UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-K/A
(Amendment No. 1)

(Mark One)

☒ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**
For the fiscal year ended December 31, 2024
OR

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE TRANSITION PERIOD FROM TO**

Commission File Number 001-40839

GigCapital7 Corp.

(Exact name of Registrant as specified in its Charter)

Cayman Islands	**86-1728920**
(State or other jurisdiction of incorporation or organization)	**(I.R.S. Employer Identification No.)**
1731 Embarcadero Rd., Suite 200 Palo Alto, CA	**94303**
(Address of principal executive offices)	**(Zip Code)**

Registrant's telephone number, including area code: (650) 276-7040

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Units, each consisting of one Class A ordinary share, $0.0001 par value and one redeemable warrant	**GIGGU**	**The Nasdaq Stock Market LLC**
Class A ordinary share, par value $0.0001 per share	**GIG**	**The Nasdaq Stock Market LLC**
Redeemable warrants, each full warrant exercisable for one Class A ordinary share at an exercise price of $11.50 per share	**GIGGW**	**The Nasdaq Stock Market LLC**

Securities registered pursuant to Section 12(g) of the Act: **None**

Indicate by check mark if the Registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. YES ☐ NO ☒

Indicate by check mark if the Registrant is not required to file reports pursuant to Section 13 or 15(d) of the Act. YES ☐ NO ☒

Indicate by check mark whether the Registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. YES ☒ NO ☐

Indicate by check mark whether the Registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the Registrant was required to submit such files). YES ☒ NO ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	☐	Accelerated filer	☐
Non-accelerated filer	☒	Smaller reporting company	☒
Emerging growth company	☒		

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. ☐

If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements. ☐

Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrant's executive officers during the relevant recovery period pursuant to §240.10D-1(b). ☐

Indicate by check mark whether the Registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). YES ☒ NO ☐

The registrant was not a public company as of June 30, 2024 and therefore it cannot calculate the aggregate market value of its common equity held by non-affiliates as of such date. As of March 4, 2025 20,000,000 Class A ordinary shares, par value $0.0001 per share and 13,333,333 Class B ordinary shares, par value $0.0001 per shares, were issued and outstanding.

Explanatory Note

This Amendment No. 1 (the "Amendment") to the Annual Report on Form 10-K (File No. 001-42262), originally filed on March 6, 2025 (the "Original Filing"), is being filed solely for the purposes of including Exhibit 19.1, a copy of the Company's Stock Trading Policy and Insider Trading Prohibition (the "Insider Trading Policy") and Exhibit 97.1, a copy of the Company's Policy for Recovery of Erroneously Awarded Incentive Compensation (the "Clawback Policy"), which were inadvertently omitted by the Company when originally filed. This Amendment contains only the cover page, this explanatory note, the exhibit index, and the signature page.

Except for the foregoing, this Amendment does not alter or update any information contained in the Original Filing. The Original Filing continues to speak as of the date of the Original Filing, and the Company has not updated the disclosures contained therein to reflect any events that have occurred as of a date subsequent to the date of the Original Filing. Accordingly, this Amendment should be read in conjunction with the Original Filing.

PART IV

Item 15. Exhibits, Financial Statement Schedules.

(a) The following documents are filed as part of this Annual Report on Form 10-K:

Financial Statements: See "Item 8. Financial Statements and Supplementary Data" herein.

(b) Exhibits: The exhibits listed in the accompanying index to exhibits are filed or incorporated by reference as part of this Annual Report on Form 10-K.

Exhibit No.	Description
1.1*	Underwriting Agreement, dated August 28, 2024, by and between the Company and Craft Capital Management, LLC, as representative of the underwriters named therein
3.1*	Amended and Restated Memorandum and Articles of Association
4.1**	Specimen Unit Certificate
4.2**	Specimen Class A Ordinary Share Certificate
4.3**	Specimen Warrant Certificate
4.4*	Warrant Agreement, dated August 28, 2024, by and between the Company and Continental Stock Transfer & Trust Company
10.1*	Insider Letter Agreement, dated August 28, 2024, by and among the Company, each of its officers and directors and the Sponsor
10.2*	Warrant Purchase Agreement, dated August 28, 2024, by and between the Company and the Sponsor
10.3*	Registration Rights Agreement, dated August 28, 2024, by and among the Company, the Sponsor, consultant, and non-managing investors
10.4*	Investment Management Trust Agreement, dated August 28, 2024, by and between the Company and Continental Stock Transfer & Trust Company
10.5*	Administrative Services Agreement, dated August 28, 2024, by and among the Company and GigManagement, LLC
10.6*	Form of Indemnification Agreement
10.14**	Code of Business Conduct and Ethics
19.1****	Insider Trading Policy
31.1***	Certification of Principal Executive Officer Pursuant to Securities Exchange Act Rules 13a-14(a) and 15(d)-14(a), as adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2***	Certification of Principal Financial Officer Pursuant to Securities Exchange Act Rules 13a-14(a) and 15(d)-14(a), as adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1‡	Certification of Principal Executive Officer Pursuant to 18 U.S.C. Section 1350, as adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
32.2‡	Certification of Principal Financial Officer Pursuant to 18 U.S.C. Section 1350, as adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
97.1****	Clawback Policy
99.1**	Audit Committee Charter
99.2**	Compensation Committee Charter
99.3**	Nominating and Corporate Governance Committee Charter
101.INS	Inline XBRL Instance Document – the instance document does not appear in the Interactive Data File because XBRL tags are embedded within the Inline XBRL document.
101.CAL	Inline XBRL Taxonomy Extension Calculation Linkbase Document

101.SCH	Inline XBRL Taxonomy Extension Schema Document
101.DEF	Inline XBRL Taxonomy Extension Definition Linkbase Document
101.LAB	Inline XBRL Taxonomy Extension Labels Linkbase Document
101.PRE	Inline XBRL Taxonomy Extension Presentation Linkbase Document
104	The cover page for the Company's Annual Report on Form 10-K for the year ended December 31, 2021, has been formatted in Inline XBRL and contained in Exhibit 101

* Previously filed with that certain Current Report on Form 8-K filed with the Securities and Exchange Commission on August 28, 2024, and incorporated herein by reference.

** Previously filed with that certain Registration Statement on Form S-1 filed with the Securities and Exchange Commission on August 26, 2024, and incorporated herein by reference.

*** Previously filed with the Form 10-K filed with the Securities and Exchange Commission on March 6, 2025.

**** Filed herewith.

‡ Previously furnished with the Form 10-K filed with the Securities and Exchange Commission on March 6, 2025. This certification is deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended ("Exchange Act"), or otherwise subject to the liability of that section, nor shall it be deemed incorporated by reference into any filing under the Securities Act of 1933, as amended, or the Exchange Act.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this Report to be signed on its behalf by the undersigned, thereunto duly authorized**.**

GigCapital7 Corp.

Date: April 16, 2025

By: /s/ Dr. Avi S. Katz
Dr. Avi S. Katz
Chief Executive Officer and Chairman

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, this Report has been signed below by the following persons on behalf of the Registrant in the capacities and on the dates indicated.

Name	Title	Date
/s/ Dr. Avi S. Katz **Dr. Avi S. Katz**	Chief Executive Officer and Chairman (Principal Executive Officer)	April 16, 2025
/s/ Christine M. Marshall **Christine M. Marshall**	Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)	April 16, 2025
/s/ Dr. Raluca Dinu **Dr. Raluca Dinu**	Director	April 16, 2025
/s/ Karen Rogge **Karen Rogge**	Director	April 16, 2025
/s/ Raanan I. Horowitz **Raanan I. Horowitz**	Director	April 16, 2025
/s/ Ambassador Adrian Zuckerman **Ambassador Adrian Zuckerman**	Director	April 16, 2025
/s/ Professor Darius Moshfeghi **Professor Darius Moshfeghi**	Director	April 16, 2025

By: /s/ Dr. Avi S. Katz
Dr. Avi S. Katz, as attorney-in-fact

GIGCAPITAL7 CORP.

Stock Trading Policy and Insider Trading Prohibition

GigCapital7 Corp. (the "Company") recognizes the importance of all employees, officers, directors and consultants following high ethical, moral and legal standards in the conduct of the Company's business. This includes strict compliance with the laws regulating the misuse of inside information. We want to emphasize that even the appearance of improper conduct pertaining to insider trading should be avoided. This policy applies to all directors, officers, employees and consultants (in active service) to the Company (referred to in this policy as "Insiders").

Federal and state securities laws prohibit the purchase or sale of a company's securities by persons who are aware of material information about that company that is not generally known or available to the public. These laws also prohibit persons who are aware of such material nonpublic information from disclosing this information to others who may trade. Companies and their controlling persons are also subject to liability if they fail to take reasonable steps to prevent insider trading by company personnel.

This policy applies to all transactions in the Company's securities, including common stock, options for common stock and any other securities the Company may issue from time to time, such as preferred stock, warrants and convertible debentures, as well as to derivative securities relating to the Company's stock, whether or not issued by the Company, such as exchange-traded options.

Stock Trading Policy

Officers, Directors and Employees. Unless permitted in writing, the buying or selling of Company securities is *specifically prohibited* when in possession of material nonpublic information through the 3rd business day following the Company's public announcement of such information, with trading only permitted beginning the 4th business day after the Company's public announcement. For example, if material information is publicly announced on Friday, May 2nd; in this scenario, trading Company stock would be prohibited through Wednesday, May 7th. Once trading is permitted, ***every trade requires specific approval*** of the Chief Executive Officer after consultation with legal counsel. This "permission only" policy is in effect to protect covered individuals from potential consequences of inadvertently trading Company shares while material nonpublic information may be known to them or otherwise widely known inside the Company. However, neither trading during the open Plan Window Period nor this preclearance is a "safe harbor", and persons possessing material nonpublic information concerning the Company may not trade regardless of whether the trade has been precleared or the Plan Window Period is open.

Notwithstanding the foregoing, trading during an open Plan Window Period will not be unreasonably restricted. However, from time to time, the Company may "close the trading window," and require the suspension of trading for some or all of its employees, officers and

directors. The decision to suspend trading may be based on unusual market conditions or developments known to the Company and not yet disclosed to the public or other factors. In such event, anyone affected by the decision is advised not to engage in any transaction involving the purchase or sale of the Company's securities during such period, and should not disclose to others the fact of such suspension of trading.

Consultants to the Company, while subject to the general principles of the GigCapital7 Corp. Stock Trading Policy and Insider Trading Prohibition, are not subject to the trading window restrictions, provided, however, that no less than two days prior to engaging in any transaction in Company stock, such consultant shall notify the Company's Chief Executive Officer (or their designee) of such trading activity, and such Company Officer shall advise such member or other consultant of the existence or not of any insider information in the possession of the member or other consultant.

Insider Trading Prohibition

Federal and state securities laws prohibit the purchase or sale of a company's securities by persons who are aware of material information about that company that is not generally known or available to the public. These laws also prohibit persons who are aware of such material nonpublic information from disclosing this information to others who may trade. Companies and their controlling persons are also subject to liability if they fail to take reasonable steps to prevent insider trading by company personnel.

Trading Company securities with the knowledge of material information is illegal and specifically prohibited. If an Insider has material nonpublic information relating to the Company, that person or any related person may not buy or sell securities of the Company or engage in any other action to take advantage of, or pass on to others, that information. This policy also prohibits trading in the securities of other companies, such as potential acquisition candidates or our customers or suppliers, about which you have material nonpublic information as a result of your relationship with the Company.

It is important that you understand the breadth of activities that constitute illegal insider trading and the consequences, which can be severe. Both the U.S. Securities and Exchange Commission and the various national securities exchanges investigate and are very effective at detecting insider trading. The SEC, together with the U.S. Attorneys, pursue insider trading violations vigorously. Cases have been successfully prosecuted against trading by team members through foreign accounts, trading by family members and friends, and trading involving only a small number of shares.

Transactions that may be necessary or justifiable for independent reasons (such as the need to raise money for emergency expenditures) are not exceptions to this policy. Even the appearance of an improper transaction must be avoided to preserve our reputation for adhering to the highest standards of conduct.

Material nonpublic information has two important components – materiality and public availability.

Material Information is any information that a reasonable investor would consider important in a decision to buy, hold or sell securities. Either positive or negative information may be material. In short, any information that could reasonably affect the price of the securities would be material information.

Common examples of information that will frequently be regarded as material are: projections of future earnings or losses; news of a pending or proposed merger, acquisition or tender offer; news of significant sales of assets or the disposition of a subsidiary; changes in dividend policies or the declaration of a stock split or the offering of additional securities; changes in management; significant new products or discoveries; impending bankruptcy or financial liquidity problems; and the gain or loss of a substantial contract or supplier.

Twenty-Twenty Hindsight - remember, if your securities transactions become the subject of scrutiny, they will be viewed after-the-fact with the benefit of hindsight. As a result, before engaging in any transaction, you should carefully consider how management, regulators and others might view your transaction in hindsight. Questions regarding the materiality of particular information should be resolved in favor of materiality, and trading should be avoided.

When Information is Public. Information is nonpublic if it has not been previously disclosed by the Company and is otherwise not available to the general public. It is also improper for an Insider to enter a trade immediately after the Company has made a public announcement of material information, including all earnings releases. Because the Company's shareholders and the investing public should be afforded the time to receive the information and act upon it, as a general rule, you should not engage in any transactions until the third business day after the information has been released to the public (at least 48 hours after release).

No Disclosure in Internet "Chat Rooms". The Company will regard it as a violation of this policy for any Insider to disclose, or participate in the disclosure of, any information related to the Company's business, prospects, financial condition or employees by means of an Internet "chat room" or other similar space on the Internet in which either the Company's business or the value of its securities is discussed or posted.

Tipping Company Information to Others, whether the information is proprietary or could have an impact on the price of the Company's securities, is forbidden. Individuals that pass information to others may cause them to be subject to insider trading penalties, whether or not you know about or derive any benefit from another's actions. Disclosing material nonpublic information concerning any other pubic company to anyone is also prohibited.

Transactions By Family Members and others living in your household are subject to the same restrictions that apply to employees, and you are expected to be responsible for the compliance of their immediate family and personal household.

Other Transactions: Employees who are not officers are not prohibited under the federal securities laws from trading in the Company's securities on a short-term basis. However, the Company considers it improper and inappropriate for Insiders to engage in short-term or

speculative transactions in the Company's securities. Therefore, as a matter of Company policy, the following transactions involving Company securities should not be undertaken unless cleared with the CEO or CFO. Any request for approval must be submitted at least two weeks prior to the proposed transaction and must set forth the justification for the proposed transaction. Furthermore, officers and directors should refer to the Company's memoranda describing the specific reporting obligations and trading restrictions applicable to them and the procedures established by the Company to assist them in this regard.

(a) Short-Term Trading. Short-term trading of the Company's securities may be distracting and may unduly focus the investor on the Company's short-term stock market performance instead of the Company's long-term business objectives. For these reasons, Insiders who purchase Company securities in the open market may not sell any Company securities of the same class during the six months following the purchase, whether or not such person is subject to Section 16 restrictions.

(b) Short Sales. Short sales of the Company's securities evidence an expectation on the part of the seller that the securities will decline in value, and therefore signal to the market that the seller has no confidence in the Company or its short-term prospects. In addition, short sales may reduce the seller's incentive to improve the Company's performance. For these reasons, Insiders, whether or not covered by Section 16, are prohibited from engaging in short sales of the Company's securities as described in Section 16(c) of the Exchange Act.

(c) Publicly-Traded Options. A transaction in options is, in effect, a bet on the short-term movement of the Company's stock and therefore creates the appearance that the Insider is trading based on inside information. Transactions in options also may focus the investor's attention on short-term performance at the expense of the Company's long-term objectives. Accordingly, transactions in puts, calls or other derivative securities, on an exchange or in any other organized market, are prohibited.

(d) Hedging Transactions. Certain forms of hedging or monetization transactions, such as zero-cost collars and forward sale contracts, allow a person to lock in much of the stock holdings' value, often in exchange for all or part of the potential for upside appreciation in the stock. These transactions allow a person to continue to own the Company's securities, but without the full risks and rewards of ownership. When that occurs, the individual may no longer have the same objectives as the Company's other shareholders. Therefore, Insiders are prohibited from engaging in such transactions.

(e) Margin Accounts and Pledges. Securities held in a margin account may be sold by the broker without the customer's consent if the customer fails to meet a margin call. Similarly, securities pledged (or hypothecated) as collateral for a loan may be sold in foreclosure if the borrower defaults on the loan. Because a margin sale or foreclosure sale may occur at a time when the pledgor is aware of material nonpublic information or otherwise is not permitted to trade in Company securities, Insiders are prohibited from holding Company securities in a margin account or pledging Company securities as collateral for a loan.

This policy continues to apply to your transactions in Company securities even after you have terminated employment or other services to the Company. If you are aware of material nonpublic information when your employment or service relationship terminates, you may not trade in Company securities until after that information has become public or is no longer material.

Trades under Qualified Plans Complying with Rule 10b5 1. The trading prohibitions and preclearance procedure described in this policy do not apply to transactions made by an employee, officer or director of the Company under a "Qualified Plan" to trade securities under Rule 10b5-1 of the Securities Exchange Act.

Employees, officers and directors of the Company are permitted to buy or sell the Company's securities under a "Qualified Plan" that complies with federal and state securities laws, and the specific requirements of this policy. A "Qualified Plan" must meet each of the following requirements:

(a) Binding contract. The proposed plan must be a binding written agreement between the participant and a national brokerage firm or other financial professional reasonably acceptable to the Company.

(b) Prior review process: all participants. Before any securities transaction under a Qualified Plan, the participant must submit the proposed plan to the Company's Chief Executive Officer for review, and receive a written acknowledgement signed by the Chief Executive Officer. Acknowledgement by the Company shall not be understood to signify consent, approval or a legal opinion as to the proposed plan's effectiveness.

(c) Prior review process: officers and directors. If the participant is an officer or director of the Company, the Chief Executive Officer will, prior to delivering a written acknowledgement to the participant or financial institution, obtain the advice and consent of at least one member of the Compensation Committee of the Board of Directors.

(d) Rule 10b5-1 compliance. The proposed plan must clearly state that both the participant and the financial institution intend that all transactions will comply with Rule 10b5-1 under the Securities and Exchange Act of 1934, as amended, including that it is entered into in good faith, and not as part of a scheme to evade the prohibitions of Rule 10b5-1. The participant is solely responsible for determining compliance of the Qualified Plan with Rule 10b5-1 and other applicable laws and regulations.

(e) No material nonpublic information. The participant must not be in possession of material nonpublic information at the time of entering into the Qualified Plan.

(f) Adoption of plan: Plan Window Period. The proposed plan must be adopted during a Plan Window Period.

(g) Timing of first transaction. The first transaction under a Qualified Plan may not take place until at least the opening of the next Plan Window Period after the Qualified Plan has been formally adopted. Formal adoption requires the signatures of both parties.

(h) [Reserved].

(i) Plan termination date. The Qualified Plan must contain a termination date and the trading program under the Qualified Plan must be for at least 6 months and no longer than 12 months.

(j) Prohibited activities. The participant is not permitted to alter or deviate from the Qualified Plan, and "hedging" transactions involving the Company's securities are prohibited.

(k) Confirmation of transactions. The financial institution must agree to provide written confirmation to the Company by both U.S. mail and same-day e-mail (1) promptly following each transaction made under the Qualified Plan, (2) promptly upon any termination of the Qualified Plan and (3) in advance of any proposed modification or suspension of the Qualified Plan.

(l) Termination by Company. The Qualified Plan must provide that the Company can terminate the Qualified Plan, in its sole discretion, by notice to the financial institution and the participant, or determine that any proposed modification or suspension of the Qualified Plan has terminated the Qualified Plan.

(m) Termination by participant. The participant may cancel or terminate the Qualified Plan, but only if the Qualified Plan was entered into in good faith and not as part of a plan or scheme to evade Rule 10b5-1. The participant may propose entering into a new Qualified Plan after at least three months' time has passed from termination of the old Qualified Plan. Any new proposed plan must meet all of the requirements of Rule 10b5-1 and the other requirements set forth in this policy.

(n) Non-standard plans: expense reimbursement. If the participant's preferred financial institution is not nationally recognized, or if a proposed plan contains insufficient or complex provisions, the Company may condition its review on participant's agreement to pay the Company's expenses for legal advice related to the review process.

Company Assistance: If you have any doubt as to your responsibilities under this policy or if you have questions concerning contemplated transactions in the securities of the Company,

you are encouraged to contact Dr. Avi Katz, Chief Executive Officer. The ultimate responsibility for adhering to these policies and avoiding improper transactions, however, rests solely with each individual.

The Company requires the strictest compliance with this policy by all Insiders at every level. Failure to observe this policy may result in serious legal difficulties for you, as well as for the Company. A failure to follow the letter and spirit of the policy would be considered a matter of extreme seriousness and a basis for termination of an individual's employment arrangement with the Company.

The Consequences

The consequences of insider trading violations can be substantial:

For individuals who trade on inside information (or tip information to others):

- A civil penalty of up to three times the profit gained or loss avoided;

- A criminal fine (no matter how small the profit) of up to $5 million; and

- A jail term of up to twenty years.

Any of the above consequences, even an SEC investigation that does not result in prosecution, can tarnish an individual's reputation and irreparably damage a career as well as harm the Company. Moreover, Company imposed sanctions, including dismissal for cause, could result from failing to comply with the Company's policy or procedures.

Please acknowledge below your receiving a copy of this policy and your agreement to comply with its terms.

Date: _____

Employee: _____
(Print Name)

Signature: _____

GIGCAPITAL7 CORP.

POLICY FOR RECOVERY OF ERRONEOUSLY AWARDED INCENTIVE COMPENSATION

(Adopted as of August 28, 2024)

1. INTRODUCTION

The Board of Directors (the "***Board***") of GigCapital7 Corp. (the "***Company***") is adopting this policy (this "***Policy***") to provide for the Company's recovery of certain Incentive Compensation (as defined below) erroneously awarded to Affected Officers (as defined below) under certain circumstances. This Policy is effective as of August 28, 2024 (the "***Effective Date***").

This Policy is administered by the Board. The Board shall have full and final authority to make any and all determinations required or permitted under this Policy. Any determination by the Board with respect to this Policy shall be final, conclusive and binding on all parties. The Board may amend or terminate this Policy at any time.

This Policy is intended to comply with Section 10D of the Securities and Exchange Act of 1934, as amended (the "***Exchange Act***"), Rule 10D-1 thereunder and the applicable rules of any national securities exchange on which the Company's securities are then listed (the "***Exchange***") and will be interpreted and administered consistent with that intent.

Each Affected Officer subject to this Policy must execute the Acknowledgment and Agreement attached hereto as Exhibit A before such Affected Officer will be entitled to receive any cash- or equity-based incentive compensation that is approved, granted or awarded on or after the Effective Date.

2. EFFECTIVE DATE

This Policy shall apply to all Incentive Compensation received by an Affected Officer on or after August 28, 2024 to the extent permitted or required by applicable law or the rules of the Exchange.

3. DEFINITIONS

For purposes of this Policy, the following terms shall have the meanings set forth below:

"***Affected Officer***" means any current or former "officer" as defined in Exchange Act Rule 16a-1.

"***Erroneously Awarded Compensation***" means the amount of Incentive Compensation received within the three completed fiscal years immediately preceding the date on which the Company was required to prepare the Restatement (including any transition period within or immediately following those years that results from a change in the Company's fiscal year, provided that a transition period of nine to 12 months will be deemed to be a completed fiscal year) (the "***look-back period***") that exceeds the amount of Incentive Compensation that otherwise would have been received had it been determined based on the Restatement, computed without regard to any taxes paid. In the case of Incentive Compensation based on stock price or total shareholder return, where the amount of Erroneously Awarded Compensation is not subject to mathematical recalculation directly from the information in the Restatement, the amount shall reflect a reasonable estimate of the effect of the Restatement on the stock price or total shareholder return upon which the Incentive Compensation was received, as determined by the Board in its sole discretion. The Board may determine the form and amount of Erroneously Awarded Compensation in its sole discretion.

"***Financial Reporting Measure***" means any measure that is determined and presented in accordance with the accounting principles used in preparing the Company's financial statements, and any measures that are derived wholly or in part from such measures, whether or not such measure is presented within the financial statements or included in a filing with the Securities and Exchange Commission. Stock price and total shareholder return are also Financial Reporting Measures.

"***Incentive Compensation***" means any compensation that is granted, earned or vested based in whole or in part on the attainment of a Financial Reporting Measure. For purposes of clarity, base salaries, bonuses or equity awards paid solely upon satisfying one or more subjective standards, strategic or operational measures, or continued employment are not considered Incentive Compensation, unless such awards were granted, earned or vested based in part on a Financial Reporting Measure.

"***Restatement***" means an accounting restatement due to the material noncompliance of the Company with any financial reporting requirement under the securities laws, including any required accounting restatement to correct an error in previously issued financial statements that is material to the previously issued financial statements (i.e., a "Big R" restatement), or that would result in a material misstatement if the error was corrected in the current period or left uncorrected in the current period (i.e., a "little r" restatement).

4. **RECOVERY**

If for a fiscal period ending on or after October 2, 2024, the Company is required to prepare a Restatement, the Company shall seek to recover reasonably promptly all Erroneously Awarded Compensation that results from attainment of a Financial Reporting Measure based on or derived from financial information for any fiscal period ending on or after October 2, 2024 and that is received by an Affected Officer after such Affected Officer begins service as an Affected Officer, provided that such Affected Officer served as an Affected Officer during the performance period for that Incentive Compensation and while the Company has a class of securities listed on the Exchange, and for such period as such Affective Officer has served as an Affected Officer during the look-back period.

For purposes of this Policy:

- Erroneously Awarded Compensation is deemed to be received in the Company's fiscal period during which the Financial Reporting Measure specified in the Incentive Compensation is attained, even if the payment or grant of the Incentive Compensation occurs after the end of that period; and

- the date the Company is required to prepare a Restatement is the earlier of (x) the date the Board or any officer of the Company authorized to take such action concludes, or reasonably should have concluded, that the Company is required to prepare the Restatement, or (y) the date a court, regulator, or other legally authorized body directs the Company to prepare the Restatement.

To the extent required by applicable law or the rules of the Exchange, any profits realized from the sale of securities of the Company are subject to recoupment under this Policy.

For purposes of clarity, in no event shall the Company be required to award any Affected Officers an additional payment or other compensation if the Restatement would have resulted in the grant, payment or vesting of Incentive Compensation that is greater than the Incentive Compensation actually received by the Affected Officer. The recovery of Erroneously Awarded Compensation is not dependent on if or when the Restatement is filed.

5. SOURCES OF RECOUPMENT

To the extent permitted by applicable law, the Board may, in its discretion, seek recoupment from the Affected Officer(s) through any means it determines, which may include any of the following sources: (i) prior Incentive Compensation payments; (ii) future payments of Incentive Compensation; (iii) cancellation of outstanding Incentive Compensation; (iv) direct repayment; and (v) non-Incentive Compensation or securities held by the Affected Officer. To the extent permitted by applicable law, the Company may offset such amount against any compensation or other amounts owed by the Company to the Affected Officer.

6. LIMITED EXCEPTIONS TO RECOVERY

Notwithstanding the foregoing, the Board, in its discretion, may choose to forgo recovery of Erroneously Awarded Compensation under the following circumstances, provided that a majority of the independent members of the Board has made a determination that recovery would be impracticable because:

(i) The direct expense paid to a third party to assist in enforcing this Policy would exceed the recoverable amounts; provided that the Company has made a reasonable attempt to recover such Erroneously Awarded Compensation, has documented such attempt and has (to the extent required) provided that documentation to the Exchange;

(ii) Recovery would violate home country law where the law was adopted prior to November 28, 2022, and the Company provides an opinion of home country counsel to that effect to the Exchange that is acceptable to the Exchange; or

(iii) Recovery would likely cause an otherwise tax-qualified retirement plan to fail to meet the requirements of the Internal Revenue Code of 1986, as amended.

7. NO INDEMNIFICATION OR INSURANCE

The Company will not indemnify, insure or otherwise reimburse any Affected Officer against the recovery of Erroneously Awarded Compensation.

8. NO IMPAIRMENT OF OTHER REMEDIES

This Policy does not preclude the Company from taking any other action to enforce an Affected Officer's obligations to the Company, including termination of employment, institution of civil proceedings, or reporting of any misconduct to appropriate government authorities. This Policy is in addition to the requirements of Section 304 of the Sarbanes-Oxley Act of 2002 that are applicable to the Company's Chief Executive Officer and Chief Financial Officer.

GIGCAPITAL7 CORP.
POLICY FOR RECOVERY OF ERRONEOUSLY AWARDED INCENTIVE COMPENSATION
ATTESTATION AND ACKNOWLEDGEMENT

By my signature below, I acknowledge and agree that:

- I have received and read the attached Policy for Recovery of Erroneously Awarded Incentive Compensation (as it may be amended, restated, supplemented or otherwise modified from time to time, the "***Policy***") of GigCapital7 Corp. (the "***Company***"). Any capitalized terms used and not defined in this Attestation and Acknowledgement shall have the meaning set forth in the Policy.

- I am fully bound by, and subject to, all of the terms and conditions of the Policy. In the event of any inconsistency between the Policy and the terms of any employment agreement to which I am a party, or the terms of any compensation plan, program or agreement under which any compensation has been granted, awarded, earned or paid, the terms of the Policy shall govern.

- In the event it is determined by the Board of Directors of the Company that any amounts granted, awarded, earned or paid to me must be forfeited or reimbursed to the Company, I hereby agree to abide by all of the terms of this Policy both during and after my employment with the Company, including, without limitation, by promptly repaying or returning any Erroneously Awarded Compensation to the Company as determined in accordance with this Policy.

Date:

Agreed and Acknowledged

_____
[Name of Affected Officer]