



GMT GLOBAL INC.

GMT GLOBAL INC.
2024 SUSTAINABILITY REPORT

2024





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About the Report

Reporting Period and Scope

GMT GLOBAL INC. (hereinafter to as “the Company”, or “GMT”) has prepared this report to disclose information for the year 2024. The report covers key topics and responses across three major dimensions: environmental, social, and governance (ESG).

It aims to provide stakeholders with a clear understanding of the company policies, initiatives, and outcomes in fulfilling its corporate social responsibilities, as well as its vision and goals for achieving sustainable development in the future.

The scope of this report covers GMT GLOBAL INC., including the Puxin Headquarters and the Xiushui Plant. It does not include information from subsidiaries such as PROMOTE Co., LTD. (PROMOTE), GMT Europe GmbH(Germany), and Dongguan Puyi Jinyu Automation Technology Co., Ltd. (Dingqui).

This report is prepared in accordance with, partially based on, the Global Reporting Initiative (GRI) Sustainability Reporting Standards (2021). It also references sustainability metrics developed by the Sustainability Reporting Standard (SASB). Additionally, the report adopts the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), disclosing climate-related financial risks and opportunities across four key areas: governance, risk management, and metrics and targets.

Reporting Period and Cycle

The first edition of this report is published in 2025, with plans for annual publication thereafter.

Reporting Period: January 1, 2024 to December 31, 2024

Publication Date: July 2025

Next Scheduled Publication: Expected in August 2026

Contact Information

If you have any suggestions or questions regarding the content of this report, please don't hesitate to contact us at:

Contact person: Shu-Ling Chen /Administrative Management Division

Address: No. 357, Sec. 1, Yaofeng Rd., Puxin Township, Changhua County 513004, Taiwan (R.O.C.)

Telephone: 04-8282825

E-mail: IR@gmt.tw

Official Website: <https://www.gmtglobalinc.com/>

Data Verification and Assurance

All information disclosed in this report has been provided by the responsible departments based on actual circumstances and compiled by the Company's Sustainability Task Force. The report was submitted through administrative procedures for review and approval by the Sustainability Task Force, the General Manager, and the Board of Directors before its official release.

All data presented in the report are based on the Company's own statistics and surveys. Financial data are expressed in New Taiwan Dollar (NTD) and have been audited and certified by Deloitte & Touche. This report has not been externally assured and is a self-declared disclosure by the company.

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Message from the Chairman

Since its establishment over 30 years ago, GMT GLOBAL INC. (GMT) has focused on the research, development, and manufacturing of linear motion modules. Upholding our core values of integrity, customer satisfaction, accountability, proactive innovation, partnership, and teamwork, we insist on quality first and continuously create the highest value for our customers through technological innovation and service enhancement. In the face of a rapidly changing global market, we firmly believe that only by constantly surpassing ourselves can we remain at the forefront of the industry and build a sustainable future together.

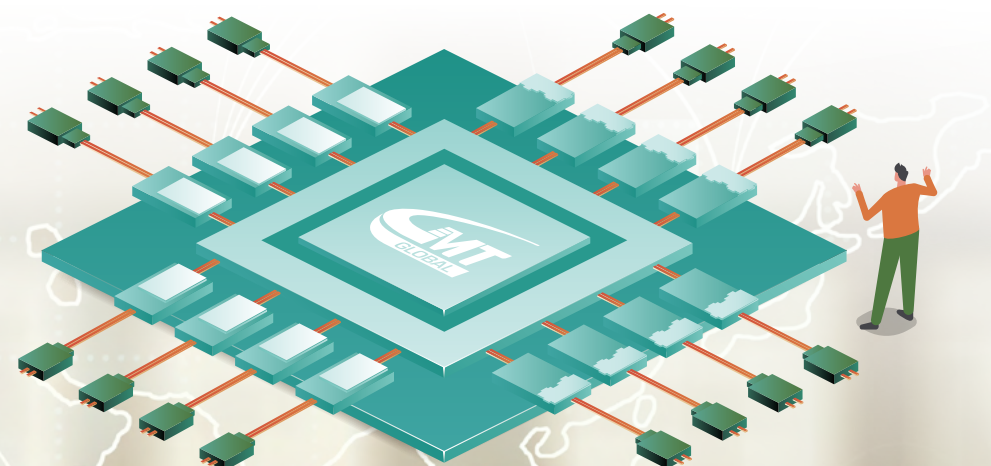


In terms of internal operations, GMT continues to cultivate talent and pass on technical expertise in order to strengthen our corporate competitiveness. We have not only established a systematic education and training framework, but have also actively promoted industry-academia collaboration with schools, deepening our core value of Learning and Growing Together through diverse learning approaches. We firmly believe that only through a comprehensive training system and a clear development blueprint can we effectively enhance employees' professional capabilities and overall team performance. Furthermore, we aim to create an environment that fosters continuous learning and growth for our employees, gradually establishing a workplace culture based on trust and oriented toward development. GMT always maintains that only through the cohesion of team strength can we unleash greater innovative potential, connecting each employee's achievements with the company's development as we strive for greater glory together. In terms of external cooperation, we value long-term partnerships with our customers and suppliers. Adhering to the principle of integrity and aiming for mutual benefit, we are committed to providing high-quality products and services, actively listening to market needs, and continuously optimizing our processes and technological innovation. GMT firmly believes that only by achieving symbiotic prosperity with our customers and supply chain partners can we face challenges together, seize opportunities, and move toward a broader future. Regarding sustainable management, GMT has always believed that a company's success lies not only in its financial performance but also in its responsibility to society and the environment.

In the future, we will continue to focus on ESG (environmental, social, and corporate governance) as our core, steadily advancing toward low-carbon transformation, intelligent manufacturing, and social inclusion, to create a more sustainable living environment for the next generation. Looking ahead, as challenges and opportunities coexist, we will remain true to our original intentions, work tirelessly, and move forward resolutely to internationalize the company, continuously create value, realize our vision of "connecting the era of light speed and becoming a leading provider of high-precision coupling solutions," and become a key supporter of semiconductor and optical communication solutions. We sincerely appreciate all sectors for their long term support and trust. Let us join hands and create a brighter tomorrow together!

Chairman of GMT GLOBAL INC.

Tony Chen



About GMT GLOBAL INC.

Since its establishment in 1994, GMT began as a mold component manufacturer, with the core mission of becoming "the most trusted and respected partner to its customer." The company has consistently focused on precision manufacturing and automation technologies, growing alongside its clients.

Over a decade ago, when a large number of mold manufacturers in Taiwan began relocating overseas, General Manager Chih-Hsin Chen identified an emerging industry opportunity. GMT started off the transformation of its business, shifting toward the research and production of automation components.

While the company initially focused on high-margin semiconductor contract manufacturing, it sought to expand its long-term development potential by launching its own brand. As a result, the GMT brand was officially introduced in 2006, marking a new chapter of innovation and independent growth.

Since the launch of its own brand, GMT has continuously invested in product development and innovation, focusing on both advanced process optimization and precision matching technology. The company upholds a dual-focus business philosophy that highlights both technological advancement and customer service excellence.

Building on over a decade of R&D experience, GMT high-precision stamping die components gained recognition in 2015 from a leading German testing equipment manufacturer. These components were successfully applied in mobile device components production, marking a key milestone that later enabled the company's entry into the semiconductor industry and further stimulated its strategic transformation.

Aimed at the rapid growth of AI technology and the semiconductor sector, silicon photonics has emerged as a core driver of high-performance computing and data transmission. GMT has long invested in the R&D of optical modules and silicon photonics coupling technologies, and has developed innovative solutions that integrate nano-scale precision slide modules with hardware-software coupling systems. These have become critical elements in modern optical photonics and silicon-based processing technologies.

To meet the evolving needs of the industry, GMT has strengthened its capabilities from precision components and assemblies to modular and system-level integration, aiming its position as a competitive leader in the market.

GMT core products include precision linear motion components, mechanical structures, and subsystems. With its technological strength in the booming fields of AI and

semiconductors, the company's positioned as a key enabler of the future high-speed data transmission market. GMT is actively expanding the application of its optical module and silicon photonics technologies across multiple industries, including optical communications, semiconductors, and laser sources. Throughout various stages of global industrial advancement, GMT has consistently served as a reliable and strategic partner in enabling innovation and driving next-generation upgrades.



Basic Information Sheet	GMT GLOBAL INC.		
CEO	Chih-Hsin Chen		
Legal form of ownership	Stock Code 4573		
Date of Establishment	February, 1995		
Paid-in capital	366,965,800		
Main Products and Services	Automation Modules and Components		
	1. Crossed Roller / Linear Ball Stage	4. Precision Alignment Stages	7. Support Units
	2. Standard Motorized Stages	5. XY TABLE-Linear Motion Stages	8. Slide Rails
	3. Precision Motorized Stages	6. Optical Hi-resolution Stage Modules	9. Precision Locknut

Revenue	528,221 thousand (individual) / 623,172 thousand (consolidated)
Total number of employees	285
Name of the brand	GMT
Main activities	R&D and sales of precision linear transmission components, mechanisms and high-precision motorized slide modules.
Market Distribution	Europe, North America, Asia Pacific, Middle East and Mainland China

Precision Stamping Dies and Die Components

1. Mold Base

2. Guide Posts

3. Guide Bushings
4. Ball Cages

5. Punches



Worldwide Locations

GMT GLOBAL INC. location

Puxin Headquarters	No. 357, Sec. 1, Yaofeng Rd., Puxin Township, Changhua County 513004	(04)-8282825
Xiushui Office	No.3, Lane 34, Minzhu St., Xiushui Township, Changhua County 504009	(04)-7688327

GMT Subsidiary related information

PROMOTE Co.,LTD. ("PROMOTE")	Le Sanalele Complex, Ground Floor, Vaea Street, Saleufi, Apia, SAMOA	Holding Company
GMT Europe GmbH ("GMT Germany")	Am Detershof 20,26655 Westerstede,Germany	Automation Module and Component Trading
Dongguan Ding Qi Intelligent Automation Technology Ltd.	No.8 Factory, SHUI-BIAN Industrial Zone, Hengli Town, Dongguan City, Guangdong Province, China	Manufacture of mold parts and accessories, automated modules and components. Trading of automated modules and components

History of GMT GLOBAL INC.

1995	<div>1. The Company was legally incorporated in Changhua on February 25, 1995, with an approved capital of NT\$5,000 thousand at the time of establishment.</div> <div>2. Engaged in the design, manufacture and sale of precision stamping die holders, precision stamping dies and plastic mold parts, precision stamping die parts and precision guide posts and guide bushings.</div>	2006	<div>1. In December, a cash capital increase of NT\$50,000 thousand was processed, and the paid-in capital was NT\$100,000 thousand after the capital increase.</div>
1996	<div>1. In March, the Company issued NT\$15,000 thousand in cash capital increase, and the total paid-in capital was NT\$20,000 thousand after the capital increase.</div>	2007	<div>1. Started production of key components for slide tables.</div>
2003	<div>1. Changhua headquarters purchased 2,093 square meters of land for the construction of a new factory building.</div> <div>2. Qualified for ISO9001 Quality Certification.</div> <div>3. In August, the Company issued NT\$8,000 thousand in cash capital increase, and the total paid-in capital was NT\$28,000 thousand after the capital increase.</div>	2010	<div>1. Qualified for ISO9001: 2008 Quality System Verification.</div>
2004	<div>1. Entered the semiconductor industry as a component manufacturer.</div> <div>2. In June, the Company issued NT\$14,000 thousand in cash capital increase, and the total paid-in capital was NT\$42,000 thousand after the capital increase.</div>	2011	<div>1. Started to invest in the development of motorized slide equipment and alignment stages towards the goal of automated module production.</div>
2005	<div>1. Formally established the Linear Transmission Division to develop linear transmission components and sliding tables.</div> <div>2. In May, a cash capital increase of NT\$8,000 thousand was processed, and the paid-in capital was NT\$50,000 thousand after the capital increase.</div>	2014	<div>1. Awarded six "Taiwan Excellence Awards".</div>
		2015	<div>1. Recipient of the 22nd Small and Medium Enterprise Innovation Research Award.</div> <div>2. GMT General Manager Chih-Hsin Chen, recognized as one of the Top 100 MVP Managers.</div>



2016

1. Recipient of the "19th Rising Star Award."
2. Recipient of the 39th Model Entrepreneur Award
3. Established PROMOTE Co., LTD. to acquire Dongguan Ding Qi Intelligent Automation Technology Ltd. (referred to as Dongguan Co.) and equity in GMT Europe GmbH in Germany.
4. Purchased 5,160 square meter site at the Yuanlin office location for the planned construction of the corporate headquarters.
5. In February, a cash capital increase of NT\$60,000 thousand was completed, bringing the total paid-in capital to NT\$160,000 thousand.
6. In September, a capital increase of NT\$24,000 thousand was carried out through earnings capitalization, raising the total paid-in capital to NT\$184,000 thousand.
7. In December, a cash capital increase of NT\$20,000 thousand was completed, bringing the total paid-in capital to NT\$204,000 thousand.

2017

1. In July, a cash capital increase of NT\$10,000 thousand was completed, bringing the total paid-in capital to NT\$214,000 thousand.
2. In July, a capital increase of NT\$16,320 thousand was carried out through earnings capitalization, raising the total paid-in capital to NT\$230,320 thousand.
3. In December, a cash capital increase of NT\$35,000 thousand was completed, bringing the total paid-in capital to NT\$265,320 thousand.

2018

1. On May 30, the public offering of the Company's shares was approved by the Taipei Exchange (TPEX), a foundation of the Republic of China.
2. In June, a cash capital increase of NT\$10,000 thousand was completed, bringing the total paid-in capital to NT\$275,320 thousand.
3. In June, a capital increase of NT\$17,246 thousand was carried out through earnings capitalization, raising the total paid-in capital to NT\$292,566 thousand.
4. On July 26, the public offering was approved by the Taipei Exchange (TPEX) of the emerging stock company, and the Company was assigned the stock code 4573.
5. Recipient of the 15th National Brand Yushan Award – Outstanding Enterprise Category – National First Prize.
6. Recipient of Two Taiwan Excellence Awards.
7. Certified to the upgrade ISO 9001 : 2015 Standard

2019

1. In December, an employee stock option conversion of NT\$3,270 thousand was completed, bringing the total paid-in capital to NT\$295,836 thousand.
2. Recipient of two Taiwan Excellence Awards.
3. Recipient of the 5th Potential Medium-Sized Enterprise Award.
4. Recipient of the 16th Taiwan Golden Root Award.

2020

1. In September, a cash capital increase of NT\$30,000 thousand was completed, bringing the total paid-in capital to NT\$325,836 thousand.
2. In November, an employee stock option conversion of NT\$1,130 thousand was completed, bringing the total paid-in capital to NT\$326,966 thousand.
3. Recipient of one Taiwan Excellence Award.

2021

1. Recipient of four Taiwan Excellence Awards.

2022

1. In November, a cash capital increase of NT\$40,000 thousand was completed, bringing the total paid-in capital to NT\$366,966 thousand.
2. Recipient of two Taiwan Excellence Awards.

2023

1. Received the Silver Award from the Ministry of Education in January.
2. In June, the German subsidiary relocated to a new site, with the new facility tripling in size and integrating office space, R&D testing, and warehousing functions.

2024

1. In January, became a member of SEMI Silicon Photonics Industry Consortium (SIG2).

GMT Service Offerings / GMT Scope of Services

1. Precision Component Manufacturing

Focused on high-quality components for precision molds, stamping, and machining applications, including:

- 1.1 Mold components including Mold Base, Guide Posts, Guide Bushings, Punches, and ball Ball Cages.
- 1.2 Mechanical accessories such as Precision Locknut, Couplings, and Support Units.

Application Industries	1. Mold manufacturing
	2. Stamping production lines
	3. Machine tool equipment manufacturers



2. Linear Transmission and Motion Platforms

Providing a wide range of manual and motorized slide tables, linear motion components, and alignment platforms, Including:

- 1.1 Crossed Roller / Linear Ball Stage, Motorized Stages, and XY TABLE-Linear Motion Stages.
- 1.2 Alignment Stages providing precise support for automated processes.

Application Industries	1. Automation equipment
	2. Optical positioning systems
	3. Laser processing
	4. Semiconductor equipment



GMT Achievements & Awards



International Verification of CE Certificate – AR Series



International Verification of CE Certificate – AR Series: Linear AX, CX, and GK Models



International Certifications
ISO 9001-2015



Taiwan Small & Medium Enterprise Innovation Award
2015 – Ultra-High Rigidity XXY Precision Alignment Platform



Taiwan Excellence Award
2019 Taiwan Excellence Award – Six-axis Optical Fiber Alignment Stage Module



Taiwan Excellence Award
2019 Taiwan Excellence Award – Miniature Actuator



Taiwan Excellence Award
2020 Taiwan Excellence Award – Motorized Goniometer Stage



Taiwan Excellence Award
2020 Taiwan Excellence Award – Precision Electric Cylinder



Taiwan Excellence Award
2021 Taiwan Excellence Award – Anti-rotation Micro-clearance Electric Cylinder



Taiwan Excellence Award
2022 Taiwan Excellence Award – Miniature Ultra-Rigid Alignment Stage



Taiwan Excellence Award
2022 Taiwan Excellence Award – Rotary Swing Module



Taiwan Excellence Award
2022 Taiwan Excellence Award – Rotary Gripper Module



Taiwan Excellence Award
2022 Taiwan Excellence Award – Linear Stepper Stage



Taiwan Excellence Award
2023 Taiwan Excellence Award – Thin Long Stroke Motorized Precision Positioning Stage



Taiwan Excellence Award
2023 Taiwan Excellence Award – Motorized XYθ Precision Positioning Stage

GMT Awards and Honors



15th National Brand Yushan Award



19th Rising Star Award



39th Model Entrepreneur Award
& Entrepreneurial Support Award



5th Potential
Taiwan Mittelstand Award



Sports-Friendly
Enterprise Certification



Outstanding Employer
for Exceeding the Quota
in Hiring Persons with Disabilities



Silver Award
from the Ministry of Education

Sustainability Highlights and Performance

Aspects	United Nations SDGs (Sustainable Development Goals) Indicators	SDGs Action Initiatives
<div>E</div> <div>Environmental Protection</div>	<div><div>6</div><div>CLEAN WATER AND SANITATION</div></div> <div><div>7</div><div>AFFORDABLE AND CLEAN ENERGY</div></div> <div><div>12</div><div>RESPONSIBLE CONSUMPTION AND PRODUCTION</div></div> <div><div>13</div><div>CLIMATE ACTION</div></div> <div><div>15</div><div>LIFE ON LAND</div></div> <td><div><div>1.</div><div>In 2024, the Company initiated its greenhouse gas (GHG) inventory process, fully in accordance with the international standard ISO 14064-1:2018. External third-party verification is scheduled for completion in 2025, aiming to enhance the transparency and credibility of information disclosure.</div></div><div><div>2.</div><div>In 2024, the Company assessed the operational status of existing equipment and identified key energy-consuming items. Multiple energy-saving improvement plans have been developed, with equipment replacement and system optimization measures scheduled to be implemented starting in the second half of 2025.</div></div><div><div>3.</div><div>The Company plans to implement a regional efficiency control system in the second half of 2025. This system will utilize intelligent power management technology to enable real-time load regulation and power usage behavior analysis.</div></div><div><div>4.</div><div>Regular energy awareness training sessions and internal advocacy activities are conducted to enhance employees' understanding of energy conservation and carbon reduction. These initiatives aim to foster a strong sense of sustainability and embed environmentally responsible practices into daily work habits.</div></div><div><div>5.</div><div>All water used in GMT's operations comes from municipal tap water and is solely for employee domestic use. There is no process water consumption or generation of industrial wastewater, resulting in minimal environmental impact.</div></div><div><div>6.</div><div>Water equipment is regularly inspected and maintained to prevent leaks and waste.</div></div><div><div>7.</div><div>Water usage data is closely monitored and used as a basis for driving water-saving improvements.</div></div><div><div>8.</div><div>Promotes proper water management for flushing equipment and cleaning operations.</div></div><div><div>9.</div><div>GMT upholds the principles of resource circulation and waste reduction, continuously strengthening its waste management system with a core focus on total waste minimization and resource recovery.</div></div></td>	<div><div>1.</div><div>In 2024, the Company initiated its greenhouse gas (GHG) inventory process, fully in accordance with the international standard ISO 14064-1:2018. External third-party verification is scheduled for completion in 2025, aiming to enhance the transparency and credibility of information disclosure.</div></div> <div><div>2.</div><div>In 2024, the Company assessed the operational status of existing equipment and identified key energy-consuming items. Multiple energy-saving improvement plans have been developed, with equipment replacement and system optimization measures scheduled to be implemented starting in the second half of 2025.</div></div> <div><div>3.</div><div>The Company plans to implement a regional efficiency control system in the second half of 2025. This system will utilize intelligent power management technology to enable real-time load regulation and power usage behavior analysis.</div></div> <div><div>4.</div><div>Regular energy awareness training sessions and internal advocacy activities are conducted to enhance employees' understanding of energy conservation and carbon reduction. These initiatives aim to foster a strong sense of sustainability and embed environmentally responsible practices into daily work habits.</div></div> <div><div>5.</div><div>All water used in GMT's operations comes from municipal tap water and is solely for employee domestic use. There is no process water consumption or generation of industrial wastewater, resulting in minimal environmental impact.</div></div> <div><div>6.</div><div>Water equipment is regularly inspected and maintained to prevent leaks and waste.</div></div> <div><div>7.</div><div>Water usage data is closely monitored and used as a basis for driving water-saving improvements.</div></div> <div><div>8.</div><div>Promotes proper water management for flushing equipment and cleaning operations.</div></div> <div><div>9.</div><div>GMT upholds the principles of resource circulation and waste reduction, continuously strengthening its waste management system with a core focus on total waste minimization and resource recovery.</div></div>
<div>S</div> <div>Social Responsibility</div>	<div><div>1</div><div>NO POVERTY</div></div> <div><div>2</div><div>ZERO HUNGER</div></div> <div><div>3</div><div>GOOD HEALTH AND WELL-BEING</div></div> <div><div>4</div><div>QUALITY EDUCATION</div></div> <div><div>8</div><div>DECENT WORK AND ECONOMIC GROWTH</div></div> <div><div>10</div><div>REDUCED INEQUALITIES</div></div> <div><div>14</div><div>LIFE BELOW WATER</div></div> <td><div><div>1.</div><div>Women account for 34% of frontline and mid-level management positions.</div></div><div><div>2.</div><div>In 2024, there were no employee grievance cases reported.</div></div><div><div>3.</div><div>At GMT, 41% of R&D personnel hold a master's degree or higher.</div></div><div><div>4.</div><div>In 2024, a total of 128 training participations were recorded across various programs, with an average of 1.5 training hours per person.</div></div><div><div>5.</div><div>Employed 2 more persons with disabilities than the legally required quota.</div></div><div><div>6.</div><div>In 2024, the overall new hire rate reached 33%.</div></div><div><div>7.</div><div>Free meals are provided to employees.</div></div><div><div>8.</div><div>In 2024, a total of 1,896 hours of birthday leave were taken by employees.</div></div><div><div>9.</div><div>From 2022 to 2024, GMT contributed over NT\$1,702,500 in cumulative donations, promoting social care while embodying the sustainable value of "giving back to society what is taken from society."</div></div></td>	<div><div>1.</div><div>Women account for 34% of frontline and mid-level management positions.</div></div> <div><div>2.</div><div>In 2024, there were no employee grievance cases reported.</div></div> <div><div>3.</div><div>At GMT, 41% of R&D personnel hold a master's degree or higher.</div></div> <div><div>4.</div><div>In 2024, a total of 128 training participations were recorded across various programs, with an average of 1.5 training hours per person.</div></div> <div><div>5.</div><div>Employed 2 more persons with disabilities than the legally required quota.</div></div> <div><div>6.</div><div>In 2024, the overall new hire rate reached 33%.</div></div> <div><div>7.</div><div>Free meals are provided to employees.</div></div> <div><div>8.</div><div>In 2024, a total of 1,896 hours of birthday leave were taken by employees.</div></div> <div><div>9.</div><div>From 2022 to 2024, GMT contributed over NT\$1,702,500 in cumulative donations, promoting social care while embodying the sustainable value of "giving back to society what is taken from society."</div></div>
<div>G</div> <div>Corporate Governance</div>	<div><div>1</div><div>NO POVERTY</div></div> <div><div>4</div><div>QUALITY EDUCATION</div></div> <div><div>8</div><div>DECENT WORK AND ECONOMIC GROWTH</div></div> <div><div>16</div><div>PEACE, JUSTICE AND STRONG INSTITUTIONS</div></div> <div><div>17</div><div>PARTNERSHIPS FOR THE GOALS</div></div> <td><div><div>1.</div><div>In 2024, the Company's standalone operating revenue reached NT\$528,221 thousand, representing an 87% increase compared to the NT\$281,927 thousand recorded in 2023.</div></div><div><div>2.</div><div>In 2024, the customer satisfaction score from international / Global clients was 93.</div></div><div><div>3.</div><div>In 2024, the overall customer satisfaction score from domestic clients was 91.</div></div><div><div>4.</div><div>The Board of Directors completed a total of 36 hours of training in 2024, with an average of 5 hours per member.</div></div><div><div>5.</div><div>A comprehensive corruption risk assessment was conducted across all 10 operating sites, achieving a 100% coverage rate.</div></div><div><div>6.</div><div>In 2024, the Company obtained 3 new patents, bringing the total number of active patents to 62.</div></div><div><div>7.</div><div>In 2024, 90% of the Company's procurement expenditures were made locally.</div></div><div><div>8.</div><div>From 2022 to 2024, GMT reported no incidents of customer privacy breaches or data loss, either reported or confirmed by regulatory authorities.</div></div></td>	<div><div>1.</div><div>In 2024, the Company's standalone operating revenue reached NT\$528,221 thousand, representing an 87% increase compared to the NT\$281,927 thousand recorded in 2023.</div></div> <div><div>2.</div><div>In 2024, the customer satisfaction score from international / Global clients was 93.</div></div> <div><div>3.</div><div>In 2024, the overall customer satisfaction score from domestic clients was 91.</div></div> <div><div>4.</div><div>The Board of Directors completed a total of 36 hours of training in 2024, with an average of 5 hours per member.</div></div> <div><div>5.</div><div>A comprehensive corruption risk assessment was conducted across all 10 operating sites, achieving a 100% coverage rate.</div></div> <div><div>6.</div><div>In 2024, the Company obtained 3 new patents, bringing the total number of active patents to 62.</div></div> <div><div>7.</div><div>In 2024, 90% of the Company's procurement expenditures were made locally.</div></div> <div><div>8.</div><div>From 2022 to 2024, GMT reported no incidents of customer privacy breaches or data loss, either reported or confirmed by regulatory authorities.</div></div>

Stakeholder Engagement

Stakeholder Identification

GMT follows the five core principles of the AA1000 Stakeholder Engagement Standard (SES) 2015 and incorporates practical from various departments. Based on the nature of its operations and industry characteristics, the Company conducted a comprehensive assessment across dimensions such as dependency, responsibility, level of concern, influence, and diversity of perspectives to identify its key stakeholder groups. As a result, six primary stakeholder groups have been identified: Investors/Shareholders, Customers, Employees, Government Agencies, Suppliers, and Media.

Stakeholder Communication and Response

GMT values the perspectives of its stakeholders and has established direct and responsive two-way communication channels tailored to different stakeholder groups. This approach enables the Company to understand their concerns and use these insights as a basis for continuously improving sustainability performance and informing decision-making.

Categories	Implications for the Enterprise	Topics of Concern	Communication Methods and Frequency	Results of Communications/Response
Clients	Customers play a vital role in the Company's sustainable development, as their needs and preferences drive innovation and continuous improvement. Meeting customer expectations and building long-term trust contribute to advance corporate social responsibility- ensuring the Company's long-term competitiveness and growth. GMT is committed to delivering high-precision and high-stability products, along with exceptional customer service, to create shared value in partnership with its clients.	<div>Economic Performance</div> <div>Client's Privacy</div> <div>Innovate R&D</div>	<div>1. Customer Satisfaction Survey/ Annually</div> <div>2. Customer Service Hotline/Irregular</div> <div>3. Customer Visits/ Irregular</div> <div>4. Email Communication/ Irregular</div>	<div>1. In 2024, the customer satisfaction score from international clients was 93.</div> <div>2. Maintain irregular communication with customers to stay informed on market trends.</div> <div>3. Respond to customer technical inquiries and share product application insight to help customers better understand how to promote and sell the products.</div> <div>4. In 2024, the overall customer satisfaction score from domestic clients was 91.</div> <div>5. Conduct irregular customer visits to understand client needs and track market developments.</div>
Employees	Employees are the most important partners in the Company's sustainable development. GMT is committed to safeguarding employee rights, providing a positive and safe working environment, and upholding the value of "learning and growing together." The Company strives to offer continuous learning and development opportunities to support employees' personal and professional growth.	<div>Labor- ManagementRelations</div> <div>Employer- Employee Relations</div> <div>Market Position</div> <div>Employee Diversity and Equal Opportunity</div> <div>Training and Education</div>	<div>1. Labor-Management Meeting/ Quarterly</div> <div>2. Company Monthly meetings/Monthly</div> <div>3. Student Support Meetings/Monthly</div> <div>4. Monthly Meetings for Foreign Employees/Monthly</div> <div>5. Employee Welfare Committee/Irregular</div> <div>6. Employee Suggestion Box/Collected on an Ongoing Basis</div> <div>7. UOF Platform/Irregular</div> <div>8. Departmental Meetings/Irregular</div> <div>9. Electronic Announcements/Irregular</div> <div>10. Educational Training/Irregular</div>	<div>1. A total of 12 company monthly meetings were held in 2024.</div> <div>2. A total of 12 student support meetings were held in 2024.</div> <div>3. A total of 12 Monthly meetings for foreign employees were held in 2024.</div> <div>4. In 2024, there were no employee grievance cases reported.</div> <div>5. A total of 4 labor-management meetings were held in 2024.</div>



Categories	Implications for the Enterprise	Topics of Concern	Communication Methods and Frequency	Results of Communications/Response
Suppliers	Suppliers are reciprocal partners that provide GMT with stable, high quality products and excellent service.	Procurement Practices	<div>1. Supplier Evaluation/ Annually</div> <div>2. Supplier Review Meetings/ Irregular</div> <div>3. Online Meetings, Phone Calls, Emails/Real-Time</div>	<div>1. In 2024, a total of 43 suppliers were evaluated, with an average score of 84. The qualification benchmark for continued procurement is a score between 72 and 96 or above.</div> <div>2. Effective real-time discussions are conducted to collaboratively resolve quality issues.</div> <div>3. Through supplier quality audits and evaluations, both parties enhance their shared understanding of quality standards and drive continuous improvement efforts.</div>
Government	Legal compliance and sound governance are the Company's top operational principles. GMT actively aligns with government policies and adheres to all applicable laws and regulations while fostering the positive development of both the Company and the industry.	<div>Economic Performance</div> <div>Energy Management</div>	<div>1. Irregular: Participate in policy forums, seminars, public hearings, and briefings to actively respond to policy requirements.</div> <div>2. Irregular: Maintain communication with relevant authorities through official documents, meetings, phone calls, emails, and public information.</div> <div>3. Irregular: Cooperate with inspections conducted by regulatory authorities to ensure compliant and stable operations.</div>	<div>1. Participate in an externally organized seminar.</div> <div>2. Provide real-time responses to inquiries from regulatory authorities.</div> <div>3. Actively participate in seminars, briefing, and related training and awareness sessions organized by regulatory authorities and external organizations.</div>
Investors / Shareholders	The Company's capital is sourced from contributions made by shareholders and investors. Safeguarding shareholder rights and delivering stable, long-term value returns is a core responsibility of the Company. Investors also serve as a vital pillar for the Company's sustainable development and continued growth, supporting GMT in moving forward steadily and creating long-term value together.	<div>Economic Performance</div> <div>Innovate R&D</div>	<div>1. Shareholders' Meeting: Held annually to report on the Company's operational performance and engage in communication with shareholders.</div> <div>2. Board of Directors Meetings / Quarterly.</div> <div>3. Functional Committees / Quarterly.</div> <div>4. Annual Reports and Financial Statements / Published Annually and Quarterly.</div> <div>5. In-Person Visit and Conference Calls / Irregular.</div> <div>6. Material Information Announcements / Irregular.</div>	<div>1. Investor Relations Section on the Company Website: Provides real-time information and announcements for easy access by investors.</div> <div>2. Taiwan Stock Exchange Market Observation Post System (MOPS): Used to publish material information in accordance with regulations, report monthly revenue, and disclose quarterly financial statements.</div> <div>3. Shareholder's Meeting: One shareholders' meeting was held in 2024.</div> <div>4. Board of Directors: A total of 7 board meetings were held in 2024.</div> <div>5. Investor Meetings: A total of 24 investors meetings were held in 2024.</div> <div>6. Material Information Disclosure: A total of 30 material announcements were released in 2024.</div>
Media	<div>1. Brand Exposure and Awareness Enhancement</div> <div>2. Building Trust and Authority</div> <div>3. Driving Sales and Conversion</div> <div>4. Crisis Management and Reputation Recovery</div> <div>5. Reaching Diverse Target Markets</div> <div>6. Data-Driven Marketing Decisions</div> <div>7. Content Marketing and Storytelling</div>	<div>Economic Performance</div> <div>Innovate R&D</div>	<div>1. Sustainability Report(Chinese & English)/ Annually.</div> <div>2. Company Website and Social Media Platforms/ Real-Time.</div> <div>3. Market Observation Post System (MOPS) / Irregular.</div> <div>4. Interviews / Irregular.</div> <div>5. Press Release / Irregular.</div>	<div>1. 4 press releases issued annually.</div> <div>2. Approximately 2 interviews were conducted annually.</div> <div>3. Approximately 2 to 3 posts are published on social media platforms each month.</div> <div>4. Product information on the company website is updated in real time.</div>



Significant Topics

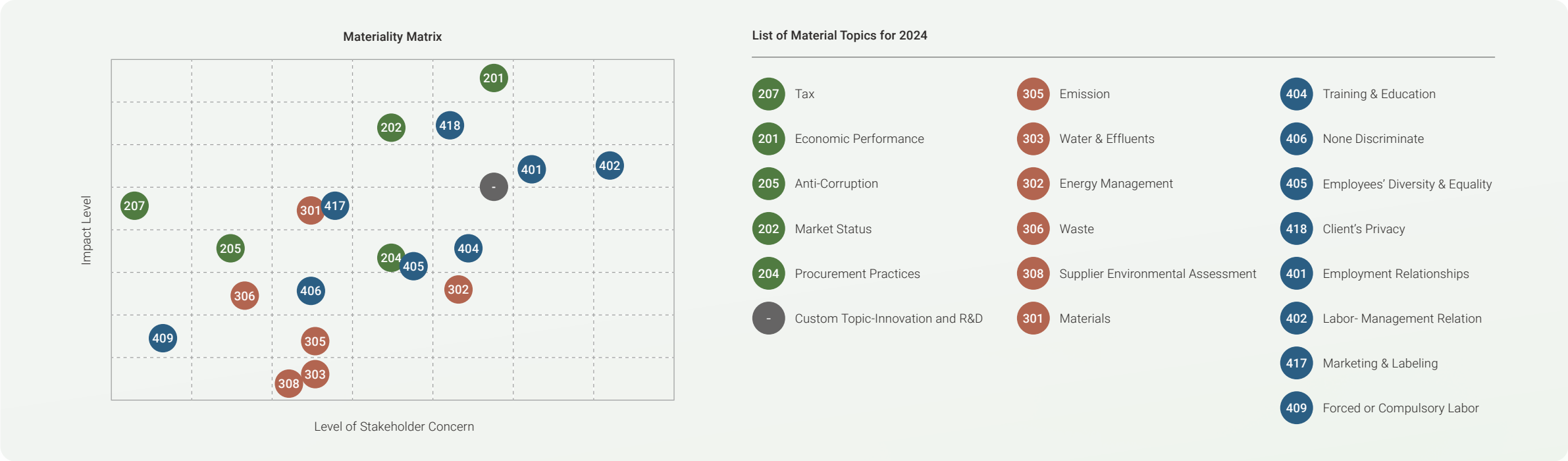
To comprehensively understand the actual and potential impacts of its operations on the economy, environment, and society, the Company followed the GRI 3: "Material Topics 2021" disclosure standard in 2024. This systematic approach to identifying and assessing sustainability issues serves as a key foundation for preparing this report and for formulating long-term sustainability strategies and goals.

In this materiality assessment process, the Company initially referenced the GRI framework and SASB for the Industrial Machinery and Good sector, drafting a list of 31 potential topics. After internal review and screening, the list was refined to 20 high-impact potential topics, which were further evaluated through a stakeholder survey. A total of 145 responses were collected to assess both the level of stakeholder concern and the impact significance of each topic.

Based on comprehensive analysis, 10 topics with both high impact and high stakeholder concern were ultimately identified as material topics, and prioritized for disclosure in this report. This identification process enhances the Company's foresight in resource allocation, risk management, and strategic planning, while demonstrating its ongoing commitment to sustainable development and corporate social responsibility. It also ensures that the Company meets both market expectations and regulatory requirements, creating long-term, stable value for all stakeholders.

Identification & Analysis of Material Topics

This year marks GMT's first publication of a sustainability report, as well as its first implementation of a materiality assessment and analysis. To ensure that the disclosed content accurately reflects the Company's key operational priorities and stakeholder concerns, GMT followed the GRI Standards and carried out a systematic materiality assessment process. As a result, a total of 10 material topics were identified and confirmed for priority disclosure in this report. The identified material topics include: Economic Performance, Labor-Management Relations, Innovation and R&D, Employer-Employee Relations, Customer Privacy, Market Position, Training and Education, Employee Diversity and Equal Opportunity, Procurement Practices, and Energy Management.



Explanation of Material Topics in 2024

The company conducted standardized and quantitative internal assessments through the use of an "Impact Assessment Questionnaire" and a "Stakeholder Questionnaire", analysing each topic across three key dimensions: economic, environmental, and governance. To comprehensively identify the potential impacts of each topic on both internal and external aspects of the organization, the Company also referred to a variety of information sources, including internal company data, feedback from stakeholder engagement activities, and analysis provided by third-party consultants or professional assessment institutions.

To ensure the appropriateness and completeness of the topic identification process and evaluation standards, the Company conducted a thorough identification and prioritization of sustainability topics. As a result, a total of 10 material topics were confirmed for the year 2024.

These include:

1. Environmental aspect (1 topic) : Energy Management
2. Social aspect (5 topics) : Labor-Management Relations, Employment Relationships, Training and Education, Employee Diversity and Equal Opportunity, Market Position
3. Governance aspect (4 topics) : Economic Performance, Innovation and R&D, Procurement Practices, Customer Privacy

A detailed explanation of each material topic is provided below:



Economic Performance

Innovative and optimized management can enhance operational performance, strengthen employee cohesion, and attract investor support.



Customer Privacy

Protecting customers' personal data from unauthorized access, use, disclosure, or misuse is essential to maintaining customer trust and brand reputation, thereby enhancing customer satisfaction.



Innovation and R&D

Continually investing in R&D resources enhances the efficiency of new technology development and its commercial application, thereby strengthening the company's core competitiveness.



Labor- Management Relation

Complying with all labor regulations to protect employees' rights, health, and safety, thereby fulfilling the company's social responsibility.



Employment Relationships

The company places great importance on labor-management communication. Before implementing significant operational changes, an appropriate notice period is provided. Through labor-management meetings and diverse communication channels, the company ensures employees' right to participation and job safety.



Market position

Attract outstanding talent and enhance the retention of key personnel by fostering a fair and friendly working environment.



Employees' Diversity & Equality

Foster an inclusive and culturally diverse workplace that ensures no discrimination based on gender, age, ethnicity, or other factors.



Training & Education

Provide a comprehensive training system to enhance employees' professional skills and career development, thereby improving overall work efficiency.



Procurement Practices

Our company promotes the responsibility of environmental protection, safety, and health starting from our suppliers, aiming to drive sustainable growth across the entire supply chain and enhance overall competitiveness.



Energy Management

Plan energy-saving measures and renewable energy usage strategies to improve energy efficiency, reduce operational costs, and minimize environmental impact.



CHAPTER 2

02 Corporate Governance

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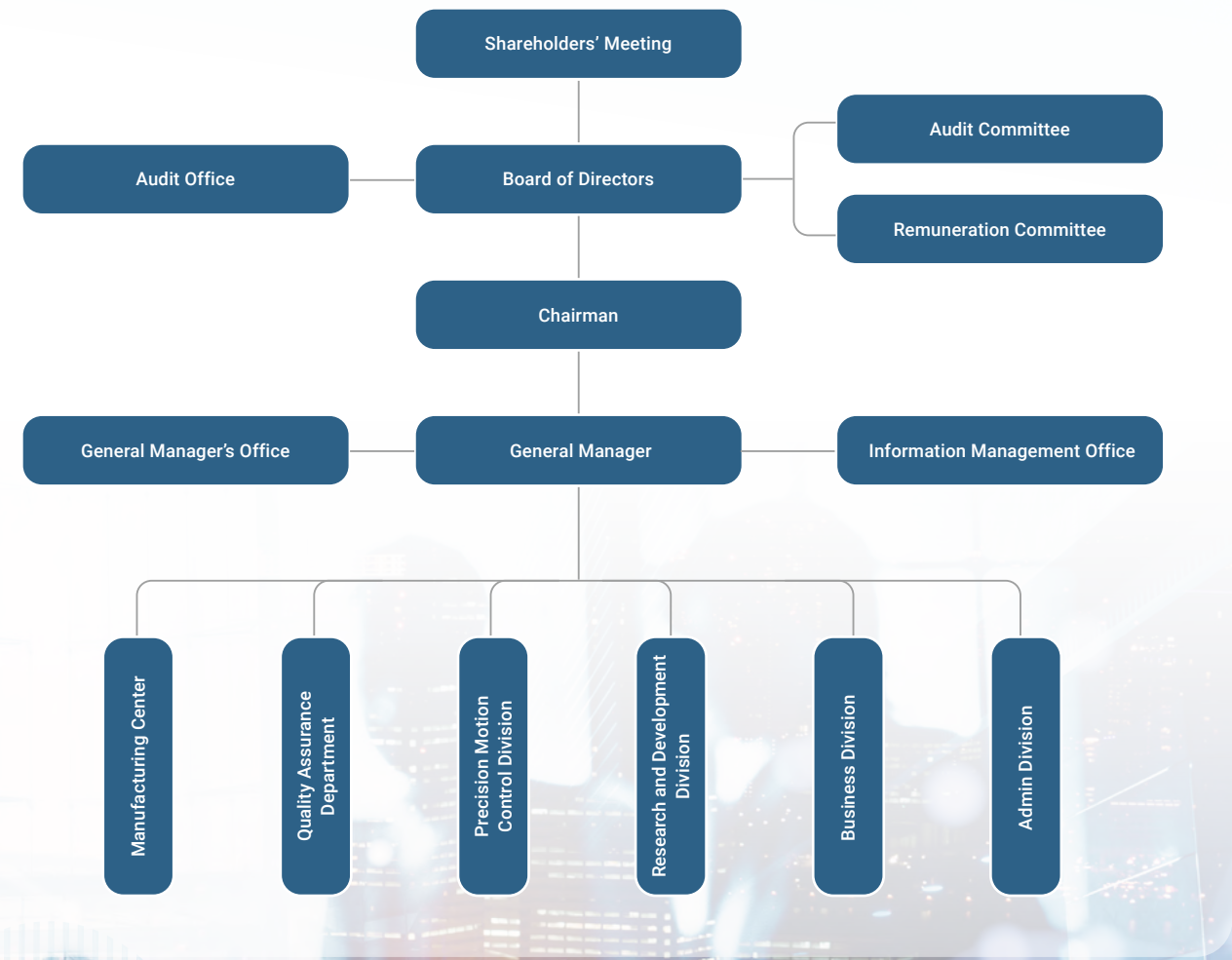
Organizational Structure of GMT

The organizational structure of the Company is centered around the Shareholders' Meeting, which serves as the highest authority. The Board of Directors is responsible for formulating the Company's overall strategies and long-term development plans. To enhance oversight of financial reporting, internal controls, and remuneration policies, the Board has established the Audit Committee and the Remuneration Committee.

The Chairperson oversees the overall business direction, while the Audit Office, which reports directly to the Board, is responsible for legal compliance and risk management, ensuring transparency and regulatory compliance in company operations. The President is tasked with executing Board resolutions and integrating corporate resources to lead all departments in improving operational performance and organizational efficiency.

Supporting the President are the President's Office and the Information Office, which facilitate cross-departmental coordination and information management. The Company consists of distinct departments and divisions including the Manufacturing Center, Quality Assurance Division, Precision Motion Control Division, Research and Development Division, Sales Division, and Administration and Management Division—each with clearly defined roles and responsibilities.

Through a sound governance framework and clear division of duties, the Company is committed to enhancing operational efficiency, ensuring transparent decision-making, and strengthening organizational resilience. These efforts aim to promote lawful and ethical business practices, thereby realizing corporate value and achieving sustainable development goals.



Departmental Responsibilities of GMT

Audit Office

- Plan and execute internal audit operations.
- Conduct internal audits and follow up on corrective action plans.
- Develop the annual overall audit plan.

Remuneration Committee

- Establish and regularly review the policies, systems, standards, and structure for performance evaluation and compensation of directors, supervisors, and managerial officers.
- Periodically assess and determine the compensation of directors, supervisors, and managerial officers.

Research and Development Division

- New product development, design, and patent applications.
- Planning product specifications and analyzing R&D technologies for new products.
- Sample production and functional testing.
- Compliance with product safety standards, including related testing and certifications.
- Assisting customers in product integration and application.
- Improvement of existing production processes.
- Supporting and supervising overall R&D efforts and coordinating with other departments.
- Assessing technical feasibility, controlling development costs, and adjusting R&D policies as needed.

Audit Committee

- Oversee the fair presentation of the company's financial reports.
- Supervise the appointment, dismissal, independence, and performance of the external auditor.
- Monitor the effective implementation of the company's internal control system.
- Ensure the company's compliance with relevant laws and regulations.
- Oversee the management of existing or potential corporate risks.
- Evaluate the performance of the internal audit department.

Information Management Office

- Planning, management, setup, and maintenance of computer networks and communication systems.
- Planning, evaluation, management, allocation, and maintenance of computers, peripheral equipment, and software packages.
- Planning, evaluation, implementation, management, and maintenance of in-house or outsourced information system development.
- Establishment, improvement, implementation, and maintenance of information management systems, including control of information resources and security.

Manufacturing Center

- Schedule and control the production process based on customer orders or production plans.
- Manage production planning, manufacturing, and plant operations.
- Manage outsourced operations.
- Control product inventory, improve and maintain product yield rates.
- Establish and manage parts and jig lists, oversee technical drawing distribution, including documentation and file management.
- Manage and review drawing dimensions, tolerances, annotations, numbering, and drafting.
- Establish qualified supplier and pricing data; handle inquiries, price comparisons, negotiations, and procurement of raw materials, components, parts, and other requisitioned items.
- Control supplier delivery schedules and manage late deliveries.
- Handle quality and quantity discrepancies of incoming materials and conduct payment review processes.

General Manager's Office

- Planning and execution of the company's medium- and long-term development strategies.
- Establishment of the company's business philosophy and quality policy.
- Planning and implementation of annual business objectives.
- Assisting in ensuring the effectiveness of the quality management system.
- Handling matters related to Board of Directors and Shareholders' Meetings.
- Execution of various special projects.

Precision Motion Control Division

- Research and design of precision motion control products.
- Planning and implementation of control systems, including product testing and verification.
- Providing technical support and solutions to customers.
- Evaluation and implementation of customized control solutions.
- Management and safekeeping of technical documents and data.
- Monitoring product performance and conducting subsequent improvements and maintenance.

Admin Division

- 1. Budget preparation and capital planning.
- 2. Planning of financial, accounting, tax, and cost reports.
- 3. Preparation and analysis of accounting settlement reports.
- 4. Fundraising, allocation, and financial management.
- 5. Comprehensive personnel affairs and human resources development and management.
- 6. Management of real estate, factory facilities, and equipment.
- 7. Occupational safety and health management.
- 8. General office supplies administration.
- 9. Handling of the company's legal affairs.

Business Division

- 1. Formulation and execution of sales plans.
- 2. Customer after-sales service and complaint handling.
- 3. Review and management of contracts and orders.
- 4. Sales and production forecasting and tracking.
- 5. Domestic and international market development and marketing.

Quality Assurance Department

- 1. Testing and inspection of product quality.
- 2. Providing solutions to quality issues.
- 3. Ensuring the excellence and stability of product quality.

Board Operation

On June 12, 2024, the Company convened its Annual General Meeting of Shareholders and elected the 11th Board of Directors (including Independent Directors). The newly elected Board consists of shareholders as well as professionals from the industry and financial sectors. The Board comprises 7 directors, including 3 independent Directors, accounting for 43% of the Board. The term of office for all directors is three years, effective immediately upon election. The Board of Directors meets at least once per quarter. From June 12, 2024, to December 31, 2024, a total of four Board meetings were held, with an overall attendance rate of 96% among all Directors, including Independent Directors.

To effectively implement an independent oversight and checks-and-balances mechanism, and to ensure the proper execution of all Board resolutions and actions, all proposals are reported to and discussed by the Board of Directors. Major resolutions approved by the Board are also disclosed simultaneously on the Market Observation Post System (MOPS) and the Company's official website to ensure timely and transparent information disclosure.

To enhance the effectiveness of board governance, GMT GLOBAL INC. conducts regular performance evaluations of the Board of Directors and its members. These evaluations serve as an important basis for improving the overall functionality and decision-making quality of the board. The performance assessment indicators are established based on the company's operational realities and governance needs, and cover at least five major dimensions: "Participation in Company Operation," Enhancement of Board Decision-Making Quality," Board Composition and Structure," " Director Nomination and Continuing Education," and "Internal Control." These dimensions provide a comprehensive review of the board overall performance and governance quality.

For the self-evaluation of board members, GMT GLOBAL INC. has also established a performance assessment framework encompassing six key dimensions: "Understanding of the Company's Goals and Missions," "Awareness of Directors' Responsibilities," " Participation in Company Operations," "Management and Communication of Internal Relationships," "Professional Expertise and continuing education," and "Internal control." This framework assists directors in self-assessing their fulfillment of duties and commitment to professional development.

To ensure the continuity and appropriateness of the performance evaluation system, the Remuneration Committee is responsible for regularly reviewing the relevance of the assessment indicators and proposing adjustments and improvements in line with corporate governance trends. Depending on actual needs, a weighted scoring method may be adopted to quantify the evaluation results, enhancing their objectivity and reference value. Through this institutionalized evaluation mechanism, the company aims to continuously improve board performance and overall governance effectiveness, thereby strengthening the foundation for sustainable corporate development.

Board of Directors List

The Company's Board of Directors is the highest governance body. Mr. Chih-Hsin Chen serves as the Chairman of the Board and concurrently holds a managerial position, being responsible for the overall strategic decision-making and execution of the Company's operations. The Board members possess diverse backgrounds and extensive professional experience, which contributes significantly to the promotion of the Company's sustainable development goals. For the Company's governance structure and the functional responsibilities of each department, please refer to the organizational chart and departmental responsibilities table attached to this report.

To fulfill its Corporate Social Responsibility (CSR), the Company passed the "Corporate Social Responsibility Best Practice Principles" by resolution of the Board of Directors in 2018. These principles clearly define CSR policies, system, and management guidelines, and establish mechanisms for stakeholder communication and information disclosure. Relevant information is also available on the Company's website and in the Annual Shareholders' Meeting Report.

Position	Chairman	Director	Director	Director	Independent Director	Independent Director	Independent Director
Name	Chen Chih-Hsin	Chang Chao-Kai	Liao Yu-Hsien	Tien Su-Chi	Chen Mau-Tong	Chang Kuo-Hsiung	Yin Shih-An
Gender	Male	Male	Male	Female	Male	Male	Male
Age	51~60	51~60	51~60	51~60	71~80	61~70	61~70
Cumulative Years of Service as a Director of the Company	6.5/Year	6.5/Year	6.5/Year	0.5/Year	6.5/Year	6.5/Year	6.5/Year
Educational and Professional Background	<div>1. GMT GLOBAL INC. Chairman of the Board</div> <div>2. GMT GLOBAL INC. President</div> <div>3. Executive MBA, Tunghai University</div>	<div>1. GMT GLOBAL INC. Chairman of the Board</div> <div>2. PROMOTE Co.,LTD. Representative</div> <div>3. Executive Director and General Manager, Dongguan Ding Qi Intelligent Automation Technology Ltd.</div>	<div>1. GMT GLOBAL INC. Technical Manager</div> <div>2. GMT GLOBAL INC. Director of Production Center</div> <div>3. Executive MBA, Tunghai University</div> <div>4. Master's Degree in Mechanical Engineering, National Chin-Yi University of Technology</div>	<div>1. Department of International Business, Minghsin University of Science and Technology</div> <div>2. Associate Manager, Investment Department, Futai Construction Co., Ltd.</div> <div>3. Chairman, Fuwei Investment Co., Ltd.</div> <div>4. Chairman, Fujing Investment Co., Ltd.</div>	<div>1. Assistant Professor, Department of Mechanical Engineering, National Taiwan University</div> <div>2. Manufacturing Engineer, BORSIG GmbH, Germany</div> <div>3. Overseas Sales Manager, Dafa Metal Co., Ltd.</div> <div>4. General Manager, Hengtai Co., Ltd.</div> <div>5. Compensation Committee Member, Songho Industrial Co., Ltd.</div> <div>6. Independent Director / Audit Committee Member / Compensation Committee Member, Kenhon Technology Co., Ltd.</div>	<div>1. Ph.D. in Business Administration, National Taiwan University</div> <div>2. Executive Director, College of Management EMBA Program, Tunghai University</div> <div>3. Chair, Department of International Business and Trade, Tunghai University</div> <div>4. Professor, Department of International Business and Trade, Tunghai University</div>	<div>1. Ph.D. in Electrical Engineering, National Sun Yat-sen University</div> <div>2. Associate Professor, Department of Mechanical Engineering, Chienkuo Technology University</div> <div>3. Teaching Assistant, Department of Electrical Engineering, Far East Junior College of Technology</div>

Impact Management Process

To strengthen the Company's overall management and decision-making support for sustainability issues, GMT GLOBAL INC. has established a Sustainability Task Force, which is responsible for overseeing the strategic direction, implementation progress, and performance outcomes of key sustainability topics. The task force is led by senior management and includes representatives from core departments to ensure that sustainability policies are aligned with the Company's overall operational strategy and to enhance the integration and effectiveness of sustainability governance.

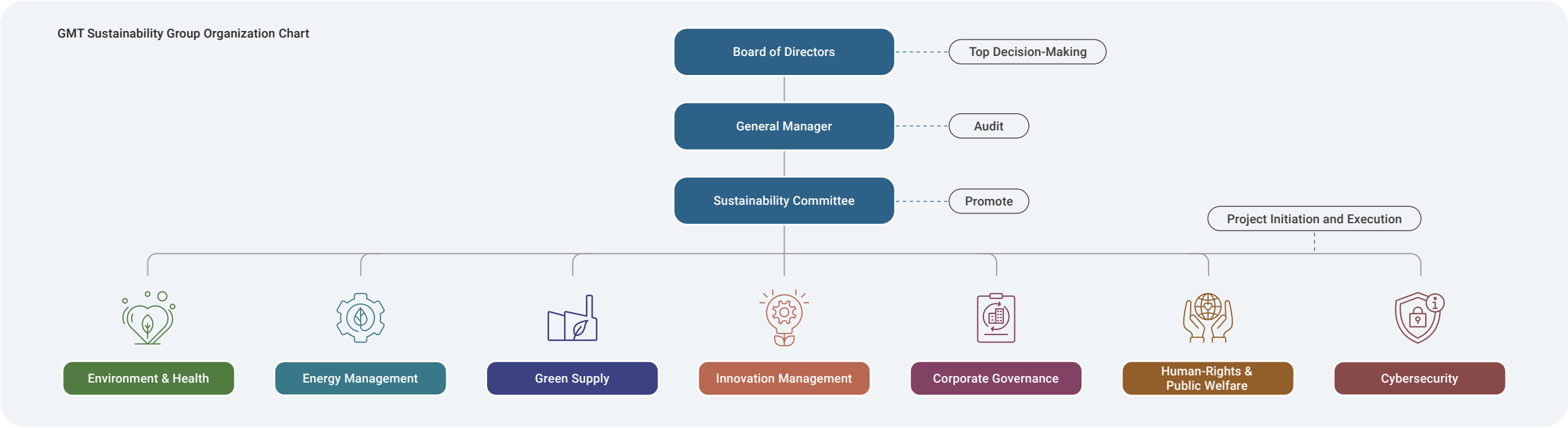
To promote strategic execution and interdepartmental collaboration, the Sustainability Task Force has convened representatives from major business units to form a cross-functional implementation team. Based on distinct functional areas, clear divisions of responsibilities have been assigned to plan and execute concrete action plans. The implementation teams hold regular working meetings and project briefings to systematically inventory sustainability issues, assess potential risks, and analyze their material impacts on business operations and stakeholders. In response, they develop actionable mitigation strategies and implementation plans.

Furthermore, to ensure transparent information flow and efficient decision-making, the Sustainability Task Force consolidates the performance outcomes of all implementation teams annually and reports them to the Board of Directors for review and oversight. This mechanism supports the Board in maintaining timely insight into sustainability management progress and the execution of strategies, ensuring high-level integration between sustainability development and corporate governance. Through this framework, the Company can effectively implement sustainability policies and continuously strengthen its sustainability governance structure—moving toward the goal of long-term stable operations and the creation of shared social value.

Sustainability Governance Structure

To effectively implement its sustainability policies and development direction, GMT GLOBAL INC. has established a Sustainability Task Force composed of department heads and designated personnel from relevant units. Each member is assigned responsibilities according to their functional roles to ensure that sustainability measures are closely integrated into the company's daily operations. The Sustainability Task Force executes relevant strategies based on the annual business plan and continuously reviews and adjusts sustainability goals and initiatives to flexibly respond to changes in the market environment and regulatory requirements, thereby promoting stable development across economic, environmental, and social dimensions.

Currently, sustainability-related affairs are overseen by the Administrative Management Department, which is responsible for overall planning and resource integration. The department reports to the Board of Directors at least once a year on the progress and outcomes of sustainability strategies. This ensures that the Board remains informed of sustainability developments and provides a solid foundation for enhancing corporate decision-making and governance.



Composition and Diversity of the Highest Governance Body

The Board of Directors of GMT GLOBAL INC. values efficiency, transparency, diversity, and professionalism to strengthen corporate governance. In selecting board members, the company considers their expertise in business judgment, accounting, management, crisis response, industry knowledge, international market perspectives, leadership, and decision-making to avoid blind spots in governance.

Board members are nominated through a candidate nomination system as stipulated in the company's Articles of Incorporation. At the shareholders' meeting in June 2024, the company elected its 11th Board of Directors in accordance with the "Board Election Procedures," comprising 7 directors, including 3 independent directors. By incorporating professionals from various fields, the company aims to bring in external stakeholder perspectives and enhance overall governance quality.

Historically, all board members were male. However, in the latest election, one female director was appointed, raising the number of female members from zero to one. This demonstrates the company's commitment to introducing diverse perspectives and increasing gender diversity, thereby strengthening both governance structure and management quality. During his tenure as Chairman and General Manager, Mr. Chih-Hsin Chen has accumulated substantial expertise and hands-on experience in business judgment, management, leadership, decision-making, and crisis response. His guidance has significantly contributed to the company's operational performance and investment decisions. Between June 12 and December 31, 2024, the Board of Directors convened 4 meetings, with an average attendance rate of 96%.

The company has established a clear conflict-of-interest management mechanism, including stipulations within the Board Meeting Rules. When directors have an interest in matters discussed, they are required to disclose the nature and significance of their conflict. If the interest may be detrimental to the company, the concerned director must abstain from discussion and voting, and may not act as a proxy for other directors during the vote. Directors and senior executives are also required to uphold integrity, ensuring fairness and transparency in governance decisions and protecting the overall interests of shareholders and stakeholders alike.

Board Training and Development

The Chairman of the Board also serves as the Chairperson of the Board of Directors and is responsible for leading the Board in executing and overseeing the Company's operations. Based on market dynamics and industry competitiveness, the Chairman formulates operational strategies and annual business plans, coordinates and integrates departmental resources to ensure stable operations and sustainable development. To enhance the quality and professionalism of board decisions, the Company specifies that board members should possess diverse backgrounds, independence, relevant professional knowledge, and practical experience. This ensures that the composition of the Board aligns with the characteristics of the industry and the Company's future development needs.

GMT GLOBAL INC. prioritizes the continuous enhancement of the Board's collective knowledge and professional capabilities. Board members are regularly invited to attend courses and external seminars on corporate governance, sustainability, risk management, and industry trends to strengthen the professional competencies and decision-making skills necessary to fulfill their duties. During the reporting period, board members participated in various training sessions related to governance and ESG topics, significantly enhancing their ability to identify, oversee, and respond to material issues, thereby improving overall governance performance and the Company's long-term sustainability.

In 2024, each director received an average of 5 hours of training. The Company encourages directors to continuously enhance their knowledge in governance and sustainability by regularly providing information about relevant courses offered by professional institutions such as the Taiwan Corporate Governance Association and the Securities and Futures Institute. Through institutionalized and diversified learning mechanisms, directors are supported in deepening their understanding of sustainability issues, risk management, and strategic decision-making, thereby strengthening corporate governance and the Company's resilience in sustainability.

GMT GLOBAL INC. Board of Directors – 2024 Board Training Courses

Positions	Name	Organizers	Training Date	Name of Course	Training Hour
Chairman	FUMON DIGITAL Co., LTD. Director Chen Chih-Hsin	Security and Futures Institute (SFI)	2024/11/01	"Financial Information Interpretation Skills for Directors and Supervisors"	3
Board Member	Chia Qing Investment Co., Ltd. Director Chang Chao-Kai	Security and Futures Institute (SFI)	2024/12/06	"Global AI Development and Governance: Observations on the U.S., Europe, and China"	3
Board Member	He Yi Investment Co., Ltd. Director Liao Yu-Hsien	Security and Futures Institute (SFI)	2024/11/01	"Financial Information Interpretation Skills for Directors and Supervisors"	3
Board Member	SCIENTECH CORP. Director Tien Su-Chi	Taiwan Stock Exchange (TWSE)	2024/07/03	"2024 Cathay Sustainable Finance and Climate Change Summit"	3

Positions	Name	Organizers	Training Date	Name of Course	Training Hour
Independent Board Member	Chen Mau-Tong	Security and Futures Institute (SFI)	2024/07/26	"Taiwan's Industrial Transformation Amid Geopolitical Tensions: Exclusive PMI/NMI Analysis of Opportunities and Challenges"	3
		Security and Futures Institute (SFI)	2024/11/01	"Financial Information Interpretation Skills for Directors and Supervisors"	3
		Security and Futures Institute (SFI)	2024/11/15	"2024 Insider Trading Compliance Awareness Seminar"	3
		Security and Futures Institute (SFI)	2024/12/06	"Global AI Development and Governance: Observations on the U.S., Europe, and China"	3
Independent Board Member	Chang Kuo-Hsiung	Taipei Exchange (TPEX)	2024/09/06	"Insider Shareholding Awareness Briefing for Emerging/Listed Companies – Taichung Session"	3
		Security and Futures Institute (SFI)	2024/09/27	"Sustainability Strategies and Planning for Listed Companies"	3
		Security and Futures Institute (SFI)	2024/11/01	"Financial Information Interpretation Skills for Directors and Supervisors"	3
Independent Board Member	Yin Shih-An	Security and Futures Institute (SFI)	2024/12/06	"Global AI Development and Governance: Observations on the U.S., Europe, and China"	3

Functional Committees

To strengthen its corporate governance mechanism, the Company has established several functional committees, including the Audit Committee and the Remuneration Committee, to assist the Board of Directors in effectively performing its supervisory and decision-making functions. Each functional committee is established in accordance with relevant laws and the Company's Articles of Incorporation, with clearly defined responsibilities and operating mechanisms. Committee members are composed of directors with professional backgrounds and experience to ensure the independence and professionalism of the committees. Meetings are held regularly to deliberate on major issues, and recommendations are submitted to the Board within each committee's area of responsibility, thereby enhancing the transparency and effectiveness of the Company's governance.

Audit Committee

GMT GLOBAL INC. established its Audit Committee following the extraordinary shareholders' meeting on September 27, 2018. The Committee is composed entirely of Independent Directors. It assists the Board of Directors in supervising the quality of the Company's accounting, auditing, financial reporting processes, and internal financial controls. In accordance with Article 3 of the "Regulations Governing the Exercise of Powers by Audit Committees of Public Companies," GMT GLOBAL INC. has formulated its own "Audit Committee Charter," which was approved by the Board of Directors. The charter clearly defines the Committee's operations, with the primary purposes of assisting the Board in ensuring the fair presentation of financial statements; overseeing the appointment, dismissal, independence, and performance of certified public accountants; ensuring the effective implementation of internal controls; monitoring compliance with relevant laws and regulations; and managing existing or potential risks.

The Audit Committee determines whether to escalate issues to the Board based on the materiality of risk reports. The Committee is composed entirely of Independent Directors, with Independent Director Yi-Fen Chen, who has a financial and accounting background, serving as the Convener and Chairperson. In 2024, the Audit Committee held a total of 4 meetings, with an average attendance rate of 91%.

Remuneration Committee

To enhance corporate governance and strengthen the Board of Directors' remuneration management function,GMT GLOBAL INC. has established a Remuneration Committee. Its primary purpose is to assist the Board in implementing and evaluating the Company's overall compensation and benefits policies, ensuring that remuneration arrangements comply with relevant laws and are competitive enough to attract top talent.

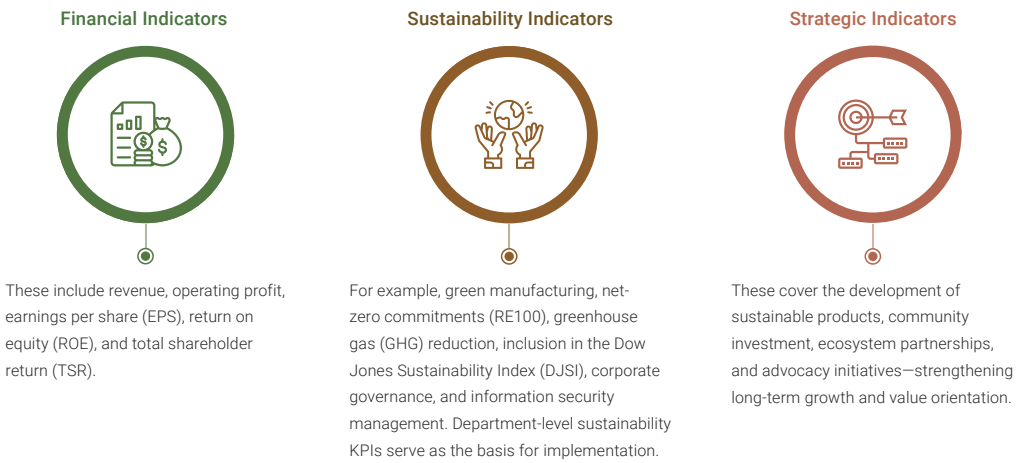
The Remuneration Committee is responsible for assisting the Board in planning and reviewing the remuneration systems and policies for Directors, the General Manager, and Deputy General Managers. It provides recommendations to the Board for decision-making. The Company has established a substantive remuneration decision-making process based on policies, standards, and composition of compensation, as well as procedures for setting compensation. It takes into consideration market benchmarks, company performance, and future risks to review the remuneration of Directors and senior executives and submits the results to the Board for approval. The specific amounts are determined in accordance with company operational performance and profitability. The process for setting compensation also considers overall business results, industry risks, future development trends, as well as individual responsibilities, performance, contributions, and level of engagement. This ensures the system is both fair and motivating. The remuneration structure for Directors, the General Manager, and Deputy General Managers adopts a dual-track approach, consisting of both fixed compensation and variable compensation, to strengthen the positive linkage between rewards and performance. This approach encourages senior management to focus on achieving the Company's long-term value and sustainability goals.

Executive Compensation and Sustainability Connectivity

To ensure that the remuneration system is both motivating and aligned with effective risk management, the fixed compensation for senior executives of the Company is determined based on their position, scope of responsibilities, and level of contribution to the Company's operational goals. It is also reviewed in consideration of the Company's annual performance, future risk exposure, and prevailing market standards for similar roles in the industry.

The variable compensation is designed according to the executive's contributions across multiple dimensions, including the Company's financial performance, sustainability efforts, and strategic execution. The payout is based on the extent to which various performance indicators are achieved.

The performance evaluation indicators on which variable compensation is based are as follows:



Involvement of External Organizations

To continuously enhance the company's sustainability and competitiveness, we actively participate in relevant industry associations and organizations to stay informed of the latest industry trends and to share our own experiences, thereby contributing to the creation of a sustainable value chain for the company. The company does not have a labor union and has therefore not signed any collective bargaining agreements. However, in accordance with Article 83 of the Labor Standards Act, regular labor-management coordination meetings are held quarterly, and ad hoc meetings may be convened when necessary. These meetings serve as a platform for two-way communication and negotiation on issues such as promoting labor-management cooperation, improving labor relations, enhancing working conditions, and planning employee welfare. The outcomes of these discussions apply to all employees.

1. SEMI – Semiconductor Equipment and Materials International	Members	Annual Fee: NT\$ 101,000
2. Taiwan Electronic Equipment Industry Association (TEEIA)	Members	Annual Fee: NT\$ 36,000
3. Taiwan Association of Machinery Industry (TAMI)	Members	Annual Fee: NT\$ 4,800
4. Changhua Industry-Academia Advancement Association	Members	Annual Fee: NT\$ 30,000
5. Advanced Smart Manufacturing Technology Alliance, National Chung Hsing University	Members	Annual Fee: NT\$ 10,000
6. National Association of Innovation and Entrepreneurship, Republic of China (Taiwan)	Members	Annual Fee: NT\$ 10,000 Fellowship Member Fee: NT\$ 15,000 Annual Event Membership Fee: NT\$ 18,000
7. Sustainable Enterprise Management Association, Republic of China (Taiwan)	Members	Annual Fee: NT\$ 30,000
8. Taiwan Society for Heat Treatment of Metals	Members	Annual Fee: NT\$ 10,000
9. Changhua County Association of Innovation and Entrepreneurship	Members	Annual Fee: NT\$ 11,000



CHAPTER 3

03 Integrity management

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Policy Commitments

GMT GLOBAL INC. upholds the core values of integrity in business, environmental sustainability, human rights protection, and information security, and has established a number of internal policies and management guidelines to demonstrate its firm commitment to sustainable corporate operations. These policies cover areas such as ethical conduct, quality management, human rights, and information security, all of which are formalized through documented procedures and internal promotion mechanisms.

To implement the principle of integrity, the company has adopted the Code of Ethical Conduct, Procedures for Ethical Business Practices and Behavioral Guidelines, and the Code of Conduct, and conducts regular awareness and training programs for all employees. In 2024, there were no violations of any policies related to ethical business conduct.

In terms of environmental management, occupational safety, quality, human rights, and information security, GMT GLOBAL INC. has established corresponding policies and management systems. These are effectively enforced through internal and external audits, employee training, and ongoing awareness campaigns. No major incidents were reported in 2024, indicating that the systems are functioning properly and are effective in risk prevention and control, thereby continuing to foster a safe, respectful, and well-ordered working environment.

These policies and actions reflect the company's strong commitment to sustainable governance. Looking ahead, GMT GLOBAL INC. will continue to institutionalize these efforts and encourage employee participation to ensure that policy commitments are translated into tangible results.

The company will also keep track of domestic and international sustainability trends and stakeholder concerns, regularly reviewing the relevance and effectiveness of its policies and management measures. These will be adjusted and optimized as needed in response to operational developments and regulatory changes, with the goal of enhancing corporate governance resilience and achieving responsible, forward-looking sustainable business objectives.

GMT GLOBAL INC. Policy Management Glossary

Policy Name	Scope of Application	Whether Due Diligence Has Been Conducted	Investigation Result
Integrity Management Policy	Integrity Management	The company has established the "Code of Ethical Conduct," the "Integrity Management Operating Procedures and Behavioral Guidelines," and the "Code of Conduct," and promotes awareness of the integrity management policy among all employees.	✓ In 2024, there were no incidents of violations related to integrity management.
Quality Management Policy	Quality Management	The Company conducts an annual external ISO audit to ensure that its management system continues to comply with international standards and operate effectively.	✓ In 2024, no major quality management deficiencies were reported.
Human Rights Policy	Human Rights Protection	The Company has established a Human Rights Policy and conducts policy awareness campaigns and online assessments for all employees.	✓ In 2024, there were no incidents of human rights violations.
Cyber Security Policy	Cyber Security	The Company regularly conducts educational training and awareness campaigns on information security to enhance employees' understanding of cybersecurity risks and strengthen their ability to prevent potential threats, thereby safeguarding the Company's information assets.	✓ In 2024, no major information for cybersecurity incidents occurred.

GMT GLOBAL INC. Training and Activities Summary Table

Name of Training/Activity	Scope of Application	Content Description	Relevant Performance or Outcomes
5S Management Promotion	Environmental Management Occupational Safety & Health Management	Printed related promotional materials and conducted 5S management training and awareness activities to strengthen employees' awareness of workplace cleanliness and work discipline, aiming to create a safe and orderly working environment.	1. The company incorporates the promotion of occupational safety and health policies into its onboarding training for new employees, aiming to strengthen safety awareness and ensure their understanding of the company's safety and health management principles and related regulations. 2. 5S and slogans are posted at worksites to promote visual management, enhancing employees' recognition and implementation of the 5S philosophy, and fostering a tidy, safe, and efficient working environment.
Cybersecurity Promotion	Cybersecurity Management	Regularly organized awareness campaigns on information security related topics to enhance employees; cybersecurity awareness and protection capabilities, thereby strengthening the overall effectiveness of information and communication security management.	The company periodically disseminates information security awareness content via the UOF system to enhance employees' understanding and alertness toward cybersecurity issues, thereby promoting the establishment of a robust information and communication security culture.
Sexual Harassment Prevention Awareness Campaign	Human Rights Protection	The company regularly conduits sexual harassment prevention awareness campaigns to enhance employees' understanding of gender equality and workplace respect, strengthen their awareness of prevention, and improve their knowledge of complaint channels thereby fostering a safe friendly work environment.	In terms of posting sexual harassment prevention posters and related information on bulletin, the company also established a dedicated complaint hotline and email address to provide employees with a secure and confidential channel for filing complaints. These measures reinforce gender equality and workplace respect, fostering a safe friendly working environment.

To fulfill its corporate social responsibility and promote balanced development across economic growth, environmental protection, and social well-being, GMT GLOBAL INC. is committed to advancing various sustainability initiatives in pursuit of comprehensive sustainable development goals.

To realize this vision, GMT GLOBAL INC. has established the "Sustainable Development Best Practice Principles", which clearly define the company's sustainability policies and implementation guidelines. These principles embed sustainability values into the company's business strategy, risk management, and daily operations, thereby enhancing overall corporate governance quality and social value.

To deepen its sustainability governance mechanism and strengthen execution capacity, GMT GLOBAL INC. officially established a "Sustainability Task Force" and corresponding organizational structure in 2025. Based on the three ESG pillars—Environment, Social, and Governance—the task force allocates responsibilities and resources across departments, promoting cross-functional collaboration, enhancing project execution, and improving management effectiveness. Going forward, the task force will be responsible for coordinating the company's sustainability goals, formulating policies, tracking performance, and managing stakeholder communication. It will regularly report progress to senior management and the Board of Directors, thereby reinforcing the sustainability governance framework and moving toward resilient and long-term corporate development.

The Sustainable Development Best Practice Principles serve as the foundational basis for all of the company's sustainability efforts and act as the core guidelines for its overarching ESG strategy and action plans. The principles cover areas such as corporate governance, environmental management, social responsibility, and information disclosure. They also clearly define the roles and responsibilities of the Board of Directors, senior management, and operational units in the sustainability promotion process—establishing an institutional foundation to enhance governance mechanisms and achieve sustainability objectives.

GMT GLOBAL INC. The Four Principles of the Code of Practice on Sustainable Development



GMT GLOBAL INC. continues to actively promote various sustainability initiatives across the three key pillars of environmental protection, social responsibility, and corporate governance through cross-departmental collaboration and institutionalized internal management mechanisms. The company has long adhered to regulatory compliance and upholds its responsibilities as a corporate citizen by integrating its core values into business strategies. This includes the development of policies, operational procedures, training programs, and internal audit reports as part of its systematic design. GMT GLOBAL INC. is committed to mobilizing resources across the entire organization to strengthen sustainability governance and fulfill corporate responsibility. The company continuously engages in rolling reviews and improvements to foster a proactive and positive organizational culture. To ensure that sustainability goals are effectively implemented in daily operations, GMT GLOBAL INC. has also developed dedicated action plans, which are integrated top-down into all levels of workflows and operational strategies throughout the organization.

GMT GLOBAL INC. Action Sheet for the Three Dimensions of Sustainable Development

**Environmental Protection**

1. Encourage staff to use environmentally friendly cutlery and reduce the use of disposable no-wash utensils.
2. Use of LED lighting in public areas to reduce electricity consumption
3. The office compartment adopts glass curtains to provide sufficient light, and built-in opening and closing air windows to allow air circulation and reduce the use of air-conditioning to save electricity.
4. To create a green factory environment and promote the green development of enterprises.
5. The roof of the factory is equipped with solar energy equipment, and the panels not only generate electricity, but also serve as a heat insulator, effectively reducing the internal temperature of the building and energy consumption.
6. All staff participated in the activities to clean the mountains and beaches to realize the concept of environmental protection.
7. Promote paperless, photocopier control, and manage the number of accounts by department. Reduce the number of paper-based signatures by applying online.

**Social Responsibility**

1. Participated in various charitable activities, such as sponsoring the Genesis Social Welfare Foundation, supporting the "Dream Fulfillment Program for Children," donating to the Fangyuan Township "Happiness Bus Relaunch" project, and contributing to the Hematopoietic Donation Campaign organized by the Rotary Club of Homei. These efforts reflect our active engagement in community service and care for underprivileged groups, spreading love and kindness throughout society.
2. Sponsoring school activities and industry-academia collaboration, we take root from the campus and nurture professionals.
3. To create a gender-equal and friendly workplace environment, as well as to employ the physically and mentally challenged and provide employment opportunities, so as to create a circle of goodwill.

**Corporate governance**

1. Setting up a "Sustainability Team" to implement various sustainability policies and developments.
2. Continuing to actively innovate and develop and provide excellent quality to build market competitiveness, we have been awarded the "Taiwan Excellence Award" many times.

Sustainability and Internal Deepening

In alignment with GMT GLOBAL INC. sustainable development policy and to fulfill the Board of Directors' responsibilities in decision-making and oversight of major sustainability issues, GMT GLOBAL INC. continues to strengthen its corporate governance structure. Through institutionalized internal management mechanisms and cross-departmental collaboration, the company actively promotes a range of concrete sustainability initiatives. Senior management, under the authorization of the Board, supervises relevant departments in implementing ESG action plans and regularly reports on progress to ensure that sustainability goals are effectively integrated into daily operations.

Supply Chain Management

GMT GLOBAL INC. has established the Supplier Management Procedure as the institutional foundation for sustainable supply chain management. Through regular evaluations and assessments, the company reviews all suppliers' performance in areas such as quality, service, environmental protection, and social responsibility. The procurement department continuously monitors supplier operations, and if any supplier is found to have violated corporate social responsibility principles or caused significant environmental harm, GMT GLOBAL INC. will terminate the partnership in accordance with regulations. This ensures that the supply chain aligns with the company's core values of sustainable development.

Customer Service and Integrity at the Management Level

GMT GLOBAL INC. strictly adheres to relevant regulations and international standards throughout all stages of product design, manufacturing processes, marketing, and labeling. Upholding a service philosophy rooted in integrity, responsibility, and professionalism, the company is committed to providing safe, reliable, and customer-satisfying products and services. To strengthen customer relationship management and enhance service quality, GMT GLOBAL INC. has established a Customer Satisfaction Survey Management Procedure to regularly assess and track customer satisfaction, ensuring a clear understanding of client needs and feedback. Additionally, a Customer Complaint Management Procedure is in place to determine accountability, initiate corrective actions, and implement preventative measures. This ensures timely resolution of issues and continuous improvement, reinforcing customer trust and enhancing brand value.

Initiatives to Deepen Internal Sustainability

To enhance employees' understanding of sustainable development and strengthen their practical implementation capabilities, the Company continuously promotes sustainability-related education and training. This initiative aims to internalize sustainability concepts into the organizational culture and integrate them into daily operations. In addition to arranging training programs for managers and employees on topics such as greenhouse gas inventory, carbon management, and ESG, the Company also emphasizes hands-on practices, including regulatory compliance and data collection procedures. These efforts help employees become proficient in sustainability standards and their real-world applications. Furthermore, the Company encourages employees to participate in external professional training courses on sustainability to broaden their perspectives and enhance their expertise. Through these initiatives, GMT GLOBAL INC. fosters a workforce equipped with both sustainability literacy and the ability to take effective action.

Compliance with the Integrity Principles

To establish a culture of integrity, the Company upholds the core value of honesty and strives to create a transparent, fair, and compliant operating environment. In order to implement ethical business practices, GMT GLOBAL INC. has adopted the "Code of Ethical Conduct," "Procedures for Ethical Management and Guidelines for Conduct," and the "Code of Business Ethics," all approved by the Board of Directors. These policies address the prevention of conflicts of interest, prohibition of improper benefits, honest disclosure of information, and compliance with relevant domestic and international regulations. Through these measures, the Company aims to build a sound corporate governance framework and faithfully uphold its commitment to ethical business operations.

GMT GLOBAL INC. has always placed great importance on ethical business conduct and integrity, striving to internalize these principles as a core part of its corporate culture. The Board of Directors, adhering to the duty of care of a good administrator, actively supervises the prevention of unethical conduct and regularly reviews the effectiveness of the Company's integrity policies to ensure continuous improvement and integration of ethical practices into daily operations. All employees and managers are expected to fulfill their

responsibilities in management and oversight, strictly complying with professional ethical standards to promote stable and sustainable corporate development. In terms of institutional design, the Company clearly stipulates in its Work Rules and Corporate Ethics Statement that employees are prohibited from engaging in corruption, accepting gifts or bribes, or disclosing technical and business information for personal gain. To enhance internal control, GMT GLOBAL INC. has established an internal control system to monitor the effectiveness of its integrity mechanisms. Additionally, all contracts with suppliers contain explicit clauses prohibiting bribery or the provision of improper benefits to GMT GLOBAL INC. employees. In cases involving corruption or information leaks, once verified, the Company will not only take disciplinary and legal action but will also use the incident to further strengthen and improve its anti-corruption mechanisms.

In 2024, there were no reported incidents of employee involvement in corruption or other unethical behavior, reflecting the Company's strong commitment to ethical business operations and its successful implementation.

Anti-Corruption, Anti-Competition

The Company is committed to upholding principles of ethical business conduct and anti-corruption, ensuring that all business activities comply with applicable laws and ethical standards. To effectively prevent unethical behavior, the Company has developed an annual audit plan based on risk assessments and implemented corresponding control measures. These include the establishment of an Integrity Management Policy and related procedures, promotion of employee training programs, and the setup of both internal and external reporting and grievance channels.

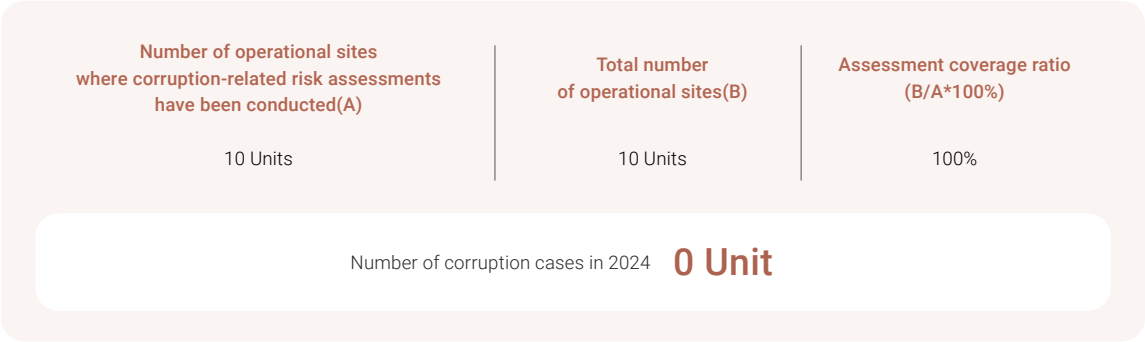
In 2024, the Company conducted internal audit procedures and found no instances of corruption, demonstrating the effective operation of its internal control systems. Moving forward, the Company will continue to strengthen its monitoring mechanisms and enhance the coverage and depth of integrity-related training to improve all employees’ awareness of and ability to manage ethical risks. These efforts aim to ensure that a culture of integrity is deeply embedded in daily operations.

GMT GLOBAL INC. 2024 Corruption Risk Assessment and Risk Identification Summary Table for Each Operating Unit.

List of Operating Location	Whether Corruption-Related Risk Assessments Have Been Conducted	Major Categories of Corruption Risks Identified Through Risk Assessment
Puxin-Purchasing Department	✓	Improper Transactions with Supplier
Puxin-Department of International Trade	✓	False sales and Inflated Performance Reports; Collusion Risk with Distribution
Puxin-Second Production Department	✓	Material Waste and Misappropriation for Personal Use
Puxin-Management Department	✓	Recruitment Fraud and Unfair Employment Practices
Puxin- R&D	✓	Technology Leakage and Improper Collaboration
Puxin-General Accounting Department	✓	Misappropriation of Funds and Falsification of Expenses
Puxin-Director Office	✓	Internal Information Management
Xiushui-Purchasing Department	✓	Improper Transaction with Supplier
Xiushui-Domestic Sales Department	✓	False sales and Inflated Performance Reports; Collusion Risk with Distribution
Xiushui-First Production Department	✓	Material Waste and Misappropriation for Personal Use

GMT GLOBAL INC. 2024 Anti-Corruption Risks Assessment

The Company places great importance on operational integrity and anti-corruption management. In 2024, a comprehensive corruption-related risk assessment was conducted across all 10 operational sites, achieving a 100% coverage rate. No corruption cases were identified during the year, indicating that the Company’s risk control and prevention mechanisms for anti-corruption have been effectively implemented. The Company will continue to uphold the principle of integrity, strengthen internal oversight mechanisms, and minimize the risk of corruption.



To strengthen the organization’s awareness and implementation of integrity management and anti-corruption policies, the company has conducted training sessions and policy signings or procedural policies, the company has conducted training sessions and policy signings or procedural communications for both the governance body and all employees. The board of directors, comprising 7 members, has fully completed the relevant training and policy signings. Among employees, all 285 full-time personnel—including 54 in managerial positions and 231 in non-managerial roles—have completed the training, achieving a 100% coverage rate. There were no applicable individuals among part-time staff, demonstrating the company’s commitment to corporate ethics and clean governance.

Internal control & Internal Audit

GMT GLOBAL INC. has established an Internal Audit Unit under the Board of Directors, in accordance with the company's scale, business operations, managerial needs, and relevant legal requirements.

The company appoints a dedicated Chief Internal Auditor and an audit agent. The appointment and dismissal of the Chief Internal Auditor must be approved by the Audit Committee and resolved by the Board of Directors. The appointment, performance evaluation, and remuneration of internal audit personnel are handled in accordance with the company's Corporate Governance Best Practice Principles and Internal Audit Implementation Procedures.

The internal audit work is primarily conducted based on the annual audit plan approved by the Board of Directors. This plan is formulated based on the risk assessments identified by each business unit and may include special audits as needed. By integrating both general and project-based audits, the Internal Audit Unit can continuously evaluate the effectiveness of the company's internal control system and provide timely feedback to management regarding control operations. This supports the identification and mitigation of potential or existing risks and enhances overall governance effectiveness.

In 2024, the company's internal audit operations did not identify any major deficiencies or significant violations, indicating that the internal control system was functioning effectively.

Legal Compliance

Legal compliance is a fundamental requirement for corporate operations. If a company is involved in illegal activities, it risks damaging its hard-earned reputation and corporate image. Hefty fines or compensation claims may erode profitability and even impact shareholder interests. Therefore, compliance is not only a basic obligation but also a critical element in protecting the rights of shareholders and other stakeholders, ensuring the company's long-term sustainable development.

GMT GLOBAL INC. maintains a high level of legal compliance awareness across all aspects of operations, including procurement and supply, sales, labor management and employee welfare, environmental protection, and corporate governance. All departments are responsible for closely monitoring regulatory and environmental changes relevant to their functions, promptly assessing the impact of such changes on corporate governance and operations, and formulating responsive action plans accordingly. These measures ensure that decisions are implemented in full compliance with updated regulations.

In 2024, GMT GLOBAL INC. did not experience any regulatory violations or receive any administrative fines, demonstrating the company's solid compliance practices.

Risk Management

GMT GLOBAL INC. has established a comprehensive risk management framework to continuously identify and assess risk factors that may have significant impacts on business operations, financial performance, regulatory compliance, and sustainable development. The company implements appropriate risk management and response measures to ensure sound operations and protect shareholder interests. The scope of risk management covers financial risk, legal and regulatory compliance, technological evolution, cybersecurity threats, industry changes, supply chain stability, and corporate reputation, all of which are strengthened through the integration of internal control mechanisms to enhance overall resilience.

Financial Risk:
The company actively monitors interest rate and exchange rate fluctuations that could affect operating costs. It maintains strong relationships with partner banks to secure favorable financing terms by staying informed of market interest rates. Exchange rate risks arising from transactions in non-functional currencies are mitigated by closely tracking forex trends. In response to the potential cost pressures of inflation, GMT GLOBAL INC. has implemented a dynamic pricing adjustment mechanism to stabilize profit margins.

Legal and Regulatory Risk:
The company keeps close watch on changes in domestic and international policies and regulations, including labor laws, tax regimes, and global compliance requirements. Through its internal compliance mechanisms and consultations with legal professionals, GMT GLOBAL INC. ensures that all business activities remain compliant with applicable laws, thereby minimizing potential legal risks.

Technology and Cybersecurity Risk:
To address the risks of technological shifts and information security, the company invests 5% to 10% of its annual net revenue in R&D, focusing on the integration of high-precision automation and motion control technologies. GMT GLOBAL INC. also collaborates with academic institutions to enhance innovation capabilities. On the cybersecurity front, it has implemented the Information Security Management Guidelines and conducts regular training programs to raise employee awareness and ensure the protection of information assets.

Supply Chain and Customer Concentration Risk:
The company places a high priority on managing supply chain risks and customer concentration. It maintains diverse and stable supplier relationships and actively expands its customer base to mitigate risks associated with over-reliance on specific suppliers or clients.

In recent years, there have been no significant operational risks related to mergers and acquisitions, plant expansions, changes in corporate control, or major reputational issues. Furthermore, the company has not been involved in any major litigation or non-litigation disputes.

Looking ahead, GMT GLOBAL INC. will continue to strengthen its early warning and response capabilities by integrating its risk management and internal audit/control systems. These efforts will reinforce the company's resilience and enhance its long-term sustainability.

Communication & Grievance Mechanisms

GMT GLOBAL INC. has established diverse and accessible grievance and feedback channels to facilitate stakeholders in reporting potential or actual negative impacts related to organizational operations. The current grievance mechanisms include:

1. A customer complaint system for reporting product or service irregularities	2. An employee grievance mailbox
3. Dedicated communication channels for workplace sexual harassment, including a hotline, fax line, dedicated mailbox, and email	4. Regularly held labor-management meetings that serve as platforms for employee feedback and issue resolution

To address various types of adverse impacts, the company has clear remedial procedures in place. When a customer complaint or product irregularity is received, the "Customer Complaint Handling Procedure" is promptly activated. The responsible business unit assesses the impact level and reports it to the authorized supervisor for case registration. The quality assurance unit then implements corrective and preventive actions. For workplace sexual harassment incidents, the company follows the "Regulations for Prevention, Complaint, and Discipline of Workplace Sexual Harassment," which includes immediate investigation and fact-finding, development of improvement measures, and provision of necessary psychological support and legal assistance. Throughout the process, the privacy and rights of the individuals involved are fully protected.

In terms of stakeholder engagement, GMT GLOBAL INC. actively strengthens employees' awareness of workplace sexual harassment prevention policies and complaint channels through various internal meetings, broadcasts, printed materials, media clippings, and online platforms. Topics such as gender equality and harassment prevention are also incorporated into educational and training programs. Furthermore, the Workplace Sexual Harassment Complaint Committee is composed not only of mandatory members from the management department, departmental supervisors, and the general manager, but also includes elected in-service employees to enhance fairness and encourage diverse participation in the complaint-handling process.

Through these mechanisms and procedures, GMT GLOBAL INC. continues to improve its capacity to identify and respond to potential negative impacts, ensuring timely responses to stakeholder concerns and reinforcing its commitment to risk prevention and corporate responsibility. Moving forward, the company will continue reviewing and optimizing its grievance and remediation mechanisms to improve internal governance transparency and communication efficiency. By institutionalizing processes and training, the company seeks to deepen its commitment to human rights protection, labor conditions, and customer rights—thus strengthening stakeholder trust and advancing resilient and sustainable operations.

Integrity and responsible business conduct are the foundation of GMT GLOBAL INC. sustainable operations. To enhance operational transparency and strengthen risk control mechanisms, the company has established multiple grievance and whistleblowing channels. Stakeholders are encouraged to report or provide suggestions regarding dishonest or unethical behavior, as well as potential incidents involving environmental, economic, social, or human rights impacts.

GMT GLOBAL INC. provides a "Contact Us" section on its official website, accessible to both internal and external parties. A public contact email (stephane@gmt.tw) is also available for direct reporting of illegal or inappropriate conduct. All reports are handled by a designated unit, with a firm commitment to maintaining the confidentiality of the whistleblower's identity and case details. Unless required for investigation purposes, such information will not be disclosed to unrelated third parties.

For matters raised by external stakeholders, the company will forward them to the relevant departments for handling based on the nature and scope of the issue. Responses and corrective actions will be carried out in accordance with internal procedures in a timely manner. In the event of receiving official correspondence or notifications from competent authorities, the company will also act promptly in compliance with applicable regulations to ensure that potential external risks are properly managed and controlled.

The company encourages employees to submit suggestions, complaints, or whistleblower reports through various channels—including written forms, email, verbal communication, or phone calls—directly to their supervisors or the management department. We are committed to fostering an open and supportive communication environment. All complaints are handled with discretion by designated units according to their nature, with strict confidentiality measures in place to fully protect the rights of the complainant and prevent any form of secondary harm.

To enhance response efficiency and ensure timely resolution, employees are required to report incidents within 30 days of occurrence so the company can provide appropriate support and intervention. In addition, the company regularly gathers feedback on its grievance and remedy mechanisms through stakeholder meetings and communication channels, using this input to support continuous improvement. In 2024, no whistleblower reports were received, indicating the effectiveness of the current management mechanisms.

GMT GLOBAL INC. aims to foster a respectful and trustworthy work environment through a comprehensive grievance and communication mechanism. The company encourages every employee to express opinions freely, participate in continuous improvement, and collectively promote a positive corporate culture—advancing toward a more inclusive and sustainable workplace.	Company Grievance & Whistleblower Hotline 04-8282825#661 Company Grievance & Whistleblower Email Inbox stephane@gmt.tw
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Implementation of Equality and Non-Discrimination Policies

GMT GLOBAL INC. is committed to protecting employee rights and upholding human rights. In accordance with the Labor Standards Act and other relevant regulations, the company has established a variety of human resource policies and management procedures. Throughout recruitment, employment, and promotion processes, GMT ensures that no discrimination occurs based on race, gender, age, religion, or any other differences, thereby implementing the principle of fair treatment. To foster a safe and healthy working environment, the company has implemented the "Sexual Harassment Prevention Measures, Employee Complaint and Disciplinary Regulations," which are published on the internal website. All forms of sexual harassment are strictly prohibited. In addition, GMT actively promotes awareness of its grievance procedures through its website, ensuring that employees who experience any form of improper treatment can raise concerns through formal channels and receive appropriate support and resolution.

In 2024, the Company did not experience any incidents of discrimination, violations of freedom of association and collective bargaining, use of child labor, infringement of Indigenous rights, or forced labor. Additionally, no complaints related to discrimination were received during the year. These outcomes reflect GMT GLOBAL INC.'s strong commitment to respecting labor and human rights, and its ongoing efforts to foster a diverse, inclusive, and safe workplace environment .

Economic Performance-Management Approach

Innovative and optimized management can enhance operational performance, strengthen employee cohesion, and attract investor support.

Management Approach

Internal Policy:

- 1. Business Entity Accounting Act
- 2. International Financial Reporting Standards
- 3. International Accounting Standards
- 4. Regulations Governing the Preparation of Financial Reports by Securities Issuers

External Compliance:

- 1. Securities and Exchange Act
- 2. Regulations Governing the Establishment of Internal Control System by Public Companies
- 3. Company Act
- 4. Income Tax Act

Management Promosis

Our company upholds accountability and integrity as core values, places great importance on teamwork, and is committed to building strong partnerships with both upstream and downstream stakeholders. Together, we strive for growth, innovation, and customer satisfaction. At the same time, guided by an altruistic mindset and proactive actions, we promote collaborative value creation within our teams, celebrate shared success, and ultimately realize a vision of mutual achievement and shared rewards.

Responsible Department

President Office, Financial Department

Input Resources



Financial Department:
Commitment of five full-time staff

Goal

Sustainable Goals :

- 1. Continue to promote transparent and open tax governance by strictly complying with relevant legal regulations and establishing diverse communication channels to facilitate effective dialogue with stakeholders.
- 2. Maintain external audits and verification by certified public accounting firms to ensure that financial reporting is highly transparent and compliant with all applicable regulatory requirements.
- 3. Continue implementing internal control audit mechanisms and tax risk assessments to ensure the accuracy, completeness, and legality of financial information.

Management Assessment Mechanism (Target Value)

1. Internal Audit

Conduct an annual internal control audit of financial reporting and a tax risk assessment to ensure the accuracy and legality of financial information and compliance with internal control systems.

2. External Verification

Engage a certified public accounting firm to perform annual audits of financial statements and reviews of tax filings to ensure transparency and compliance with regulatory requirements.

3. Performance Evaluation

Review key financial indicators—such as revenue, profit, and effective tax rate—on a monthly basis as a basis for improving overall company performance.

4. Stakeholder Communication

Hold an annual general shareholders’ meeting and provide a spokesperson email channel to ensure shareholders and other stakeholders can effectively express opinions, thereby promoting good corporate governance and transparency.

Specific Performance (Effective Value)

1. Internal Audit

The 2024 internal audit results indicate that the company's internal controls over financial reporting and tax risk management mechanisms operated effectively, successfully mitigating financial and tax-related risks.

2. External Verification

The 2024 financial statements were audited and certified by external accountants in accordance with accounting standards. Tax filings were reviewed and found to be in compliance with tax regulations.

3. Performance Evaluation

In 2024, the company's standalone operating revenue reached NT\$528,221 thousand, representing an 87% increase compared to the 2023 standalone operating revenue of NT\$281,927 thousand.

Business Overview

The global industrial automation market continues to expand, driven by emerging technologies such as AI, big data, the Internet of Things (IoT), and cloud computing, with manufacturing industries accelerating their transition toward Industry 4.0. Seizing this development opportunity, GMT GLOBAL INC. focuses its product design on features such as lightweight, miniaturization, high speed, and high precision. By integrating visual and force-sensing technologies, the company provides customized automation modules and comprehensive solutions to help clients improve production efficiency and flexibility.

GMT specializes in the research, development, and manufacturing of precision linear motion components, mold parts, and subsystems. With its proprietary brand "GMT", the company is actively expanding its global market presence. As smart manufacturing and industrial automation continue to evolve, GMT responds to the industry transformation driven by AI, IoT, cloud computing, and big data by delivering high-efficiency, high-precision, and flexible automation solutions. Its products are widely applied in high-tech industries such as optical communications, semiconductors, optics, biomedical, electric vehicles, green energy, and 3C (computers, communications, and consumer electronics), demonstrating strong industry relevance and technical capabilities.

In product development, the company aims to break through current application limitations and enhance the precision and stability of existing products to meet the high-precision needs of current and potential customers. This includes planning and developing high-end precision product lines and designing new precision linear stage modules for silicon photonics and advanced optical module equipment. These solutions integrate high-efficiency optical coupling alignment algorithms with multi-axis motion platforms, including six-axis stacked stages. In emerging technologies, GMT is focusing on the development and application of linear motors, targeting high-speed and high-precision uses. Given the trend of linear motors potentially replacing screw-driven products in high-end industries, this is one of the company's key strategic areas.

Furthermore, with in-house manufacturing capabilities for up to 90% of critical components, a vertically integrated strategy, and rapid R&D capability, GMT effectively controls product quality and timelines, reduces production costs, and enhances product competitiveness. This differentiation from global competitors enables GMT to carve out a unique blue ocean market in the automation industry.

Financial Reports

To enhance corporate transparency and respond to stakeholders’ concerns regarding the company’s economic contributions, GMT GLOBAL INC. discloses the generation and distribution of direct economic value from 2022 to 2024 in accordance with the GRI Standards:

In 2024, the company's standalone operating revenue reached NTD 528,221 thousand, marking a significant 87% increase compared to 2023. This growth reflects the company's success in market expansion and operational management, as well as the overall recovery of business momentum.

In terms of economic value distribution, the company allocated resources primarily to employee salaries and benefits, shareholder returns, tax payments, and community engagement initiatives. All allocations were executed in accordance with existing policies, demonstrating GMT’s commitment to both internal human capital and external stakeholder responsibilities.

Additionally, a portion of the economic value was effectively retained to support future business development and enhance the company's overall financial resilience. Overall, GMT’s economic performance in 2024 was steady and well-balanced in resource allocation, embodying the company's business philosophy of pursuing operational excellence while upholding corporate responsibility and sustainable development.

Direct Economic Value Generated and Distributed by the Organization

Item (in thousands of NT dollars)		2022 (year)	2023 (year)	2024 (year)
Generated Direct Economic Value	Revenue	493,339	281,927	528,221
	Cost of Revenue	293,546	179,039	298,135
Distributed Economic Value	Employee wages and benefits	207,873	179,241	195,336
	Payments to providers of capital	16,720	19,434	20,751
	Payments to government	7,509	11,143	6,369
	Community investments	683	444	476
	Total	526,331	389,301	521,067
Retained economic value		-32,992	-107,374	7,154

Source: FY2024 Individual Financial Reports

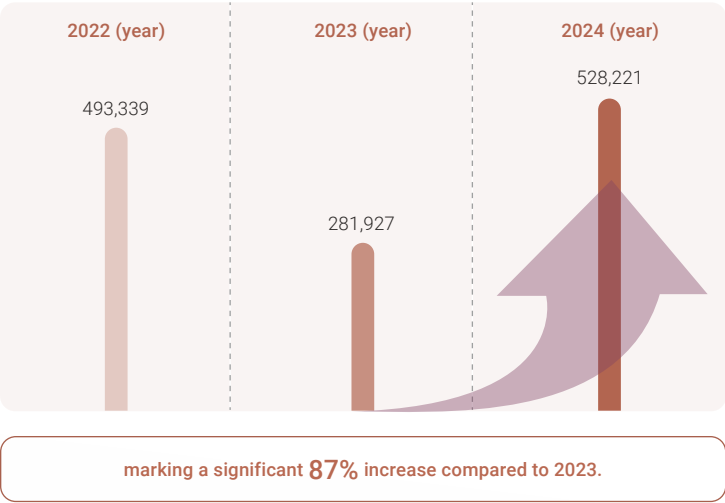
Note 1: Direct Economic Value Generated
Includes net sales revenue plus income from financial investments and the sale of assets.

Note 2: Retained Economic Value
Represents the difference between direct economic value generated and economic value distributed.

Note 3: Definitions of Components of Economic Value Distributed.

- Employee wages and benefits: Includes basic salaries, benefits, subsidies, allowances, pensions, insurance, etc.
- Payments to government: Includes various types of taxes, such as business tax, income tax, property tax, fines, etc.
- Payments to providers of capital: Includes payments to the board of directors, shareholders, interest on loans and borrowings, and unpaid dividends to preferred shareholders.
- Community investments: Includes donations, charitable contributions, and expenditures aimed at supporting community infrastructure development.

GMT GLOBAL INC. Condensed Consolidated Statements of Comprehensive Income for the Past 3 Years (Currency: New Taiwan Dollar)



GMT GLOBAL INC. Condensed Consolidated Statements of Comprehensive Income for the Past 3 Years (Currency: New Taiwan Dollar)

Year	Unit	2022 (year)	2023 (year)	2024 (yaer)
Revenue	Thousand	493,339	281,927	528,221
Cost of Revenue	Thousand	376,997	261,555	383,386
Gross Profit	Thousand	116,342	20,372	144,835
Operating Expenses	Thousand	127,065	119,282	115,205
Operating Net Profit	Thousand	-16,272	-87,940	27,905
Non-operating Income and Expenses	Thousand	16,751	7,067	32,888
Profit before tax	Thousand	-33,023	-95,007	-4,983
Income Tax Expense	Thousand	3,830	2,858	-5,374
Net Income for the Period	Thousand	-36,853	-97,865	391
Other Comprehensive Income (Net of Tax)	Thousand	5,962	-2,920	6,617
Total Comprehensive Income	Thousand	-30,891	-100,785	7,008
Earnings Per Share	Yuan	-1.11	-2.67	0.01
Cash Dividend	Yuan	0	0	0

Note: The financial statement data pertains to GMT GLOBAL INC. as a standalone entity. Cash dividends are based on the fiscal year of earnings.

Financial Assistance Received from Government

GMT GLOBAL INC. continues to actively participate in various government-initiated programs focused on industrial development, talent cultivation, and innovation upgrading. By securing government subsidies, the company strengthens its business operations, technological R&D, and investments in human capital.

In 2022, the company received a total of NT\$3,988,000 in government subsidies. The main sources included the “Subsidy Program for Enterprises Expanding into International Markets,” “Exhibition Subsidy Program,” and the “Charge and Take Off Training Program,” all of which supported the company’s efforts in expanding export channels and developing green energy transformation talent. In 2023 and 2024, the total subsidies amounted to NT\$274,000, covering the “Exhibition Subsidy Program” and the “Employment Promotion Program,” which further supported the company’s participation in domestic and international exhibitions and the expansion of employment opportunities.

Government subsidies have had a positive impact on the company’s overall resource allocation, enhancing both technological and product capabilities while increasing contributions to the labor market. The company does not regard government subsidies as a primary source of revenue. All related funds are allocated and used strictly according to project purposes, and are subject to audits and reporting procedures by competent authorities to ensure legal and transparent usage.

Looking ahead, GMT GLOBAL INC. will continue to leverage policy resources in alignment with national industrial policies and sustainable development goals, and will actively engage in development projects that generate industrial and societal value.

Year	Item	Government subsidies
2022	“Subsidy Program for Enterprises Expanding into International Markets,” “Exhibition Subsidy Program,” and the “Charge and Take Off Training Program”	NT\$3,988,000
2023 2024	“Exhibition Subsidy Program” and the “Employment Promotion Program”	NT\$274,000

Tax Management

GMT GLOBAL INC. upholds the spirit of sustainable development and the principle of integrity in business operations, striving to establish a sound tax management system, fulfill honest tax obligations, and actively perform corporate social responsibility to realize corporate value and long-term sustainability.

To achieve both tax compliance and risk control, the company adheres to local tax laws and regulations at all operational sites, ensuring that tax arrangements are reasonable and transparent. Internal tax handling procedures and real-time response mechanisms have been established to improve the company’s adaptability and management efficiency in addressing tax issues.

GMT GLOBAL INC. actively promotes a culture of tax governance, enhancing internal awareness of tax-related risks. Through a professional team, the company implements tax strategies and supervisory mechanisms to strengthen tax disclosure and regulatory compliance.

The core objectives of the company’s tax governance policy are to strengthen governance structures, mitigate potential risks, and enhance financial transparency. By doing so, the company fulfills its corporate citizenship responsibilities, meets stakeholders’ expectations for tax integrity, and continuously builds corporate value and social trust, thereby achieving long-term, stable development.

Tax Governance-Related Structures and Responsibilities

Chief Financial Officer (CFO)	The Chief Financial Officer (CFO) is the highest decision-maker responsible for establishing an effective tax risk management mechanism for the company. In line with the overall business strategy and operating environment, the CFO approves the company’s overarching tax governance policies to ensure the effective operation of the tax management system.
Tax Affairs Department	The tax management unit is the Finance Department, which regularly reports tax-related management matters to the Chief Financial Officer.



Tax Governance Policies, Controls, and Risk Management

GMT GLOBAL INC. bases its tax governance on transparency and legal compliance, adhering to the following tax policies and codes of conduct:

1. Legal Compliance

- 1. We are committed to complying with tax laws and legislative intent in all operating locations, aligning with international tax principles. We ensure accurate tax calculations and timely filing and payment to fulfill our tax obligations.
- 2. Annual financial information is provided to Deloitte & Touche for certified tax filing.

2. Transparency

- 1. We ensure transparency of tax reporting information, including the submission of Country-by-Country Reports, Master Files, and Transfer Pricing Reports in accordance with legal requirements.
- 2. All tax-related assessments for decision-making involve qualified and experienced internal tax teams and external experts.
- 3. Tax information is regularly disclosed to stakeholders through public channels such as the company website and annual reports, ensuring transparency.
- 4. We utilize legally compliant and transparent tax incentive policies and do not exploit legal loopholes for tax exemptions.

3. Substance over Form

- 1. Our business structure and transactions reflect real economic substance. We avoid using tax structures intended solely for tax avoidance or shifting profits to low-tax jurisdictions.
- 2. Related-party transactions follow the arm’s length principle and comply with local transfer pricing regulations, ensuring that taxes are paid in regions where value is created.
- 3. We maintain honest, respectful, and fair interactions with tax authorities based on trust, transparency, and compliance, and proactively raise significant tax matters to support improvements in tax environments and systems.

4. Integrity in Communication

- 1. Intra-group transactions follow OECD transfer pricing guidelines and the BEPS (Base Erosion and Profit Shifting) action plans.
- 2. We aim to build trust-based and honest communication with tax authorities, providing industry insights and professional perspectives to help enhance the tax system.

5. Risk Management

- 1. We have established a robust tax risk control structure and corporate culture, balancing tax optimization, risk mitigation, and sustainable value creation. Tax risks and responses are carefully assessed.
- 2. Irregular audits are conducted to sample financial and tax data, assess risk levels, and ensure compliance with tax laws and internal policies.

Stakeholder Communication on Tax Matters

Our key tax stakeholders are government tax authorities. All tax filings and payments are conducted in accordance with the laws of each jurisdiction. In cases where there is uncertainty about legal interpretations during daily operations, we directly consult with government agencies or work through Deloitte & Touche for clarification and appropriate handling.

In the event of a tax audit, we promptly prepare and provide necessary documents upon notification and fully cooperate with tax authorities during inspections.

To demonstrate the transparency of our tax governance, we also communicate tax-related information relevant to other stakeholders—such as shareholders and investors—through the stakeholder section of our official website, our annual reports, and shareholder meetings.



CHAPTER 4

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Innovation and R&D

"Meeting customer needs" is a core value that Chitai deeply treasures and takes pride in. Guided by the principles of efficiency, environmental protection, and energy saving, we continuously invest in innovation and R&D to become a trusted partner for major global brands.

Management Policy

Internal Policy:

1. New Product Development Management Procedure
2. Project Application Guidelines
3. Annual Strategic Plan
4. GMT Corporate Innovation and R&D Strategic White Paper
5. Annual Strategic Roadmap of the Precision Control Division

External Compliance:

1. ISO 9001-2015 Quality Management System Standards

Management Commitment

R&D Department:

GMT GLOBAL INC. is committed to investing no less than 8% of its annual revenue in innovation and research and development each year. The company promotes energy-saving and low-energy-consumption products, optimizes product design from the early design stage to reduce carbon emissions during production, and continuously enhances product added value and market competitiveness.

Precision Motion Control Division:

GMT GLOBAL INC. is committed to investing no less than 3% of its annual revenue each year in innovation and R&D. This effort focuses on promoting energy-saving and low-carbon products, optimizing product design from the source to reduce carbon emissions during production, and continuously enhancing product value and market competitiveness.

Responsible Unit

R&D Division, Precision Control Business Division.

Input Resources



R&D Staff

The R&D team consists of a total of 23 members, organized into 3 interdisciplinary departmental groups: R&D Department I. R&D Department II. FAE Electrical Control Business Division.



Precision Motion Control Business Division – Personnel

The R&D team consists of 14 members, organized into 3 dedicated project development sections: R&D Division I. R&D Division II. Equipment Integration Department.

R&D and Precision Motion Control Business Division – Expenditure Investment:
In 2024, the total research and development expenditure amounted to approximately NT\$34.53 million, accounting for 7% of the annual revenue.

Goal

- Short-term targets for 2025:**

1. Development of a 6-axis coupling and dedicated Stewart platform is planned.

2. Integration of mechanical, drive, and control capabilities to develop subsystems and specialized system equipment.

3. Development of multi-degree-of-freedom articulated modules to simplify design, enhance product precision, and reduce energy consumption in production.

4. Submission of at least one new project application related to this product.

5. Implementation of internal energy-saving and carbon reduction measures.
- Mid-term target 2026-2028 :**

1. Embrace the optical transmission era by providing comprehensive silicon photonics and optical module solutions.

2. Complete the development of two new products focused on low energy consumption and energy-saving applications.

3. Optimize the manufacturing processes of at least three products to reduce carbon emissions during production.
- 2030 ~ Long-term goal :**

1. Become a renowned leading brand in precision alignment equipment for the semiconductor industry.

2. Become the leading brand in carbon reduction and green energy among precision module suppliers in Taiwan.

Management Assessment Mechanism

Methods of Internal Assessment:

1. Track project execution progress and KPI/PMI performance efficiency on a weekly and monthly basis.

2. Conduct management meetings.

3. Implement online project management to enable real-time project tracking, execution efficiency management, and budget cost control.

4. Evaluate and audit key assessment items.

Methods of External Assessment:

1. ISO annual audit.

Effective performance

Evaluation of Annual Program Indicators

Budget utilization rate

Project completion rate

Customer satisfaction rate

patent application approved

<90%

>80%

>90%

One

Custom project performance achieves over 100% of the expected target

Successful completion of ISO annual audit and external audit/verification

Innovation and R&D

GMT GLOBAL INC., upholding a spirit of continuous innovation, is committed to developing high-performance, high-precision, and highly reliable automation and precision positioning equipment to meet the growing demands of smart manufacturing, semiconductor, and electronics industries.

First, in the area of high-precision direct drive products, GMT has adopted direct drive motor transmission design integrated with high-resolution optical encoders. This enables high-speed positioning, zero backlash, and low wear, optimizing dynamic response and control precision. These technological advantages are particularly suited for applications requiring precision alignment, multi-axis coordination, and high-speed switching. The technology has been successfully applied to semiconductor inspection equipment, electronic component automatic assembly platforms, packaging and optical module inspection devices, high-end lens module alignment, 3C automated assembly systems, chip sorting equipment, and fiber coupling processes—demonstrating GMT’s strong capabilities in precision motion control and intelligent manufacturing.

To meet the growing need for large-scale equipment and customized solutions, the company has launched multi-axis large platforms and industrial application modules powered by linear motors. These modules feature large installation surfaces and flexible design capabilities to serve sectors such as 3C electronics, semiconductor testing, electronic assembly, packaging inspection, laser direct imaging (LDI), and silicon photonics. Additionally, to address the requirements for high-precision operations in space-constrained environments, GMT plans to develop a parallel-type multi-joint platform (Stewart platform). Its compact, flexibly controlled parallel structure is designed to enhance motion efficiency and positioning accuracy, making it widely applicable to advanced use cases such as fiber optic coupling, high-end lens module assembly and inspection, silicon photonic chip alignment, and precision transfer systems. Through these technological innovations and product advancements, GMT GLOBAL INC. continues to strengthen its R&D capabilities in intelligent manufacturing and precision engineering. This further solidifies the company’s technological leadership in the high-end automation equipment market and demonstrates its commitment to driving sustainable value through innovation.

Through the above technological advancements and product innovations, GMT GLOBAL INC. continues to strengthen its R&D capabilities in smart manufacturing and precision engineering, further solidifying its technological leadership in the high-end automation equipment market and fulfilling its commitment to driving sustainable value through innovation.

New Products (Services) Planned for Development by GMT GLOBAL INC.

Project	R&D Projects	Capabilities
A	Development of High-Precision Direct-Drive Products (Small and Medium-Sized Models)	<div><div>1. Direct-drive motor transmission offers high-speed positioning and low wear characteristics, with superior dynamic response and zero backlash. Combined with high-resolution optical encoders, it enables high-speed, high-precision, and high-resolution positioning motion.</div><div>2. Application fields: semiconductor component inspection and alignment, electronic component assembly, packaging inspection, high-end lens module assembly, 3C automation, chip sorting, and optical fiber coupling alignment.</div></div>
B	Multi-Axis Large-Scale Platforms and Industry Application Modules	<div><div>1. Linear motors are used as the power source, providing superior motion performance and positioning accuracy. The platform features a larger mounting surface, offering better support for products and fixtures, and can be customized based on the specific needs of each industry.</div><div>2. Application fields: 3C and general electronics industry, semiconductor inspection, electronic component assembly, probe electrical testing, advanced packaging inspection, laser direct imaging (LDI), and silicon photonics inspection.</div></div>
C	Parallel Multi-Axis Platform (Stewart Platform)	<div><div>1. The parallel multi-joint design offers superior positioning control and a more compact form factor compared to traditional serial-stacked mechanisms. Combined with motion control programming and software operation, it enhances motion efficiency and precision.</div><div>2. Application fields: fiber optic coupling, high-end lens module assembly and inspection, semiconductor silicon photonics testing, and precision positioning and transfer.</div></div>

To ensure the accuracy and stability of high-precision equipment development and measurement results, GMT GLOBAL INC. has constructed a high-precision cleanroom laboratory that complies with ISO 7 (Class 10,000) standards. In accordance with ISO Guide 25-1982 requirements, the lab maintains temperature deviations within $\pm 1^{\circ}\text{C}$ and vibration amplitudes below $1\text{ }\mu\text{m/s}$, creating an ideal environment for measuring semiconductor and optoelectronic precision components. Additionally, the cleanroom is equipped with a vibration isolation floor system that meets international VC-E standards, effectively suppressing environmental vibration interference and providing stable support for advanced process equipment.

Furthermore, the company has established a high-precision 6D laser measurement system capable of achieving length measurement accuracy below 0.5 ppm ($0.5\text{ }\mu\text{m/m}$) and angular measurement accuracy of $1.0\text{ arcsec} \pm 0.1\text{ arcsec/m}$. This system is suitable for sub-micron level equipment calibration, opto-mechanical integration assembly, and large platform precision verification. By integrating high-standard measurement environments with advanced inspection technology, GMT significantly enhances its technical competitiveness in high-precision mechanical integration and motion control system development, fully meeting the strict accuracy and stability requirements of high-end industries.

Construction of GMT GLOBAL INC.'s High-Precision Measurement Environment and Multi-Dimensional Laser Inspection System

<div>Project</div> <div>Precision Cleanroom Laboratory</div>
<div>Content / Highlights</div> <div><div>1. A cleanroom compliant with ISO 7 (Class 10000) standards.</div><div>2. Also meets the ISO Guide 25-1982 requirements for a secondary laboratory, with temperature stability controlled within $\pm 1^{\circ}\text{C}$, supporting nanometer-level equipment testing and applications.</div><div>3. Achieves the VC-E standard on the VC vibration curve, with an integrated vibration isolation system ensuring vibration amplitude remains below $1\text{ }\mu\text{m/s}$.</div><div>4. Provides more precise product inspection services.</div></div>
<div>Project</div> <div>High-Precision 6D Laser Measurement System</div>
<div>Content / Highlights</div> <div><div>1. Precisely measures errors in six-dimensional space, with linear measurement accuracy below 0.5 ppm ($0.5\text{ }\mu\text{m/m}$) and angular measurement error below $\pm(1.0\text{ arcsec} + 0.1\text{ arcsec/m})$.</div></div>



Patent Portfolio

GMT GLOBAL INC. regards technological innovation as the core of sustainable operations and is actively engaged in research and development to stay ahead of industry trends. Through a well-established patent portfolio, the company safeguards its competitive advantage. As of the reporting year, GMT holds a total of 62 patents across Taiwan, China, Japan, and Germany, covering invention, utility model, and design patents. This reflects the company's solid foundation in innovation and its strategic global positioning.

For example, among the 62 granted patents, there are:

- 21 invention patents, demonstrating a high level of originality and investment in core technologies;
- 31 utility model patents, highlighting the company's responsiveness to market needs and its ability to implement innovative solutions rapidly;
- 10 design patents, underscoring the company's emphasis on product aesthetics and market value.

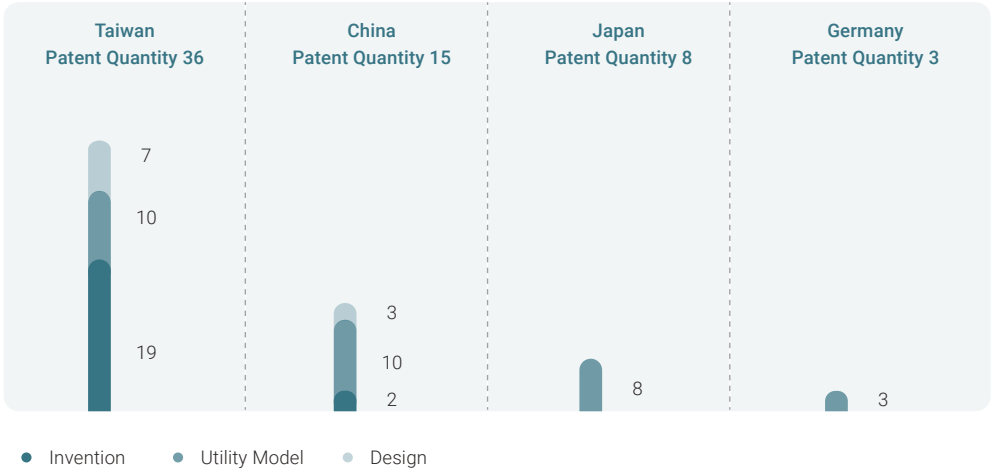
By region:

- Taiwan accounts for the largest share with 36 patents (19 inventions, 10 utility models, 7 design), reflecting the company's strong local roots and determination to protect core technologies.
- China holds 15 patents (2 inventions, 10 utility models, 3 designs), showing the company's proactive approach in expanding into and securing its interests in the Chinese market.
- Japan has 8 utility model patents, and Germany holds 3 utility model patents, which demonstrate GMT's international patent strategy to protect its competitive edge in global markets.

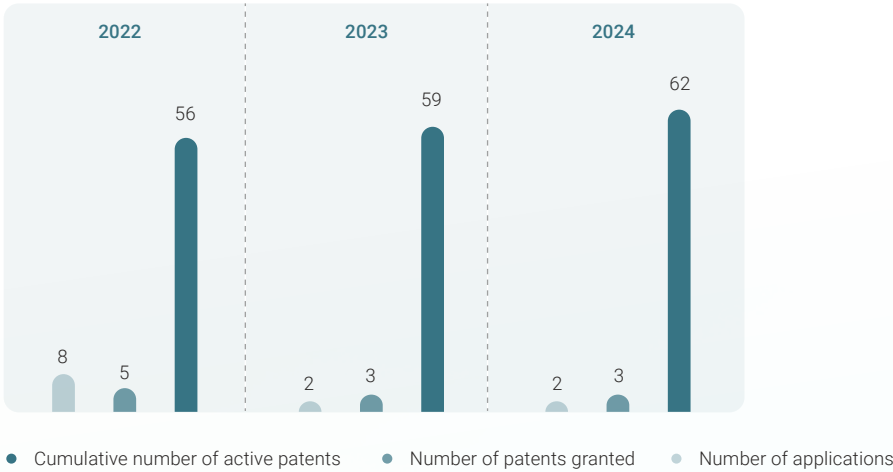
Currently, additional patents are under application, including 2 invention patents and 1 design patent in Taiwan, showing the company's ongoing commitment to innovation and intellectual property protection.

Moving forward, GMT will continue to strengthen its patent strategy and technology management, ensuring the effective protection and utilization of intellectual property. This supports the company's long-term business goals and aligns with the sustainable development expectations of the market and stakeholders.

Patent Acquisition Overview of GMT GLOBAL INC.,



Summary Table of Patents Granted to GMT GLOBAL INC. Over the Years



Supply Chain Management

GMT GLOBAL INC. Value Chain Illustration Sheet

Value Chain Stages

Raw Materials
Upstream: Aluminum, iron, copper Raw material suppliers

Workflow/Flowchart

As illustrated in the figure on the right

Management Strategy

To ensure that the procured materials and outsourced parts are delivered on time and in appropriate quantities to meet the company's needs—while maintaining a good cooperative relationship between both parties—the specific QP21 Supplier Management Procedure has been established. This procedure covers all relevant management regulations from supplier evaluation and selection to delivery and acceptance performance assessment.

1. Selection of high-quality suppliers to ensure stable material sourcing.
2. Regular evaluation and management of suppliers.
3. Quality and delivery control to meet shipping requirements.

Value Chain Stages

Midstream: Outsourcers, parts suppliers, etc.

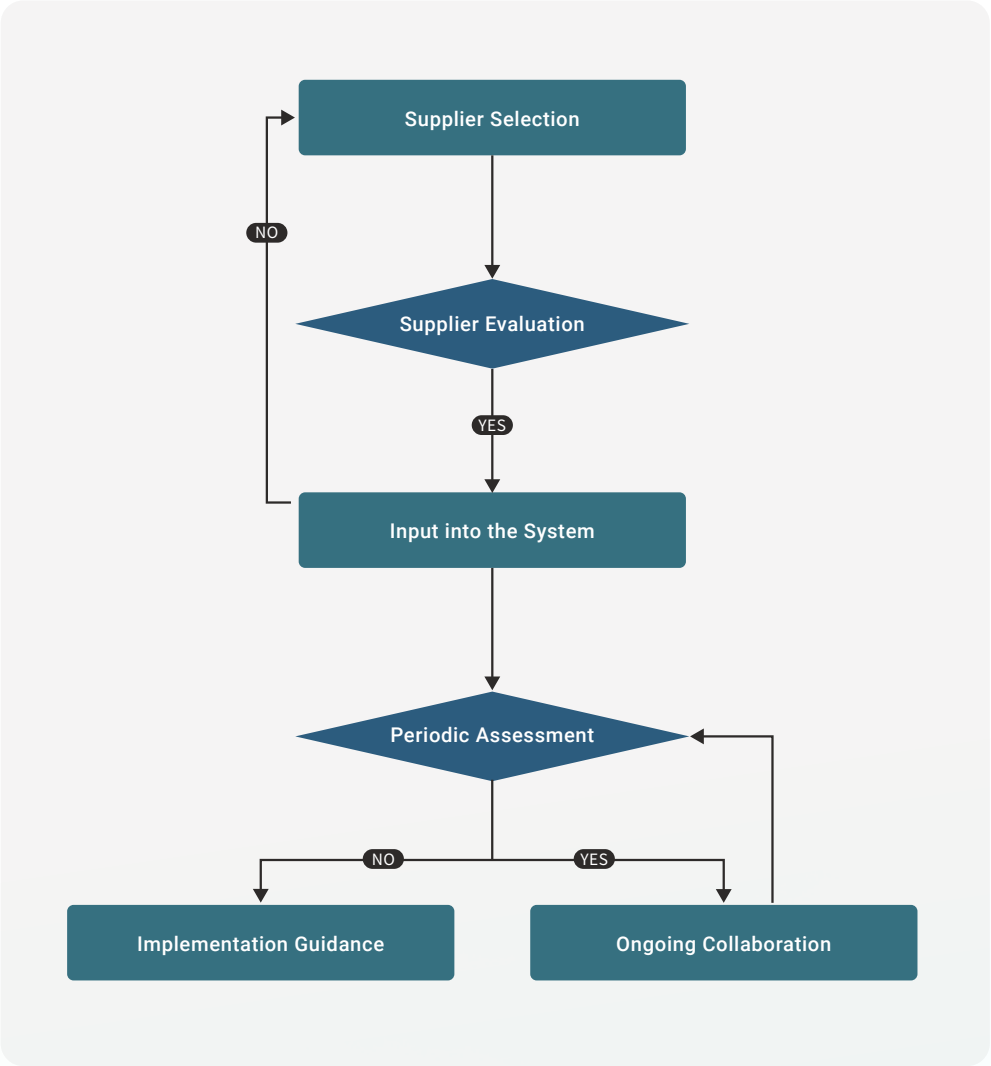
Workflow/Flowchart

As illustrated in the figure on the right

Management Strategy

To ensure that procured materials and outsourced components are delivered in a timely and appropriate manner to meet the company's needs—while maintaining a strong cooperative relationship between both parties—the QP21 Supplier Management Procedure is established. This procedure covers all relevant management regulations from supplier selection and evaluation to delivery and acceptance performance assessment.

1. Select qualified suppliers and ensure stable sources of materials.
2. Conduct regular evaluations and management of suppliers.
3. Control product quality and delivery schedules to meet shipping requirements.



Value Chain Stages

Downstream: Transportation of finished products
(International Trade)

Management Strategy

- 1. Product transportation is arranged through freight forwarders designated by the customer.
- 2. We proactively assist customers in finding the most suitable freight forwarders to arrange product transportation.

Workflow/Flowchart

- 1. Individual Power of Attorney
- 2. Long-Term Power of Attorney

Value Chain Stages

Downstream: Transportation of finished products
(Domestic Trade)

Management Strategy

- 1. Please request the current suppliers to provide proof of qualification as certified transportation providers, or replace them with vendors that have already undergone process optimization.

Workflow/Flowchart

- 1. Logistics operations follow a standard operating procedure (SOP) based on customer orders. After inventory confirmation, transportation is arranged, and the procedure is adjusted according to the day's transportation conditions.
- 2. For remote areas or shipments that cannot be consolidated with other orders or nearby routes, logistics companies are arranged to handle transportation, aside from internal staff (sales, field staff).
- 3. Local (Taiwan) logistics provider: Kerry TJ Logistics.
- 4. Non-local (overseas) logistics providers: Yamato, SF Express, Yaojie, FedEx, DHL, UPS.

GMT GLOBAL INC.'s business operations encompass the import, processing, and sale of steel-related products, extending further into downstream supply chain and logistics distribution services. To effectively manage and understand the impact of its operations on sustainable development, the company continues to identify and assess the types and distribution of upstream and downstream partners, aiming to build a transparent and resilient value chain.

As of the reporting year, GMT GLOBAL INC. has a total of 60 cooperating suppliers, spanning upstream, midstream, and downstream stages of the value chain. To strengthen value chain management and risk control, the company evaluates and classifies suppliers based on their associated risks. In the current year, there are 41 key suppliers, accounting for 68% of the total, mainly concentrated in the finished goods logistics sector. These are considered non-core suppliers, yet they are significantly affected by changes in the international political and economic landscape and transportation conditions.

Furthermore, the company actively promotes supplier management strategies, including reviewing key supplier cooperation terms, conducting supply risk assessments, and incorporating sustainability performance into supplier evaluation mechanisms. Through close collaboration with suppliers, GMT aims to enhance the sustainability and resilience of the entire value chain.



GMT GLOBAL INC. Vendor Attribute Statistics

Value Chain Stages			Vendor attribute management strategy adopted			Total
			Criticality	High Risk	(Others)	
Upstream. Suppliers of raw materials (e.g. Iron)	Local Supplier	Numbers	3	0	0	3
		Percentage	100%	0%	0%	100%
	Off-Site Supplier	Numbers	0	0	0	0
		Percentage	0%	0%	0%	0%
Upstream. Raw material suppliers (e.g. Aluminum)	Local Supplier	Numbers	2	0	0	2
		Percentage	100%	0%	0%	100%
	Off-Site Supplier	Numbers	0	0	0	0
		Percentage	0%	0%	0%	0%
Upstream. Raw material suppliers (e.g. copper)	Local Supplier	Numbers	2	0	0	2
		Percentage	100%	0%	0%	100%
	Off-Site Supplier	Numbers	0	0	0	0
		Percentage	0%	0%	0%	0%
Midstream. Outsourcers	Local Supplier	Numbers	15	0	0	15
		Percentage	100%	0%	0%	100%
	Off-Site Supplier	Numbers	0	0	0	0
		Percentage	0%	0%	0%	0%
Midstream. Spare parts suppliers	Local Supplier	Numbers	13	0	0	13
		Percentage	100%	0%	0%	100%
	Off-Site Supplier	Numbers	0	0	0	0
		Percentage	0%	0%	0%	0%

Value Chain Stages			Vendor attribute management strategy adopted			Total
			Criticality	High Risk	(Others)	
Downstream: Transportation of finished products (International Trade)	Local Supplier	Numbers	1	0	0	1
		Percentage	100%	0%	0%	100%
	Off-Site Supplier	Numbers	1	0	16	17
		Percentage	6%	0%	94%	100%
Downstream: Finished Product Transportation Manufacturers (Domestic Business)	Local Supplier	Numbers	1	0	0	1
		Percentage	100%	0%	0%	100%
	Off-Site Supplier	Numbers	3	0	3	6
		Percentage	50%	0%	50%	100%
Total			41	0	19	60



Procurement Practices - Management Approach

The company promotes the environmental, health, and safety (EHS) responsibilities of suppliers within the supply chain, aiming to drive sustainable growth across the entire supply chain and enhance the company's overall competitiveness.

Management policy

Internal Policy:

《QP21 Provider management procedures》

External compliance:

《QP22 Procurement Management Program》

Management Commitment

Priority procurement of raw materials, commercially available parts, and processed parts from Taiwan.

Authorized institution

Purchasing Section

Input Resources



Puxin Headqurter: 7 FTEs (Full-Time Equivalents)

Supply Chain Management: 2 FTEs

Xiushui Factory:2 FTEs

Goal

Ongoing Targets:

Currently, most of the suppliers working with our company are small-scale self-employed businesses that lack comprehensive awareness and practical approaches to ESG (Environmental, Social, and Governance) issues. To enhance sustainability awareness and management capacity across the entire supply chain, our company has proactively initiated preliminary communication. Through verbal explanations and the provision of materials outlining the benefits of ESG practices and relevant domestic and international case studies, we aim to help suppliers understand the importance of ESG. It is our hope that this effort will gradually guide them in establishing a foundational understanding of sustainability and improving their ESG management capabilities.

Management Assessment Mechanism

According to the QP21 Supplier Management Procedure, supplier evaluations are conducted as follows:

1. Evaluation Scope: Suppliers subject to assessment are qualified suppliers who accounted for the top 80% of the company's total purchase amount in the previous fiscal year.
2. Evaluation Criteria: Assessment is based on delivery quality acceptance rate and on-time delivery rate.
3. Evaluation Frequency: Evaluations are conducted annually.
(Note: Evaluation must be completed by the end of February each year.)
4. Responsible Units:
 - * The Quality Assurance Department evaluates delivery quality.
 - * The Procurement Department evaluates on-time delivery performance.
 - * Delivery quality accounts for 70% of the total evaluation score, while on-time delivery accounts for 30%. (Quality 70% + Delivery Timeliness 30% = Total Score)

Specific performanc

1. Supplier evaluations are conducted annually.
2. The evaluation for the year 2024 will be completed by the end of February 2025.

Results of the 2024 supplier evaluation:

【 Grade A – 4 suppliers; Grade B – 34 suppliers. 】

Sustainable Purchasing Strategy

Since its establishment, GMT GLOBAL INC. has adhered to its mission of “becoming the most trusted and respected partner for our clients,” consistently deepening its expertise in the fields of precision manufacturing and automation, while proactively responding to global supply chain expectations for sustainable development. To strengthen supply chain resilience and promote industrial upgrading and transformation, the company has formulated a sustainable procurement strategy that integrates quality, efficiency, and environmental and social responsibility at its core.

Given that many of GMT’s current partners are small- to medium-sized independent businesses with relatively limited awareness of ESG principles, the company is adopting a gradual approach to implementing sustainable procurement. In the initial phase, efforts focus on communication and advocacy—providing suppliers with practical benefits of ESG implementation, success stories, and domestic and international sustainability trends to help them establish a foundational understanding. Suppliers are also progressively guided to enhance their management practices in key ESG areas such as environmental protection, labor rights, business ethics, and regulatory compliance. Looking ahead, GMT plans to introduce self-assessment mechanisms, incorporate sustainability into supplier selection criteria and stage-based evaluations, and actively seek out high-quality partners who share its commitment to sustainability, thereby building a responsible and competitive supplier network.

Aligned with GMT’s global deployment of automation modules and subsystems, and its Industry 4.0 roadmap, sustainable procurement will also be integrated with product innovation and customer value creation. Through joint efforts with suppliers to co-develop low-carbon processes, improve material usage, and simplify packaging, the company aims to implement full life cycle sustainability management—from raw material acquisition to product delivery—working in partnership to achieve net-zero goals and long-term business sustainability.

Sustainable Purchasing

GMT GLOBAL INC. is committed to promoting local economic development by actively collaborating with regional suppliers and strengthening connections within the local industrial chain. According to the company’s definition, a “local supplier” refers to any vendor registered within the township, city/county, or administrative district in which the company’s offices or production facilities are located. An “important business site” is defined as a business unit or production base with 30 or more personnel.

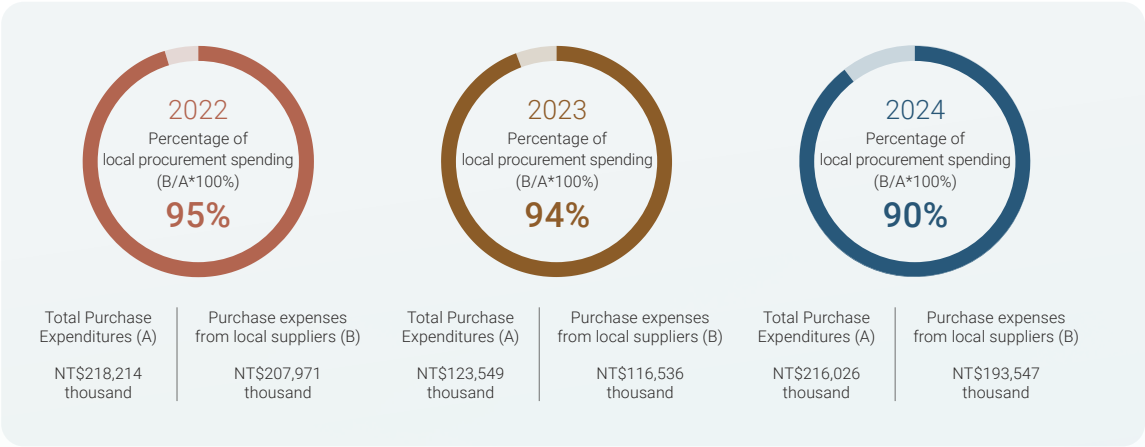
From 2022 to 2024, GMT’s procurement expenditures with local suppliers at important business sites amounted to NT\$218,214 thousand, NT\$123,549 thousand, and NT\$216,026 thousand respectively, accounting for 95%, 94%, and 90% of total annual procurement spending. These figures demonstrate the company’s ongoing commitment to supporting the local supply chain. Such efforts not only help reduce transportation costs and delivery risks but also stimulate regional economies, create job opportunities, and strengthen local partnerships—embodying GMT’s dedication to inclusive regional development.

Looking forward, the company will continue to prioritize local sourcing in line with the “local-first” principle. GMT also plans to assist small and medium-sized local suppliers in enhancing their sustainability management capabilities. Through mutually beneficial collaborations, the company aims to build a more resilient and competitive sustainable supply chain.

GMT GLOBAL INC. Local Purchases in the Last 3 Years (Unit: NT\$ Thousand)

Proportion of procurement expenditure from local suppliers	
Describe the percentage of the organization's budget for purchases (e.g., products, services, etc.) that are made with local suppliers at the organization's significant locations. Please provide a textual description of how the organization defines “significant locations” and the geographic scope of “local”.	
Definition of “Material Place Of Business”	Puxin Factory, Xiushui Factory (Business units or production bases employing 30 or more people)
Definition of “Local”	Taiwan (refers to the county (city), township or township in which the business or production base is located, and covers the neighboring areas within its social, environmental or economic influence.)

Proportion of procurement budget using local suppliers



Client’s Privacy-Management Policy

Respect and protect the privacy and confidentiality of our clients and will not disclose or use their privacy and confidentiality for any purpose unless expressly authorized or required by law.

Management Policy

Internal Policy:

1.

Information Security Management Policy
2.

Personal Data Protection Guidelines
3.

Computer and Information Operation Procedures

External Compliance:

1.

Personal Data Protection Act

Input Resources



Information Department

The annual investment is NT\$2.5 million.

The company has established a dedicated information unit, staffed with two full-time personnel and one supervisor.

Management Assessment Mechanism

1. Internal Audit:

Conduct an annual audit of the information security management system and personal data protection practices.

2. External Verification:

A third-party organization conducts an annual IPO information cycle audit.

Management Commitment

Committed to protecting customer privacy and data security by complying with relevant laws and regulations and establishing a comprehensive information security management system.

Authorized institution

Information Department

Goal

Short-term targets for 2025:

Zero incidents of customer privacy breaches and data security violations.

Mid-Term Goals for 2026–2028:

Increase employee awareness of customer privacy and data security policies to 95%.

2030 and Long-Term Goal:

Establish a more comprehensive customer privacy and data security management system, becoming a benchmark in the industry.

Specific performance

1. Internal Audit:

The 2024 audit results indicated that the information security management system and personal data protection practices were in compliance with company policies.

2. Social Engineering Drill:

Internal drills and training sessions were conducted to enhance employees' awareness of information security.

Information Security and Customer Privacy Management

Information Security Policy

Our company places great importance on the protection of information security and customer privacy, recognizing it as a critical element in maintaining corporate reputation and operational resilience. In response to the rising global cybersecurity risks, we not only comply with relevant regulations such as the Personal Data Protection Act, but also proactively establish an information security management system to strengthen our data protection capabilities. This system aims to prevent operational disruptions and data breaches caused by human error, malicious attacks, or system failures.

To ensure the effective implementation and ongoing operation of our information security framework, the company has formulated an Information Security Policy. This policy is dedicated to preserving the confidentiality, integrity, and availability of our information systems. It also reinforces internal supervision and management procedures. We expect all employees to adhere to, implement, and continuously maintain this policy, thereby ensuring business continuity and safeguarding data security.

Information Security Management Framework and System

The company's Information Department oversees all information security affairs, responsible for formulating and implementing cybersecurity policies. It regularly conducts security awareness campaigns and training sessions for employees. The Information Department also acts as the supervisory body for the information security management system, continuously collecting threat intelligence and conducting risk monitoring and management. Furthermore, through internal audits and periodic assessments and control testing by external auditors, the company ensures the operational security and compliance of its information systems.

The scope of the company's Information Security Policy includes: device usage, email management, data access control, software license compliance, intranet and wireless network management, account and password regulations, secure development and maintenance practices, and physical security of the server room. These measures are designed to fully safeguard the confidentiality, integrity, and availability of the company's information assets.

Management Practices and Resource Commitment

The company ensures that all employees consistently implement the information security management system. All information-related operations are aimed at safeguarding the confidentiality, integrity, and availability of business data, preventing data leakage, corruption, or loss caused by external threats or internal mismanagement. These practices are critical to enhancing overall service quality and operational efficiency. To improve the organization's cybersecurity resilience, the company continuously strengthens its risk management mechanisms, supervises the execution of information security operations by all staff, and conducts regular cybersecurity awareness training. These efforts reinforce the principle that "information security is everyone's responsibility" and promote a shared understanding of its importance to ensure the continuity of information systems.

In addition, the company has established multiple cybersecurity protection measures, including the deployment of firewalls, malicious email filtering, antivirus software installation and updates, off-site system backups, and uninterrupted power supply (UPS) systems. Emergency response and disaster recovery plans are also in place, with regular simulation drills and reviews to ensure timely responses and stable operational continuity in the event of cybersecurity incidents.

Customer Privacy Breaches and Data Loss Complaints

The company places great importance on the protection of customers' personal data and business information. In accordance with relevant regulations, such as the Personal Data Protection Act, we have established and implemented internal policies for information security and privacy protection. These include access control, data encryption, regular audits, and employee training to mitigate the risk of personal or commercial data breaches and ensure the safeguarding of customer rights.

During the reporting period (2022 to 2024), the company did not experience any reported or officially confirmed incidents of customer privacy breaches or data loss, nor did it receive any related complaints. Moving forward, we will continue to strengthen our information security management systems and enhance internal control procedures to protect customer privacy and uphold corporate reputation.



CHAPTER 5

05 An Active Promoter of Inclusive Culture & Social Responsibility

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Wellbeing-Oriented Workplace

Human Resource Management & Workplace Diversity Development

Labor Relations	Employees are the company's most valuable assets, and maintaining harmonious labor relations is a key factor in sustainable business operations. The company strictly adheres to relevant legal regulations and upholds human rights, building a foundation of mutual trust and cooperation in labor relations to enhance overall corporate competitiveness.
Employer- Employee Relations	Through comprehensive workforce planning, well-structured compensation and benefits, and robust development and training programs, the company attracts and retains top talent.
Market Position	Headquartered in Taiwan with a presence extending across the globe, the company not only boosts local economic benefits but also strengthens human capital.

Employee Diversity and Equal Opportunity	Creating an equal, diverse, and inclusive workplace environment is vital to both corporate culture and business development. By embracing workforce diversity and equal rights—accepting individuals' different perspectives, values, interpersonal styles, and social backgrounds—every employee is empowered to perform at their best. This approach contributes significantly to sustainable business operations and long-term value creation.
Training and Education	<div>1. Based on our corporate system, we aim to cultivate professional capabilities, establish a comprehensive career development framework, and offer diverse welfare measures, enabling every employee to work with peace of mind, apply their expertise, and access open channels for care and communication—this is the goal our company is committed to pursuing.</div> <div>2. Team cohesion among colleagues serves as a vital foundation for talent development at OQUN.</div>

Management Policy

Internal Privacy:

1. Employee Code of Conduct

2. Education and Training Management Regulations

3. Labor-Management Meeting Implementation

4. Promotion Regulations

5. Reward and Disciplinary Action Management Procedures

6. Workplace Sexual Harassment Prevention, Complaint, and Disciplinary Measures

7. Performance Management Policy
8. Compensation Policy

9. Communication Management Procedure

10. CW-106 Education and Training Procedure in the Payroll Cycle

11. Human Resources Control Procedure

External Compliance:

1. Labor Standards Act

2. Occupational Safety and Health Act
3. Act of Gender Equality in Employment

4. Employment Service Act

Management Commitment

1. We provide a wide range of employee benefits, a comprehensive training system, and a supportive work environment to meet employees' development needs. We have also established diverse channels for employee feedback to foster open communication.
2. We are committed to offering fair and reasonable compensation, promoting a diverse and inclusive workplace, and continuously increasing the localization of our senior management team.
3. The company is committed to creating a fair, respectful, and inclusive workplace that ensures equal opportunities and rights for all employees.
4. Guided by the value of "learning and growing together," the company is dedicated to providing every employee with continuous learning and development opportunities. Through education and training, we aim not only to enhance each employee's professional skills but also to foster collaboration and collective progress within the team.

Responsible Unit

Management Department

Resource Investment



Management Department
Staffed with 3 FTEs.

Goal

Short-term Goal for 2025:

1. Establish a smooth communication mechanism to promote mutual understanding and cooperation between labor and management.
2. Conduct a salary audit for employees of the same level and responsibility to identify any disparities based on gender or nationality.
3. Introduce a performance-based and market-benchmarked salary system.
4. Formalize the company's principles of respect and inclusion for differences in gender, age, culture, language, and religion.
5. Draft the company's Diversity and Equality Policy.
6. Organize employee training on equal opportunities and gender awareness.
7. Improve training categories and competency assessments for production unit employees to ensure they are qualified to perform related tasks and maintain work quality.
8. Establish a systematic employee training history record.

Management Evaluation Mechanism

1. Number of labor-management meetings held annually / Response rate to employee suggestions.
2. Employee satisfaction survey score.
3. Number of labor inspection violations, number of complaints and confirmed cases.
4. Total number of training participants per year / Average training hours per employee.
5. Number of occupational safety incidents and lost workdays.
6. Percentage of female employees.
7. Percentage of female managers.
8. Percentage of employees with disabilities.
9. Number of training participants.
10. Handling of workplace discrimination/harassment reports.
11. Number of training courses offered annually.
12. Average training hours per employee.
13. Course satisfaction rating.
14. Course attendance rate.
15. Post-training effectiveness evaluation.

Mid-term Goals for 2026–2028:

1. Enhance participatory management through regular labor-management meetings to strengthen employee engagement and sense of belonging.
2. Increase recruitment and promotion opportunities for women, minorities, and local talent.
3. Implement "Inclusive Workplace Training" programs with full employee participation.
4. Set measurable diversity targets, such as achieving 30% female representation in managerial roles.
5. Introduce fair promotion and pay equity review mechanisms to reduce gender pay disparities.
6. Provide a supportive work environment and reasonable accommodations for employees with disabilities.
7. Optimize employee skill gap analysis and align it with relevant training programs.

Specific Performance

Labor-Management Communication Mechanism:

4 labor-management meetings were held regularly throughout the year (once every 3 months), achieving a 100% response rate to employee suggestions.

Employee Satisfaction:

The average score in the employee satisfaction survey for the year was 85, indicating a generally positive evaluation of the work environment and management practices.

Occupational Safety Performance:

No occupational accidents occurred throughout the year, and the number of lost workdays due to safety incidents was zero, demonstrating effective safety management.

Long-term Goals (2030 and beyond):

1. Establish a stable, harmonious, and resilient labor-management culture to support long-term organizational sustainability.
2. Provide pathways for local talent to participate in senior-level meetings and strategic decision-making processes.
3. Achieve diversity benchmarks for gender and ethnicity, and continue increasing representation across various dimensions of diversity.
4. Integrate diversity, equity, and inclusion (DEI) into executive KPIs and the company's sustainability strategy.
5. Build a comprehensive employee training and development system to cultivate a competitive and future-ready workforce. Implement "Inclusive Workplace Training" programs with full employee participation.
6. Set measurable diversity targets, such as achieving 30% female representation in managerial roles.
7. Introduce fair promotion and pay equity review mechanisms to reduce gender pay disparities.
8. Provide a supportive work environment and reasonable accommodations for employees with disabilities.
9. Optimize employee skill gap analysis and align it with relevant training programs.

Compliance with Labor Laws:

No labor inspection violations or employee complaints were reported during the year, with zero confirmed complaint cases.

Investment in Training and Education:

A total of 128 participants attended various training programs, with an average of 1.5 training hours per employee.

Specific Performance

Proportion of Female Employees in 2024:

An average of 33% of the workforce were women.

Proportion of Female Managers in 2024:

An average of 31% of management positions were held by women.

Course Attendance Rate in 2024:

92%.

Employment of Persons with Disabilities:

The company employed 4 persons with disabilities, exceeding the legal requirement of 2.

Training Courses Offered in 2024:

Planned 23 courses, 14 were actually conducted, with a course delivery rate of 60%.

Post-Training Effectiveness in 2024:

Average post-training test score exceeded 90, with a post-training evaluation achievement rate of 98%.

Workplace Discrimination/Harassment Reports in 2024:

Zero cases reported and processed.

Average Training Hours per Person in 2024:

1.5 hours.

Total Number of Training Participants in 2024:

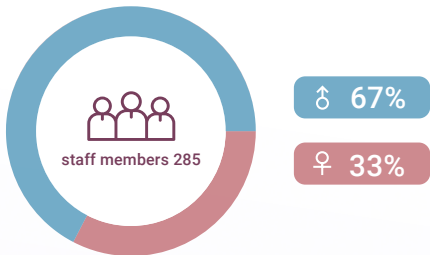
128 participants.

Course Satisfaction in 2024:

Average satisfaction score was 85.

Human Resources Overview

GMT GLOBAL INC. upholds a “people-oriented” management philosophy, placing strong emphasis on talent development and career growth. The company is committed to creating a diverse, stable, and inclusive working environment. As of the end of the reporting year, the company employed a total of 285 staff members, consisting of 192 men and 93 women, reflecting a well-balanced and stable gender structure.



Regarding employment type, all employees are full-time permanent staff, with no temporary or casual workers, and no employees with zero guaranteed working hours. This demonstrates the company's core human resource policy of prioritizing long-term and stable employment. Furthermore, the company maintains a 0% part-time employment rate, highlighting its strong commitment to stable employment and sustained organizational operations.

In terms of job roles, there is a strong presence of both frontline and mid-level management personnel, indicating a comprehensive operational management system and a solid talent succession and promotion mechanism. General staff serve as the company's core operational force, ensuring smooth and consistent daily operations.

From an age distribution perspective, employees aged 30 to 50 make up the majority of the workforce, representing a core group with experience and stability. Meanwhile, a considerable proportion of employees are under 30, bringing innovation and energy to the organization. Employees aged 51 and above also hold a meaningful share, demonstrating the company's respect for senior talent and its commitment to generational diversity and knowledge transfer.

As for educational background, the majority of employees hold bachelor's degrees, with additional representation from individuals with graduate (master's and doctoral) degrees as well as other diverse academic backgrounds. This reflects the company's ability to attract a wide range of professionals and its commitment to organizational diversity.

Overall, the company exhibits a robust and diversified human resource structure, and moving forward, it will continue to strengthen talent development, generational integration, and gender equality in order to build an inclusive and sustainable workplace.

GMT GLOBAL INC. – Types of Employment in 2024

Types of Contract		Male		Female		Total
		Numbers	Percentage	Numbers	Percentage	
Employment Contract	Full-time employees	192	67%	93	33%	285
	Contract Worker	0	0%	0	0%	0
	Casual Worker	0	0%	0	0%	0
Employment Type	Full-time employees	192	67%	93	33%	285
	Part-time employee	0	0%	0	0%	0
Position	Executive Management (Vice President level and above)	4	100%	0	0%	4
	Senior Management (Division Head level and above)	9	100%	0	0%	9
	Middle Management (Manager level and above)	8	57%	6	43%	14
	Frontline Supervisors (including management trainees and above)	19	70%	8	30%	27
	General Staff	152	66%	79	34%	231
Age	30 years old and under	73	72%	29	28%	102
	Aged 30 to 50 (inclusive)	95	61%	61	39%	156
	51 years old and above	24	89%	3	11%	27
Education Level	Doctor Degree	2	100%	0	0%	2
	Master Degree	19	79%	5	21%	24
	Bachelor Degree	59	52%	54	48%	113
	Others	112	77%	34	23%	146

Types of Contract		Male		Female		Total
		Numbers	Percentage	Numbers	Percentage	
Years of Service	Less than 1 year	41	69%	18	31%	59
	1-3 years	57	66%	30	34%	87
	3-5 years	18	55%	15	45%	33
	5-10 years	43	68%	20	32%	63
	10-20 years	20	74%	7	26%	27
	20 years above	13	81%	3	19%	16

Note 1: Regular employees: Employees who have signed an indefinite-term employment contract for either full-time or part-time work.

Note 2: Temporary employees: Employees who have signed a fixed-term employment contract, which ends either at a specified date or upon the completion of a specific task or event (e.g., project completion).

Note 3: Casual employees: Employees whose minimum or fixed working hours per day, week, or month cannot be guaranteed.

Note 4: Part-time employees: Employees whose working hours per week, month, or year are fewer than those of full-time employees.

Staff Turnover

GMT GLOBAL INC. complies with all applicable labor laws and regulations in Taiwan, including the Labor Standards Act, Act of Gender Equality in Employment, and the Employment Service Act. The company has established all internal systems and practices based on these legal frameworks to ensure the protection of employees’ rights. GMT GLOBAL INC. continuously reviews and adjusts its policies to provide equal employment opportunities regardless of gender or age. During recruitment, screening, hiring, assignment, placement, performance evaluation, or promotion, the company does not tolerate discrimination based on race, social class, language, ideology, religion, political affiliation, place of origin, birthplace, gender, sexual orientation, age, marital status, appearance, physical features, disability, or past/current union membership.

Moreover, the company respects every employee's gender identity and is committed to creating a safe and inclusive workplace where all individuals can work with dignity and peace of mind.

New Hires and Departures

In response to organizational growth and adjustments in workforce structure, GMT GLOBAL INC. continues to recruit high-potential professionals and closely monitors employee turnover trends to optimize human resource allocation and enhance talent retention strategies.

According to 2024 statistics, the company hired a total of 93 new employees throughout the year, including 67 local nationals and 26 foreign nationals. The new hire rate for local employees was 24%, while foreign nationals accounted for 9%, resulting in a total new hire rate of 33%. Among the new hires, individuals aged 30 and under represented the highest proportion, indicating the company's strong ability to attract young talent. This not only enhances the organization's innovative capacity but also contributes to its sustainable long-term development.

In the same year, a total of 85 employees resigned, resulting in an overall turnover rate of 29%, which included both local and foreign nationals. The majority of departing employees were within the 30 to 50 age group, reflecting mid-career transitions or personal life planning as key reasons for resignation.

Most turnover occurred among junior and mid-level management, while no departures were recorded among senior executives, indicating a stable leadership team. The overall turnover structure remains stable and manageable. Moving forward, GMT GLOBAL INC. will strengthen on-the-job training, career development planning, and employee benefit programs to reduce talent attrition, improve job satisfaction, and foster organizational commitment.

The company will continue to enhance its recruitment strategies, optimize internal training and promotion pathways, and implement initiatives such as employee satisfaction surveys, regular communication, and employee care programs to increase retention rates and ensure a solid foundation for sustainable organizational development.

Gender and Age Distribution of New Hires

New Hires of the year		Domestic		International		Total
		Male	Female	Male	Female	
Age	30 years old and under	15	10	21	0	46
	30-50 years old and under	18	16	4	1	39
	51 years old and above	5	3	0	0	8
Total		67		26		93
2024/12/31 totals of employees				285		
New Hires rate		24%		9%		
Total				33%		

Note: (Total number of new hires in 2024 / Total number of employees at the end of 2024) × 100%.

Parental leave without pay

GMT GLOBAL INC. respects employees’ rights to family care and actively fosters a family-friendly workplace by offering a legally compliant parental leave without pay system. This policy helps employees balance work and family responsibilities while strengthening talent retention and career support mechanisms. According to the parental leave statistics from 2022 to 2024, a total of 18 employees were eligible to apply, and 13 actually submitted applications, resulting in an average application rate of 72%. Female employees showed a higher application rate than male employees, reflecting greater demand among women for this policy.

The average return-to-work rate in the same year after the end of parental leave over the past three years was approximately 94%, indicating that some employees chose to delay their return or pursue alternative career plans. Notably, the retention rate of employees who returned

from leave and remained with the company for at least one year has reached 100% for three consecutive years. This demonstrates the company's effective post-leave support and reintegration mechanisms, which successfully assist employees in returning to the workplace.

Looking ahead, GMT GLOBAL INC. will continue to improve its work-life balance policies, strengthen communication and support between supervisors, HR, and employees on parental leave, and foster a more inclusive workplace culture to enhance overall employee satisfaction and loyalty.

Parental Leave Statistics Over the Past Three Years

Title	2022			2023			2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of Employees Eligible for Parental Leave in the Year (A)	4	4	8	1	2	3	3	4	7
Number of Employees Who Actually Applied for Parental Leave in the Year (B)	0	3	3	1	2	3	3	4	7
Number of Employees Expected to Return from Parental Leave in the Year (C)	0	3	3	0	2	2	3	3	6
Number of Employees Who Returned from Parental Leave in the Year (D)	0	3	3	0	2	2	2	3	5
Number of Employees Who Returned from Parental Leave in the Previous Year (E)	0	1	1	0	3	3	0	2	2
Number of Employees Who Remained Employed for One Year After Returning from Parental Leave in the Previous Year (F)	0	1	1	0	3	3	0	2	2
Apply rate(B/A*100%)	0%	75%	37.5%	100%	100%	100%	100%	100%	100%
Return-to-Work Rate (D/C*100%)	0%	100%	100%	0%	100%	100%	67%	100%	83%
Retention Rate(F/E*100%)	0%	100%	100%	0%	100%	100%	0%	100%	100%

Note 1: Application Rate (%) = (Number of actual parental leave applicants during the year ÷ Number of employees eligible for parental leave during the year) × 100%
Note 2: Return-to-Work Rate (%) = (Number of employees who returned from parental leave during the year ÷ Number of employees expected to return during the year) × 100%
Note 3: Retention Rate (%) = (Number of employees who remained employed for one year after returning from parental leave in the previous year ÷ Number of employees who returned from parental leave during the year) × 100%

Human Rights and Labor Rights Protection

GMT GLOBAL INC. complies with the Labor Standards Act, the Act of Gender Equality in Employment, and other relevant regulations to uphold the human rights and labor rights of all employees. The company explicitly prohibits gender discrimination and guarantees equal pay for equal work, ensuring that male and female employees receive the same starting salaries for equivalent positions and responsibilities. From 2022 to 2024, the starting salaries for entry-level employees, regardless of gender, were set equally, demonstrating GMT GLOBAL INC.'s firm commitment to gender pay equity.

In 2024, the average entry-level salary was NT\$27,500, with no difference between male and female new hires—achieving 100% salary parity. Likewise, in the business division, entry-level starting salaries have remained gender-consistent for three consecutive years, further affirming the company's consistent and effective implementation of gender-equal pay practices.

Moreover, GMT GLOBAL INC. is committed to promoting local employment and diversity. Since 2022, the company has tracked the proportion of senior management positions held by local residents. In 2024, local residents accounted for 67% of senior management roles, slightly lower than 73% in 2023 but still representing a majority. The company remains dedicated to strengthening local talent development and increasing representation of local professionals in senior roles, thereby contributing to regional economic growth and social integration.

Overall, GMT GLOBAL INC. is devoted to building a diverse, inclusive, and equitable workplace. By safeguarding employee wages and human rights and advancing gender equality and local employment, the company continues to foster a more resilient and sustainable corporate culture.

Ratio of standard entry-level wages to local minimum wage by gender

Item	2022		2023		2024	
	Male	Female	Male	Female	Male	Female
Minimum salary for entry-level employees (A).	25,500	25,250	26,500	26,500	27,650	27,500
Local minimum wage (B).	25,250	25,250	26,400	26,400	27,470	27,470
Ratio of entry-level standard wage to local minimum wage (A/B).	1	1	1	1	1	1

*Local is defined as Taiwan

Statistics on the Employment of Local Residents in Senior Management

Item	2022	2023	2024
Total Number of Senior Management Employees (A)	7	11	9
Total Number of Senior Management Employees Who Are Local Residents (B)	5	8	6
Percentage of Senior Management Hired from the Local Community (B/A*100%)	71%	73%	67%

*Local is defined as Taiwan

Definition of "Significant Business Locations" (Subject to Discussion)

Business units or production sites with 30 or more employees.

The definition of " Local "

Refers to the county (city) or township where the business or production site is located, including nearby areas within the scope of its social, environmental, or economic impact.

Definition of " Senior Management "

Supervisory personnel refer to managerial positions at the section level and above, while senior management refers to positions at the division level and above. For the current year, the proportion of senior management employing local residents is calculated based on personnel at the division level and above.

Employee Benefits and Retirement System

GMT GLOBAL INC. is committed to creating a friendly and attractive work environment that values employee well-being and career development. The company provides a wide range of benefits covering health insurance, living subsidies, workplace support, leisure activities, and retirement systems—demonstrating its commitment and responsibility to all employees.

1. Comprehensive Employee Welfare System

The company complies with regulations to offer Labor Insurance, National Health Insurance. Additionally, supplementary medical and accident insurance further strengthens employee health coverage. To support parenting needs, beyond the legally required parental leave, the company also offers childcare subsidies to help employees raise their children with peace of mind. Employees are given the flexibility to select from contracted kindergarten partners according to their individual needs, with access to exclusive benefits and flexible admission options.

To support daily living and commuting, GMT GLOBAL INC. provides employee housing rental subsidies and free parking spaces. Meals are offered free of charge at the employee cafeteria. For employees working overtime, the company offers legally mandated overtime pay, dinner and transportation subsidies. Moreover, the company provides employee health care services in collaboration with contracted medical partners. On-site services are offered four times per month, with dedicated “Employee Health Consultation Hours” set up exclusively for staff. These sessions support basic health consultations and care, promoting workplace health management and helping employees achieve a better work-life balance.

For recreation and team bonding, the company regularly organizes employee trips, family days, department dinners, fostering camaraderie among employees and enhancing team cohesion. An internal transfer system and employee feedback mechanisms are in place to encourage active participation in organizational governance, reinforcing a culture of transparency and trust.

In 2024, the total leave hours taken by employees amounted to 27,487 hours, covering various types of leave:

- 1. Annual leave: 13,644 hours—indicating effective use for rest and personal matters.
- 2. Official leave: 5,565.5 hours.
- 3. Sick and hospitalization leave: 2,625.5 hours—demonstrating strong support for employee health needs.
- 4. Menstrual leave: 936.5 hours, and prenatal check-up leave: 224 hours—highlighting the company’s gender-friendly policies.
- 5. Maternity leave (for health reasons): 104 hours— Pregnancy health support is also provided

Welfare-related leaves:

- 1. Birthday leave: 1,896 hours
- 2. Personal errand leave: 1,402 hours— Reflects the company’s provision of diverse and flexible leave options to meet employees’ life needs.
- 3. Bereavement leave: 800 hours
- 4. Marriage leave: 216 hours— Ensure employees’ right to take leave during important life events.
- 5. Natural disaster leave: 3,492.5 hours (not affecting attendance bonuses)—reflecting the company’s commitment to employee safety in emergencies.

In conclusion, GMT GLOBAL INC. upholds both systematic and compassionate leave policies to ensure that employees receive appropriate support and rest throughout various life stages and work conditions, truly embodying its people-oriented management philosophy.

2. Retirement System and Pension Plan

The Company provides a comprehensive pension system in accordance with the relevant provisions of the Labor Standards Act and the Labor Pension Act. Currently, there are two types of schemes: the old system and the new system. Applicability depends on the employee’s date of hire and their chosen option, aiming to ensure basic livelihood security after retirement.

Old Pension System (Applicable under the Labor Standards Act)

Applicable to employees who joined the company before July 1, 2005, or who opted to remain under the old system. This is an employer-funded scheme, under which the company contributes no less than 2% of each employees’ total monthly wages to a designated pension reserve account, in accordance with Article 56 of the Labor Standards Act. This account is opened with a bank and holds trust-like characteristics, meaning the funds are earmarked exclusively for pension purposes and may not be used for other purposes. To ensure compliance and safeguard the security of the funds, the Ministry of Labor conducts regular audits and supervision.

New Pension System (Applicable under the Labor Standards Act)

Applicable to employees who joined the company after July 1, 2005, or existing employees who opted for the new system. In Accordance with the Labor Pension Act, the company makes mandatory monthly contributions equal to 6% of each employee’s salary into a personal pension account established by the government. In addition, employees may voluntarily contribute 0% to 6% of their salary to the same account, with tax deduction benefits. Under this system, pension benefits are fully vested in the employee and are both portable and secure.

The Human Resources Department is responsible for the overall management of the pension system and employee consultation services. In cooperation with the Finance and Accounting Department, the company conducts regular reviews of contribution and deposit records to ensure that employee rights are fully upheld. The HR department also assists employees in completing the procedures for retirement or resignation, ensuring their entitlements are protected.

Tax Governance Structure and Responsibilities

Total Pension Obligation (NTD)	8,485,366.0
Percentage of Pension Obligations Covered by Company-Contributed Pension Fund (%)	6
Assessment Year	2024
Contingency plan when the existing pension fund is insufficient to cover liabilities.	The company is committed to creating a joyful and harmonious workplace environment by establishing a range of employee welfare measures. In accordance with the "Employee Welfare Fund Act," the company has established an Employee Welfare Committee (Welfare Committee) to provide various subsidies to all employees. Additionally, a cross-departmental meeting is organized by the Administration Division, inviting employees from different levels and positions to review and discuss employee welfare-related topics. Through established communication channels, the company actively collects feedback and suggestions from employees and continuously develops employee care initiatives that reflect the company's unique corporate culture, tailored to meet employees' evolving needs.
Participation Level/Scope of the Retirement Plan.	Retirement Plan Description: The company offers a defined contribution retirement plan, and employees have the option to voluntarily participate. Under this plan, the company contributes 6% of each participating employee's monthly salary to their retirement fund. Employees may also make additional voluntary contributions. A dedicated retirement fund has been established and is managed by a professional financial institution.



The company regularly evaluates the balance and contribution rate of the retirement reserve to ensure long-term financial stability. In the event that retirement funds are insufficient to meet obligations, a risk response plan will be activated, including fund reallocation and financial reinforcement mechanisms, to safeguard employee rights and interests.

Our retirement plan is entirely voluntary and governed by a comprehensive set of policies and regulations. All eligible employees may participate in and receive contributions and benefits according to legal provisions or company policies, thereby ensuring their basic livelihood needs after retirement.

Employee Benefits Provided by GMT GLOBAL INC. for Full-Time Staff

Basic Benefits	Insurance	1. Basic labor and health insurance, employee and employer liability insurance.
	Leave	1. In accordance with the Labor Standards Act, GMT GLOBAL INC. provides official public holidays, annual leave, marriage, bereavement, sick, personal, family care, and parental leave. 2. In 2024, the total number of leave hours taken by employees reached 27,487 hours. Major categories included 13,644 hours of annual leave, 5,565.5 hours of official leave, 2,513.5 hours of sick leave, 936.5 hours of menstrual leave, 1,896 hours of birthday leave, and 3,492.5 hours of natural disaster leave. These figures reflect the company's commitment to safeguarding employees' rights to rest and the effective implementation of a flexible leave system.
	Pension System	1. For employees covered under the old system of the Labor Standards Act, GMT GLOBAL INC. contributes 2% of the employee's monthly total salary to a retirement fund. As of 2024, the balance in the dedicated retirement reserve account was NT\$1,033,800. 2. For those covered under the new system of the Labor Pension Act, the company contributes 6% of the employee's monthly salary, based on the wage classification table approved by the Executive Yuan. These contributions are deposited into each employee's individual pension account. In 2024, the total recognized pension expense under this system amounted to NT\$7,451,566.
Compensation and Benefits	Incentive System	1. Year-end bonuses, holiday bonuses/gifts for the three major festivals, perfect attendance bonuses, performance-based bonuses, and employee profit sharing are all provided. 2. In 2024, the Employee Welfare Committee disbursed a total of NT\$8,400 in childbirth allowances and NT\$88,500 in subsidies for weddings, funerals, and other important life events, demonstrating the company's care and support for employees during significant personal milestones.
	Irregular Bonuses	1. Year-end banquet prize draws, birthday celebration raffles, and special holiday bonuses/gifts.
	Welfare Subsidies	1. Wedding gift money, childbirth allowance, hospitalization consolation payment, business mobile phone call subsidy, club activity subsidy, employee education/training subsidy, Employee Housing Rental Subsidy, and Contracted Kindergarten.
Promote being Healthy	Food	1. Free coffee are provided daily, and an employee cafeteria is available (meals during working hours are free, with both meat and vegetarian options offered).
	Health Checkups	1. In accordance with the "Regulations of Labor Health Protection," the company regularly provides general health checkups for employees to ensure their health and workplace safety.
	Irregular Activity	1. Irregular health seminars or activities.
Adequate facilities	Hardware facilities	1. Provision of free parking, staff cafeteria, coffee bar.
Welfare Committee	Welfare Fund	1. Scope of use: subsidies for weddings, funerals, and childbirth; insurance expenses; subsidies for club activities; and funding for company and departmental events.
	Annual Activity	1. Employee Trip, departmental gatherings, club activities, annual year-end party, and the company organizes various activities on an irregular basis.

In-depth On-the-Job Training and Empowerment

GMT GLOBAL INC. firmly believes that “talent is the key asset for sustainable business development” and continues to invest in building a comprehensive employee training and development system. The company supports employees in strengthening professional competencies, improving work efficiency, and aligning with corporate strategy to enhance overall organizational capabilities.

The training system is designed based on job levels, roles, and business needs, offering diverse and flexible course arrangements. These include pre-employment training for new hires, professional skills enhancement, leadership development, sustainability and ESG education, occupational safety and health regulations, internal controls, and compliance. The goal is to help employees adapt to a rapidly changing business environment and build well-rounded professional competitiveness. For training implementation, GMT GLOBAL INC. adopts a blended approach combining internal instruction, external commissioned training, and digital learning platforms, ensuring both quality and accessibility. Each department regularly assesses training needs and aligns course planning with performance evaluations and career development goals. The Human Resources Department oversees course implementation, attendance tracking, and post-training effectiveness assessments to ensure that training resources align with organizational objectives.

In 2024, 23 training sessions were initially planned, with 14 successfully conducted, resulting in a course completion rate of 60%. A total of 128 employee enrollments were recorded, and the overall attendance rate reached 92%, indicating a high level of participation. Post-training satisfaction averaged 85 points, and average test scores exceeded 90 points, with an assessment completion rate of 98%, demonstrating the practical value of the courses. The average training time per employee was 2 hours—slightly below industry standards—mainly because 2024 was a restructuring and trial period for the training system, with some programs not yet fully implemented.

Looking forward, the company will optimize internal training schedules, expand digital learning resources, and integrate competency-based development plans to improve training depth and coverage.Each year, the company continues to record and analyze employee participation in both internal and external training activities, avoiding duplicate counting to ensure the accuracy and consistency of participant data. These insights help refine course planning and resource allocation.

GMT GLOBAL INC. will remain committed to the core goal of “enhancing talent resilience and strengthening organizational competitiveness.” It will deepen digital learning adoption, encourage a culture of proactive learning, strengthen leadership training, and promote cross-departmental communication. Through ongoing learning and development strategies, the company aims to cultivate a workforce with sustainability mindset and innovative capabilities, thereby ensuring steady growth and sustainable operations in a competitive market.

Performance and Career Development

The company places great emphasis on employee performance management and career development by establishing a structured performance evaluation and communication mechanism, which serves as a key basis for rewards and functional growth. All full-time employees undergo at least one formal performance review annually. The evaluation covers various aspects, including job performance, goal achievement, professional skills, and teamwork. Direct supervisors conduct one-on-one meetings and provide feedback to ensure effective two-way communication.

The evaluation results not only inform decisions regarding year-end bonuses, promotions, and salary adjustments but are also closely linked to individual training and career development plans. The company encourages supervisors to provide specific development suggestions based on evaluation outcomes, helping employees identify their strengths and areas for improvement, and plan mid- to long-term career paths accordingly.

GMT GLOBAL INC. 2024 Employee Performance Evaluation Overview

Category	Calculation Method	Male	Female	Total
Executive Management (Vice President Level and Above)	Total Number of Employees at the End of the Reporting Period.(A1)	4	0	4
	Number of Employees Receiving Regular Performance and Career Development Reviews(B1)	3	0	3
	Percentage(B1/A1)	75%	0%	75%
Senior Management (Division Head Level and Above)	Total Number of Employees at the End of the Reporting Period.(A2)	9	0	9
	Number of Employees Receiving Regular Performance and Career Development Reviews.(B2)	8	0	8
	Percentage(B2/A2)	89%	0%	89%
Mid-Level Management (Section Head Level and Above)	Total Number of Employees at the End of the Reporting Period.(A3)	8	6	14
	Number of Employees Receiving Regular Performance and Career Development Reviews.(B3)	10	6	16
	Percentage(B3/A3)	125%	100%	114%
Frontline Management (Including Reserve Supervisors and Above)	Total Number of Employees at the End of the Reporting Period.(A3)	19	8	27
	Number of Employees Receiving Regular Performance and Career Development Reviews.(B3)	22	9	31
	Percentage(B3/A3)	116%	113%	115%
General Staff	Total Number of Employees at the End of the Reporting Period.(A3)	152	79	231
	Number of Employees Receiving Regular Performance and Career Development Reviews.(B3)	150	75	225
	Percentage(B3/A3)	99%	95%	97%
Total	Total Number of Employees at the End of the Reporting Period.(R)	192	93	285
	Number of Employees Receiving Regular Performance and Career Development Reviews.(Q)	193	90	283
	Percentage of Employees Receiving Regular Performance and Career Development Reviews.(Q / R)	101%	97%	99%

Note 1: Excludes three employees on unpaid leave and four new hires in November.
Note 2: The 2024 performance evaluation was conducted in November; therefore, the number of evaluated employees differs from the total number of employees at year-end.

Safe and Supportive Workplace Environment

GMT upholds the principle of “people-oriented and safety first”, and is committed to building a safe, healthy, and human-centered workplace. The company places great emphasis on protecting employees’ lives and health rights, viewing occupational safety and health as a cornerstone of stable operations and sustainable development. It actively fosters a workplace environment that is secure, healthy, and prevention-oriented.

The company firmly believes that only by ensuring employees work in a safe environment can their potential be unleashed, productivity improved, and a lasting relationship of mutual trust between the company and its employees be established.

Although an international occupational health and safety management system (such as ISO 45001) has not yet been formally adopted, the company has planned to initiate system implementation and internal process integration starting from the second half of 2026. This aims to enhance organizational risk control capabilities, improve occupational safety governance, and strengthen systematic management effectiveness and risk mitigation.

1. Occupational Safety and Health Management System Planning and Vision

To strengthen systematic management and align with international standards, GMT has completed a review of its safety protocols and plans to implement the ISO 45001:2018 Occupational Health and Safety Management System from the second half of 2026. The system will cover all departments and major operational sites, with key focuses on risk identification, job hazard analysis, compliance assessment, continuous improvement mechanisms, stakeholder engagement, and employee participation. Institutionalized processes and supervisory mechanisms will integrate occupational safety and health into daily operations.

4. Employee Engagement and Communication Mechanisms

While internal coordination and reporting on safety issues are in place, a formal employee engagement and grievance communication system has yet to be established. To enhance transparency and foster a culture of safety, GMT plans to launch official communication platforms in the second half of 2025, including a workplace safety proposal system, anonymous reporting mechanisms, and regular safety feedback meetings. A joint labor-management Occupational Health and Safety Committee will also be established to ensure representation and effectiveness in safety-related decisions.

2. Strengthening Hazard Identification and Risk Prevention

GMT has established preliminary safety management principles and hazard prevention standards and plans to implement comprehensive hazard identification, risk assessment, and incident investigation processes during the system rollout. A risk grading and control system will be introduced, supported by digital modules for recording, analyzing, and tracking to enhance information transparency and management efficiency. This proactive approach aims to identify potential risks early and prevent workplace incidents.

5. Education, Training, and Safety Awareness

GMT continues to implement safety and health training tailored to new hires, frontline staff, and management. Training covers general safety knowledge, workplace hazard identification, emergency response, and proper use of personal protective equipment (PPE). Training is delivered through both internal and external resources, online and in-person formats, and will gradually adopt modular teaching and scenario-based exercises to improve effectiveness. Post-training evaluations are conducted to assess satisfaction and learning outcomes. Advanced safety management training for high-risk operations and departmental leaders will be enhanced to embed safety awareness into everyday behavior and decision-making.

3. Occupational Health Services and Mental Wellness Planning

The company values the mental and physical health of its employees. In addition to complying with statutory health check requirements, GMT plans to gradually introduce Occupational Health Services starting in the second half of 2025. These services are expected to include stress assessments, health promotion activities, health consultations, and follow-ups for high-risk groups. Through multi-level health management and collaboration with external experts, GMT will build a prevention-focused care network to reduce occupational diseases and health risks at the source.

6. Promoting a Safety Culture and Continuous Improvement

GMT aims to build a workplace culture grounded in the belief that “Safety is Responsibility; Health is an Asset.” The company will pursue comprehensive implementation—from systems and processes to culture—through system integration, education, employee participation, and cross-departmental collaboration. GMT is committed to a prevention-oriented and continuous improvement approach, working together with all employees to create a healthy and sustainable zero-incident workplace.

Labor Relations Maintenance and Communication Process Management Amid Operational Changes

In the event of major operational changes—such as plant closures, downsizing, mergers, or organizational transformations—that may affect employment relationships, GMT GLOBAL INC. complies with Article 16 of the Labor Standards Act and other applicable labor regulations. The company guarantees the legally mandated minimum notice periods to safeguard employee rights. For example, employees who have continuously worked for more than three years must be given at least 30 days’ advance notice prior to contract termination, or be compensated with equivalent wages in lieu of notice. In the case of mass layoffs conducted in accordance with the Act for Worker Protection in Mass Redundancy, the company will proactively notify the relevant labor authorities and organize employee briefing sessions. These sessions help affected employees understand available transition support services and exit arrangements, ensuring they are treated with dignity and informed about their rights.

Although GMT has not yet undergone major restructuring events, it has proactively established internal contingency plans and employee communication mechanisms. These protocols ensure that if such changes occur in the future, employees will be informed in a timely manner and reasonable consultations will be conducted to reduce uncertainty and disruption.

Currently, the company does not have a labor union in place. However, GMT values open and constructive dialogue with employees. Should there be a future need or desire to establish a union, GMT will fully respect employees’ right to freedom of association. The company will also formalize notice periods and negotiation procedures in accordance with internal policies and legal requirements to protect the fundamental rights and cooperative relationship of both labor and management.

Public Service Engagement and Social Impact

GMT GLOBAL INC. has long valued active social engagement, guided by the principle of "giving back to society what is taken from society." The company has committed to addressing local needs and social concerns through a systematic philanthropic strategy and sustained investment, reflecting its dedication to sustainable societal development. Between 2022 and 2024, GMT invested a total of NT\$1,702,500 in various public service and community initiatives across five key categories: education, industrial development, public safety, social welfare, and cultural preservation, and categorized as follows based on their primary social impact:

GMT GLOBAL INC. – Summary of Donations Over the Past Three Years (Currency: New Taiwan Dollar)

2022-2024	
1. Education and Talent Development	788,000
2. Community Engagement and Industry Promotion	414,000
3. Support for Disadvantaged Groups and Social Welfare	204,000
4. Public Safety and Security Support	180,000
5. Religious and Cultural Heritage	116,500
Total	1,702,500

Through these diversified inputs and cross-border cooperation, GMT continues to deepen its local influence and promote the well-being of society as a whole, not only fulfilling its corporate social responsibility, but also endeavoring to work together with the community for mutual prosperity and goodwill, creating a positive cycle with long-term value.

Title	Investment Amount	Description
Education and Talent Development	NT\$788,000 was Allocated	Believing that education forms the cornerstone of a sustainable society, GMT continuously supports higher education institutions such as National Changhua University of Education and Chienkuo Technology University by donating scholarships and school development funds. The company also sponsors national competitions in industry-academic innovation and technical showcases, fostering youth innovation and technical talent. In addition, it funds lecture series to promote academic exchange and knowledge sharing, helping to elevate the overall quality of the talent pool in society.
Community Engagement and Industry Promotion	NT\$414,000 was Allocated	To foster regional collaboration and support local economies, GMT actively participates in and supports local civic organizations such as Rotary Clubs, academic-industry advancement associations, startup foundations, and agri-tourism promotion groups. Through financial support and collaborative initiatives, the company helps facilitate cross-sector partnerships and community prosperity, contributing to the upgrading of local industries and expanding its social impact.
Support for Disadvantaged Groups and Social Welfare	NT\$204,000 was Allocated	Focusing on the dignity and well-being of vulnerable populations, GMT donates regularly to organizations such as the Genesis Foundation, Maria Social Welfare Foundation, Musing Social Services Association, and Huide Nengren Charitable Society. Contributions support initiatives such as winter relief, disability care, and New Year meal programs, helping to alleviate financial pressure for marginalized communities and strengthen the social safety net.
Public Safety and Security Support	NT\$180,000 was Allocated	To enhance local public security and support grassroots police operations, GMT has made continuous donations over three years to the Changhua County Police Friends Association (Xihu and Lukang branches). These funds help support police station operations and welfare programs, reinforcing partnerships in community policing and ensuring safety for local residents.
Religious and Cultural Heritage	NT\$116,500 was Allocated	Recognizing the importance of preserving local cultural heritage and fostering community cohesion, GMT provides regular donations to religious institutions such as Nantan Temple, Xiangde Temple in Taroko, Yuanqing Temple, and Fude Temple. The company actively participates in traditional events like temple festivals, rituals, and cultural preservation activities, strengthening spiritual connections and contributing to the continuity of cultural traditions.



CHAPTER 6

06 Environmental Sustainability and Green Practices

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Climate-Related Financial Disclosures

Due to the increasing frequency of disasters caused by climate change in recent years, GMT GLOBAL INC. is proactively responding to potential climate-related risks and aiming to prevent associated financial losses. As part of this effort, the company will adopt the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), established in 2015 by the Financial Stability Board (FSB). Through voluntary disclosure, GMT GLOBAL INC. will share its climate-related risk response strategies and preventive measures, along with the financial impacts associated with such risks. Following proper climate adaptation and disaster recovery processes, the company will also identify new opportunities to ensure profitability and strengthen its climate resilience in the face of future climate-related disasters.

TCFD Four Core Elements

Core Elements of Climate-Related Financial Disclosures

Gestion

- At GMT GLOBAL INC., climate change-related discussions and management are led by the ESG Sustainability Task Force, which regularly reviews the potential internal and external impacts of various issues on the organization. This includes identifying and assessing climate change risks and developing strategies to respond to climate impacts. The Administration Division coordinates with various working groups to conduct data collection and assessments, proposes improvement plans and mitigation measures to reduce climate-related financial risks, and identifies corresponding climate-related financial opportunities.
- To effectively manage climate risks and opportunities, the ESG Sustainability Task Force regularly reviews and adjusts the company's internal sustainability strategies and policies. In addition, the task force continuously monitors changes in the external environment and regularly reports to the Board of Directors on the identified climate-related risks and opportunities, including the progress of implementation and climate-related matters.

Risk Management

- To identify and assess significant operational impacts or risks related to climate change, the ESG Sustainability Task Force at GMT GLOBAL INC. conducts regular climate risk evaluations. Starting in 2025, the company will hold annual ESG meetings to identify key risks. For risks assessed as high, further climate scenario analyses will be carried out to better understand potential consequences.
- The governance structure involves the Board of Directors overseeing and making key decisions. The Administration Division is responsible for identifying and confirming risks, while the ESG Sustainability Task Force conducts risk assessments and reporting. The task force also provides guidance and coordinates with relevant departments to ensure effective implementation of mitigation and adaptation measures.

Strategies

- GMT GLOBAL INC. incorporates the potential impacts of climate change into overall operational planning by assessing the likelihood and severity of risks. The company formulates contingency and mitigation plans, identifying both physical and transition risks and opportunities based on business type, risk strategy, and financial planning. In addition, crisis management mechanisms are established to strengthen response capacity. To address the global challenges of climate change and the greenhouse effect, the company has implemented energy-saving and carbon reduction measures, promoted energy management in office and public areas, and adopted green procurement by purchasing products with energy-efficient and eco-friendly labels—effectively contributing to energy conservation and carbon reduction.
- The company conducts climate risk simulation analyses based on the physical and transition scenarios outlined in the Intergovernmental Panel on Climate Change (IPCC) AR5 framework. Physical risks are evaluated with a focus on the operational impact of extreme weather events at global locations.

Indicators and Targets

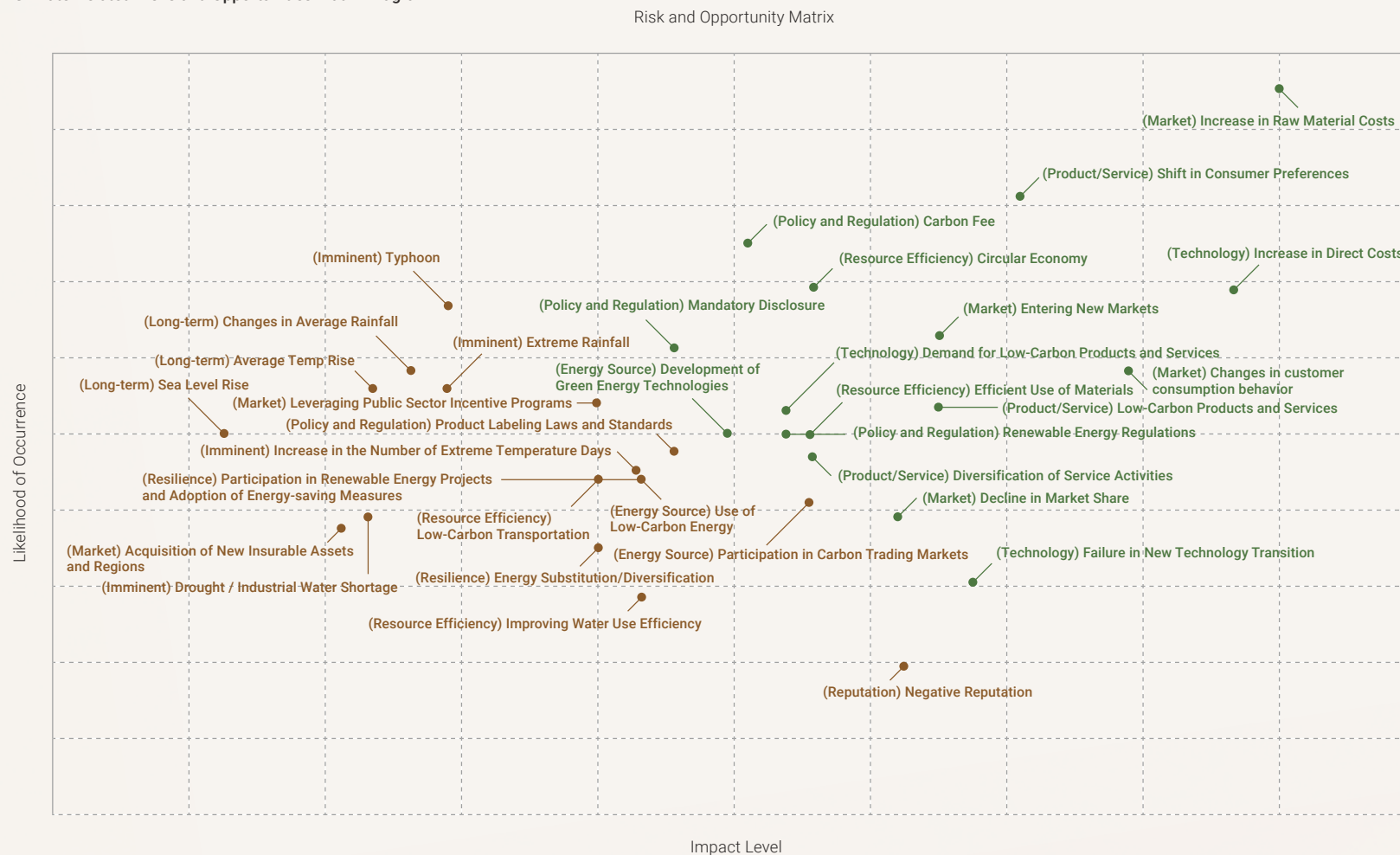
- To mitigate the impacts of climate change and achieve carbon reduction and energy-saving goals, GMT GLOBAL INC. adopts management strategies and indicators to address climate-related risks and opportunities:
 - In 2024, the company completed a greenhouse gas inventory in accordance with ISO 14064-1 and plans to obtain third-party verification in 2025.
 - Subsidiaries will also be guided to implement the ISO 14064-1 greenhouse gas inventory system and undergo third-party verification.
 - The company will further assess and develop specific carbon reduction targets, progressively moving toward greenhouse gas emissions reduction.

GMT GLOBAL INC. is also committed to promoting energy conservation and carbon reduction initiatives. The company actively encourages all employees to participate in resource-saving actions, such as reducing electricity and water usage and minimizing waste generation. Through these practices, the company integrates environmental sustainability into daily operations.

Financial Impacts of Climate-Related Risks and Opportunities

GMT GLOBAL INC. conducts risk assessments on climate-related risks and opportunities, analyzing and prioritizing them based on the level of impact and likelihood of occurrence. Both impact and likelihood are categorized into five levels: Low, Medium-Low, Medium, Medium-High, and High. Through this process, the company identifies items classified as Medium-High risk and develops appropriate response measures to enhance the organization's resilience in addressing climate-related risks and opportunities.

Climate-Related Risks and Opportunities Matrix Diagram



List of Climate-Related Risks and Opportunities

List of Climate Risks

1. (Market) Increase in raw material costs
2. (Technology) Increase in direct costs
3. (Market) Changes in customer consumption behavior
4. (Policy and Regulation) Carbon fees
5. (Technology) Demand for low-carbon products and services
6. (Policy and Regulation) Mandatory disclosure
7. (Policy and Regulation) Renewable energy regulations
8. (Market) Decline in market share
9. (Technology) Failure in transitioning to new technologies

List of Climate Opportunities

1. (Product/Service) Shifts in consumer preferences
2. (Market) Entry into new markets
3. (Resource Efficiency) Circular economy
4. (Product/Service) Low-carbon products and services
5. (Resource Efficiency) Use of efficient materials
6. (Product/Service) Diversification of service activities
7. (Energy Source) Development of green energy technologies

Scenario Analysis Description Table

Risk Type	Scenario	Scenario Summary Description
Transition Risk	IPCC ar5-pcr2.6 (Most Minor)	<div><div>1. By the year 2100, the global average sea level is projected to rise by approximately 0.44 meters.</div><div>2. By 2100, if global warming is limited to within 2°C, humanity will have successfully reduced greenhouse gas emissions in alignment with the goals of the Paris Agreement.</div><div>3. Changes in precipitation will vary by region — some areas may experience increased rainfall, while others may face intensified drought conditions.</div></div>
Physical Risk	IPCC-ar5-pcr8.5 (Most Mjor)	<div><div>1. By the year 2100, the global average sea level may rise between 0.52 and 0.98 meters under the RCP 8.5 scenario.</div><div>2. By 2100, the global average temperature is projected to increase by 4°C to 5°C.</div><div>3. Monsoon rainfall will intensify but become more unevenly distributed, leading to alternating periods of drought and flooding.</div><div>4. The frequency of extreme rainfall events (e.g., over 200 mm/day) is expected to rise, posing significant threats to urban drainage systems and agricultural irrigation.</div></div>



Explanation of Risk-Related Impacts and Response Strategies

Risk	Aspect	Types	Impact Statement	Response Strategy (Indicators & Targets)
Transition Risk	Market	Increase in Raw Material Costs	<div><div>1. The rise in raw material prices may lead to an increase in product unit prices, which could in turn affect customer repurchase intention and reduce market competitiveness.</div></div>	<div><div>1. Establish long-term partnerships with suppliers to secure stable and cost-effective procurement conditions.</div><div>2. Optimize production processes and resource utilization to reduce unit manufacturing costs and enhance overall operational efficiency.</div></div>
	Technology	Increase in Direct Costs	<div><div>1. The introduction of new technologies or solutions may require higher initial capital expenditures, placing short-term financial pressure on the company.</div><div>2. If the payback period for the adopted technology is too long or its performance falls short of expectations, it may result in a financial burden for the company, leading to increased costs and reduced profitability.</div></div>	<div><div>1. Conduct feasibility assessments before introducing new technologies to ensure realistic investment payback periods and tangible benefits.</div><div>2. Pursue government subsidies or policy resources to reduce initial investment pressure.</div><div>3. Strengthen internal technology integration and operational training to improve the efficiency of technology application.</div></div>

Risk	Aspect	Types	Impact Statement	Response Strategy (Indicators & Targets)
Transition Risk	Market	Change in Customer Consumption Behavior	<div>1. Customers are raising their sustainability expectations for products, gradually shifting toward low-carbon or environmentally friendly options, which may negatively impact the sales performance of existing products.</div>	<div>1. Adjust product design and R&D direction based on market demand to develop products that align with low-carbon transition goals, thereby enhancing competitiveness.</div>
	Policies & Regulations	Carbon Tax	<div>1. In response to the requirements of Taiwan's "Climate Change Response Act," future increases in procurement, manufacturing, or operational costs may create financial pressure on business operations.</div> <div>2. Conducting greenhouse gas inventory operations will incur additional costs such as consulting fees, human resource input, and third-party verification, resulting in an added burden on the company's operations.</div>	<div>1. Promote greenhouse gas inventory and ISO 14064-1 verification to clarify carbon reduction directions and plan future carbon reduction targets.</div> <div>2. Conduct greenhouse gas data collection and assessment through digital methods to enhance efficiency.</div> <div>3. Improve production process efficiency and resource utilization to reduce operating costs, mitigate regulatory impacts, and strengthen corporate competitiveness.</div> <div>4. Make good use of government subsidies or industry resources to share the costs of verification or system implementation.</div>
	Technology	Demand for Low-Carbon Products and Services	<div>1. As global regulations and environmental awareness continue to rise, market demand for low-carbon products and green services is growing rapidly.</div> <div>2. Failure to promptly adjust R&D direction and product strategies may result in missed market opportunities, declining market share, and potential revenue losses.</div> <div>3. In response to international decarbonization trends, the cost of developing low-carbon technologies is increasing, and there is also the risk of investment losses due to R&D failures.</div>	<div>1. Continuously monitor market trends and enhance sensitivity and responsiveness to low-carbon transition demands to ensure that R&D and product strategies remain up to date.</div> <div>2. Invest in innovative R&D resources to accelerate the development of low-carbon products and solutions.</div> <div>3. Establish partnerships with brands or suppliers that have strengths in low-carbon technologies to jointly enhance market competitiveness.</div> <div>4. Control R&D costs, set clear milestones and regularly evaluate progress to determine whether to continue or cut losses based on effectiveness.</div>
	Policies & Regulations	Mandatory Disclosure	<div>1. If products fail to comply with regulations or inspection requirements of the importing country, there is a risk of export barriers or embargoes, which may hinder market expansion and negatively impact operational performance.</div>	<div>1. Proactively monitor regulatory changes in various countries and obtain the required certifications or compliance documentation as needed, to ensure that products are legally distributed in target markets.</div>
	Policies & Regulations	Renewable Energy Regulations	<div>1. With the strengthening of the Energy Management Act, which imposes stricter requirements on corporate energy efficiency and conservation practices, failure to conduct energy audits, appoint energy managers, or achieve energy-saving targets may result in penalties, mandatory corrective actions, and reputational damage.</div> <div>2. Non-compliance with relevant regulations may also reduce customer willingness to procure from the company.</div>	<div>1. Future plans include the introduction of high-efficiency production equipment and smart energy management systems to improve energy efficiency and reduce long-term operating costs.</div> <div>2. The company will also actively pursue government subsidies for energy-saving initiatives to alleviate the initial investment burden of equipment upgrades or system implementation.</div>

Risk	Aspect	Types	Impact Statement	Response Strategy (Indicators & Targets)
Transition Risk	Market	Decline in Market Share	1. Climate change has heightened environmental awareness. If a company's products fail to meet net-zero transition goals or low-carbon demands, it may diminish brand appeal and result in customer loss, ultimately affecting market share and revenue performance.	1. Develop low-carbon products and green services aligned with climate transition trends to seize opportunities in sustainability-oriented markets.
	Technology	New Technology Transition Failure	1. In the process of promoting net-zero transition, if the adopted low-carbon or energy-saving technologies are not yet mature, or if employees lack the necessary operational skills, the transition may fail to be effectively implemented, hindering the achievement of carbon reduction targets and generating additional cost-related risks.	1. Establish a pilot phase and performance evaluation mechanism for technology implementation to reduce the risk of transition failure. 2. Strengthen internal training and cross-departmental collaboration to enhance employees' awareness and operational capabilities regarding climate technologies.

Explanation of Opportunity-Related Impacts and Response Strategies

Aspects	Types	Impact Statement	Response Strategy (Indicators & Targets)
Products / Service	Shifts in Consumer Preferences	1. With growing climate awareness and the rise of sustainable consumption trends, consumers are increasingly inclined to choose products and services that offer low-carbon, environmentally friendly, and sustainable value. This shift creates opportunities for businesses to innovate and differentiate themselves in the market. 2. By incorporating green design and sustainable products, businesses can enhance their brand image and strengthen market competitiveness.	1. Adjust product design and service content by incorporating low-carbon elements such as carbon footprint labeling and eco-friendly packaging to meet market demand for sustainable products. 2. Actively build a sustainable brand image by engaging in ESG communication and interaction to strengthen customer recognition and loyalty toward the company's climate commitments.
Market	Entering New Market	1. Global climate policies and growing sustainability awareness are driving increased demand for low-carbon and green products in emerging markets. Companies that invest in this trend in a timely manner have the opportunity to expand their customer base and revenue streams.	1. Leverage local sustainable distribution channels and government or international initiative platforms to enhance brand visibility and credibility in climate-related markets. 2. Design localized low-carbon product portfolios and communication strategies for new markets to attract climate-conscious potential customers.
Resource Efficiency	Circular Economy	1. Promoting a circular economy helps reduce dependence on raw materials and carbon footprint, lowers greenhouse gas emissions, and enables the creation of new business models through recycling, reuse, and product life extension—thereby increasing revenue streams and enhancing the brand's sustainable image.	1. Integrate low-carbon design principles into the product development process to enhance resource use efficiency and reuse potential.

Aspects	Types	Impact Statement	Response Strategy (Indicators & Targets)
Products / Service	Low-Carbon Products and Services	1. By developing products and solutions with low-carbon characteristics, expand into green markets, strengthen brand value, and enhance long-term competitiveness and customer loyalty.	1. Enhance supply chain resilience by partnering with suppliers that offer low-carbon technologies or renewable energy solutions to ensure the minimization of product life cycle carbon footprints. 2. Product Innovation: Strengthen R&D investment to develop new low-carbon products that meet market demand. 3. Cost Management: While adopting low-carbon production technologies involves initial investment, it can achieve a win-win outcome in the medium to long term by balancing energy savings, emission reduction, and financial benefits.
Resource Efficiency	Application of High-Efficiency Materials	1. The application of high-efficiency or alternative materials helps reduce resource and energy consumption, lowers carbon emissions across the product life cycle, enhances environmental performance, and meets market demand for low-carbon and sustainable products, thereby creating a green competitive advantage.	1. Implement lightweight or high-strength low-carbon material technologies to reduce overall material usage and enhance durability. 2. Continuously research and apply alternative materials (such as bio-based materials and recycled aluminum) to reduce dependence on high-carbon raw materials. 3. Strengthen supply chain collaboration to promote the integration and co-creation of high-efficiency materials within the manufacturing process.
Products / Service	Diversification of Service Activities	1. In response to climate change and the shift toward low-carbon development, customer demand for green and sustainable services has increased. Enterprises can expand diversified green service offerings to explore new markets and customer segments, thereby creating differentiated brand advantages.	1. Identify climate-driven market trends and customer needs to design green service solutions that align with ESG standards. 2. Leverage internal and external expertise to strengthen service team capabilities and effectively communicate sustainability values.
Source of Resource	Develop Green Energy Technologies	1. In response to international net-zero targets and the global energy transition trend, developing green energy technologies can attract both policy and market resources. Moreover, through carbon reduction innovations, enterprises can enhance their competitiveness and investment appeal in the sustainable market.	1. Collaborate with technology providers and research institutions to develop low-carbon or renewable energy technologies and seize opportunities in the decarbonization transition. 2. Actively participate in government or industry renewable energy projects and subsidy programs to lower the entry barriers and initial risks of technology adoption.

Risk Management Process FlowChart



Energy Management

The risk of energy resource scarcity poses significant challenges to Taiwanese enterprises. Enhancing energy and reducing energy consumption costs are critical issues for achieving sustainable development.

Management Policy

External regulations, such as the Energy Management Act and the Climate Change Act, serve as the basis for the company's energy management and climate action initiatives.

Management Commitment

We are committed to strictly complying with government laws, regulations, and policy requirements related to energy use and environmental protection. Additionally, we strive to enhance employee awareness of energy issues by promoting energy education and internal communication, thereby encouraging the active participation of all personnel in energy management initiatives.

Responsible Unit

Management Department, Facility Department

Resource Investment



In 2024, an investment of NT\$2 million was made to support equipment replacement and personnel expenses.

Facility Department: 2 full-time personnel
Management Department: 2 full-time personnel

Goal

Short-term goal for 2025:

By conducting energy awareness training, we aim to enhance employees' understanding of energy-saving measures and their ability to implement them effectively.

Mid-term goal for 2026~2028:

We continue to promote energy-saving improvement measures, including the adoption of high-efficiency equipment and the optimization of existing systems—such as fully replacing lighting with LED fixtures and adjusting air conditioning settings—to enhance energy efficiency and reduce carbon emissions.

Long-term goal for 2030:

We plan to implement the ISO 50001 Energy Management System to establish a comprehensive energy management framework and enhance management effectiveness.

Management Evaluation Mechanism

1. Conduct annual greenhouse gas inventories to monitor carbon emissions throughout operational processes.
2. Prepare and publish an annual sustainability report in accordance with international disclosure standards, outlining the company's sustainability performance in economic, environmental, and social dimensions while addressing stakeholders' key concerns.
3. Gather and respond to stakeholder feedback to continuously improve sustainability management effectiveness.

Specific Performance

1. Carried out the 2024 greenhouse gas inventory and completed third-party external verification to ensure the accuracy and credibility of carbon emission data.
2. Compiled the 2024 Sustainability Report to disclose the company's environmental sustainability initiatives and performance, enhancing transparency and stakeholder communication.
3. Conducted a stakeholder survey in 2024 and analyzed and responded to the results to strengthen the effectiveness of stakeholder engagement.

Energy Management

GMT GLOBAL INC. continues to monitor and manage energy use throughout its operations. In 2024, the total energy consumption reached 10,339.819 gigajoules (GJ), including 10,080.360 GJ from purchased electricity and 259.459 GJ from diesel fuel. Electricity remained the primary energy source, accounting for approximately 97.5% of total energy consumption.

To assess energy efficiency, the company also calculated its energy intensity index, using annual revenue as the basis. In 2024, the energy intensity was 0.020 GJ per NT\$1,000 of revenue, indicating a correlation between energy usage and the scale of operations. Moving forward, GMT GLOBAL INC. will continue to optimize its energy performance through energy-saving management and equipment replacement plans.

The revenue disclosed in this report is calculated based on the standalone financial statements of GMT GLOBAL INC. Energy conversions are conducted using standard calorific values. All relevant data have been internally reviewed and verified to ensure the accuracy and consistency of the disclosed information.

Internal Energy Consumption within GMT GLOBAL INC.

Energy type (GJ)		2024
Purchased Non-Renewable Energy	Purchased Electricity	10,080.360
	Diesel Fuel	259.459
Total Energy Consumption (GJ)		10,339.819
Revenue (Thousand NTD)		528,221
Energy Intensity (GJ/Thousand NTD)		0.020

Note 1: 1 kWh = 0.0036 GJ; 1 liter of diesel = 8,400 kcal = 0.03516 GJ.
Note 2: The data coverage includes GMT GLOBAL INC.’s Pusin Headquarters and Xiushui Plant.
Note 3: Revenue data used in this section is based on the revenue listed in GMT GLOBAL INC.’s standalone financial statements.

Greenhouse Gas (GHG) Management and Emissions Disclosure

In response to global climate change trends and to align with international carbon reduction disclosure standards, GMT GLOBAL INC. has initiated its 2024 Greenhouse Gas (GHG) inventory, fully in accordance with the ISO 14064-1:2018 international standard. The company plans to complete third-party verification by 2025 to enhance the transparency and credibility of its disclosures.

The current greenhouse gas (GHG) inventory conducted by GMT GLOBAL INC. covers all operational sites with significant carbon emission potential. The inventory boundary is defined using the operational control approach and includes:

- Three domestic and international production facilities, encompassing main manufacturing sites and associated process equipment;
- Seven domestic and international office locations, including headquarters, branches, and overseas offices;

The inventory covers the following scopes:

- Scope 1: Direct emissions from sources such as boilers, generators, diesel vehicles, and refrigerant leaks.
- Scope 2: Indirect emissions from purchased electricity and other forms of energy.
- Scope 3: To be gradually incorporated in future phases, covering emissions from the supply chain and upstream/downstream activities (e.g., employee commuting, business travel, freight, and supplier emissions).

GMT GLOBAL INC. is committed to establishing a comprehensive carbon inventory system as a critical foundation for formulating carbon reduction strategies, participating in voluntary emission reduction programs, and complying with Taiwan’s Climate Change Response Act and its greenhouse gas management requirements. Based on the inventory results, the company will subsequently develop a concrete carbon reduction roadmap and set medium- to long-term targets, progressively enhancing the maturity of its carbon management and strengthening its climate resilience.

Energy Conservation and Carbon Reduction Actions & Low-Carbon Operational Strategies

In response to climate change trends and the global energy transition, GMT GLOBAL INC. is actively promoting improvements in energy efficiency and carbon emission reduction measures, moving toward the establishment of an intelligent, efficient, and low-carbon operational model. The company recognizes that energy efficiency and carbon management capabilities have become key indicators of corporate sustainability and competitiveness. Therefore, it has adopted a three-pronged approach—technological innovation, institutional management, and employee engagement—to consistently advance energy-saving and carbon-reduction initiatives. Concrete goals have been set to realize the company's long-term vision for low-carbon development.

1. Energy Efficiency Improvement Measures

The company continuously evaluates the operational status of existing equipment and has planned several energy-saving improvements for key energy-consuming items. Beginning in the second half of 2025, it will implement "equipment replacement and system optimization measures." For the air conditioning system, upgrades will be carried out to enhance the performance of chillers, introducing high-efficiency models and optimizing control mechanisms to reduce peak loads and unnecessary energy consumption. These measures are expected to significantly improve equipment operation efficiency, lower unit energy consumption, and achieve dual benefits of energy saving and carbon reduction.

2. Energy-Saving Measures for Products and Services

In addition to equipment-related improvements, GMT GLOBAL INC. continues to promote energy efficiency at the operational level. In the second half of 2025, the company plans to launch a "Lighting Circuit Reconfiguration Project," aiming to optimize lighting control logic and regional power allocation. Through zoning and intelligent control of the lighting system, unnecessary energy consumption will be reduced. This initiative will effectively reduce lighting electricity loads, enhance energy flexibility in office and production areas, and demonstrate the company's commitment to energy efficiency in operations.

3. Greenhouse Gas Reduction Measures and Low-Carbon Strategies

In terms of carbon management, GMT GLOBAL INC. has adopted a dual-track approach that combines technical improvements and institutional development, based on the results of its greenhouse gas inventory. On the technical side, in addition to improving air conditioning and variable frequency drive systems, the company plans to upgrade all lighting systems to LED, optimize air conditioning settings, and adjust electricity use behaviors to comprehensively improve energy efficiency in both production and office environments.

On the institutional side, the company will establish a mechanism to track carbon performance indicators and energy use effectiveness. These will be integrated with process optimization and operational metrics to manage carbon emission intensity and energy intensity over the long term. The company is also evaluating the adoption of the ISO 50001 Energy Management System to build a comprehensive energy governance framework through systematic audits, policy formulation, target tracking, and continuous improvement.

Moreover, GMT GLOBAL INC. is actively assessing the feasibility of renewable energy adoption. Depending on future operational conditions, it may purchase green electricity, install solar energy systems, or participate in green electricity trading platforms to further reduce indirect emissions from external electricity use and promote green energy transition. In response to the development of domestic carbon fee systems and carbon markets, the company has initiated preliminary assessments of financial impacts and will develop strategies for participating in carbon trading, offsets, and carbon asset management, enhancing its resilience to climate-related risks.

4. Supply Chain Carbon Reduction and Sustainability Impact Expansion

Beyond internal energy-saving and carbon-reduction efforts, GMT GLOBAL INC. is committed to extending its sustainability impact across the entire value chain. The company plans to gradually collect carbon emission data from key suppliers, adopt green procurement principles, and promote collaborative decarbonization initiatives. Through carbon governance across the supply chain and improved transparency, the company aims to build a sustainable supply chain based on responsible procurement and low-carbon manufacturing.

5. Cultivating an Energy-Saving Culture and Promoting Behavioral Change

GMT GLOBAL INC. values the integration of energy-saving awareness into organizational culture. In addition to technical enhancements, the company actively promotes daily energy-saving behaviors internally, such as turning off lights, setting appropriate air conditioning temperatures, shutting down idle equipment, reducing paper usage, and upgrading lighting systems. These everyday actions help deepen the company's energy-saving culture. The company also regularly organizes energy awareness training and internal campaigns to raise employees' understanding and willingness to engage in carbon reduction practices, embedding sustainability into workplace habits.

6. Energy and Carbon Reduction Target Setting

To solidify its commitment to energy conservation and carbon reduction, GMT GLOBAL INC. has set phased short-, medium-, and long-term goals based on organizational maturity and implementation progress:

1. Short-term goals (by 2025): Conduct energy awareness training to strengthen employee understanding and implementation of energy-saving behaviors, laying the foundation for a basic energy-saving culture.
2. Medium-term goals (2026–2028): Promote the introduction of high-efficiency equipment and system optimizations, such as full LED lighting replacement and air conditioning optimization, to enhance overall energy efficiency and reduce carbon intensity.
3. Long-term goals (from 2030 onward): Plan to implement the ISO 50001 Energy Management System to establish a complete energy governance structure that supports energy policies, performance tracking, and continuous improvement, moving toward intelligent and institutionalized energy management.

GMT GLOBAL INC. fully recognizes that energy efficiency and carbon management are not only manifestations of environmental responsibility but also essential components of corporate resilience and competitiveness. Looking forward, the company will continue to uphold the principle of sustainable development by advancing energy-saving technologies, deepening institutional practices, and embedding sustainability in organizational culture. These efforts will collectively drive the company toward a low-carbon transformation. At the same time, the company is committed to co-creating a sustainable value chain with suppliers and stakeholders, showcasing its accountability and dedication to climate action and contributing to a greener, more sustainable future.



Water Resource Management

According to research conducted by the World Resources Institute (WRI), a leading U.S. environmental think tank, 17 countries around the world are currently facing an extremely high risk of water scarcity. Although Taiwan is not classified as a high water stress region, its challenging topography results in concentrated rainfall that is difficult to retain. Combined with rapid industrial development and increasing water demand, the imbalance between water supply and demand has become an increasingly critical issue. Enterprises have a responsibility to take proactive measures to conserve water and improve water use efficiency.

GMT GLOBAL INC.'s water use is primarily for domestic purposes, with municipal tap water as its main source. Since water is not required in the company's production processes, no industrial wastewater is generated—only domestic water from employees' daily activities. As a result, the environmental impact is minimal. To effectively monitor water usage, the company has established a water usage assessment mechanism and installed flow measurement devices. These tools are regularly maintained and calibrated to ensure accurate data collection and reliable reporting. Through scientific management, the company can clearly understand its water consumption, providing a solid foundation for future water-saving initiatives and efficiency improvements.

In 2024, the company's total water withdrawal amounted to 43,490 liters. Overall, the amount of water used is relatively limited and does not impose a significant burden or environmental pressure on local water resources. The company also does not extract groundwater, demonstrating its strong commitment to the sustainable and responsible use of resources.

Waste Management Strategy

GMT GLOBAL INC. upholds the principles of resource circulation and waste reduction, continuously strengthening its waste management system with the core strategies of "total waste volume reduction" and "resource recovery." The company's ultimate goal is to move toward "zero waste." Through production process optimization, raw material control, and the reuse of recycled materials, the company is committed to minimizing waste generation and promoting resource recycling and reuse.

The company's waste is primarily categorized into two types: domestic waste and industrial waste.

1. Domestic waste originates from daily office activities and employee-related events. It is sorted according to classification guidelines and transported to incineration plants by licensed waste disposal contractors.
2. Industrial waste arises mainly from manufacturing activities. This includes items such as used cutting oil and water mixtures, and recyclable or reusable materials like scrap iron, copper, aluminum, and used lubricating oil. All such waste is properly sorted and recorded before being handed over to licensed and legally compliant waste disposal and recycling contractors.

In terms of management mechanisms, the company signs contracts with all waste disposal service providers, clearly defining the responsibilities and obligations of both parties throughout the waste removal, transportation, and treatment processes. Based on the characteristics of each type of waste, the company implements a classification management system. Recyclable materials such as metals, plastics, and cardboard are sorted and sent to qualified recyclers for reuse. General industrial waste and non-recyclable domestic waste are sequentially removed and incinerated or legally disposed of as appropriate.

GMT GLOBAL INC. adheres to the waste management hierarchy of "sorting → reuse → resource recycling → minimal landfilling or incineration", and implements full-process compliance management. For industrial waste, the company places special emphasis on source reduction and generation control, prioritizing waste minimization during the manufacturing process and promoting material recycling and reuse. For materials that have lost their original function, resource recovery is treated as the preferred option, with landfill or incineration considered only as a last resort.

To further enhance management effectiveness, the company has implemented a waste manifest tracking system integrated with GPS satellite positioning to monitor waste flow in real time. In addition, company representatives conduct regular or unscheduled on-site inspections and audits at waste treatment facilities to ensure that all waste is properly managed in accordance with legal requirements, thereby preventing secondary pollution risks.

GMT GLOBAL INC. is committed to continuously strengthening its waste management system based on the principles of "reduction first and resource reuse as the foundation." From source control to final disposal, the company ensures full compliance and effective risk management. It also promotes resource circulation and waste reduction through various means, including employee education, process optimization, and supply chain collaboration. Looking ahead, the company will regularly review and update its policies and operational mechanisms in response to regulatory changes and industry developments, striving toward zero waste of resources and low-impact sustainable operations.

Water Conservation Management and Actions

GMT GLOBAL INC. places great importance on the sustainable use of water resources. Although the company's operational water use is primarily for domestic purposes and does not involve water in its production processes or generate any industrial wastewater, it still proactively promotes water conservation through daily management practices and employee engagement to reduce reliance on environmental resources.

To enhance awareness of water conservation, the company conducts internal training and awareness campaigns to raise employee attention to water resource issues and encourage responsible behaviors. These efforts include promoting improved water usage habits, the use of water-saving devices, and the placement of conservation-themed signage in restrooms to encourage employees to incorporate water-saving practices into their daily routines.

On the equipment and management front, the company has adopted several measures to improve water use efficiency, including:

1. Regular inspection and maintenance of water facilities to prevent leaks and wastage.
2. Consistent monitoring of water usage data to serve as a basis for implementing conservation improvements.
3. Promoting proper management of water used for flushing equipment and cleaning operations.

Through these initiatives, GMT GLOBAL INC. is committed to cultivating a culture of water conservation, continuously reducing unit water consumption, strengthening responsible management of natural resources, and working alongside employees to fulfill the company's commitment to environmental sustainability.

Appendix I – GRI Comparison

Subjects	Reveal Item	Content Description	Chapter	Page	Note
GRI 1 : GMT GLOBAL INC. has reported in accordance with the GRI Standards for the period from January 1, 2024, to December 31, 2024					
GRI 2 : General Reveal 2021					
Organizational & Reporting Practices	2-1	Organizational Detail	About GMT	06	
	2-2	Entities Included in the Organization’s Sustainability Reporting	About GMT	06	
	2-3	Reporting Period, Frequency, and Contact Information	About the Report	03	
	2-4	Restatement of Information	About the Report	03	
	2-5	External promise / Assurance	About the Report	03	
Operations & Workforce	2-6	Activities, Value Chain, and Other Business Relationships	Supply Chain Management	47-49	
	2-7	Employee	Workforce Overview	57-60	
	2-8	Non- employee Workers	Workforce Overview	57-60	
Governance	2-9	Governance Structure and Composition	Organizational Structure of GMT GLOBAL INC.	20	
	2-10	Nomination and Selection of the Highest Governance Body	Board Operations	22	
	2-11	Chair of the Highest Governance Body	List of Board Members	22-23	
	2-12	Role of the Highest Governance body in Overseeing the Management on Impacts	Impact Management Process	24	
	2-13	Responsible Person for Impact Management	Impact Management Process	24	
	2-14	Role of the Highest Governance Body in Sustainability Reporting	Sustainability Promotion Organization	24	
	2-15	Conflict of Interest	Composition and Diversity of the Highest Governance Body	25	
	2-16	Communication of Significant Events	Board Operations	22	
	2-17	Collective knowledge of the Highest Governance Body	Board Training	25-26	
	2-18	Performance Evaluation of the Highest Governance Body	Linkage Between Executive Remuneration and Sustainability Performance	27	

Subjects	Reveal Item	Content Description	Chapter	Page	Note
Governance	2-19	Remuneration Policy	Functional Committees	26-27	
	2-20	Process for Determining Remuneration	Functional Committees	26-27	
	2-21	Annual Total Compensation Rate	Disclosure temporarily withheld due to salary confidentiality	-	
Strategies, Policies, and Practices	2-22	Statement of Sustainable Development Strategy	Message from the Chair- Policy Commitments	05	
	2-23	Policies Assurance	Policies Assurance	29-31	
	2-24	Incorporation of Policy Commitments	Policies Assurance	29-31	
	2-25	Process to Remediate Negative Impacts	Communication and Grievance Mechanism	35	
	2-26	Mechanisms for Seeking Advice and Rising Concerns	Communication and Grievance Mechanism	35	
	2-27	Compliance with Laws and Regulations	Regulatory Compliance	34	
	2-28	Memberships in Industry Association	Participation in External Organizations	27	
Stakeholders Agreement	2-29	Stakeholders Engagement Policy	Stakeholders Agreement	15	
	2-30	Collective Agreement	Participation in External Organizations	27	
Material Topics	3-1	Process for Determining Material Topics	Material Topics	17	
	3-2	List of Material Topics	Material Topics	17-18	
	3-3	Management of Material Topics	Material Topics	17-18	

Voluntary Disclosure of Material Topics

Topics	Reveal Item	Content Description	Chapter	Page	Note
Financial Performance (2016)	GRI 201-1	Direct economic value generated and distributed by the organization	Economic Performance	36-37	
	GRI 201-2	Financial impacts, risks, and opportunities arising from climate change	Climate-related Financial Disclosures	69-70	
	GRI 201-3	Defined benefit plan obligations and other retirement plans	Employee benefits and Retirement plans	62-64	
	GRI 201-4	Financial assistance received from the government	Financial assistance received from the government	40	
Market Status (2016)	GRI 202-1	Ratio of standard entry-level wage by gender to local minimum wage	Protection of human rights and labor rights	61	
	GRI 202-2	Proportion of senior management hired from the local community		61	
Procurement Practices (2016)	GRI 204-1	Proportion of spending on local suppliers	Sustainable Procurement	51	
Anti- Corruption(2016)	GRI 205-1	Overview of corruption risk assessments	Anti-Corruption, Anti-Competitive Behavior	33	
	GRI 205-2	Communication and training about anti-corruption policies and procedures		33	
	GRI 205-3	Confirmed incidents of corruption and actions taken		33	
Anti- Competitive Behavior(2016)	GRI 206-1	Legal actions for anti-competitive behavior, antitrust, and monopoly practices		33	
Tax(2016)	GRI 207-1	Tax Policy	Tax Management	40-41	
	GRI 207-2	Tax governance, control, and, risk management		41	
	GRI 207-3	Stakeholder engagement and management of tax-related matters		41	
Energy(2016)	GRI 302-1	Energy consumption within the organization	Energy Management	76	
	GRI 302-2	Energy consumption outside of the organization		76	
	GRI 302-3	Energy Intensity		76	
	GRI 302-4	Actions taken to reduce the energy consumption of operations or the requirements of products and services		75	
	GRI 302-5			75	

Topics	Reveal Item	Content Description	Chapter	Page	Note
Employer- Employee Relations (2016)	GRI 401-1	New employee hires and employee turnover	Workforce Overview	58	
	GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee benefit programs and retirement systems	62-64	
	GRI 401-3	Parental leave	Parental leave without pay	60	
Labor- Management Relations (2016)	GRI 402-1	Minimum notice period regarding operational changes	Labor relations maintenance and communication process management during operational changes	66	
Training & Education (2016)	GRI 404-1	Average hours training per employee per year	In-depth empowerment through on-the-job training	65	
	GRI 404-2	Programs for upgrading employee skills and transition assistance		65	
	GRI 404-3	Percentage of employees receiving regular performance and career development reviews	Performance and career development	65	
Employee Diversity & Equal Opportunity (2016)	GRI 405-1	Diversity of governance bodies and employees	Composition and diversity of the highest governance body	25	
	GRI 405-2	Ratio of basic salary and remuneration of women to men	Protection of human rights and labor rights	61	
Non Discrimination (2016)	GRI 406-1	Incidents of discrimination and corrective actions taken by the organization	Implementation of equality and non-discrimination policies	36	
Freedom of Association and Collective Bargaining (2016)	GRI 407-1	Operations and suppliers identified as having significant risk for incidents of violations of freedom of association and collective bargaining	No relative incident occurred	-	
Child Labor (2016)	GRI 408-1	Operations and suppliers at significant risk for incidents of child labor	Implementation of equality and non-discrimination policies	36	
Forced or Compulsory Labor (2016)	GRI 409-1	Operations and suppliers at significant risks for incidents of forced or compulsory labor		36	
Indigenous Peoples’ Rights (2016)	GRI 411-1	Incidents of violations involving the rights of Indigenous peoples		36	
Local Community (2016)	GRI 413-1	Operations with local community engagement, impact assessments, development programs	Public service engagement and social impact	67	
	GRI 413-2	Operations with significant actual or potential negative impacts on local communities		67	
Cybersecurity & Clients’ Privacy	GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Complaints regarding breaches of customer privacy and losses of customer data	53	
Innovation and R&D	GRI 3-3	Management of material topics	Innovation and R&D	43-45	

Appendix II: SASB Mapping

Topics	Indicator Code	Reveal Indicators	Nature of Disclosure	Unit	Reveal Chapters																													
Energy Management	RT-IG-130a.1	Total Energy Consumption	Quantify	GJ	Energy Management																													
		Percentage of Electricity from the Grid		%	Energy Management																													
		Percentage of Renewable Energy Used		%	Renewable energy is not currently in use																													
Employee's Health & Well-being	RT-IG-320a.1	Total Recordable Incident Rate （TRIR）	Quantify	Rate	The company has not yet established a systematic mechanism for data collection and tracking																													
		Occupational Fatality Rate		Rate																														
		Near Miss Frequency Rate （NMFR）		Rate																														
Fuel Economy & Use-Phase Emissions	RT-IG-410a.1	Sales-weighted fleet fuel economy for medium- and heavy-duty vehicles	Quantify	L/100ton -km	The company does not operate or manage transportation activities involving medium or heavy duty vehicles, nor does it utilize non-road equipment or stationery diesel generators as part of its core operations. Furthermore, the company does not rely on diesel powered equipment in its operational processes. As a result, there are no relevant data available for disclosure regarding fuel efficiency or emissions of nitrogen oxides (NOx) and particulate matter (PM).																													
	RT-IG-410a.2	Sales-Weighted fuel economy of non-road equipment		L/hr																														
	RT-IG-410a.3	Sales-weighted fuel economy of stationary generators		L/hr																														
	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 vehicle engines, and (d) non-road diesel equipment engines.		g/KJ																														
Material Purchasing	RT-IG-440a.1	Describe the risk management related to the use of the key materials	Qualify	-	Supply Chain Management																													
Reproduce Product & Services	RT-IG-440b.1	Revenue from manufactured products and service	Quantify	Currency Value	GMT GLOBAL INC. has not yet implemented a system for collecting and remanufacturing its sold products.																													
Activity Indicator	TC-HW-000.A	Number of units produced, categorized by product type	Quantify	Quantity	<table><tr><th rowspan="2">Main Product</th><th colspan="2">112 (Year)</th><th colspan="2">113 (Year)</th></tr><tr><th>Sales Revenue</th><th>Revenue Proportion (%)</th><th>Sales Revenue</th><th>Revenue Proportion (%)</th></tr><tr><td>Automation Modules and Components</td><td>334,876</td><td>82.09</td><td>556,012</td><td>89.22</td></tr><tr><td>Precision Molds and Accessories</td><td>67,021</td><td>16.43</td><td>64,033</td><td>10.28</td></tr><tr><td>Others</td><td>6,017</td><td>1.48</td><td>3,127</td><td>0.50</td></tr><tr><td>Total</td><td>407,914</td><td>100.00</td><td>623,172</td><td>100.00</td></tr></table>	Main Product	112 (Year)		113 (Year)		Sales Revenue	Revenue Proportion (%)	Sales Revenue	Revenue Proportion (%)	Automation Modules and Components	334,876	82.09	556,012	89.22	Precision Molds and Accessories	67,021	16.43	64,033	10.28	Others	6,017	1.48	3,127	0.50	Total	407,914	100.00	623,172	100.00
					Main Product		112 (Year)		113 (Year)																									
						Sales Revenue	Revenue Proportion (%)	Sales Revenue	Revenue Proportion (%)																									
					Automation Modules and Components	334,876	82.09	556,012	89.22																									
					Precision Molds and Accessories	67,021	16.43	64,033	10.28																									
	Others	6,017	1.48	3,127	0.50																													
Total	407,914	100.00	623,172	100.00																														
TC-HW-000.B	Total number of employees	Quantify	Quantity	Workforce Profile																														