Energy Management	63	5.6 Waste Management	70

Grand Process Technology Corporation (GPTC) has established an environmental, health, and safety (EHS) policy approved by the General Manager, declaring the company's commitment to protecting the environment and workplace safety. Internally, employees are required to enhance their expertise, considering environmental sustainability and a healthy workplace as fundamental to the company's sustainable operations. As of 2024, GPTC continues to maintain the effective operation of the ISO 14001 Environmental Management System, undergoing regular audits by certification bodies and internal personnel. Any deficiencies identified during EHS audits are prioritized for improvement, implementing a PDCA (Plan-Do-Check-Act) cycle to ensure compliance with regulations and ongoing enhancement of the EHS management system.

EHS Policy

01

Establish an EHS management system and continuously improve EHS policies.

02

Strengthen EHS awareness among all employees to effectively enhance health and safety.

03

Implement energy conservation and recycling to reduce costs.

04

Comply with EHS regulations and fulfill EHS management objectives.

05

Practice EHS policies transparently to the public.

Concrete Measures of GPTC



Energy Saving and Carbon Reduction

- Implement annual energy-saving projects to maximize energy efficiency, reduce carbon emissions, and include carbon emission targets in management objectives.
- Invited to participate in the global CDP (Carbon Disclosure Project) environmental information platform since 2023, submitting annual climate change questionnaires to disclose the company's environmental impact information.



Business Waste Management

- Manage business waste according to legal requirements, classifying and storing waste based on its chemical characteristics, and entrusting approved vendors for disposal.



Waste Reduction

- Promote waste sorting and establish recycling bins to achieve waste reduction.
- Encourage the reduction of disposable utensils to decrease household waste.



Emergency Response

- GPTC has established "Emergency Response Procedures," forming a disaster command center based on the scale and impact of emergencies and planning an emergency response team to handle urgent situations. New employees receive emergency response training and fire drills every six months, simulating real scenarios to cultivate employees' emergency response and self-safety management skills, enabling timely actions to mitigate crisis impacts.
- Regular fire training, chemical spill handling, and evacuation training :
 - » In 2024, conduct emergency response drills based on the emergency response plan. Organize tasks into emergency response commanders, site commanders, notification teams, rescue teams, warning/shelter teams, and logistics support teams to ensure quick responses during emergencies, reducing potential harm and environmental impact.

5.1 Task Force on Climate-related Financial Disclosures

According to the Task Force on Climate-related Financial Disclosures (TCFD) framework, GPTC identifies climate-related risks and opportunities through management-level discussions and formulates subsequent response strategies, planning to report regularly to the board of directors for oversight.

Governance

The company has established a Sustainability Committee, chaired by the Group CEO, which meets quarterly to discuss issues such as climate change impacts, energy efficiency, and environmental impacts throughout product life cycles. The committee reports annually to the board, ensuring effective responses to climate challenges and continuous optimization of sustainability strategies.

The board of directors is responsible for reviewing the company's climate change risk management and response strategies, ensuring alignment with the long-term goals of sustainable development, and evaluating implementation results through regular reports from the Sustainability Committee.

Strategy

Type	Item	Topic	Context Analysis	Short-/Medium-/Long- Term	Potential Operational and Financial Impact	Response Strategy
Transition	Policy	Strengthen emission reporting obligations	Estimate changes based on the SSP1-2.6 scenario. According to the Financial Supervisory Commission's "Sustainable Development Roadmap for Listed Companies," publicly listed companies with a capital of less than NT\$5 billion must complete greenhouse gas inventories by 2026 and verification by 2028.	Short-term	The company must invest resources to establish a carbon emission data monitoring and reporting system, enhancing the accuracy and completeness of carbon inventory to avoid increased operational costs.	- Improve internal personnel awareness and operations regarding greenhouse gas inventory systems, ensuring accuracy and transparency of internal and supply chain emissions data - Ensures the credibility of emission data and enhances investor trust through regular external verification
	Market	Material Costs Rise	Estimate changes based on the SSP1-2.6 scenario. Proactively transition to low-carbon materials to replace current raw materials.	Mid- to long-term	Rising material prices will directly increase production costs, affecting product gross margins, potentially leading to price adjustments or profit declines.	- Continuously monitor fluctuations in raw material prices and assess potential price increases, evaluating risk mitigation through bulk purchasing. - Regularly update customers on raw material price volatility information, striving for consensus on product pricing. - Avoid reliance on single suppliers to mitigate material shortage risks, enhancing supply chain flexibility and competitiveness.

Type	Item	Topic	Context Analysis	Short-/Medium-/Long- Term	Potential Operational and Financial Impact	Response Strategy
Physical Risks	Long-term	Average temperature rise	Estimate changes based on the SSP1-2.6 scenario. By the middle and end of the 21st century, the average temperature may increase by 1.3°C and 1.4°C. The number of days with temperatures above 36°C is expected to increase by approximately 6.8 days and 6.6 days by the middle and end of the 21st century.	Long-term	Rising temperatures lead to increased electricity consumption for air conditioning and cooling systems, raising operational costs for the company. High temperatures may increase maintenance and replacement costs for facility equipment. Excessively high workplace temperatures may affect employee health and work efficiency, thereby impacting productivity and personnel costs.	- Integrate temperature regulation capabilities through planting initiatives, strengthening ventilation and cooling measures to ensure employee comfort and safety, and improve productivity. - Invest in high-efficiency equipment for the expanded facility, optimizing production processes to reduce carbon emissions. - Install solar power generation equipment in the expanded facility, replace LED bulbs, plan phased energy-saving and carbon reduction projects, and enhance employee awareness of energy conservation and carbon reduction, aiming to reduce greenhouse gas emissions.
Opportunities	Products and Services	Develop and/or increase low-carbon products and services	Estimate changes based on the SSP1-2.6 scenario. Closer government policy support, funding, and technological collaboration will help accelerate the research, development, and commercialization of low-carbon solutions. If companies can plan ahead, they can not only meet the sustainability assessment requirements of international supply chains but also enhance brand image and market competitiveness by increasing the proportion of low-carbon products and services.	Short- to mid-term	Develop new generation machinery to expand business opportunities.	- Develop new machinery products that are more energy-efficient, save water, or reduce chemical usage. - Collaborate with customers to advance technological processes and stay attuned to market trends and customer needs.

Risk Management

1. Identification and Assessment Process for Climate-related Risks

The Sustainability Committee identifies climate-related risks and opportunities that may affect the company's operations now or in the future based on the TCFD (Task Force on Climate-related Financial Disclosures) framework through meeting discussions. This process includes assessing the impact of climate risks on the company's operations and finances in the short, medium, and long term, and establishing a systematic risk identification process. Additionally, departmental teams within the committee collaborate to ensure that risk identification and assessment align with the overall sustainability policy of the company.

2. Management Process for Climate-related Risks

The management of climate risks involves participation from all departments, identifying potential risks through the TCFD framework and planning appropriate response strategies. Each department is required to implement relevant plans for identified risks and to review and adjust improvement measures after implementation. Furthermore, GPTC conducts an annual review of the effectiveness of current risk response measures through its sustainability report, making necessary adjustments and reporting the results to the board of directors to ensure continuous optimization of risk management measures.

3. Integration of Climate-related Risk Identification, Assessment, and Management into the Overall Risk Management System

GPTC incorporates climate-related risk management into its overall risk management system, with the Sustainability Committee responsible for collaborating with various departments to ensure that risk identification, assessment, and response measures are consistent with the company's existing sustainability policies and operational strategies. Since the committee members come from different departments, it ensures that the risk management process spans various business units and is effectively integrated into the company's decision-making processes. Additionally, regular annual assessments of climate risk management effectiveness ensure that related response measures can be timely adjusted to enhance the resilience and adaptability of the overall risk management mechanism.

Indicators and Targets

Indicators

GPTC uses the results of greenhouse gas inventories as the primary indicator for assessing the risks and opportunities associated with climate change, following the ISO 14064-1:2018 standard for the greenhouse gas emissions inventory in 2024.

Greenhouse Gas Inventory Results

- Scope 1 (Direct Emissions) : 53.1329 tons CO₂e
- Scope 2 (Energy Indirect Emissions) : 685.2324 tons CO₂e
- Scope 3 (Other Indirect Emissions) : 3766.7334 tons CO₂e

Targets

1. Complete greenhouse gas verification annually.
2. Implement smart meters and energy-saving systems to monitor and collect electricity usage data.

5.2 Raw Material Management

Material Topic Raw Material Management

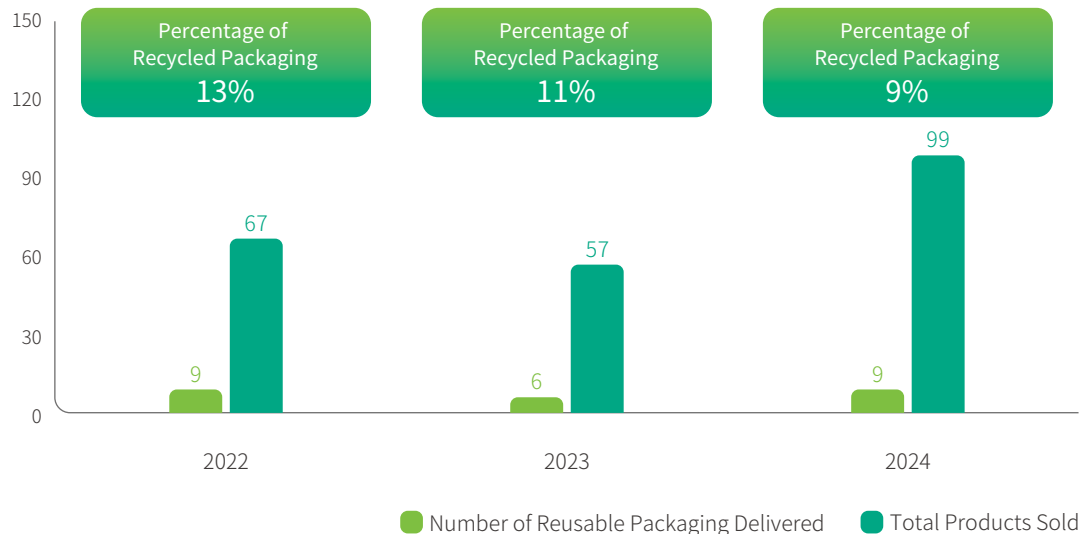
 Importance to the Company	Raw material management is key to controlling production costs, ensuring product quality, improving production efficiency, and achieving the company's sustainable development goals. GPTC manages the quality of raw materials to ensure that the final product meets expected standards, enhancing customer satisfaction and market competitiveness. Additionally, inspecting raw materials prevents non-conforming materials from entering the production process, reducing unnecessary losses and rework, thus lowering production risks and improving efficiency.	 Medium-Long-term Goals	Ensure comprehensiveness and effectiveness in the auditing process, reducing instances where suppliers are required to submit improvements due to deficiencies.
 Policy/ Commitment	GPTC adheres to the principles of recording, tracking, and continuous improvement, managing raw material procurement, incoming inspections, process identification, and traceability through the ISO 9001 quality management system to ensure proper control at all stages of raw material processing. Through the finished product inspection process (mainly for contractor piping and electrical control engineering), any inspection anomalies or non-compliance situations will be communicated with suppliers for improvement. All deficiencies and issues will be recorded in detail, and progress will be tracked regularly to ensure effective resolution. Additionally, supplier performance will be comprehensively assessed through evaluation mechanisms, with secondary checks conducted as necessary to avoid recurrence of similar issues. Due to the nature of the company's products, the feasibility of using recycled resources for machine parts remains low, but GPTC will continue to monitor relevant developments and promote stable and sustainable innovative raw material sources.	 1. Resources Invested in the Year 2. Results	1. Invested NT\$70 million in an engineering plastic processing factory to acquire a 7.45% stake, enhancing localization of valve production and establishing alternative sources to mitigate past material sourcing crises, stabilizing quality and delivery. 2. Maintain a 100% pass rate for incoming inspection of raw materials.
 Short-term Goals	Maintain a 100% pass rate for incoming inspection of raw materials.	 Evaluation Mechanism	GPTC upholds the spirit of recording, tracking, and continuous improvement through internal management methods and operational procedures, controlling the selection of suppliers, incoming materials, production processes, and handling anomalies with corresponding practices. All major raw materials must undergo incoming inspections, with operational personnel independently checking and recording important inspection points during assembly to ensure product quality.
		 Responsible Department/ Grievance Mechanism	• Responsible Departments : Logistics Division, Quality Assurance Department • Complaints Mechanism : Central switchboard directs to relevant departments 03-5183030.

We are committed to sustainable development, prioritizing the use of legally sourced sustainable raw materials and reducing waste during manufacturing to enhance resource efficiency. GPTC mainly produces semiconductor equipment, utilizing key raw materials such as metal parts (e.g., stainless steel, aluminum, iron), electronic components (e.g., electrical control mechanisms, sensors), plastic materials (e.g., PP boards, pipes), and lubricants and adhesives required for assembly. To maintain resilience in raw material supply, most raw materials have more than two suppliers, with well-prepared emergency plans. The raw materials purchased by GPTC are primarily composite parts, making it impossible to break down material properties and calculate weight or volume.

GPTC is dedicated to meeting customer needs by providing professional and efficient services. We consider precise material use and the avoidance of unnecessary waste as fundamental principles and, due to the nature of our main raw materials being composite parts, there are no recyclable materials.

We are also focused on reducing the waste generated from product packaging. Therefore, we collaborate with some customers to use gull-wing container trucks or iron boxes for transporting machines instead of traditional wooden packaging, thus reducing the use of disposable resources and enhancing the benefits of resource recycling.

Percentage of Recycled Packaging



Note: Reusable packaging refers to the iron box logistics mentioned above.

5.3 Energy Management

Energy management is a significant challenge faced by many companies today and is an important issue taken seriously by GPTC. With rapid economic development, energy demand continues to rise, and companies face increasing pressure regarding their energy needs. The goal of energy management is to improve energy efficiency and reduce waste. Through reasonable energy planning, GPTC is committed to proposing more efficient ways to use energy while reducing dependence on it. GPTC plans to gradually enhance equipment efficiency, establish energy monitoring systems, and implement energy management policies to better grasp energy usage conditions, thereby achieving sustainable development goals.

The Earth's energy is limited. GPTC primarily produces semiconductor equipment, with energy consumption mainly for product assembly and office administration, without significant reliance on high-pollution energy. The company's energy usage includes gasoline, diesel, and electricity.

Energy and Greenhouse Gas Management Policy

✓ Comply with national energy regulations

✓ Improve energy efficiency

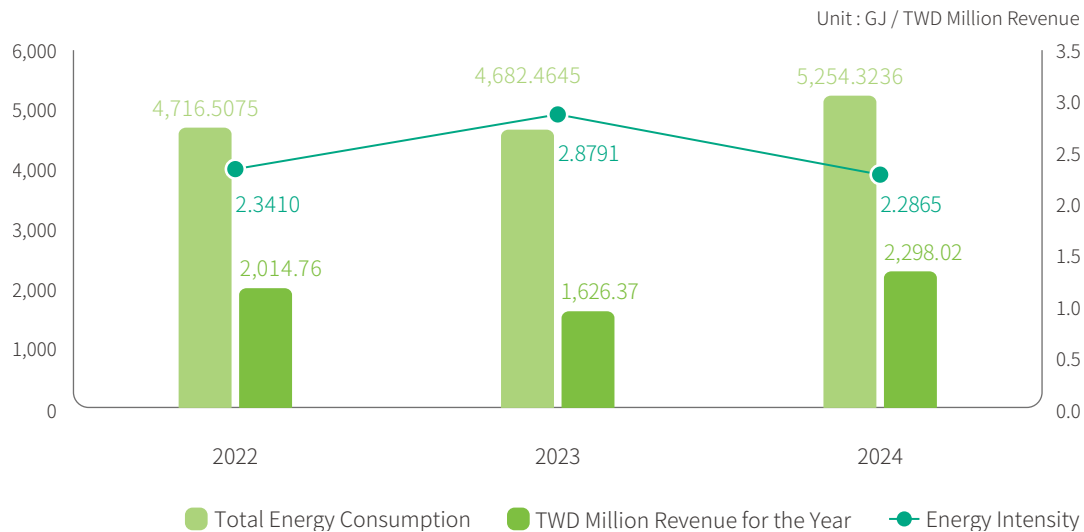
✓ Procure energy-efficient labeled equipment

5.3.1 Energy Usage

GPTC's energy usage mainly consists of two types of energy consumption: the largest portion is electricity required for company operations, followed by gasoline for company vehicles. Diesel is mainly used for emergency generators and company vehicles. In 2024, the total electricity consumption was 1,445,638 kWh, an increase of 154,538 kWh compared to 1,291,100 kWh in 2023, primarily due to the substantial orders for production in 2024, which led to increased hiring for production operations. In the future, GPTC plans to monitor energy consumption to understand energy usage throughout 2025. From the perspective of energy intensity, there has been a decrease compared to last year, demonstrating the effectiveness of the company's energy-saving and carbon reduction initiatives.

The company's energy usage data only reveals internal energy consumption. External energy consumption includes upstream/downstream transport and distribution, employee commuting, business travel (overnight travel), purchased goods, and the disposal of solid and liquid waste, which are difficult to quantify. These items are qualitatively listed, and their emission levels are disclosed in the greenhouse gas management section.

GPTC - Energy Intensity



Note : Energy intensity = total energy consumption (GJ) / company revenue per TWD million for each year.

GPTC - Energy Activity Data Statistics

Unit : Electricity / kWh ; Gasoline, Diesel / liters

Year	Internal Energy Usage		
	Electricity (kWh)	Gasoline (liters)	Diesel(liters)
2022	1,297,500	167.13	1,138.71
2023	1,291,100	499.02	517.68
2024	1,445,638	983.19	516.90

GPTC - Energy Usage Statistics

Unit : GJ

Year	Internal Energy Usage			Total Energy Consumption
	Electricity	Gasoline	Diesel	
2022	4,671.0000	5.4582	40.0493	4,716.5075
2023	4,647.9600	16.2973	18.2072	4,682.4645
2024	5,204.2968	31.3233	18.7035	5,254.3236

Note 1 : Each kWh equals 3.6 million joules; the heating value of gasoline is 7,800 kcal/L, and diesel is 8,400 kcal/L; 1 kcal equals 4,187 joules (J), and 1 GJ equals 10⁹ joules (J).

Note 2 : The heating values for gasoline and diesel in 2022 and 2023 are referenced from the Ministry of the Environment's Energy Product Heating Value Table; the heating values for 2024 gasoline and diesel are based on news information published by the Ministry on February 13, 2025: the lower heating value for gasoline is 7,609 kcal/L and for diesel is 8,642 kcal/L.

5.3.2 Energy-saving and Carbon Reduction Initiatives

GPTC does not have processes that consume high amounts of energy, but as a responsible corporate citizen, it proposes relevant energy-saving measures within its operational scope, including:

1. Turn off lights for one hour during lunch breaks.
2. Encourage double-sided printing of documents.
3. Choose energy-efficient products when purchasing equipment.
4. Security personnel patrol at the end of the workday to ensure all building lights are turned off.
5. Encourage employees to take the stairs instead of the elevator, achieving energy-saving goals while promoting health.
6. Advocate for turning off lights and air conditioning when leaving offices and meeting rooms.



Current completed initiatives include replacing fluorescent lights in offices and production areas with more energy-efficient LED tubes, with about **33%** of the replacements completed.

5.3.3 Product Energy Efficiency

To further enhance energy-saving performance, GPTC continuously researches ways to optimize the energy consumption efficiency of its machines. In recent years, it has successfully developed energy-efficient chillers and filtering components for various types of machinery, effectively reducing energy usage while maintaining performance and stability. This product is ready for implementation, allowing GPTC to immediately meet customer demands while contributing to environmental sustainability. We are committed to ongoing efforts and aim to gradually achieve more efficient and eco-friendly production goals through technological innovation and collaboration with customers.

- Replacement of energy-saving components (chillers) in equipment.



5.4 Greenhouse Gas Management

Major Topic Greenhouse Gas Management

 Importance to the Company	Greenhouse gas management is closely related to climate action and is crucial for GPTC's long-term development. Climate action refers to measures taken to address climate change issues. With the advancement of the Paris Agreement and the UN Climate Summit, governments and businesses globally increasingly emphasize climate action as a key to achieving sustainable development goals. For GPTC, greenhouse gas management is one of our responsibilities as a corporate citizen, and through disclosing relevant achievements, we enhance trust from customers, investors, and the entire supply chain. We are committed to reducing the environmental impact of our business operations by constructing renewable energy sources, reviewing product designs, and optimizing production processes to lower carbon emissions and mitigate negative effects on the environment.	 1.Resources Invested in the Year 2.Results	In 2024, GPTC is in the process of establishing the facility expansion, and due to a significant increase in orders, the intensity of production operations has risen, leading to an increase in greenhouse gas emissions. However, we still prioritize energy-saving measures and new production equipment in our expansion project, such as using square cooling towers in the expanded facility to enhance the efficiency of the chiller. Projects : 1. New square cooling towers in expanded facility to enhance the efficiency of the chiller. 2. Continuously conduct carbon emissions inventory according to ISO 14064 standards, seeking opportunities for carbon reduction through cross-departmental meetings.
 Policy/ Commitment	1. Conduct annual carbon emissions inventory according to ISO 14064 standards. 2. Perform external verification of organizational carbon emissions annually. 3. Set a target of reducing carbon emission intensity by 3% annually based on 2023 as the base year, aiming for a 20% reduction by 2030.	 Evaluation Mechanism	Evaluation Mechanism : 1. Monitor carbon emissions data quarterly through the Sustainability Committee, identifying hotspots and seeking improvements. 2. Conduct annual carbon emissions inventories and undergo third-party verification to ensure data accuracy and reliability. Concrete Results for the Year : Scope 1 and Scope 2 carbon emission intensity is 0.3213 tons CO₂e, a 25% reduction compared to the 2023 base year.
 Short-term Goals	1. Continuously seek energy-saving opportunities within the facility. 2. Conduct annual external verification according to ISO 14064-1.	 Responsible Department/ Grievance Mechanism	• Responsible Department : Administration Division • Grievance Mechanism : Central switchboard directs to relevant departments 03-5183030.
 Medium-Long-term Goals	1. Establish smart meters and energy-saving systems to monitor and collect data, enhancing electricity management capabilities. 2. Analyze data output from all electrical equipment. 3. Assess the use of green energy.		

Greenhouse gases causing extreme climate change are significant environmental issues faced globally. While GPTC is not a major energy consumer, the reduction of greenhouse gases is a common goal for enterprises. To meet the expectations of society, regulatory authorities, and customers, GPTC conducts organizational greenhouse gas inventories following ISO 14064-1:2018, aiming to understand current conditions and trends for proactive responses, continuously estimating greenhouse gas emissions from energy use as a reference for subsequent energy-saving and carbon reduction performance. In terms of emission intensity, there is a decreasing trend in 2024 compared to 2023.

Scope 1 - Direct Greenhouse Gas Emissions

The company's owned or controlled emissions primarily come from company vehicles (gasoline and diesel).

Scope 2 - Indirect Greenhouse Gas Emissions

The company's indirect emissions primarily come from purchased electricity, including electricity used for equipment, offices, and public areas.

Scope 3 - Other Indirect Greenhouse Gas Emissions

Other indirect emissions from the company's activities include :

- Upstream transportation and distribution
- Downstream transportation and distribution
- Employee commuting
- Employee overnight travel
- Purchased goods
- Disposal of solid and liquid waste

GPTC - Emission Volume Statistics by Source Type

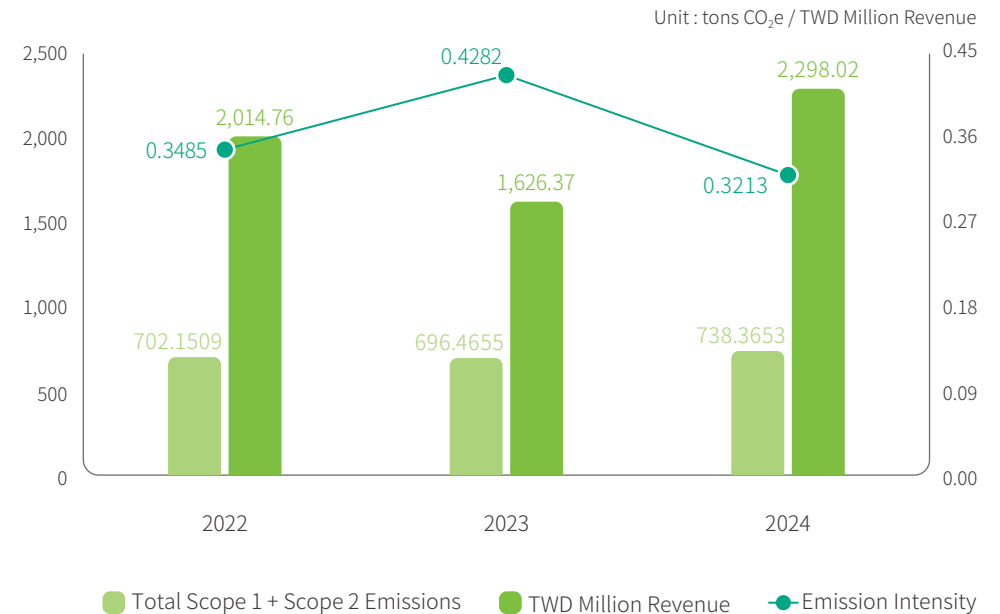
Emission Source Type		Scope 1	Scope 2	Scope 3	Total Scope 1 + Scope 2
		Direct Emissions	Indirect Emissions	Other Indirect Emissions	
Year 2022	Emission (tons CO ₂ e/year)	59.8884	642.2625	3784.9134	702.1509
Year 2023	Emission (tons CO ₂ e/year)	58.6621	637.8034	4298.2497	696.4655
Year 2024	Emission (tons CO ₂ e/year)	53.1329	685.2324	3766.7334	738.3653

Note 1 : The types of greenhouse gases included in the inventory are CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃.

Note 2 : The statistical method used is the "emission factor method." The emission factors for purchased electricity are based on the carbon emission coefficients published by the Ministry of Economic Affairs for the years 2022, 2023, and 2024, which are 0.495 (kg CO₂e/kWh), 0.494 (kg CO₂e/kWh), and 0.474 (kg CO₂e/kWh).

Note 3 : Emission data other than electricity is calculated using tools provided by the Ministry of the Environment, with emission coefficients sourced from the "Greenhouse Gas Emission Coefficient Management Table, Version 6.0.4."

GPTC - Emission Intensity



5.5 Water Resource Management

As a semiconductor equipment manufacturer, GPTC does not have process water requirements, only domestic water usage. The company is located in the Xiangshan District of Hsinchu City, which is not classified as a water-stressed area. Assessments indicate that the company does not cause significant environmental impacts on water resources and water source ecosystems.

Additionally, based on the water resource risk assessment tool developed by the World Resources Institute (WRI), the company's operations are classified as being in a low to medium water stress area in 2024.

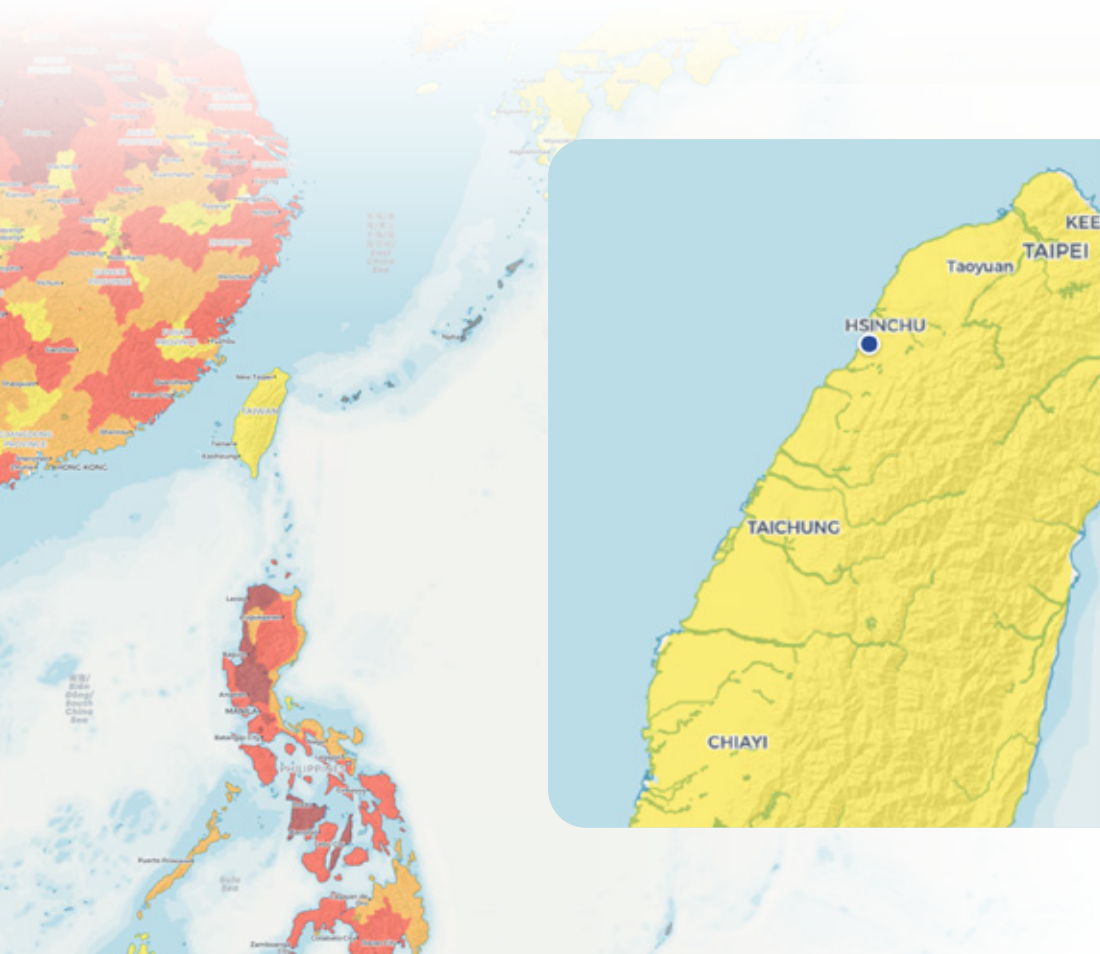
Water Resource Management Policy



Improve water resource efficiency



Assess water resource risks and response plans to manage water scarcity risks



5.5.1 Water Withdrawal and Discharge

GPTC sources its water exclusively from the Taiwan Water Corporation's supply (third-party water, fresh water with $\leq 1,000$ mg/L total dissolved solids), with no withdrawal from seawater or groundwater. The water is primarily used for producing pure water for manufacturing processes, general office staff domestic water, and certain air conditioning equipment, such as restrooms and cooling towers, with discharge via the sewer system. The company is part of the Greater Hsinchu Water Supply System, with primary sources being surface water from the Touqian River and the Baoshan Reservoir, resulting in a relatively low risk of operational impact from water resources. Nonetheless, GPTC implements comprehensive water resource management measures, such as installing water-saving devices, recycling water for toilet flushing, and promoting water conservation among employees, aiming to minimize the environmental impact on water resources.

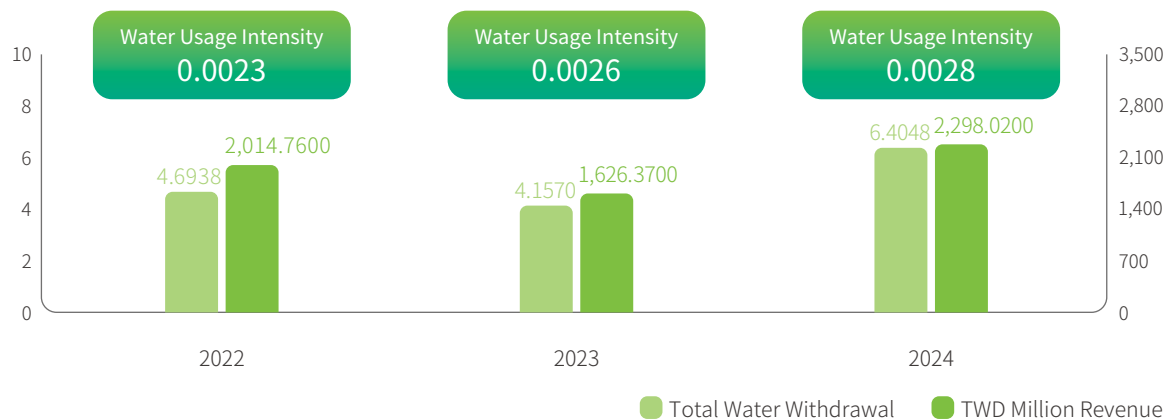
GPTC - Water Resource Usage

Unit : ML

Year	Area	Total Water Withdrawal	Total Water Discharge	Water Consumption
2022	Xiangshan District	4.6938	4.6938	0
2023	Xiangshan District	4.1570	4.1570	0
2024	Xiangshan District	6.4048	6.4048	0

GPTC - Water Usage Intensity

Unit : ML / TWD Million



Note : Water intensity = total water withdrawal (ML) / company revenue per TWD million for each year.

5.5.2 Water Pollution Prevention and Waste Liquid Discharge Management

GPTC only occasionally generates chemical waste in the laboratory that requires special treatment and cannot be directly discharged, adhering strictly to internal processes to manage and reduce environmental pollution.

Water Resource Management Measures

- 01 Recycle pure water used for machine testing, collecting it through monitored equipment into a closed pipeline for toilet flushing.
- 02 Continuously promote water-saving measures and recycling, and improve the efficiency of water-using equipment.
- 03 All faucets use water-saving labeled models and install water-saving aerators; the newly added areas in facility Phase II expansion will gradually use sensor faucets.
- 04 Use dual-flush toilets.
- 05 Periodically replace and update old pipelines.
- 06 Regularly change filters in drinking water dispensers and test water quality to ensure safe drinking water.
- 07 Conduct regular maintenance and cleaning of water towers to enhance the efficiency of water-using equipment.
- 08 Periodically post or email information about water and electricity conservation on bulletin boards, educating new and existing employees on proper water and electricity usage.

5.6 Waste Management

The primary type of waste generated by the company consists of general business waste from production, with a small amount of chemicals used in research and testing. All waste is managed according to regulations to avoid illegal concerns or environmental pollution risks. Additionally, the company actively monitors various environmental regulations, promoting waste reduction from the source, adjusting process designs, or enhancing consumable utilization rates to achieve environmentally friendly practices.

Waste Management Policy



Comply with national waste management regulations



Commit to not using prohibited substances and materials in products



Actively promote waste reduction and recycling

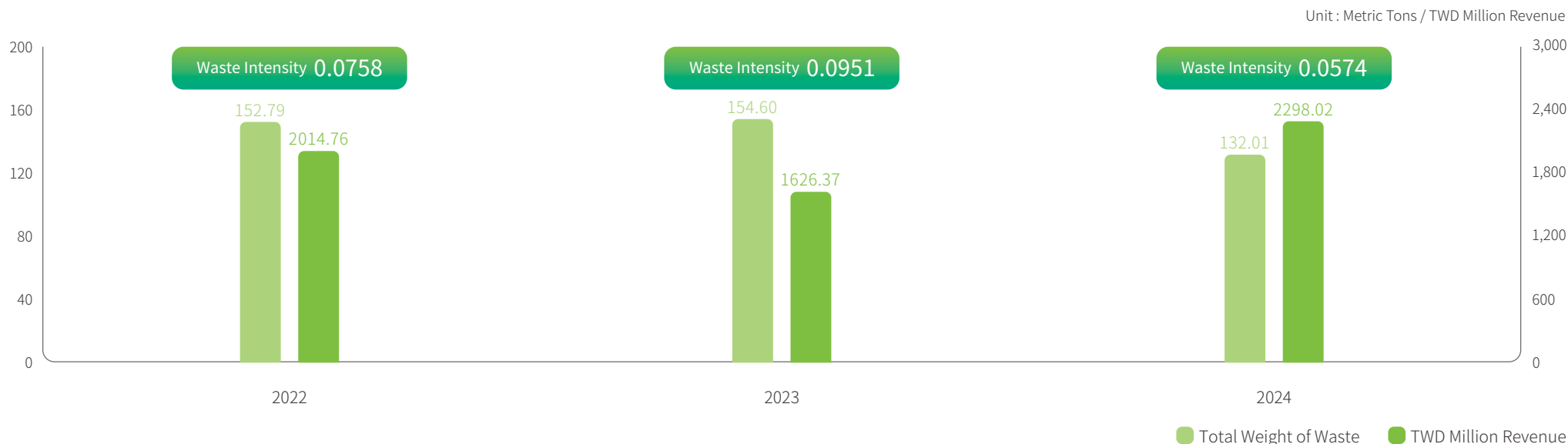
GPTC - Waste Statistics

Unit : Metric Tons

Category	Waste Item	Year 2022	Year 2023	Year 2024	Treatment	Off-site / On-site
 Hazardous Waste	• Alkaline Chemical Waste Liquid	29.83	29.88	22.66	Chemical	Off-site
	• Plastic Containers for Alkaline Chemicals	0.095	0.27	0.155	Cleaned	Off-site
	• Acidic Chemical Waste Liquid	73.44	75.85	58.63	Chemical	Off-site
	• Plastic Containers for Acidic Chemicals	0.1	0.26	0.16	Cleaned	On-site
	Subtotal	103.47	106.26	81.605	-	-
 General Waste	• Waste Paper	5.482	3.552	7.417	Recycling	Off-site
		2.02	1.64	2.04	Incineration	Off-site
	• Waste Cans, Aluminum Cans, PET Bottles	0.138	0.056	0.069	Recycling	Off-site
	• Waste Plastic	0.587	0.404	0.421	Recycling	Off-site
		2.02	1.64	2.04	Incineration	Off-site
	• Scrap Metal (Miscellaneous, Decommissioned Equipment)	2.628	0.36	0.002	Recycling	Off-site

Category	Waste Item	Year 2022	Year 2023	Year 2024	Treatment	Off-site / On-site
 General Waste	• Household Waste	28.32	30.58	30.36	Incineration	Off-site
	• Waste Fiber or Other Mixed Materials	4.04	3.52	4.16	Incineration	Off-site
	• Non-hazardous Organic Waste or Solvents	3.48	6.2	3.13	Physical	Off-site
	• Other Mixed Metal Waste Treated Physically	0.61	0.39	0.77	Physical	Off-site
	Subtotal	49.325	48.342	50.409	-	-
Total		152.79	154.6	132.01	-	-

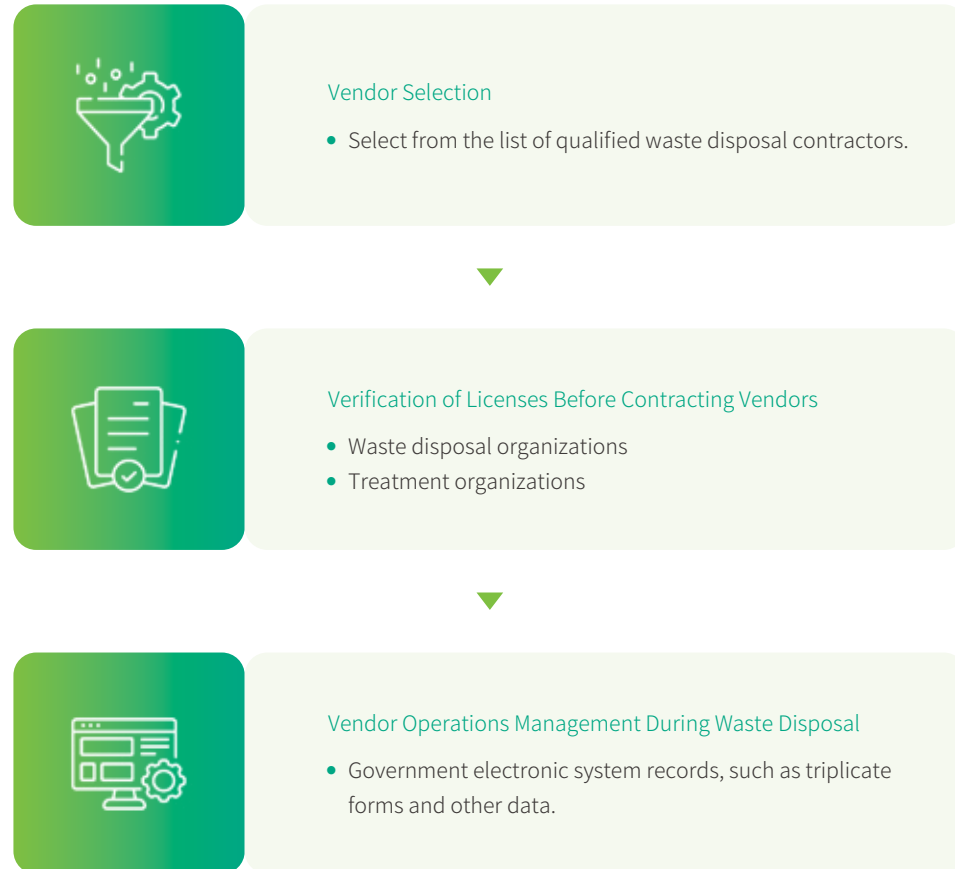
GPTC - Waste Intensity



Note 1 : Waste intensity = total weight of waste (tons) / company revenue per TWD million for each year.

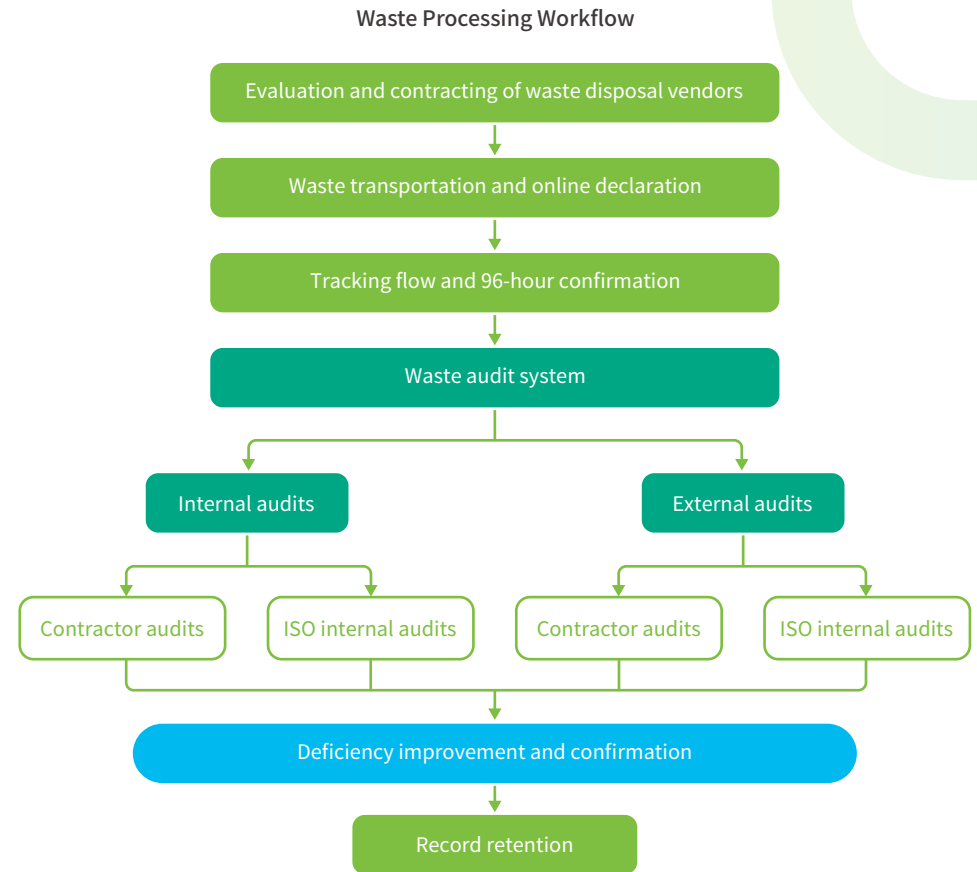
Note 2 : In 2022 and 2023, the production of waste was higher due to the disposal of machinery.

5.6.1 Waste Processing Procedures



GPTC ensures that waste is handled by the Environment, Health & Safety Division, which verifies the permit documents, operation records, and on-site equipment of the waste disposal vendor. This information is recorded in the "Environmental Contractor Evaluation/Audit Form."

Audits are conducted at least once a year, using methods such as scheduled audits, on-site audits, or surprise audits, executed according to the "Environmental Contractor Evaluation Management Procedures."



Representatives of hazardous waste disposal vendors contracted by the company include: Gi Ding Technology, ShioLin Environmental Technology, and Guanbo International Corporation, all of which possess waste disposal permits.



06

Social Responsibility

CHAPTER

6.1 Employee Overview	74
6.2 Talent Development and Welfare	80
6.3 Occupational Safety and Health	89
6.4 Community Engagement	98

Grand Process Technology Corporation (GPTC) values employees' labor rights and is committed to creating a happy and safe workplace environment. The company provides friendly and equal job opportunities, implements gender equality policies, and fosters a culture of mutual respect. To enhance employee cohesion and reduce turnover rates, GPTC offers competitive compensation levels that contribute to the stable development of the company. Furthermore, GPTC has a comprehensive education and training system, regularly holding various training courses to enhance employees' professional skills and improve workplace competitiveness. The company has also established transparent promotion pathways, allowing employees to anticipate potential career development. In terms of labor relations, the company advocates for positive labor-management interactions, facilitating labor-management meetings where employees can freely express their opinions, and the company responds constructively to reach labor-management consensus. Additionally, GPTC has implemented the ISO 45001 Occupational Health and Safety Management System to strengthen the company's performance in occupational safety and health, effectively safeguarding employees' physical and mental well-being. In terms of community contributions, GPTC upholds the spirit of "giving back to society," actively investing in public welfare activities and caring for disadvantaged groups, fulfilling its social responsibilities.

6.1 Employee Overview

GPTC treats employees equally and implements various equality measures to eliminate any potentially unequal labor conditions, safeguarding workers' rights.

6.1.1 Human Rights Protection

GPTC emphasizes employee rights and strives to create a friendly environment for human rights protection. The company has established a "Labor Human Rights Policy," "Labor Human Rights and Ethical Management Procedures," and a "Diversity, Equity, and Inclusion (DEI) Workplace Declaration" based on the principles set forth by the Responsible Business Alliance (RBA) and local labor regulations. GPTC recognizes internationally recognized fundamental human rights, including the prohibition of child labor, elimination of all forms of forced labor, elimination of employment and occupational discrimination, and prevention of any infringement or violation of human rights, while committing to gender equality and fair treatment of all employees. The company's compensation policy also ensures that employee salaries are not affected by personal gender, age, race, religion, or political views.

Moreover, GPTC complies with labor human rights laws in various countries, educating new hires and current employees about important messages regarding human rights protection and labor rights. In the event that any employee infringes upon another's rights, the company provides a reporting channel for employees to use, which will be handled by designated personnel who will conduct due diligence while keeping the whistleblower's identity confidential. If the allegations are substantiated, the company commits to not taking any adverse actions against the whistleblower. In 2024, there were no recorded human rights violations.

The company conducted human rights awareness training for new and existing employees during the year, with all new hires receiving human rights courses. A total of 47 new employees participated, amounting to 47 hours. For existing employees, 215 individuals participated in human rights training, totaling 215 hours.

Human Rights Course Name	Participants	Total Training Hours	Participation Rate
New Employee Human Rights Orientation	47	47	100.00%
Internal Training on Workplace Misconduct	215	215	100.00%

Note : In 2024, one employee started in December and was therefore not included in this training, resulting in one less than the total number of employees.

6.1.2 Employee Statistics

GPTC is a leading brand in the domestic semiconductor wet processing equipment industry. In recent years, due to increased production efficiency, the company's revenue has grown significantly, resulting in a substantial increase in the demand for human resources, averaging nearly 200 job opportunities over the past three years. Coupled with the company's competitive compensation levels, GPTC attracts talented individuals to join the team.

Specifically, GPTC, as a semiconductor equipment manufacturer, employs permanent full-time employees, temporary employees, and those without guaranteed hours, offering long-term and stable work arrangements that allow employees to focus on their work without concerns, thus safeguarding their economic well-being.

Employees can primarily be categorized into supervisors, professionals, and administrative personnel. Professionals are involved in product research and design, machine data analysis, equipment operation efficiency, and maintenance, predominantly consisting of males due to the required technical backgrounds. Administrative personnel mainly handle clerical, material, quality assurance, and sales tasks, with a majority being female. Regarding age distribution, in recent years, approximately 68.98% of professionals and administrative personnel are under 50 years old, indicating that GPTC currently relies on a core of mid-career employees led by experienced supervisors, ensuring a stable human resource structure without labor shortages.

GPTC employs 100% local talent in senior management positions, demonstrating the company's commitment to collaborating with local communities to discover and attract talented individuals, which helps gain local community recognition and further enhances the local economy.

As GPTC's products are mostly custom-designed machines, which is a highly specialized and customized precision manufacturing industry, the actual production process requires the integration of diverse engineering techniques and assembly processes. This industry characteristic necessitates reliance on capable contractors for support, allocating manpower and resources according to project needs. Consequently, engineering personnel from contractors can frequently be seen performing subcontracted work within the factory. These non-employee workers play an essential collaborative role in supporting assembly and piping installation, reflecting GPTC's flexible operational model in industry chain collaboration.

GPTC - Employee Statistics

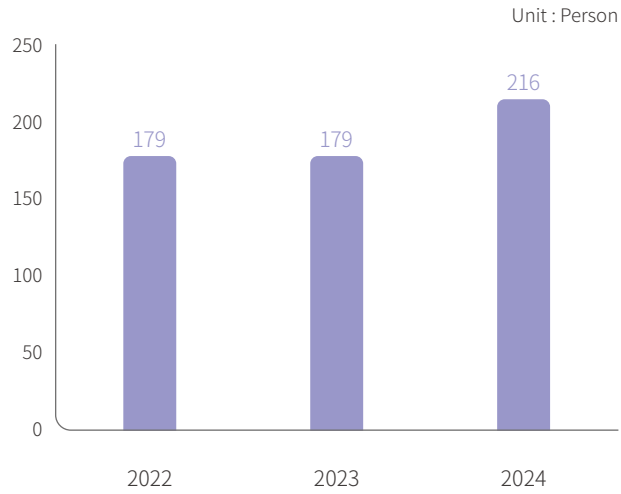
Year		2022		2023		2024	
Total							
Employees		179		179		216	
(Note 1)							
Employment Contracts		Permanent Employees	Temporary and Non-guaranteed Hours Employees	Permanent Employees	Temporary and Non-guaranteed Hours Employees	Permanent Employees	Temporary and Non-guaranteed Hours Employees
(Note 2)							
Gender	Male	137	1	137	0	165	0
	Female	40	1	42	0	49	2
Region	Taiwan	177	2	179	0	214	2
Employment Type		Full-time		Full-time		Full-time	
(Note 3)							
Gender	Male	138		137		165	
	Female	41		42		51	
Region	Taiwan	179		179		216	

Note 1 : Total employees for the year are based on the total number of employees as of December 31 of that year.

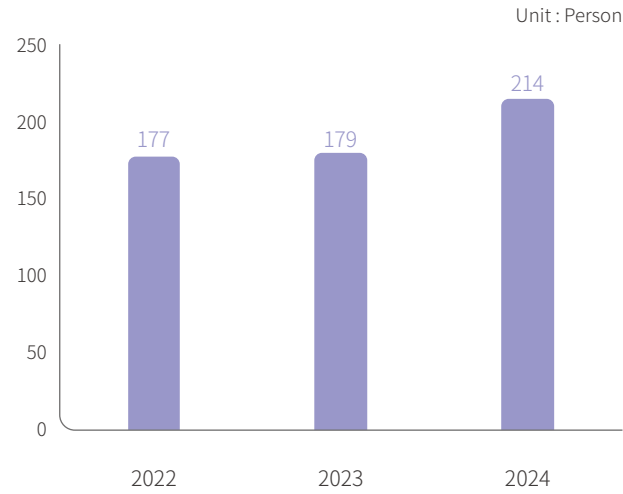
Note 2 : Employment contracts are classified into permanent employees (full-time) and temporary contracts (including short-term, seasonal, or specific project duration; and employees on maternity/paternity leave who are temporarily replaced by other employees).

Note 3 : Employment type is divided into full-time employees (those who work the maximum legal hours per week) and part-time employees (those who do not meet the maximum legal hours, such as interns, hourly workers, and company-employed medical personnel).

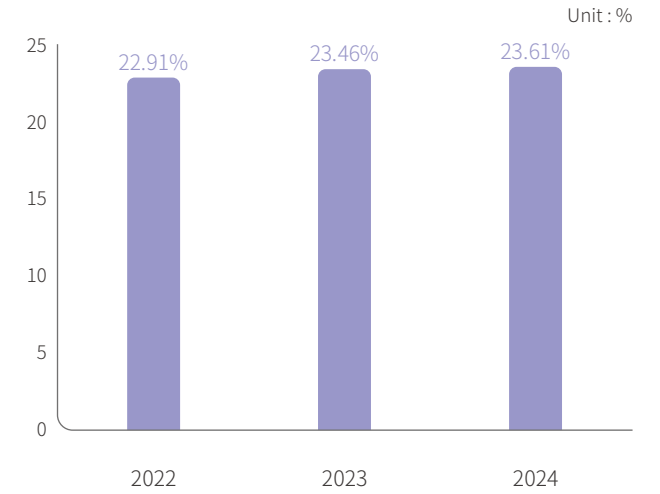
Employees Number



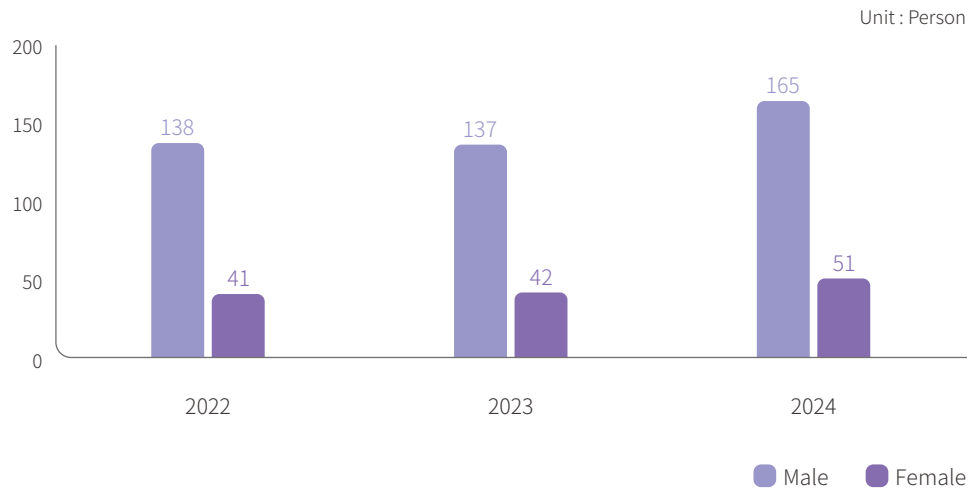
Permanent Employees Number (Taiwan)



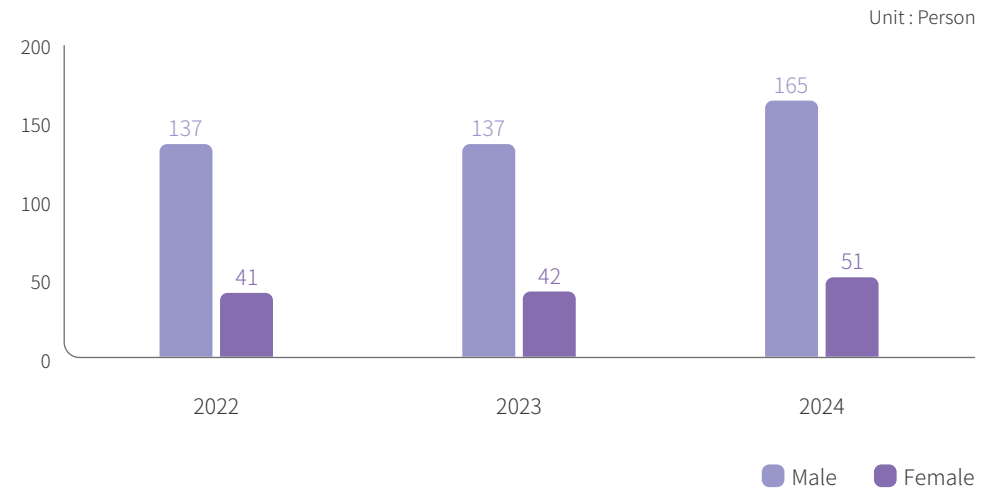
Percentage of Female Employees



Full-time Employees Number



Gender Statistics



GPTC - Non-Employee Worker Statistics

Year		2022			2023			2024		
Total Workers		151			142			273		
Contract Type		Dispatch		Commission	Dispatch		Commission	Dispatch		Commission
Region	Taiwan	8		143	8		134	8		265
Job Type		Security	Cleaning	Constructor/ Operators	Security	Cleaning	Constructor/ Operators	Security	Cleaning	Constructor/ Operators
Region	Taiwan	6	2	143	6	2	134	6	2	265

Note 1 : Non-employee workers are those providing services to the company without a labor contract and whose work content and execution methods are controlled/commanded by the company, such as dispatch personnel, contracted personnel, and retired senior executives appointed as consultants. Company auditors, legal advisors, and contracted medical personnel are not included as their work content cannot be controlled by the company.

Note 2 : Constructors are calculated based on long-term entry records, and gender statistics cannot be compiled due to the nature of the records.

GPTC - Diversity Statistics

Year			2022		2023		2024		
			Person	Percentage	Person	Percentage	Person	Percentage	
Employees	 Managers	Gender	• Male	23	12.85%	23	12.85%	26	12.04%
			• Female	3	1.68%	3	1.68%	5	2.31%
		Age	• Under 30	0	0.00%	0	0.00%	0	0.00%
			• 30-50	10	5.59%	10	5.59%	8	3.70%
			• Over 50	16	8.94%	16	8.94%	23	10.65%
		Education	• Graduate	13	7.26%	13	7.26%	16	7.41%
			• College	13	7.26%	13	7.26%	15	6.94%
			• Others	0	0.00%	0	0.00%	0	0.00%
		 Professionals	Gender	• Male	97	54.19%	96	53.63%	118
	• Female			7	3.91%	7	3.91%	8	3.70%
	Age		• Under 30	7	3.91%	4	2.23%	5	2.31%
			• 30-50	80	44.69%	79	44.13%	100	46.30%
			• Over 50	17	9.50%	20	11.17%	21	9.72%
	Education		• Graduate	19	10.61%	20	11.17%	21	9.72%
			• College	78	43.58%	76	42.46%	98	45.37%
		• Others	7	3.91%	7	3.91%	7	3.24%	

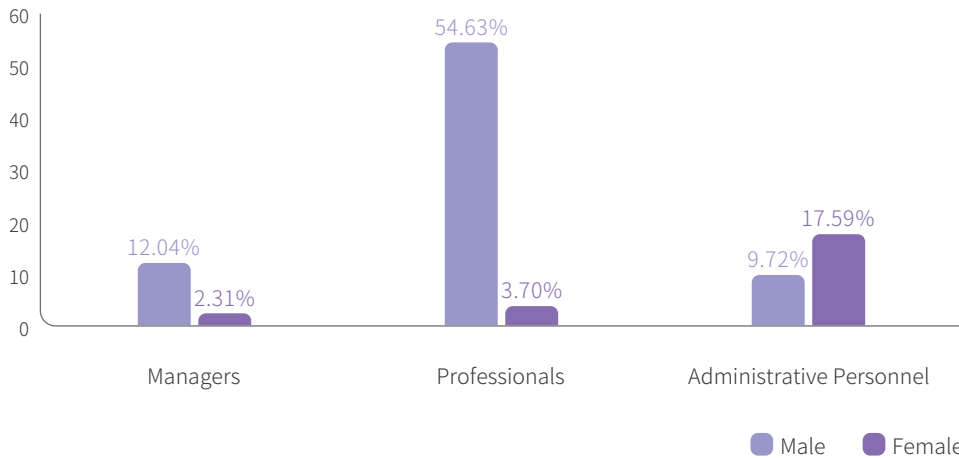
Year			2022		2023		2024	
			Person	Percentage	Person	Percentage	Person	Percentage
Employees Administrative Personnel	Gender	• Male	17	9.50%	18	10.06%	21	9.72%
		• Female	32	17.88%	32	17.88%	38	17.59%
	Age	• Under 30	4	2.23%	2	1.12%	5	2.31%
		• 30-50	32	17.88%	32	17.88%	39	18.06%
		• Over 50	13	7.26%	16	8.94%	15	6.94%
	Education	• Graduate	10	5.59%	10	5.59%	12	5.56%
		• College	37	20.67%	38	21.23%	45	20.83%
		• Others	2	1.12%	2	1.12%	2	0.93%

Note : Calculation methods are as follows:

- The percentage of direct employees under 30 years old = (Total number of direct employees under 30 years old at year-end / Total number of employees at year-end) * 100%.
- The percentage of indirect employees with a graduate degree = (Total number of indirect employees with a graduate degree in the current year / Total number of employees at year-end) * 100%.

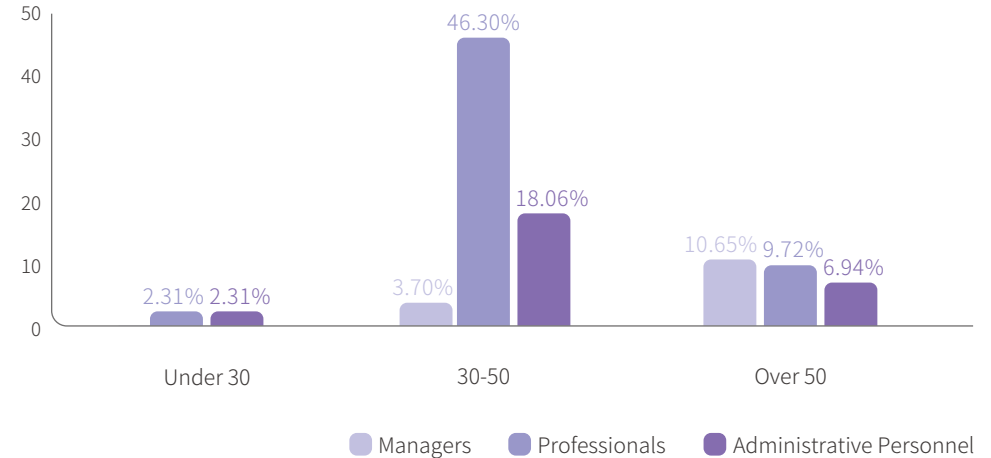
2024 Gender Statistics

Unit : %



2024 Ratio of Employee Age

Unit : %



New Employee Statistics

Year		2022		2023		2024	
		Person	Percentage (Note 2)	Person	Percentage (Note 2)	Person	Percentage (Note 2)
Total Employees ^(Note 1)		179	-	179	-	216	-
Age	• Under 30	4	2.23%	1	0.56%	11	5.09%
	• 30-50	13	7.26%	3	1.68%	36	16.67%
	• Over 50	0	0.00%	0	0.00%	0	0.00%
Gender	• Male	14	7.82%	4	2.23%	39	18.06%
	• Female	3	1.68%	0	0.00%	8	3.70%
Education	• Graduate	3	1.68%	1	0.56%	7	3.24%
	• College	14	7.82%	3	1.68%	40	18.52%
	• Others	0	0.00%	0	0.00%	0	0.00%
Region	• Taiwan	17	9.50%	4	2.23%	47	21.76%

Note 1 : Data is counted as of December 31 of the year.

Note 2 : New hire rate = (Total number of new hires in that specific category for the year / Total number of employees at year-end) * 100%. For example, the female new hire rate = (Total number of female new hires in the current year / Total number of employees at year-end) * 100%.

Turnover rate = (Total number of employees who left in that specific category for the year / Total number of employees at year-end) * 100%. For example, the turnover rate for employees under 30 = (Total number of employees under 30 who left in the current year / Total number of employees at year-end) * 100%.

Employee Turnover Statistics

Year		2022		2023		2024	
		Person	Percentage (Note 2)	Person	Percentage (Note 2)	Person	Percentage (Note 2)
Total Employees ^(Note 1)		179	-	179	-	216	-
Age	• Under 30	2	1.12%	1	0.56%	3	1.39%
	• 30-50	9	5.03%	3	1.68%	9	4.17%
	• Over 50	0	0.00%	0	0.00%	0	0.00%
Gender	• Male	7	3.91%	4	2.23%	11	5.09%
	• Female	4	2.23%	0	0.00%	1	0.46%
Education	• Graduate	1	0.56%	0	0.00%	1	0.46%
	• College	9	5.03%	4	2.23%	11	5.09%
	• Others	1	0.56%	0	0.00%	0	0.00%
Region	• Taiwan	11	6.15%	4	2.23%	12	5.56%

6.2 Talent Development and Welfare

A solid human resource foundation is key to GPTC's sustainable operations. To attract talented individuals, the company provides competitive compensation and benefits, rewarding employees for performance and long-term contributions. GPTC adheres to the principle of treating employees equally, planning a transparent assessment and reward system to create a fair competitive atmosphere among colleagues. This encourages employees to put more effort into their work performance, further shaping a corporate culture that attracts talent retention. Regarding promotion pathways, through transparent promotion information, employees with good performance have opportunities for advancement, fostering a culture of learning from role models and allowing the company to continuously cultivate more outstanding talent. At the same time, GPTC schedules educational training programs to facilitate employees' continued growth in their respective professional fields and achieve self-worth. GPTC also has multiple channels for communication with employees, allowing timely feedback; the company responds positively to employee suggestions, maintaining harmonious and trusting interactions between labor and management.

6.2.1 Compensation and Benefits

Material Topic Compensation and Benefits

 Importance to the Company	Provides competitive compensation systems and comprehensive employee benefits to attract talent, enhance employee cohesion, retain personnel, promote labor harmony, and improve corporate competitiveness.		
 Policy/ Commitment	Grand Process Technology Corporation (GPTC) has established a Compensation Committee to formulate salary policies, considering legal regulations, company operating conditions, labor market conditions, economic growth rates, and cost of living indices to adjust salary levels and reward plans in a timely manner. Our compensation is not differentiated based on gender. Employee training and development needs are assessed during the year-end performance evaluation, and the results are used as a reference for promotions, salary adjustments, and bonuses in the following year. The company adheres to the principles of caring for employees and profit-sharing. To reward employees who actively engage in their work and perform exceptionally, unit managers can recommend recognition for outstanding work, with additional bonuses awarded in that quarter. At the end of the year, bonuses are based on accumulated awards and performance, with promotions conducted each May based on employee performance. Bonuses include : 1. Festival bonuses (Dragon Boat Festival, Mid-Autumn Festival), year-end bonuses 2. Profit-sharing bonuses, performance bonuses 3. Patent bonuses, submission bonuses 4. Long-service rewards for senior employees		
 Short-term Goals	Maintain a salary and benefits level that exceeds industry standards.	 Medium-Long-term Goals	Maintain an average annual salary adjustment of 3%.



1. Resources Invested in the Year 2. Results

- Salaries for full-time employees not in supervisory positions are higher than the average of similar companies.
- Recruitment and employment are conducted according to the annual manpower plan to meet the staffing needs and ensure high-quality personnel.
- Salary and benefits are determined based on market salary conditions and job evaluations, establishing a compensation system that is competitive and fair. Company profits are distributed as employee compensation, year-end bonuses, performance bonuses, etc., and salary adjustments are made based on operational conditions, national economic growth rates, price indices, and industry salary adjustments.
- Education and training are based on the annual training plan to enhance employee capabilities and assist in their growth to align with company development goals.



Evaluation Mechanism

- Average and median salaries for full-time employees not in supervisory positions are higher than industry standards.
- Labor-management meetings are held every three months.



Responsible Department/ Grievance Mechanism

- Responsible Department : HR
- Grievance Mechanism : ESG@gptc.com.tw

GPTC determines employee compensation based on the achievement of annual operational goals and company profitability, providing compensation that exceeds local legal standards and is competitive in the market. To ensure that employee performance appropriately reflects in individual compensation, all employees undergo regular performance and career development evaluations. The results are included in considerations for workplace promotions, allowing employees with specialized skills to grow into professionals in their fields. Employees with management capabilities and leadership potential can also advance to managerial roles, providing ample opportunities for career development.

2024 Performance Evaluation Statistics		Actual Number of Evaluated Employees	Total Employees in the Category	Percentage
Gender	Male	165	165	100.00%
	Female	51	51	100.00%
Employee Category	Managers	31	31	100.00%
	Professionals	126	126	100.00%
	Administrative Personnel	59	59	100.00%

Note 1 : Professionals refer to all departments in product and customer service (including assistants).

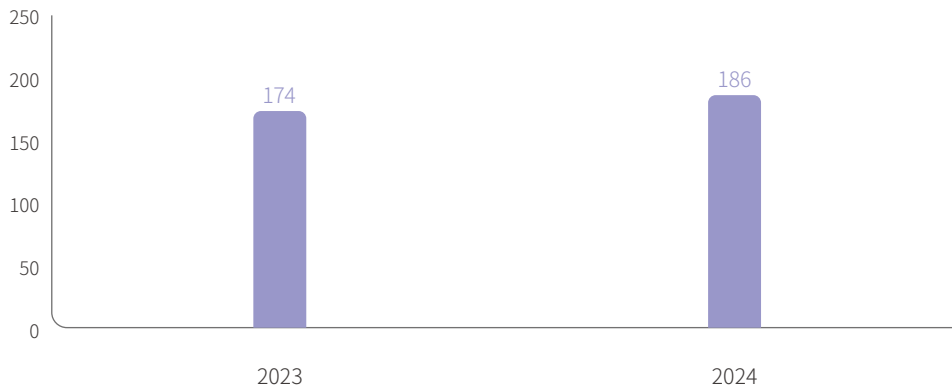
Note 2 : Administrative personnel refer to sales, materials, information, and other staff.

Overall, GPTC's employee compensation is mainly based on individual years of service, education, and professional capabilities, without differential treatment based on personal physical or psychological differences. As employees' years of service increase, their industry knowledge and experience become proficient, and the company is willing to share profits with employees. This is reflected in the annual growth of the average and median salaries of non-supervisory employees in Taiwan, allowing employees to contribute their strengths to the company while ensuring their personal economic stability, thereby enhancing their sense of belonging and loyalty to the company.

Furthermore, the comparison of basic salaries and overall compensation among employees of different genders shows that the basic salaries of both male and female professionals and administrative personnel are relatively similar, with the gap in overall compensation narrowing each year. However, in supervisory positions, there is still a difference between male and female salaries, attributed to the semiconductor equipment industry's characteristics, where the number of men and women in the industry has always varied, and males are concentrated in high-technical positions, resulting in slightly higher salaries for men. In the future, GPTC will continue to promote gender equality in recruitment, salary distribution, and career development, ensuring that every employee can realize their potential in a fair environment and gradually reduce the salary gap, creating a more diverse driving force for the industry's long-term growth. Additionally, for grassroots personnel, GPTC's entry-level employees, regardless of gender, have standard salaries that exceed the local minimum wage.

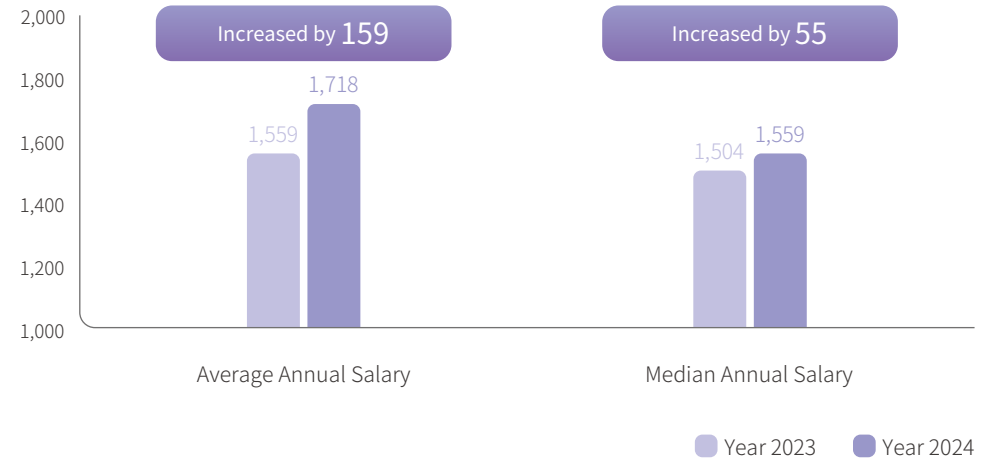
Number of non-executive full-time employees in Taiwan

Unit : People



Salary of non-executive full-time employees in Taiwan

Unit : TWD Thousand



GPTC - Ration of Basic Salary and Remuneration

Ration of Basic Salary and Remuneration			Ratio					
			Year 2022		Year 2023		Year 2024	
Operational Location	Employee Category	Item	Male	Female	Male	Female	Male	Female
Taiwan	Managers	• Basic Salary ^(Note)	1.46	1	1.44	1	1.38	1
		• Remuneration ^(Note)	1.93	1	2.11	1	2.13	1
	Professionals	• Basic Salary	1.23	1	1.24	1	1.19	1
		• Remuneration	1.34	1	1.42	1	1.29	1
	Administrative Personnel	• Basic Salary	1.13	1	1.15	1	1.17	1
		• Remuneration	1.02	1	1.15	1	1.22	1

Note : Basic salary refers to the minimum fixed amount paid to employees for fulfilling their duties, excluding any additional compensation such as overtime pay, bonuses, or various allowances.

Remuneration refers to the basic salary plus additional amounts paid to workers; "additional amounts paid to workers" includes service seniority allowances, bonuses (including cash and equity), benefits, overtime pay, compensatory leave, and any other allowances (such as transportation, living expenses, and childcare subsidies).

Employee Category	Gender	Standard Salary/Local Minimum Wage
Taiwan Entry-Level Employees	Male	1.75
	Female	1.50

Note 1 : The standard salary is the regular monthly fixed salary paid to general employees.

Note 2 : The definition of entry-level employees is based on GPTC's internal human resources system, including all personnel below G4 (including cleaning staff).

Employees are important assets to the company. GPTC provides various benefits and a comfortable office environment to care for our colleagues. By organizing various employee welfare activities periodically, we help employees relieve work pressure while enhancing positive interactions among colleagues. Our bonus and allowance system rewards employees based on their professional performance, such as performance bonuses, patent bonuses, and submission bonuses for publishing technical papers related to the company's products in professional journals. Additionally, we care about employees' quality of life after work and extend benefits to employees' families by offering maternity allowances, childcare subsidies, and scholarships for children's education.

Employee Welfare Items - Taiwan

- Group Accident Insurance
- Marriage/Funeral Subsidy
- Festival Bonuses
- Performance Bonuses
- Year-End Bonuses
- Transportation Allowances
- Shuttle Services
- Maternity Benefits
- Patent Bonuses
- Submission Bonuses
- Group Meal Subsidies
- Childcare Subsidies
- Employee Education Subsidies
- Scholarships for Children's Education
- Sick Leave Compensation
- Meal Allowance
- Employee Travel/Family Day/Year-End Banquet



▲ Company Environment



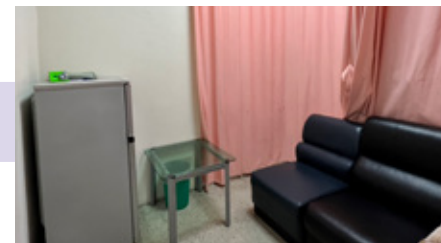
▲ Lobby



▲ Employee lounge



▲ Nursing Room



▲ Moon Festival Lunch

GPTC - Employee Parental Leave Statistics

Employee Parental Leave Statistics	Gender	Statistics		
		Year 2022	Year 2023	Year 2024
Employees Eligible for Parental Leave	Male	12	12	9
	Female	6	4	3
Employees Applying for Parental Leave	Male	0	0	0
	Female	2	1	0
Employees Expected to Return After Parental Leave (A)	Male	0	1	0
	Female	1	1	1
Employees Actually Returning After Parental Leave (B)	Male	0	0	0
	Female	1	1	1
Return Rate (B/A)	Male	-	0%	-
	Female	100%	100%	100%
Employees Retained After Twelve Months Post-Return (C)	Male	0	0	0
	Female	0	1	1
Retention Rate (C/B from Previous Year)	Male	-	-	-
	Female	-	100%	100%

Note: Return Rate = (Total number of employees who returned in the current year / Total number of employees expected to return in the current year) * 100%.

Retention Rate = (Total number of employees still employed twelve months after returning / Total number of employees who actually returned in the previous year) * 100%.

To safeguard employees' retirement financial planning, GPTC's retirement system is divided into a Defined Benefit Plan (old retirement system) and a Defined Contribution Plan (new retirement system).

Defined Benefit Plan (Old Retirement System)

GPTC follows the regulations of the Labor Standards Act for its retirement system. Employees who have served for 15 years or more and are aged 55 or above, or those who have served for 25 years or more, may apply for retirement. For those with service years under 15 years, two units are granted for each full year served, and for service years exceeding 15 years, one unit is granted for each full year, with a maximum total of 45 units. As of 2024, the balance in the old retirement plan's dedicated account is TWD 18,638,493.

Currently, there are 20 employees at GPTC who are under the old retirement plan. Employees who meet the retirement criteria may apply to the company for their retirement benefits at any time.

Defined Contribution Plan (New Retirement System)

Since July 1, 2005, GPTC has contributed to the Labor Pension Fund according to the Labor Pension Act, monthly contributing no less than 6% of each employee's monthly wage. In 2024, GPTC contributed a total of TWD 10,758,077 to employees' individual new retirement accounts.

6.2.2 Talent Development

Material Topic Talent Development

 Importance to the Company	Through effective talent development plans, the company can enhance employees' skills and professional capabilities, promoting their personal development and thereby improving overall work efficiency. Furthermore, a good training mechanism helps strengthen employee loyalty and satisfaction, reduces turnover rates, and establishes a stable team for the company. Additionally, talent development can cultivate leadership talent, continuously enhancing the competitiveness of employees and supervisors to prepare for future company expansion and business challenges.	 1. Resources Invested in the Year 2. Results	1. Create diverse and enriching learning options, including online courses, external training, and professional development. 2. Conduct annual talent pool reviews and plan workforce deployment. 3. Training expenditures in 2024 are approximately NT\$200,000. 4. 14 employees were promoted in 2024. 5. Total training hours are 1,620, an average of 7.5 hours per person.
 Policy/Commitment	The company has established an "Education and Training Management Procedure" to regularly hold training courses as needed and to encourage and subsidize employees participating in external training programs.	 Evaluation Mechanism	1. Average training hours per employee annually. 2. Number of promotions. 3. Total training hours.
 Short-term Goals	1. Achieve 100% training rate for new employees. 2. Strengthen management competencies for supervisors to meet future challenges and growth. 3. Provide employees with personal effectiveness and professional training courses to assist their career development. 4. Reassess the learning and development roadmap for supervisors in response to environmental changes, cultivating leaders capable of facing future challenges.	 Responsible Department/ Grievance Mechanism	• Responsible Department : Human Resources Department • Grievance Mechanism : ESG@gptc.com.tw
 Medium-Long-term Goals	Evaluate to establish long-term partnerships with academic institutions to provide students with practical experience and skills enhancement opportunities, while laying the foundation for future talent reserves for the company.		

For GPTC, the key to sustainable business operations lies in the continuous learning and growth of employees. Education and training are crucial pathways to ensure the ongoing value of human capital; therefore, GPTC has always placed great importance on employee training. The overall learning and development strategy at GPTC is based on on-the-job training, supplemented by new employee training, professional training, and supervisor-level training, aligned with annual goals and various business needs to establish a comprehensive education and training system.

To enhance employees' professional skills, GPTC formulates training plans annually based on the company's development needs and implements training objectives, allowing employees to have longer career paths while sharing the results of growth and progress. Through internal training, GPTC continues to pass on skills and experience to relevant departments, assisting employees in determining their learning and development direction as a basis for planning individual career paths.

When new employees join, designated personnel introduce the company's rules and regulations and safety-related knowledge, followed by specialized training from their respective departments. GPTC actively encourages employees to pursue professional courses within their business scope, focusing on continuous growth and providing diverse learning channels for employees to utilize their expertise and achieve self-fulfillment. Employee training is divided into internal and external training. Each department develops and implements its annual education and training plan based on its needs. Internal training is arranged by departments as needed, while external training requests are submitted based on business requirements, and approved employees are sent to participate in courses organized by external institutions. After training, participating employees share their experiences with other colleagues in their departments to apply what they have learned. In response to the trend of diversifying education and training in recent years, GPTC also encourages employees to participate in external courses on investment, financial management, and sustainable development.

GPTC sets annual education and training plans based on its talent pool and development direction. In 2024, the training will be categorized into new employee training, general internal training (covering topics such as manufacturing quality, inspection equipment, incident handling, information security, and sexual harassment prevention), professional training (including various technical training, accounting education, internal audit training, occupational safety, specific chemicals, and waste management), and other course types to provide suitable training for employees based on different roles and job requirements.

Overall, the average training hours per employee have shown a year-on-year growth trend. Among the categories of employees, professionals, who are more engaged in design and development work, require continuous specialized training, resulting in higher average training hours compared to administrative personnel. Additionally, since the majority of professionals are male and administrative personnel are predominantly female, male employees also have higher average training hours than female employees.



GPTC - Average Training Hours per Employee

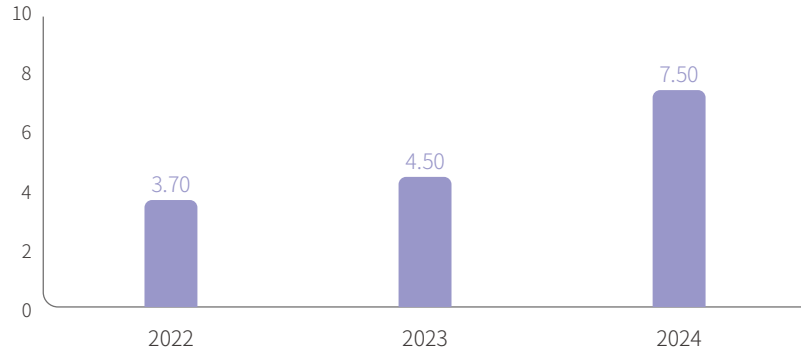
Statistics/Year		2022	2023	2024
Average Training Hours per Employee		3.70	4.50	7.50
Average Training Hours by Gender	Male	3.80	4.90	8.30
	Female	3.60	3.20	4.90
Average Training Hours by Category	Managers	3.50	7.70	4.80
	Professionals	4.00	4.50	9.00
	Administrative Personnel	3.40	3.10	5.90

Note 1 : Average training hours per employee are calculated as total training hours for all employees in the current year / Total number of employees at year-end.

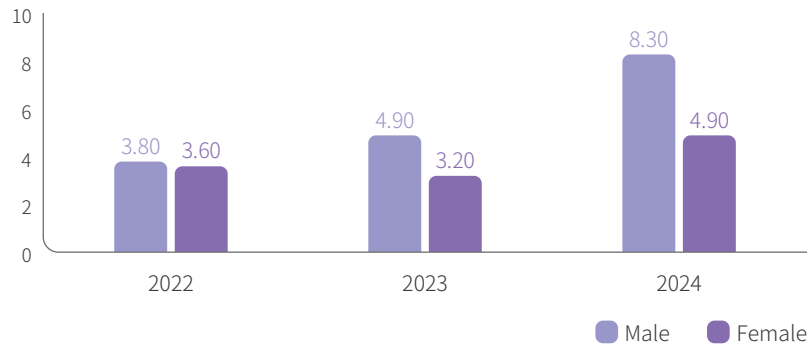
Note 2 : Total number of employees for the year is based on the number of employees as of December 31.

Note 3 : Average training hours for each category of employees are calculated as total training hours for that category in the current year / Total number of employees in that category at year-end.

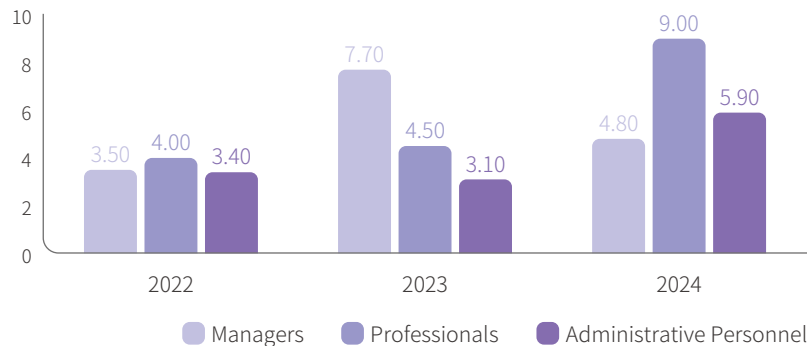
Average Training Hours per Employee



Average Training Hours by Gender



Average Training Hours by Category



▲ New employee training



▲ Quality assurance internal training courses

6.2.3 Labor-Management Communication

Smooth communication between labor and management facilitates cooperation, allowing employees to understand the company's production plans, business conditions, and market situations. It also enables the management to grasp the labor conditions of employees in a timely manner and build a friendly workplace based on employee needs. GPTC adheres to legal regulations, ensuring that internal personnel administration complies with local labor laws at all operational sites. Labor-management meetings are held at least once every three months, with representatives from management including the Group CEO, General Manager, Corporate Governance Officer, and HR Department Head, coordinating labor relations and promoting cooperation through regular communication. Employees are encouraged to express their opinions and advocate for improved labor conditions, effectively enhancing their status. In the event of significant operational changes that may severely affect employee rights, the company notifies relevant units or personnel 60 days in advance, as required by law.

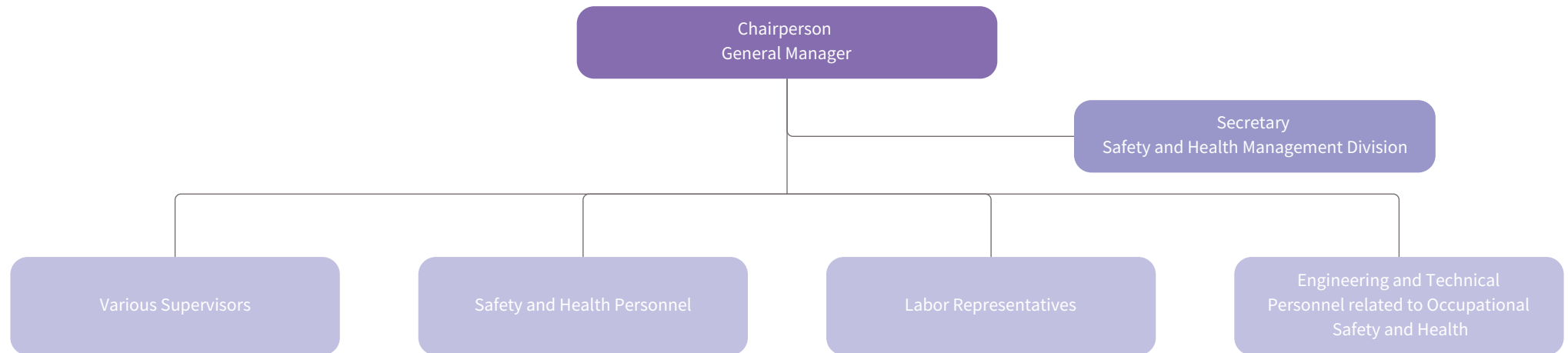
Additionally, GPTC has established multiple communication channels, enabling two-way communication where employees can fully express their opinions. The company also responds in a timely manner and translates suggestions into policies for implementation. In recent years, GPTC's labor relations have been harmonious, with no labor disputes reported.

6.3 Occupational Safety and Health

6.3.1 Occupational Safety and Health Management System

GPTC complies with regulatory requirements, and the headquarters has passed ISO 45001:2018 third-party certification. Other workplaces, such as customer service offices, are managed according to occupational safety and health management regulations. The occupational safety management system covers all workers in the group, including formal employees and contractor personnel. All personnel managing the occupational safety and health system possess appropriate qualifications, relevant certifications, and have undergone various safety training; the number of safety personnel meets regulatory requirements.

Occupational Safety and Health Committee Structure



2024 Occupational Safety and Health Management System Statistics

Management System/Regulation	Inspection Type	Covered Employees	Percentage
ISO 45001:2018	Internal Audit	216	100%
	External Verification	199	93%

Note : The total number of employees for the year is 216, with some employees working remotely in central and southern regions, thus not included in the external verification scope.

6.3.2 Worker Participation, Consultation, and Communication

Relevant safety management systems have been established, and an Occupational Safety and Health Committee has been formed, consisting of seven members, including the General Manager as the Chairperson, the Safety and Health Management Division as the Committee Secretary, and other members from various levels of management, labor representatives, safety and health personnel, and engineering technicians.

The Safety Committee meets quarterly, with labor representatives constituting more than one-third of the committee members. The members are elected by labor representatives and approved in labor-management meetings. The responsibilities of the Chairperson, members, and labor representatives are detailed in the following table:



To address safety risks and prevent potential hazards, GPTC encourages employees to report near-miss incidents or suggestions regarding the company's safety and health policies, which are handled by the safety and health management unit. In 2024, no complaints related to occupational safety and health were received.

6.3.3 Occupational Safety and Health Education and Training

An annual plan for general occupational safety and health training and related professional training for all employees is established, conducting safety training and assessments. The safety and health management unit reviews the training situation annually to ensure employees follow safety rules to reduce workplace injuries. If there are reports of occupational accidents in related industries, the causes are analyzed, and similar risk safety initiatives are implemented. GPTC provides new employee training in occupational safety and health, on-the-job training for safety and health supervisors, on-the-job training for safety and health management personnel, on-the-job training for organic solvent supervisors, on-the-job training for specific chemical operation supervisors, on-the-job training for first-aid personnel, and ISO 45001 internal audit training. All training provided in the plant is free of charge and recorded, with training attendance sheets issued.

Training Item	Course	Total Participants in Occupational Safety Training	Occupational Safety Training Hours
Internal Training	• Occupational Safety and Health Education	129 people (3 hours)	414
	• Hazardous Chemicals / Hazard Awareness Training	9 people (3 hours)	
External Training	• Occupational Safety and Health Supervisor Training	1 people (6 hours)	48
	• Occupational Safety and Health Management Personnel Training	1 people (12 hours)	
	• On-the-job Organic Solvent Supervisor Training	1 people (6 hours)	
	• Specific Chemicals Supervisor Training	1 people (6 hours)	
	• First Aid Personnel Safety Training	4 people (3 hours)	
	• Waste Management Personnel Training	1 people (6 hours)	
Emergency Response	• Fire Drill	30 people (4 hours)	232
		28 people (4 hours)	

6.3.4 Hazard Identification, Risk Assessment, and Incident Investigation

Hazard Identification, Risk Classification Assessment, and 2024 Annual Review Results

GPTC conducts regular (at least once per year) or irregular assessments of areas, facilities, and operations within the plant's scope to identify and assess risks present before, during, and after operations, determining whether existing risks are acceptable based on their levels. Unacceptable risks are mitigated through methods such as elimination, substitution, engineering controls, administrative controls, and personal protective equipment, formulating effective measures to reduce hazards to acceptable levels.

Each year, the risk assessment system is used to reassess existing risk points within the company to ensure effective operation. Operational activities are analyzed using the risk analysis method $R=S \times P \times C$; R is the remaining risk value, S is the severity of consequences (focusing on injury severity and duration), P is the likelihood of incidents (considering the frequency of incidents and the extent of human exposure to hazardous environments), and C is the effectiveness of risk controls (including hardware safety measures for automatic and manual operations and effective operational controls). According to the "Occupational Safety and Health Hazard Identification and Risk Assessment Form," management review meetings determine the R-value standards, categorizing items above a specific score as unacceptable risks and high-risk controlled items, analyzing associated opportunities and risks for subsequent action planning.

On the environmental front, GPTC conducts at least one assessment annually through regular and irregular environmental considerations, evaluating the impact of processes, products, and services on the environment. Using a risk scoring mechanism, items with scores greater than or equal to 3, belonging to positive environmental impacts or emergency events, and under specific conditions (as determined by management review meetings) are categorized as significant environmental considerations.

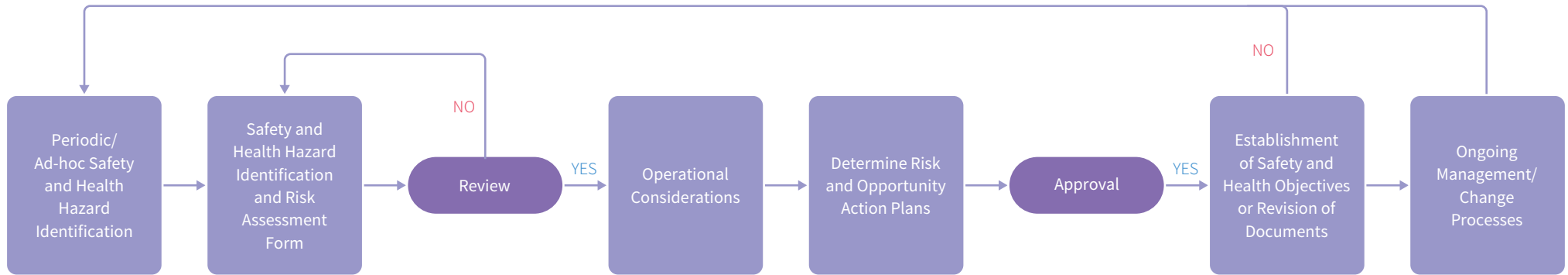
In 2024, GPTC identified a total of 943 risks related to occupational safety and health, of which 141 are deemed unacceptable risks or high acceptable risks. Additionally, 756 environmental risk points were identified, with 91 classified as significant environmental risks.

Considering the varying levels of impact risks, regulatory requirements, technical feasibility for improvements, operational feasibility, budget resource feasibility, and stakeholder opinions, GPTC identified two opportunities and two major risks in 2024 for subsequent action planning.

GPTC's Major Risk and Opportunity Issues List

No.	Issue	Risk/Opportunity	Current Situation	Management System Outcomes	Risk and Opportunity Analysis
1.	Energy usage Electricity consumption for office lighting	Opportunity	The factory lighting system is still using traditional T5 tubes, which consume excess power compared to LED tubes.	Continuous control of resource use	The lighting system in the factory area will be gradually upgraded by replacing light fixtures and bulbs in different zones; this is estimated to save more than 19 kWh of electricity per day.
2.	Energy usage Machine packaging	Opportunity	For product transportation, we use wooden crates for packaging and shipping, as per customer requirements; however, this process of constructing wooden crates consumes a significant amount of resources.	Continuous control of resource use	Change to metal boxes to reduce wood panel usage by approximately 3,100 kg/year.
3.	Work Environment During an earthquake, storage cabinets may tip over or shift, potentially causing injuries to people due to being crushed or struck by the falling cabinet.	Risk	Storage cabinets along evacuation routes are not secured against earthquakes, posing risks of tipping or displacement during seismic events.	Continuous implementation to improve safety	Storage cabinets over 120cm in height on all factory floors are reinforced to the walls with L-shaped metal brackets to prevent the cabinets from collapsing or sliding during an earthquake, which could cause personnel to be injured by falling or being crushed. This also reduces the possibility of collapse or sliding cabinets blocking escape entrances and exits, impacting escape opportunities.
4.	Work environment Insufficient main access paths were provided in the work area.	Risk	Clean rooms across various floors lack sufficient main passageways for laborers, impacting work routes and evacuation paths.	Continuous implementation to improve safety	Ensuring that clean room entrances are clearly marked and main passageways are kept clear.

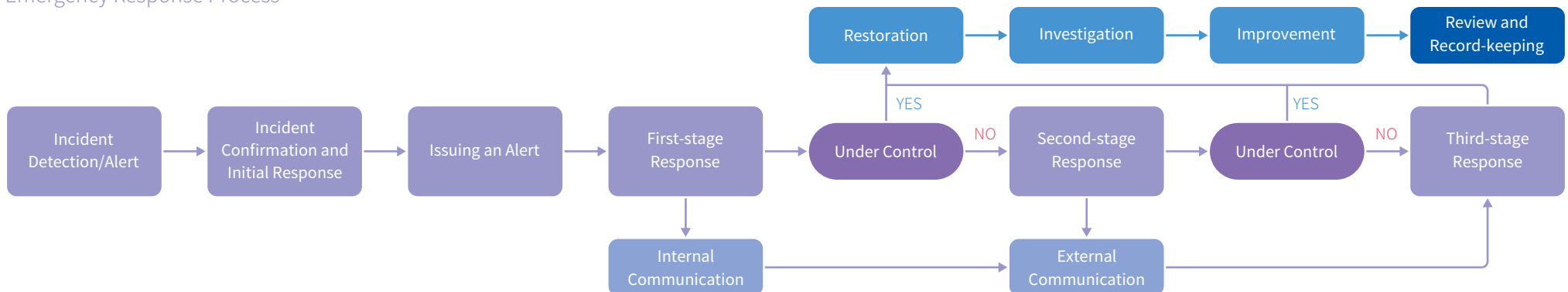
Risk Management Process



To implement risk education and help employees better understand risk classification control and safety hazard governance concepts, the company regularly promotes relevant policies and information and announces related work regulations for easy reference.

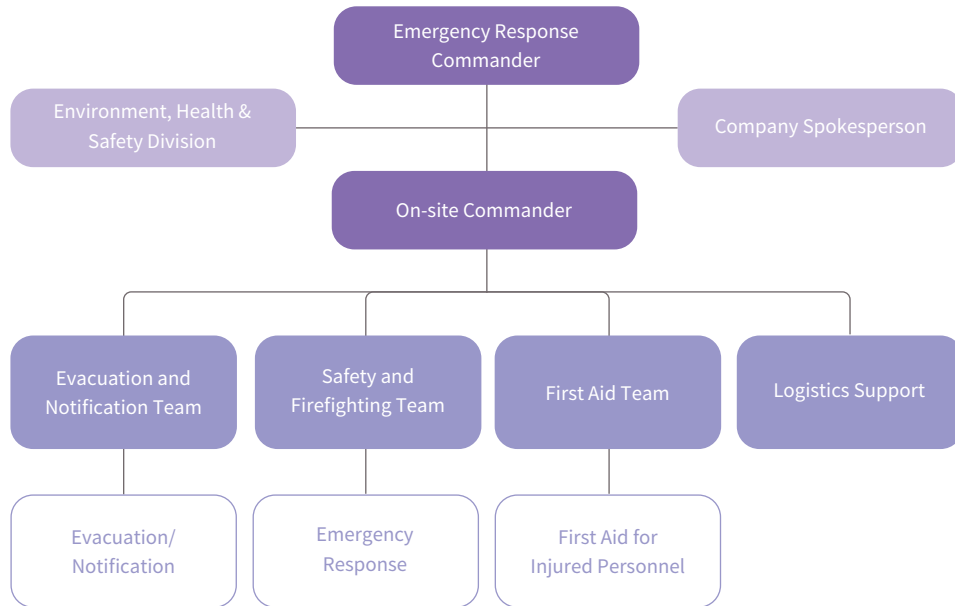
At the end of each year, the safety and health management unit is responsible for statistical analysis of all incidents and events that occurred throughout the year, categorizing and analyzing this data. The process for actual incidents follows the emergency response flowchart: incident detection → incident confirmation and immediate handling → issuing alerts → response measures (recovery/investigation/improvement measures) → review and documentation → incident closure. The root causes of incidents are analyzed, and preventive measures are established to avoid recurrence. In 2024, there were no significant incidents related to occupational safety and health, nor were there any internal or external complaints or penalties for violations.

Emergency Response Process

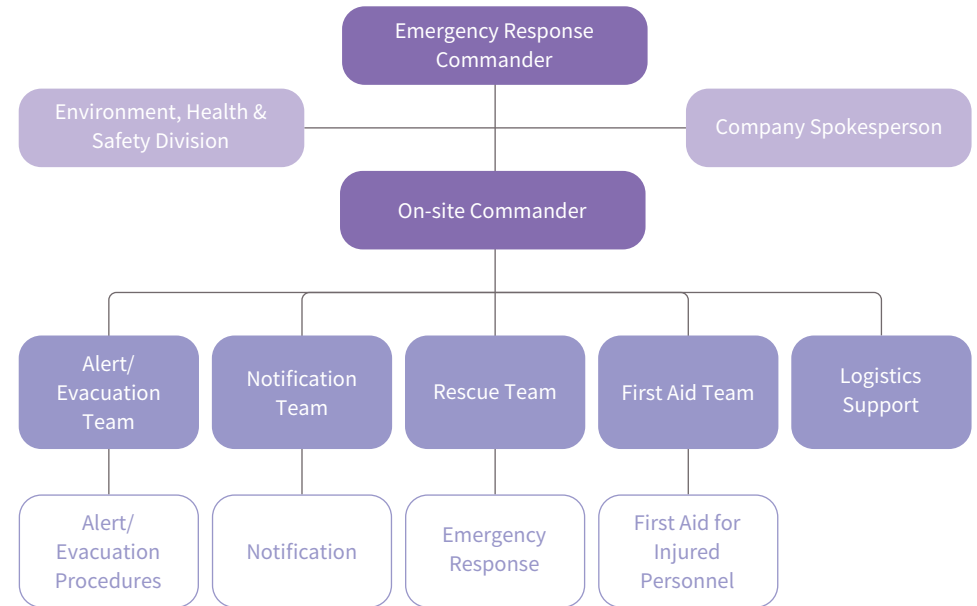


Emergency Response Organizational Structure

Fire Emergency Response Organization Structure



Chemical Spill Emergency Response Organization Structure



• 2024 Emergency Response Drills

In response to various workplace accidents and emergency situations, GPTC completed two fire drills in 2024, with a total of 58 participants and a total drill duration of 232 hours.

Implementation Date	2024/6/5, 2024/11/25
Event	Annual Fire Drill
Drill Content	Training for all employees on emergency response measures, enhancing basic fire safety knowledge and fire extinguisher usage, and improving self-protection awareness. The training aims to enhance employees' ability to respond to emergencies in critical positions and key areas.

GPTC completed 2 fire drills in 2024

A total of 58 participants

A total drill duration of 232 hours

6.3.5 Health Workplace Promotion

GPTC conducts annual health checks for employees, invites nurses four times a month, and doctors four times a year to provide on-site health consultation services. Based on health check reports, employees identified as having risks related to metabolism or cardiovascular health are especially encouraged to arrange consultation meetings for professional advice. Daily meals are carefully designed by nutritionists to control calorie intake, with vegetables steamed instead of fried for a more balanced diet.

To care for employees' health, GPTC provides free health check benefits that exceed legal requirements, offering two flexible options for employees to arrange check frequency and content according to their needs:

Basic Health Check Plan

Employees can opt for a basic health check once a year to regularly monitor their health status.

Advanced Health Check Plan

Conducted every two years, focusing on comprehensive and in-depth evaluations for a more thorough health assessment.

GPTC is committed to employees' health, offering flexible arrangements and diverse options so that each employee can make the most suitable plans based on personal needs. In 2024, a total of 149 employees participated in health checks.

2024
Employee Health
Checkups
149
Employees

Labor Health Service Annual Plan

Phase	Labor Health Service Item
Hazard Assessment and Health Guidance	Conduct health education, hygiene guidance, mental and physical health protection, cardiovascular disease prevention, and health promotion measures in conjunction with annual health check operations.
	Identify and assess environmental and operational factors impacting laborers' physical and mental health, proposing improvement measures.
	Human factors hazard assessment.
	Propose plans for improving safety and health facilities in the work environment.
Injury Consultation and Health Management	Investigate the relationship between labor health and work and adopt necessary preventive and health promotion measures.
	Analysis, evaluation, health management, and data retention of labor health check results.
	Follow-up management and health guidance for individuals with abnormal health check results.
	Assessment and case management for workers under 18, those at risk of maternal health issues, and high-risk occupational workers.
Work Suitability Assessment	Retention of research reports and records related to occupational health and injuries/diseases.
	Prevention of work-related injuries, health consultation, first aid, and emergency response.
	Conduct recommendations on labor work allocation or adjustment based on work suitability assessments.
	Provide consultations and suggestions for vocational assessments and job redesign or adjustments for returning workers.

GPTC has established a "Health Management and Promotion Plan" to provide relevant educational promotions, occupational safety announcements, and health promotion initiatives for employees. Additionally, the company organizes health promotion activities periodically, such as a walk event during the company's 30th anniversary, where each employee receives a fitness wristband to encourage outdoor exercise and foster healthy habits.



6.3.6 Prevention and Mitigation of Occupational Safety and Health Impacts Related to Business

GPTC, being a semiconductor equipment manufacturer, operates in a general office and production assembly environment. For contractors entering the facility, GPTC requires them to sign safety, health, and environmental commitment letters, as well as health commitment letters for their personnel. Additionally, through hazard notification materials and "hazard factor notification forms," the company ensures that contractors clearly understand the risks involved.

Contractor supervisors or on-site personnel are responsible for managing operational hazards and must perform the work listed on the right.



01

Conduct safety measure inspections at the workplace and enforce control at the construction site, such as warning signs and material storage notices.



02

Regularly or intermittently implement safety inspections in construction areas during and after work.



03

During construction, contractor supervisors or on-site personnel must not leave the work area arbitrarily and must fulfill their supervision duties. Contractors who violate GPTC's occupational safety and health regulations and cause hazards will be required to make immediate improvements and may be subjected to procedural handling based on the severity of the incident, potentially leading to future disqualification for collaboration.

6.3.7 Occupational Injury Statistics Analysis

Based on the statistical analysis of employee occupational injuries and illnesses, the data below shows that from 2022 to 2024, there were no fatalities or occupational disease cases among all employees, achieving the goal of zero occupational accidents.

Year		2022	2023	2024
Total Hours Worked		360707.5	349567	398474.5
Occupational Injury Fatalities	People	0	0	0
	Rate	0	0	0
Severe Occupational Injuries (excluding fatalities)	People	0	0	0
	Rate	0	0	0
Recordable Occupational Injuries	People	0	0	0
	Rate	0	0	0
Occupational Disease Fatalities	People	0	0	0
	Rate	0	0	0
Recordable Occupational Diseases	People	0	0	0
	Rate	0	0	0

Note 1 : Total hours worked refer to the actual attendance hours of all employees for the year (including overtime, excluding various leave hours).

Note 2 : Severe occupational injuries refer to injuries that prevent employees from returning to their pre-injury health status within six months, excluding fatalities.

Note 3 : Recordable occupational injuries include any injuries resulting in death, leaving the job, work limitations, or requiring medical attention beyond first aid, as diagnosed by a physician or licensed healthcare professional, excluding commuting-related injuries and minor injuries.

Note 4 : Occupational diseases include, but are not limited to, musculoskeletal disorders, skin and respiratory diseases, malignant cancers, diseases caused by physical factors (such as noise-induced hearing loss and vibration-related diseases), and mental disorders (such as anxiety and post-traumatic stress disorder).

Note 5 : The calculation method for each category's rate is (number of cases in each category / total hours worked) x 200,000. Since the total number of employees did not exceed 500 in 2022-2024, the rate was calculated using 200,000 hours.

2022
Occupational
Injuries

0

2023
Occupational
Injuries

0

2024
Occupational
Injuries

0

6.4 Community Engagement

Material Topic Community Engagement



 Importance to the Company	GPTC upholds the philosophy of "taking from society and giving back to society," actively sponsoring public welfare activities and caring for disadvantaged groups to contribute to society through practical actions, aiming to develop together with local communities for mutual benefit.	 1. Resources Invested in the Year 2. Results Resources Invested in the Year - Invest nearly TWD 700,000 for purchasing learning magazines for nearby elementary schools, supporting local disadvantaged groups and charities, and providing emergency funds for nearby vulnerable communities. - Encourage employee participation in public welfare through the collection of small donations and the purchase of charity gift boxes, raising a total of TWD 100,768 throughout the year.
 Policy/Commitment	GPTC's community engagement focuses on three main areas: giving back to local communities, focusing on education, and assisting the disadvantaged, hoping to use corporate resources to create positive social impacts while encouraging employees to participate in public welfare activities for a better future.	Results - Partnered with the Global Views Education Foundation since 2017 to sponsor learning magazines for local elementary schools, donating over 10,284 magazines and benefiting over 12,000 students. - Long-term support for emergency funds for 10 disadvantaged households in the community. - Collaborated with 8 foundations in 2024 to donate funds for charitable projects. - Distributed 35 holiday gift boxes to disadvantaged groups during the Lunar New Year, Dragon Boat Festival, and Mid-Autumn Festival in 2024.
 Short-term Goals	- Allocate a portion of the previous year's net profit to public welfare in the following year, adjusting and increasing it annually as a budget for public welfare. - Initiate an internal volunteer activity once a year to encourage employee participation.	 Evaluation Mechanism - Quarterly review of public welfare projects to ensure funds are used as planned and achieve expected benefits. - Regular tracking of resource allocation for public welfare projects and adjusting strategies accordingly.
 Medium-Long-term Goals	- Allocate 3% of the previous year's net profit to public welfare by 2030. - Establish a stable and mature volunteer service mechanism, fostering a proactive culture of employee volunteerism.	 Responsible Department/ Grievance Mechanism - Responsible Department : Administration Division - Grievance Mechanism : ESG@gptc.com.tw

GPTC's Community Engagement Focus Areas



As a member of society, GPTC is interdependent with investors, employees, local communities, and other stakeholders, actively engaging in social welfare and fulfilling its corporate social responsibilities.

GPTC's community engagement projects focus on three main areas: education, supporting the disadvantaged, and supporting local communities. We believe that the children are the future of the nation, and education is fundamental to nurturing these children. Since 2017, GPTC has partnered with Global Views Education Foundation to donate learning magazines to elementary schools in Hsinchu, benefiting over 12,000 students with more than 10,284 magazines. Since 2015, GPTC has continuously supported the Miaoli County Yu-An Children's Home by encouraging employees to donate via a collection box set up in the company. In 2024, employees contributed a total of 247 receipts and TWD 76,193 in cash.



▲ Educational Magazine Donations



Located in Hsinchu's Xiangshan District, GPTC focuses on collaboration with local organizations to ensure resources reach those in genuine need. Since 2015, GPTC has set aside funds annually to deposit into 7-11 iCash for emergency funds, coordinated by chief of village to assist disadvantaged residents. This amount is primarily used to support families or individuals in need, whether for purchasing daily necessities or emergency supplies, aiming to play a positive social responsibility role in the community and provide substantial help to vulnerable groups during difficult times. This initiative also fosters community cohesion, promoting harmony and mutual support among neighbors. Additionally, GPTC supports disadvantaged groups in Hsinchu and Miaoli by purchasing charity gift boxes during festivals, creating stable incomes for these groups. Beyond company purchases, GPTC shares information about charity gift boxes with employees, encouraging them to take action.



▲ "Red Envelope of Love" Campaign -
Donation to World Vision

In addition to the aforementioned activities, GPTC supports disadvantaged groups financially, donating to 8 charitable organizations in 2024. At the end of 2024, in response to the upcoming Lunar New Year, the company participated in the World Vision's "Red Envelope of Love" campaign, organizing an internal event to encourage employees and supply chain partners to fundraise for disadvantaged students, collectively raising TWD 192,700 by early 2025 through the contributions of employees and suppliers.



▲ Supporting Charity Gift Boxes
for Disadvantaged Groups

Appendix I. GRI Content Index

• Statement of use	GPTC has reported in accordance with the GRI Standards for the period 2024/01/01 to 2024/12/31
• GRI 1 used	GRI 1: Foundation 2021
• Applicable GRI Sector Standard(s)	Not applicable

Topic	Disclosure Number	Disclosure Title	Report Section	Page	Reasons for Omission/ Required Explanation
GRI 2 : General Disclosures 2021					
The organization and its reporting practices	2-1	Organizational details	1.1 Company Profile	5	
	2-2	Entities included in the organization' s sustainability reporting	About This Report	1	
	2-3	Reporting period, frequency and contact point	About This Report	2	
	2-4	Restatements of information	About This Report	1	
	2-5	External assurance	About This Report	2	
Activities and workers	2-6	Activities, value chain and other business relationships	About Grand Process Technology Corporation	7-10	
	2-7	Employees	6.1.2 Employee Statistics	75-76	
	2-8	Workers who are not employees	6.1.2 Employee Statistics	77	
Governance	2-9	Governance structure and composition	3.1.1 Board of Directors	26-27	
	2-10	Nomination and selection of the highest governance body	3.1.1 Board of Directors	28	
	2-11	Chair of the highest governance body	3.1.1 Board of Directors	26	
	2-12	Role of the highest governance body in overseeing the management of impacts	3.1.1 Board of Directors	29	
	2-13	Delegation of responsibility for managing impacts	2.1 GPTC Sustainability Committee	15	
	2-14	Role of the highest governance body in sustainability reporting	2.1 GPTC Sustainability Committee	15	
	2-15	Conflicts of interest	3.1.1 Board of Directors	28	
	2-16	Communication of critical concerns	3.1.1 Board of Directors	29	
	2-17	Collective knowledge of the highest governance body	3.1.1 Board of Directors	26	
	2-18	Evaluation of the performance of the highest governance body	3.1.1 Board of Directors	28	

Topic	Disclosure Number	Disclosure Title	Report Section	Page	Reasons for Omission/ Required Explanation
Governance	2-19	Remuneration policies	3.1.1 Board of Directors	30	
	2-20	Process to determine remuneration	3.1.1 Board of Directors	30	
	2-21	Annual total compensation ratio	3.1.1 Board of Directors	30	
Strategy, policies and practices	2-22	Statement on sustainable development strategy	Message from the Chairperson	3	
	2-23	Policy commitments	6.1.1 Human Rights Protection	74	
	2-24	Embedding policy commitments	6.1.1 Human Rights Protection	74	
	2-25	Processes to remediate negative impacts	3.1.1 Board of Directors	29	
	2-26	Mechanisms for seeking advice and raising concerns	3.1.1 Board of Directors	29	
	2-27	Compliance with laws and regulations	3.3 Regulatory Compliance	36	
	2-28	Membership associations	1.4 External Organization Engagement	13	
Stakeholder engagement	2-29	Approach to stakeholder engagement	2.3 Communication and Stakeholder Concern	18-19	
	2-30	Collective bargaining agreements	-		Not applicable/Our company does not have a labor union or a collective bargaining agreement with employees. Instead, we maintain harmonious labor-management relations through regular quarterly meetings with employee representatives.
GRI 3 : Material Topics 2021					
Material Topics	3-1	Guidance to determine material topics	2.4 Material Topics Analysis and Identification	20-23	
	3-2	List of material topics	2.4 Material Topics Analysis and Identification	23	
Economic Aspect					
• Economic Performance					
GRI 3 : Material Topics 2021	3-3	Management of material topics	3.4 Financial Performance	37	
GRI 201 : Economic Performance 2016	201-1	Direct economic value generated and distributed	3.4 Financial Performance	38	
	201-2	Financial implications and other risks and opportunities due to climate change	5.1 Task Force on Climate-related Financial Disclosures(TCFD)	59-61	
	201-3	Defined benefit plan obligations and other retirement plans	6.2.1 Compensation and Benefits	85	
	201-4	Financial assistance received from government	3.4 Financial Performance	38	

Topic	Disclosure Number	Disclosure Title	Report Section	Page	Reasons for Omission/ Required Explanation
• Market Presence					
GRI 202 : Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	6.2.1 Compensation and Benefits	83	
	202-2	Proportion of senior management hired from the local community	6.1.2 Employee Statistics	75	
• Indirect Economic Impacts					
GRI 3 : Material Topics 2021	3-3	Management of material topics	6.4 Community Engagement	98	
GRI 203 : Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	6.4 Community Engagement	99-100	
• Procurement Practices					
GRI 204 : 2016Procurement Practices 2016	204-1	Proportion of spending on local suppliers	4.1 Sustainable Supply Chain	46	
• Innovation					
GRI 3 : Material Topics 2021	3-3	Management of material topics	4.2 Innovation	47	
Environmental Aspect					
• Materials					
GRI 3 : Material Topics 2021	3-3	Management of material topics	5.2 Raw Material Management	62	
GRI 301 : Materials 2016	301-1	Materials used by weight or volume	5.2 Raw Material Management	63	
	301-2	Recycled input materials used	5.2 Raw Material Management	63	
	301-3	Reclaimed products and their packaging materials	5.2 Raw Material Management	63	
• Energy					
GRI 302 : Energy 2016	302-1	Energy consumption within the organization	5.3.1 Energy Usage	64	
	302-3	Energy intensity	5.3.1 Energy Usage	64	
	302-4	Reduction of energy consumption	5.3.2 Energy Saving and Carbon Reduction	65	List only energy-saving and carbon reduction solutions
	302-5	Reductions in energy requirements of products and services	5.3.3 Product Energy Efficiency	65	Provide only textual descriptions

Topic	Disclosure Number	Disclosure Title	Report Section	Page	Reasons for Omission/ Required Explanation
• Water and Effluents					
GRI 303 : Water and Effluents 2018	303-1	Interactions with water as a shared resource	5.5 Water Resource Management	68	
	303-3	Water withdrawal	5.5.1 Water Withdrawal and Discharge	69	
	303-4	Water discharge	5.5.1 Water Withdrawal and Discharge	69	
	303-5	Water consumption	5.5.1 Water Withdrawal and Discharge	69	
• Emissions					
GRI 3 : Material Topics 2021	3-3	Management of material topics	5.4 Greenhouse Gas Management	66	
GRI 305 : Emissions 2016	305-1	Direct (Scope 1) GHG emissions	5.4 Greenhouse Gas Management	67	
	305-2	Energy indirect (Scope 2) GHG emissions	5.4 Greenhouse Gas Management	67	
	305-3	Other indirect (Scope 3) GHG emissions	5.4 Greenhouse Gas Management	67	
	305-4	GHG emissions intensity	5.4 Greenhouse Gas Management	67	
	305-5	Reduction of GHG emissions	5.3.2 Energy Saving and Carbon Reduction	65	
	305-6	Emissions of ozone-depleting substances (ODS)	-		Not applicable/ No relevant gas emissions
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-		Not applicable/ No relevant gas emissions
• Waste					
GRI 306 : Waste 2020 Management Disclosures	306-1	Waste generation and significant waste-related impacts	5.6 Waste Management	70	
	306-2	Management of significant waste-related impacts	5.6 Waste Management	72	
GRI 306 : Waste 2020	306-3	Waste generated	5.6 Waste Management	70-71	
	306-4	Waste diverted from disposal	5.6 Waste Management	70-71	
	306-5	Waste directed to disposal	5.6 Waste Management	70-71	
• Supplier Environmental Assessment					
GRI 3 : Material Topics 2021	3-3	Management of material topics	4.1 Sustainable Supply Chain	43	
GRI 308 : Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	4.1 Sustainable Supply Chain	44	
	308-2	Negative environmental impacts in the supply chain and actions taken	4.1 Sustainable Supply Chain	44-45	

Topic	Disclosure Number	Disclosure Title	Report Section	Page	Reasons for Omission/ Required Explanation
Social Aspect (including Human Rights)					
• Employment					
GRI 3 : Material Topics 2021	3-3	Management of material topics	6.2.1 Compensation and Benefits	80-81	
GRI 401 : Employment 2016	401-1	New employee hires and employee turnover	6.1.2 Employee Statistics	79	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.2.1 Compensation and Benefits	84	
	401-3	Parental leave	6.2.1 Compensation and Benefits	85	
• Labor/Management Relations					
GRI 402 : Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	6.2.3 Labor-Management Communication	88	
• Occupational Health and Safety					
GRI 403 : Occupational Health and Safety 2018	403-1	Occupational health and safety management system	6.3.1 Occupational Safety and Health Management System	89	
	403-2	Hazard identification, risk assessment, and incident investigation	6.3.4 Hazard Identification, Risk Assessment, and Incident Investigation	91-93	
	403-3	Occupational health services	6.3.5 Healthy Workplace Promotion	95	
	403-4	Worker participation, consultation, and communication on occupational health and safety	6.3.2 Worker Participation, Consultation, and Communication	90	
	403-5	Worker training on occupational health and safety	6.3.3 Occupational Safety and Health Education and Training	91	
	403-6	Promotion of worker health	6.3.5 Healthy Workplace Promotion	95-96	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	6.3.6 Occupational Safety and Health Impacts Prevention and Mitigation	96	
	403-8	Workers covered by an occupational health and safety management system	6.3.1 Occupational Safety and Health Management System	89	
	403-9	Work-related injuries	6.3.7 Occupational Injury Statistics and Analysis	97	
	403-10	Work-related ill health	6.3.7 Occupational Injury Statistics and Analysis	97	

Topic	Disclosure Number	Disclosure Title	Report Section	Page	Reasons for Omission/ Required Explanation
• Training and Education					
GRI 3 : Material Topics 2021	3-3	Management of material topics	6.2.2 Talent Development	86	
GRI 404 : Training and Education 2016	404-1	Average hours of training per year per employee	6.2.2 Talent Development	87	
	404-2	Programs for upgrading employee skills and transition assistance programs	6.2.2 Talent Development	87-88	
	404-3	Percentage of employees receiving regular performance and career development reviews	6.2.1 Compensation and Benefits	81	
• Diversity and Equal Opportunity					
GRI 405 : Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	3.1.1 Board of Directors 6.1.2 Employee Statistics	27 77-78	
	405-2	Ratio of basic salary and remuneration of women to men	6.2.1 Compensation and Benefits	82-83	
• Supplier Social Assessment					
GRI 3 : Material Topics 2021	3-3	Management of material topics	4.1 Sustainable Supply Chain	43	
GRI 414 : Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	4.1 Sustainable Supply Chain	44	
	414-2	Negative social impacts in the supply chain and actions taken	4.1 Sustainable Supply Chain	44-45	
• Customer Health and Safety					
GRI 416 : Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	4.4 Product Safety	53	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	4.4 Product Safety	53	

Appendix II. SASB Index-Industrial Machinery & Goods

Resource Transformation: Industrial Machinery & Goods

Version 2023-12

Topic	Code	Metric	Category	Unit of Measure	Related Section
Energy Management	RT-IG-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative	Gigajoules(GJ), Percentage(%)	5.3 Energy Management
Workforce Health & Safety	RT-IG-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Quantitative	Rate	Not applicable, the company has no relevant statistical data.
Fuel Economy & Emissions in Use-phase	RT-IG-410a.1	Sales-weighted fleet fuel efficiency for medium- and heavy- duty vehicles	Quantitative	Litres per 100 tonnekilometres	Not applicable, the company has no commercial fleet, only official vehicles.
	RT-IG-410a.2	Sales-weighted fuel efficiency for nonroad equipment	Quantitative	Litres per hour	Not applicable, the company has no manufacturing-related equipment.
	RT-IG-410a.3	Sales-weighted fuel efficiency for stationary generators	Quantitative	Kilojoules per litre	Not applicable, the company has no manufacturing-related equipment.
	RT-IG-410a.4	Sales-weighted emissions of (1) nitrogen oxides (NOx) and (2) particulate matter (PM) for: (a) marine diesel engines, (b) locomotive diesel engines, (c) on-road medium- and heavy-duty engines and (d) other non-road diesel engines	Quantitative	Grammes per kilojoule	Not applicable, the company has no manufacturing-related equipment.
Materials Sourcing	RT-IG-440a.1	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	n/a	5.2 Raw Material Management
Remanufacturing Design & Services	RT-IG-440b.1	Revenue from remanufactured products and remanufacturing services	Quantitative	Presentation currency	Not applicable, the company has no manufacturing-related equipment.
Activity Metrics					
	RT-IG-000.A	Number of units produced by product category	Quantitative	Number	Semiconductor process machines: 99 units (including modifications).
	RT-IG-000.B	Number of employees	Quantitative	Number	216 people

Appendix III. Climate-Related Information of TWSE / TPEX Listed Company

1. Implementation of Climate-related Information

Item	Implementation
1. Describe the board's and management's oversight and governance of climate-related risks and opportunities.	Please refer to page 27 of the annual report
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	Please refer to page 27 of the annual report
3. Describe the financial impact of extreme weather events and transformative actions.	Please refer to page 27 of the annual report
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	Please refer to page 27 of the annual report
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	Please refer to page 27 of the annual report
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	Please refer to page 27 of the annual report
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	Please refer to page 27 of the annual report
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	Please refer to page 27 of the annual report
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).	Please refer to page 27 of the annual report

Appendix IV. TCFD Disclosure Index

Dimension	Recommended Disclosures	Related Section
Governance	Board's oversight of climate-related risks and opportunities	5.1 Task Force on Climate-related Financial Disclosures(TCFD)
	Management's role in assessing and managing climate-related risks and opportunities	5.1 Task Force on Climate-related Financial Disclosures(TCFD)
Strategy	The climate-related risks and opportunities the organization has identified over the short, medium, and long term	5.1 Task Force on Climate-related Financial Disclosures(TCFD)
	The impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	5.1 Task Force on Climate-related Financial Disclosures(TCFD)
	The resilience of the organization's strategy, taking into consideration different climate-related scenarios	5.1 Task Force on Climate-related Financial Disclosures(TCFD)
Risk Management	The organization's processes for identifying and assessing climate-related risks	5.1 Task Force on Climate-related Financial Disclosures(TCFD)
	The organization's processes for managing climate-related risks	5.1 Task Force on Climate-related Financial Disclosures(TCFD)
	How processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	5.1 Task Force on Climate-related Financial Disclosures(TCFD)
Metrics and Targets	The metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	5.1 Task Force on Climate-related Financial Disclosures(TCFD)
	Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks	5.1 Task Force on Climate-related Financial Disclosures(TCFD)
	The targets used by the organization to manage climate-related risks and opportunities and performance against targets.	5.1 Task Force on Climate-related Financial Disclosures(TCFD)