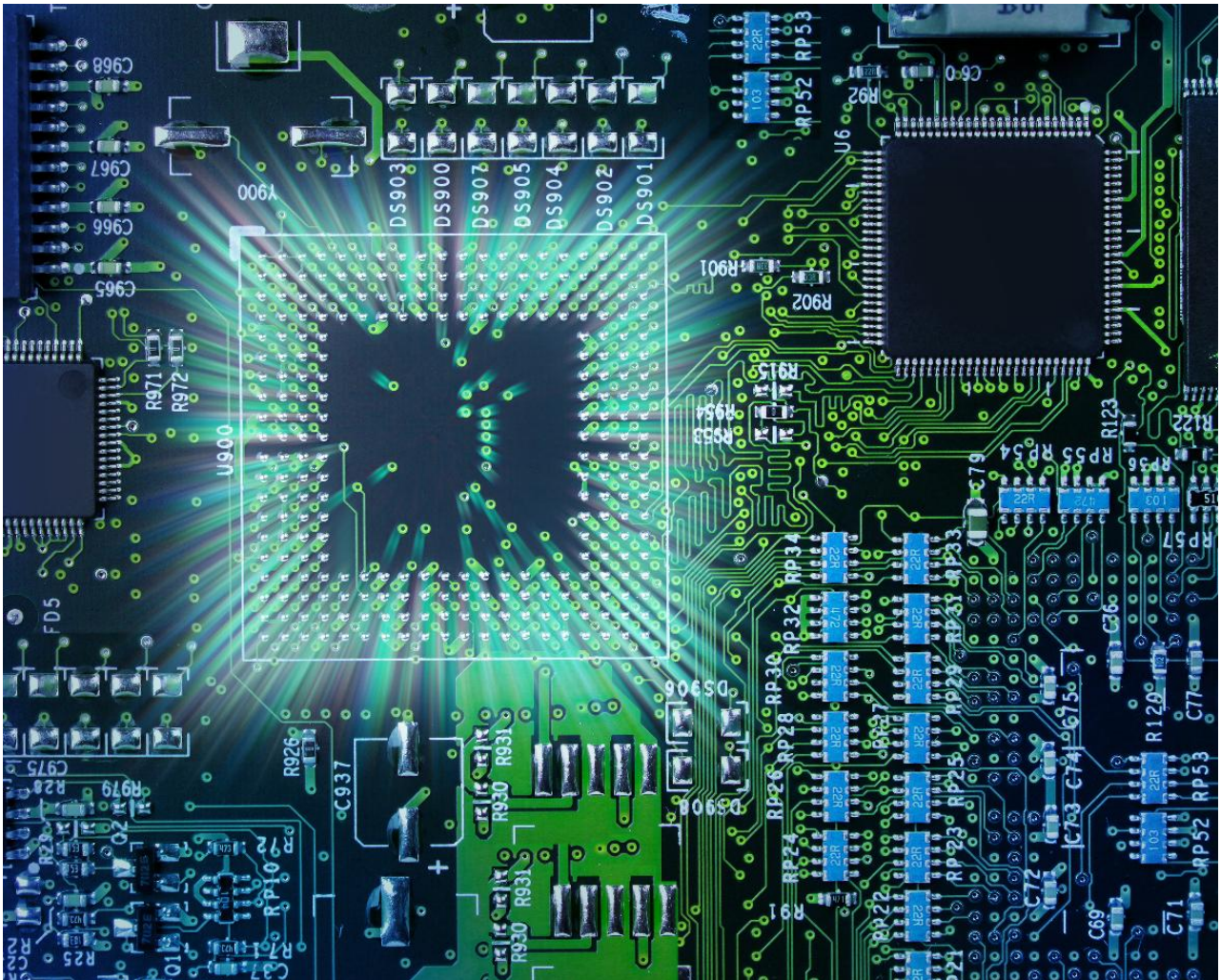


# SUSTAINABILITY REPORT 2025



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## ABOUT THE REPORT

The Sustainability Report ("SR") of Global Testing Corporation Limited ("GTCL" or the "Group") continues to be prepared in accordance with the Global Reporting Initiative ("GRI") Standards. GTCL adheres to all GRI reporting requirements in *GRI 1: Foundation 2021* and *GRI 2: General Disclosures 2021*. All reporting requirements in *GRI 3: Material Topics 2021* are also observed for each selected material topic. For further information, please refer to the [GRI Content Index](#) in this report.

In line with the sustainability reporting requirements of the Singapore Exchange ("SGX"), the Group continues to adopt relevant sustainability reporting frameworks, including the Sustainability Accounting Standards Board ("SASB") Standards and the recommendations of the Task Force on Climate-related Financial Disclosures ("TCFD"). These frameworks have been applied to the extent relevant to the Group's industry characteristics and business model.

Building upon previous reporting cycles, the report is prepared annually to provide an overview of GTCL's management approach and initiatives implemented to drive sustainability. The Group seeks to communicate its environmental, social, and governance ("ESG") performance to stakeholders through its ESG disclosures on each material ESG topic. This report presents the sustainability performance of GTCL's business and operations for the financial year ended 31 December 2025 ("FY2025"), unless otherwise stated.

GTCL follows the guidance outlined in the four Reporting Principles of the GRI Standards to enhance this year's SR content:

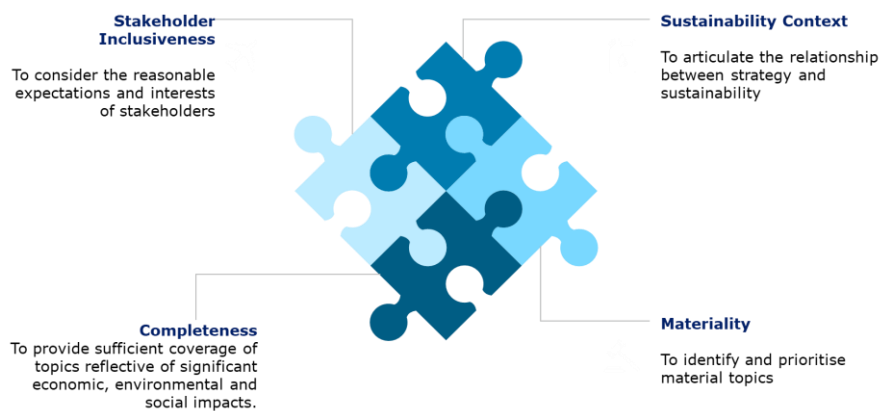


Figure 1: Four Reporting Principles as defined by the GRI Standards

GTCL has not sought external independent assurance for this reporting period and will consider doing so as its sustainability reporting efforts mature.

## CONTACT US

GTCL seeks to continuously improve its ESG performance and disclosures. Please contact us so that we may address any concerns and feedback regarding to the subject matters.



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## ABOUT US

Established in 1988, GTCL is an independent testing services company in the Asia-Pacific region. It has been listed on the Mainboard of Singapore Exchange Securities Trading Limited since 24 August 2005.

The Group offers testing services ranging from wafer sorting to final testing for the semiconductor industry, with a focus on logic and mixed-signal semiconductors used in consumer electronics and communication devices. It has enhanced its wafer testing capability and services to serve the automotive devices industry a few years ago, which has more stringent quality and technical requirements compared with other types of wafers.

Other testing services we provide are test programme development, conversion and optimisation services, load board and probe card design. The Group fosters a positive industry outlook for its high satisfactory yield rate through the delivery of innovative solutions to customers. GTCL reaffirms its commitment to exercise prudence and communicate its sustainability performance to create stakeholders' value.

Customers directly place orders with GTCL for testing of either wafers or chips, and/or for pre-testing engineering works. GTCL acquires some consumable materials, mainly packing-related from suppliers. When jobs are completed, the products is shipped to the destination designated by customers via a third-party forwarder. It is a capital- and labour-intensive industry. Relationships with customers and suppliers built on performance and trust.

With a focus on maintaining high standards from the outset, GTCL strives to demonstrate its outstanding and quality work to its customers.

### OUR LONG TERM VISION

TO BE A FIRST-RATE SEMICONDUCTOR TESTING BUSINESS THAT IS SUSTAINABLE AND CAPABLE OF DELIVERING LONG TERM BENEFITS TO ALL OUR STAKEHOLDERS.

*Figure 2: GTCL's Long-term Vision*

## BOARD STATEMENT

### Dear Esteemed Stakeholders,

The Board of Directors (the "**Board**") of GTCL is pleased to present our sustainability report for FY2025, the reporting process of which has been subject to internal review.

GTCL understands that sustainability has become the main element in our business operations and strategy. Embedding the sustainability approach in our business operations aims to reduce the negative impacts on both environmental and social aspects (including human rights). We are fully committed to driving changes to advance our sustainable journey with the objective of developing sustainable business for the future.

Identifying and engaging with our group of stakeholders is one of our approaches to understanding and gauging feedback on how our business operations may impact stakeholders and areas for improvement in our sustainability journey. We build lasting relationships with our stakeholders by initiating regular dialogues.

All of the directors have completed the sustainability training for a minimum of 4 hours, which complies with the SGX Regulations. GTCL will continually improve its sustainability performance as we recognise the impact of sustainability to business strategy and success in the long run. To meet sustainability objectives (3Ps - People, Planet and Prosperity), material risks and opportunities is addressed to drive positive impacts. We will achieve this by adhering to our governance foundation that focuses on four major pillars - Integrity, Accountability, Discipline and Transparency. Apart from accomplishing financial milestones, we attend to environmental, health and safety matters, as well as talent training and development by establishing a strong and clear commitment from the top. GTCL's dedication to customer satisfaction, environmental, health and safety management, as well as fostering safe working conditions for employees to thrive in are evident as we continue to align goals towards that direction.

Under the Board's strong leadership and guidance, the management continues to strengthen the performance by integrating material ESG factors into our business strategy and operations. We seek to develop a more sustainable business in the interest of our stakeholders and the community.

We would like to extend our heartfelt gratitude to you for your continued faith in us, as we enhance our efforts to build a better future for all of our stakeholders.

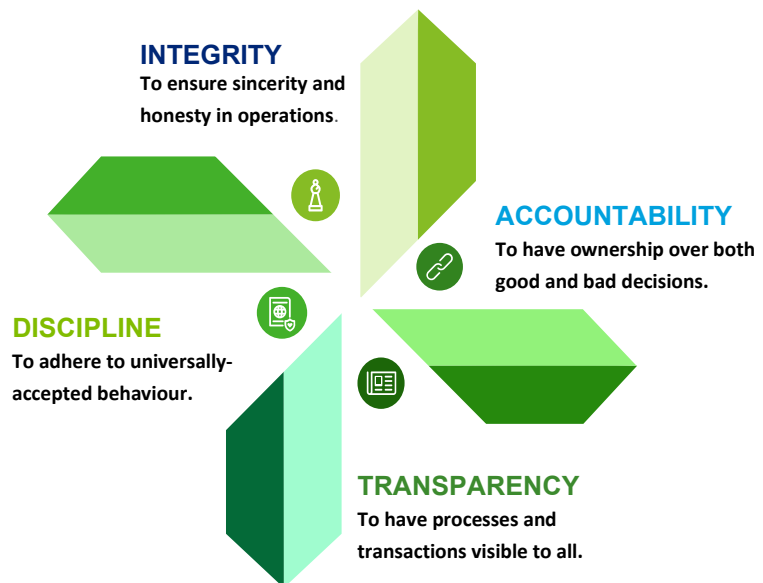


Figure 3: GTCL's Governance Framework

## SUSTAINABILITY GOVERNANCE

### STAKEHOLDERS AND MATERIAL FACTORS

An organisation reporting in accordance with the GRI Standards is required to determine its material topics. In line with the SGX requirements, the Group also identifies material ESG factors that may have a significant impact on its business and strategy. Since 2017, GTCL has conducted its materiality assessment with the support of a third-party consultant to identify material ESG factors and translate them into corresponding material topics relevant to its business and stakeholders. The following identification procedures were applied in determining these material ESG factors and topics.

#### 1. Stakeholder Identification and Communication

Stakeholders, to GTCL, are its top priority. Forging stronger communication and relationships with its stakeholders is paramount for the long-term sustainable growth of GTCL's business.

The Group has identified its key stakeholders which include customers, employees, investors, shareholders, contractors, suppliers, government and regulators.

In 2025, GTCL continued to engage stakeholders in the 5 categories through regular communication channels. Together, we achieved various results and created diverse social values. Topics that are material to GTCL's stakeholders are also addressed in the relevant chapters in this report.

Aiming at aligning stakeholders' concerns into its operational, reporting and organisational objectives, the Group engaged with its stakeholders in FY2025 through an array of channels to communicate its sustainability initiatives, as well as keeping in tune with feedback and expectations from them. Such channels include workshops, surveys and external audits which are regularly arranged to assess GTCL's business operations, to ensure compliance with relevant rules and regulations.

Stakeholder Group	Mode of Engagement	Frequency			
		Ad Hoc	Regular	Semi-annual	Annually
Customers	Meetings with clients		✓		
	Company website		✓		
	Client satisfaction survey				✓
Employees	Employee training sessions		✓		
	Company newsletter/ Intranet		✓		
	Annual Performance Appraisal System				✓
Investors and Shareholders	Company website	✓			
	Semi-annual results and announcements			✓	
	Annual general meeting				✓
	Annual report				✓
Contractors and Suppliers	Supplier feedback and evaluation form	✓			
	Meetings with contractors and suppliers		✓		
Government and Regulators	SGX announcements	✓			
	Annual report				✓

Figure 4: GTCL's Stakeholder Engagement Plan

Through the stakeholder communication and engagement mechanism, it is expected to practically identify, prevent, mitigate and explain the actual or potential negative impacts and positive influences to the issues of economy, environment, and people (including on their human rights).

In the event that GTCL has identified actual or potential negative impacts, GTCL will provide for the remediation of actual negative impacts, and prevent or mitigate the potential negative impacts by appropriate measures.

## 2. Topics Identification

GTCL has collated several ESG topics from international sustainability standards and specifications, sustainable development goals, responsible investments, industrial trends, interactions with stakeholders, and other sustainability-related topics in order to identify relevant topics.

## 3. Impact Evaluation

Material Topics are assessed by "the degree of impact of topics on GTCL (internal impact)" and "the degree of impact of topics on external economy, the environment, and society (external impact)". The internal impact assessment is evaluated based on the management's perspective, and the external impacts include stakeholders' perspectives to better understand the effects we had on external sectors.

## 4. Prioritise and Determine Material Topics

All material ESG topics in FY2024 remained significant in FY2025 upon the endorsement by management. The list of ESG indicators that GTCL will address in this report is provided below, based on the results of the internal and external impact assessments. In subsequent years, GTCL will continuously update the results of its internal and external impact assessments in response to changes in operations and the progress of its overall strategy, and will re-identify material ESG topics accordingly:




Material Aspect	ESG Indicators	Aspect Boundary	Chapter
<b>Customer Satisfaction</b> 	3-3 Management of material topics	Outside Organisation	<a href="#">Customer Satisfaction</a>
<b>Occupational Health and Safety</b> 	3-3 Management of material topics 403-1 Occupational health and safety management system 403-2 Hazard identification, risk assessment, and incident investigation 403-3 Occupational health services 403-4 Worker participation, consultation, and communication on occupational health and safety 403-5 Worker training on occupational health and safety 403-6 Promotion of worker health 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships 403-8 Workers covered by an occupational health and safety management system 403-9 Work-related injuries 403-10 Work-related ill health	Within Organisation	<a href="#">Environmental, Health and Safety Management</a>
<b>Training and Education</b> 	3-3 Management of material topics 404-1 Average of training hours per year per employee 404-2 Programs for upgrading employee skills and transition assistance programs 404-3 Percentage of employees receiving regular performance and career development reviews	Within Organisation	<a href="#">Human Capital Development</a>

Figure 5: List of ESG Indicators

## CONFLICT MINERAL MANAGEMENT

The Group follows international best practices for responsible sourcing of minerals and implements policies to ensure transparency and traceability throughout the supply chain. Accordingly, the Group requires its suppliers to trace the origins of minerals supplied for its production or testing processes. This ensures that the minerals themselves are not conflict minerals that could contribute to armed conflict, human rights violations or environmental harm, including the exploitation of natural resources in the Democratic Republic of the Congo (DRC) and its adjoining countries and regions. These minerals are refined into tantalum (Ta), tin (Sn), tungsten (W), cobalt (Co), gold (Au) and palladium (Pd) and are used in electronics and other products.

Suppliers are required to provide GTCL with detailed information on smelters, country/address, contact points and mine location(s) via the "Conflict Minerals Reporting Template (CMRT)" or "Extended Minerals Reporting Template (EMRT)", where applicable. Suppliers shall also impose the same requirement on their upstream suppliers and use only qualified smelters from the Responsible Minerals Assurance Process (RMAP).

The establishment of a conflict minerals management flow and the documentation of the related management flow are necessary. Suppliers must accept the GTCL conflict minerals audit, and provide relevant supporting documents during audit activities. For any smelter which has not participated in the Responsible Minerals Initiative (RMI) qualification programme and fails to pass the re-audit, suppliers shall require the upstream vendors to remove those smelters from the supply chain. The Group is committed to responsible mineral sourcing throughout its supply chain, ensuring transparency, traceability and avoidance of minerals linked to armed conflict, human rights violations or environmental harm.

## **CLIMATE CHANGE MANAGEMENT**

### **OUR APPROACH: POLICIES AND PRACTICES**

Climate performance has an effect on the company's brand equity as well as stakeholders' trust and investor confidence. The key to developing a lasting relationship with the global community is to focus on environmental impact mitigation. The best way to achieve climate goals is to excel in every operational stage and provide carbon-efficient solutions throughout the product lifecycle.

GTCL believes environmental stewardship is our responsibility and a core pillar of our operations. We uphold our commitment to the planet by ensuring low-carbon operations, pollution prevention, renewable energy transition, and ecological protection as stipulated in our ESG Policy. GTCL is committed to shaping a sustainable industrial ecosystem, offering eco-friendly products and solutions, and encouraging carbon neutrality.

With pride, environmental excellence is GTCL's top priority. We are committed to providing low-emission manufacturing and sustainable operational services to our business partners. Our Climate Policy clearly communicates our focus on carbon management to our business partners and all employees. GTCL is certified to internationally recognised standards, including ISO 14001:2015 Environmental Management Systems and ISO 14064-1 Greenhouse Gas Emissions and Removals.

GTCL has a highly qualified and experienced ESG management and technical team to deliver innovative energy-saving solutions and ultimately produce high-efficiency and low-impact results. To guarantee that stakeholders see our dedication to the environment, we equip our employees with green concepts and carbon accounting methods by providing the necessary sustainability training courses and professional environmental certification programmes. GTCL conducts annual greenhouse gas ("GHG") inventories to measure and assess the extent to which carbon reduction targets, the real-time energy monitoring system and a carbon data management platform ensure our climate management effectiveness.

### **FY2025 CLIMATE CHANGE MANAGEMENT PERFORMANCE AND TARGETS**

#### **Task Force on Climate-Related Financial Disclosures (TCFD) Framework**

##### Governance

The Board of Directors is ultimately responsible for the oversight of the Group's climate-related risks and opportunities and is responsible for setting the strategic direction. Several cross-functional working groups gather and prepare data for the Group's climate targets and sustainability disclosures, which are the focus of strategic decision-making. This work includes, among other things, the regular monitoring of the Group's climate targets and reporting to the Board of Directors on the progress toward these targets.

The Board is responsible for overseeing the Group's compliance with the evolving SGX climate reporting requirements, including the implementation timeline for ISSB-based climate-related disclosures and Scope 1, Scope 2, and Scope 3 GHG emissions reporting. Management provides periodic updates to the Board on regulatory developments and the Group's readiness to meet these requirements.

## Strategies

We assess the current major climate risks and opportunities faced by the Group using the TCFD framework. Our climate risks and opportunities are as shown below:

Physical Climate Risks	Acute	Chronic
Description	Impact of insufficient supply of water on operation of production sites	Increasing storm severity due to climate change may cause power outages
Possible Timeline	Short-term	Mid- to long-term
Degree of Impact	High	High
Financial Impacts	<ul style="list-style-type: none"> <li>Reduced production capacity</li> <li>Penalty for delayed delivery</li> </ul>	Increased operational costs and capital expenditures
Response Measures	Evaluate drought risks of manufacturer's region to formulate and carry out risk mitigation measures.	Installed UPS backup systems for our important equipment to reduce losses from unexpected power outages.

### 1. Analysis of Climate Scenarios: Scarcity of water resources

In terms of physical risks, Taiwan experienced a major drought in 2021. To better understand potential drought risks in the future, we adopted the RCP2.6, RCP4.5, RCP6.0, and RCP8.5 scenarios as proposed in IPCC AR5 and used publicly available data from the Taiwan Climate Change Projection Information and Adoption Knowledge Platform (TCCIP) to run analyses in Hsinchu County, where our main production bases are located, for the short-term (up to 2035), medium term (2046 to 2065), and up to the end of the current century (2081 to 2100). The Group employed consecutive dry days (CDD) as a critical factor and evaluated future drought frequencies according to changes in CDD. Results showed that Hsinchu County will experience drastic changes in CDD in the near future (up to 2035) and toward the end of the century (2081 to 2100). In the face of rising drought risks, the Group will strengthen water conservation efforts, increase the water recycling rate of operating processes, expand the use of recycled water, and prepare water trucks for water shortages to minimise the impact of droughts on operations and ensure that operations are not interrupted.

Hsinchu 09. Maximum length of dry spell, maximum number of consecutive days with RR < 1mm(CDD) Base Period : 40 day

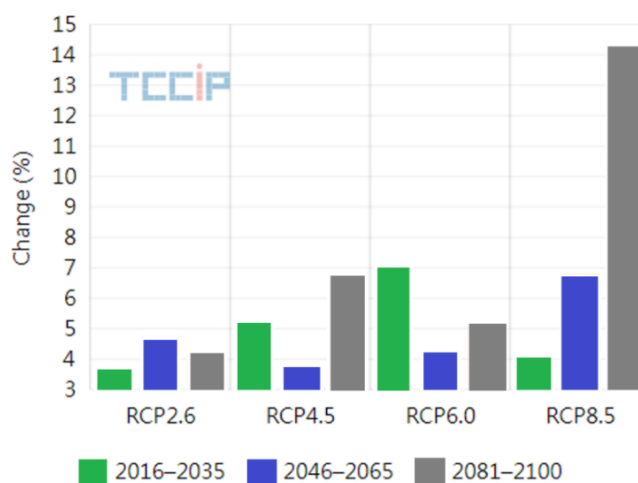


Figure 6: Hsinchu Maximum length of dry spell, maximum number of consecutive days with RR < 1mm(CDD) Base Period: 40 days

## 2. Analysis of Climate Scenarios: Increasing storm severity

According to the “Statistics on Power Outages Caused by Natural Disasters” report compiled by Taiwan Power Company, Taiwan has experienced several regional power outages over the years caused by torrential rains or typhoons. The Updated Report for Evaluation and Analysis of Climate Change in Taiwan, released by the Research Center for Environmental Changes, Academia Sinica, also indicated that the proportion of severe typhoons is projected to increase by 100% and 50% in the mid-21st century and the late-21st century, respectively.

<b>Transition Climate Risks</b>	<b>Policy and Legal</b>	<b>Market</b>
Description	Taiwan legislature passed amendments to climate change laws, officially setting 2050 as the deadline to achieve carbon neutrality and establish a carbon pricing system.	Increasing demand for low-impact technologies and testing services
Possible Timeline	Short- to mid-term	Mid- to long-term
Degree of Impact	Medium	High
Financial Impacts	<ul style="list-style-type: none"> <li>Increased operational costs</li> <li>Increased capital expenditures</li> </ul>	<ul style="list-style-type: none"> <li>Increased R&amp;D costs</li> <li>Decreased revenue</li> <li>Write-offs and early retirement of existing assets</li> </ul>
Response Measures	The Group made a commitment to reduced electricity usage through energy- and carbon-reducing activities.	<ul style="list-style-type: none"> <li>Source sustainable materials that consume less water and cause less pollution and carbon footprint.</li> <li>Introduce low energy consumption testing processes or technologies.</li> </ul>

<b>Opportunities</b>	<b>Resource Efficiency</b>	<b>Products and Services</b>
Description	Improving efficiency across testing services processes, buildings, machinery/appliances, and transport/mobility leads to the reduction of operating costs.	Increasing the revenue through demand for lower emissions services
Possible Timeline	Mid- to long-term	Mid- to long-term
Degree of Impact	Medium	High
Financial Impacts	Decreases operational costs	Increases the revenue
Response Measures	The Group will plan to make advances in LED lighting technology, retrofit buildings and develop circular economy solutions over the medium to long term to curb emissions.	The Group will introduce resource recycling and material flow management to reduce carbon emissions over the medium to long term.

## Risk management

In terms of processes for identifying and assessing risks, we currently use a bottom-up approach where frontline units report on-site climate issues to the Board of Directors and formulate related strategies.

## Metrics and Targets

The Group implemented ISO 14064-1 greenhouse gas surveys at all factories and operating sites in 2024, and thereafter commenced implementation of the Group's greenhouse gases and carbon reduction projects.

The Group conducted GHG inventories in 2025 in accordance with the international standard ISO 14064-1. The Group aims to engage a third-party organisation to obtain a verification statement in accordance with the requirements of the Singapore Exchange ("SGX") in FY2032.

## Greenhouse gas management

In the face of global climate change challenges, businesses are urged to persistently cut down on GHG emissions during their operational activities to lessen the adverse effects on the climate. Beginning in 2023, the Group undertook a comprehensive inventory of greenhouse gases following the ISO 14064-1 standard, aiming to precisely identify emission sources and quantify emissions from each of the manufacturing sites. This inventory enables the implementation of a variety of measures for energy conservation and reduction of emissions based on the findings. By engaging in ongoing improvement initiatives, the Group aims to reduce the environmental and climatic repercussions of global warming due to GHG emissions.

The Group has the highest emissions from purchased electricity. To address this, the Group has implemented energy-saving measures in 2025, including adjusting the static pressure values in cleanrooms to reduce energy loss and minimise air conditioning leakage. Additionally, the Group has optimised the operating frequency of air compressors by implementing variable frequency control to lower energy consumption. To continue decreasing energy usage, the Group will also persist in implementing energy-saving measures in 2026. These include improving the electricity usage of air conditioning systems and enhancing the efficiency of high-pressure air compressors.

However, despite these energy-saving efforts, the total GHG emissions in 2025 increased to 22,214.2335 metric tons of CO<sub>2</sub>e. This increase is primarily attributed to the Group's strategic decision to enhance inventory completeness by expanding the reporting boundary within Scope 3. Specifically, the quantification of Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2) contributed an additional 3,623.8281 metric tons of CO<sub>2</sub>e to our profile. Scopes 1 and 2 were also expanded in light of overall capacity increases. This comprehensive data provides a more accurate representation of our greenhouse gas inventory status and will serve as a robust guide for our ongoing emission reduction initiatives.

### **1. GHG emissions**

Greenhouse Gas Category	2023		2024		2025	
	Metric tons of CO <sub>2</sub> e	Percentage of the total emissions	Metric tons of CO <sub>2</sub> e	Percentage of the total emissions	Metric tons of CO <sub>2</sub> e	Percentage of the total emissions
Scope 1	147.8517	0.82%	75.8856	0.43%	812.0075	3.66%
Scope 2	17,150.7204	97.65%	17,041.8144	97.98%	17,427.2447	78.45%
Scope 3	263.7400	1.48%	276.0205	1.59%	3,974.9811	17.89%
Total Emissions	17,562.3121		17,393.7205		22,214.2335	

### **2. Items and the emissions of Scope 3**

Greenhouse Gas Category	2023	2024	2025
	Metric tons of CO2e		
Purchased goods and services	N/A	N/A	54.0883
Fuel- and energy-related activities (not included in scope 1 or scope 2)	N/A	N/A	3623.8281
Transportation	N/A	33.8822	50.8234
Employee commuting	248.3261	185.7045	186.2754
Business travels	N/A	40.9045	42.1031
Waste disposal	15.4139	15.5293	17.8628
Total Emissions of Scope 3	263.7400	276.0205	3,974.9811

\* N/A indicates that no greenhouse gas inventory was conducted for the respective category during that year.

## ENVIRONMENTAL, HEALTH AND SAFETY MANAGEMENT

### OUR APPROACH: POLICIES AND PRACTICES

Greenhouse gas emissions due to our operations accelerate global climate change and cause large-scale and non-reversible hazards to the overall environment. We are committed to working jointly with our customers and other stakeholders to reduce GHG emissions from our operations.

The Company's reputation will suffer if workplace safety and health risks increase. Employees' trust in the Company will decline as a result of uncertainty around workplace safety and health. Employee attendance and production value are also impacted by the rise in employee injury and illness rates, which thereby raises personnel expenditures.

GTCL is committed to ensuring the protection of the environment, as well as the occupational health and safety ("OHS") of all our employees. The goal is to maintain zero fatalities from job-related accidents and zero high-risk work accidents.

Our Environmental, Safety and Health ("ESH") Policy is in place and complies with relevant laws and regulations wherever we operate. Our ESH management systems, which cover all employees, workers who are not employees but whose work and/or workplace is controlled by the organisation, and all areas of the plant, are certified to various international standards, namely, ISO 45001:2018 Occupational Health and Safety Management Systems, OHSAS 18001:2007 Occupational Health and Safety, and ISO 14001:2015 Environmental Management Systems. We also conduct both internal and external audits, which cover 100% of employees and workers who are not employees but whose work and/or workplace is controlled by the organisation. We have also gained a Green Partner Certification issued by one of our core customers – Sony. GTCL's management approach in OHS matters is illustrated below:

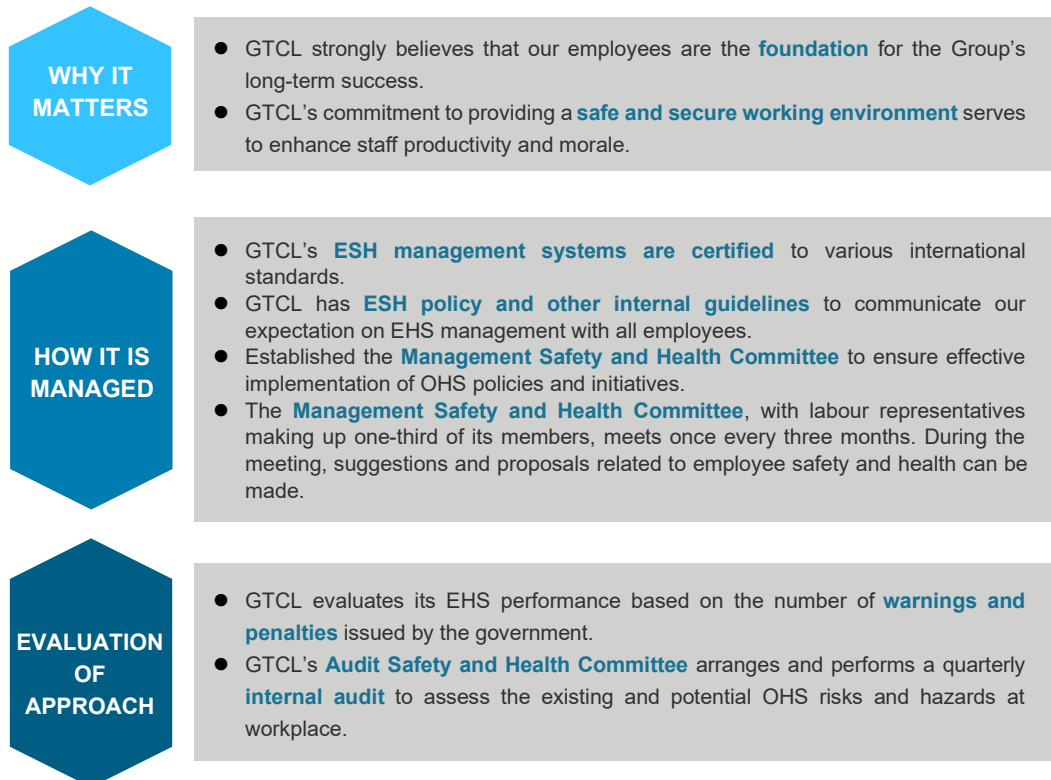


Figure 7: GTCL's Management Approach to Occupational Health and Safety

Every year, GTCL conducts health inspections on its staff and has engaged doctors and nurses to conduct routine health management and counselling education.

At the working level, complementing our EHS management system is an Excellent Health Care Plan with annual free health check-ups and consultations arranged for employees. Our employees are also covered by labour insurance, national health insurance, and free group insurance. Our Human Resources Department, together with the EHS Team, has also arranged internal and external training based on an annual training plan for all employees to understand relevant workplace hazards. New hires are mandated to attend OHS training and programmes. Safety reminders are also issued to remind employees about potential risks and protection measures in place. We also arrange for regular fire alarm tests, fire and earthquake safety drills, along with response plans.

According to the Group's emergency response procedures and national regulations, when an incident occurs, employees should report to the OHS officer and supervisor to investigate its root cause, followed by drafting corrective action plans to prevent its recurrence. An in-house nurse is also stationed on-site to serve as an emergency medical responder and liaise with medical facilities when an accident happens. The Group allows that employees may leave the hazardous workplace after immediately notifying the supervisor and the safety department of the existing unsafe condition.

To ensure our business's long-term success, OHS-related policies, guidelines and practices are reviewed regularly in accordance with international standards and environmental management systems requirements. With our continuous efforts, no warnings or penalties were issued by the government to the Group in FY2025.

#### **FY2025 ENVIRONMENTAL, HEALTH AND SAFETY PERFORMANCE AND TARGETS**

It is imperative for the Group that we actively track and improve efficiency and safety standards in the workplace. In 2025, there were no fatalities due to work-related injuries and no high-consequences work-related injuries. However, there was an increase in recordable work-related injuries due to car accidents during commuting to or from the company. As part of its action plan to mitigate the hazards that have caused high-consequence injuries, GTCL has undertaken awareness campaigns and conducted a half-year EHS event during the reporting year.

Moving forward, GTCL will continue to go beyond compliance by collaborating with external parties to implement our prevention plan in eliminating work-related hazards, as well as heightening awareness among employees about OHS.

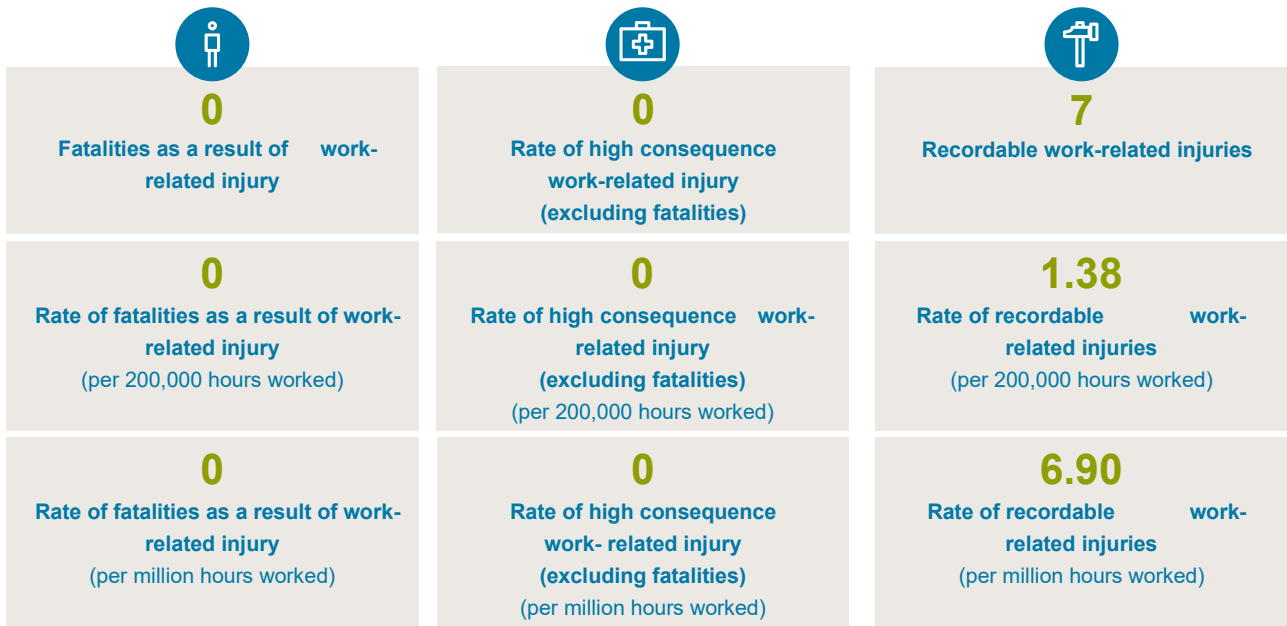


Figure 8: GTCL's FY2025 Occupational Health and Safety Performance Statistics



Figure 9: GTCL's Work-Related Hazards that Posed a Risk of High-Consequence Injury

## CUSTOMER SATISFACTION

### OUR APPROACH: POLICIES AND PRACTICES

Customer satisfaction has an effect on the company's revenue as well as the team's morale and retention rate. The key to developing a lasting relationship with our consumers is to focus on their satisfaction. The best way to satisfy customers is to excel in every area and provide top-notch service at every stage of the purchasing process.

With pride, quality excellence is GTCL's top priority. We are committed to providing excellent quality of circuit probing ("CP") and final testing ("FT") services to our customers. Our commitment of quality assurance deliverables is based on three key principles: 'Continuous improvement', 'Compliance with quality standards' and 'Exceeding customers' expectations'. Our Quality Policy clearly communicates our focus on quality management to our business partners and all employees. GTCL is certified to accredited standards including ISO 9001:2015 Quality Management Systems and IATF16949 standards, and follows the Customer Satisfaction Survey Handling Procedures.

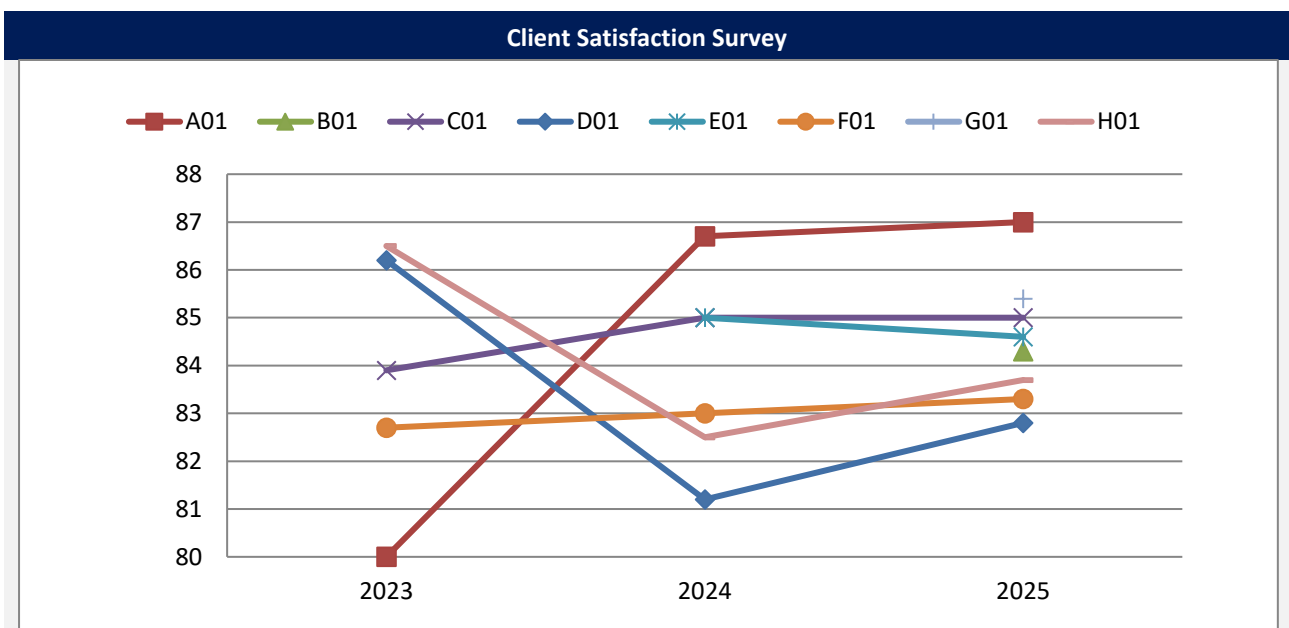
GTCL has a highly qualified and experienced management and support team to deliver shorter turnaround time and ultimately produce high and stable yield. To guarantee that customers get our quality products and services, we equip our employees with quality control concepts and methods by providing the necessary competencies training courses and authorised skill certification programmes.

GTCL conducts its annual customer satisfaction survey to measure and assess the extent to which customers' expectations have been fulfilled. Coupled with the customer satisfaction survey are the real-time tester status monitoring system and 24-hour engineer customer support to ensure our customers' satisfaction.

### FY2025 CUSTOMER SATISFACTION PERFORMANCE AND TARGETS

In 2025, we achieved client satisfaction results above 80% and continuously maintained our performance at a rating of "Good". In particular, our customer service support in shipment handling performed beyond our customers' expectations. Other feedback on our delivery achievement, quality, support, data transfer and price are reviewed in our management review meeting to seek improvement areas followed by action plans.

Moving ahead, GTCL aims to achieve an overall rating of "Excellent", where we deliver enhanced quality that provides higher satisfaction to our customers.



\* B01 and G01 are new customers participating in the survey for the first time in 2025.

Figure 10: GTCL's Client Satisfaction Survey Results

## HUMAN CAPITAL DEVELOPMENT

### OUR APPROACH: POLICIES AND PRACTICES

The ability to detect opportunities and seize them, design and implement strategies that position the Company as a market leader, and ultimately improve organisational performance are all benefits of developed human capital. Coaching, training, and development, as well as empowerment, delegating, and involvement, all contribute to human development.

If there is no fair, transparent, reasonable, and competitive compensation and benefit system, the Company may encounter talent loss.

At GTCL, we believe talent is our backbone and greatest asset. We uphold our employees' rights by ensuring fair treatment, no discrimination, gender equity, diversity, and inclusion as stipulated in our Human Resource Management ("HRM") Policy. GTCL is committed to shaping a conducive working environment, offering attractive remuneration and benefits packages, and encouraging work-life balance. Our Human Resources Department is responsible for attracting, retaining, and developing a talent pool within the Group.

To drive company success, we spare no efforts in human capital development. From production, quality control, research and development, sales, language training to general management, GTCL strives to cater to the needs of 'Employee Learning and Development', 'Organisational Growth' and 'Company Policy'.



Figure 11: GTCL's Management Approach to Human Capital Development

In line with our management approach to human capital development, we conduct regular performance assessments for all employees. Both employees and their appraisers have been made aware of the performance assessment requirements. Such a practice monitors their personal growth and enables us to identify competencies, skills and potential of each employee. We give all employees a fair and equal opportunity for career development and advancement through promotion from within based on merit.

In addition, we conduct necessary career planning and training programmes for all levels of employees under our education and training system. Our Employee Training Procedures are in place to ensure we meet long-term development needs and build up skills for all employees to fulfil their role and improve work quality. The Group adopts a three-pronged approach targeted at training, education, and development to design a group-wide annual training plan, as well as educational training programmes with reference to employees' work progress, the development of the organisation and annual operating plans. We require employees to sign a Training Signature Form, thereby enabling us to track our annual training achievement rate against the training target to evaluate our progress in training and development.

This year, we tailored new employee orientation, functional training, management training and quality training for employees of different ranks and from different teams to meet organisational, departmental and individual training needs. Formative assessment is conducted towards the end of a course, assisting employees to understand how they are getting on. We are confident that our employees can thrive in our workplace under the education and training system as illustrated below:



Figure 12: GTCL's Education and Training System

## FY2025 HUMAN CAPITAL DEVELOPMENT PERFORMANCE AND TARGETS

Promoting diversity and inclusion is one of the core values in GTCL. We continuously remain committed to fostering our diversity and practice inclusiveness in our corporate culture, as we believe that employees are important assets in driving GTCL's mission and vision forward. In FY2025, all GTCL employees located in Taiwan and the GTCL management team consisted of 48 people, 40 of whom were men and 8 of whom were women. GTCL was able to retain a gender-balanced employee profile.

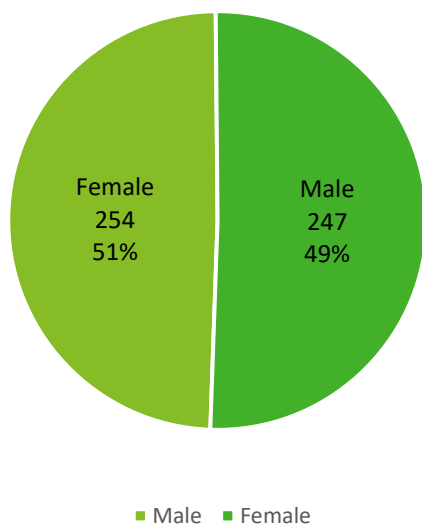


Figure 13: GTCL's Employee Gender Profile

Number of employees as of 31 Dec 2025			
Category	Male	Female	Total
Full-time	247	254	501
Part-time	0	0	0
<b>Total Employees</b>	247	254	501

Figure 14: GTCL's Employee Composition Profile (Full-time/Part-time)

Number of employees as of 31 Dec 2025			
Category	Male	Female	Total
Under 30 years old	37	48	85
30-50 years old	178	182	360
Over 50 years old	32	24	56
<b>Total Employees</b>	247	254	501

Figure 15: GTCL's Employee Composition Profile (Age)

The Group believes that continuous and comprehensive assessment and development of employees' performance capabilities are essential in ensuring our business viability in the long run.

For the performance review, 100% of our management and employees received their respective performance assessments and career development evaluations, which maintained our track record from the previous year. To meet its strategic objectives, GTCL intends to continue providing regular performance assessment and career development evaluations for all management and employees as we progress into the coming year.

SUMMARY AND TARGETS FOR PERFORMANCE REVIEW		
FY2025 TARGET	FY2025 PERFORMANCE	FY2026 TARGET
Maintain and continue to provide regular performance assessments and career development evaluations for all employees.	Achieved 100% regular performance assessments and career development evaluations for all employees, including both management and employees.	Maintain and continue to provide regular performance assessments and career development evaluations for all employees.

Figure 16: GTCL's Targets for Performance Review

In terms of training capacities, the training we offered has equipped employees with the requisite expertise and industry-specific skills for improving their competency level. We also achieved an average of 100% annual training achievement rate, indicating our effort in delivering educational training programmes and courses according to our annual training plan.

SUMMARY AND TARGETS FOR TRAINING CAPACITIES		
FY2025 TARGET	FY2025 PERFORMANCE	FY2026 TARGET
Arranging for a variety of educational training programmes and courses as indicated in the annual training plan and achieve an average of 100% annual training achievement rate	Achieved 100% annual training achievement rate	Arranging for a variety of educational training programmes and courses as indicated in the annual training plan and maintain 100% annual training achievement rate

Figure 17: GTCL's Targets for Training Capacities

Figures below illustrate a breakdown of the training hours by employees' gender and job position for FY2025:

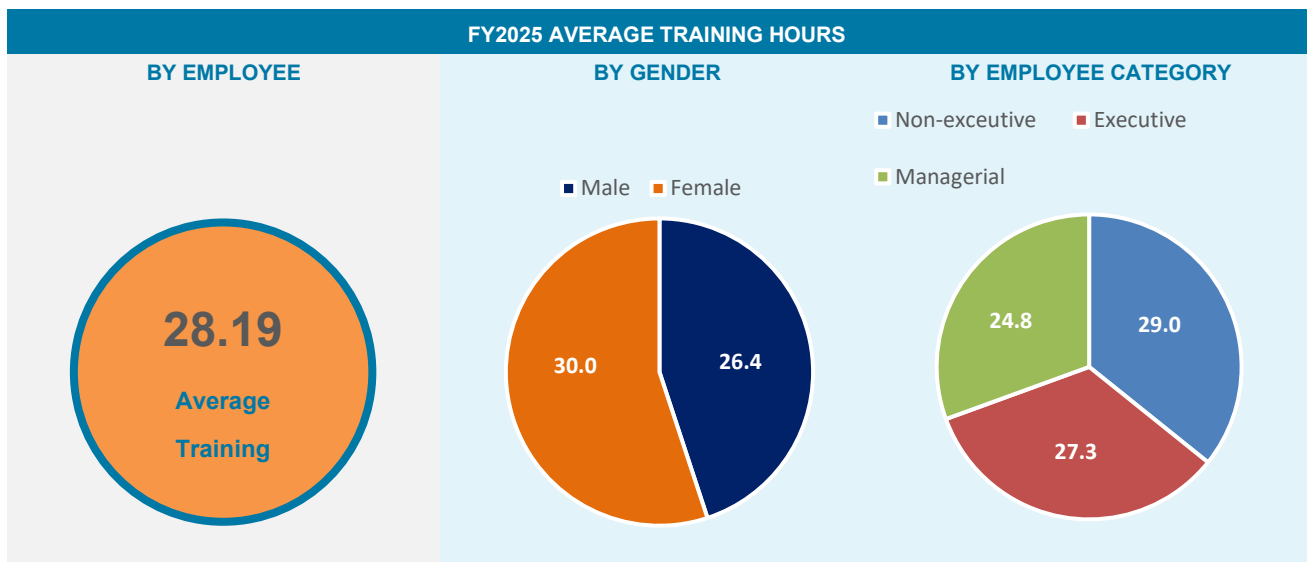


Figure 18: GTCL's Average Training Hours per Employee by Gender and Employment Category

## APPENDIX

### GRI CONTENT INDEX

<b>Statement of use</b>	GTCL has reported in accordance with the GRI Standards for the period 1 January to 31 December 2025.
<b>GRI 1 used</b>	GRI 1: Foundation 2021
<b>Applicable GRI Sector Standard(s)</b>	No applicable GRI Sector Standard(s)

<b>GRI Standard</b>	<b>Disclosure Title</b>	<b>Page Reference &amp; Remarks</b>
<b>GRI 2: General Disclosures 2021</b>		
<b>The organisation and its reporting practices</b>		
2-1	Organisational details	Page 2
2-2	Entities included in the organisation's sustainability reporting	Page 2
2-3	Reporting period, frequency and contact point	Page 2
2-4	Restatements of information	Not applicable
2-5	External assurance	Not applicable
<b>Activities and workers</b>		
2-6	Activities, value chain and other business relationships	Page 3
2-7	Employees	Page 17
2-8	Workers who are not employees	5 non-employee individuals performed security and cleaning services in 2025.
<b>Governance</b>		
2-9	Governance structure and composition	FY2025 Annual Report: Corporate Governance Report
2-10	Nomination and selection of the highest governance body	
2-11	Chair of the highest governance body	
2-12	Role of the highest governance body in overseeing the management of impacts	
2-13	Delegation of responsibility for managing impacts	
2-14	Role of the highest governance body in sustainability reporting	
2-15	Conflicts of interest	
2-16	Communication of critical concerns	
2-17	Collective knowledge of the highest governance body	
2-18	Evaluation of the performance of the highest governance body	
2-19	Remuneration policies	
2-20	Process to determine remuneration	
2-21	Annual total compensation ratio	a) The ratio of the annual total compensation of the organisation's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual) in 2025 is 12.43.

GRI Standard	Disclosure Title	Page Reference & Remarks
2-21	Annual total compensation ratio	<p>b) The ratio of the percentage decrease in annual total compensation of the organisation's highest-paid individual to the median percentage decrease in annual total compensation for all employees (excluding the highest-paid individual) in 2025 is 1.64. This indicates that the highest-paid individual's total compensation decreased by a larger proportion than that of the median employee. The greater decrease is primarily due to a higher proportion of variable or performance-related pay in the highest-paid individual's compensation, so reductions in variable pay had a greater impact on total compensation.</p> <p>c) Annual total compensation includes base salary, cash allowances, bonuses, and other forms of variable cash payments. The highest-paid individual is the Company's Acting CEO. There was no change in the Acting CEO's fixed salary between FY2024 and FY2025. In contrast, the majority of employees' compensation is largely composed of fixed salary components, resulting in relatively stable overall compensation levels. Additional information on the Acting CEO's remuneration can be found in the Company's Annual Report FY2025.</p>
<b>Strategy, policies and practices</b>		
2-22	Statement on sustainable development strategy	Page 4
2-23	Policy commitments	Page 4
2-24	Embedding policy commitments	Page 11, 14
2-25	Processes to remediate negative impacts	Page 6
2-26	Mechanisms for seeking advice and raising concerns	FY2025 Annual Report: Corporate Governance Report
2-27	Compliance with laws and regulations	There was no major violation in regulation compliance in 2025
2-28	Membership associations	GTCL have no significant role in any association or advocacy organisation.
<b>Stakeholder engagement</b>		
2-29	Approach to stakeholder engagement	Page 5
2-30	Collective bargaining agreements	Not Applicable

GRI Standard	Disclosure Title	Page Reference & Remarks
<b>Material topics</b>		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Page 6
	3-2 List of material topics	Page 6
<b>CUSTOMER SATISFACTION</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 16
<b>OCCUPATIONAL HEALTH AND SAFETY</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 13
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Page 13
	403-2 Hazard identification, risk assessment, and incident investigation	Page 14
	403-3 Occupational health services	Page 14
	403-4 Worker participation, consultation, and communication on occupational health and safety	Page 13-14
	403-5 Worker training on occupational health and safety	Page 15
	403-6 Promotion of worker health	Page 14
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Suppliers are required to comply with the government regulation regarding occupational health and safety.
	403-8 Workers covered by an occupational health and safety management system	Page 13
	403-9 Work-related injuries	Page 15
	403-10 Work-related ill health	Not applicable
<b>TRAINING AND EDUCATION</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 17
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Page 20
	404-2 Programs for upgrading employee skills and transition assistance programs	Transition assistance: GTCL strictly follow legal requirements for severance pay and help affected employees with job replacement.
	404-3 Percentage of employees receiving regular performance and career development reviews	Page 19