GrandTech Cloud Services Inc.

2025 Sustainability Report

SUSTAINABILITY REPORT 2025

Stock Code: 7747

Publication Date: August 2026

Reporting Period: January 1, 2025 to December 31, 2025

Table of Contents

Message from the Chairman and General Manager

For GrandTech Cloud Services, 2025 was a pivotal year that built on our past achievements while laying the groundwork for the future.

On July 11, our company was officially listed on the Taipei Exchange (stock code: 7747), marking GrandTech's transformation from an internal innovation venture within our group, founded in 2017, into a listed company with an independent governance structure. This listing represents not only capital-market recognition of our operating results, but also our commitment to a higher standard of corporate governance and our long-term promise to shareholders, customers, employees, partners, and society.

Artificial intelligence (AI) is rapidly transforming how enterprises operate, and multi-cloud architecture has become a critical foundation for digital transformation. Yet as demand for cloud resources grows, so do challenges in cost management, information security, energy efficiency, and operational resilience. Balancing innovation with sustainable development has become a shared challenge across industries.

GrandTech has always believed that sustainability is not merely a management topic, but should be at the core of the value created by technology services. Guided by our mission to "empower startups worldwide and build a better world together," our self-developed ARMIN multi-cloud value-added platform integrates multi-cloud management, billing management, and FinOps capabilities to help customers continuously optimize cloud resource allocation, improve computing efficiency, and reduce idle resources and unnecessary energy consumption — enhancing competitiveness while supporting environmental sustainability.

We believe the greatest sustainability value a cloud services company can offer comes not only from energy conservation and carbon reduction in its own operations, but more importantly from using technical and management capabilities to help more enterprises improve cloud resource efficiency and reduce overall computing waste — creating a positive cycle in which technological innovation and environmental sustainability reinforce one another. This has been the guiding purpose behind our continued development of FinOps management services, and a key way we put sustainability into practice.

In 2025, we also advanced the institutionalization of sustainability governance, establishing a sustainability governance framework that integrates ESG into corporate governance and business decision-making. We continued to refine our sustainability management systems and risk management mechanisms, improve the transparency of information disclosure, strengthen board oversight, and uphold business integrity and regulatory compliance — laying a solid foundation for long-term, steady growth.

On the Environmental front, we completed our first organizational greenhouse gas inventory in accordance with ISO 14064-1:2018, establishing an operational emissions baseline and continuing to plan carbon-reduction measures. At the same time, our FinOps management services continue to help customers improve cloud resource efficiency, extending our sustainability philosophy into our customers' value chains and jointly reducing energy consumption and carbon emissions.

On the Social front, we believe talent is the foundation of sustainable growth. We continue to build a respectful, diverse, open, and inclusive workplace, guided by our core principles of being "startup-friendly, environment-friendly, and talent-friendly." We invest in talent development, career growth, professional skill-building, and cross-border exchange to cultivate an organizational culture that grows together with the company. We also continue to support startups through our F2SU (Friend to Startups) platform, helping reduce technical barriers, accelerate digital innovation, and generate positive impact for the industry and society.

On the Governance front, we continue to strengthen board operations, internal controls, risk management, information security, and regulatory compliance, responding to the expectations of investors and stakeholders with transparency, integrity, and accountability — continually raising the quality of our corporate governance and our sustainable competitiveness.

Looking ahead, AI will continue to drive global industry transformation and redefine the value of cloud services. GrandTech will continue to deepen our capabilities in artificial intelligence, multi-cloud management, FinOps, and cloud security, fully integrating sustainability into product innovation, customer service, and corporate governance. Together with our customers, partners, employees, and investors, we will build a sustainable ecosystem that creates economic, environmental, and social value — driving sustainability through technological innovation, creating long-term value through sustainability, and steadily advancing toward becoming the most trusted cloud services partner in the Asia-Pacific region.

Chairman and General Manager HSU, CHENG-CHIANG

About This Report

GrandTech Cloud Services Inc. (hereinafter "the Company" or "GrandTech") has prepared this report in accordance with the Taiwan Stock Exchange and Taipei Exchange "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE/TPEx Listed Companies" and the Global Reporting Initiative's GRI Standards 2021, in order to fulfill our commitment to sustainability governance and information transparency. This is the Company's first sustainability report, disclosing our strategies, management approach, and performance across the Environmental (E), Social (S), and Governance (G) dimensions.

Item	Description
Reporting Period	January 1, 2025 to December 31, 2025
Reporting Frequency	Annual
Reporting Boundary	GrandTech Cloud Services Inc. headquarters in Taiwan as the primary scope; financial information disclosed on a consolidated basis
Reference Standards	GRI Standards 2021; ISO 14064-1:2018 GHG inventory framework; Rules Governing the Preparation and Filing of Sustainability Reports by TWSE/TPEx Listed Companies
External Assurance	This report has not been assured by an independent third-party verification body; the Company plans to evaluate the adoption of third-party assurance in future years
Contact	GrandTech Cloud Services Inc. — Sustainability Development Working Group
Company Address	2F, No. 33, Lane 76, Ruiguang Road, Neihu District, Taipei City
Publication Channels	Company website and the Market Observation Post System / Company website

Overall, this report is structured in accordance with the GRI Standards 2021 published by the Global Reporting Initiative and follows the disclosure requirements of the Taiwan Stock Exchange and Taipei Exchange "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE/TPEx Listed Companies," covering stakeholder engagement, material topic identification, and the policies, management approach, and quantitative performance across the Environmental (E), Social (S), and Governance (G) dimensions. It meets the basic disclosure requirements of current ESG assessment and sustainability reporting standards. In future years, the Company will progressively adopt third-party assurance and climate-related financial disclosures (such as IFRS S2) in line with regulatory developments and external assessment criteria, continuing to enhance the quality and credibility of this report.

Report Scope and Boundaries

The reporting period, organizational boundary, and scope of financial information disclosed in this report are described below to help stakeholders understand the scope of disclosure:

- Reporting period: January 1, 2025 to December 31, 2025. All data disclosed in this report are original figures for the current year; there has been no restatement of prior-period information, nor any material change in operations during the reporting period.
- Organizational boundary: Except for financial information, which is disclosed on a consolidated basis, the content of this report is primarily scoped to the Company's Taiwan headquarters operations. Non-financial data from overseas locations such as Hong Kong and Japan will be progressively expanded in scope as data

collection completeness improves in future years.

- Business scope: Covers core business lines including cloud services (IaaS, SaaS), multi-cloud management, and FinOps advisory services, corresponding to the Company's primary revenue sources and customer service offerings.
- As this is the Company's first sustainability report, no prior-period comparative data is available; systematic collection mechanisms for certain social and governance indicators are still being established and will be progressively expanded in scope and precision in future reports.

Item	Description	Remarks
Publication Frequency	Published annually	This is the first edition
Current Edition	Published August 2026	Covers fiscal year 2025 information
Next Edition	Expected to be published August 2027	—

I. Sustainable Management and Material Topics

1.1 Corporate Sustainability Vision and Strategic Pillars

GrandTech is guided by its core vision of “empowering entrepreneurs worldwide, driving business success, and building a better world together,” structured around five strategic pillars:

Pillar	Strategic Content	2025 Key Actions
Cloud Sustainability	Using FinOps, multi-cloud management, and resource optimization to improve customers' cloud ROI	Established a three-tier classification framework for customer industries and service needs; designed FinOps cost-savings KPI methodology
Customer Trust	Strengthening information security, privacy, service stability, and customer success management	Continued to operate the ISO 27001 information security management system; strengthened technical advisory contacts and customer service processes
People & Innovation	Cultivating talent in cloud, AI, FinOps, and international service capabilities	Promoted a culture of diversity and inclusion; provided cross-departmental technical exchange and training
Responsible Operations	Completing an inventory of own emissions and strengthening sustainability information governance	Completed the 2025 organizational GHG inventory, with total emissions of 26.9515 metric tons CO2e
Global Startup Enablement	Supporting startup growth through the F2SU mechanism and cross-border services	Continued to provide architecture consulting, technical support, and business mentorship to startup customers through F2SU

Sustainability Strategy Roadmap: Short-, Medium-, and Long-Term Goals

The Company further maps the five strategic pillars above to the Environmental (E), Social (S), and Governance (G) dimensions, and in accordance with the GRI 2-22 sustainability strategy statement framework, has set short-term (2026), medium-term (2028), and long-term (2030/2050) goals to progressively deepen sustainability management and strengthen the completeness of information disclosure, fulfilling our ESG governance commitments.

Dimension	2025 Results	Short-Term Goal (2026)	Medium-Term Goal (2028)	Long-Term Goal (2030/2050)
Environment – Own Operational Responsibility	Completed first organizational GHG inventory, total emissions 26.9515 metric tons CO2e (Categories 1–4)	Drive electricity-saving management at major consumption points, targeting a 3% reduction in electricity use; complete the 2026 GHG inventory	Reduce GHG emissions by 20% using 2025 as the base year; assess the feasibility of adopting renewable electricity	Progress toward the 2050 net-zero emissions goal
Environment – Green Cloud Services	Established a three-tier classification framework for customer industries and service needs; designed FinOps cost-savings KPI methodology	Establish auditable quantitative indicators such as managed cloud spend, realized savings, and average savings rate	Progressively link cloud resource efficiency gains with potential customer emissions-reduction benefits in disclosures	Become a benchmark cloud sustainability service provider in the Asia-Pacific region
Social – Customer Trust & Service Resilience	Continued to operate the ISO 27001 information security management system; strengthened technical advisory contacts and customer service processes	Systematically disclose information-security training coverage, incident reporting figures, and service availability indicators	Establish comprehensive customer success management indicators and disclose them regularly	Maintain zero material information security incidents and become customers' most trusted cloud service partner

Dimension	2025 Results	Short-Term Goal (2026)	Medium-Term Goal (2028)	Long-Term Goal (2030/2050)
Social – Talent Development	Promoted a culture of diversity and inclusion; 58% female staff, 50% female managers	Establish systematic talent indicators such as average training hours, professional certification density, and retention rate	Progressively enhance talent development and career-progression systems, strengthening the cloud/AI/FinOps professional talent pipeline	Build a market-competitive employer brand and maintain a diverse, inclusive, safe, and healthy workplace
Social – Supporting Startups	Continued to provide architecture consulting, technical support, and business mentorship to startup customers through F2SU	Systematically disclose the number of startups supported by F2SU, the number of markets served, and technical mentoring hours	Expand the F2SU partner ecosystem and cross-border startup service network	Realize “coexistence with startups, shared sustainability” and become the preferred cloud partner for startups in Asia-Pacific
Governance – Integrity Governance	Established the Sustainability Governance Management System (approved by the Board on 2026/8/5); zero material violations	Maintain zero violations in integrity governance; enhance anti-corruption training coverage and systematically disclose grievance-handling	Strengthen board diversity and independence; introduce a double-materiality assessment mechanism	Maintain zero violations in business integrity and continue to raise corporate governance evaluation ratings

※This table is prepared in accordance with the GRI 2-22 sustainability strategy statement framework and reflects strategic pillars and indicators tailored to GrandTech's cloud services business.

1.2 Stakeholder Identification and Engagement

The Company applies the principles of dependency, responsibility, tension, influence, and diverse perspectives from the AA1000 SES Stakeholder Engagement Standard to identify six major stakeholder groups directly related to the Company, and engages with them through the following channels:

Stakeholder	Key Concerns	Engagement Channels	Frequency
Shareholders & Investors	Operating performance, growth strategy, risk management, sustainability governance	Shareholders' meeting, investor conferences, Market Observation Post System, material information announcements	Annually / As needed
Customers	Cost-effectiveness, service stability, information security, technical support	Business meetings, Customer Success service contacts, technical support tickets	Monthly / As needed
Employees	Compensation and benefits, career development, work environment, diversity and inclusion	Internal meetings, performance interviews, training, internal communication channels	Quarterly / As needed
Regulators	Regulatory compliance, information disclosure, information security and climate-related information	Filings, correspondence, audit and inspection procedures	As required
Cloud Vendor Partners	Partnership performance, technical capability, customer value	Partner meetings, vendor certifications, business and technical review meetings	As needed
Startup Ecosystem	Cloud resources, technical mentoring, growth support	F2SU support mechanism, community events, accelerator partnerships	As needed

1.3 Material Topic Identification

Following the GRI principles of stakeholder inclusiveness, sustainability context, materiality, and completeness, GrandTech identified material topics highly relevant to the Company's operations and stakeholders through external trend scanning, departmental interviews, and internal risk assessment, as follows:

Understanding the Organization's Context

Taking into account key operational elements, critical resources, business continuity priorities, and the various stages of the supply chain and value chain, the Company identified a total of six sustainability topics, comprising two governance topics, three social topics, and one environmental topic.

Identifying Impacts and Assessing Significance

Based on the list of sustainability topics identified in the previous step, the Company further assessed the actual and potential positive and negative impacts of each topic, as shown below:

Scenario	Positive Impact	Negative Impact
Actual or Potential	May occur when the Company has relevant management policies for a sustainability topic and implements them effectively, generating good or significant performance — a positive effect on the economy, environment, or society arising from sustainable development.	May occur when the Company fails to implement, or inadequately implements, management of a sustainability topic, resulting in a negative effect on the external economy, environment, or society arising from overall operations.

Prioritizing Impacts

The Company distributed questionnaires to stakeholders and, after compiling and integrating internal and external results, tallied the likelihood and magnitude of positive and negative impacts, calculating and ranking average scores to effectively assess the importance of each topic to the Company's operations.

A. Positive Impact Assessment Results

Sustainability Topic	Likelihood	Magnitude	Average Score
Cloud Cost & Resource Efficiency	4.5	4.75	4.63
Information Security & Customer Privacy	5.0	5.0	5.00
Operational Resilience & Service Quality	4.5	4.75	4.63
Talent Attraction & Development	4.25	4.5	4.38
Climate & Energy Management	3.5	3.75	3.63
Business Integrity & Regulatory Compliance	4.75	5.0	4.88

B. Negative Impact Assessment Results

Sustainability Topic	Likelihood	Magnitude	Average Score
Cloud Cost & Resource Efficiency	1.5	4.5	3.00
Information Security & Customer Privacy	1.0	5.0	3.00
Operational Resilience & Service Quality	1.5	4.5	3.00
Talent Attraction & Development	1.5	4.25	2.88
Climate & Energy Management	1.5	2.0	1.75
Business Integrity & Regulatory Compliance	1.0	5.0	3.00

Following this analytical process, the Company integrated the significance of each topic's impact with stakeholder concern to identify the six material topics above, and developed corresponding policies, goals, and action plans, as detailed below:

In assessing material topics, in addition to impact materiality on the environment and society, the Company also considered financial materiality — the potential effect on the Company's financial position, operating performance, and cash flow. For example, “Cloud Cost & Resource Efficiency” and “Information Security & Customer Privacy” are closely tied to customer retention and revenue stability; “Business Integrity & Regulatory Compliance” affects legal compliance costs and reputational risk in cross-border operations; and “Climate & Energy Management” relates to energy costs and customer demand for low-carbon supply chains. The Company plans to introduce a formal double-materiality assessment mechanism in future years to quantitatively disclose both the impact materiality and financial materiality of each material topic, aligning with the GRI 2021 Standards and international sustainability disclosure trends.

Material Topic	Impact Description	Key Management Focus	Priority
Cloud Cost & Resource Efficiency	Directly affects customers' operating costs and cloud resource waste	ARMIN platform, continuous optimization and benefit verification	High
Information Security & Customer Privacy	Core condition for cloud service trust and business continuity	Security governance, access control, incident response, and vendor management	High
Operational Resilience & Service Quality	Service interruptions may affect customers' business operations	System availability, backup mechanisms, ticket handling, and customer success management	High
Talent Attraction & Development	Professional talent capability determines service quality and innovation momentum	Training, professional certification, retention, and diversity and inclusion	High
Climate & Energy Management	Both own operational emissions and customers' cloud usage efficiency draw market attention	GHG inventory, energy-saving measures, and governance of cloud-efficiency claims	Medium-High
Business Integrity & Regulatory Compliance	Central to investor trust and cross-border operational risk	Internal controls, regulatory compliance, anti-corruption, and grievance mechanisms	High

Short-, Medium-, and Long-Term Goals for Material Topics

Following the GRI 3-3 management approach framework, the Company has established measurement indicators and short-, medium-, and long-term goals for the six material topics above, and will continue to track progress toward these goals.

Material Topic	2025 Results	Short-Term Goal (2026)	Medium-Term Goal (2028)	Long-Term Goal (2030)
Cloud Cost & Resource Efficiency	Completed planning of a three-tier classification framework for customer industries and service needs; initial FinOps cost-savings KPI methodology established	Establish FinOps cost-savings KPI working papers (managed cloud spend, realized savings, average savings rate)	Expand savings-case coverage to key customer segments; quantify and disclose average savings rate	Become a benchmark FinOps and cloud resource efficiency provider in the Asia-Pacific region
Information Security & Customer Privacy	Continued to operate the ISO 27001 information security management system; zero material information security incidents in 2025	Systematically disclose information-security training coverage, incident reporting figures, and service availability indicators	Establish a comprehensive quantitative information-security risk assessment mechanism and	Maintain zero material information security incidents; achieve international benchmark-level security governance

Material Topic	2025 Results	Short-Term Goal (2026)	Medium-Term Goal (2028)	Long-Term Goal (2030)
			strengthen incident response capability	
Operational Resilience & Service Quality	Strengthened technical advisory contacts and customer service processes; continued to optimize ticket handling mechanisms	Establish quantitative indicators for system availability, backup mechanisms, and ticket handling efficiency	Enhance customer success management systems and regularly disclose customer satisfaction results	Build a highly available, highly resilient cloud service assurance system
Talent Attraction & Development	58% female staff, 50% female managers; continued to promote a culture of diversity and inclusion	Establish systematic talent indicators such as average training hours, professional certification density, and retention rate	Progressively enhance cloud/AI/FinOps talent development and career-progression systems	Build a market-competitive employer brand; strengthen talent retention and organizational resilience
Climate & Energy Management	Completed first organizational GHG inventory, total emissions 26.9515 metric tons CO2e	Drive electricity-saving management at major consumption points, targeting a 3% reduction; complete the 2026 inventory	Reduce GHG emissions by 20% using 2025 as the base year; assess the feasibility of adopting renewable electricity	Progress toward the 2050 net-zero emissions goal
Business Integrity & Regulatory Compliance	Established the Sustainability Governance Management System; zero material violations in 2025	Maintain zero violations in integrity governance; enhance anti-corruption training coverage and systematically disclose grievance-handling	Strengthen board diversity and independence; introduce a formal stakeholder survey and double-materiality assessment	Maintain zero violations in business integrity and continue to raise corporate governance evaluation ratings

※Progress toward these goals will continue to be tracked and disclosed in future annual reports.

1.4 Material Topics and GrandTech's Value Chain

The Company has identified six material topics spanning governance, environmental, and social dimensions, describing the significance of each topic to the Company and its impact on the assessments and decisions of internal and external value-chain stakeholders. Impacts are assessed at two levels: direct impact (●) and indirect impact (○).

Dimension / Material Topic	Significance and Impact Description	GRI Topic	Response Section	Company	Employees	Customers	Suppliers	Shareholders
Environment – Climate & Energy Management	Managing the energy required for operations, and helping customers reduce cloud resource waste through FinOps services. Positive: investing resources in energy efficiency and cloud efficiency drives emissions-reduction benefits for customers.	GRI 302 Energy; GRI 305 Emissions	IV. Environmental Management and Climate Action	●	○	○	○	○

Dimension / Material Topic	Significance and Impact Description	GRI Topic	Response Section	Company	Employees	Customers	Suppliers	Shareholders
	Negative: failure to manage emissions effectively may create regulatory and customer decarbonization pressure.							
Social – Cloud Cost & Resource Efficiency	Helping customers reduce ineffective cloud spend and improve resource efficiency through FinOps and multi-cloud management services. Positive: enhances customer cloud ROI and strengthens customer loyalty. Negative: failure to realize cost-savings benefits affects customer trust and renewal.	GRI 201 Economic Performance	III. Cloud Sustainability	●	○	●	○	●
Social – Operational Resilience & Service Quality	Ensuring system availability, backup mechanisms, and customer success management to maintain service stability. Positive: strengthens customer operational resilience and satisfaction. Negative: service interruptions affect customer business operations and the Company's reputation.	GRI 3-3 (custom)	1.1 Corporate Sustainability Vision and Strategic Pillars	●	○	●	○	○
Social – Talent Attraction & Development	Enhancing training mechanisms to improve employee competitiveness and sustain business opportunities. Positive: improved training mechanisms, employee competitiveness, and continued business creation. Negative: mismatch between	GRI 404 Training and Education	V. Talent Development and Workplace Environment	●	●	○	○	●

Dimension / Material Topic	Significance and Impact Description	GRI Topic	Response Section	Company	Employees	Customers	Suppliers	Shareholders
	training and skill needs may create talent bottlenecks and reduce competitiveness.							
Governance – Information Security & Customer Privacy	Core condition for cloud service trust and business continuity. Positive: strengthening security governance improves customer trust and market competitiveness. Negative: security incidents may cause loss of customer trust and material damages.	GRI 418 Customer Privacy	6.2 Information Security and Customer Privacy	●	●	●	●	●
Governance – Business Integrity & Regulatory Compliance	Business integrity is fundamental to the enterprise and is closely tied to investor trust and cross-border operational risk. Positive: sound corporate governance effectively oversees sustainability strategy and continues to enhance corporate value. Negative: fraud or violations may cause material damages and reputational harm.	GRI 205 Anti-corruption	6.3 Business Integrity and Regulatory Compliance	●	●	●	●	●

● Direct impact ○ Indirect impact. This table is prepared in accordance with the GRI 3-3 management approach framework.

1.5 Summary of Material Topic Management Approach

Dimension / Material Topic	Commitment and Management Strategy	Boundary	Responsible Unit	Assessment Mechanism
Environment – Climate & Energy Management	Conduct an organizational GHG inventory in accordance with ISO 14064-1:2018, progressively set energy-saving and carbon-reduction targets, and work toward net-zero emissions by 2050; help customers improve cloud resource efficiency through FinOps services.	Taiwan headquarters operations	Sustainability Development Committee (Sustainability & Environment contact)	Conduct an annual GHG inventory, track electricity use and emissions, and report results to the Board.
Social – Cloud Cost & Resource Efficiency	Provide cloud traffic monitoring, cost management, and optimization services through the ARMIN multi-cloud integration platform, helping customers improve cloud resource efficiency.	All customers	Product / FinOps / Technology	Track managed cloud spend, realized savings, and average savings rate, reporting regularly to management.
Social – Operational Resilience & Service Quality	Strengthen system availability, backup mechanisms, and customer success management processes to ensure service stability and customer satisfaction.	All customers	Sales / Customer Success	Track system availability, ticket-handling efficiency, and customer satisfaction, reviewing and improving regularly.
Social – Talent Attraction & Development	Implement equal pay for equal work and equal promotion opportunities, provide training and career-development systems, and build a diverse and inclusive workplace.	Taiwan headquarters employees	HR / Administration	Track training hours, retention rate, and diversity and inclusion indicators, disclosed annually in the sustainability report.
Governance – Information Security & Customer Privacy	Operate the ISO 27001 information security management system, building a security framework based on data encryption, access control, and identity verification.	Company-wide IT systems and customer services	Information Security / Legal	Track the number of security incidents reported, training coverage, and service availability indicators.
Governance – Business Integrity & Regulatory Compliance	Establish a business integrity policy, a whistleblower reporting system, and stakeholder grievance channels to ensure regulatory compliance.	Taiwan headquarters	Finance / Internal Audit / Legal	Conduct audits according to the annual plan, track compliance status, and report material matters to the Board.

※This table is prepared in accordance with GRI 2-24 Embedding Policy Commitments and the GRI 3-3 management approach framework.

II. Company Overview and Governance Structure

2.1 Company Profile

Since its founding, GrandTech Cloud Services Inc. has positioned itself as a cloud services operator whose core mission is to support the growth of the startup industry. Founded in 2017, the Company has focused on providing flexible, cost-effective, and scalable multi-cloud solutions for startups and growth-stage enterprises. The Company was listed on the Emerging Stock Market in May 2024 and was officially listed on the Taipei Exchange (stock code: 7747) on July 11, 2025 — an important milestone in the group's cloud services business entering the capital markets.

Item	Details
Company Name	GrandTech Cloud Services Inc.
English Name	GrandTech Cloud Services Inc.
Stock Code	7747 (Taipei Exchange)
Listing Date	July 11, 2025
Founding of Cloud Business	GrandTech Cloud Services founded October 2017, focused on cloud services
Chairman and General Manager	HSU, CHENG-CHIANG
Headquarters Address	2F, No. 33, Lane 76, Ruiguang Road, Neihu District, Taipei City
Major Shareholder	Sunext Technology Co., Ltd. (current shareholding: 60.86%)
Main Services	Cloud services (IaaS, SaaS), multi-cloud management, FinOps advisory services
Core Proprietary Platform	ARMIN multi-cloud value-added cloud service platform
Overseas Locations	Hong Kong, Japan, and markets including Malaysia, Singapore, and Indonesia
Industry	Cloud services

2.2 Business Model and Value Chain

GrandTech's value proposition extends beyond cloud resource resale. Through multi-cloud billing integration, cost visualization, technical consulting, managed operations, and continuous optimization, we help customers convert cloud spend into measurable business outcomes. Our value-creation logic can be summarized as:

Cloud vendor resources → GrandTech multi-cloud integration → ARMIN cost monitoring and governance → Customer Success → Customer cost efficiency, operational resilience, and digital transformation value

Within the cloud services industry chain, GrandTech is primarily positioned as a cloud operator, providing cloud advisory, managed operations, security monitoring, cost optimization, and value-added services to help enterprise customers improve cloud resource efficiency, strengthen system stability, and support digital transformation and cross-border expansion.

2.3 Governance Structure

GrandTech's Board of Directors consists of 8 directors, including 4 independent directors with professional backgrounds in accounting, venture capital, and fintech (comprising 50% of board seats), meeting the Securities and Exchange Act's requirements for board independence. Female directors comprise 13% (1 seat) of the Board, and the Company has set a goal of increasing female board representation to over 25%, reflecting our commitment to board diversity and gender balance.

In accordance with the Corporate Governance Best Practice Principles, the Company has established an Audit Committee, a Compensation Committee, and a Sustainability Development Committee, responsible respectively for internal control and financial oversight, executive compensation policy, and ESG policy recommendations and progress tracking — strengthening the Board's overall oversight of operational risk, sustainability issues, and governance performance.

Governance Mechanism	Function
Board of Directors	The highest guiding body for the Company's sustainable development; regularly hears ESG-related reports and progress updates from management
Audit Committee	Reviews the fairness of financial statements, the effectiveness of internal controls, and regulatory compliance
Compensation Committee	Sets and reviews performance targets and compensation policy for directors and senior executives
Sustainability Development Committee	Develops sustainability policy and is responsible for ESG policy recommendations and cross-departmental progress tracking

Board Professionalism and Diversity

The Company has established a Corporate Governance and Nomination Committee and adopts a director candidate nomination system. All director candidates undergo nomination and qualification review, are approved by Board resolution, and are submitted to the shareholders' meeting for election. In accordance with the Corporate Governance Best Practice Principles, the Board as a whole should possess the following core competencies:

No.	Core Competency	No.	Core Competency
(1)	Operational judgment	(5)	Industry knowledge
(2)	Accounting and financial analysis	(6)	International market perspective
(3)	Business management	(7)	Leadership
(4)	Crisis management	(8)	Decision-making ability

The Company's current Board consists of 8 directors. Non-independent directors generally have experience in senior management roles such as director or general manager of listed companies, and possess leadership, decision-making, crisis-management, and international market experience. The professional backgrounds of the 4 independent directors are as follows:

Independent Director	Background	Area of Expertise
CHANG, FENG-KAN	Certified Public Accountant	Financial accounting
CHEN, HSU-LUN	General Manager, Hongyuan Venture Capital	Venture capital, industry knowledge
TAO, YUN-CHIH	CEO, Pocket Securities	Fintech, operational judgment
TSENG, KUO-WEI	CFO/CEO, HelpU Finance	Business management, operational judgment

None of the Company's independent directors has served for a consecutive term exceeding 9 years, in line with corporate governance best practices. The Company provides annual liability insurance for directors to encourage qualified professionals to serve on the Board and to help mitigate potential risk, and actively arranges continuing education for directors in areas such as regulatory compliance, corporate governance practices, and ESG. In 2025, directors received an average of 6 hours of continuing education per person.

Board Succession Planning

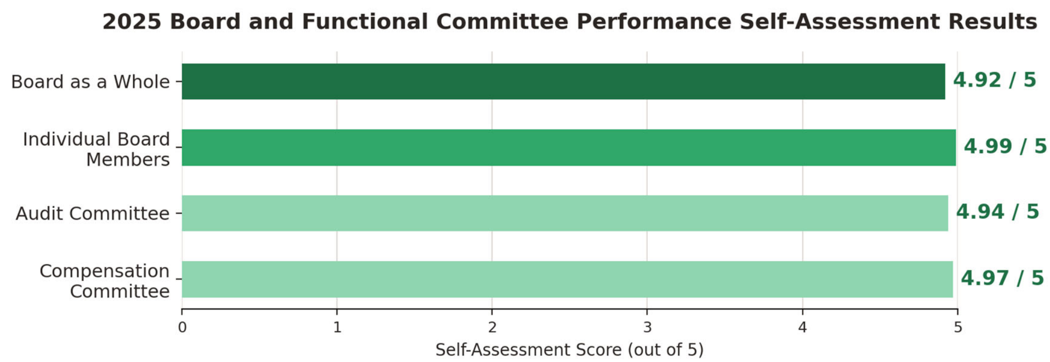
- Director elections fully adopt the candidate nomination system, with diversity policies established according to the Company's operations, business model, and development needs, covering both basic qualifications/values and professional knowledge and skills.
- Managers at the associate manager level and above are considered key management personnel, each with a designated deputy for their role; key managers' values must align with the Company's operating philosophy of “integrity, professional service, teamwork, and enjoyment of work.”
- Key management personnel and successors are cultivated through regular internal management meetings, sharing of leadership practices, and knowledge transfer from experienced senior executives.
- Employee performance reviews are conducted semi-annually, with results used as a reference for future succession planning.
- A robust talent pool for future director selection is built by cultivating senior managers for Board roles and deepening industry experience through job rotation; directors who concurrently serve as Company managers do not exceed one-third of Board seats, with attention paid to gender balance.
- The Board's areas of expertise span corporate strategy, accounting and taxation, finance, law, administrative management, and production management, with a goal of at least one female director; all director candidates must pass qualification review to ensure suitable candidates can be effectively identified when board seats become vacant or are added.

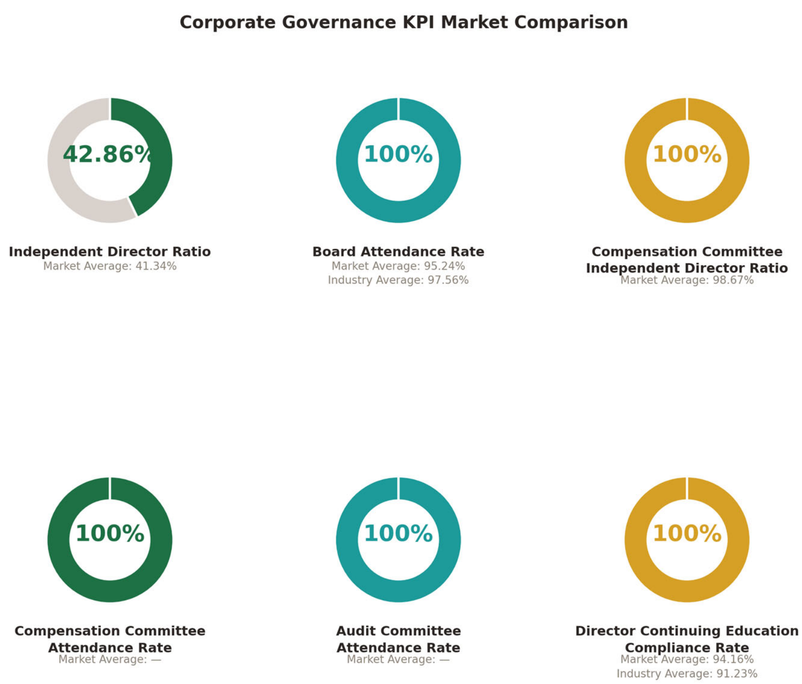
Governance Rationale for the Chairman and General Manager Being the Same Person

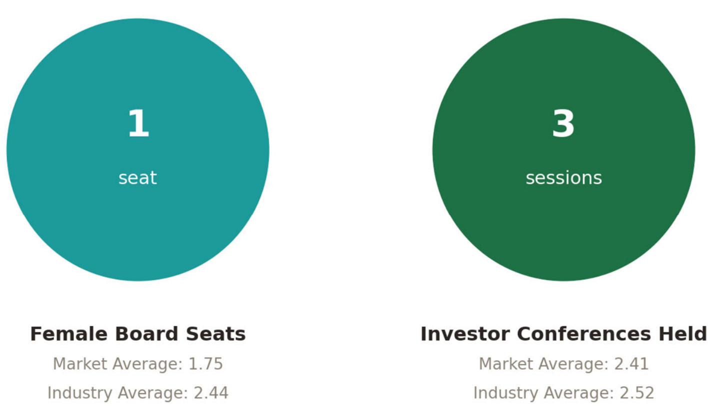
The Company's Chairman and General Manager positions are currently held by the same individual (Mr. HSU, CHENG-CHIANG), reflecting considerations of operational efficiency and consistency in decision-making, given his deep familiarity with the Company's business and strategy. To mitigate potential conflicts of interest, the Company has strengthened oversight through the following mechanisms: (1) four independent directors, comprising 50% of Board seats, with an Audit Committee composed entirely of independent directors granted independent oversight authority over the fairness of financial statements, the effectiveness of internal controls, and material related-party transactions; (2) directors recuse themselves from voting on matters in which they or related parties have an interest; (3) the Compensation Committee independently reviews the performance targets and compensation of the Chairman and General Manager; and (4) a robust internal control system and audit plan to ensure sound Board operations.

Board and Committee Performance Self-Assessment

The Company conducts an annual self-assessment of the Board as a whole, individual Board members, the Audit Committee, and the Compensation Committee, with results used as a reference for strengthening Board functions and member selection. Results of the 2025 self-assessment (assessment period: January 1, 2025 to December 31, 2025) confirmed that the Board and its functional committees continued to perform effectively, with all members demonstrating strong engagement in governance oversight, strategic guidance, and risk management.







2.4 Risks and Opportunities

Category	Key Risks / Opportunities	Management Direction
Market	Cloud pricing competition; growing customer in-house capabilities	Build differentiated services through FinOps, multi-cloud integration, and Customer Success
Technology	Rapid growth in AI workload costs; increasing service architecture complexity	Develop AI cost governance capability; strengthen resource utilization and workload optimization
Information Security	Data breaches, account/access, and supply-chain security incidents	Continue to strengthen the security management system, incident reporting mechanisms, and access controls
Regulatory	Increasing requirements for cross-border data governance and sustainability/security disclosure	Establish a regulatory compliance inventory mechanism and internal controls for sustainability information
Talent	Intense competition for cloud and AI professional talent	Strengthen certification development, training, career development, and retention mechanisms
Climate	Energy price volatility, data center carbon intensity, and rising customer decarbonization demands	Establish a foundation for the Company's own GHG inventory and develop cloud resource efficiency service capabilities

Risk Management Organizational Structure

The Company's risk management operates on a three-tier structure:

- Board of Directors: The Company's highest guiding body for risk management, responsible for clearly understanding the risks facing sustainable operations and ensuring the effectiveness of risk management; the General Manager reports material potential risks at least once a year.
- Management Meeting: Chaired by the General Manager, responsible for reviewing the risk assessments and response direction of initiatives and projects launched by each responsible department.
- Responsible Departments: Each department head bears frontline risk management responsibility, analyzing, monitoring, and preventing risks within their scope in the course of daily operations.

Risk Management Scope

The Company's risk management covers the following five major categories:

Risk Category	Key Items
Strategic Risk	Cloud pricing competition, technology innovation and market trends, AI workload cost changes, regulatory changes, global political and economic conditions
Operational Risk	Customer or supplier contract performance, information security and customer privacy, talent recruitment and development, corporate image
Financial Risk	Exchange rate, interest rate, tax, inflation volatility, strategic investment, financial management
Hazard Risk	Natural disasters or climate change, water and electricity supply, infectious disease outbreaks
Other Risk	Risks not covered above that could cause material loss to the Company

Risk Management Process

The Company's risk management process encompasses five stages: risk identification, risk measurement, risk monitoring, risk response, and risk reporting and disclosure. Each responsible department identifies potential risks within its authority and proposes response measures; after review by the Management Meeting, material potential risks are reported to the Board on a regular basis.

2.5 Operating Performance and Dividend Distribution

The Company has maintained steady profitability over the past three years. In accordance with Board resolutions and the Company's Articles of Incorporation, the following discloses director compensation, employee bonus allocation, and shareholder dividend distribution, reflecting how the Company shares operating results with shareholders and employees:

Director Compensation and Employee Bonus Allocation

Year	2023	2024	2025
Pre-tax Net Income (NT$ thousand)	79,860	114,688	116,541
Director Compensation Ratio	1%	1%	1%
Amount Allocated (NT$ thousand)	823	1,147	1,201
Employee Bonus Ratio	2%	2%	2%
Amount Allocated (NT$ thousand)	1,647	2,294	2,403

Earnings Per Share and Dividend Distribution

Year	2023	2024	2025
After-tax EPS (NT$)	3.33	4.07	4.04
Cash Dividend from Earnings (NT$)	1.517	3.639	2.3732
Stock Dividend from Earnings (NT$)	1.5	0	1
Cash Dividend from Capital Surplus (NT$)	0	0.361	0.6268
Total Annual Dividend (NT$)	3.017	4	4
Payout Ratio	91%	98%	99%

Note: The above figures are compiled from the Company's historical shareholders' meeting resolutions and financial statements. The payout ratio refers to the total annual dividend as a percentage of after-tax earnings per share.

III. Cloud Sustainability: Customer Value and Cloud Efficiency

This chapter represents a core feature of GrandTech's sustainability report. As a cloud services operator, GrandTech's sustainability value proposition extends beyond energy efficiency in our own offices. Through FinOps and multi-cloud management services, we help customers reduce ineffective cloud spend, improve resource efficiency, and strengthen operational resilience — and, on the basis of reliable data, progressively assess the potential energy and emissions benefits of improved cloud efficiency.

3.1 Customer Industry Distribution

The Company performs preliminary industry classification of customers based on customer names and contracted service content, and plans to cross-check this annually against company websites, business registrations, and sales data to improve disclosure accuracy. As of the date of this report, the top three customer industries by classification are as follows:

Rank	Industry	Customer Share Description
1	Software / Information Services	The largest industry segment among the Company's customers, reflecting the Company's deep engagement in the cloud-native and software services market
2	Media / Entertainment / Gaming	Benefiting from elastic traffic demands, one of the primary application scenarios for the Company's multi-cloud elastic architecture services
3	Retail / E-commerce / Brands	Helped customers manage peak-load demands during promotional periods through elastic resources and cost optimization services

Note: This classification is a preliminary categorization based on company names and contracted service content, and has not yet been individually cross-checked against company websites, business registrations, or sales data for every customer; the Company will continue to refine its classification methodology and expand disclosure coverage.

3.2 Three-Tier Cloud Sustainability Value Framework

To systematically present the sustainability value that cloud services generate for customers, the Company has developed a three-tier classification framework:

Tier	Purpose	Key Content
Level 1: Industry	Presents customer industry distribution and representative cases	SaaS/Software/Information Services, AI/Data Technology, Healthcare/Biotech, Retail/E-commerce/Brands, Financial Services, Education, NGOs, Travel/Transportation/Logistics, Government, Media/Entertainment/Gaming
Level 2: Service Needs	Describes the primary types of demand driving customers' adoption of cloud services	Cloud cost optimization, cloud migration, AI computing, backup and disaster recovery, digital workspaces, cloud financial management, information security, data platforms
Level 3: ESG Value	Translates service activities into reportable customer value	IT cost reduction, energy use reduction, improved resource utilization, reduced carbon emissions, improved operational resilience, improved information security, improved work efficiency, support for digital transformation

3.3 Industry Service Value Narratives

Software / Information Services

Helping cloud-native and software service customers manage multi-environment cloud costs, optimizing resource scaling and committed-use allocation to make growing cloud spend more predictable, while supporting rapid product iteration and cross-region deployment needs.

Media / Entertainment / Gaming

For applications with high traffic volatility, streaming, and real-time interaction requirements, helping customers respond to traffic peaks with elastic architecture and reduce the risk of idle capacity and over-provisioning through cost monitoring.

Retail / E-commerce / Brands

Helping customers maintain service stability during promotional periods and shopping-festival peaks, and reducing traditional one-time hardware investment and operational burden through elastic resource allocation, data platform integration, and cost optimization.

IV. Environmental Management and Climate Action

4.1 Environmental Sustainability Policy

GrandTech is attentive to the potential impact on business operations of global environmental issues such as climate change, energy efficiency, and resource waste. In response to growing global environmental awareness, in 2025 the Company completed its first organizational-level GHG emissions inventory in accordance with the ISO 14064-1:2018 GHG inventory framework, providing a foundation for future environmental data management, energy-saving and carbon-reduction target setting, and emissions-reduction pathway planning.

4.2 GHG Inventory Results

The Company completed its 2025 GHG inventory in accordance with ISO 14064-1:2018, using the operational control approach for the inventory boundary and covering Categories 1 through 4, with total emissions of 26.9515 metric tons CO2e. The inventory results show that, as the Company's primary business is cloud services and information software services with no energy-intensive processes or large-scale production equipment, emissions are concentrated primarily in purchased electricity (Category 2 indirect emissions).

Emissions Category	Emissions (metric tons CO2e)	Description
Category 1: Direct Emissions	0.0007	Approximately 0.003% of total emissions; as the Company has no owned production equipment, direct emissions sources are extremely limited
Category 2: Energy Indirect Emissions	21.6272	Emissions from purchased electricity, the Company's primary emissions source, accounting for approximately 80.2% of total emissions
Categories 3 & 4: Other Indirect Emissions	5.3236 (Category 3: 0.8841; Category 4: 4.4395)	Covers upstream/downstream transportation, employee business travel, and upstream carbon footprint of purchased goods, among other items
Total Emissions	26.9515	The Company's own total operational emissions; not offset against enablement value generated by customers' cloud efficiency improvements

The emissions factor for Category 2 purchased electricity used in this inventory was based on the latest electricity emissions factor published by Taiwan's Bureau of Energy, Ministry of Economic Affairs (2024: 0.494 kg CO2e/kWh). This inventory has not yet undergone third-party verification; the Company plans to complete its first ISO 14064-1 third-party verification in 2027. All related data and methodology have been established in accordance with international standards, providing a foundation for future expansion of the inventory scope and adoption of external verification.

4.3 Carbon Reduction Targets and Pathways

The Company has established short-, medium-, and long-term carbon-reduction targets, progressively working toward net-zero emissions:

Timeframe	Target
Short-term (2026)	Drive electricity-saving management at major consumption points, targeting a 3% reduction in electricity use
Medium-term (2030)	Reduce GHG emissions by 20%, using 2025 as the base year

Timeframe	Target
Long-term (2050)	Progress toward the net-zero emissions goal

Own Operations Emissions-Reduction Action Plan

Focus Area	Recommended Action	Tracking Indicator
Office Electricity Use	Regularly track electricity consumption data; equipment energy efficiency and air-conditioning temperature management	Per-capita electricity consumption; annual electricity consumption change rate
Travel & Commuting	Promote a video-conferencing-first policy; collect employee commuting information	Travel-related emissions; commuting survey coverage
IT Equipment	Extend equipment service life; implement compliant recycling and green procurement	Equipment recycling volume; green procurement share
Supply Chain	Assess the environmental information of major cloud vendors and operational suppliers	Key supplier ESG assessment coverage

With respect to supply-chain management, the Company outsources most of its cloud resources to major international cloud vendors (such as AWS, Google Cloud, and Microsoft Azure), all of which have publicly committed to achieving net-zero operational emissions between 2030 and 2040 — providing an important foundation for the Company's management of Scope 3 (Category 4) emissions. The Company plans to progressively establish an ESG assessment and review mechanism for key cloud and software suppliers, tracking suppliers' progress toward their decarbonization commitments to strengthen the depth of Scope 3 emissions management.

4.4 Distinguishing Customer Enablement Value from Own Emissions

Cost savings, resource efficiency improvements, or potential emissions-reduction benefits arising from customers' adoption of the Company's cloud architecture optimization services constitute “customer enablement value,” which is distinct in nature from GrandTech's own GHG inventory results. The Company presents these two categories of data separately in its disclosures and does not offset its own operational emissions against efficiency gains realized by customers. Pending the availability of complete cloud vendor carbon emissions data, workload usage figures, and a reasonable calculation basis, the Company prioritizes disclosing concrete outcomes of resource efficiency improvements rather than asserting precise carbon-reduction figures, in order to maintain the rigor of its information disclosure.

V. Talent Development and Workplace Environment

5.1 Workforce Composition

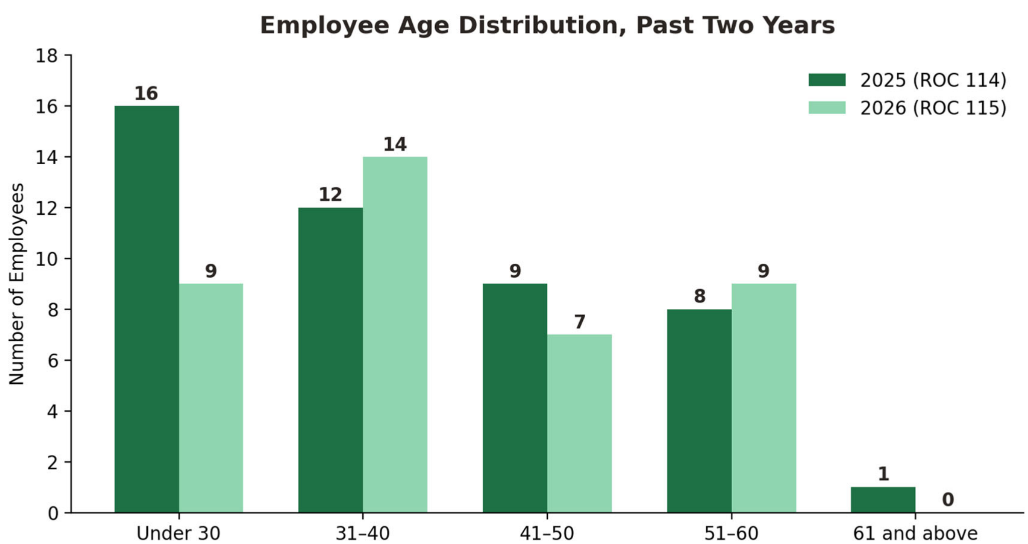
Professional capability in cloud computing, FinOps, artificial intelligence, and information security forms the core foundation of GrandTech's service quality and market competitiveness. As of the 2025 GHG inventory report, the Company's Taiwan headquarters employed 35 people. Including overseas locations such as Hong Kong and Japan and the broader consolidated group scope, the Company's overall service team is larger; the Company plans to fully disclose group-wide talent composition data on a consolidated reporting boundary in future annual reports.

The Company continues to build a diverse, inclusive organizational culture with strong adaptability and a learning orientation, guided by a talent philosophy of “flexibility, inclusion, and growth,” investing resources in a comprehensive employee development system.

Employee Age Distribution

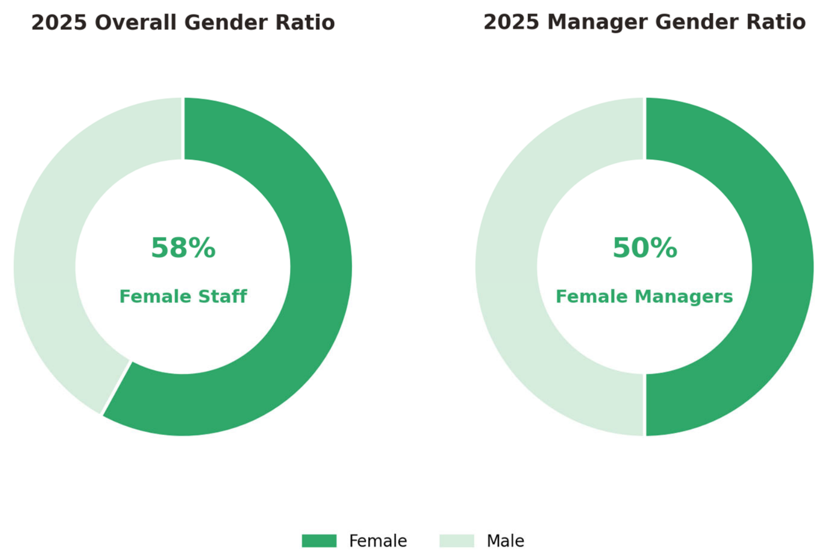
The Company's employee age structure is predominantly composed of mid-career and early-career professionals, with the age distribution by year as follows:

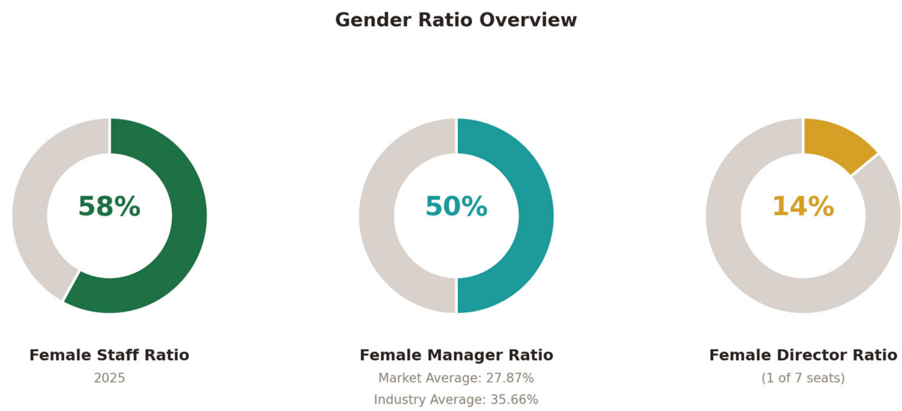
Year (ROC)	Under 30	31–40	41–50	51–60	61 and above
114 (2025)	16	12	9	8	1
115 (2026)	9	14	7	9	0



Gender Diversity and Inclusion

The Company provides equal pay for equal work and equal promotion opportunities for men and women, and maintains a female management ratio exceeding 20%, promoting inclusive and sustainable economic growth. In 2025, the average proportion of female staff was 58%, and the average proportion of female managers was 50%; the proportion of female directors at the Board level was 13% (1 of 8 seats), and the Company will continue working toward its goal of increasing female board representation to over 25%.





※Female representation on the Board is currently 1 of 8 seats (13%). The Company plans to nominate additional female director candidates when the current board term expires and re-election takes place in 2027, working toward the goal of increasing female board representation to over 25%.

2025 Key Talent Indicators

In response to the quantitative disclosure requirements of GRI 401-1, 404-1, and related standards, the Company has compiled the following key employee training, new hire, and turnover indicators for 2025 (ROC 114) based on internal HR system records:

Indicator	Value	Remarks
Internal Training Hours / Participants / Sessions	495 hours / 152 participants / 4 sessions	—
External Training Hours / Participants / Sessions	79.5 hours / 11 participants / 11 sessions	—
Total Training Hours	574.5 hours	Internal + external training combined
Average Training Hours per Employee	18.53	Disclosed per GRI 404-1; calculated based on the annual average headcount of 31
Headcount at Start of Year / End of Year	34 / 28	ROC year 114
Annual Average Headcount	31	(Start-of-year + end-of-year headcount) / 2

Indicator	Value	Remarks
New Hires / New Hire Rate	12 / 38.7%	Disclosed per GRI 401-1
Departures / Turnover Rate	18 / 58%	Disclosed per GRI 401-1

※New hire rate / turnover rate calculation basis: annual new hires (departures) ÷ annual average headcount × 100%; new hires are derived as "end-of-year headcount − start-of-year headcount + departures." Training hours are not yet tracked by gender and will be included in future annual reports.

In 2025, the Company underwent its listing transition and a related restructuring of its business organization, resulting in a re-assessment of workforce allocation and a relatively higher turnover rate for the year. The Company has implemented an employee stock trust and equity incentive measures, and continues to refine its compensation and retention mechanisms; the turnover rate is expected to stabilize as the organizational structure settles. Although the Company has not established a labor union and has no employees covered by collective bargaining agreements (0% coverage), it holds quarterly labor-management meetings in accordance with the Labor Standards Act to ensure open channels for employee input; four such meetings were held in 2025.

Going forward, the Company will continue to refine indicators such as professional certification density, internal promotion rate, and employee engagement surveys, progressively improving the completeness and comparability of talent information disclosure.

1,066
NT$ thousand / person
Average Employee Salary
Industry Average: 1,096.48

1,237
NT$ thousand / person
Average Employee Benefit Cost
Market Average: 1,287.38
Industry Average: 1,286.61

0
persons
Occupational Injuries
Market Average: 5.38
Industry Average: 0.76

※Source: Taipei Exchange "ESG Information Platform for TPEx-Listed Companies." Market-wide and industry averages are public benchmarks provided by the platform, retrieved in 2026, for reference only.

5.2 Training and Career Development

The Company provides training programs covering information security compliance, regulatory compliance, cloud technology, and leadership development, using a systematic learning plan to strengthen employees' professional skills and risk-management capabilities. The Company has also established a transparent and concrete career-development system, including regular career-planning guidance and clearly defined promotion pathways, to support alignment between individual employee growth and organizational development goals.

5.3 Workplace Health and Employee Wellbeing

The Company places great importance on employees' physical and mental health, regularly promoting employee-wellbeing initiatives and establishing resources for health promotion and occupational safety and health, in order to create a safe, friendly, and supportive work environment. To foster long-term employee commitment and drive innovation, the Company also implements equity incentive measures, aligning employee and company interests and strengthening talent retention.

Compensation and Reward System

Talent is a critical cornerstone of the Company's sustainable development. The Company upholds a compensation philosophy of "fairness, reasonableness, and market competitiveness," establishing a comprehensive compensation and reward system to attract, retain, and motivate outstanding talent while balancing employee wellbeing, shareholder interests, and the Company's long-term sustainable growth.

The Company regularly reviews its compensation system, taking into account factors such as operating performance, individual performance, job responsibilities, market compensation levels, price changes, talent supply and demand, and applicable regulations, adjusting compensation as needed to maintain overall competitiveness.

In addition to base salary, the Company offers a range of reward mechanisms including annual salary adjustments, promotions, performance bonuses, employee compensation, and employee stock ownership, enabling employees to share in the Company's operating results and enhancing organizational cohesion and talent retention.

The Company values compensation fairness, providing employees with equal pay and development opportunities regardless of gender, age, ethnicity, religion, nationality, or other factors unrelated to work performance. Compensation is determined based on a comprehensive assessment of job content, professional capability, work performance, and market compensation levels, ensuring the fairness and reasonableness of the compensation system.

Employee Benefits

In addition to providing all statutory benefits, the Company continues to plan benefit measures that exceed regulatory requirements, creating a healthy, safe, diverse, and friendly work environment that enhances employee wellbeing and engagement.

Statutory Protections

- Labor insurance and National Health Insurance provided for all employees in accordance with the law.
- Retirement contributions made monthly in accordance with the Labor Pension Act.
- All statutory leave entitlements and labor rights protections provided in accordance with the law.

Health Care

- Health checkups provided beyond statutory requirements; every employee, regardless of age, is entitled to one health checkup per year.
- Every employee is entitled to 10 days of paid sick leave per year, helping employees balance health care with work.
- Continued improvement of workplace safety and health conditions, implementing occupational safety and health management to reduce the risk of occupational injury.
- In addition to statutory occupational injury insurance, the Company provides group insurance for more comprehensive coverage for employees and their families.

Reward and Profit-Sharing Systems

- Employee Compensation System: In accordance with the Articles of Incorporation, after making up for any accumulated losses, the Company allocates 2% to 5% of pre-tax profit (before deducting employee and director compensation) as employee compensation, distributed following resolution by the Compensation Committee and the Board.

- Year-End Bonus: A one-month salary bonus is paid at Lunar New Year each year; employees who joined during the year and have less than one year of service receive a prorated amount based on actual days worked.

Employee Engagement and Organizational Culture

- Regular company-wide town halls are held, at which management shares operating results, business strategy, and key policies, establishing an open and transparent communication mechanism.
- Periodic employee trips, family days, festive events, club activities, and cross-departmental exchange activities are held to promote teamwork and organizational cohesion.
- Festive gifts and other caring measures are provided to foster a corporate culture of mutual trust, respect, and care.

Retirement System

- The Company's retirement system operates in accordance with the Labor Pension Act. For employees covered under the new pension scheme, the Company contributes no less than 6% of the employee's monthly wage to their individual labor pension account established with the Bureau of Labor Insurance, in accordance with the wage grade table for monthly pension contributions, to safeguard employees' retirement livelihoods.

Future Direction

The Company will continue to review its compensation and benefits systems, integrating talent development, performance management, and employee engagement mechanisms to build a market-competitive employer brand and foster a diverse, inclusive, safe, and healthy work environment — enhancing employee loyalty and organizational resilience in pursuit of the Company's sustainable development goals.

5.4 Human Rights Protection Mechanisms

The Company supports and voluntarily complies with internationally recognized human rights conventions, including the Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work. The Company will not participate in any act that disregards or violates human rights, and follows the guiding principles of these instruments to progressively advance internal due-diligence work such as human rights assessments, raising human rights awareness among employees and stakeholders.

Human Rights Policy

Based on the nature and characteristics of its business operations, the Company pays particular attention to the following human rights, proposing corresponding strategies to promote related internal action plans and embed them into corporate culture and the value chain.

- We are committed to providing employees with a dignified and safe work environment: implementing diversity in hiring, fairness in compensation and promotion opportunities, and ensuring that employees do not suffer discrimination, harassment, or unequal treatment on the basis of race, gender, religion, age, political affiliation, or any other status protected under applicable law.

- We comply with relevant regulations and, through various preventive measures and protective equipment, continue to improve the safety and hygiene of the work environment, working to reduce the risk of occupational injury, and prohibiting any form of forced labor or child labor, in order to safeguard employees' physical and mental health.
- We recognize the Company's responsibility to extend respect for human rights to our supply chain and business partners, expecting suppliers and partners to uphold the same high standards for labor conditions, occupational safety and health, and other human rights issues, and to undertake corresponding investigation and assessment measures to reduce potential human rights risks in the value chain.
- We respect employees' right to organize and join legally recognized labor unions to protect their own labor rights, and will continue to maintain open channels for employee input, thereby protecting and enhancing employee rights and promoting harmonious labor relations.

Workplace Bullying and Sexual Harassment Prevention Mechanisms

To fulfill its commitment to protecting employee dignity and labor rights, the Company has established the “Sexual Harassment Prevention, Grievance, and Disciplinary Measures” and the “Workplace Bullying Prevention and Management Policy,” which set out the principles for preventing sexual harassment and workplace bullying, grievance channels, investigation procedures, and disciplinary mechanisms, and require compliance by all employees. These policies also establish confidentiality safeguards and prohibit retaliation, in order to protect the rights of complainants and related parties and help build a respectful, safe, and non-discriminatory workplace.

VI. Integrity Governance and Information Security

6.1 Sustainability Governance Structure

The Company's sustainability governance is overseen by the Board of Directors, which sets overall direction; management is responsible for approving material topics, targets, and disclosure content; and cross-departmental working groups are responsible for data collection and implementation:

Role	Scope of Responsibility
Board of Directors	Oversees material sustainability impacts, target-setting, risk management, and approval of the sustainability report
General Manager and Senior Executives	Approves sustainability policy, resource allocation, and cross-departmental issue coordination
Sustainability Development Committee / Project Contact	Project management, material topic identification, data compilation, and report preparation
Finance / Internal Audit	Data consistency, internal controls, evidence retention, and review
Sales / Customer Success	Customer value, representative case studies, and satisfaction data collection
Product / FinOps / R&D	Cost-savings performance, resource efficiency, and platform/technical indicator management
HR / Administration	Talent development, employee benefits, occupational safety, and energy usage data
Information Security / Legal	Information security, privacy protection, regulatory compliance, and incident management

6.2 Information Security and Customer Privacy

Information security is a core foundation of trust for cloud service providers. GrandTech has established a security framework centered on data encryption, access control, and identity verification, and continues to operate an information security management system that meets international standards. The Company plans to strengthen its security incident detection and response capabilities and progressively and systematically disclose quantitative indicators such as security-training coverage, incident reporting figures, and service availability, in order to enhance customer trust in our cloud services. GrandTech Cloud Services (GCS), has obtained ISO 27001 information security management system certification and undergoes annual surveillance audits by the certification body to ensure continued validity of the certification. In 2025, the Company conducted one social-engineering drill, with 100% employee participation, and one system-failover drill to verify business-continuity response capability. As disclosed under GRI 418-1, the number of substantiated complaints concerning breaches of customer privacy or loss of customer data in 2025 was zero, and the Company has never been penalized by a regulatory authority for a security or privacy incident (penalty amount: NT$0). As a cloud services provider, the Company's core service platform achieved 99.9% system availability in 2025, reflecting our core Customer Trust commitment described in “1.1 Corporate Sustainability Vision and Strategic Pillars.”

6.3 Business Integrity and Regulatory Compliance

The Company upholds the principle of business integrity, implementing and enforcing policies in accordance with relevant regulations, and has established stakeholder communication and grievance channels to reduce and avoid any risk that could harm the Company's interests or the rights of stakeholders. The Company plans to progressively enhance the systematic disclosure of governance indicators such as anti-corruption training coverage, grievance handling, and material penalty events, in order to strengthen the trust of investors and stakeholders. In 2025, the Company completed business-integrity policy briefings for all new employees upon onboarding, achieving 100% coverage, and conducted annual business-integrity and anti-corruption training for all directors and employees, achieving a 100% completion rate, with no incidents of corruption, bribery, improper benefit transfer, or anti-competitive behavior occurring during the year. Through the Company's whistleblower reporting system, the number of complaints and grievances received in 2025 was zero, and the number of substantiated cases of fraud or dishonest conduct following investigation was also zero. The Company has completed corruption risk assessments (as disclosed under GRI 205-1) covering 100% of its operating locations and business units, with no significant corruption risks identified.

6.4 Sustainability Governance Management System

On August 5, 2026, the Company's Board of Directors approved the Sustainability Governance Management System, the Company's highest-level internal policy governing ESG initiatives, which sets out the governance structure, policy principles, management mechanisms across each dimension, and information disclosure requirements, and will be reviewed and revised periodically in line with regulatory and international standard developments.

Purpose and Scope of Application

This policy is designed to establish a Board-supervised sustainability governance mechanism, strengthen the transparency and accountability of corporate governance, reduce operational and environmental/social risk, and enhance corporate competitiveness and long-term shareholder value. It applies to all of the Company's operating units and domestic and overseas subsidiaries and affiliates.

Sustainability Governance Organizational Structure

The Company has established a top-down, clearly delineated four-tier governance structure:

Tier	Responsibilities
Board of Directors	The highest governing body for sustainable development; approves sustainability governance policy and material strategy, oversees ESG execution performance, and hears at least one annual progress report from the Sustainability Governance Task Force.
Chief Sustainability Officer	Oversees the Company's sustainable development and ESG governance affairs, reports progress to the Board before the Board reviews the sustainability report, and represents the Company in external communications on sustainability matters.
Sustainability Governance Task Force	A cross-departmental task force responsible for developing and driving the annual ESG plan, compiling ESG performance data from each department, tracking progress toward targets, and conducting internal ESG training.
Departmental Execution Contacts	Responsible for ESG data collection and implementation within their respective departments, and for assisting with internal sustainability training.

Five Core Sustainability Principles

- Governance Transparency: Establishing a robust corporate governance system, strengthening the Board's functions, and enhancing the transparency of financial and non-financial information.
- Business Integrity: Complying with regulatory requirements and prohibiting improper benefit transfers, bribery, corruption, or conflicts of interest.

- Sustainable Talent: Cultivating talent, protecting employee rights, and building a diverse, fair, and supportive development environment.
- Technology Responsibility: Strengthening information security, data protection, and responsible AI ethics to ensure our technology services remain trustworthy and accountable.
- Environmental Stewardship: Reducing the environmental impact of operating activities, promoting energy conservation, carbon reduction, resource circularity, and green cloud services.

Integrity Governance Support Mechanisms

- Whistleblower Reporting System: An independent reporting channel (including a dedicated email address and written intake point) with clearly defined intake, investigation, and handling procedures, ensuring confidentiality of the whistleblower's identity and the content of the report, and prohibiting retaliation.
- Board Diversity Policy: Director selection considers gender, age, professional background, and industry experience to appropriately diversify the Board and strengthen decision-making quality and oversight functions.
- Supplier Code of Conduct: Requires suppliers to comply with environmental protection, labor, and human rights regulations, prohibits the use of child labor or forced labor, and incorporates these criteria into procurement evaluation.
- Human Rights Due Diligence: Identifies human rights risks in operations and the supply chain, establishes grievance and communication channels, and commits to zero tolerance for forced labor, child labor, or discrimination.

ESG Key Performance Indicators (KPIs)

The Company sets annual ESG KPIs across the Environmental, Social, and Governance dimensions, with the Sustainability Governance Task Force tracking progress quarterly and compiling results for Board review at year end:

Dimension	Indicator	Annual Target
G – Governance	Material violation incidents	0 incidents
G – Governance	Board sustainability oversight	Completed per plan, at least once annually
S – Talent Development	Training	Complete the annual training plan
S – Talent Development	Employee retention rate	Continuously tracked and improved
S – Information Security	Material security incidents	0 incidents; ISO 27001 certification maintained
E – Environment	Energy management	Improve per-unit-of-service energy consumption year over year

This policy was developed by the Sustainability Governance Task Force, approved by Board resolution, and took effect on August 5, 2026. In the event of any conflict with applicable law or regulatory requirements, the relevant laws and regulations shall prevail; the policy will be reviewed and revised periodically in line with developments in international standards (such as the GRI Standards and the IFRS S2 climate-related disclosure standard).

VII. Future Outlook and Data Governance Enhancement Plan

This report is GrandTech's first sustainability report. The Company plans to progressively strengthen the following areas in future years to improve the completeness and precision of its sustainability information disclosure:

- Expand GHG inventory scope: Progressively include Categories 5 and 6 and emissions data from overseas locations, and evaluate the adoption of independent third-party verification
- Establish FinOps cost-savings KPI working papers: Progressively build auditable quantitative indicators such as managed cloud spend, realized savings, and average savings rate
- Enhance talent and governance data systems: Progressively establish systematic data-collection mechanisms for gender ratios, training hours, certification density, retention rate, and security incidents
- Deepen the material topic identification process: Introduce a formal stakeholder survey and double-materiality assessment to strengthen the completeness of material topic management approaches
- Expand disclosure of startup social value: Systematize and externally disclose indicators such as the number of startups supported by F2SU, markets served, and technical mentoring hours

GrandTech will continue to leverage its agile organizational model, technological innovation capabilities, and collaboration with its diverse ecosystem of partners to realize its long-term operating goal of “coexistence with startups, shared sustainability,” driving shared prosperity for business and the environment and society.

Appendix I: GRI Content Index

GrandTech Cloud Services Inc. has reported in reference to the GRI Standards 2021 for the period January 1, 2025 to December 31, 2025, disclosing the information listed in the table below.

GRI Disclosure No.	Disclosure	Corresponding Section
[Organization and Reporting Practices]		
2-1	Organizational details	2.1 Company Profile
2-2	Entities included in the organization's sustainability reporting	About This Report
2-3	Reporting period, frequency and contact point	About This Report; Report Scope and Boundaries
2-4	Restatements of information	Report Scope and Boundaries
2-5	External assurance	About This Report
[Activities and Workers]		
2-6	Activities, value chain and other business relationships	2.2 Business Model and Value Chain
2-7	Employees	5.1 Workforce Composition
2-8	Workers who are not employees	5.1 Workforce Composition
[Governance]		
2-9	Governance structure and composition	2.3 Governance Structure
2-10	Nomination and selection of the highest governance body	2.3 Governance Structure
2-11	Chair of the highest governance body	2.3 Governance Structure (governance rationale for Chairman and General Manager being the same person)
2-12	Role of the highest governance body in overseeing the management of impacts	6.1 Sustainability Governance Structure
2-13	Delegation of responsibility for managing impacts	6.1 Sustainability Governance Structure
2-14	Role of the highest governance body in sustainability reporting	6.4 Sustainability Governance Management System
2-18	Evaluation of the performance of the highest governance body	2.3 Governance Structure (Board and committee performance self-assessment)
2-19	Remuneration policies	2.3 Governance Structure
2-20	Process to determine remuneration	2.3 Governance Structure
2-21	Annual total compensation ratio	2.5 Operating Performance and Dividend Distribution
[Strategy, Policies and Practices]		
2-22	Statement on sustainable development strategy	Message from the Chairman and General Manager; 1.1 Corporate Sustainability Vision and Strategic Pillars
2-23	Policy commitments	6.4 Sustainability Governance Management System
2-24	Embedding policy commitments	1.5 Summary of Material Topic Management Approach
2-25	Processes to remediate negative impacts	6.3 Business Integrity and Regulatory Compliance
2-26	Mechanisms for seeking advice and raising concerns	6.4 Sustainability Governance Management System (whistleblower system)

GRI Disclosure No.	Disclosure	Corresponding Section
2-27	Compliance with laws and regulations	6.3 Business Integrity and Regulatory Compliance
2-29	Approach to stakeholder engagement	1.2 Stakeholder Identification and Engagement
2-30	Collective bargaining agreements	5.1 Workforce Composition
[GRI 3: Material Topics 2021]		
3-1	Process to determine material topics	1.3 Material Topic Identification
3-2	List of material topics	1.3 Material Topic Identification
3-3	Management of material topics	1.5 Summary of Material Topic Management Approach
[Topic-Specific Disclosures]		
201-1	Direct economic value generated and distributed	2.5 Operating Performance and Dividend Distribution
205-2	Communication and training about anti-corruption policies and procedures	6.3 Business Integrity and Regulatory Compliance
205-3	Confirmed incidents of corruption and actions taken	6.3 Business Integrity and Regulatory Compliance
302-1	Energy consumption within the organization	4.3 Carbon Reduction Targets and Pathways
305-1	Direct (Scope 1) GHG emissions	4.2 GHG Inventory Results
305-2	Energy indirect (Scope 2) GHG emissions	4.2 GHG Inventory Results
305-3	Other indirect (Scope 3) GHG emissions	4.2 GHG Inventory Results
401-1	New employee hires and employee turnover	5.1 Workforce Composition
401-2	Benefits provided to full-time employees	5.3 Workplace Health and Employee Wellbeing
404-1	Average hours of training per employee per year	5.2 Training and Career Development
404-3	Percentage of employees receiving regular performance and career development reviews	5.2 Training and Career Development
406-1	Incidents of discrimination and corrective actions taken	5.4 Human Rights Protection Mechanisms
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	5.4 Human Rights Protection Mechanisms
408-1	Operations and suppliers at significant risk for incidents of child labor	5.4 Human Rights Protection Mechanisms
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.4 Human Rights Protection Mechanisms
413-1	Operations with local community engagement, impact assessments, and development programs	1.1 Corporate Sustainability Vision and Strategic Pillars (Global Startup Enablement)
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	6.2 Information Security and Customer Privacy

Appendix II: Climate-Related Information – Status of Climate-Related Information Implementation

With reference to the climate-related information disclosure requirements under the “Rules Governing the Preparation and Filing of Sustainability Reports by TWSE/TPEx Listed Companies,” the Company's implementation status regarding climate-related information is described below:

Item	Implementation Status
1. Describe the board's and management's oversight and governance of climate-related risks and opportunities.	The Company's Sustainability Development Committee formulates sustainability policy and is responsible for cross-departmental promotion and tracking (see “6.4 Sustainability Governance Management System”). The Board of Directors is the highest guiding body for the Company's sustainable development, regularly hearing ESG-related reports and progress updates from management, with the Sustainability Governance Task Force reporting on implementation status before the Board reviews the sustainability report.In 2025, the Company completed its first organizational GHG inventory in accordance with ISO 14064-1:2018, covering Categories 1 through 4, with total emissions of 26.9515 metric tons CO_2e. As the Company's primary business is cloud services and information software services with no energy-intensive processes or large-scale production equipment, emissions are concentrated in purchased electricity (Category 2 indirect emissions, approximately 80.2% of the total). These inventory results form the basis for setting short-, medium-, and long-term carbon-reduction targets (see “4.3 Carbon Reduction Targets and Pathways”).On risk governance, the Company has incorporated climate-related risks (such as energy price volatility, data center carbon intensity, and rising customer decarbonization demands) into its risk management scope (see the “Risk Management” section), with frontline risk monitoring conducted by each responsible department and material potential risks reported to the Board on a regular basis.
2. Describe how the identified climate risks and opportunities affect the enterprise's business, strategy, and finances (short, medium, and long term).	As the Company's primary business is cloud services with no large-scale production processes, its direct physical exposure to climate change is relatively limited. The Company has identified climate-related risks and opportunities in accordance with its Risk Management Policy and Procedures: in the short term, focusing on the impact of energy price volatility on outsourced data center costs; in the medium term, focusing on growing customer demand for decarbonization benefits from cloud services, which may create market opportunities for FinOps and cloud resource efficiency services; and in the long term, focusing on rising carbon disclosure requirements from cloud vendors amid the global net-zero trend, which may affect supply-chain selection and the carbon-intensity assessment of outsourced cloud services.
3. Describe the impact of extreme weather events and transition actions on financials.	See the table below, “Financial Impact of Extreme Weather Events and Transition Actions.”
4. Describe how the process of identifying, assessing, and managing climate risk is integrated into the overall risk management system.	The Company adopts a three-tier risk management structure: each responsible department serves as the frontline for risk identification and monitoring, the Management Meeting is responsible for assessment and response coordination, and the Board is the highest guiding body. Climate-related risks are classified under “Hazard Risk” within this structure (see “Risk Management Scope”), tracked by the Sustainability Development Committee, and reported to the Board on a regular basis.
5. If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts used.	The Company has not yet formally adopted a complete climate change scenario analysis and has not conducted a quantitative assessment of specific climate scenarios, parameters, assumptions, analytical factors, or key financial impacts. However, the Company has incorporated climate change into its risk management scope and has made a preliminary identification of climate-related risks and opportunities that may affect its operations. As the Company's primary business is cloud services with no energy-intensive processes or large-scale production equipment, preliminary assessment suggests that related climate risks have a relatively limited short-term financial impact on the Company. The Company will progressively adopt climate scenario analysis in line with regulatory requirements, stakeholder expectations, and the completeness of internal data. To progressively align with the TCFD/IFRS S2 climate-related financial disclosure standards, the Company has conducted a preliminary qualitative impact assessment of its major climate risk items; see the table below, “Qualitative Assessment of Climate Risk Scenarios.”
6. If a transition plan for managing climate-related risks exists, describe its content and the indicators and targets used to identify and manage physical and transition risks.	The Company has not yet established a complete climate-related risk transition plan, but has progressively built climate risk identification and management mechanisms through measures such as GHG inventories, energy-saving management, and FinOps cloud resource efficiency services. Relevant management indicators include GHG emissions (2025: 26.9515 metric tons CO_2e) and electricity-related data, tracked through the annual GHG inventory. The Company will progressively set energy-saving and carbon-reduction targets in line with operational needs and regulatory

Item	Implementation Status
	requirements.
7. If internal carbon pricing is used as a planning tool, describe the basis for setting the price.	The Company does not currently use internal carbon pricing as a planning tool and has not established a basis for internal carbon pricing. The Company will evaluate the feasibility of adoption in the future based on regulatory requirements, the development of carbon fee systems, and operational needs.
8. If climate-related targets have been set, describe the activities covered, the GHG emissions scope, the planning timeframe, and annual progress; if carbon offsets or renewable energy certificates (RECs) are used to achieve targets, describe the source and quantity of offset credits or RECs used.	The Company has established short-, medium-, and long-term carbon-reduction targets: in the short term (2026), driving electricity-saving management at major consumption points, targeting a 3% reduction in electricity use; in the medium term (2030), using 2025 as the base year, reducing GHG emissions by 20% and assessing the feasibility of adopting renewable electricity; and in the long term (2050), progressing toward the net-zero emissions target. The Company has completed its 2025 organizational GHG inventory (covering Categories 1 through 4) as the basis for tracking future progress, and has not yet used carbon offsets or renewable energy certificates (RECs) to achieve these targets.

Financial Impact of Extreme Weather Events and Transition Actions

Extreme Climate Impact	Financial Impact	Transition Action
Personnel	Extreme weather may prevent staff from reporting to work, affecting customer service responsiveness and operational efficiency, potentially resulting in financial losses from service interruptions.	Established remote work and staggered-office mechanisms to reduce the risk of operational disruption and its financial impact.
Assets / Equipment	Damage to data centers or offices from disasters may affect system availability and equipment replacement costs, and could result in penalties for breach of customer service agreements.	Utilizes multi-availability-zone backup architecture from cloud vendors, and regularly reviews insurance coverage for office premises to reduce asset loss risk.
Energy Costs	Extreme heat or energy shortages may drive up electricity prices, increasing outsourced data center and office electricity costs and compressing operating margins.	Continues to promote electricity-saving management and is evaluating the feasibility of procuring green power or renewable energy certificates (RECs).

Qualitative Assessment of Climate Risk Scenarios

Risk Type	Risk Item	Timeframe	Potential Financial Impact (Qualitative)
Physical Risk	Power or network outages at data centers/offices due to typhoons, heavy rain, or other extreme weather	Short-term (1–3 years)	May result in service interruptions, customer contract-breach damages, and increased emergency response costs
Transition Risk	Carbon fees and rising purchased-electricity prices	Medium-term (3–5 years)	Drives up outsourced data center costs and the Company's own electricity costs, compressing operating margins
Transition Risk	Increasing customer requirements for cloud service carbon emissions disclosure	Medium-to-long-term (5+ years)	May affect cloud vendor and supply-chain selection, increasing compliance and information-disclosure costs

※This table represents a preliminary qualitative assessment and does not yet include a quantitative analysis of financial impact; the Company plans to progressively introduce quantitative scenario analysis as the completeness of internal data improves, in order to align with the TCFD/IFRS S2 standards.